

Equality and anti-discrimination

The Duty of Implementing and Reporting on Equality and Anti-discrimination

EY Norway
Fiscal Year 2025



The better the question. The better the answer. The better the world works.



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with confidence

Inclusiveness for all in EY Norway

This is a report on EY Norway’s (Ernst & Young AS) efforts regarding equality and diversity (activity and’ reporting obligation) for the period 01.07.2024-30.06.2025.

Ernst & Young AS and all affiliated companies (referred to as EY Norway) are committed to promoting equality and combating discrimination in accordance with the requirements of the Equality and Anti-Discrimination Act § 26 (activity and reporting obligation). This entails systematic efforts to promote gender equality across all our HR processes (recruitment, salary and working conditions, promotions, development opportunities/ training, work-life balance, and accommodations) and on all grounds covered by the law (gender, pregnancy, parental leave for birth or adoption, caregiving responsibilities, ethnicity, religion, belief, disability, sexual orientation, gender identity, and gender expression, as well as combinations of these foundations). Additionally, we work against age discrimination, harassment, sexual harassment, and gender-based violence.

EY Norway believes that fostering a diverse workforce is the best and not only the right thing to do but also the most profitable approach for the company. EY Norway aims to influence and create a better business environment with a diverse pool of employees, where everyone can impact their own daily life and career. We strive to facilitate an inspiring work environment where everyone thrives and develops. Our goal is to create an “Exceptional Experience», an extraordinary work experience. To achieve this, we actively and systematically work to identify risks of discrimination and barriers to equality, as well as to implement appropriate measures to promote equality across the company. This effort is intended to ensure equal opportunities and rights for all our employees, regardless of their background.

The foundation of this work is to ensure an inclusive environment where health and well-being are addressed, diversity, belonging, and the development of our employees’ skills are fostered, with a focus on the relevant knowledge needed for the future.

Most of our employees are located at the headquarters in Oslo. Additionally, EY has 26 local offices across the country. The two smallest offices have 4 employees at each location. The headquarters in Oslo has approximately 1,300 employees. In total, EY Norway has 2302 employees and partners across all offices.

EY Norway’s initiatives to ensure and promote equality and inclusion at is managed centrally but also conducted locally in local initiatives. One of the purposes of centralizing activities such as recruitment and promotions is to ensure equal and fair treatment of employees, regardless of which office they belong to. All employee’s driven initiatives are also coordinated centrally to ensure we do not create siloed thinking but encourage inclusion across different stakeholders.

This account covers several EY entities and multiple office locations across Norway. Our assessment is that the risks of discrimination and barriers to equality are similar across the different entities. Additionally, the responsibility for equality and diversity efforts lies within our national HR function and leadership, making a unified reporting approach appropriate. In cases where the risk landscape differs among the various companies or office locations, this will be addressed explicitly. The entities and locations have common processes for recruitment, absence management, promotions, accommodations, salary assessments, and so on.

The HR department of EY Norway, EY Talent, is responsible for the management of EY employees throughout Norway, from hiring to the termination of employment. Additionally, there is close operational collaboration across EY companies in the Nordic region. All processes, including analyses, controls, and training initiatives related to equality, are organized at the national level to ensure consistent information, assessment, and training for everyone. EY Norway’s People Pulse survey is analyzed at the office and departmental levels to highlight any local differences and needs, allowing the Talent team to implement appropriate measures.

For the Consulting and Audit sector it is common with a higher turnover than many other sectors. Many of our recent graduates spend their initial years as consultants, before advancing with their experience into other jobs. Given this sector specific characteristic, it is even more crucial that we work systematically and repeatedly on equality efforts to ensure that employees are always aware of our routines, policies, and ambitions regarding equality and diversity. A key component of this work is the implementation of annual mandatory training on our global ethical guidelines, the [EY Global Code of Conduct](#). For new hires, there are monthly information/onboarding meetings (“Welcome to EY”) where the top management in the Nordic region discusses EY, our strategy, and values, including our work on equality and diversity. This approach sets the “tone from the top” from the very beginning.

