

GRI G4 Content Index 2013/2014

Ernst & Young Nederland LLP

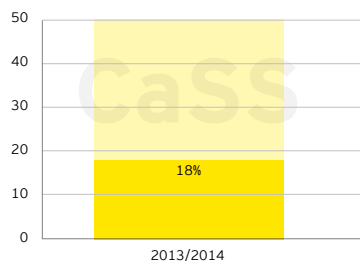
Appendix to Integrated Annual Review 2013/2014

Ernst & Young Nederland LLP

Corporate Responsibility performance

Entrepreneurship

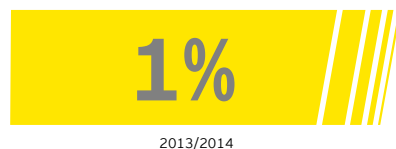
CaSS* share of proposals



Target: 25% in FY 13/14, 50% in FY 15/16

► % for which a CaSS proposal has been issued for top 20 accounts in each market segment

CaSS share of revenue



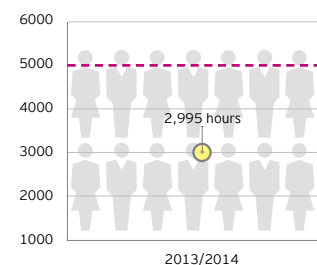
Target: 2% FY 15/16

► % of CaSS-related revenue

* Cleantech and Sustainability Services

Community Engagement

Engagement

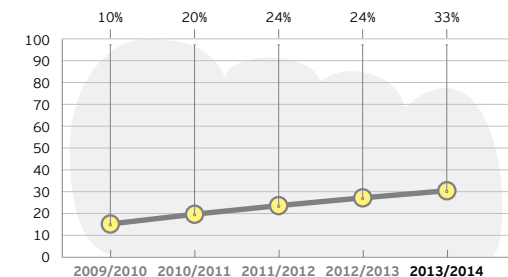


Target: 5,000 hours in FY 15/16 (cumulatively since the start of FY 13/14)

► Number of man-hours spent on EY Foundation

Environment

CO₂ Footprint reduction

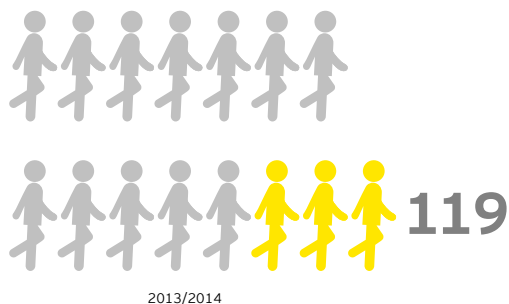


Target: 33.1% in FY 14/15

► % of absolute CO₂ reduction compared to FY 08/09

Employees

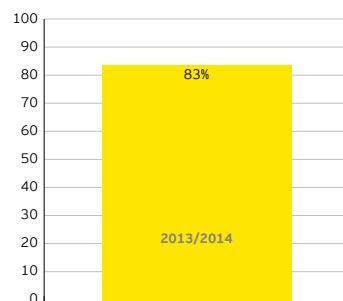
People vitality



Target: 150 participants in FY 15/16

► Annual participation in Fit4theJob program

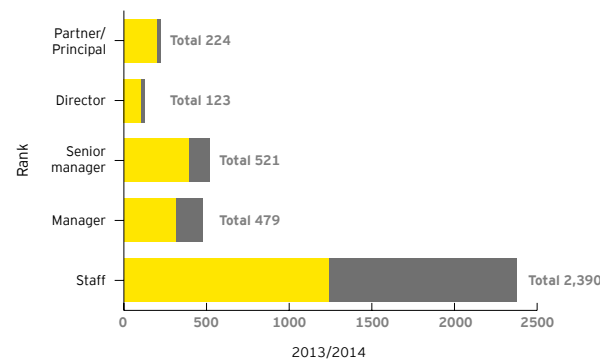
Vitality improvement rate



Target: 85% improvement in participants in FY 15/16

► % of participants experiencing physical, mental and emotional improvement after having participated in Fit4theJob compared to start of the program

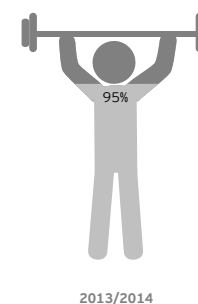
Male/female



Target: 50% male/female (overall) by FY 15/16

male 2,252
female 1,485
total 3,737

Fit4theJob appreciation rate



Target: 85% of Fit2Team participants in FY 15/16

► % of participants rating overall Fit4theJob program at 7 or higher

GRI G4 Content Index

GENERAL STANDARD DISCLOSURES

GRI Code	Description	Reference/Direct answer	Omissions and, if applicable, reason for omission	External assurance	UN Global Compact
	STRATEGY AND ANALYSIS				
G4-1	a. Statement from the organization's most senior decision-maker	Letter from the Managing Partner	No omissions	Yes	
G4-2	a. Description of key impacts, risks, and opportunities.	Risk Management & Quality Business model of value creation	No omissions	Yes	
	ORGANIZATIONAL PROFILE				
G4-3	a. Name of the organization.	Cover	No omissions	Yes	
G4-4	a. Primary brands, products, and services.	About EY/Profile	No omissions	Yes	
G4-5	a. Location of the organization's headquarters.	Dutch offices and addresses	No omissions	Yes	
G4-6	a. Number of countries where the organization operates, and names of countries where either the organization has operations that are significant or specifically relevant to the sustainability topics covered in the report.	About EY/Profile	No omissions	Yes	
G4-7	a. Nature of ownership and legal form.	Corporate Governance/Structure	No omissions	Yes	
G4-8	a. Markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).	About EY/Profile Market performance and trends	No omissions	Yes	
G4-9	a. Scale of the organization, including: - Total number of employees - Total number of operations - Net sales (for private sector organizations) or net revenues (for public sector organizations) - Total capitalization broken down in terms of debt and equity (for private sector organizations) - Quantity of products or services provided	About EY/EY NL at a glance About EY/Profile Market performance and trends Market performance and trends Service lines Our financial contribution Financial statements of Ernst & Young Nederland LLP	No omissions	Yes	
G4-10	a. Total number of employees by employment contract and gender; b. Total number of permanent employees by employment type and gender; c. Total workforce by employees and supervised workers by gender; d. Total workforce by region and gender; e. Report whether a substantial portion of the organization's work is performed by workers who are legally recognized as self-employed, or by individuals other than employees or supervised workers, including employees and supervised employees of contractors; f. Report any significant variations in employment numbers (such as seasonal variations in employment in the tourism or agricultural industries).	For points a. to e. please refer to Appendix 1 G4-10: Workforce figures end of fiscal year 2013/2014 Not applicable	No omissions	Yes	Principle 4

GENERAL STANDARD DISCLOSURES

GRI Code	Description	Reference/Direct answer	Omissions and, if applicable, reason for omission	External assurance	UN Global Compact
ORGANIZATIONAL PROFILE					
G4-11	a. Percentage of total employees covered by collective bargaining agreements.	EY in the Netherlands (EY NL) has its own, company-specific compensation and benefits agreement in place, prepared in consultation with the Works Council (Ondernemingsraad). It is set out in our Staff Manual, covering the rules on employment relationships between EY NL and its employees. The Staff Manual is part of each employee contract. By signing the contract, an employee agrees to the content of the Staff Manual.	No omissions	Yes	Principle 3
G4-12	a. Describe the organization's supply chain.	The GRI G4 Content Index defines supply chain as a sequence of activities or parties that provides products or services to EY NL. Therefore, it focuses on our suppliers, which form an important part of our stakeholder network (see Appendix 2 G4-12: Supply chain EY NL).	No omissions	Yes	All 10 principles
G4-13	a. Any significant changes during the reporting period regarding size, structure, ownership, or supply chain including: - Changes in the location of, or changes in operations, including facility openings, closings, and expansions - Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations) - Changes in the location of suppliers, the structure of the supply chain, or in relationships with suppliers, including selection and termination	We implemented the Workplace of the Future concept by redesigning our Utrecht, Groningen and Leeuwarden offices to enable people to work more efficiently and effectively. See the overview of Dutch offices and addresses . No major changes. For an overview of the changes in capital structure, see the Financial Statements 2013/2014 of Ernst & Young Nederland LLP . The main contractor for our facility services, AAFM adheres to our supplier code of conduct and has undertaken to ensure compliance with this code of conduct by its own suppliers.	No omissions	Yes Yes	Principle 7 Principle 8
G4-14	a. Report whether and how the precautionary approach or principle is addressed by the organization.	EY NL's potential environmental impact is addressed by monitoring and reducing our see appendix 11 greenhouse gas emissions , focusing on green mobility and greening our offices. Environment is an integral part of our CR strategy and management, including explicit environmental targets and KPIs. To achieve the ambitions and priorities, we have the sustainability KPIs introduced.	No omissions	Yes No Yes	
G4-15	a. List externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or which it endorses.	Thought leadership Our interaction with society	No omissions	No	
G4-16	a. Memberships of associations (such as industry associations) and national or international advocacy organizations in which the organization: 1. holds a position on the governance body 2. participates in projects or committees 3. provides substantive funding beyond routine membership dues or 4. views membership as strategic.	The memberships referred to are examples of memberships of associations that are considered relevant: (see Appendix 13. G4-16: Memberships to associations).	No omissions	Yes	
IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES					
G4-17	a. List all entities included in the organization's consolidated financial statement or equivalent documents. b. Report whether any entity included in the organization's consolidated financial statements or equivalent documents is not covered by the report. The organization can report on this standard disclosure by referencing the information in publicly available consolidated financial statements or equivalent documents.	Consolidated Financial Statements, Note 25 Related Party Disclosures . Holland van Gijzen Advocaten & Notarissen LLP, which has a strategic alliance with Ernst & Young Belastingadviseurs LLP, is covered by the report, but not by the consolidated financial statements. All entities in the consolidated financial statements are also covered by the report.	No omissions	Yes	

GENERAL STANDARD DISCLOSURES

GRI Code	Description	Reference/Direct answer	Omissions and, if applicable, reason for omission	External assurance	UN Global Compact
	IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES				
G4-18	a. Explain the process for defining report content and the Aspect boundaries; b. Explain how the organization has implemented the reporting principles for defining report content	Our activities and reports focus on the aspects of greatest concern to EY NL and its stakeholders. Material topics and aspects are determined by means of a materiality determination process. The process consists of the following three steps prescribed by GRI. (see Appendix 4. G4-18: Defining material aspects and boundaries in accordance with GRI) About this report	No omissions	Yes	
G4-19	a. List all the material Aspects identified in the process for defining reporting content.	This is a complete list of all the material Aspects: - Economic performance - Employment - Labor/Management relations - Occupational health and safety - Training and education - Customer privacy - Anti-corruption About this report	No omissions	Yes	
G4-20	a. For each material Aspect, report the Aspect boundary within the organization, as follows: - Report whether the Aspect is material within the organization; - If the Aspect is not material for all entities within the organization (as described in G4-17), select one of the following two approaches and report either: i. The list of entities or groups of entities in G4-17 for which the Aspect is not material or; ii. the list of entities or groups of entities included in G4-17 for which the Aspect is material; - Report any specific limitation regarding the Aspect Boundary within the organization.	Our internal and external stakeholders hardly differ in their opinions regarding topics that are most material to both them and EY NL. We therefore concluded that all issues mentioned and the related Aspects are material both within and outside our organization. The above is also valid for the material issues that are not related to any GRI Aspect: - Transparency - Quality	No omissions	Yes	
G4-21	a. For each material Aspect, report the Aspect boundary outside the organization, as follows: - Report whether the Aspect is material outside the organization; - If the Aspect is material outside the organization, identify the entities, groups of entities or elements for which the Aspect is material. In addition, describe the geographical location where the Aspect is material for the entities identified; - Report any specific limitation regarding the Aspect boundary outside the organization.	See G4-20	No omissions	Yes	
G4-22	a. Effect of any restatements of information provided in previous reports, and the reasons for such restatements.	For comparative purposes restatements were made in the 2012/2013 Financial Statements of Ernst & Young Nederland LLP. Income received has been reclassified from Other operating expenses to Other income and Rendering of services (€4.5 million). These reclassifications do not have any impact on the profit or the net assets for neither the periods nor the balance sheet at the beginning of the comparative period. Therefore it is considered appropriate not to present a statement of financial position at the beginning of the comparative period.	No omissions	Yes	
G4-23	a. Significant changes from previous reporting periods in the scope and Aspect boundaries.	There are no changes in scoping.	No omissions	Yes	

