

GRI G4 Content Index

Ernst & Young Nederland LLP
2015/2016

Appendix to Integrated Annual Review 2015/2016
Ernst & Young Nederland LLP

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GRI G4 Content Index

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Introduction

The Global Reporting Initiative (GRI) is an international independent organization that helps businesses, governments and other organizations understand and communicate the impact of business on critical sustainability issues such as climate change, human rights, corruption and many others. The GRI G4 Content Index is an annex to the Integrated Annual Review 2015/2016 of Ernst & Young Nederland LLP.

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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. | Strategic framework Risk management | No omissions | |
| | ORGANIZATIONAL PROFILE | | | |
| G4-3 | a. Name of the organization. | Cover | No omissions | |
| G4-4 | a. Primary brands, products, and services. | Profile Strategic framework | 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. | Legal structure, ownership and governance | No omissions | |
| G4-8 | a. Markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries). | EY NL at a glance Profile Grow revenue Invest in innovation | 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 Key figures Our financial contribution Consolidated Financial Statements Ernst & Young Nederland LLP 2015/2016 | 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). | Appendix 5. G4-10: Workforce figures end of FY 2015/2016 Appendix 5. G4-10: New hires in FY 2015/2016 | 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 to the content of the Staff Manual. | No omissions | Principle 3 |
| G4-12 | a. Describe the organization's supply chain. | Appendix 3. G4-12: Supply Chain EY NL Appendix 4. G4-12: Supplier Code of Conduct | 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. | Flexible and vital work experience Consolidated Financial Statements Ernst & Young Nederland LLP 2015/2016 Appendix 3. G4-12: Supply Chain EY NL No significant major changes. Appendix 3. G4-12: Supply Chain EY NL | 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. | Sustainability in operations Appendix 4. G4-12: Supplier Code of Conduct Appendix 11. GR-14, G4-PR09, G4EN15 and G4-EN19: Greenhouse Gas Emissions | 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. | EY's connection with the UN Sustainable Development Goals Stakeholder engagement Community investments Thought leadership Appendix 12. G4-16: Memberships of associations | 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. | Appendix 12. G4-16: Memberships to 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 Ernst & Young Nederland LLP 2015/2016, Note 25 Related Party Disclosures Holland van Gijzen Advocaten & Notarissen, 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. | Appendix 1. G4-18: Defining material aspects and boundaries in accordance with GRI About this report Strategic framework | No omissions | |
| G4-19 | a. List all the material Aspects identified in the process for defining reporting content. | GRI G4 Content Index: Specific Standard Disclosures Stakeholder engagement and materiality About this report | 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. | About this report, DMA Appendix 1. G4-18: Defining material aspects and boundaries in accordance with GRI | 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. | Restatements have been made in the consolidated Financial Statements of Ernst & Young Nederland LLP Ernst & Young Nederland LLP consolidated Financial Statements 2015/2016, Note 2.1 | No omissions | |
| G4-23 | a. Report significant changes from previous reporting periods in the Scope and Aspect Boundaries. | There are no changes. | No omissions | |
| | STAKEHOLDER ENGAGEMENT | | | |
| G4-24 | a. Provide a list of stakeholder groups engaged by the organization. | Stakeholder engagement and materiality Appendix 2. G4-24, G4-25, G4-26 & G4-27: Overview of EY NL's stakeholder engagement in FY 2015/2016 | No omissions | |
| G4-25 | a. Report the basis for identification and selection of stakeholders with whom to engage. | Stakeholder engagement and materiality Appendix 2. G4-24, G4-25, G4-26 & G4-27: Overview of EY NL's stakeholder engagement in FY 2015/2016 | 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. | Stakeholder engagement Appendix 2. G4-24, G4-25, G4-26 & G4-27: Overview of EY NL's stakeholder engagement in FY 2015/2016 About this report Appendix 1. G4-18: Defining material aspects and boundaries in accordance with GRI Stakeholder engagement and materiality | No omissions | |

GENERAL STANDARD DISCLOSURES

| GRI Code | Description | Reference/Direct answer | Omissions and, if applicable, reason for omission | UN Global Compact |
|----------|--|---|---|-------------------|
| 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. | Stakeholder engagement and materiality Responsible citizenship Appendix 2. G4-24, G4-25, G4-26 & G4-27: Overview of EY NL's stakeholder engagement in FY 2015/2016 | No omissions | |
| | REPORT PROFILE | | | |
| G4-28 | a. Reporting period (e.g. fiscal/calendar year) for information provided. | Fiscal year, running from July 1, 2015 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 30, 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. | About this report Appendix 1. G4-18: Defining material aspects and boundaries in accordance with GRI Assurance Report of the independent auditor | No omissions | |
| | Assurance | | | |
| G4-33 | a. The organization's policy and current practice with regard to seeking external assurance for the report. b. If not included in the assurance report accompanying the sustainability report, report the scope and basis of any external assurance provided. c. Report the relationship between the organization and the assurance providers. d. Report whether the highest governance body or senior executives are involved in seeking assurance for the organization's sustainability report. | Independent auditor's report to the members of Ernst & Young Nederland LLP (FS) About this report Appendix 1. G4-18: Defining material aspects and boundaries in accordance with GRI Assurance report of the independent auditor | No omissions | |

GENERAL STANDARD DISCLOSURES

| GRI Code | Description | Reference/Direct answer | Omissions and, if applicable, reason for omission | UN Global Compact |
|----------|--|---|---|-------------------|
| | 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. | Corporate governance Legal structure, ownership and governance (transparency report) Report of the Supervisory Board | 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. | Corporate governance | 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. | Corporate governance | No omissions | |
| 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. | Stakeholder engagement and materiality Appendix 2. G4-24, G4-25, G4-26 & G4-27: Overview of EY NL's stakeholder engagement in FY 2015/2016 | No omissions | |
| G4-38 | a. Composition of the highest governance body and its committees by: - Executive or non-executive; - Independence; - Tenure on the governance body; - Number of each individual's other significant positions and commitments, and the nature of the commitments; - Gender; - Membership of under-represented social groups; - Competences relating to economic, environmental and social impacts; - Stakeholder representation. | Corporate governance | No omissions | 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). | Corporate governance | 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: - 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. | Board of Directors Legal structure, ownership and governance (transparency report) Quality management Independence practices (transparency report) | No omissions | Principle 6 |
| 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. | Quality Management Independence practices (transparency report) | 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 | | | |
| G4-42 | 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. | Strategic framework Corporate governance | No omissions | |
| G4-43 | a. Measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental, and social topics. | Appendix 10. 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. | Strategic framework Corporate governance | 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. | In-control statement Quality management 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 | No omissions | |
| G4-47 | a. Frequency of the highest governance body's review of economic, environmental, and social impacts, risks, and opportunities. | Corporate governance | No omissions | |
| | 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. | About this report Appendix 1. G4-18: Defining material aspects and boundaries in accordance with GRI | 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. | Governance Instilling professional values (transparency report) | 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. | At a glance Risk management Quality management Compliance with legal requirements (transparency report) | Not available | |