We have both global, regional and national procedures and guidelines for our work on diversity, equality and inclusion. The most central documents include our global ethical guidelines (EY Global Code of Conduct), policies related to parental leave, salary policy, overtime work, health and safety, health and well-being, and the hybrid work model. When employees leave, we have procedures in place for them to complete an anonymous survey regarding their experiences within the company. As well as an exit conversation with EY Talent.

Our routines and guidelines are part of our business strategy and operational governance. This includes assessing office design, management support, guidance from Counselors, and support functions to address workforce needs.





Part one: Status of Gender equality and Age distribution in EY Norway

This report includes client serving personnel in three legal entities with above 50 employees. Due to the legal requirements, all legal entities are required to report on this topic. Due to our own reporting practices we also assess and report on the pay gap every year. Involuntary part-time work is not a huge challenge in our sector and is mapped regularly through EYs councilor system and regular employee conversations. In FY25 we had no one who works part-time who wished to work full-time in EY Norway.

Overall, EY Norway has a good gender balance; however, at the upper levels of the organization (referred to as ranks in EY) and within the partner group, there is a predominance of men in EY Norway. We aim for a gender distribution of 40-60% either way, across the organization and continuously work to ensure equal opportunity for promotion of female leaders and partners. In the promotion process at EY Norway, we review analyses of the current gender balance and the development of employees with promotion potential. This provides a foundation for an environment where we can create opportunity for gender balance in the leadership segment this year and in the years to come.

Status of Gender Balance and Age-distribution in EY Norway end of FY25:

Gender Balance and Age Groups all Partners and Employees FY25

Rank	Men		Women		Total	Under 30 years old		30 - 50 years old		Above 50 years old	
		%		%			%		%		%
Partner/Principal	107	76 %	35	24%	142			82	57%	61	43%
Executive Director	61	65 %	33	35 %	94			46	49%	48	51%
Senior Manager	158	52 %	145	48 %	303			269	89%	34	11%
Manager	210	49 %	219	51 %	429	39	9%	363	85%	27	6%
Senior	315	47 %	362	53 %	677	347	51%	280	41%	50	7%
Staff/Assistant	293	55 %	240	45 %	533	475	89%	58	11%	0	0%
Intern (CS)	72	58 %	52	42 %	124	120	97%	4	3%	0	0%
Total	1216	53%	1086	47%	2302	981	43%	1102	48%	220	10%

Statistics on Gender and Age per Legal Entitiy with more than 50 employees:

Legal Entity Name	Rank Description	Under 30 years old	30-50 years old	Above 50 years old	Grand Total	Women	Men
Ernst & Young AS	Executive Director	0	27	27	54	15	39
	Senior Manager	0	202	8	210	98	112
	Manager	34	258	6	298	154	144
	Senior	301	206	21	528	256	272
	Staff/Assistant	432	46	0	478	208	270
	Intern (CS)	78	2	0	80	29	51
Ernst & Young AS Total		845	809	110	1648	785	979
Ernst & Young Advokatfirma AS	Executive Director	0	12	15	27	11	16
	Senior Manager	0	37	14	51	29	22
	Manager	3	40	4	47	29	18
	Senior	14	36	9	59	42	17
	Staff/Assistant	23	2	0	25	17	8
	Intern (CS)	5	0	0	5	5	0
Ernst & Young Advokatfirma AS Total		45	136	55	214	141	95
EY Skye Consulting AS	Executive Director	0	0	1	1	0	1
	Senior Manager	0	19	9	28	10	18
	Manager	2	36	12	50	13	37
	Senior	21	9	0	30	12	18
	Staff/Assistant	11	1	0	12	2	10
EY Skye Consulting AS Total		34	68	22	121	38	86

