

GRI G4 Content Index

Ernst & Young Nederland LLP
2014/2015

Appendix to Integrated Annual Review 2014/2015
Ernst & Young Nederland LLP

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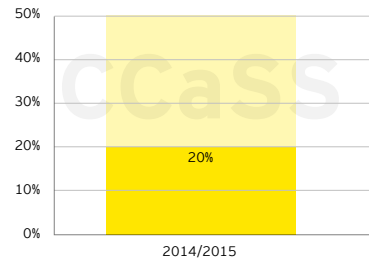
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Corporate Responsibility performance

Entrepreneurship

CCaSS* share of proposals



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

* Climate Change and Sustainability Services

Community Engagement

Community engagement hours

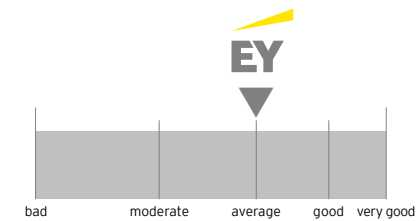


3,241 hours

2014/2015

► Number of man-hours spent on EY Foundation

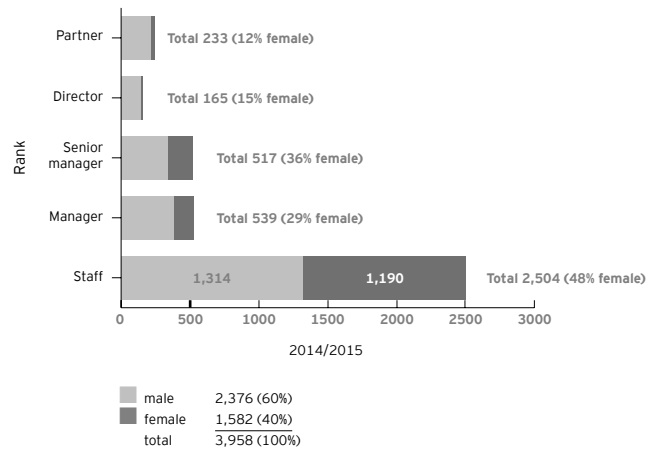
Stakeholder engagement score



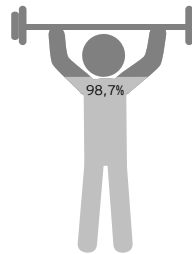
► Frequency, quality and outcomes of stakeholder engagement

Employees

Male/female (ratio)



Fit4theJob appreciation rate

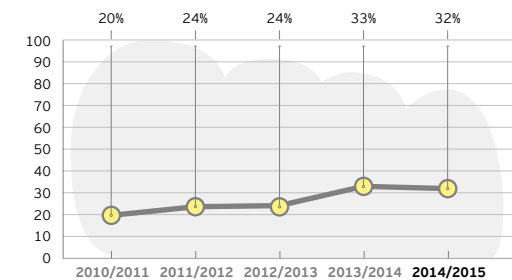


2014/2015

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

Environment

CO₂ Footprint reduction



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

GRI G4 Content Index

GENERAL STANDARD DISCLOSURES

GRI Code	Description	Reference/Direct answer	Omissions and, if applicable, reason for omission	UN Global Compact
	STRATEGY AND ANALYSIS			
G4-1	a. Statement from the most senior decision-maker of the organization	Letter from the Managing Partner	No omissions	
G4-2	a. Description of key impacts, risks, and opportunities.	Quality and risk management Business model of value creation	No omissions	
	ORGANIZATIONAL PROFILE			
G4-3	a. Name of the organization.	Cover	No omissions	
G4-4	a. Primary brands, products, and services.	Profile	No omissions	
G4-5	a. Location of the organization's headquarters.	Dutch offices and addresses	No omissions	
G4-6	a. Number of countries where the organization operates, and names of countries where either the organization has significant operations or that are specifically relevant to the sustainability topics covered in the report.	Profile	No omissions	
G4-7	a. Nature of ownership and legal form.	Profile Corporate Governance/Structure	No omissions	
G4-8	a. Markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).	EY NL at a glance Profile Markets - Winning in the market	No omissions	
G4-9	a. Scale of the organization, including: 1. Total number of employees; 2. Total number of operations; 3. Net sales (for private sector organizations) or net revenues (for public sector organizations); 4. Total capitalization broken down in terms of debt and equity (for private sector organizations); and 5. Quantity of products or services provided.	EY NL at a glance Profile Our financial contribution Financial Statements of Ernst & Young 2014/2015 Nederland LLP	No omissions	
G4-10	a. Total number of employees by employment contract and gender; b. Report the total number of permanent employees by employment type and gender; c. Report the total workforce by employees and supervised workers by gender; d. Report the 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 FY 2014/2015 Major inflow of new hires in September and in assurance busy season is from January until June.	No omissions	Principle 4

GENERAL STANDARD DISCLOSURES

GRI Code	Description	Reference/Direct answer	Omissions and, if applicable, reason for omission	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, established in agreement with the Works Council (Ondernemingsraad). It is laid down in our Staff Manual and covers 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 with the content of the Staff Manual.	No omissions	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 focusses on our suppliers, who form an important part of our stakeholder network. (see Appendix 2 G4-12: Supply chain EY NL).	No omissions	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); and - Changes in the 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, Leeuwarden, Amsterdam and Rotterdam (Boompjes) 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, please refer to the Financial Statements 2014/2015 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	Principle 7 Principle 8
	COMMITMENTS TO EXTERNAL INITIATIVES			
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 greenhouse gas emissions with focus on green mobility and greening our offices see Appendix 11 . Environment is an integral part of our CR strategy (Appendix 14) and management, including explicit environmental targets and KPIs.	No omissions	
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 . Foster stakeholder relations . Community engagement .	No omissions	
G4-16	a. List memberships in 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. This refers primarily to memberships maintained at the organizational level.	Examples of memberships in associations: De Ondernemende School (The Entrepreneurial School Programme), BiD (Business in Development) Network and Urgenda (see Appendix 13 G4-16: Memberships of associations).	No omissions	
	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 2014/2015, Note 25 Related Party Disclosures . Holland van Gijzen Advocaten en 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	

GENERAL STANDARD DISCLOSURES

GRI Code	Description	Reference/Direct answer	Omissions and, if applicable, reason for omission	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 issues of greatest concern to EY NL and its stakeholders. Material issues 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). What is important for our stakeholders: material issues. About this report.	No omissions	
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. What is important for our stakeholders: material topics.	No omissions	
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 issues 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: - Building stakeholder relations.	No omissions	
G4-21	a. For each material Aspect, report the Aspect Boundary outside the organization, as follows: - Report whether the Aspect is material outside of the organization; - If the Aspect is material outside of 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	
G4-22	a. Report the effect of any restatements of information provided in previous reports, and the reasons for such re-statements.	No restatements have been made in FY 2014/2105.	No omissions	
G4-23	a. Report significant changes from previous reporting periods in the Scope and Aspect Boundaries.	There are no changes in scoping.	No omissions	

GENERAL STANDARD DISCLOSURES

GRI Code	Description	Reference/Direct answer	Omissions and, if applicable, reason for omission	UN Global Compact
	STAKEHOLDER ENGAGEMENT			
G4-24	a. Provide a list of stakeholder groups engaged by the organization.	What is important for our stakeholders: material issues. Appendix 5	No omissions	
G4-25	a. Report the basis for identification and selection of stakeholders with whom to engage.	What is important for our stakeholders: material issues. Appendix 5	No omissions	
G4-26	a. Report the 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	Foster stakeholder relations. What is important for our stakeholders: material issues. Appendix 5	No omissions	
G4-27	a. Report 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.	Foster stakeholder relations. What is important for our stakeholders: material issues. Appendix 5	No omissions	
	REPORT PROFILE			
G4-28	a. Reporting period (e.g. fiscal/calendar year) for information provided.	Fiscal year, running from July 1, 2014 until June 30, 2015.	No omissions	
G4-29	a. Date of most recent previous report (if any).	Integrated Annual Report 2014/2015 published on September 29, 2015, including GRI G4 Content Index.	No omissions	
G4-30	a. Reporting cycle (annual, biennial).	We have an annual reporting cycle.	No omissions	
G4-31	a. Provide the contact point for questions regarding the report or its contents.	Dutch offices and addresses.	No omissions	
	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 (see tables below). 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. Assurance Report of the independent auditor. The 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 Climate Change and Sustainability Services sub-service line (CCaSS).	No omissions	