GENERAL STANDARD DISCLOSURES

GRI Code	Description	Reference/Direct answer	Omissions and, if applicable, reason for omission	External assurance	UN Global Compact
	STAKEHOLDER ENGAGEMENT				
G4-24	a. List of stakeholder groups engaged by the organization.	Stakeholder Engagement table	No omissions	Yes	
G4-25	a. Basis for identification and selection of stakeholders with whom to engage.		No omissions	Yes	
G4-26	a. Organization's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process		No omissions	Yes	
G4-27	a. Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting. Report the stakeholder groups that raised each of the key topics and concerns.		No omissions	Yes	
	REPORT PROFILE				
G4-28	a. Reporting period (e.g. fiscal/calendar year) for information provided.	Fiscal year, running from 1 July 2013 to 30 June 2014.	No omissions	Yes	
G4-29	a. Date of most recent previous report (if any).	Integrated Annual Report 2012/2013, published on 30 September 2013, including GRI G4 Content Index.	No omissions	Yes	
G4-30	a. Reporting cycle (annual, biennial).	We have an annual reporting cycle (see Appendix 14. G4-30: EY NL's annual reporting cycle).	No omissions	Yes	
G4-31	a. Contact point for questions regarding the report or its contents.	Dutch offices and addresses.	No omissions	Yes	
	GRI Content Index				
G4-32	a. Report the 'in accordance' option the organization has chosen. b. Report the GRI Content Index for the chosen option. c. Report the reference to the External Assurance Report, if the report has been externally assured. GRI recommends the use of external assurance but it is not a requirement to be 'in accordance' with the Guidelines.	We followed the 'Comprehensive' in accordance option. This is self-declared, since G4 verification by the Global Reporting Initiative was not yet possible. See the complete GRI G4 Content Index as an appendix to the full PDF report. Integrated Annual Review 2013/2014/Assurance Report of the independent auditor. The GRI G4 Content Index was also subject to internal audit. The internal audit is an integral part of our annual reporting process and is performed by the auditors of our Cleantech and Sustainability Services sub-service line (CaSS).	No omissions	Yes	
G4-33	a. The organization's policy and current practice with regard to seeking external assurance for the report. b. If not included in the assurance report accompanying the sustainability report, report the scope and basis of any external assurance provided. c. The relationship between the organization and the assurance providers. d. Report whether the highest governance body or senior executives are involved in seeking assurance for the organization's sustainability report.	External assurance is provided for the: 1. Financial Statements 2013/2014 Ernst & Young Nederland LLP 2. Integrated Annual Review 2013/2014 of Ernst & Young Nederland LLP, including the full GRI G4 Content Index (appendix to the Integrated Annual Review 2013/2014 of Ernst & Young Nederland LLP) 3. XBRL reports of the Consolidated and Separate Financial Statements 2013/2014 of Ernst & Young Nederland LLP and GRI G4 Content Index Report 2013/2014 It is included in the assurance report. EY has a professional, independent relationship with its auditor, BDO. The Board of Directors initiates the engagement with the auditor and the auditor addresses its assurance report to the Board of Directors.	No omissions	Yes	

GENERAL STANDARD DISCLOSURES

GRI Code	Description	Reference/Direct answer	Omissions and, if applicable, reason for omission	External assurance	UN Global Compact
	GOVERNANCE				
G4-34	a. Governance structure of the organization, including committees of the highest governance body. Identify any committees responsible for decision-making on economic, environmental and social impacts.	A condensed description is included in the Integrated Annual Review 2013/2014/ Corporate Governance and an extensive description is included in the Transparency Report 2014 .	No omissions	Yes	
G4-35	a. Process for delegating authority for economic, environmental, and social topics from the highest governance body to senior executives and other employees.	Each member of the combined leadership team, including the Board of Directors, is responsible for one of our key organizational areas: the four Service Lines: Assurance, Tax, Advisory, and Transaction Advisory Services, and the four functions: Markets, Talent, Risk, and Operations. Moreover, the Country Managing Partner assumes responsibility for the Netherlands and the Regional Managing Partner for the Belgium/Netherlands Region. Each member further delegates the operational execution of his/her specific key organizational area to lower hierarchical post holders: management teams for the service lines and CBS departments regarding the functions.	No omissions	Yes	
G4-36	a. Report whether the organization has appointed an executive-level person or persons with responsibility for economic, environmental, and social matters, and whether post holders report directly to the highest governance body.	To assist the combined leadership team, we have a Corporate Responsibility Steering Committee (CRSC) in place, including an Executive Office headed by the Country Managing Partner for the Netherlands. Its members are each responsible for one of the four pillars of our CR strategy: Entrepreneurship (Markets leader), Employees/People (Talent leader), Environment (COO), and Community Engagement (Country Managing Partner). In a similar fashion, the CRSC members delegate operational execution of their specific key CR area to lower hierarchical post holders.	No omissions	Yes	
G4-37	a. Consultation processes between stakeholders and the highest governance body on economic, environmental, and social topics. If consultation is delegated, describe to whom and any feedback processes to the highest governance body.	EY NL both formally and informally consults with various stakeholders throughout the year. More formal consultations are made through our Works Council (Ondernemingsraad), with which the Talent Leader meets 8 times a year, and also through our Regional Partner Forum, Partner Connect meetings and the stakeholder dialogue for the Integrated Annual Review 2013/2014. Employee opinions are gathered every 2 years through the Global People Survey. Also, formal stakeholder consultations are made through our Public Interest Committee (also refer to Transparency Report 2014), whose Chairman participates in the Stakeholder Dialogue Steering Committee within EY NL, which we established during 2013/2014. See Transparency Report 2014/Working with our stakeholders and communities. Throughout the year EY NL organizes many corporate events, during which various EY people interact with a wide range of stakeholders. This also elicits strategic information, such as increased sense of the market, EY reputation and service quality.	No omissions	Yes	
G4-38	a. Composition of the highest governance body and its committees by: - Executive or non-executive - Independence - Tenure on the governance body - Number of each individual's other significant positions and commitments, and the nature of the commitments - Gender - Membership of under-represented social groups - Competences relating to economic, environmental and social impacts - Stakeholder representation	Corporate Governance	No omissions	Yes	Principle 6

GENERAL STANDARD DISCLOSURES

GRI Code	Description	Reference/Direct answer	Omissions and, if applicable, reason for omission	External assurance	UN Global Compact
G4-39	a. The Chair of the highest governance body is also an executive officer (and, if so, his or her function within the organization's management and the reasons for this arrangement).	The chair of our Board of Directors of Ernst & Young Nederland LLP (Marcel van Loo) is the Country Managing Partner for the Netherlands in the combined leadership team.	No omissions	Yes	
	GOVERNANCE				
G4-40	a. Nomination and selection processes for the highest governance body and its committees, and the criteria used for nominating and selecting highest governance body members, including: - Whether and how diversity is considered - Whether and how independence is considered - Whether and how expertise and experience relating to economic, environmental and social topics are considered - Whether and how stakeholders (including shareholders) are involved	Corporate Governance Our Board of Directors and the Regional Managing Partner of the combined leadership team are elected by Ernst & Young Europe LLP and the Europe Managing Partner respectively. The Regional Managing Partner elects the members of the combined leadership team. The process includes consent, sounding, consultation and/or notification. The Regional Managing Partner is committed to establishing a gender mix in our combined leadership team. The number of women is three. As explicitly required by our Global Independence Policy EY evaluates independence matters relating to new partners at executive level prior to hiring and/or appointing them. See G4-41 . A board or leadership candidate requires senior expertise and experience regarding the function's specific content. Due to the strategic nature of the tasks at hand, significant knowledge of either the national economy and/or wider social environment of EY is required. Having such in-depth knowledge is thus inherent to being a board member. Stakeholders are involved, like the Regional Partner Forum, the partners, Europe leadership and the AFM. Stakeholders' involvement includes consent, sounding, consultation and/or notification.	No omissions	Yes	Principle 6
G4-41	a. Processes for the highest governance body to ensure conflicts of interest are avoided and managed. Report whether conflicts of interest are disclosed to stakeholders, including, as a minimum: - Cross-board membership; - Cross-shareholding with suppliers and other stakeholders; - Existence of controlling shareholders; - Related party disclosures.	The Board and the combined leadership team members are bound by all our strict quality and independence rules to be and remain independent, both personally and formally, in both fact and appearance. Notwithstanding exceptions, they are not allowed to hold any (financial) interests in any of EY's clients. Their investments are reported and checked for approval. All Global, regional, local codes, policies and regulations apply to them, including the Global Independence Policy, Global Code of Conduct, and our Anti-bribery, Insider Trading, and Data Privacy Policies.	No omissions	Yes	
G4-42	a. Highest governance body's and senior executives' roles in the development, approval, and updating of the organization's purpose, value or mission statements, strategies, policies, and goals related to economic, environmental and social impacts.	EY Global launched Vision 2020, which sets out our purpose, ambition, strategy and positioning for building a better working world. The global, holistic version of this new strategy is translated by our combined leadership team into a country specific priorities action plan for EY NL. Various key performance indicators are set to guide EY NL's implementation of Vision 2020. The CRSC members have updated the sustainability KPI's.	No omissions	Yes	
G4-43	a. Measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental, and social topics.	All our partners, including the board members and combined leadership team members, follow the Partner Development program. This program covers client, personnel and personal-related training courses. (see Appendix 6. G4-43: Partner Development Program)	No omissions	Yes	
G4-44	a. Processes for evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics. Report whether such evaluation is independent or not, and its frequency. Report whether such evaluation is a self-assessment. b. Report actions taken in response to evaluation of the highest governance body's performance with respect to economic, environmental and social topics, including, as a minimum, changes in membership and organizational practice.	The Europe Executive performs an independent review of the performance of the combined leadership team, including the members of the Board of Directors, on a variety of topics. This process mainly includes interim feedback, a country visit, self-assessment and performance evaluation. EY developed and implemented a ten priorities action plan 2012/2013, which has been updated for 2013/2014 and 2014/2015 (see Integrated Annual Review 2013/2014/Vision 2020 in the Dutch market).	No omissions	Yes	