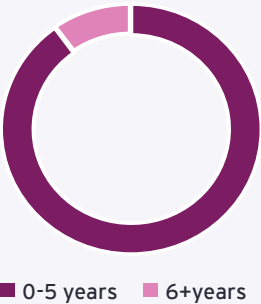
Promotions and Direct Hires

Promotions to senior positions (manager, sr.mng, assistant director, associate director, director, executive director and partner)				Direct hires to senior positions (manager, sr.mng, assistant director, associate director, director, executive director and partner)			
		Promotions to partner				Direct hired partners partner	
		FY25		FY25		FY25	
Woman	42%	Woman	5	Woman	53%	Woman	0
Men	58%	Men	4	Men	47%	Men	3

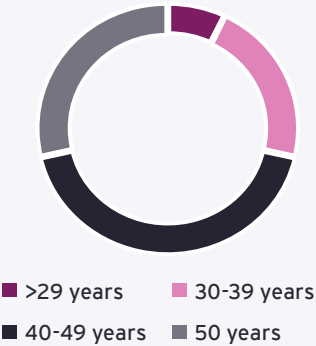
*Senior positions: manager, sr. manager, executive director, partner, associate director, assistant director, director).
** Corporate level EY Norway

Diversity in EY Norway’s Board of Directors

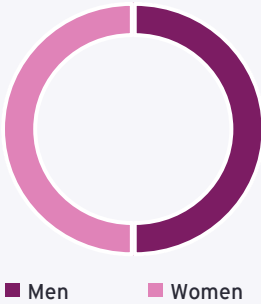
Seniority as Board Member



Age Distribution



Gender Balance



*Corporate level EY Norway

Gender balance in leadership position

Gender Balance in leading positions (Manager, Senior manager, Escecutive Director and Partner, Assistant Director, Associate Director, Director)			
Leading positions	Number	%	% change from last year
Men	536	55%	0%
Women	432	45%	4%
Total	968	100%	2%
EY Partners 2025	Number	%	% change from last year
Men	107	76%	0%
Women	35	24%	9%
Total	142	100%	2%

*The partner population includes one inbound partner





Employees Contract Type - all employees Corporate level EY Norway

Fiscal Year 2025

	Women	Men	Other	Not Disclosed	Total EY Norway	% of total employees
Number of employees	1 051	1 109	0	0	2 160	100,0 %
Number of permanent employees	997	1 036	0	0	2 033	94,1 %
Number of temporary employees	54	73	0	0	127	5,9 %
Number of non-guaranteed hours employees	0	0	0	0	0	0,0 %
Number of full-time employees	1010	1048	0	0	2 058	95,3 %
Number of part-time employees	82	73	0	0	155	7,2 %
Total headcount					2160	

* Corporate level EY Norway

** In EY Norway, the majority of temporary contracts and part-time employees are students who either work continuously for a longer period during holidays or 1-2 times a week alongside their studies

The workforce in EY Norway primarily consists of individuals with higher education from colleges or universities. We hire a large number of recent graduates each year, which keeps the average age at EY low. The standard employment type at EY is permanent full-time employment, and most of our employees have such contracts. The largest group of employees who deviate from permanent full-time contracts consists of student workers or students in internships or similar time-limited programs. These groups typically work either a limited number of hours alongside

their studies or during school breaks. All employees have the opportunity to apply for reduced working hours, either temporarily or permanently, based on personal preferences or, for example, the need for accommodations. We strive to accommodate such requests when they can be aligned with the individual's role and responsibilities. The tracking of part-time and temporary employees is part of the Counselors' follow-up with each employee. All part-time work is voluntary.

Equal pay assessment

As a basis for assessing work of equal value, we evaluate employees in groups based on their area of expertise and their rank, as well as their location in Norway. We believe that this grouping of employees provides an appropriate basis for comparison.

EY Norway is committed to ensuring equal pay for equal work and equal pay for work of equal value. We actively work to eliminate wage disparities between genders, and EY Nordics’ compensation policy includes guidelines for equal pay.

To ensure equal pay, we conduct two analyses of salary levels annually: one assessment prior to the salary review process and one immediately afterward. Any identified pay gaps are evaluated, and if necessary, these gaps must be justified or closed. In the fiscal year, additional preparations and analyses were also conducted to prepare the organization for the EU’s Pay and Transparency Directive, which will come into effect in 2026.