GENERAL STANDARD DISCLOSURES

| GRI Code | Description | Reference/Direct answer | Omissions and, if applicable, reason for omission | UN Global Compact |
|----------|--|---|---|-------------------|
| | Remuneration and incentives | | | |
| G4-51 | <p>a. Remuneration policies for the highest governance body and senior executives for the below types of remuneration:</p> <ul style="list-style-type: none"> - Fixed pay and variable pay; i. Performance-based pay; ii. Equity-based pay; iii. Bonuses; iv. Deferred or vested shares; - Sign-on bonuses or recruitment incentive payments; - Termination payments; - Clawbacks; - Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees. <p>b. Report how performance criteria in the remuneration policy relate to the highest governance body's and senior executives' economic, environmental and social objectives.</p> | Partner performance & remuneration | 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. | Partner performance & remuneration | No omissions | |
| 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. | Partner performance & remuneration | 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. | <p>In our case of a partnership, the board and combined leadership team members receive their remuneration through their B.V.s</p> Partner performance & remuneration | 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. | <p>In our case of a partnership, the board and combined leadership team members receive their remuneration through their B.V.s</p> Partner performance & remuneration | Not applicable | |
| | ETHICS AND INTEGRITY | | | |
| G4-56 | a. Organization's values, principles, standards and norms of behavior such as codes of conducts and codes of ethics. | Letter from the Managing Partner Profile Code of Conduct Corporate Governance/Regulations | 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. | Letter from the Managing Partner Corporate Governance/Regulations | 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. | Letter from the Managing Partner Corporate Governance/Regulations | No omissions | |

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 Grow revenue 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. | Consolidated Financial Statements Ernst & Young Nederland LLP 2015/2016, Note 20.1 Defined Contribution Pension Plan | No omissions | |
| G4-EN15 | Direct greenhouse gas (GHG) emissions (Scope 1). | Sustainability in operations Appendix 11. G4-14, G4-PR09, G4-EN15 and G4-EN19 Greenhouse Gas Emissions | No omissions | |
| G4-EN19 | Reduction of greenhouse gas (GHG) emissions. | Sustainability in operations Appendix 11. G4-14, G4-PR09, G4-EN15 and 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 6. G4-LA1: New hires and turnover figures partners and employees 2015/2016) | 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 7. 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. | The backbone or our vitality program consists of four programs tailored to different target groups and making a tactical contribution to a healthy work life balance. Vitality | 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 2015/2016 105 people turned to EY NL's internal Social Counselors for individual coaching to remedy labor related psychological complaints. The absenteeism rate was 3.0% in fiscal year 2015/2016. | 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. | Please refer to the overview of training hours (see Appendix 8. G4-LA9: Average training hours per employee by employee category). We administer training hours by employee category and service line, not by 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 undertaken by all partners, and the Personal Management and Development Program (PMDP) for all other positions, up to directors. Please find more detailed PMDP figures in the table. (see Appendix 9. G4-LA11: Number and percentages of EY employees formally reviewed according to the Performance Management and Personal Development (PMDP)) | 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 Diversity in our Corporate Governance (see Corporate Governance) Number of employees per service line Appendix 5 Number of new hires per age group, gender, and service line Appendix 6 | No omissions | |
| G4-PR05 | Results of surveys measuring customer satisfaction. | EY at a glance (Assesment of service quality) Markets/Quality - deliver exeptional client service | No omissions | |
| G4-PR08 | Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data. | Data breach notification. Effective January 1, 2016, the Dutch data protection act ('Wet bescherming persoonsgegevens') was amended and a mandatory data breach notification obligation came into force. This obligation means that organisations must immediately notify the Dutch Data Protection Authority as soon as they experience a serious data breach. A data breach must be reported to the Dutch Data Protection Authority if it leads to a considerable likelihood of serious adverse effects on the protection of personal data, or if it has serious adverse effects on the protection of personal data. One can only speak of a data breach when an actual security breach has occurred. A security breach may be, for example, the loss of a USB key, the theft of a laptop or the intrusion by a hacker. Not every security breach however qualifies as a data breach. A security breach is only considered to be a data breach if it involves the loss of personal data, or if unlawful processing of personal data cannot reasonably be excluded. EY NL keeps a register of all security breaches to assess whether a breach needs to be reported to the Dutch Data Protection Authority as a data breach. This register includes incidents like lost or stolen laptops, smart devices, secure ID cards, hard copy files, sent wrongly addressed emails, etc. In the first 6 months of 2016, EY NL registered 100 (potential) security breaches. Out of these 100 incidents, we reported 7 data breaches to the Dutch Data Protection Authority. | No omissions | |
| G4-PR09 | Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services. | Ernst & Young Nederland LLP consolidated Financial Statements 2015/2016, Note 26 | 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 | |

SPECIFIC STANDARD DISCLOSURES

| GRI Code | Description | Reference/Direct answer | Omissions and, if applicable, reason for omission | UN Global Compact |
|----------|--|---|---|-------------------|
| | PERFORMANCE INDICATORS | | | |
| G4-SO4 | Communication and training on anti-corruption policies and procedures. | <p>1. To act with Integrity is one of our core corporate values.</p> <p>2. The anti-bribery policy and EY's risk management policy in the context of the Dutch Money Laundering and Terrorist Financing Prevention Act (Wwft) have been announced and published on the News Portal and stored in our policies and practices database.</p> <p>3. Anti-Money Laundering web based learning.</p> <p>All policies mentioned above are applicable to all employees and partners.</p> | No omissions | |
| G4-SO5 | Confirmed incidents of corruption and actions taken. | Quality management Risk management | No omissions | |