GENERAL STANDARD DISCLOSURES

GRI Code	Description	Reference/Direct answer	Omissions and, if applicable, reason for omission	UN Global Compact
	GRI Content Index			
G4-33	<p>a. The organization's policy and current practice with regard to seeking external assurance for the report.</p> <p>b. If not included in the assurance report accompanying the sustainability report, report the scope and basis of any external assurance provided.</p> <p>c. Report the relationship between the organization and the assurance providers.</p> <p>d. Report whether the highest governance body or senior executives are involved in seeking assurance for the organization's sustainability report.</p>	<p>External assurance is provided to the:</p> <ol style="list-style-type: none"> 1. Financial Statements 2014/2015 Ernst & Young Nederland LLP 2. Integrated Annual Review 2014/2015 Ernst & Young Nederland LLP, including the full GRI G4 Content Index (appendix to the Integrated Annual Review 2014/2015 Ernst & Young Nederland LLP) 3. XBRL reports of our Consolidated and Separate Financial Statements 2014/2015 Ernst & Young Nederland LLP and GRI G4 Content Index Report 2014/2015. <p>It is included in the assurance report.</p> <p>EY has a professional, independent relationship with its auditor, BDO.</p> <p>The Board of Directors initiates the engagement with the auditor and the auditor addresses its assurance report to the Board of Directors.</p>	No omissions	
	GOVERNANCE			
	Governance structure and composition			
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 2014/2015 Corporate governance and an extensive description is included in the Transparency Report 2015 .	No omissions	
G4-35	a. Process for delegating authority for economic, environmental, and social topics from the highest governance body to senior executives and other employees.	<p>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. This Region does not include the financial sectors in both countries, as these industry sectors are part of the EMEIA FSO Region.</p> <p>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.</p> <p>Corporate governance.</p>	No omissions	
G4-36	a. Report whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental, and social topics, 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	

GENERAL STANDARD DISCLOSURES

GRI Code	Description	Reference/Direct answer	Omissions and, if applicable, reason for omission	UN Global Compact
	Governance structure and composition			
G4-37	a. Consultation 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.	<p>EY NL both formally and informally consults various stakeholders throughout the year. More formal consultation goes through our Works Council (Ondernemingsraad), with whom 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 2014/2015. Employee opinions are gathered every 2 years through the Global People Survey. Also, formal stakeholder consultation goes through our Public Interest Committee (also refer to Transparency Report 2015), which Chairman participates in the Stakeholder Dialogue Steering Committee within EY NL. Please refer to Transparency Report 2015. With effect from 1 July 2015 EY had a Supervisory Board in place (see Transparency Report 2015 and Corporate governance (AR)).</p> <p>Throughout the year EY NL organises many corporate events, at which various EY people interact with a wide range of stakeholders. This also elicits strategic information, like increased sense for the market, EY reputation and service quality (see What is important for our stakeholders: material issues and Appendix 5. G4-24, G4-25, G4-26 & G4-27: Overview of EY NL's stakeholder engagement in FY 2014/2015).</p>	No omissions	
G4-38	a. Composition of the highest governance body and its committees by: <ul style="list-style-type: none"> - 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	Principle 6
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	
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: <ul style="list-style-type: none"> - 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. 	<p>Corporate governance.</p> <p>Our Board of Directors and the Regional Managing Partner of the combined Leadership Team are elected by respectively Ernst & Young Europe LLP and the Europe Managing Partner. 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 a gender mix in our combined Leadership Team. The number of women is two.</p> <p>As explicitly required by our Global Independence Policy EY evaluates independence matters relating to new partners at executive level prior to hiring them (see G4-41).</p> <p>A board or leadership candidate requires senior expertise and experience regard 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.</p> <p>Stakeholders like the Regional Partner Forum, the partners, Europe leadership and the AFM are involved. Stakeholders' involvement include consent, sounding, consultation and/or notification.</p>	No omissions	Principle 6

GENERAL STANDARD DISCLOSURES

GRI Code	Description	Reference/Direct answer	Omissions and, if applicable, reason for omission	UN Global Compact
	Governance structure and composition			
G4-41	a. Report 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. They are not allowed to have (financial) interest 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	
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 had 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 updated the sustainability KPIs in FY 2013/2014.	No omissions	
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 the 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	
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 Operating 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 strategic priorities action plan in FY 2012/2013, which has been updated for FY 2013/2014 and FY 2014/2015 (see Vision 2020 in the Dutch market).	No omissions	
G4-45	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. 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.	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 represent opportunities to achieve our ambition. Also refer to the Quality and risk management . (see G4-37).	No omissions No omissions	
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	
G4-47	a. Frequency of the highest governance body's review of economic, environmental, and social impacts, risks, and opportunities.	On average, both the combined Leadership Team and the Board of Directors separately, formally met on a (bi-)monthly basis in FY 2014/2015 during which one or more of the indicated topics were discussed, while a strategic overview takes place during our bi-annual strategic meetings. Operating matters are handled during the weekly calls.	No omissions	

GENERAL STANDARD DISCLOSURES

GRI Code	Description	Reference/Direct answer	Omissions and, if applicable, reason for omission	UN Global Compact
	Highest governance body's role in sustainability reporting			
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	
	Highest governance body's role in evaluating economic, environmental and social performance			
G4-49	a. Describe the process for communicating critical concerns to the highest governance body.	This includes the Regional Partner Forum, the Partner Connect meetings, Service Lines and Functional meetings, and the Works Council meetings (Ondernemingsraad). Embedded in our organizational culture are the short and direct communication lines. This eases quick escalation in case of critical issues. Logically, this is not a fixed process and goes through all kinds of interactions, like meetings, calls, e-mails, etcetera, and often a combination of these.	No omissions	
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 do not 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 critical concerns in FY 2014/2015 were continuing the successful execution of the strategic priorities action plan, execution of Our New World action plan, the implementation of 53 NBA recommendations, Talent matters and in general the continued execution of Vision 2020.	Not available	
	Remuneration and incentives			
G4-51	a. Remuneration policies for the highest governance body and senior executives for the below types of remuneration: - 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. b. Report how performance criteria in the remuneration policy relate to the highest governance body's and senior executives' economic, environmental and social objectives.	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 2014/2015/ Partner remuneration and the Transparency Report 2015/ Partner remuneration , and the Financial Statements 2014/2015 of Ernst & Young Nederland LLP/Note 26 . Not applicable. Limited to once the members' income of the previous year. Not applicable. There is no collective retirement benefits plan for the board and combined Leadership Team members. Each member arranges this by her-/himself. See above.	No omissions	
G4-52	a. Process for determining remuneration. Report whether remuneration consultants are involved in determining remuneration and whether they are independent of management. Report any other relationships which the remuneration consultants have with the organization.	See G4-51 . Not applicable.	No omissions	

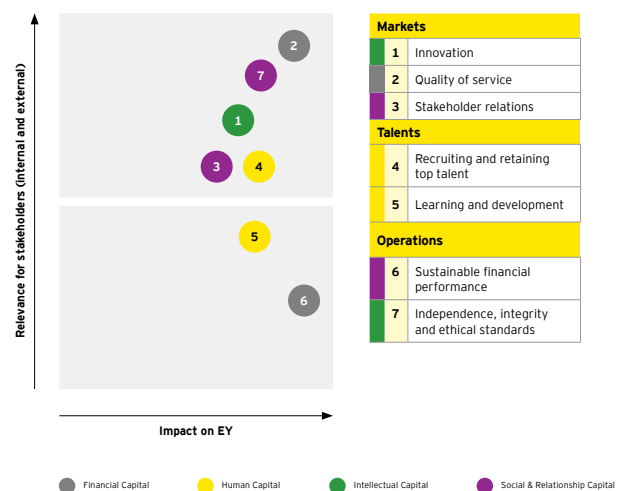
GENERAL STANDARD DISCLOSURES

GRI Code	Description	Reference/Direct answer	Omissions and, if applicable, reason for omission	UN Global Compact
	Remuneration and incentives			
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.	The remuneration policy of the Board of Directors will be the responsibility of the Supervisory Board as of FY 2015/2016.	No omissions	
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 of Directors and combined Leadership Team members receive their remuneration through their B.V., see G4-51 .	Not applicable	
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.			
	ETHICS AND INTEGRITY			
G4-56	a. Organization's values, principles, standards and norms of behavior such as codes of conducts and codes of ethics.	Profile Vision 2020 in the Dutch market Transparency Report 2015/Instilling professional values EY Global Code of Conduct	No omissions	
G4-57	a. Report the internal and external mechanisms for seeking advice on ethical and lawful behavior, and matters related to organizational integrity, such as helplines or advice lines.	See G4-56 .	No omissions	
G4-58	a. Report the internal and external mechanisms for reporting concerns about unlawful or unethical behavior, and matters related to organizational integrity, such as escalation through line management, whistleblowing mechanisms or hotlines.	EY/Ethics, a global ethics hotline to provide EY people, clients and others outside the organization with a confidential means to report activity that may involve unethical behaviour.	No omissions	