During the salary review process, salary review analyses, which show the proportion of women’s salaries compared to men’s and annual bonus ratios, are reviewed. All Service Line leaders and

partners with employee responsibilities actively participate in the process. To remind participants of the risk that biased attitudes can influence processes, everyone responsible for compensation must complete “unconscious bias” training before making salary decisions. The salary process itself is conducted in a tool that immediately displays the results of proposed salary changes. The tool encourages reporting if there are significant gaps in salary statistics between men and women. Through these measures, EY Norway strives to ensure fairness and equal pay.

The results of the salary analysis in FY25 show that men earn more than women in the highest ranks among our Client Serving employees. The primary reason for this is that there are more men than women in senior positions, particularly individuals with long tenure and leadership responsibilities. Additionally, this is influenced by direct hires from competitive areas of expertise. The analysis of Core Business services indicates that women earn slightly more than men in lower ranks, primarily because there is a higher proportion of women in this employee group.

Paygap - Corporate level EY Norway:

Client Serving personell				
Rank Name	FY25		FY24	
	Salary paygap %	Total Gap incl Bonuses %	Salary Pay Gap %	Total Pay Gap incl Bonuses %
Executive Director	2.70 %	6.79 %	7.56 %	10.60 %
Senior Manager	1.14 %	1.14 %	7.56 %	11.29 %
Manager	6.61 %	12.89 %	4.29 %	5.25 %
Senior	4.18 %	8.18 %	0.43 %	0.42 %
Staff/Assistant	0.03 %	0.03 %	0.37 %	0.35 %
Total Count/Averages	3.38 %	7.11 %	5.90 %	7.74 %

	Salary paygap	Total Gap including bonuses
Ernst & Young AS	-0,43 %	8 %
Ernst & Young Advokatfirma AS	10,40 %	11 %
EY Skye Consulting AS	3,10 %	3 %

* Based on EFRAG’s guidance for calculating the gender pay gap: (average salary of men - average salary of women) / average salary of men)

** The calculation excludes interns and temporary employees.

***Core Business Functions are not included, as the low number of employees in these ranks means that individual cases could significantly affect the results.

Part 2: Our equality- and anti-discrimination work

Diversity, belonging, and inclusion are highly valued at EY and should therefore be reflected in all stages of employees’ career journey with us. Initiatives to promote diversity are not limited to the recruitment process, development and education, promotions, accommodations, and salary; in all areas, we work to make EY an attractive place to belong, regardless of background. This also includes our professional services.

In our efforts, EY Nordics and EY Norway have taken strategic steps to promote diversity, belonging, and inclusion. The three key pillars of this strategy are:

- Promoting an inclusive culture,
- Focusing on gender balance, and
- Being a leading voice for diversity, belonging, and inclusion in everything we do.