SPECIFIC STANDARD DISCLOSURES

| Material topic | Description | GRI Aspect | GRI Specific Standard Disclosures - Indicators |
|--|---|---|--|
| 1. Innovation | <ul style="list-style-type: none"> ▸ Utilize new technology, digitization, data analytics to advance service offerings. ▸ Develop creative integrated and sustainability services. ▸ Foster entrepreneurial ecosystems. | Economic performance | G4-EC1 |
| 2. Quality of service | <ul style="list-style-type: none"> ▸ Continuously safeguard the quality of our service by delivering exceptional client service: connected, responsive and insightful. ▸ Gain full insight into sectors, businesses and needs of our clients. ▸ Provide assurance on financial and non-financial performance of organizations. | Economic Performance Product and Service Labeling* | G4- EC1 G4- PR5 |
| 3. Responsible citizenship | <ul style="list-style-type: none"> ▸ Having positive and strong relationships with all our stakeholders. ▸ Strengthen EY's position in the public debate. ▸ Share our intellectual capital with society at large. | Local Communities Economic Performance | G4-S01, G4-S02 |
| 4. Recruiting and retaining top talent | <ul style="list-style-type: none"> ▸ Create diverse and inclusive high performing teams. ▸ Invest in personal career design. ▸ Care for vital workforce. | Employment Labor/Management Relations Occupational Health and Safety Diversity and Equal Opportunity | G4- EC3, G4-LA1, G4-LA2, G4-LA3, G4-LA4, G4-LA5, G4-LA6, G4-LA7, G4-LA8, G4-LA12 |
| 5. Learning and development | <ul style="list-style-type: none"> ▸ Invest in tailored and personal development. ▸ Optimize training on the job. | Training and Education | G4-LA9, G4-LA10, G4-LA11 |
| 6. Sustainable performance | <ul style="list-style-type: none"> ▸ Achieve leading growth and competitive earnings. ▸ Leverage globally integrated organization. ▸ Manage our own environmental impact. | Economic Performance Emissions* | G4-EC1, G4-EC4, G4-EC2, G4-EN15, G4-EN19 |
| 7. Independence, integrity and ethical standards | <ul style="list-style-type: none"> ▸ Embrace good governance practices (fostering risk quality management and independence procedures). ▸ Provide services that meet our ethical standards (e.g. in accordance with the EY Global Code of Conduct). | Anti-Corruption Customer Privacy | G4-S03, G4-S04, G4-S05, G4-PR08 |

* For the aspects Product and Service Labelling and Emissions EY reports only those indicators that are material to a professional service organization.

| Material topics 2015-2016 | GRI Aspect | DISCLOSURES ON MANAGEMENT APPROACH |
|---|--|---|
| Sustainable performance Quality of service Innovation | Economic performance Emissions Product and Service Labelling | <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 external stakeholders, in particular our suppliers, government, and our people and partners. We invest in innovation of our services is a base for long term investment, to successfully create sustainable growth and foster entrepreneurial ecosystems. We run our operations effectively and efficiently to achieve a sustainable performance – the revenues we need to invest in building a leading global professional services organization that offers competitive earnings to attract and retain world class talent.</p> <p>b. How does EY manage this Aspect or its impact? A relentless focus on winning in the market is the first strategic pillar of our strategy to build a better working world and achieve our Vision 2020 ambition. To create a truly differentiated client experience, worldwide and every time, we have a single vision of the difference that defines EY: our exceptional client service framework, delivered by the highest performing teams, worldwide. We use our Expectations of Service Quality 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). There is a three-years market leadership plan that sets out our mid-term goals. Furthermore, there is an annual financial planning cycle to determine the financial goals for the year concerned. These goals relate to revenue, direct costs, gross margin, indirect costs, operating profit and performance drivers/KPIs. Go See our Markets chapter to read more about how we manage our growth performance, including our exceptional client service framework. Please refer to our EYnovation section to understand how we help startups and scale-ups create sustainable growth and foster entrepreneurial ecosystems. Strengthen global and empower local is our third strategic pillar. It balances the global and local aspects of our business. Go See the Operations chapter to read more about our financial contribution, sustainability in operations regarding our CO₂ emission management system for our own operations, quality, independence and risk management. In our Strategic Framework chapter we explain our business model of value creation in more detail.</p> <p>c. How do we evaluate the way we manage this Aspect? The three-year plan is annually reviewed and updated to take into account recent developments. We formulated several Performance Indicators to monitor the progress within our strategic framework. These are: a recommendation score of 7 or higher as part of the ASQ, revenue growth, brand score, operating cost ratio, quality review, independence review and emissions in tCO₂ and tCO₂ per FTE. Our results can be found in the Strategic framework/Vision 2020 in the Dutch market and Markets and Operations chapters. We use a variety of operational performance indicators to run our business on a day to day basis.</p> |
| Responsible Citizenship | Local Communities Economic performance | <p>a. Why is this Aspect material? EY gives high priority to establish and maintain a positive and strong relationship with all its stakeholders. From a responsible citizen perspective, we want to strengthen EY's position in the public debate, invest in our surrounding communities, transfer and leverage our intellectual capital to society at large and manage our own environmental impact as discussed above under GRI aspect Emissions.</p> <p>b. How does EY manage this Aspect or its impact? We seek to connect in an open and transparent way with our many different stakeholders like clients, supervisors, public authorities, knowledge institutions, regulators and standard setters, politicians and civil society organizations, and build relations based on integrity and trust. By extending the reach of our core business and competencies in the areas of entrepreneurship, developing future generations of talent and building a more diverse and inclusive society, we can support global, regional and local economic stability and growth, and address some of the major issues that the world is facing. We proactively share our knowledge about these matters with stakeholders by publishing Thought Leadership and have implemented a CO₂ emission management system for our own operations (discussed above). Furthermore, our community investment programs also aim to stimulate personal development of our employees by broadening their horizons, sharing their knowledge, giving them an idea of what sustainable and social entrepreneurship means in practice, and allowing them to gain new insights and develop valuable soft skills. EY NL has renewed its strategy for community investment by focusing on three main pillars: youth employment, inclusiveness, and sustainable energy (discussed above). More information about our community investment strategy can be found in the Responsible citizenship chapter.</p> <p>c. How do we evaluate the way we manage this Aspect? To evaluate our results we steer on total amount of community investment hours and the stakeholder engagement score.</p> |
| Recruiting and retaining top talent | Occupational Health and safety | <p>a. Why is this Aspect material? EY's working conditions are of significant value to ourselves and our stakeholders, especially (potential) employees, because they concern their wellbeing and are an integral part of EY's reputation as employer of choice.</p> <p>b. How does EY manage this Aspect or its impact? We make high demands on our people and encourage them to grow and get the best out of themselves. Moreover, we believe in the power of healthy and active people. That is why we invest in flexible and vital work experience and dedicated programs to foster a healthy, dynamic and safe environment and to support the vitality of our teams. The backbone of our Vitality strategy consists of four programs tailored to different target groups in order to make a lasting contribution to a healthy work-life balance. Read more about this in our Vitality section.</p> <p>c. How do we evaluate the way we manage this Aspect? To evaluate our results we developed the following Performance Indicators: employee engagement score and absenteeism rate and number of people visiting EY internal social counselors.</p> |