GENERAL STANDARD DISCLOSURES

GRI Code	Description	Reference/Direct answer	Omissions and, if applicable, reason for omission	External assurance	UN Global Compact
	GOVERNANCE				
G4-45	<p>a. Highest governance body's role in the identification and management of economic, environmental, and social impacts, risks, and opportunities. Include the highest governance body's role in the implementation of due diligence processes.</p> <p>b. Report whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental, and social risks and opportunities.</p>	<p>See the In-control Statement regarding market, strategic, operational, regulatory, and compliance risks that are inherent to the activities of EY NL. These risks also provide opportunities for achieving our ambition.</p> <p>Also refer to the Integrated Annual Review 2013/2014/Operations/Risk Management and Quality.</p> <p>Management/See G4-37</p>	<p>No omissions</p> <p>No omissions</p>	<p>No</p> <p>Yes</p>	
G4-46	a. Highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental, and social topics.	In-Control Statement from the Board of Directors of Ernst & Young Nederland LLP .	No omissions	No	
G4-47	a. Frequency of the highest governance body's review of economic, environmental, and social impacts, risks, and opportunities.	On average, the combined leadership team, including the board members, formally met on a (bi-)monthly basis in fiscal year 2013/2014, during which one or more of the indicated topics were discussed, while a strategic overview took place during our bi-annual strategic meetings. Urgent matters are handled during the weekly calls.	No omissions	Yes	
G4-48	a. Highest committee or position that formally reviews and approves the organization's sustainability report and ensures that all material Aspects are covered.	The Chief Operations Officer (COO) is responsible for the preparation of EY NL's Integrated Annual Review on behalf of the Board of Directors of Ernst & Young Nederland LLP. Finally, the Board reviews, approves and issues the Integrated Annual Review.	No omissions	Yes	
G4-49	a. Describe the process for communicating critical concerns to the highest governance body.	<p>We have both formal and informal ways of escalating critical concerns. The first one includes the Regional Partner Forum, the Partner Connect meetings, Service Lines and Functional meetings, and the Works Council meetings (Ondernemingsraad).</p> <p>Embedded in our organizational culture are short and direct communication lines. This eases quick escalation in case of critical topics. Logically, this is not a fixed process and goes through all kinds of interactions, such as meetings, calls, e-mails, etcetera, and often a combination of these.</p>	No omissions	Yes	
G4-50	a. Nature and total number of critical concerns that were communicated to the highest governance body and the mechanism(s) used to address and resolve them.	We don't explicitly count the number of critical concerns escalated. However, critical concerns can vary significantly. At the same time, the sense of urgency and priority set the agenda. Some of the most significant concerns in 2013/2014 were continuing the successful execution of the priorities action plan, the development and execution of Our New World action plan, ViO execution, debate about audit profession and the implementation of Vision 2020.	Not available	Yes	

GENERAL STANDARD DISCLOSURES

GRI Code	Description	Reference/Direct answer	Omissions and, if applicable, reason for omission	External assurance	UN Global Compact
	GOVERNANCE				
G4-51	<p>a. Remuneration policies for the highest governance body and senior executives for the following types of remuneration:</p> <ul style="list-style-type: none"> - Fixed pay and variable pay: i. Performance-based pay; ii. Equity-based pay; iii. Bonuses; iv. Deferred or vested shares; - Sign-on bonuses or recruitment incentive payments - Termination payments - Clawbacks - Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees. <p>b. Report how performance criteria in the remuneration policy relate to the highest governance body's and senior executives' economic, environmental and social objectives.</p>	<p>The remuneration of the Board of Directors and the combined leadership team is in accordance with the partner remuneration policy. Reference is made to the Integrated Annual Review 2013/2014/Partner remuneration and the Transparency Report 2014/Partner remuneration, and the Financial Statements 2013/2014 of Ernst & Young Nederland LLP/Note 25.</p> <p>Not applicable.</p> <p>Limited to once the members' income for the previous year.</p> <p>Can apply in case of non-performance.</p> <p>There is no collective retirement benefits plan for the board and combined leadership team members. Each member arranges this her- or himself.</p> <p>See above.</p>	No omissions	Yes	
G4-52	<p>a. Process to determine remuneration.</p> <ul style="list-style-type: none"> - Report whether remuneration consultants are involved in determining remuneration and whether they are independent of management. Report any other relationships that the remuneration consultants have with the organization. 	<p>See G4-51</p> <p>Not applicable.</p>	No omissions	Yes No	
G4-53	a. Report how stakeholders' views are sought and taken into account regarding remuneration, including the results of votes on remuneration policies and proposals, if applicable.	<p>Various internal and external stakeholders are involved in EY's remuneration:</p> <ul style="list-style-type: none"> - AFM & PCAOB: assessed our remuneration policy as part of an external review on client engagements in April 2013 and policy was discussed with AFM in FY 13/14. - EY EMEIA: compares and oversees EMEIA regions. 	No omissions	Yes	
G4-54	a. Ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.	In our case of a partnership the board and combined leadership team members do not receive any remuneration other than their entitlement to the profit for the fiscal year through their B.V., see to G4-51.	Not applicable	Yes	
G4-55	a. Ratio of percentage increase in annual total compensation for the organization's highest-paid individual in each country of significant operations to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual) in the same country.			Yes	

GENERAL STANDARD DISCLOSURES

GRI Code	Description	Reference/Direct answer	Omissions and, if applicable, reason for omission	External assurance	UN Global Compact
	ETHICS AND INTEGRITY				
G4-56	a. Organization's values, principles, standards and norms of behavior such as codes of conduct and codes of ethics.	<p>Integrated Annual Review 2013/2014/Strategic perspective/Vision 2020.</p> <p>Integrated Annual Review 2013/2014/Governance/Corporate Governance and Governance/Risk Management.</p> <p>Integrated Annual Review 2013/2014/Our interaction with society.</p> <p>EY Global Code of Conduct</p>	No omissions	<p>Yes</p> <p>No</p>	
G4-57	a. Internal and external mechanisms for seeking advice on ethical and lawful behavior, and matters relating to organizational integrity, such as help lines or advice lines.	See G4-56	No omissions	No	
G4-58	a. Internal and external mechanisms for reporting concerns about unlawful or unethical behavior, and matters relating to organizational integrity, such as escalation through line management, whistle blowing mechanisms or hotlines.	EY/Ethics, a global ethics hotline to providing EY people, clients and others outside the organization with a confidential means to report any activity that may involve unethical behaviour.	No omissions	No	

SPECIFIC STANDARD DISCLOSURES

Material topics	GRI Aspect	DMA	Indicator(s)	Omissions and, if applicable, reason for omission	External Assurance	UN Global Compact
Direct generated economic value	Economic performance	DMA	G4-EC1 G4-EC2 G4-EC3 G4-EC4	G4-EC2	Yes	
Building client relationships						
Insight into sector and business						
Client satisfaction						
Recruiting and retaining top talents	Employment & Labor/ Management relations	DMA	G4-LA1 G4-LA2 G4-LA3 G4-LA4	G4-LA2	Yes	
Attractive employer						
Working conditions and social security (including diversity)	Occupational health and safety	DMA	G4-LA5 G4-LA6 G4-LA7 G4-LA8	G4-LA5 G4-LA8	Yes	Principle 3 Principle 6
Education and culture	Training and education	DMA	G4-LA9 G4-LA10 G4-LA11	G4-LA9	Yes	
Human/personal development and on-the-job training						
Protection client information and privacy	Customer privacy	DMA	G4-PR8	G4-PR8	Yes	
Independence in service provision	Anti-corruption (Compliance)	DMA	G4-SO3 G4-SO4 G4-SO5	G4-SO5	Yes	Principle 10
Integrity and ethical standards						
Anti-corruption and fraud						
Other material topics	Reference				External Assurance	UN Global Compact
Transparency	Integrated Annual Review 2013/2014 Transparency Report 2014				Yes	
Governance	See general standard disclosure					
Stakeholder relations	See general standard disclosure				Yes	
Quality	Integrated Annual Review 2013/2014/Risk management and quality Transparency Report 2014				Yes	
	Integrated Annual Review 2013/2014/Letter from the Managing Partner Integrated Annual Review 2013/2014/Corporate governance				Yes	

GRI Aspect	DISCLOSURES ON MANAGEMENT APPROACH
Economic performance	<p>a. Why is this Aspect material? EY NL's economic performance is of significant value to our stakeholders, and ourselves because it directly impacts the financial position of our stakeholders, in particular suppliers, government, community engagement, and our people and partners.</p> <hr/> <p>b. How does EY manage this Aspect or its impact? EY NL manages this aspect through our purpose, ambition, strategy, and positioning, which has resulted in our main strategic issues. See the Integrated Annual Review 2013/2014/ Dialogue with stakeholders on value creation, business model of value creation and strategic perspective.</p> <p>EY has a three-year market leadership plan in place setting out our mid-term goals. Also, there are annual financial and non-financial performance drivers/ KPIs and items that influence the economic contribution such as quality, a flexible switch between audit and advisory services, client relationships, insight and tying into client specific requirements and needs and client satisfaction. See the Integrated Annual Review 2013/2014, business model and material topics and our strategic perspective: vision 2020 in the Dutch market. These include strategy, relevant capitals, strategic priorities and performance indicators.</p> <p>Our market approach is client centric. We focus our go-to-market approach on seven industrial market segments and four regional market segments. Each of these market segments includes our four service lines. Our global industry centers serve as networks for sharing industry focus knowledge and experience, and we have strategic growth market teams specializing in advising and assisting accelerating enterprises, family business and start-ups. In addition, there is a global EY Knowledge function that provides sector, business, and service line specific knowledge, including knowledge champions. All this enables us to have better client relationships, obtain deeper insight into the sector and business of our clients, and improve client satisfaction. See the Integrated Annual Review 2013/2014/Profile.</p> <hr/> <p>c. How do we evaluate the way we manage this Aspect? The three-year market leadership plan is reviewed and updated annually, taking into account recent developments.</p> <p>Our actual performance is monitored on a weekly and monthly basis against the plan, prior-year data and KPIs. If needed, corrective action is taken immediately.</p> <p>A key driver with respect to our client centric market approach is our commitment to delivering exceptional client service: insightful, responsive, and connected. This is an important KPI in our performance evaluation system. Also we use an Expectations of Service Quality (ESQ) framework to understand client expectations before work begins and subsequently measure how well we performed against these expectations through our Assessment of Service Quality (ASQ). ASQ allows our stakeholders to tell us what was worked well and what needs to be improved.</p>
Employment & Labor/ Management Relations	<p>a. Why is this Aspect material? Attracting and retaining top talent is of significant value to EY, because there is fierce competition for top talent, and the quality of our services directly depends on the competencies of our people. In turn, our ability to attract and retain top talent directly depends on potential employees' perception about EY as an attractive employer. Being the employer of choice is, therefore, of significance to EY.</p> <hr/> <p>b. How does EY manage this Aspect or its impact? EY operates a Global People Strategy, which fits in well with one of the three pillars of Vision 2020, Create the highest performing teams. EY gave high priority to three aspects of the program during the year:</p> <ul style="list-style-type: none"> ▸ EY Experiences, ▸ World Class Learning, ▸ Teaming <p>EY's Diversity & Inclusiveness and Vitality programs complement this vision, as does the Workplace of the Future program. See the Integrated Annual Review 2013/2014/creating highest performing teams/our people. Ultimate responsibility for embedding the Global People Strategy within EY Netherlands lies with our Talent Leader, member of the combined leadership team. The Talent Leader, through the People Director, runs the People department, where recruiting and retaining our talents are key activities.</p> <p>The recruitment team, all women, consists of 13 FTE's. Each recruiter is highly specialized (e.g. assessments, social media, recruitment events, etc.). A Master's degree is the average level of education. A separate annual budget is drawn up for recruitment, covering costs of events, assessments, internships, employer branding, vacancy publications, posting on job boards, LinkedIn accounts, etc.</p> <p>In 2012, the Global People Strategy introduced a recruitment maturity framework guiding a multi-year change in the aim for global talent leadership. The aspirations are to have the best in class candidate experience and be the choice of future leaders. A tangible key performance indicator is set, based on Universum Global, an internationally renowned employer branding survey. The KPI is to be ranked highest among the Big4 in The Netherlands based on the Universum Student Survey.</p> <p>In order to further enhance the quality of EY services, recruitment increasingly focuses on university graduates. Multiple student events were held last year, such as in-house days, Fit4Study and the Tax Talent Program. University students joined the EY Xperience business course. It enables potential employees to meet future colleagues and partners of EY, work on a complex business case and experience what it is like to be an auditor or advisor at EY. There is strong support and commitment from our service lines; ambassadors and recruitment teams from all service lines engage in many recruitment events and initiatives.</p>