Risk assessment

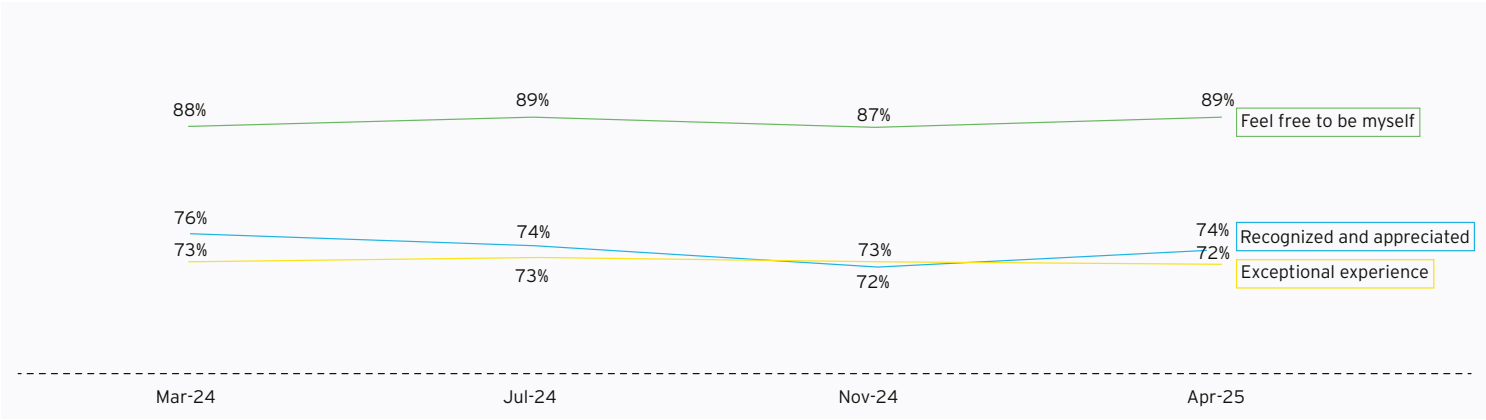
EY also has a responsibility to prevent discrimination and promote diversity in accordance with the Norwegian Equality and Anti-Discrimination Act. EY conducts an annual assessment of the risk of discrimination against employees. The risk assessment is part of EY Norway’s annual compliance and risk assessment, and the HR director of EY Norway is responsible for addressing any discrepancies and implementing measures. Integrated activities and measurements in the majority of our HR-related processes secures a persistent focus on diversity, belonging, and inclusion. Starting in the fall of 2024, EY has established an internal working group consisting of Country Managing Partner Arbab Dar, partners, and other employees to support the work on equality and diversity at EY Norway. This initiative has led to an improved situational overview, an activity plan, and better coordination among internal stakeholders.

People Pulse assessment

We also gather information about employees’ experiences of inclusion through our People Pulse survey. This is an employee survey conducted three times a year. The questions in the survey are divided into two main categories: The first are fixed questions that provide a basis for examining trends over time and the second are specific themes that allow EY to investigate particular issues :

- “Key Experience Indicators” – Focuses on how employees perceive working for EY as a company, if they feel safe to be themselves at work and whether they feel their development is recognized.
- FY25: “Wellbeing Experience” – Examines the extent to which employees feel they comfortably manage their personal priorities alongside my work responsibilities, that they feel included and whether they feel safe to raise concerns.

The response rate is highest in November and March (approximately 75%), while the summer survey in July (which coincides with the summer vacation) is lower (around 33%). In March FY25 89% of EY employees reported that they feel free to be themselves. 72% reported that they have an exceptional experience at EY Norway. On the wellbeing questions 90% say they feel included and supported and 84% agree that they feel safe to voice their views even when they are different. The total results are analyzed and shared across all departments and locations in EY Norway and is actively used to identify actions and projects to further support our workforce.



Actions; routines and projects

EY Norway’s activities are a combination of annual incorporated actions in EY Talent’s core processes as recruitment, learning and development-opportunities, promotions, salary reviews and parental leave. All actions ensure standardized processes supported by data, to ensure fair and unbiased treatment of all potential candidates and employees. Any skewed outcome of any of these processes are analyzed for biases and challenged. There are annual Code of Conduct trainings and signed commitment, unconscious bias training and leadership coaching and training. More on each process below:

Recruitment

We believe that we attract the best candidates for a role by having the broadest possible recruitment base. Our analyses of the recruitment process have shown that we can do more to attract a wider segment of talent and further strengthen the interview and selection process through standardization. This work aims to promote equality of opportunity for all.

Following is a selection of activities that EY Norway has undertaken in addition to or as part of established recruitment processes:

We utilize reports that highlight the current gender balance at various rank levels within the departments across EY Norway when planning for future hires.

We promote gold standard interview training to ensure we conduct effective interviews. This is a skill, and through an updated course, employees gain access to training and quality questions that ensure a high-quality process. The course also addresses unconscious bias and is mandatory for interviewers in Norway to ensure unbiased selection.