| Material topics 2015-2016 | GRI Aspect | DISCLOSURES ON MANAGEMENT APPROACH |
|-------------------------------------|--|---|
| Recruiting and retaining top talent | Employment, Labor / Management Relations and Diversity and Equal Opportunity | <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.</p> |
| | | <p>b. How does EY manage this Aspect or its impact? Our second strategic pillar, creating the highest performing teams - attracting, developing and inspiring a diversity of people with different backgrounds and promoting a culture that supports them in working together - is central to EY's Vision 2020. We gave high priority to three aspects of the strategy during the year: teaming, talent recruitment and development and diversity & inclusiveness. Read more about our recruiting and retaining top talent management approach in the Talent section.</p> |
| | | <p>c. How do we evaluate the way we manage this Aspect? To evaluate our results we steer on engagement score, female ratio and retention rate of top talent.</p> |
| 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 and our stakeholders, especially (potential) employees, because it directly adds to the quality and innovation of our services, it satisfies the ambition levels of our people and it enhances their career perspectives.</p> |
| | | <p>b. How does EY manage this Aspect or its impact? EY NL has developed a learning and development (L&D) strategy in accordance with the firm's Global People policy. Ultimate responsibility for embedding the Global People and L&D policies within EY NL lies with our Talent Leader, member of the combined Regional Leadership Team. The Talent Leader, runs the People department, where the L&D leader is responsible for running the L&D department that execute all the L&D programs. Read more about our training and education management approach in the Talent section.</p> |
| | | <p>c. How do we evaluate the way we manage this Aspect? To evaluate our results we steer on average training hours per employee by employee category (see Appendix 8. G4-LA9). For more information see G4-LA10. All training courses are evaluated by a New Global Survey to ensure the high quality of our technical and non-technical trainings.</p> |

| Material topics 2015-2016 | 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 Quality and risk management and, with respect to Ernst & Young Accountants LLP, to the EY NL Transparency Report 2015/2016/ 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 24b of the Dutch Act on the Supervision of Audit Firms (Wet toezicht accountantsorganisaties). See Transparency Report 2016.</p> <p>Anti-corruption Each individual carries personal responsibility for preventing and reporting any corrupt behavior. The Risk Management 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 a global anti-bribery policy and in the Netherlands EY implemented a risk management policy in the context of the Dutch Money Laundering and Terrorist Financing Prevention Act (Wwft)</p> <p>Anti-bribery The Anti-bribery Global Policy provides our people with direction around certain unethical and illegal activities. It emphasizes the obligation of our people to comply with anti-bribery laws and provides greater definition of what constitutes bribery. It also identifies reporting responsibilities when bribery is discovered. In recognition of the growing global impact of bribery and corruption, efforts have been increased to embed anti-bribery measures across EY, and training is mandated for all our people.</p> <p>Anti-money laundering Regarding money laundering, we adhere to the Dutch Money Laundering and Terrorist Financing Prevention Act (Wet ter voorkoming van witwassen en financieren van terrorisme / "Wwft"). In accordance with the Wwft we estimate risks associated with clients and engagements. A Wwft risk assessment is essential for the completion of the client and engagement acceptance. This risk assessment procedure is laid down in the 'Wwft Risk Policy'. The policy covers topics like client examination and reporting of unusual transactions. In the previous year, tools to collect and store client identity data were developed and implemented. Pursuant to the Wwft, EY is obliged 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 Transparency Report 2016 to read about our ethics processes.</p> <p>Anti-corruption 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 September 1, 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 in 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 2015-2016 | 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 provides us with access to 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 obliged by professional regulations and the law to respect confidentiality. For more information about our professional values please refer to About EY.</p> |
| | | <p>b. How does EY manage this Aspect or its impact? Protecting confidential information is ingrained in the everyday activities of EY. Respect for intellectual capital, and all other sensitive and restricted information, is established within the Global Code of Conduct, which provides a clear set of behaviors expected of all EY people. In order to further enhance this approach to protecting information, and to reflect the ever-increasing use and distribution of restricted data, EY launched a new Global Confidentiality Policy in 2015. This policy provides added clarity to EY people and forms the fundamental element of a wider approach that includes other key policies on conflicts of interest, personal data privacy and records retention.</p> |
| | | <p>c. How do we evaluate the way we manage this Aspect? Confidentiality is strongly embedded in EY's organizational culture and tone at 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> |

Appendices

Appendix 1. G4-18: Defining material aspects and boundaries in accordance with GRI

Scope of this report

This Integrated Annual Review is published by EY in the Netherlands. It relates to the fiscal year ended June 30, 2016. It is designed to bring together material information about our strategy, performance, prospects and governance in a way that reflects the economic, social and environmental context in which we operate. It was prepared in accordance with the framework of the International Integrated Reporting Council (IIRC). We present our financial statements separately.

This review 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 review.

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 such as aspire, strive, attempt and aim. These statements are subject to uncertainties, which is why our assurance provider cannot provide assurance on such forward-looking statements.

GRI G4 Content Index

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

The [GRI Index](#) is published as a separate report on our website. 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 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. XBRL is a standardized means to communicate and exchange business information between business systems.

Transparency report

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.

Appendices

Materiality determination process

We enhance transparency by disclosing our main issues and impacts in our Integrated Annual Review. In the previous year we had conducted an extensive stakeholder consultation in order to identify our material topics. Last year we elaborated on the analysis we had made in the previous year, and we decided to update, complement and sharpen our material topics. The process comprised the following four steps:

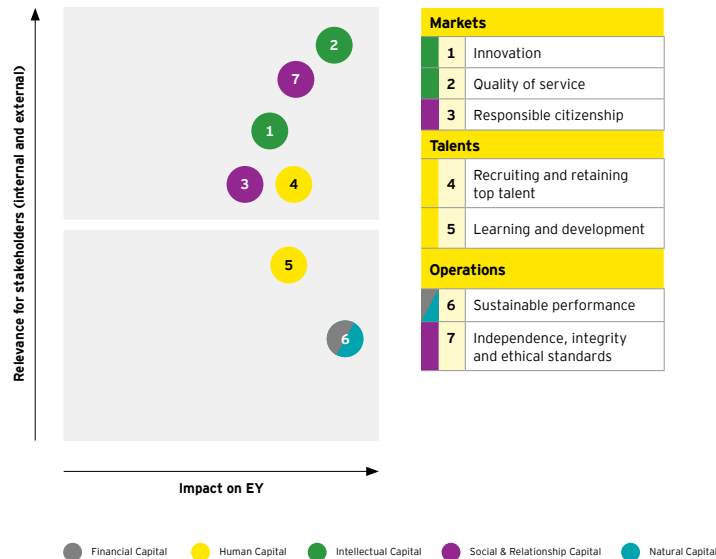
1. Conduct desk research (internal and external documentation and meetings)
2. Take 2014/2015 material topics as the basis and update in accordance with the outcome of desk research
3. Finalize and validate with Board of Directors
4. Determine 2015/2016 materiality

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 relevant area.