GRI Aspect	DISCLOSURES ON MANAGEMENT APPROACH
	<p>c. How do we evaluate the way we manage this Aspect? Overall performance of the Recruitment department and the individual performance of the Recruitment Manager directly depends on the Universum Global outcomes. Above KPI was met: EY is ranked 14th and highest among the Big4 in The Netherlands based on the Universum Student Survey 2013. The Universum results still allows for specific improvements, such as increased focus on university students, increased optimum use of social media, making connections in early studying stages, and more national and in-house events.</p>
Occupational health and safety	<p>a. Why is this Aspect material? Working conditions are of significant importance to ourselves and our stakeholders, especially (potential) employees, as they influence their wellbeing and are an integral part of EY's reputation as employer of choice.</p> <p>b. How does EY manage this Aspect or its impact? We make high demands on our people and encourage them to grow and bring out the best in themselves. That is why we invest in dedicated programs, fostering a healthy, dynamic and safe environment. In the past year we invested €211,000,- in the health and wellbeing of our staff. At the heart of our efforts is our unique vitality program, Fit4theJob. It dates back to 2007, when it started as a partner specific vitality initiative, the Top Performer Program. It was picked up with great enthusiasm among partners and eventually rolled out to an overall corporate program in 2010, Fit4theJob. This also means commitment is high and runs up to board and executive levels. The Top Performer Program still exists as a partner specific and senior executive vitality program at other businesses. It explains how changes in conduct and circumstances can have an impact on health, resilience and energy management. Under the umbrella of Fit4theJob, we introduced Fit2Lead, a program developing coaching skills, and a Top Parent program for young mothers and fathers re-establishing their work/life balance after childbirth. Another part of EY NL's vitality program is Sports4You, through which our people can join several high-end cycling, running, walking, or swimming events. At the Sports4You events we organized during the year, managers from EY competed against senior executives from our clients.</p> <p>Fit4theJob is an annual, eight sessions-based program teaching our people how to increase knowledge and awareness of how and where to direct their energy. Each individual sets his/her vitality targets and works on them throughout the year by means of training sessions and various thematic workshops. Fit4theJob is a custom-made program, with our people following workshops of their own choice.</p> <p>Vitality is part of EY NL's Learning & Development strategy. Therefore, the Talent Leader is also responsible for EY NL's vitality strategy. Significant policy changes and updates must first be approved by the Talent Leader. The Fit4theJob trainings, workshops, coaching sessions, intakes and outtakes, including administration, are developed and performed by LifeGuard, an external professional partner in corporate vitality. Within EY, one Senior Consultant Learning & Development (L&D) is specifically responsible for the ongoing development of Fit4theJob and the effective collaboration with LifeGuard. She directly reports to EY NL's Talent Leader.</p> <p>Partner and employee intake and outtake and satisfaction with the Fit4theJob program are targeted and measured using key performance indicators. The KPI's were set three years ago by the Corporate Responsibility Steering Committee to measure performance on one of the four Es of EY NL's CR strategy, Employees. As a committee to the board, our Talent Leader is responsible for the Employee pillar. See the overview of our CR targets for more information about the Fit4theJob KPIs and last year's performance.</p> <p>c. How do we evaluate the way we manage this Aspect? On a quarterly basis, the Senior Consultant L&D receives statistical reports from LifeGuard, including participation figures. These are used for evaluation purposes and further internal reporting to, among others, the CR Steering Committee, which annually evaluates the Fit4theJob KPIs. See the overview of our CR targets for more information about the Fit4theJob KPI's and last year's performance. Some 119 employees took part in the program during the year. The program is designed to make a lasting contribution to a healthy work/life balance.</p> <p>Last year, the number of people doing outtakes was lower compared to the number of intakes. Nonetheless, 100% of the Fit4theJob participants would advise other colleagues to participate in the program. In response to the lower outtake numbers, a new vitality format, Fit2Team, was developed. A major change, the vitality program will now be followed in teams. This also fits in very well with one of the three key pillars of the new EY Global strategy, Vision 2020: <i>Create the highest performing teams</i>. The new program has been approved. The first Fit2Team cycle started in fiscal year 2013/2014 and was joined by 12 teams.</p> <p>Thanks to the vitality program and our other investments in optimizing working conditions, we slightly reduced the absenteeism due to sickness rate to 3.1% (FY 2012/2013: 3.2%).</p>

GRI Aspect	DISCLOSURES ON MANAGEMENT APPROACH
Training and Education	<p>a. Why is this Aspect material? Professional and personal development and education is of significant value to EY NL and our stakeholders, especially (potential) employees, because it directly adds to the quality and innovation levels of our service provision, satisfying the ambition levels of our people and enhancing their career perspectives.</p> <hr/> <p>b. How does EY manage this Aspect or its impact? Based on the EY Global People Strategy, an EY Global Learning & Development (L&D) strategy has been developed. Ultimate responsibility for embedding the Global L&D strategy within EY NL lies with our Talent Leader. The Learning & Development (L&D) Manager is responsible for L&D execution.</p> <p>Currently, the L&D strategic team consists of 5 FTEs. The average level of education is a Bachelor's degree. Support is provided by a global L&D supporting team.</p> <p>The L&D policy consists of the following portfolios:</p> <ol style="list-style-type: none"> 1. Learning: EYU is the EY Global framework for learning, experiences and coaching that helps accelerate the career development of employees. It entails both formal and informal learning. Everyone at EY has access to this high-quality formal learning through a tailored, structured curriculum per service line. EY-specific L&D tooling is available to all people for viewing, searching and managing their learning. 2. Development: includes Personal Management and Development Plan (PMDP), multi-source feedback, Development Program Director, the Global Next Gen Program, and coaching. 3. Diversity & Inclusiveness: see our external website. 4. Vitality/ Fit4theJob: see our external website. <p>In 2013/2014 priorities included Teaming, world class learning and EY experience and increasing complementarity of learning and development.</p> <hr/> <p>c. How do we evaluate the way we manage this Aspect? L&D priorities are under constant review throughout the year. The quality and progress of L&D initiatives are evaluated at different levels and through multiple channels.</p> <ol style="list-style-type: none"> 1. Quality of L&D-services progress of L&D portfolios is constantly discussed by the L&D-team and People Management Team, with status updates being issued to the People Leaders from our service lines. Evaluation takes place through feedback from Learning Leaders and People Leaders. 2. Quality of learning: Participant satisfaction and quality of suppliers/ facilitators is monitored by course evaluations. 3. Quality of L&D-team: L&D priorities are translated into personal objectives for team members and included in their goal plans, which are discussed during the fiscal year. 4. Budget monitoring. <p>The average number of hours spent on L&D was 133 per FTE and 169 per CSP FTE. Training and development expenditure during the year increased by 3% to EUR 9.1 million (EUR 2,601 per person, an increase of 7%).</p>
Customer privacy	<p>a. Why is this Aspect material? Protection of client information is of significant value to ourselves and our stakeholders, mainly clients, because the nature of our services allows us to obtain insight into business sensitive information, which is also stored in our files. This may include information about strategic organizational aspects providing competitive advantage to our clients. Our professionals are bound to confidentiality on the basis of professional regulations, as well as by law.</p> <hr/> <p>b. How does EY manage this Aspect or its impact? Guidance about how to deal with confidentiality is provided in several internal and external sources: professional regulations, applicable law, EY NL's Staff Manual, EY's Global Code of Conduct and EY's Global Insider Trading Policy, while the Global Personal Data Privacy Policy and our Document Retention Policy deal with the use, protection, and preservation of data, respectively. EY has established a Binding Corporate Rules (BCR) program to comply with European data protection law, specifically regarding transfers of personal data between EY member firms. See our external website. All in all, EY's policy is framed as 'Every piece of client information is confidential'. EY's Legal department is involved in this area.</p> <p>Our people contracts contain an explicit confidentiality clause concerning compliance with our confidentiality rules.</p> <hr/> <p>c. How do we evaluate the way we manage this Aspect? Confidentiality is strongly embedded in EY's organizational culture and tone from the top and is instilled in the minds of our people. This is guided by one of our key values, <i>People who demonstrate integrity, respect and teaming</i>. When confidentiality topics arise, EY's legal department is involved and takes appropriate action if necessary.</p>

GRI Aspect	DISCLOSURES ON MANAGEMENT APPROACH
Anti-corruption (Compliance)	<p>a. Why is this Aspect material? Independence, integrity & ethics and anti-corruption are of significant value to EY and its stakeholders, because they show how EY is able to remain professionally objective and independent in delivering services to our clients and thus to (business) society as a whole.</p> <hr/> <p>b. How does EY manage this Aspect or its impact? Independence See the Integrated Annual Report 2013/2014/Risk Management and Quality and, with respect to Ernst & Young Accountants LLP, the Transparency Report 2014/Independence practices.</p> <p>Integrity & Ethics See the EY NL's integrity and ethics website. Moreover, EY NL adheres to the Dutch Code for Audit Firms, which sets out instruments for business integrity. The Compliance Officer's principal task is to ensure that EY maintains high standards of integrity. See the Transparency Report 2014.</p> <p>Anti-corruption Each individual carries personal responsibility for preventing and reporting any corrupt behavior. The Risk leader is responsible for the execution of the strategic approach to corruption. The general counsel advises on risk management issues and is responsible for operational execution. For EY, the two most relevant forms of corruption are bribery and money laundering. EY has global anti-bribery and anti-money laundering policies in place.</p> <p>Anti-bribery EY NL has an Anti-bribery Policy in place that was updated in September 2013. The Anti-bribery Policy identifies our obligation to comply with anti-bribery laws, providing more detailed definition of what bribery is and identifying reporting responsibilities with respect to bribery of or by our people, as well as in the event of discovering bribery at our clients. Through a mandatory web based training that was launched in May 2014 all employees were updated on how to recognize, prevent and resist bribery.</p> <p>Anti-money laundering Regarding money laundering, we adhere to the Money Laundering and Terrorist Financing Prevention Act (Wet ter voorkoming van witwassen en financieren van terrorisme / "Wwft"). In accordance with the Wwft we estimate risks associated with clients and engagements. A Wwft risk assessment is essential for the completion of the client and engagement acceptance. This risk assessment procedure is laid down in the 'Wwft Risk Policy'. The policy covers topics like client examination and reporting of unusual transactions. In the year under review, new tooling to collect and store client identity data was developed, and implemented in September 2013. During the introduction of the new tool employees were trained on tool usage, combined with a knowledge refresh on anti-money laundering requirements.</p> <p>Pursuant to the Wwft, EY is bound to report any unusual transactions (transactions where facts and circumstances give rise to suspicion of money laundering or terrorist financing) to the Financial Intelligence Unit-Netherlands (a central reporting authority). See the Transparency Report 2014 for the number of unusual transactions that were reported by Ernst & Young Accountants LLP.</p> <hr/> <p>c. How do we evaluate the way we manage this Aspect? Independence See the Integrated Annual Report 2013/2014/Risk Management and Quality and, with respect to Ernst & Young Accountants LLP, the EY NL Transparency Report 2014/Independence practices.</p> <p>Integrity & Ethics See the Transparency Report 2014 about our ethics processes.</p> <p>Anti-corruption Anti-bribery The Anti-bribery Policy is regularly revised and updated in order to reflect changes in legislation and our own experiences. The most recent revision of the Anti-bribery Policy came into force on 1 September 2013. EY's News Portal is used to inform our personnel about the current Anti-bribery Policy as well as the upcoming revisions and training.</p> <p>Anti-money laundering The Wwft Risk Policy has been regularly revised and updated since the Wwft entered into force in 2008. The most recent version dates from April 2014. The policy is being kept up to date by our legal department. The Wwft, on which our Wwft Risk Policy is based, is a relatively new law and continuing new insights will probably lead to further updates in the near future. Our people, who are closely involved with the client and engagement acceptance, are required to complete a web-based course on the Wwft. In addition, any changes to the Wwft or our Wwft Risk Policy are communicated to our people via EY News Portal.</p>