Graduate intake shows a balanced gender distribution across service lines, though student demographics influence this. Fields like finance and accounting, which feed into Audit, still see a male-dominated student base, while Consulting and Tax & Law draw from more gender-balanced pools. To address the underrepresentation of women in finance and accounting, we’ve broadened our recruitment scope to include candidates with diverse but relevant educational backgrounds. We also have activities to inspire young women in choosing a career in Tech and Finance as our partnership with Oda - Women in tech and Women in Finance @EY.

Promotion

Overall, EY Norway has a good gender balance; however, at the upper levels of the organization (referred to as ranks in EY) and within the partner group, there is a predominance of men in EY Norway. We aim for a gender distribution of 40-60% either way, across the organization and continuously work to ensure equal opportunity for promotion of female leaders and partners. In the promotion process at EY Norway, we review analyses of the current gender balance and the development of employees with promotion potential. This provides a foundation for an environment where we can create opportunity for gender balance in the leadership segment this year and in the years to come.

Training and skills development

EY is committed to providing all employees with equal opportunities for development. To meet evolving market and client demands, we invest in continuous learning through training and diverse development programs. Employees are offered at least 120 hours of learning over three years, with most exceeding this minimum.

We offer a hybrid learning model combining eLearning, virtual, and in-person sessions, allowing flexible access tailored to individual needs. In FY25, employees averaged 44 hours of internal training, men 46 and women 42, and 289 EY Badges were awarded. Education investments totaled to ca. 17 million NOK.

Parental leave

In Norway, we have a parental leave scheme that allows parents to share up to 49 weeks at 100% salary, or 59 weeks at 80% salary. This includes a quota reserved for each parent, as well as a shared period that can be divided. At EY Norway all employees are entitled to family-related leave after completing a three-month probation period.

To support a smooth return to work after parental leave, all employees can work at 80% capacity for the first 12 weeks post-leave while receiving full pay. This, along with hybrid work options and Family Transition Coaching, helps ease the transition and balance work and family life.

These initiatives are shaping a more inclusive culture. It’s now standard for returning employees to opt for a gradual return, contributing to EY’s competitive edge in attracting and retaining top talent - regardless of gender.

At EY Norway, the number of weeks male employees take parental leave has previous years typically corresponds to the period allocated to fathers under the public parental leave scheme.



Additional Targeted Activities

In addition to these operationalized activities, we have some targeted initiatives to address higher risk areas or areas where we can improve. All activities are assessed – some become part of regular processes while some are just single initiatives. Below

we have listed the primary areas and projects in FY25. There are many small initiatives in the EY organizations, so we have focused on the initiatives impacting the whole organization.

Discrimination Grounds	Cause of Risk	Actions	Evaluation and Results
Disability or other minority groups in recruitment processes	The recruitment process can have obstacles or barriers either preventing persons with disabilities from applying or succeed in an job interview process	EY Norway has used a third party, Include, to assess the recruitment process from A-Z, made changes based on recommendations and finally got certified as bias free recruiter in FY25.	So far the experience and result is positive, and the certificate demand continuous efforts and improvements that we are committed to.
Gender Balance and minority groups in leadership positions	To support diversity on leadership level	To improve diversity on leadership level we have improved the support for Senior Managers as they get onboarded to the role.	Experience and feedback is positive. Will take time to measure the result, but we are improving year on year.
inclusion of a diverse workforce	To develop from a more homogenous to a more diverse culture the organization needs to learn how to include everyone to see all thrive and show their best potential.	In FY25 we set up a diversity and inclusion-group including all minority groups at EY. The aim was to learn to know each other and see how we can evolve and act together rather than more siloed actions.	Plans are set for FY26 and the work will be continuously reviewed by the group and the steering committee.
Fair Salary review for all	Decisions on salaries are made out-side of established processes	To ensure that decisions/ changes on salaries are not made outside of established routines EY Norway have established an additional review for all raised cases after the standard review. In this way we incorporate any changes due to errors, complaints etc. into one comparable process and get control.	Experience from this change will be assessed in FY26.





EY Norway is steadfast in the commitment to attract the best talents with different perspectives as it is to the best for us, our clients and the society we operate and live in.

Oslo, November 12, 2025,
The Board of Directors of ERNST & YOUNG AS

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