Materiality matrix



Appendices

Appendix 2. G4-24, G4-25, G4-26 & G4-27: Overview of EY NL's stakeholder engagement in FY 2015/2016

| STAKEHOLDER GROUP | NATURE OF THE DIALOGUE/APPROACH IN 2015/2016 | MAIN TOPICS 2015/2016 | OUR RESPONSE |
|---|--|---|--|
| MARKET | | | |
| CLIENTS | <ul style="list-style-type: none"> ▶ Client Satisfaction Program. ▶ Tomorrow's Economy breakfast meeting ▶ Leveraging EY's network to support entrepreneurship. ▶ White papers and publications. | <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>Quarterly up-date on economic developments. On the agenda: COP 21 Paris Climate Agreement, Innovation, strategic growth and diversity and the Olympics: parallels between sport and business.</p> <p>Innovative entrepreneurship and startups.</p> <p>A variety of topics, related to our services.</p> | <p>ESQ helps us tailor our services to client needs. The feed-back of the ASQ enables us to drive actions that matter to our clients but also disclose risks as well and identify opportunities.</p> <p>Reflection with top level executives on economic development and activities.</p> <p>EYnovation program.</p> <p>Examples: Barometer Nederlands vestigingsklimaat Barometer Nederlandse gezondheidszorg Reporting magazine (Assurance) T magazine (Tax) Exceptional Magazine (Advisory) Capital confidence Barometer (TAS)</p> |
| LEGISLATORS, REGULATORS AND AUTHORITIES | <ul style="list-style-type: none"> ▶ Meetings with and inspections and reviews by the AFM and PCAOB. ▶ Meetings with the Dutch Ministry of Finance and the Dutch Tax Authorities. | <p>Discussions around governance, in control framework, file inspections, AFM inspection dashboard, thematic review on fraud & corruption risks and ad hoc/incident based reviews.</p> <p>Discussions around tax policy and tax conduct.</p> | <p>Online training events for all audit professionals regarding lesson's learned. Increased effort and investments in inflight review & coaching. Investments in Quality support Remediation Root cause analysis.</p> <p>Providing points of view and exchanging experiences.</p> |
| POLITICIANS | <ul style="list-style-type: none"> ▶ Working visits for Dutch MPs (VVD, PvdA, D66, PVV, SP). ▶ Organizing convenings with politicians and business executives to inspire the debate on important societal topics. | <p>Increasing trust and understanding between EY and politicians by explaining the activities (including the dilemmas) of tax and audit professionals in depth.</p> <p>Three convenings have been held on the themes: Digital Attractiveness, Entrepreneurship and The Future of the Dutch Energy sector.</p> | <p>The working visits will be continued, as part of our dialogue with politicians.</p> <p>Convenings are a structural part of EY's stakeholder engagement program.</p> |
| SUPERVISORY BOARDS | <ul style="list-style-type: none"> ▶ Round table dialogues, with in total 56 Supervisory Board members, external experts/speakers and EY partners. ▶ <i>Leergang Commissariaat.</i> | <p>Supervising fiscal planning and strategy. Executive Remuneration. Collaboration internal accountant, external accountant and audit committee.</p> <p>Dialogue with Supervisory Board members on a variety of topics (e.g. risk management, fraud, data analytics, sustainability, strategy).</p> | <p>The outcomes of the round tables are described in the report (to be found on www.EY.nl/about-us/stakeholder-dialogue).</p> <p>Developing and sharing thought leadership regarding the supervisory function.</p> |

Appendices

| STAKEHOLDER GROUP | NATURE OF THE DIALOGUE/APPROACH IN 2015/2016 | MAIN TOPICS 2015/2016 | OUR RESPONSE |
|--------------------------------|--|---|--|
| MARKET | | | |
| NGOs AND SOCIAL ORGANIZATIONS | <ul style="list-style-type: none"> ▶ Active participation in the professional bodies. ▶ Community investment. | <p>Sector related topics.</p> <p>Revising our community investment strategy and developing targets for 2016-2020.</p> <p>Sustainability-related initiatives (carbon reduction), social entrepreneurship and inclusiveness.</p> | <p>Participation in discussions, providing presentations, lectures and publications.</p> <p>Our renewed Community Investment strategy fosters social organizations that contribute to a better urban environment. 'Better' refers to three pillars: Youth Employment, Inclusiveness and Sustainable Energy.</p> |
| TALENT | | | |
| EMPLOYEES | <ul style="list-style-type: none"> ▶ EY Connect Office Roadshows of combined Regional Leadership Team. ▶ Learning and Talent Development Program. ▶ Counseling family trees. ▶ Two-yearly Global People Pulse. ▶ Works council. ▶ PMDP planning cycle. | <p>Discuss the progress we have made in realizing our Vision 2020 ambition and how each individual can contribute to achieving our goals.</p> <p>Flexibility and occupational qualification in learning and development.</p> <p>Entrepreneurship and innovation.</p> <p>Career management, coaching, learning, EY's Vision 2020. Building a Better Working World.</p> <p>People Pulse topics include engagement, career value, exceptional client service and quality, corporate sustainability, high-performing teams, leadership, people management, and recognizing and rewarding excellence.</p> <p>Talent and business related topics.</p> <p>Performance and employee development plans and career opportunities at EY.</p> | <p>Questions and outcomes were discussed in the combined Regional Leadership Team and we undertake specific interventions to follow up. Interaction with employees is a continuous focus of the combined Regional Leadership Team.</p> <p>Blended learning is part of facilitating flexible working and learning for our professionals.</p> <p>Innovate EY.</p> <p>Frequent discussions and coaching sessions.</p> <p>People Pulse scores provide input for Talent development topics: Leadership, Diversity & Inclusiveness and further tailoring of EY talent framework and community investment through pro bono advisory and voluntary work.</p> <p>In the spirit of a good, constructive and open dialogue numerous talent and business related topics and challenges are discussed and solved with a view to the interests of the employees and the employer and compliant with legislation.</p> <p>Ongoing activity - key activity of our talent development program and performance measurement program.</p> |
| PARTNERS | <ul style="list-style-type: none"> ▶ Partner Connect Meetings. ▶ GPPM planning cycle. ▶ Regional Partner Forum (BeNe). | <p>Quarterly meetings where we discuss various topics e.g. Global/EMEIA developments, financial performance, quality, markets and talent.</p> <p>Performance and Partner development plans and career opportunities at EY.</p> <p>Strategic and operational matters.</p> | <p>Questions and outcomes were discussed in the combined Regional Leadership Team. Interaction with partners is a continuous focus of the combined Regional Leadership Team.</p> <p>Ongoing activity - key activity of our partner development program and performance measurement program.</p> <p>Input and feedback regarding decision-making by the combined Regional Leadership Team.</p> |
| POTENTIAL AND FORMER EMPLOYEES | <ul style="list-style-type: none"> ▶ Student debates/future employees. ▶ Alumni Group. | <p>Future of the audit profession.</p> <p>Alumni events.</p> | <p>Involving students in the material societal topics and work at EY.</p> <p>Our alumni are important ambassadors of EY. They can reflect on both EY services and performance and on relevant themes in their new role.</p> |