SPECIFIC STANDARD DISCLOSURES

Material issues 2014-2015	Definition	GRI Aspect	DMA	Indicators	Omission, and if applicable, reason for omission	UN Global Compact
Sustainable financial performance	Growth and earnings potential Investment in innovation and operations	Economic performance	in IAR	G4-EC1 t/m G4-EC4	G4-EC2	
Innovative, sustainable and creative services	Focus on advances in IT and digitization Develop innovative, sustainable and creative services					
Quality - exceptional client service	Safeguarding the quality of our services: connected, responsive and insightful Full insight into the sector, businesses and needs of our clients					
Recruiting and retaining top talent	Diverse and inclusive teams Personal career framework	Employment and Labour/ management relations	in IAR	G4-LA1 t/m G4-LA4	G4-LA2	
Learning and development	Investing in personal development of employees, e.g. through courses, on-the-job training and knowledge development	Training and education	in IAR	G4-LA9 t/m G4-LA11	G4-LA9	
Independence, integrity and ethical standards	Integrity and independence are hallmarks of our opinions, services and ethical standards	Anti-corruption	in IAR	G4-SO3 t/m G4-SO5	G4-SO5	Principle 10
Stakeholder relations	Establishing and maintaining good relations with all EY's stakeholders. EY's position in the public debate Knowledge transfer to society and other stakeholders	Other		See engagement score	See engagement score	

Materiality matrix



Material topics 2014-2015	GRI Aspect	DISCLOSURES ON MANAGEMENT APPROACH
<p>Sustainable financial performance</p> <p>Quality - exceptional client service</p> <p>Innovative, sustainable and creative services</p>	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 influences the financial position of our stakeholders, in particular suppliers, government, community engagement, and our people and partners. And it is a base for long term investments and sustainable growth.</p> <hr/> <p>b. How does EY manage this Aspect or its impact? EY NL manages this aspect through our Vision 2020 which sets out our long term ambition, our purpose, positioning and strategy. Each year we evaluate progress and assess the strategic priorities, performance indicators, the targets and performance in the FY 2014/2015 and the targets for the next year. See Integrated Annual Review 2014/2015/Vision 2020 in the Dutch market.</p> <p>There is a three-years market leadership plan that sets out our mid-term goals. Next, there is an annual financial planning cycle to determine the financial goals for the year concerned. These include revenue, direct costs, gross margin, indirect costs, and operating profit, and performance drivers/KPI's.</p> <p>Our market approach is client centric. We have focused our go-to-market approach on seven industrial market segments in combination with a regional close-to-the-market approach through our four regions and 14 offices in the Netherlands supported by Business Development, BMC and Finance departments. Each of these industrial market segments and regions includes our service lines. Our global industry centers serve as networks for sharing industry focus knowledge and experience, and we have strategic growth markets teams specialized 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, to innovate, have deeper insight into the sector and business of our clients, and to improve our client satisfactions.</p> <hr/> <p>c. How do we evaluate the way we manage this Aspect? The three-year market leadership plan is annually reviewed and updated to take into account recent developments.</p> <p>Our actual performance is monitored on a weekly and monthly basis against plan and prior year data and KPI's. If needed, corrective action is taken immediately.</p> <p>A key driver with respect to our client centric market approach is our commitment to deliver exceptional client service: insightful, responsive, and connected. Assessment of service quality is an important KPI in our performance evaluation system. Next, we use 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 working well and what needs to be improved.</p>
Recruiting and retaining top talent	Employment & Labor/ Management Relations	<p>a. Why is this Aspect material? At EY, our people are our most important asset. 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 has a Global People Strategy, to create highest performing teams. 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 Talent department, where recruiting and retaining of our talent are key activities.</p> <p>The recruitment team consists of 14 FTE. Each recruiter is highly specialised (e.g. assessments, social media, recruitment events, etcetera). A masters degree is the average education. A separate annual budget is held for recruitment, covering costs for events, assessments, internships, employer branding, vacancy publications, posting on job boards, linkedin accounts, etcetera.</p> <p>The Global People Strategy includes a recruitment maturity framework that guides 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 for 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 is increasingly focused on university graduates. Multiple student events were held last year, like inhouse days, Fit4Study and the Tax Talent Program. University students joined the business course named the EY Xperience. 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 accountant or advisor at EY. There is strong support and commitment from our service lines; teams from all service lines engage in many recruitment events and initiatives.</p> <hr/> <p>c. How do we evaluate the way we manage this Aspect? Overall performance of the Recruitment department and the individual performance of the Manager Recruitment directly depends on the Universum Global outcomes. Above KPI was met: EY is ranked 14th, highest among the Big4 in The Netherlands based on the Universum Student Survey 2013, see here. The Universum results still allows for specific improvements, like increased focus on university students, more optimal use of social media, making connections in early studying stages, and more national and in-house events.</p>

Material topics 2014-2015	GRI Aspect	DISCLOSURES ON MANAGEMENT APPROACH
Recruiting and retaining top talent	Occupational health and safety	<p>a. Why is this Aspect material? The working conditions are of significant impact to ourselves and our stakeholders, especially (potential) employees, because it concerns their wellbeing and is an integral part of EY's reputation as employer of choice.</p> <hr/> <p>b. How does EY manage this Aspect or its impact? We make high demands on our people and encourage them to grow and get the best out of themselves. That is why we invest in dedicated programs, to foster a healthy, dynamic and safe environment. In the past year we continued our programs. 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. The Vitality Strategy consists of six programs tailored to different target groups. http://www.ey.com/NL/nl/About-us/Our-sponsorships-and-programs/EY-coaching-vitality-vitality. Commitment is high and runs up to board and executive level. 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 have introduced Fit2Lead, a program to develop coaching skills, and a Top Parent program for young mothers and fathers re-finding 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, 8 sessions based program, through which our people learn how to increase knowledge and awareness about how and where to direct 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 since our people follow the workshops of their individual choiche. Working in a team with people from different backgrounds and with a variety of working methods can be stressful. We therefore also use fun ways to teach our people to be true team players through our Fit2Team program to strengthen team building and develop the skills of team members and the teams as a whole to be high-performing teams.</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, intake and outtake, 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 E's of EY NL's CR strategy, Employees. As a committee to the board, our Talent Leader is responsible for the Employee pillar. See overview of our CR targets for more information about the Fit4theJob KPI's and last years performance.</p> <hr/> <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 and further internal reporting to, among others, the CR Steering Committee, which annually evaluates the Fit4theJob KPI's. See overview of our CR targets for more information about the Fit4theJob KPI's and last years performance. Some 153 employees took part in the program during the year. In total, more than 1,300 employees have now taken part and we hope all our employees will eventually participate. 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 has been lower compared to the number of intakes. Nonetheless, 100% of the Fit4theJob participants would recommend other colleagues to participate in the program.</p> <p>The rate of sick leave remained almost the same 3.2% in FY 2014/2015 (3.1% in FY 2013/2014).</p>

Material topics 2014-2015	GRI Aspect	DISCLOSURES ON MANAGEMENT APPROACH
Learning and development	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, and satisfies the ambition levels of our people and enhances 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 was developed. Ultimate responsibility for embedding the Global L&D strategy within EY NL lies with our Talent Leader. The Manager Learning & Development (L&D) is responsible for the L&D execution.</p> <p>Currently, the L&D strategic team consists of 5 FTEs. The average level of education is bachelor 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 to view, search and manage their learning. 2. Development: includes Personal Management and Development Plan (PMDP), multi-source feedback, Director Development Program, the Global Next Gen Program, and coaching. 3. Diversity & Inclusiveness: please refer to our external website. 4. Vitality/ Fit4theJob: please refer to our external website. <p>The 2014/2015 priorities were teaming, talent recruitment and development and diversity & inclusiveness.</p> <p>L&D has an annual budget. This budget is based on the needs of EY NL's service lines and is finally approved as part of the annual budget process. This budget entails education costs, such as professional education, technical learning, firm wide learning (soft skills) and development programs. Constant cost awareness and maintaining high quality services is a main focus area for L&D. There was an increasing demand for L&D initiatives from EY NL's service lines. As part of Vision 2020: create highest performing teams, large part of L&D focus will be on how to operationalize this strategy for the L&D policy.</p> <hr/> <p>c. How do we evaluate the way we manage this Aspect? The 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: the progress on L&D portfolios is constantly discussed by the L&D-team and the People Management team and status updates are given to the Talent and Learning Leaders of our service lines. Evaluation takes place through feedback from Learning Leaders and Talent 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 to personal objectives for team members and included in their goal plans, which are discussed during the FY 2014/2015. 4. Budget monitoring. <p>The average number of hours spent on L&D was 143 per FTE. Training and development expenditure during the year increased by 21% to 11.5 million (€3,097 per FTE, an increase of 8%).</p>