PERFORMANCE INDICATORS

GRI Code	Description	Reference/Direct answer	Omissions and, if applicable, reason for omission	External assurance	UN Global Compact
G4-EC1	Direct economic value generated and distributed	Our economic contribution	No omissions	Yes	
G4-EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change	The implications of climate change are limited and indirect.	Not applicable	Yes	
G4-EC3	Coverage of the organization's defined benefit plan obligations	Financial Statements of Ernst & Young Nederland LLP, Note 20.1 Defined Contribution Pension Plan.	No omissions	Yes	
G4-EC4	Financial assistance received from government	We have not received any financial assistance from the Dutch government.	No omissions	Yes	
G4-LA1	Total number and rates of new employee hires and employee turnover by age group, gender and region	See the full table of our new hires and turnover figures	No omissions	Yes	
G4-LA2	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation	EY NL does not differentiate between benefits provided to full-time and part-time or temporary employees.	No omissions	Yes	
G4-LA3	Return to work and retention rates after parental leave, by gender	All EY NL's employees are entitled to parental leave. See the full table of our parental leave numbers .	No omissions	Yes	
G4-LA4	Minimum notice periods regarding operational changes, including whether these are specified in collective agreements	EY NL has a Social Framework concerning organizational changes with personnel consequences in place. It includes a descriptive reference to a minimum notice period, stating 'at a stage as early as possible'.	No omissions	Yes	Principle 3
G4-LA5	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs	We operate a corporate Fit4theJob program , which explicitly targets the vitality and well-being of all our people. Work environment, including promoting personal vitality and flexible working arrangements, are key ambitions of the Corporate Responsibility Steering Committee.	No omissions	Yes	
G4-LA6	Type of injury and rates of injury, occupational diseases, lost day, and absenteeism, and total number of work-related fatalities, by region and by gender	102 people turned to EY NL's internal Social Counselors for individual coaching to remedy labor related psychological complaints. The absenteeism rate was 3.1% in fiscal year 2013/2014.	No omissions	Yes	
G4-LA7	Workers with high incidence or high risk of diseases related to their occupation	Due to the nature of our work, all our employees run the risk of Repetitive Strain Injury (RSI).	No omissions	Yes	
G4-LA8	Health and safety topics covered in formal agreements with trade unions	We have concluded no formal agreements with trade unions.	Not applicable	Yes	
G4-LA9	Average hours of training per employee by gender, and by employee category	See the overview of training hours . We administer training hours by employee category and service line, not gender.	Not available	Yes	
G4-LA10	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings	EYU is EY's global learning platform. It covers formal learning through a tailored, structured curriculum accessible to everyone at EY. Service line specific training provides the tools and knowledge to develop technical skills. Firm-wide programs include both operational and interpersonal skills learning. These programs are designed to complement service line technical training and enable collaborating and learning with colleagues from other service lines. An explicit part of EY's Partner Development curriculum, Future Directions, focuses on managing career endings. It is also possible to follow tailor made programs, such as supervisory board training and internal/external coaching.	No omissions	Yes	
G4-LA11	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category	EY has two separate performance programs in place: the Global Partner Performance Management program (GPPM) for partners, which was executed by all partners, and the Personal Management and Development Program (PMDP) for all other functions, up to directors. Please find more detailed PMDP figures in the table.	No omissions	Yes	

PERFORMANCE INDICATORS

GRI Code	Description	Reference/Direct answer	Omissions and, if applicable, reason for omission	External assurance	UN Global Compact
G4-LA12	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity	Number of employees by rank and gender: Integrated Annual Review/Our people and GRI G4 Content Index 2013/2014 page 2 . Diversity in our Corporate governance . Number of employees by region: Appendix 1 . Number of new hires by age group, gender and region: Appendix 7 .			
G4-PR5	Results of surveys measuring customer satisfaction	EY at a glance (ASQ)	No omissions	Yes	
G4-PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	We had no complaints regarding confidentiality breaches.	No omissions	Yes	
G4-SO3	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified	Bribery would be the most relevant form of corrupt practice conducted by our people. Our anti-bribery and insider trading policies are intertwined in our day-to-day operations and across all our service lines.	No omissions	Yes	
G4-SO4	Communication and training on anti-corruption policies and procedures	1. To act with Integrity is one of our core corporate values; 2. The Anti-bribery policy and Anti-Money Laundering and Terrorist Financing Prevention Act have been announced and published on the News Portal and stored in our policies and practices database 3. Anti-Money Laundering training sessions Above policies and procedures are applicable for all employees.	No omissions	Yes	
G4-SO5	Confirmed incidents of corruption and actions taken	EY at a glance (Proceedings)	No omissions	Yes	

Appendices

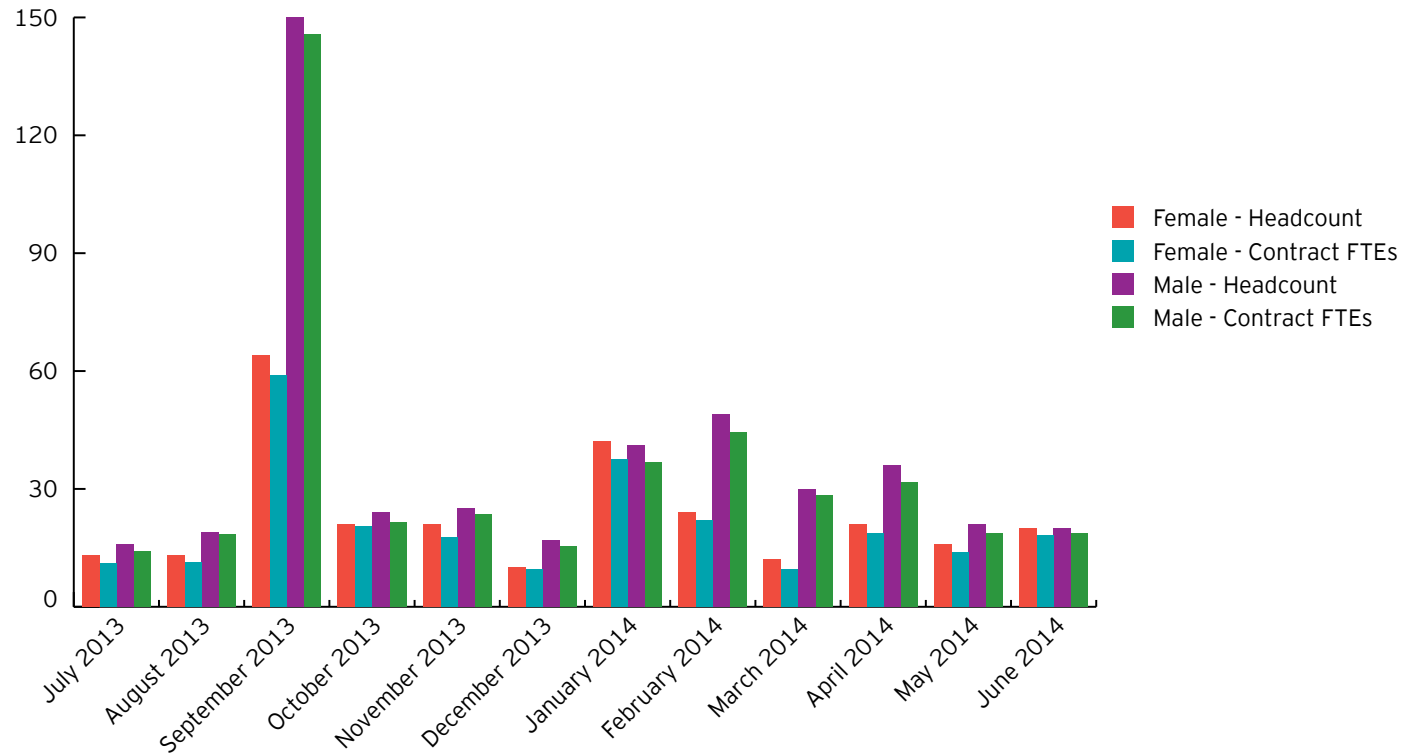
Appendix 1.* G4-10: Workforce figures end of fiscal year 2013/2014

	Total headcount		Total FTE		Female FTE		Male FTE	
	#	%	#	%	#	%	#	%
Workforce:								
- Partners	224	5.99%	222.20	6.26%	23.30	1.74%	198.90	8.99%
- Employees	3,513	94.01%	3,329.35	93.74%	1,316.66	98.26%	2,012.69	91.01%
Total	3,737	100.00%	3,551.55	100.00%	1,339.96	100.00%	2,211.59	100.00%
Employment contracts:								
- Permanent, of which	3,165	84.69%	3,019.85	85.03%	1,120.86	83.65%	1,898.99	85.87%
<i>Full-time</i>	2,551	68.26%	2,551.00	71.83%	734.00	54.78%	1,817.00	82.16%
<i>Part-time</i>	614	16.43%	468.85	13.20%	386.86	28.87%	81.99	3.71%
- Temporary, of which	572	15.31%	531.70	14.97%	219.10	16.35%	312.60	14.13%
<i>Full-time</i>	466	12.47%	466.00	13.12%	184.00	13.73%	282.00	12.75%
<i>Part-time</i>	106	2.84%	65.70	1.85%	35.10	2.62%	30.60	1.38%
Total	3,737	100.00%	3,551.55	100.00%	1,339.96	100.00%	2,211.59	100.00%
By region:								
- Northern region	1,376	36.82%	1,327.37	37.38%	478.57	35.71%	848.80	38.38%
- Eastern region	580	15.52%	549.89	15.48%	176.09	13.14%	373.80	16.90%
- Western region	1,334	35.70%	1,247.29	35.12%	519.05	38.74%	728.24	32.93%
- Southern region	447	11.96%	427.00	12.02%	166.25	12.41%	260.75	11.79%
Total	3,737	100.00%	3,551.55	100.00%	1,339.96	100.00%	2,211.59	100.00%
Externals:								
- Contractors	126	36.95%	102.46	71.51%	29.15	69.52%	73.31	72.33%
- Outsourced	215	63.05%	40.82	28.49%	12.78	30.48%	28.04	27.67%
Total	341	100.00%	143.28	100.00%	41.93	100.00%	101.35	100.00%

* FTE figures in this table differ from the FTE figure in the Integrated Annual Report since these are based on HR systems where data is based on year-end fte instead of average FTE used in the Finance system.

Appendices

G4-10: New hires in fiscal year 2013/2014,



People hired during fiscal year 2013/2014 (headcount and FTEs).