Appendices

| STAKEHOLDER GROUP | NATURE OF THE DIALOGUE/APPROACH IN 2015/2016 | MAIN TOPICS 2015/2016 | OUR RESPONSE |
|--------------------|--|---|--|
| TALENT | | | |
| NEW HIRES/STUDENTS | <ul style="list-style-type: none"> ▶ EY provides pro bono lectures at universities ▶ EY provides Masterclasses on the future of the audit profession ▶ Employer brand recognition | Financial Management Accounting Information Systems Financial Auditing Financial Reporting | As a professional service firm also providing statutory audit services it is our responsibility to actively contribute to the accounting and auditing curriculum of universities to bring practical insights into theoretical concepts. Furthermore, we seek and learn from their insights in our stakeholder dialogue. We bring in practical business perspectives and cases, which is of added value to the theoretical knowledge in the curriculum. |
| | <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). ▶ Employer brand activities. | Our recruitment activities focus on content-driven presentations, skills workshops, business cases and simulations to provide a realistic picture of working at EY. Events focusing on the early identification of talents. | Ongoing, and continuation of activities and monitoring our employer position with other companies (e.g. the Universum ranking, an annual ideal employer ranking metric). Further roll-out of the employer branding activities. |
| OPERATIONS | | | |
| SUPPLIERS | <ul style="list-style-type: none"> ▶ Supplier code of conduct. ▶ Convenings with suppliers and other companies. | Activation of the dialogue with our key suppliers on the CSR standards in relation to their products/services (social, ecological and ethical aspects). Fostering social inclusiveness. | In FY 16, for example, we re-used office furniture as part of our ambition to optimize sustainable operations. EY is partner in the '99 van'. This coalition encourages social inclusiveness within organisations. Together with our facilities partner, we started accessing possibilities to contribute to this goal. |
| INVESTORS | <ul style="list-style-type: none"> ▶ Roundtables for analysts and investors and representatives of institutional investors (Eumedion) and private investors (VEB). ▶ Periodical publications e.g. <i>Barometer Nederlands Vestigingsklimaat</i>. | Dialogue with investors on a variety of topics. | Ongoing activity addressing a variety of topics such as reporting and auditing in 2025, impact of the mandatory audit firm rotation, the segregation of audit and non-audit work and the consequences of introducing a Supervisory Board for EY's auditors, the new style auditor's opinion and communication with the auditor. |
| PRESS/MEDIA | <ul style="list-style-type: none"> ▶ Expert meetings on relevant topics, interviews, press releases and invitations for journalists for corporate events. | Future of audit profession, quality, regular inspection of oversight, corporate and strategic topics (such as new CMP, acquisitions, etc), thought leadership materials (e.g. attractiveness survey), external newsworthy topics (such as tax evasion). | Continuation of building and strengthening relationships with relevant journalists of key media by sharing corporate statements, thought leadership materials, publications and by giving background information through interviews with figure heads and spokespersons of EY. |

Appendices

Appendix 3. 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 focuses on our suppliers, which form an important part of our stakeholder network. The main goods and services purchased and the key suppliers are shown below.

| Goods and services | Suppliers |
|--------------------|--|
| Lease cars | Leaseplan Nederland NV |
| Facilities | AAFM Facility Management BV |
| External Content | Kluwer bv |
| Talent | Universiteit Nyenrode |
| Consulting | RSG Governance, Risk and Compliance BV |

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 2015/2016, 94.4% are compliant with our code of conduct.

Appendices

Appendix 4. 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 forms 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 notify EY accordingly.

Appendices

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

Agreed,

Name:.....

Position:.....

Place:.....

Date:.....

Signature:

Appendices

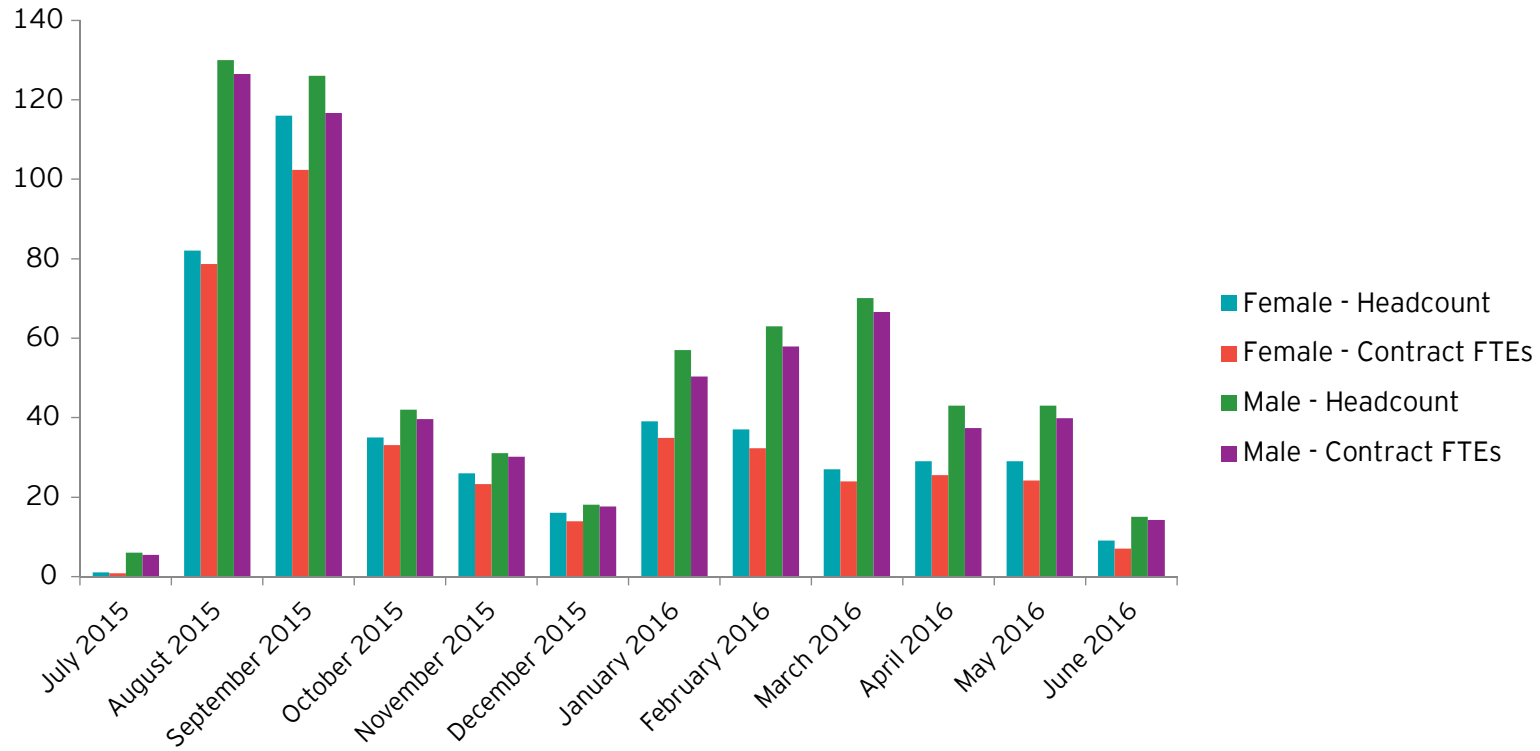
Appendix 5.* G4-10: Workforce figures end of FY 2015/2016