Material topics 2014-2015	GRI Aspect	DISCLOSURES ON MANAGEMENT APPROACH
Independence, integrity and ethical standards	Anti-corruption	<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 the services we deliver to our clients and so to the (business) society as a whole.</p> <hr/> <p>b. How does EY manage this Aspect or its impact?</p> <p>Independence See Integrated Annual Report 2014/2015/Quality and risk management and, with respect to Ernst & Young Accountants LLP, to the EY NL Transparency Report 2015/Independence practices.</p> <p>Integrity & ethics See EY NL's integrity and ethics website. The Compliance Officer's principal task is to monitor that Ernst & Young Accountants, its partners and employees maintain high standards of integrity and comply with the rules laid down by or pursuant to Sections 13 through 24 of the Dutch Act on the Supervision of Audit Firms (<i>Wet Toezicht Accountantsorganisaties</i>). See Transparency Report 2015.</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.</p> <p>Anti-bribery EY has an Anti-bribery Policy that was updated in September 2013. The Anti-bribery Policy identifies our obligation to comply with anti-bribery laws, provides greater definition regarding what bribery is and identifies reporting responsibilities with respect to bribery of or by our people, as well as when we discover bribery at our clients.</p> <p>Anti-money laundering Regarding money laundering, we adhere to the Money Laundering and Terrorist Financing Prevention Act (<i>Wet ter voorkoming van witwassen en financieren van terrorisme</i> / "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.</p> <p>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 previous year new tooling to collect and store client identity data was developed and implemented. 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).</p> <hr/> <p>c. How do we evaluate the way we manage this Aspect?</p> <p>Independence See Quality and risk management (AR) and, with respect to Ernst & Young Accountants LLP, to the EY NL Transparency Report 2015/Independence practices.</p> <p>Integrity & Ethics See Transparency Report 2015 to read 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. The policy is being kept up to date by our legal department. 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>

Material topics 2014-2015	GRI Aspect	DISCLOSURES ON MANAGEMENT APPROACH
Independence, integrity and ethical standards	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 get insight into business sensitive information, which is also stored in our files. This may include information about strategic organizational aspects that provide competitive advantage to our clients. Our professionals are bound to confidentiality on the basis of professional regulations as well as by law.</p> <p>b. How does EY manage this Aspect or its impact? Guidance about how to deal with confidentiality is laid down 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 respectively the use, protection, and preservation of data. 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 paragraph to comply with our confidentiality rules. This global policy sets forth EY personnel's responsibility for maintaining confidentiality of both EY client information and other information deemed to be confidential.</p> <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, People who demonstrate integrity, respect and teaming. When confidentiality issues arise, EY's legal department is involved and takes appropriate action if necessary.</p>
Stakeholder relations	Other	<p>a. Why is this Aspect material? EY gives high priority to a constructive and pro-active dialogue with its stakeholders, because we are part of society and an active player in it. We contribute to confidence in the capital markets and the credibility of businesses and organizations so that society is better able to make the right decisions. Therefore, fostering stakeholder relationships is one of our strategic priorities. We seek to connect in an open and transparent way with our many different stakeholders: clients, supervisors, public authorities, knowledge institutions, regulators and standard setters, politicians and civil society organizations, and build relations based on integrity and trust. And we go further: we initiate discussion, actively engage in dialogue to gain insight into specific problems and seek solutions. We think it is important to create added value by sharing our insights into trends and underlying factors, and our expert knowledge, with stakeholders.</p> <p>b. How does EY manage this Aspect or its impact? Through our Stakeholder Dialogue Steering Committee, we planned and structured our stakeholder dialogue FY 2014/2015. Our annual stakeholder dialogue plan identifies the groups we will approach, the participants from EY and the themes we will discuss. In an open dialogue with stakeholders, we present our point of view and seek to better understand. Examples include:</p> <ul style="list-style-type: none"> - This FY 2014/2015 an extensive internal and external stakeholder consultation was performed to assess and prioritize relevant material issues and explore potential new ones. Stakeholders were asked about the key added values EY has for society at large, and factors that create value over time. We approached a broad range of stakeholders for consultation, including clients, politicians, industry organizations, investors, NGOs and employees. We also hosted a debate with students from Erasmus University to learn what they thought of the audit profession and what questions or considerations they had regarding the public debate around auditing. - Our roundtables with supervisory directors are an important feature of our ongoing stakeholder dialogue. We organized these to discuss various themes that occupy us at EY, and that we encounter in our professional practice, not only within Assurance but also in our other service lines. - In September 2014 we held a series of workshops especially for politicians to discuss the substantive aspects of the audit profession. - We also held talks with analysts and investors to discuss what they expect from auditors. We paid particular attention to the new model for auditors' reports and their expectations from it. <p>We present ourselves as an open organization that shares knowledge and discusses relevant issues with our stakeholders for their benefit. We encourage improvements in transparency in corporate governance, financial reporting and other matters that affect (capital) markets. This is why we listen to our stakeholders and inform them about progress and challenges in our efforts to further improve the quality of our work.</p> <p>c. How do we evaluate the way we manage this Aspect? To measure stakeholders' appreciation of EY's stakeholder engagement we asked stakeholders to rate the quality of our stakeholder engagement (frequency of stakeholder engagement, satisfaction with the quality of interaction and the outcome of stakeholder engagement). In FY 2014/2015 we measured our stakeholder engagement score for the first time. The measurement of our performance yielded a stakeholder score of 'Average' and we aim to improve this score further going forward.</p>

SPECIFIC STANDARD DISCLOSURES

GRI Code	Description	Reference/Direct answer	Omissions and, if applicable, reason for omission	UN Global Compact
	DISCLOSURES ON MANAGEMENT APPROACH (DMA)			
G4-DMA	a. Report why the Aspect is material. Report the mechanisms that make this aspect material. b. Report how the organization manages the material Aspect or its impacts. c. Report the evaluation of the management approach, including: - The mechanisms for evaluating the effectiveness of the management approach - The results of the evaluation of the management approach - Any related adjustments to the management approach.	See Disclosures on management approach .		
	PERFORMANCE INDICATORS			
G4-EC1	Direct economic value generated and distributed	Business model of value creation and Our financial contribution .	No omissions	
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	
G4-EC3	Coverage of the organization's defined benefit plan obligations	Financial Statements 2014/2015 Ernst & Young Nederland LLP, Note 20.1 Defined Contribution Pension Plan.	No omissions	
G4-EN15	Direct greenhouse gas (GHG) emissions (Scope 1)	See Appendix 11. G4-14, G4-EN15 en G4-EN19 Greenhouse Gas Emissions .	No omissions	
G4-EN19	Reduction of greenhouse gas (GHG) emissions	See Appendix 11. G4-14, G4-EN15 en G4-EN19 Greenhouse Gas Emissions .	No omissions	
G4-EC4	Financial assistance received from government	We have not received financial assistance from the Dutch government.	No omissions	
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 (see Appendix 7. G4-LA1: New hires and turnover figures for FY 2014/2015).	No omissions	
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 in benefits between full-time and part-time or temporary employees.	No omissions	Principle 3
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 (see Appendix 8. G4-LA3: Parental leave figures).	No omissions	
G4-LA4	Minimum notice period(s) regarding operational changes, including whether it is specified in collective agreements	EY NL has a Social Framework concerning organizational changes with personnel consequences. It includes a descriptive reference to a minimum notice period, stating 'at a stage as early as possible'.	No omissions	
G4-LA5	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advice on occupational health and safety programs	We have 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	
G4-LA6	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender	In FY 2014/2015 106 people turned to EY NL's internal Social Counselors for individual coaching to remedy labor related psychological complaints. The absenteeism rate was 3.2% in FY 2014/2015.	Not applicable	
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 risks of Repetitive Strain Injuries (RSI).	Not available	
G4-LA8	Health and safety topics covered in formal agreements with trade unions	We have no formal agreements with trade unions.	Not applicable	
G4-LA9	Average hours of training per year per employee by gender, and by employee category	See overview of training hours (see Appendix 9. G4-LA9: Average training hours per employee by employee category). We administer training hours by employee category and service line, not gender.	Not available	