As every year, EY NL had a significant peak in new hires in September 2013.

Appendices

Appendix 2. G4-12: Supply chain EY NL

Supply chain

The GRI G4 glossary defines supply chain as a sequence of activities or parties that provide products or services to EY NL. Therefore, it focusses on our suppliers, which form an important part of our stakeholder network. Please find below an overview of the main purchased goods and services and the key suppliers from which these goods and services were purchased.

Goods and services	Suppliers
Lease cars	Lease Plan*
Facility Services	AAFM
Healthcare insurance	Zilveren Kruis Achmea*
Life and Disability insurance	Achmea, Aegon, DeltaLloyd
Marketing and Communication events	WOP.nl

**Engaged in the stakeholder dialogue for EY NL's Integrated Annual Review 2013/2014*

Procurement

Our suppliers deliver goods and services which are critical to our entire organization. This is handled by our internal procurement department. To guarantee independence, the risk management department is involved in ensuring independence to our clients at all times. Detailed information on how we approach and aim to relate with our suppliers is laid down in our Global Procurement Policy. This also includes our procurement strategy, risk management and integrity.

Corporate Responsibility

We aim to create the most value from our purchases and prevent them from having any indirect impact through probable irresponsible behavior by any business partner. Therefore, all our suppliers must sign our [Supplier Code of Conduct](#). By the end of fiscal year 2013/2014, 92% signed our code of conduct.

Appendices

Appendix 3. G4-12: Supplier Code of Conduct

Supplier Code of Conduct regarding Corporate Responsibility

EY expects its suppliers to act with responsibility and integrity. This Supplier Code of Conduct has been developed on the basis of such expectation. By signing the Supplier Code of Conduct, you, as a prospective supplier, commit to complying with the principles below as adopted by EY. The Supplier Code of Conduct will form an integral part of the agreement to be concluded between EY and the supplier or suppliers selected.

People/Social

1. Working conditions

Suppliers shall treat their workers in conformity with current laws. Wages, terms and conditions of employment, working conditions and working hours must be in balance and suitable for the market in which the supplier operates.

2. Child labour

Suppliers shall observe any and all laws, rules and regulations applying to child labour, in particular ILO Conventions 138 and 182, and shall take adequate action to comply with those conventions.

3. Illegal labour

EY expects suppliers to refrain from employing illegal workers or workers who perform forced labour.

4. Discrimination

EY expects suppliers to refrain from any discrimination on the grounds of age, race, skin colour, religion, origin, sexual orientation, handicaps, civil status, war past or sex, or any other circumstances protected by law.

Appendices

5. Intimidation

EY prohibits sexual harassment and intimidation on the basis of race, skin colour, origin, past, religion, religious conviction, sexual orientation, physical or mental constitution, civil status, health, war past or any other circumstances protected by law. The same is expected from suppliers.

Planet/Environment

1. Environmental permits and reports

To the extent applicable, suppliers have obtained all obligatory environmental permits, approvals and registrations, and shall keep such in compliance with all relevant obligations.

2. Use/reduced use of fossil material

EY expects suppliers to actively measure their environmental impact and aim to reduce such impact, and actively work to reduce the use of fossil material and water. In addition, EY considers it extremely important that suppliers pursue active waste management policies.

3. Awareness in the organization

Suppliers shall notify their employees about CO₂ emissions and their wider impact on the environment and how they can help reduce such impact.

Profit

Continuity

Suppliers shall report on both their financial results and Corporate Responsibility in a transparent way.

EY expects its suppliers to comply with the principles laid down in this Supplier Code of Conduct. Suppliers that are unable to do so in respect of any point or several points are expected to so notify EY.

Suppliers shall distribute a copy of this Supplier Code of Conduct to their organization's management in order to guarantee sufficient support in the organization. Suppliers shall also distribute copies hereof to any subcontractors whose services they retain. Such subcontractors shall comply with and expressly state their willingness to act upon this Supplier Code of Conduct.

Agreed,

Name:.....

Position:.....

Place:.....

Date:.....

Signature:

Appendices

Appendix 4. G4-18: Defining material aspects and boundaries in accordance with GRI

Scope of this report

This is the third Integrated Annual Review published by EY in the Netherlands. It relates to the fiscal year ended 30 June 2014. It is designed to bring together the material information about our strategy, performance, prospects and governance in a way that reflects our economic, social, environmental and society context in which we operate. We followed (the Consultation Draft of) the International Integrated Reporting Framework as developed by the International Integrated Reporting Council (IIRC). We present our financial statements separately.

This report discusses the activities carried out in the Netherlands by the entities Ernst & Young Nederland LLP, Ernst & Young Accountants LLP, Ernst & Young Belastingadviseurs LLP, Ernst & Young Actuarissen B.V., Ernst & Young CertifyPoint B.V., Ernst & Young VAT Rep B.V., Ernst & Young Real Estate Advisory Services B.V., Beco Groep B.V. and Stichting Ernst & Young Foundation.

Ernst & Young Nederland LLP is the coordinating and facilitating entity of the Dutch EY organization but does not provide any services to clients. Ernst & Young Belastingadviseurs LLP has a strategic alliance with Holland Van Gijzen Advocaten en Notarissen LLP. Holland Van Gijzen accordingly falls within the scope of this report.

In this Integrated Annual Review we set out our vision and aspirations for the future. Such forward-looking statements can be recognized by the use of words like aspire, strive, attempt and aim. Those statements are subject to uncertainties, which is why our assurance provider can not provide assurance on such forward-looking statements.

GRI G4 Content Index

EY bases its CR reporting on the fourth generation Global Reporting Initiative (G4) guidelines. The subjects presented are consistent with our corporate responsibility (GRI G4) policy and are based on a materiality analysis.

The GRI G4 Content Index report has been prepared in accordance with the 'Comprehensive' criteria. This report, including the GRI G4 Content Index, but excluding the in-control statement, was fully subject to both an internal audit by EY's sustainability auditors and an external audit by BDO, EY's independent auditor.

XBRL

The Integrated Annual Review and the financial statements are also available in XBRL format.

In addition to this report, Ernst & Young Accountants LLP publishes a Transparency Report. This is a statutory requirement for firms auditing the financial statements of public interest entities. The main topics included in the Transparency Report are governance, quality (policy and assurance), independence and remuneration policy. All reports are available online on our corporate reporting website www.ey.com/nl

Materiality determination process

EY is committed to building a better working world. Our purpose is to have a positive impact on the world around us and on the communities in which we work and live. We enhance transparency by disclosing our main topics and impacts in our Integrated Annual Review. Key topics and impacts are identified by means of a materiality determination process. The process consists of the following three steps.

1. Identifying relevant topics
2. Assessing their importance
3. Prioritizing them

Appendices

Relevant topics are identified on the basis of the GRI G4 guidelines, ISO 26000, EY's own vision and policies, and their relevance to and impact on EY's various stakeholders.

To assess importance, we seek input from and dialogue with our key internal and external stakeholders. The stakeholders we consult are partners, people (including a number of former and prospective employees), clients, suppliers, Entrepreneur of the Year award winners, non-governmental organizations, investors, universities, politicians, professional organizations, regulators and authorities. They name EY's key added values for the external environment and related factors that create value over time.

After this consultation, partners of EY in the Netherlands advise the leadership team on our key added values for the external environment and prioritize related material topics. They do so at an intensive meeting facilitated by the Annual Review project team, with a broad selection of partners representing EY in the Netherlands. The meeting discusses the input from external and internal stakeholders, and decides upon importance and priorities.

The outcome of the materiality determination process is presented to the leadership team of EY in the Netherlands. The leadership team combines the added values for the external environment with those for the internal environment and takes a final decision on the material topics disclosed in the Integrated Annual Review.

This fiscal year we established the Stakeholder Dialogue Steering Committee to manage the stakeholders dialogue with the aim to have strong and positive relationships with them.

In the current year, EY will discuss the outcomes of the materiality analysis with its stakeholder groups to check that their respective interests are properly accounted for.

Reporting standards and data compilation

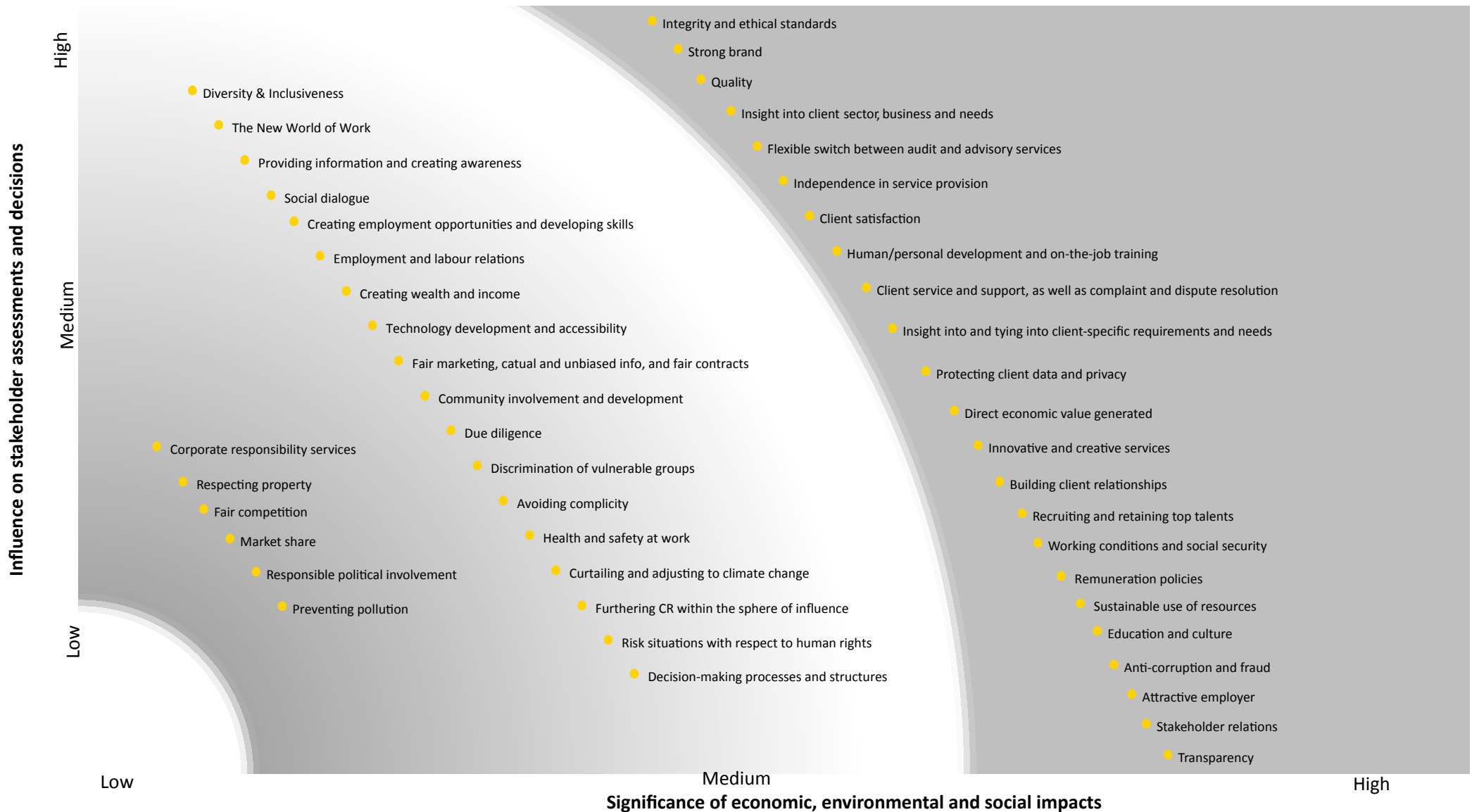
The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS) endorsed by the European Union.