| | Total headcount | | Total FTE | | Female FTE | | Male FTE | |
|-----------------------|-----------------|---------------|--------------|---------------|--------------|---------------|--------------|---------------|
| | # | % | # | % | # | % | # | % |
| Workforce: | | | | | | | | |
| - Partners | 246 | 5.7% | 244 | 6.0% | 33 | 2.1% | 211 | 8.4% |
| - Employees* | 4,038 | 94.3% | 3,855 | 94.0% | 1,552 | 97.9% | 2,303 | 91.6% |
| Total | 4,284 | 100.0% | 4,099 | 100.0% | 1,585 | 100.0% | 2,514 | 100.0% |
| Employment contracts: | | | | | | | | |
| - Permanent, of which | 3,403 | 79.4% | 3,261 | 79.6% | 1,211 | 76.4% | 2,050 | 81.6% |
| <i>Full-time</i> | 2,795 | 65.2% | 2,795 | 68.2% | 845 | 53.3% | 1,950 | 77.6% |
| <i>Part-time</i> | 608 | 14.2% | 466 | 11.4% | 366 | 23.1% | 100 | 4.0% |
| - Temporary, of which | 881 | 20.6% | 838 | 20.4% | 374 | 23.6% | 464 | 18.4% |
| <i>Full-time</i> | 762 | 17.8% | 762 | 18.6% | 331 | 20.9% | 431 | 17.1% |
| <i>Part-time</i> | 119 | 2.8% | 76 | 1.8% | 43 | 2.7% | 33 | 1.3% |
| Total | 4,284 | 100.0% | 4,099 | 100.0% | 1,585 | 100.0% | 2,514 | 100.0% |
| By Service line: | | | | | | | | |
| - Assurance | 1,948 | 45.5% | 1,903 | 46.4% | 628 | 39.6% | 1,275 | 50.7% |
| - Tax | 1,027 | 24.0% | 956 | 23.3% | 425 | 26.8% | 531 | 21.1% |
| - Advisory | 557 | 13.0% | 544 | 13.3% | 148 | 9.3% | 396 | 15.8% |
| - TAS | 151 | 3.5% | 151 | 3.7% | 28 | 1.8% | 123 | 4.9% |
| - CBS | 601 | 14.0% | 545 | 13.3% | 356 | 22.5% | 189 | 7.5% |
| Total | 4,284 | 100.0% | 4,099 | 100.0% | 1,585 | 100.0% | 2,514 | 100.0% |
| Externals: | | | | | | | | |
| - Contractors | 89 | 34.5% | 77 | 58.3% | 27 | 45.3% | 51 | 68.9% |
| - Outsourced | 169 | 65.5% | 55 | 41.7% | 32 | 54.7% | 23 | 31.1% |
| Total | 258 | 100.0% | 132 | 100.0% | 59 | 100.0% | 74 | 100.0% |

* Employees also include working students.

Appendices

G4-10: New hires in FY 2015/2016 by headcount and FTE



As is customary every year, EY NL had a significant peak in new hires in August and September.

Appendices

Appendix 6. G4-LA1: New hires and turnover figures for partners and employees 2015/2016

| | Total Headcount 2014/2015 | | New hires | | Turnover | | Total Headcount 2015/2016 | | Turnover |
|----------------------|---------------------------|---------------|--------------|---------------|------------|---------------|---------------------------|---------------|---------------|
| | # | % | # | % | # | % | # | % | % |
| Age group: | | | | | | | | | |
| < 21 | 2 | 0.1% | 11 | 1.0% | 1 | 0.1% | 12 | 0.3% | 50.0% |
| 21-30 | 1,510 | 38.1% | 825 | 73.8% | 425 | 53.7% | 1,910 | 44.5% | 28.1% |
| 31-40 | 1,269 | 32.1% | 180 | 16.1% | 250 | 31.6% | 1,199 | 28.0% | 19.7% |
| 41-50 | 701 | 17.7% | 84 | 7.5% | 74 | 9.3% | 711 | 16.6% | 10.6% |
| >50 | 476 | 12.0% | 18 | 1.6% | 42 | 5.3% | 452 | 10.6% | 8.8% |
| Total | 3,958 | 100.0% | 1,118 | 100.0% | 792 | 100.0% | 4,284 | 100.0% | 20.0% |
| Gender: | | | | | | | | | |
| Females | 1,582 | 40.0% | 456 | 40.8% | 311 | 39.3% | 1,727 | 40.3% | 19.7% |
| Males | 2,376 | 60.0% | 662 | 59.2% | 481 | 60.7% | 2,557 | 59.7% | 20.2% |
| Total | 3,958 | 100.0% | 1,118 | 100.0% | 792 | 100.0% | 4,284 | 100.0% | 20.0% |
| Service line: | | | | | | | | | |
| Assurance | 1,670 | 42.2% | 589 | 52.7% | 311 | 39.3% | 1,948 | 45.5% | 18.6% |
| Tax | 992 | 25.0% | 291 | 26.0% | 256 | 32.3% | 1,027 | 24.0% | 25.8% |
| Advisory | 555 | 14.0% | 144 | 12.9% | 142 | 17.9% | 557 | 13.0% | 25.6% |
| TAS | 145 | 3.7% | 38 | 3.4% | 32 | 4.1% | 151 | 3.5% | 22.1% |
| CBS | 596 | 15.1% | 56 | 5.0% | 51 | 6.4% | 601 | 14.0% | 8.6% |
| Total | 3,958 | 100.0% | 1,118 | 100.0% | 792 | 100.0% | 4,284 | 100.0% | 20.0%* |

* Working students distort the turnover %, in particular for Tax. Without working students the total turnover is 17.2% and for Tax 15.2%.