SPECIFIC STANDARD DISCLOSURES

GRI Code	Description	Reference/Direct answer	Omissions and, if applicable, reason for omission	UN Global Compact
	PERFORMANCE INDICATORS			
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 give a chance to collaborate and learn 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 in-/external coaching.	No omissions	
G4-LA11	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category	EY has two separate performance programs: 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 (see Appendix 9. G4-LA9: Average training hours per employee by employee category).	No omissions	
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 per rank and gender: Integrated Annual Review/ Talent - Creating highest performing teams and GRI G4 Content Index page 3 . Diversity in our Corporate Governance (see Corporate Governance). Number of employees per region: Appendix 1 . Number of new hires per age group, gender, and region: Appendix 7 .	Check	
G4-PR05	Results of surveys measuring customer satisfaction	EY at a glance (ASQ) .	No omissions	
G4-PR08	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	One complaint.	No omissions	
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 by our people. Our anti-bribery and insider trading policies are intertwined in our daily operations and cross all our service lines.	No omissions	
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 published and stored in our policies and practices database 3. Anti-Money Laundering training sessions. All policies mentioned above are applicable for all employees.	No omissions	
G4-SO5	Confirmed incidents of corruption and actions taken	EY at a glance (Proceedings) , Quality and risk management , Transparency Report 2015 .	No omissions	

Appendices

Appendix 1.* G4-10: Workforce figures end of FY 2014/2015

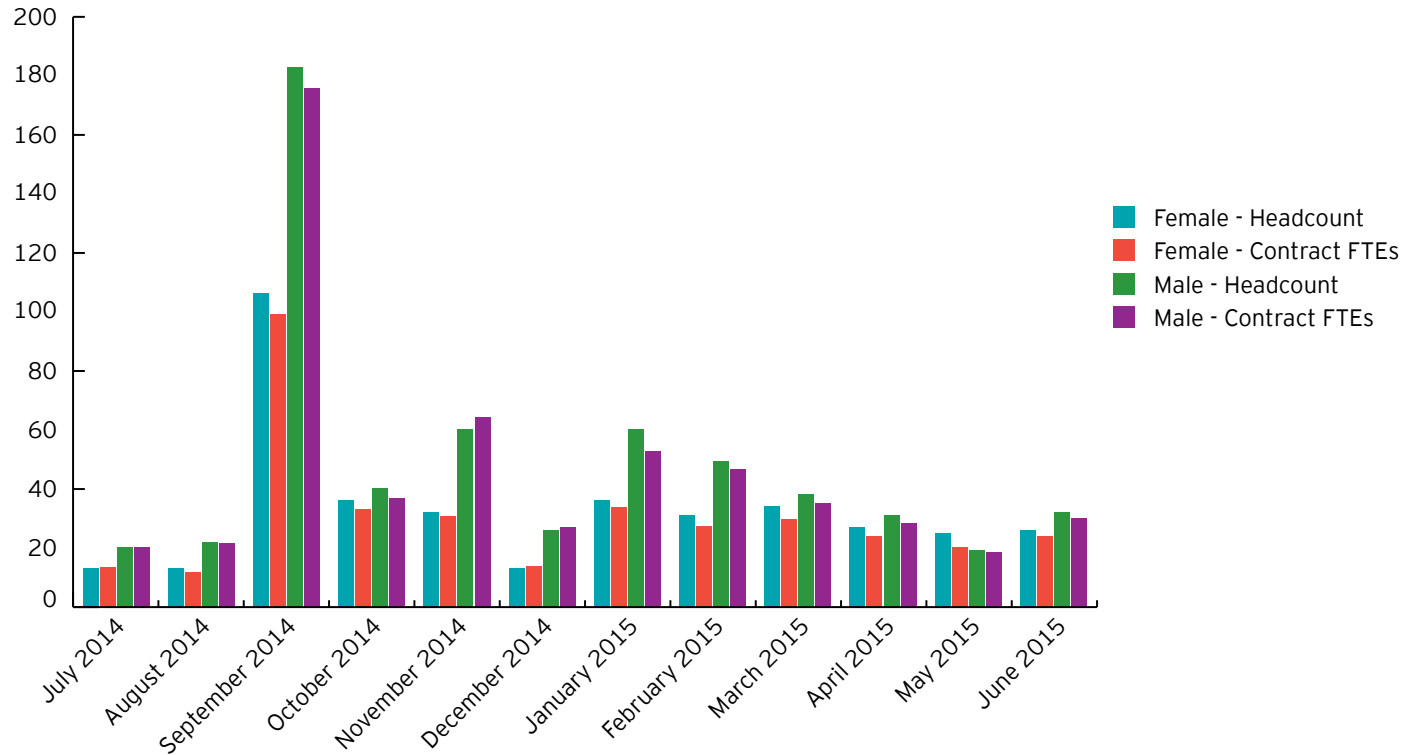
	Total headcount		Total FTE		Female FTE		Male FTE	
	#	%	#	%	#	%	#	%
Workforce:								
- Partners	233	5.9%	231.6	6.1%	28.4	2.0%	203.2	8.7%
- Employees	3,725	94.1%	3,544.7	93.9%	1,410.9	98.0%	2,133.8	91.3%
Total	3,958	100.0%	3,776.3	100.0%	1,439.3	100.0%	2,337.0	100.0%
Employment contracts:								
- Permanent, of which	3,196	80.7%	3,055.7	80.9%	1,134.6	78.8%	1,921.1	82.2%
<i>Full-time</i>	2,602	65.7%	2,602.0	68.9%	762.0	52.9%	1,840.0	78.7%
<i>Part-time</i>	594	15.0%	453.7	12.0%	372.6	25.9%	81.1	3.5%
- Temporary, of which	762	19.3%	720.6	19.1%	304.7	21.2%	415.9	17.8%
<i>Full-time</i>	646	16.4%	646.0	17.1%	263.0	18.3%	383.0	16.4%
<i>Part-time</i>	116	2.9%	74.6	2.0%	41.7	2.9%	32.9	1.4%
Total	3,958	100.0%	3,776.3	100.0%	1,439.3	100.0%	2,337.0	100.0%
By region:								
- Northern region	1,471	37.2%	1,428.5	37.8%	534.5	37.1%	894.0	38.3%
- Eastern region	628	15.9%	600.6	15.9%	193.2	13.4%	407.4	17.4%
- Western region	1,381	34.9%	1,292.2	34.2%	535.9	37.2%	756.3	32.4%
- Southern region	478	12.1%	455.0	12.0%	175.7	12.2%	279.3	11.9%
Total	3,958	100.0%	3,776.3	100.0%	1,439.3	100.0%	2,337.0	100.0%
Externals:								
- Contractors	98	34.5%	87.4	64.4%	26.2	48.6%	61.2	74.8%
- Outsourced	186	65.5%	48.3	35.6%	27.7	51.4%	20.6	25.2%
Total	284	100.0%	135.7	100.0%	53.9	100.0%	81.8	100.0%

* FTE figures in this table differ from the FTE figures in the Integrated Annual Report.

In the table above year-end figures are provided.

Appendices

G4-10: New hires in FY 2014/2015



People hired during FY 2014/2015 (headcount and FTEs).

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

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	Leaseplan Nederland NV
Facility Services	AAFM Facility Management
Life insurance	AEGON Levensverzekering NV
External Content	Kluwer
Consulting	RSG Governance

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 FY 2014/2015, 93.8% are compliant with our code of conduct.

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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.

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.

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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:

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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 2015. 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 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., Centre B.V., CFORS 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

We enhance transparency by disclosing our main issues and impacts in our Integrated Annual Review. They are identified by means of a materiality determination process. This year's process elaborates on the analysis we made in previous years but we have tried to present a more focused and concise set of material topics.

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The process consists of the following six steps (as shown below):

1. Conducting desk research
2. Performing stakeholder consultation (internal and external)
3. Aligning outcomes with EY's vision and strategy, Vision 2020
4. Validation with Regional Partner Forum
5. Finalization with combined Leadership Team/Board of Directors
6. Determining materiality FY 2014/2015

By conducting desk research, we identify potentially relevant issues. This year's extensive stakeholder consultation was performed to assess and prioritize relevant material issues and explore potential new ones. Stakeholders were asked about the key added values EY has for society at large, and factors that create value over time. We approached a broad range of stakeholders for consultation, including clients, politicians, industry organizations, investors, NGOs and employees.

After analyzing the outcomes of the desk research and stakeholder consultation, we aligned the vision and strategic themes of EY's Vision 2020 to produce a first version of material topics. It was then validated by a selection of partners representing the Regional Partner Forum in the Netherlands. During the meeting, the Regional Partner Forum decided upon the importance of the material issues. The outcome of this materiality determination process was presented to EY's combined Leadership Team/Board of Directors in the Netherlands. The combined Leadership Team/Board of Directors took the ultimate decision on the final material topics disclosed in the Integrated Annual Review.

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.