Financial and non-financial information is derived from a variety of sources. Where possible, it is taken from existing systems and supplemented with information provided by the line managers responsible for the subject concerned.

Appendices

● Strong brand

Materiality matrix



Appendix 5. G4-24, G4-25, G4-26 & G4-27: Overview of EY NL's stakeholder engagement in fiscal year 2013/2014

Stakeholder group	Focus area(s)	Approach to stakeholder engagement	Frequency	Key topics raised through stakeholder engagement	Answers to topics raised and reference to additional and extended information
OUR PEOPLE					
Potential partners and employees	Attracting great people	Interviews Individual, professional networks	Annually Recruitment is an ongoing activity	Attract and retain top talents Transparency Career opportunities at EY EY's values Attractive employer	EY Global strategic focus on student recruitment: Most favored employer and the Referral Program The Integrated Annual Review 2013/2014 shows our strategic priorities, business model, and many legal and governance topics. External career website with extensive information for students, professionals and executives External website showing and explaining EY's values EY ranked 14 th the highest among the Big4 in the Netherlands, based on the Universum Student Survey 2013, see here .
Employees	Developing future leaders Creating inclusive borderless teams Living our values	Surveys Works Council Global People Survey Daily operations	Annually 8 times per year Biennially Ongoing	Strong brand Client satisfaction Female participation in management Staff well-being Personal Development and education	2 nd place among Big4 in 2013 Brand Survey See the Integrated Annual Review 2013/2014, EY at a glance Strategic focus on Diversity & Inclusiveness New programs in EY's Fit4theJob policy: Fit2Team Strategic focus on development: EYU program, including Performance Management and Development Plan, see the Transparency Report 2014. See the Integrated Annual Review, Performance/Our people
Partners	Delivering exceptional client service Empowering and supporting partners to win in the market	Surveys Focus groups Partner forums	Ongoing	Strong brand Building client relationships Attractive employer Financial performance Independence in service provision	2 nd place among Big4 in 2013 Brand Survey Results of Brand Survey 2013 shows we must improve on this EY ranked 14 th , the highest among the Big4 in the Netherlands based on the Universum Student Survey 2013, see here See the Integrated Annual Review 2013/2014, EY at a glance Established Public Interest Committee Integrated Annual Review 2013/2014, Risk Management and Quality Transparency Report 2014 EY Accountants LLP/Commitments to quality and Independence Practices

Stakeholder group	Focus area(s)	Approach to stakeholder engagement	Frequency	Key topics raised through stakeholder engagement	Answers to topics raised and reference to additional and extended information
Former employees	Strengthening stakeholder relationships	Interviews Events LinkedIn	Ongoing	Client satisfaction Transparency Strong brand Independent service provision Continuing contact with EY and former colleagues	Integrated Annual Review 2013/2014, EY at a glance Integrated Annual Review 2013/2014 shows our strategic priorities, business model, and many legal and governance topics Refer to Strategic perspective/Our environment: stakeholders Transparency Report 2014 2 nd place among Big4 in 2013 Brand Survey Established Public Interest Committee Integrated Annual Review 2013/2014/Risk Management and Quality Transparency Report 2014/Commitments to quality and Independence Practices LinkedIn groups; alumni events
OUR CLIENTS					
Clients	Exceptional client services	Interviews Expectations of Service Quality (ESQ) and Assessment of Service Quality (ASQ) Brand Survey Day-to-day practice Events	Ongoing Annually Biennially Ongoing Ongoing	Client insight Solving disputes Segregation between audit and advisory services and audit rotation Quality of services Fees	Brand Survey 2013 ranks EY NL #1 in terms of client recommendation Disputes are solved by our partners, service line management team, and combined leadership team Developed and executed Our New World plan Integrated Annual Review 2013/2014/Risk Management and Quality and Performance/Our people Transparency Report 2014 Remained competitive
OUR COMMUNITY					
Entrepreneurs of the Year	Strengthening stakeholder relationships Developing future leaders	Corporate event Interviews	Biennially	Client connection Trust & Transparency Integrity & Ethics Quality of services	Brand Survey 2013 ranks EY NL #1 in terms of client recommendation Established Public Interest Committee EY NL's Integrated Annual Review 2013/2014 shows our strategic priorities, business model, and many legal and governance topics Refer to Strategic perspective/Our environment: stakeholders Transparency report 2014 EY/Ethics Hotline Integrated Annual Review 2013/2014/ Governance/Risk Management and Quality and Performance/Our Talent Transparency Report 2014
Suppliers	Sustainable procurement	Day-to-day practice Interviews	Ongoing Annually	Responsible procurement Independence	More than 90% of our suppliers signed our Supplier Code of Conduct See G4-12

Appendices

Stakeholder group	Focus area(s)	Approach to stakeholder engagement	Frequency	Key topics raised through stakeholder engagement	Answers to topics raised and reference to additional and extended information
Professional organizations	Strengthening stakeholder relationships	Interviews Directorships & working groups	Annually Ongoing	Transparency Audit profession relevance Quality improvement Independence in service provision Integrated Reporting	Established Public Interest Committee EY NL's Integrated Annual Review 2013/2014 shows our strategic priorities, business model, and many legal and governance topics Signed and implemented the Dutch Code for Audit firms (code voor accountantorganisaties) Transparency Report 2014 Executed Our New World plan and ViO Integrated Annual Review 2013/2014/Risk Management and Quality and Performance Transparency Report 2014 Established Public Interest Committee Integrated Annual Review 2013/2014/Risk Management and Quality and Performance Transparency Report 2014/Commitments to quality and Independence Practices New Integrated Reporting services developed Integrated Annual Review 2013/2014, based on IIRC IR Framework Acquisition of Beco Groep BV
Standard setters and authorities	Strengthening stakeholder relationships	Directorships & working groups	Ongoing	Audit rotation and segregation between audit and advisory services Auditor's role in society Integrated Reporting Quality of services	Executed Our New World plan and ViO Established Public Interest Committee Transparency Report 2014 New Integrated Reporting services developed Integrated Annual Review 2013/2014, based on IIRC IR Framework Acquisition of Beco Groep BV Integrated Annual Review 2013/2014/Risk Management and Quality and Performance Transparency Report 2014
NGOs	Strengthening stakeholder relationships Community engagement	EY Foundation Interviews	Ongoing Annually	Protection of client information and privacy Prudence Client satisfaction Discrimination of vulnerable groups	Professional regulations, applicable law, EY NL Staff Manual, Global Code of Conduct, Global Personal Data Privacy Policy, Binding Corporate Rules , Global Insider Trading Policy and EY NL Document Retention Policy Global Code of Conduct Integrated Annual Review 2013/2014 EY at a glance It is clearly stated in EY NL's Staff Manual that sexual intimidation, discrimination, and (psychological) violence are prohibited

Stakeholder group	Focus area(s)	Approach to stakeholder engagement	Frequency	Key topics raised through stakeholder engagement	Answers to topics raised and reference to additional and extended information
Society in general	Strengthening stakeholder relationships Community Engagement	Voluntary and pro-bono services EY Foundation	Ongoing	Sustainable entrepreneurship needed to improve economic, social and environmental conditions	EY staff voluntarily share knowledge and expertise with entrepreneurs in developing countries EY Foundation
				Transition to a more sustainable society	Sustainability Day and supporting sustainable projects by providing strategic advice and expertise EY Foundation
			Ongoing	Circular economy	Project ' Circularie economie in de praktijk ' initiated in February 2013
				CSR Implementation	In FY 13/14 we entered into a partnership with 'Stichting Dagje les geven' www.dagjelesgeven.nl .
				Transparency	Established Public Interest Committee EY NL's Integrated Annual Review 2013/2014 shows our strategic priorities, business model, and many legal and governance topics

Appendices

Appendix 6. G4-43: Partner Development Program

The personal and professional development of our partners is crucial in meeting the high standards on consistent, high-quality client service needed to reach market leadership. Our growth as individuals drives the collective growth of our organization and is critical to the success of our business today and in the future. Clients and investors demand it and regulators both expect and inspect it.

Learning & Development Partners (L&DP) is responsible for the initiation, organization and coordination of a wide range of activities aimed at stimulating the personal and professional development of our partners. Besides the standard EMEA/Global and curriculum, L&DP offers tailor-made programs and fulfil the role of a personal guide, confidential coach and advisor for all development questions within the partner population. It provides assistance at the individual, team or even service-line level.

All L&DP activities are aligned with the EYU framework to help partners obtain the proper learning, experiences and coaching to achieve this and become true business leaders. The program provides an environment that encourages coaching, which will help turn learning and experiences into practice.

Partner Development Curriculum

The Partner Development Curriculum guides partners through specific priorities, helping them reach full potential. The overview is designed to foster discussion and prompt partners to think about the various development options. The priorities in the global firm-wide curriculum fall into the four following categories.

Milestone Events: Helping at key points in partner careers, managing transitions and connecting participants everywhere in the organization

Market Leadership & Growth: Developing world-class account leaders who initiate, build and sustain lasting relationships, create revenue opportunities, and manage complex negotiations

Operational Excellence: Helping ensure our people are operationally efficient and aware of our firm's business

People: Focusing on coaching, motivating, and leading people and teams

Appendices

Appendix 7. G4-LA1: New hires and Turnover figures for fiscal year 2013/2014

	New hires		Turnover	
	#	%	#	%
Age group:				
< 21	5	0.69%	3	0.47%
21-30	592	81.66%	340	52.80%
31-40	88	12.14%	191	29.66%
41-50	33	4.55%	56	8.70%
>50	7	0.97%	54	8.39%
Total	725	100.00%	644	100.00%
Gender:				
Females	277	38.21%	277	43.01%
Males	448	61.79%	367	56.99%
Total	725	100.00%	644	100.00%
Region:				
North	352	48.55%	279	43.32%
East	101	13.93%	96	14.91%
South	77	10.62%	66	10.25%
West	195	26.90%	203	31.52%
Total	725	100.00%	644	100.00%

**Partners are reviewed following another program, see G4-LA11.*

Appendices

Appendix 8. G4-LA3 Parental leave figures

Total number of employees taking parental leave:

FY 2013/2014			FY 2012/2013 ¹		
	Headcount	%		Headcount	%
Female	133	57.58%		119	62.96%
Male	98	42.42%		70	37.04%
Total	231	100.00%		189	100.00%

Total number of employees returning to work after parental leave:

FY 2013/2014			FY 2012/2013		
	Headcount	%		Headcount	%
Female	48	62.34%		51	76.12%
Male	29	37.66%		16	23.88%
Total	77	100.00%		67	100.00%

Returning to work rates:

	FY 2013/2014	FY 2012/2013 ¹
	Headcount	Headcount
Female	36.09%	42.86%
Male	29.59%	22.86%
Total	33.33%	35.45%

Retention rates:

Female	56.86%	Of the 51 women returning to work in FY 12/13 after parental leave, 29 were still employed 12 months later, in FY 13/14.
Male	50.00%	Of the 16 men returning to work in FY 12/13 after parental leave, 8 were still employed 12 months later, in FY 13/14.
Total	55.22%	Of the 67 people returning to work in FY 12/13 after parental leave, 37 were still employed 12 months later, in FY 13/14.