Appendices

Appendix 7. G4-LA3 Parental leave figures

Total number of employees taking parental leave:

| | 2015/2016 | | 2014/2015 | |
|--------------|------------|---------------|------------|---------------|
| | Headcount | % | Headcount | % |
| Female | 134 | 63.2% | 130 | 57.5% |
| Male | 78 | 36.8% | 96 | 42.5% |
| Total | 212 | 100.0% | 226 | 100.0% |

Total number of employees returning to work after parental leave:

| | 2015/2016 | | 2014/2015 | |
|--------------|-----------|---------------|------------|---------------|
| | Headcount | % | Headcount | % |
| Female | 51 | 58.6% | 57 | 43.5% |
| Male | 36 | 41.4% | 74 | 56.5% |
| Total | 87 | 100.0% | 131 | 100.0% |

Return to work rates:

| | 2015/2016 | 2014/2015 |
|--------------|--------------|--------------|
| | Headcount | Headcount |
| Female | 38.1% | 43.8% |
| Male | 46.2% | 77.1% |
| Total | 41.0% | 58.0% |

Retention rates of employees returning to work after parental leave:

| | 2014/2015 | still employed 2015/2016 | |
|--------------|------------|--------------------------|--------------|
| | Headcount | Headcount | % |
| Female | 57 | 32 | 56.1% |
| Male | 74 | 63 | 85.1% |
| Total | 131 | 95 | 72.5% |

Appendices

Appendix 8.* G4-LA9: Average training hours per employee by employee category

| Employee category | Total training hours | % | FTE | Training hours per FTE |
|-------------------|----------------------|---------------|--------------|------------------------|
| Partners | 10,485 | 2.6% | 246 | 42.6 |
| Directors | 8,567 | 2.1% | 142 | 60.3 |
| Senior Managers | 27,623 | 6.7% | 476 | 58.0 |
| Managers | 35,064 | 8.6% | 460 | 76.2 |
| Other staff | 326,270 | 80.0% | 2,705 | 120.6 |
| Total | 408,009 | 100.0% | 4,029 | 101.3 |

* Definition of training hours has been interpreted more strictly compared to last year.

Appendix 9. G4-LA11: Number and percentages of EY employees formally reviewed according the Performance Management and Personnel Development (PMDP)

| | Mid-year review | Year-end review | Average number of reviews | Total headcount | % |
|--------------------------|-----------------|-----------------|---------------------------|-----------------|---------------|
| <i>Gender</i> | | | | | |
| Female | 1,190 | 1,525 | 1,358 | 1,668 | 81.38% |
| Male | 1,683 | 1,957 | 1,820 | 2,207 | 82.46% |
| Total | 2,873 | 3,482 | 3,178 | 3,875 | 82.00% |
| <i>Employee category</i> | | | | | |
| Senior Managers | 404 | 533 | 469 | 576 | 81.34% |
| Managers | 445 | 514 | 480 | 562 | 85.32% |
| Other staff | 2,024 | 2,435 | 2,230 | 2,737 | 81.46% |
| Total | 2,873 | 3,482 | 3,179 | 3,875 | 82.00% |

Appendices

Appendix 10. G4-43: Partner Development Program

The personal and professional development of our partners is crucial to achieve 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 in 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 ambition of building a better working world.

Our partners are often in the partner role for a considerable length of time at EY and this allow them to engage in many different activities during their career. As a result, individual partner career paths are extremely varied. One of the advantages of a partnership environment is the wide scope for crafting a highly personalized and unique career journey. We have identified four distinctive, core roles our partners can play in the organization: account leader, market segment leader, engagement partner and executive leader. The four role categories are all important to EY. Complementary partner roles sit within each category (for example, 'engagement partner' includes service line technical specialists). Particular roles in each category reflect the range of scale and complexity across our business. These core roles do not represent distinct career tracks. Our partners frequently fulfil roles in multiple categories at the same time and, in performance management terms, are evaluated on

their overall contribution. Partners can refer to these roles when reflecting on their preferences, motivations and personal strengths, to think about how they can maximize the alignment between their role and their strengths, motivations and aspirations.

Wherever partners are in their partner career journey, our goal is to accelerate their performance, advancement and personal growth. Currently we are making an increased investment in EYU – our development framework – for partners. We encourage partners to make the most of the opportunities available to them through EYU. EYU for partners is based on the same 70/20/10 philosophy that underpins the way we develop all our people. This means that 70% of your development will always come from the challenge of real life experiences, 20% will be a consequence of on-the-job coaching and feedback and 10% will be through virtual and classroom learning, as well as self-study.

As part of our effort to strengthen the experience of our partners at EY, we are placing increased emphasis on purposeful career conversations. All partners will be offered an independent career review every three years. This will be in addition to the ongoing career conversations partners already participate in as part of the Global Partner Performance Management (GPPM) process.

Partner Development Curriculum

Learning & Talent Development offers our Global Partner Development curriculum expanded with some local initiatives and programs in line with requests from the combined Regional Leadership Team. 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.

Appendices

Appendix 11.* G4-14, G4-PR09, G4-EN15 and G4-EN19 Greenhouse Gas Emissions

| Emissions in tCO ₂ | 2015/2016 | 2014/2015 | 2013/2014 | 2012/2013 | 2011/2012 | 2010/2011 | 2009/2010 | 2008/2009 |
|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Car travel** | 11,892 | 11,647 | 11,417 | 12,312 | 12,897 | 13,019 | 13,627 | 14,489 |
| Air travel | 4,197 | 3,940 | 4,127 | 3,555 | 3,366 | 3,668 | 2,822 | 2,578 |
| Train travel | 43 | 32 | 24 | 21 | 23 | 20 | 19 | 25 |
| Total travel | 16,132 | 15,619 | 15,568 | 15,888 | 16,286 | 16,707 | 16,468 | 17,092 |
| Paper usage | 170 | 169 | 225 | 238 | 281 | 282 | 316 | 362 |
| Waste | 392 | 348 | 418 | 522 | 402 | n/a | n/a | n/a |
| Office energy consumption*** | 2,816 | 2,321 | 2,420 | 3,940 | 3,569 | 4,583 | 6,795 | 8,531 |
| Total | 19,510 | 18,457 | 18,631 | 20,588 | 20,538 | 21,572 | 23,579 | 25,985 |
| tCO₂ per FTE | 4.8 | 4.9 | 5.3 | 5.7 | 5.4 | 5.8 | 6.1 | 6.4 |

* For the 2015/2016 figures the latest known conversion factors have been used. This concerns all factors (except those for waste other than paper waste and usage). The comparable figures have been restated using the conversion factors of 2015/2016.

** 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 those cases we perform an extrapolation based on square meters.

Appendices

Appendix 12. G4-16: Memberships of associations

Examples of memberships of associations are given below:

- ▶ August Connect
- ▶ 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 humanitarian 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.

Glossary EY

ASQ

Assessment of Service Quality

CMP

Country Managing Partner

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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