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Appendix 5. G4-24, G4-25, G4-26 & G4-27: Overview of EY NL's stakeholder engagement in FY 2014/2015

STAKEHOLDER GROUP	NATURE OF THE DIALOGUE/APPROACH IN 2014/2015	MAIN TOPICS 2014/2015	OUR RESPONSE
MARKET			
CLIENTS	<ul style="list-style-type: none"> ▶ Client Satisfaction Program ▶ The Brand Survey ▶ Tomorrow's Economy breakfast meeting ▶ Leveraging EY's network to support entrepreneurship ▶ Stakeholder consultation 	<p>We use our Expectations of Service Quality (ESQ) framework to understand client expectations before work begins, and subsequently measure how well we perform against those expectations through our Assessment of Service Quality (ASQ).</p> <p>Two-yearly evaluation of the EY corporate brand among a broad range of business leaders. Topics include brand perception, personality, brand equity drivers and differentiators and benchmark of EY brand.</p> <p>Quarterly update on economic developments.</p> <p>Innovative entrepreneurship and start-ups.</p> <p>Review of materiality of topics for EY's strategy and Integrated Report.</p>	<p>ESQ supports us to tailor our services to clients' needs. The feed-back of the ASQ enables us to drive actions that matter to our clients but also uncover risks as well as identify opportunities.</p> <p>Follow-up of outcomes by the combined Leadership Team, BMC department and service lines, in order to safeguard and monitor our corporate brand and work on further strengthening our brand among stakeholders.</p> <p>Reflection with executives on economic developments and current events.</p> <p>EYnovation program.</p> <p>Alignment of our strategy and topics to be covered by our Integrated Annual Review 2014/2015 with the outcomes of the stakeholder consultation: material topics. Our strategic priorities for FY 2015/2016 include action plans to address these material topics.</p>
LEGISLATORS, REGULATORS AND AUTHORITIES	<ul style="list-style-type: none"> ▶ Meetings with the AFM and the Dutch Ministry of Finance ▶ Various publications and corporate position statements ▶ Stakeholder consultation 	<p>Quality of audit profession and tax topics.</p> <p>Independence, integrity and ethical standards.</p> <p>Improvement and enrichment of the audit profession.</p> <p>53 measures to improve the quality and independence of audits (report <i>in het publiek belang</i>).</p> <p>Review of materiality of topics for EY's strategy and Integrated Report.</p>	<p>Implementation of the 53 measures to improve the quality and independence of audits (report <i>in het publiek belang</i>).</p> <p>Audit culture change and quality improvement program.</p> <p>EY contributed to the publication entitled <i>Belastingstelsel in dienst van ondernemerschap, duurzame groei en banen</i> and participated in the hearing in the Dutch Parliament.</p> <p>Setting up of Supervisory Board.</p> <p>Investments in new audit tools (e.g. EY Canvas).</p> <p>Report on progress via NBA Monitor Publiek Belang.</p> <p>Alignment of our strategy and topics to be covered by our Integrated Annual Review 2014/2015 with the outcomes of the stakeholder consultation: material topics. Our strategic priorities for FY 2015/2016 include action plans to address these material topics.</p>

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STAKEHOLDER GROUP	NATURE OF THE DIALOGUE/APPROACH IN 2014/2015	MAIN TOPICS 2014/2015	OUR RESPONSE
MARKET			
POLITICIANS	<ul style="list-style-type: none"> ▶ Working visits for Dutch MPs (VVD, PvdA, D66, PVV, SP) ▶ Hearing organized by the Dutch House of Representatives ▶ DSGC event 	<p>Increasing trust and understanding between EY and politicians by explaining our activities (including the dilemmas) of tax and audit professionals in depth.</p> <p>Reform of the Dutch tax system.</p> <p>Integration of sustainability in business models.</p>	<p>The working visits will be continued, as part of our dialogue with politicians.</p> <p>EY contributed to the publication entitled <i>Belastingstelsel in dienst van ondernemerschap, duurzame groei en banen</i> and participated in the hearing in the Dutch Parliament.</p> <p>Continuous thought leadership on and strategic (international) advocacy of sustainable business models.</p>
SUPERVISORY BOARDS	<ul style="list-style-type: none"> ▶ Roundtables ▶ White papers and publications ▶ <i>Leergang Commissariaat</i> 	<p>Supervision of fiscal planning.</p> <p>IT management.</p> <p>Integrated thinking and reporting.</p> <p>Relationship between auditors and supervisors.</p> <p>A variety of topics, related to our services. Example for Supervisory Board members: <i>Commissarissen, fiscalisten en accountants: Dilemma's en dialoog bij toezicht, advies en controle</i>.</p> <p>Dialogue with Supervisory Board members on a variety of topics (e.g. Risk management, fraud, data analytics, sustainability, strategy).</p>	<p>Frequent conversations with Supervisory Board members.</p> <p>Sharing EY (Global) thought leadership on audit- or tax-related issues and the profession of auditors and tax advisers. For more information, visit EY.nl.</p> <p>Developing and sharing thought leadership regarding the supervisory function and the audit or tax profession.</p>
INVESTORS	<ul style="list-style-type: none"> ▶ Roundtables for analysts and shareholders ▶ Presentations at shareholder meetings ▶ Stakeholder consultation 	<p>Dialogue with investors on a variety of topics.</p> <p>Key audit matters as a standard section of the auditor's report.</p> <p>Key audit matters.</p> <p>Review of materiality of topics for EY's strategy and Integrated Report.</p>	<p>Ongoing activity addressing a variety of subjects.</p> <p>Further roll-out and implementation further to the extended definition of OOBs.</p> <p>Information about the audit process and key-findings.</p> <p>Alignment of our strategy and topics to be covered by our Integrated Annual Review 2014/2015 with the outcomes of the stakeholder consultation: material topics. Our strategic priorities for FY 2015/2016 include action plans to address these material topics.</p>
NGOs AND SOCIAL ORGANIZATIONS	<ul style="list-style-type: none"> ▶ Active participation in the professional bodies ▶ Community engagement 	<p>Sector related topics.</p> <p>Sustainability-related initiatives (carbon reduction), social entrepreneurship and inclusiveness.</p>	<p>Participation in discussions, publications, etcetera.</p> <p>We will implement a renewed strategy on our community engagement activities in FY 2015/2016. As part of it, we will continue our engagement with social organizations and the provision pro bono advisory.</p>

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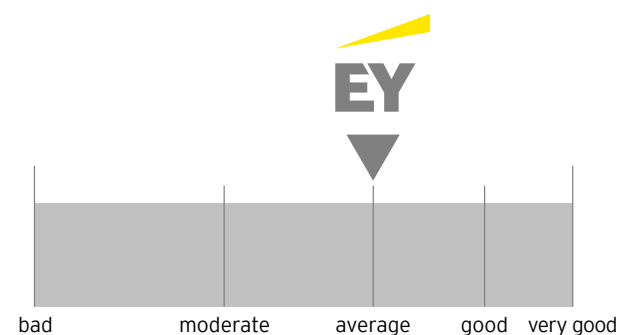
STAKEHOLDER GROUP	NATURE OF THE DIALOGUE/APPROACH IN 2014/2015	MAIN TOPICS 2014/2015	OUR RESPONSE
TALENT			
ALL EMPLOYEES	<ul style="list-style-type: none"> ▶ EY Connect office roadshows by the combined Leadership Team and on-air radio broadcast with the combined Leadership Team ▶ Learning and Talent Development Program ▶ Workplace of the Future (WOTF) program ▶ Stakeholder consultation ▶ Two-yearly Global People Survey ▶ Works council 	<p>Core topics of the eight roadshows were Vision 2020, Building a better working world and topics brought up by employees.</p> <p>Flexibility in learning and development.</p> <p>Activity based office lay-out and enabling facilities and IT for employees.</p> <p>New ways of working.</p> <p>Review of materiality of topics for EY's strategy and Integrated Report.</p> <p>GPS topics include engagement, career value, exceptional client service and quality, corporate sustainability, high-performing teams, leadership, people management, and recognizing and rewarding of excellence.</p> <p>Talent related topics.</p>	<p>Questions and outcomes were discussed in the Leadership Team. Interaction with employees is a continuous focus of the Leadership Team.</p> <p>Blended learning is part of facilitating flexible working and learning for our professionals.</p> <p>The continuation of the Workplace of the Future program.</p> <p>Alignment of our strategy and topics to be covered by our Integrated Annual Review 2014/2015 with the outcomes of the stakeholder consultation: material topics.</p> <p>Our strategic priorities for FY 2015/2016 include action plans to address these material topics.</p> <p>GPS scores provide input for Talent development topics (Leadership, Diversity & Inclusiveness and further tailoring of EY talent framework and community engagement through pro bono advisory and volunteering, as part of our Building a better working world strategy).</p> <p>Talent policy.</p>
EMPLOYEES	<ul style="list-style-type: none"> ▶ PMDP planning cycle 	<p>Performance and employee development plans and career opportunities at EY.</p>	<p>Ongoing activity - key activity of our talent development program and performance measurement program.</p>
PARTNERS	<ul style="list-style-type: none"> ▶ GPPM planning cycle ▶ Regional Partner Forum (BeNe) 	<p>Performance and Partner development plans and career opportunities at EY.</p> <p>Strategic and operational matters.</p>	<p>Ongoing activity - key activity of our partner development program and performance measurement program.</p> <p>Input and sounding regarding decision making by the combined Leadership Team.</p>
FORMER AND POTENTIAL EMPLOYEES	<ul style="list-style-type: none"> ▶ Student debates/future employees ▶ Alumni Group 	<p>Future of the audit profession, case studies, work at EY, work/life balance and related topics.</p> <p>Annual Alumni event.</p>	<p>Involving students in the material societal topics and work at EY.</p> <p>Our alumni are important stakeholders. They can reflect on both EY services and performance and on relevant themes in their new role.</p>
NEW HIRES/STUDENTS	<ul style="list-style-type: none"> ▶ In-house and external recruiting events (in-house days, business courses, job fairs, study association days, guest lectures, internships, presentations, etcetera) ▶ Personal Career Design campaign ▶ Employer brand activities 	<p>Our recruitment activities focus on content-driven presentations, skills workshops, business cases and simulations to provide a realistic picture of working for EY.</p> <p>Campaign to attract students/new hires with a more diverse background, as part of our Diversity & Inclusiveness strategy.</p> <p>Events focusing on the early identification of talents.</p>	<p>Ongoing, and continuation of activities and monitoring our employer position with other companies (e.g. the Universum ranking, an annual ideal employer ranking metric).</p> <p>Further roll-out of Personal Career Design campaign.</p> <p>Further roll-out of the employer branding activities.</p>