¹ Figures FY 2012/2013 have been restated for comparative purposes

Appendices

Appendix 9. G4-LA9: Average training hours per employee by employee category

Average training hours per employee by employee category:

Employee category	Total training hours	%	Headcount	Training hours per headcount
Partners	15,333	3.31%	224	68.45
Directors	13,334	2.88%	123	108.41
Senior Managers	64,376	13.91%	521	123.56
Managers	45,542	9.84%	479	95.08
Staff	324,262	70.06%	2,390	135.67
Total	462,847	100.00%	3,737	123.86

Appendix 10. G4-LA11: Number and percentages of EY employees formally reviewed according the Performance Management and Personnel Development (PMDP)

Number and percentages of EY employees formally reviewed under the Performance Management and Personnel Development (PMDP) program:

	Mid-year review	Year-end review	Average nr. of reviews	Total headcount	%
<i>Gender</i>					
Female	1,249	1,326	1,288	1,461	88.16%
Male	1,769	1,860	1,815	2,052	88.45%
Total	3,018	3,186	3,103	3,513	88.33%
<i>Employee category</i>					
Directors	113	115	114	123	92.68%
Senior Managers	477	498	488	521	93.67%
Managers	442	450	446	479	93.11%
Staff	1,986	2,123	2,055	2,390	85.98%
Total	3,018	3,186	3,103	3,513	88.33%

Appendices

Appendix 11. G4-14 Greenhouse Gas Emissions

Emissions in tCO ₂	2013/2014	2012/2013	2011/2012	2010/2011	2009/2010	2008/2009
Car travel	11,250	12,120	12,698	12,820	13,418	14,268
Air travel	2,003	1,747	1,659	1,824	1,394	1,276
Train travel	104	89	98	88	83	110
Subtotal, travel	13,357	13,956	14,455	14,732	14,895	15,654
Paper usage	115	121	143	144	161	184
Waste	300	503	384	n/a	n/a	n/a
Office energy consumption	2,503	3,975	3,627	4,660	6,823	8,477
Total tCO ₂ emissions	16,275	18,555	18,609	19,536	21,879	24,315
% Reduction to baseline 2008/2009	33.1	23.7	23.5	19.7	10.0	-
tCO ₂ per FTE	4.7	4.9	4.8	5.0	5.3	5.5

Appendices

Travel

The baseline assessment made in 2008/2009 revealed that our total CO₂ emission was 24,315 tonnes. Of this emission, 59% (14,268 tCO₂) was attributable to cars. This percentage increased to 69% in 2013/2014, which can be explained from a sharper decrease in EY NL's total CO₂ emissions compared to the drop in CO₂ emissions from cars. Still, both are significantly lower compared to the baseline year, 33.1% and 21.2%. The carbon emission of flights increased on last year by 14.7% due to an increase in flight kilometers. CO₂ emissions from train travel increased by 16.9% compared to last year. EY employees made increased use of their train business cards, with total mileage increasing by 33.5% to 1,519,815. The number of trajectory travels remained the same.

Key travelling figures	Unit	2013/2014	2012/2013	Δ
Travel by car*	1,000 liters	4,716	5,164	-8.7%
Travel by train	1,000 km	2,667	2,286	16.7%
Travel by air	1,000 km	24,728	21,583	14.6%

* Also includes private mileage by authorized lessees.

Sustainable use of resources

Paper consumption and waste decreased from 888 tons in 2012/2013 to 723 tons in 2013/2014.

Sustainable office policy

Finally, at 70%, office energy usage shows by far the largest CO₂ reduction compared to the baseline year. This is due to further office space reductions and a relatively mild winter. As a result, total kg CO₂ emissions per m² office increased by 0.9% compared to the baseline year.

All in all, we managed to reduce the total number of CO₂ emissions by 33.1% compared to the baseline year 2008/2009. This means we already achieved the FY 15 target in FY 14.

Appendices

Appendix 12. G4-EC7: EY Foundation partners and sponsorship

Urgenda is one of the partners of the Stichting Ernst & Young Foundation (EY Foundation). EY Automotive specialists and Urgenda presented the Vision Document “Electric Mobility in 2020” at Ecomobiel. In collaboration with Dress for Success, our internal EverYwoman’s network collected pieces of clothing to help disadvantaged jobseekers dress professionally and boost their confidence in job interviews. Five staff associations collected old mobile phones and ink cartridges, donating the proceeds to Cliniclowns and FairPhone, the world’s first initiative to create the ‘Fair Trade’ phone.

We are Coaching Partner of the Business Without Borders competition organized by the Business in Development (BiD) Network. In addition, we helped BiD improve its business model on the Dutch Sustainability Day. During the year, the EY Foundation launched the Women in Business Challenge in collaboration with the BiD Network.

During the year, 19 people from EY participated in the BiD Network’s Business without Borders competition. They coached Dutch entrepreneurs who wanted to set up a business in an emerging market.

Their business plans ranged from a hostel in Rwanda to a fish farm powered by solar energy. Our employees learned about sustainable entrepreneurship while the entrepreneurs benefited from our expertise, a win-win situation. In the television program ‘Wereldzaken’, Bea Haring, member of the EY Foundation’s board, explained our activities in BiD Network and the benefits created for both BiD Network and our employees.

EY Foundation has a partnership with Naga Foundation, conducting innovative water management projects in Africa and Asia. Its aim is to restore flora and fauna in areas suffering from major climate and water problems. During the year, we also entered into a partnership with Stichting Dagje les geven, www.dagjelesgeven.nl

With these selected organizations, we encourage our people to perform voluntary work, pro bono work and taking part in thought leadership projects. To complement our partnerships, our Sustainability Accelerator program enables our people to carry out their own projects to generate added value for society in the form of social and/or sustainable entrepreneurship and for our people in the form of new competences and know-how.

In FY 2013/2014 Young EY, our young professionals organization, entered into a partnership with non-profit organization Enviu. It focuses on profitable businesses and communities that have a positive social and environmental impact. The products and services improve the quality of life of many people in a circular way. Young EY organized two activities together Enviu to engage young professionals in social entrepreneurship. The first activity revolved around crowd funding and took place on National Sustainability Day. The second activity was a workshop entitled: Profit and social impact? Young professionals were facilitated by two experts on social entrepreneurship. Both activities were successful and broadened the mindset of our young professionals.

Sports sponsorship: a long history

Our organization and sports are excellent match. We want to make a difference for our clients and get the most out of it ourselves. Like sports, our services are designed to develop potential and make a difference when it comes to individual performance, team performance and results.

Since 1997 we have been one of the six Partners in Sport of the Dutch Olympic Committee* Dutch Sports Federation, NOC*NSF. One of the themes of our sponsorship is coaching, in which we see an important parallel with our own activities. You need a coach to work better and improve your performance.

This is also true in our own organization, where experienced colleagues coach young employees. Our clients, too, often look upon us as coaches.

Appendices

As part of the coaching theme, we extended our sponsorship portfolio in FY 2013/2014 to include the Royal Netherlands Hockey Association, the Dutch Rugby Association and the Rugby Dutch Sevens Ladies team on their way to the 2016 Olympic Games.

Our sports sponsorship also recognizes the importance of disability sports. As a partner of the Disability Sport Fund, we contribute more than the set disability sports sponsorship budget each year. Our contribution is used specifically for the coaching fund to improve the quality of both professional and volunteer coaches.

We also support Special Olympics Nederland. This organization provides well-trained coaches and assistants for national and international disability sports events. We also support ParaStars, an initiative of Esther Vergeer. Six disabled athletes are setting an example for the rest of the Netherlands and placed disability sports in the spotlight frequently and positively during the year. The team wants to turn Dutch people and businesses into fans of Team ParaStars.

Appendices

Appendix 13. G4-16: Memberships of associations

Examples of memberships of associations that are considered relevant are given below:

- ▶ Nederlandse Beroepsorganisatie van Accountants
- ▶ Raad voor de Jaarverslaggeving
- ▶ Nederlandse Orde van Belastingadviseurs
- ▶ Nederlandse Orde van Register EDP-auditors
- ▶ Nederlandse Orde van Advocaten
- ▶ Nederlandse Vereniging van Toezichthouders in Zorginstellingen
- ▶ Ondernemingskamer
- ▶ Nederlandse Maatschappij van Nijverheid en Handel
- ▶ Commissie eindtermen accountantsopleidingen
- ▶ VNO-NCW
- ▶ De Groene Zaak

Many of our people hold positions, at local or national sports clubs, associations of house owners and other societal, cultural, religious, and humane initiatives.

Before accepting any other paid or unpaid work or positions, including any supervisory directorships and advisory posts, our people need to obtain the consent of our leadership for independence purposes, EY maintains a list of all approved directorships, positions of officers of entities and trusteeships.

Appendices

Appendix 14. G4-30: EY NL's annual reporting cycle



Vision 2020 sets out our purpose, ambition, strategy and positioning for building a better working world. The Integrated Annual Review's aim is to provide transparent insight into the current performance, status and practices of the implementation of Vision 2020. A new reporting cycle already started in fiscal year 2013/2014, with Vision 2020 being further executed and coming to life. The Integrated Annual Review 2013/2014 includes a clear update of EY NL's strategy, business model and performance on strategic KPIs.

Appendices

Appendix 15. G4-14: Corporate Responsibility targets & targets achieved

CR Aspect	CR committee member	Goal	KPI	Timing	Target	Scope	Results FY 13/14
Entrepreneurship	Hanne Jesca Bax	Ensuring that CR is reflected in our core business services and product solutions portfolio; empowering our Market Segment Leads	% for which a CaSS proposal has been issues for the top 20 accounts in each market segment	Quarterly	25% in FY 13/14 and 50% in FY 15/16	BeNe	18%
			% CaSS-related revenue	Quarterly	2% in FY 15/16	BeNe Be Ne	1% 1% 1%
Employees	Bea Haring	Work environment promoting people vitality	Participation in the Fit2Team program	Half yearly	150 participants per year in FY 15/16	Ne	119
			% of participants who experience physical, mental and emotional improvement after having participated in the Fit2Team program compared to the start of the program	Half yearly	Improvement by 85% of participants in FY 15/16	BeNe	83%
			% of participants rating overall Fit2Team program at 7 or higher	Half yearly	85% of Fit2Team participants in FY 15/16	BeNe	95%
		Work environment enabling D&I	% male/female and % of female (senior) staff, managers, senior managers, directors and partners	Half yearly	50% male/female (overall) by FY 15/16	BeNe - % female total headcount - % female (senior) staff headcount - % female managers headcount - % female senior managers headcount - % female directors headcount - % female partners headcount	40% 48% 35% 25% 15% 11%
		Work environment enabling D&I	% of employee inflow with ethnic minority background employed at A'dam, R'dam and The Hague offices and # of partners with ethnic minority background	Half yearly	25% (employees) and 1 partner by FY 15/16	Ne - % inflow with ethnic minority background - # partners with ethnic minority background	Information not reported because of privacy legislation Information not reported because of privacy legislation
Environment	Erik Kamphuis	Monitor and reduce our carbon footprint (with focus on mobility, energy and office space)	% of absolute CO ₂ reduction compared to FY 08/09	Half yearly	30% in FY 13/14, 35% in FY 15/16	Ne	33%
		Embed environmental sustainability in our procurement	# of plans (and specifications) developed and implemented to improve the social and environmental standards of products/services we procure from our TOP20 suppliers	Half yearly	5 by the end of FY 15/16	BeNe	n/a
Community Engagement	Marcel van Loo	Contribute to community engagement initiatives through volunteering, pro bono work and donations	number of man-hours spent on EY Foundation (serving our focus partnerships with our knowledge and skills in area of sustainable and social entrepreneurship & via the "bottom-up" Sustainability Accelerator)	Half yearly	5,000 hours in FY 15/16 (cumulatively since the start of FY 14/15)	Ne	2,995 hours