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STAKEHOLDER GROUP	NATURE OF THE DIALOGUE/APPROACH IN 2014/2015	MAIN TOPICS 2014/2015	OUR RESPONSE
OPERATIONS			
SUPPLIERS	<ul style="list-style-type: none"> ► Supplier code of conduct. ► Stakeholder consultation. 	<p>Activation of the dialogue with our key suppliers on the CSR standards in relation to their products/services (social, ecological and ethical aspects).</p> <p>Review of materiality of topics for EY's strategy and Integrated Report.</p>	<p>In FY16, the CSR requirements in EY tender procedures will be assessed. The account-management process for our top-5 suppliers will be intensified and CSR will be addressed by account managers.</p> <p>Alignment of our strategy and topics to be covered by our Integrated Annual Review 2014/2015 with the outcomes of the stakeholder consultation: material topics.</p> <p>Our strategic priorities for FY 2015/2016 include action plans to address these material topics.</p>



● Stakeholder engagement score



► Frequency, quality and outcomes of stakeholder engagement

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Appendix 6. G4-43: Partner Development Program

The personal and professional development of our partners (including FSO) is crucial in meeting Vision 2020. 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.

One of the pillars in EY's Vision 2020 is to create 'Highest Performing Teams'. These are necessary to meet the expectations of our clients with their increasingly complex demands. Teams are able to produce results that individuals, no matter how talented they are, cannot achieve. However ... the challenge of highest performing teams is to include the individual contributions of its members into one team, where all the diverse talents fit in neatly and team members manage to cope with the pressure that comes with high performance. This challenge needs leadership from us all. Leadership at EY is grounded in our values, commitment to technical excellence and inclusiveness and our purpose of building a better working world.

Partner Development Curriculum

Learning & Talent Development offers our Global Partner Development curriculum expanded with some local initiatives and programs in line with RLT requests. We offer tailor-made programs and fulfil the role of a personal guide, confidential coach and advisor for all development questions within the partner population aimed at stimulating the personal and professional development of our partners. All our 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.

The Partner Development Curriculum is aligned with the EYU framework helping partners obtain the proper learning, experiences and coaching. It guides 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 your career, manage transitions, and connect participants everywhere in the organization.

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

People & Team Leadership: Focusing on coaching, motivating, and leading people and teams.

Personal Leadership: Focus on self-awareness, presence and vitality.

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Appendix 7. G4-LA1: New hires and turnover figures for FY 2014/2015

	New hires		Turnover	
	#	%	#	%
Age group:				
< 21	33	3.4%	15	2.0%
21-30	767	79.0%	473	62.1%
31-40	114	11.7%	168	22.0%
41-50	53	5.5%	77	10.1%
>50	4	0.4%	29	3.8%
Total	971	100,0%	762	100.0%
Gender:				
Females	392	40.4%	299	39.2%
Males	579	59.6%	463	60.8%
Total	971	100,0%	762	100.0%
Region:				
North	390	40.2%	319	41.9%
East	164	16.9%	109	14.3%
South	137	14.1%	114	14.9%
West	280	28.8%	220	28.9%
Total	971	100.0%	762	100.0%

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Appendix 8. G4-LA3 Parental leave figures

Total number of employees taking parental leave:

	FY 2014/2015		FY 2013/2014	
	Headcount	%	Headcount	%
Female	130	57.5%	133	57.6%
Male	96	42.5%	98	42.4%
Total	226	100.0%	231	100.0%

Total number of employees returning to work after parental leave:

	FY 2014/2015		FY 2013/2014	
	Headcount	%	Headcount	%
Female	57	43.5%	48	62.3%
Male	74	56.5%	29	37.7%
Total	131	100.0%	77	100.0%

Returning to work rates:

	FY 2014/2015	FY 2013/2014
	Headcount	Headcount
Female	43.8%	36.1%
Male	77.1%	29.6%
Total	58.0%	33.3%

Retention rates of employees returning to work after parental leave:

	FY 2013/2014	still employed FY 2014/2015	
	Headcount	Headcount	%
Female	48	37	77.1%
Male	29	24	82.8%
Total	77	61	79.2%

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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	18,589	3.5%	233	79.8
Directors	15,310	2.9%	165	92.8
Senior Managers	61,415	11.5%	517	118.8
Managers	53,015	10.0%	539	98.4
Staff	383,676	72.1%	2,504	153.2
Total	532,005	100.0%	3,958	134.4

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 according the Performance Management and Personnel Development (PMDP) program:

	Mid-year review	Year-end review	Average nr. of reviews	Total headcount	%
<i>Gender</i>					
Female	1,250	1,359	1,304	1,529	85.3%
Male	1,631	1,804	1,718	2,031	84.6%
Total	2,881	3,163	3,022	3,560	84.9%
<i>Employee category</i>					
Senior Managers	481	493	487	517	94.2%
Managers	472	469	470	539	87.3%
Staff	1,928	2,201	2,965	2,504	82.5%
Total	2,881	3,163	3,022	3,560	84.9%

As of FY 2014/2015 directors are not reviewed in the standard pmdp program.

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Appendix 11. G4-14, G4-EN15 en G4-EN19 Greenhouse Gas Emissions

Emissions in tCO ₂	2014/2015	2013/2014	2012/2013	2011/2012	2010/2011	2009/2010
Car travel*	11,492	11,250	12,120	12,698	12,820	13,418
Air travel	1,957	2,003	1,747	1,659	1,824	1,394
Train travel	140	104	89	98	88	83
Subtotal, travel	13,589	13,357	13,956	14,455	14,732	14,895
Paper usage	86	115	121	143	144	161
Waste	250	300	503	384	n/a	n/a
Office energy consumption**	2,696	2,503	3,975	3,627	4,660	6,823
Total tCO ₂ emissions	16,621	16,275	18,555	18,609	19,536	21,879
% Reduction to baseline 2008/2009	32.0	33.1	23.7	23.5	19.7	10.0
tCO ₂ per FTE	4.5	4.7	4.9	4.8	5.0	5.3

* Car travel includes the fuel usage for partner cars. For most partner cars the usage is registered by third party fuel cards. For the partners who do not use a third party fuel card the usage is calculated by extrapolation.

** The office energy consumption includes district heating usage for our offices. The usage is registered based on third party invoices. For some offices such information is not available. In that case we perform an extrapolation based on square meters.

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Environment

Through our Climate Change and Sustainability Services we help our clients to become more sustainable and achieve sustainable growth as they move towards a lower carbon economy.

At EY we are also challenging ourselves to work more sustainably and taking measurable actions to further reduce our carbon footprint and waste stream. Our ecological footprint is due almost entirely to staff mobility (commuting and traveling to client sites) and office energy consumption.

Our flexible working concept 'Workplace of the Future' gives our people more choice between working at home or at another location and calls for a fresh approach to mobility, for both private and business travel. Against this background, we have developed a concept for integrated, smart, sustainable mobility which rests on three pillars: fewer, more efficient and cleaner journeys.

In FY 2014/2015 we developed three new lease mobility packages. Since the beginning of 2015, EY NL staff have also had free access to the e-share fleet and e-share bikes.

A mobility portal has been set up to provide all our people with information on all aspects of the mobility policy [mobility portal](#). The portal guides staff entitled to a car lease through the mobility package selection process and also gives access to the booking system for the e-share facilities.

A number of our clients have already shown an interest in our mobility concept. This is yet another challenge for us to help build a better working world. Sustainable Mobility is a service of our Climate Change and Sustainability Services department.

In the area of office accommodation, we pay particular attention to energy consumption, office certification, video conferencing facilities, new heating and cooling systems and green electricity, in addition to our Workplace of the Future program. Sustainability criteria are active elements in our procurement policy and a theme in our dialogue with suppliers.

In total, we reduced our CO₂ impact by 32% in FY 2014/2015 (compared with the 2008/2009 baseline) to 16.621 tCO₂.

As a result, tCO₂ emissions per FTE decreased compared to the baseline year from 5,5 to 4,5.

Travel

The 242 tCO₂ increase (+2%) of car travel compared to last year is due to the growth of our workforce and consequently of our car fleet by +8%. Carbon emission per car however reduced by 6%. The carbon emission of flights decreased on last year by 2.3% due to an decrease in flight kilometers. CO₂ emissions from train travel increased by 34.6% compared to last year. EY employees made increased use of their train business cards.

Key travelling figures	Unit	2014/2015	2013/2014	Δ
Travel by car*	1,000 liters	4,730	4,716	0.3%
Travel by train	1,000 km	3,591	2,667	34.6%
Travel by air	1,000 km	24,255	24,728	-1.9%

* Also includes private mileage by authorized lessees.

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Sustainable use of resources

Paper consumption and waste decreased from 723 tons in 2013/2014 to 585 tons in FY 2014/2015 (-19%).

Sustainable office policy

Finally, at 68%, office energy usage shows by far the largest CO₂ reduction compared to the baseline year 2008/2009. This is due to office space reductions and all sustainable actions mentioned above. The small increase in carbon emission compared to FY 2014/2015 is due to the mild winter in FY 2013/2014.

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

We encourage all our people to take part in projects run by socially engaged organizations in order to widen their outlook and enhance their personal skills. The activities are coordinated by the EY Foundation, which was set up especially for this purpose.

What we do

Founded in 2010, the EY Foundation adds value to the non-profit organizations and social enterprises we partner with. The Foundation is not only beneficial for social entrepreneurs and society as a whole, but EY and the employees involved benefit too. By participating in volunteering and pro bono projects, the Foundation offers our employees opportunities to broaden their horizons, see what sustainable and social entrepreneurship means in practice, gain new insights and develop valuable personal skills. At the same time, we create value by sharing our expertise and commitment to the non-profit organizations and social enterprises we work with. Organizations that, like us, want to accelerate sustainable and responsible entrepreneurship.

De Ondernemende School (The Entrepreneurial School Program)

The Entrepreneurial School Program enables high school students to learn how to become entrepreneurs in small groups. EY professionals are there to support them every step of the way - from learning the basics of financial statements, market research, promotion, sales and purchasing to creating fully fledged business plans. The program is part of the regular high school curriculum and counts towards final exams. The best group stands to win an internship with a national entrepreneur in their chosen field of business. By joining forces with the Entrepreneurial School Program EY helps young people to build their skill-sets and develop valuable knowledge for the future.

BiD (Business in Development) Network

With an ever-increasing focus on women and social entrepreneurs, BiD Network aims to increase economic development in emerging markets by matching entrepreneurs with investors who can help them to start and grow their businesses. EY Netherlands is one of a small number of formal coaching partners, with EY people offering their skills and experience to support entrepreneurs in business planning and preparing for investment. Since 2005, BiD Network is estimated to have helped more than 1,000 SMEs to start or grow, creating over 6,000 jobs.

Urgenda

Urgenda has developed an urgent agenda for the transition to a more sustainable society and a concrete action plan on how to reach many of its goals. Urgenda works with the frontrunners in the Netherlands in many different organizations, from business to government and from citizens to NGOs. Urgenda has valuable experience and knowledge of environmental sustainability issues and has successfully delivered projects in the past. For EY, our involvement is a unique opportunity to gain insight into Urgenda's network, knowledge and expertise.

Sports sponsorship

We use Coaching & Vitality to build a better working world. We are convinced that, as the corporate sector works better, the world will work better. Based on that thought, we leverage our knowledge and experience to develop talent and help achieve ambitions.

Using corporate sponsorships and coaching & vitality programs, we contribute to talent development, both in and outside our organization. In doing so, we commit ourselves to organizations with the same ambitions, thereby supporting businesses, teams and individuals on their way to their top performance.

Appendices

NOC*NSF

We have been a Partner in Sport of NOC*NSF since 1999, supporting recreational sports in the Netherlands for many years already. Coaches play a crucial role in this. They know like no other how to drive an individual athlete or a team to perform to the max. Together with Maurits Hendriks and NOC*NSF's High Performance Team, we have supported top-level coaches for a number of years already, which is expressed in our various different coaching campaigns.

NOC*NSF and the Paralympic Games

In our pursuit of building a better working world, we seek to improve working conditions. Here too, there's a clear parallel between sports and business. That's why we embrace paralympic sports and leverage our knowledge and power to connect people, so that paralympic athletes can excel. Because, as sports work better, the world will work better.

A Partner in Sport of NOC*NSF, we wish to demand attention for Dutch paralympic sports. By supporting various different athletes and initiatives, we contribute to the growth of individual athletes, thereby taking paralympic sports to the next level.

Other sports sponsorships

Besides NOC*NSF, we have concluded various other sports sponsorships under which we focus on coaching, in particular. In addition to a financial contribution, we leverage our coaching knowledge and experience with the Royal Dutch Field Hockey Association (Koninklijke Nederlandse Hockey Bond, "KNHB") and the Ladies Sevens Rugby. We are also involved in the Volvo Ocean Race.

Appendices

Appendix 13. G4-16: Memberships of associations

Examples of memberships in associations are given below:

- ▶ August Connect
- ▶ Commissie eindtermen accountantsopleidingen
- ▶ De Groene Zaak
- ▶ Klimaatplein
- ▶ MVO Nederland
- ▶ Nederlandse Beroepsorganisatie van Accountants
- ▶ Nederlandse Orde van Belastingadviseurs
- ▶ Nederlandse Orde van Register EDP-auditors
- ▶ Nederlandse Orde van Advocaten
- ▶ Raad voor de Jaarverslaggeving
- ▶ Vereniging van Beleggers voor Duurzame Ontwikkeling (VBDO)
- ▶ VNO-NCW

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. G4-14: Corporate Responsibility targets & targets achieved

CR Aspect	CR committee member	Goal	KPI	Target	Results FY 2014/2015
Entrepreneurship	Bea Haring	Ensuring that CR is reflected in our core business services and product solutions portfolio.	% for which a CCaSS proposal has been issues for the top 20 accounts in each market segment.	50% in FY 15/16	20%
Employees	Bea Haring*	Work environment promoting people vitality.	Number of participants in the Fit4theJob program.	150 participants per year in FY 15/16	97
			% of participants in the Fit4theJob program at 7 or higher.	85% of participants in FY 15/16	98,7%
		Work environment enabling D&I.	% male/female and % of female (senior) staff, managers, senior managers, directors and partners (over-all).	50% male/female by FY 20/21	BeNe 40% female total headcount 48% female (senior) staff headcount 29% female managers headcount 36% female senior managers headcount 15% female directors headcount 12% female partners headcount
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.	35% in FY 15/16	32%
		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.	5 by the end of FY 15/16	3
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).	5,000 hours in FY 15/16 (cumulatively)	3,241 hours

* As of September 2015 succeeded by Lorenzo van Wieringen.

Glossary EY

ASQ

Assessment of Service Quality

BMC

Brand, Marketing & Communications

CRSC

Corporate Responsibility Steering Committee

CR

Corporate Responsibility

ESQ

Expectations of Service Quality

FTE

Full-time equivalent

GPS

Global People Survey

GRI G4

Global Reporting Initiative G4 Sustainability Reporting Guidelines

GTAC

Global Tool for Acceptance and Continuance

KPI

Key Performance Indicator

NBA

The Netherlands Institute of Chartered Accountants.

EY | Assurance | Tax | Transactions | Advisory

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EY is a global leader in assurance, tax, transaction and advisory services. The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team to deliver on our promises to all of our stakeholders. In so doing, we play a critical role in building a better working world for our people, for our clients and for our communities.

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