

GRI Content Index

General disclosures

GRI Standard	Disclosure title	Notes	Reference/page
Organizational profile			
102-1	Name of the organization	a. Name of the organization	Front page EY Nederland at a glance: Profile (see page 12)
102-2	Activities, brands, products and services	a. A description of the organization's activities b. Primary brands, products, and services, including an explanation of any products or services that are banned in certain markets	a. EY Nederland at a glance: Profile, Our services (see page 13) b. EY Nederland at a glance: Profile, Our services (see page 13)
102-3	Location of headquarters	a. Location of the organization's headquarters	EY Nederland's head office is located in Rotterdam.
102-4	Location of operations	a. Number of countries where the organization operates, and the names of countries where it has significant operations and/or that are relevant to the topics covered in the report.	Governance (see page 58)
102-5	Ownership and legal form	a. Nature of ownership and legal form	Annex 1, About this report (see page 89): Boundaries and scope
102-6	Markets served	a. Markets served: i. geographic locations where products and services are offered ii. Sectors served iii. Types of customers and beneficiaries	i. Governance (see page 58) ii. Our results in the market: Market segments (see page 38) iii. EY Nederland at a glance: Profile, Our services (see page 13); Our results in the market: Market segments (see page 38)
102-7	Scale of the organization	a. Scale of the organization i. total number of employees ii. Total number of operations iii. Net sales iv. Total capitalization (for private sector organizations) broken down in terms of debt and equity v. quantity of products or services provided	i. EY Nederland at a glance (see page 8) ii. Governance (see page 58) iii. EY Nederland at a glance: Key figures (see page 14); Our results in the market: Market segments; Results of our service lines (see page 33); Financial result (see page 56) iv. Financial Statements v. Our results in the market: Market segments (see page 38); Results of our service lines (see page 33)
102-8	Information on employees and other workers	a. Total number of employees by employment contract (permanent and temporary), by gender. b. Total number of employees by employment contract (permanent and temporary), by region. c. Total number of employees by employment type (full-time and part-time), by gender. d. Whether a significant portion of the organization's activities are performed by workers who are not employees. If applicable, a description of the nature and scale of work performed by workers who are not employees. e. Any significant variations in the numbers reported in Disclosures 102-8-a, 102-8-b, and 102-8-c (such as seasonal variations in the tourism or agricultural industries). f. An explanation of how the data have been compiled, including any assumptions made.	Annex 4 Workforce data (see page 96) Working students and expats paid by the country of origin are included in the number of employees. Trainees and expats paid by the host country are not included in the number of employees.

GRI Standard	Disclosure title	Notes	Reference/page
102-9	Supply chain	a. A description of the organization's supply chain, including its main elements as they relate to the organization's activities, primary brands, products, and services.	As a service organization, we have many suppliers that enable us to serve our clients as optimal as possible. We have an internal procurement department which is supported by the risk department. This enables us to ensure our independence. Detailed information about our process can be found in our global procurement policy. The suppliers contracted with the support of Procurement are asked to comply with our Code of Conduct for Suppliers. One supplier has his own code of conduct.
102-10	Significant changes to the organization and its supply chain	a. Significant changes to the organization's size, structure, ownership, or supply chain: i. Changes in the location of, or changes in, operations, including facility openings, closings, and expansions. ii. Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations). iii. Changes in the location of suppliers, the structure of the supply chain, or relationships with suppliers, including selection and termination.	i. EY Nederland at a glance: Year Overview (see page 17); Our results in the market: Advisory (see page 36); Annex 1 About this report (see page 89); Boundaries and scope ii. Our results in the market: Advisory (see page 36) iii. Not applicable.
102-11	Precautionary Principle or approach	a. Whether and how the organization applies the Precautionary Principle or approach.	Strategy: Vision 2020+ (see page 22); Strategy: Risks (see page 23); Strategy: Materiality (see page 25); Our results in the market: The quality of our work (see page 30); Internal control (see page 63); Corporate Business Risk Control, Internal audit.
102-12	External initiatives	a. A list of externally-developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes, or which it endorses.	EY in society: Our contribution to the Sustainable Development Goals (see page 55); Annex 3 External initiatives and stakeholder engagement (see page 95)
102-13	Membership of associations	a. A list of the main memberships of industry or other associations, and national or international advocacy organization	Many of our employees and partners hold positions in local or national sport clubs, associations of owners and other social, cultural, religious and humanitarian initiatives. Before we accept paid or unpaid work or positions, including supervisory and advisory positions, employees have to receive permission from our leadership team for independence. EY makes use of a periodically updated list of all approved positions. Our national memberships: - Klimaatplein - MVO Nederland - Vereniging van Beleggers voor Duurzame Ontwikkeling - VNO-NCW
Strategy			
102-14	Statement from senior decision-maker	a. A statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy for addressing sustainability.	Report of the Board of Directors, Interview (see page 5): Teamwork is embedded in our culture
Ethics and integrity			
102-16	Values, principles, standards and norms of behavior	a. A description of the organization's values, principles, standards, and norms of behavior.	EY Nederland at a glance: Our people, our values (see page 12); Internal control: Independence (see page 66)

GRI Standard	Disclosure title	Notes	Reference/page
Governance			
102-18	Governance structure	a. Governance structure of the organization, including committees of the highest governance body. b. Committees responsible for decision-making on economic, environmental, and social topics.	a. Governance: Board of Directors (see page 60); Report of the Supervisory Board (see page 68); Biographies of the Supervisory Board members (see page 77) b. Within EY Nederland, the chair of the Board of Directors is responsible for the ultimate implementation of the CR policy.
Stakeholder management			
102-40	List of stakeholder groups	a. A list of stakeholder groups engaged by the organization.	Annex 1 About this report (see page 89); Stakeholder dialogue
102-41	Collective bargaining agreements	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. 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.
102-42	Identifying and selecting stakeholders	a. The basis for identifying and selecting stakeholders with whom to engage.	Annex 1 About this report (see page 89); Stakeholder dialogue
102-43	Approach to stakeholder engagement	a. 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.	Strategy: Materiality (see page 25), EY Stakeholder dialogue Annex 1 About this report (see page 89): Stakeholder dialogue; Annex 2: Stakeholder engagement (see page 93)
102-44	Key topics and concerns raised	a. Key topics and concerns that have been raised through stakeholder engagement: i. how the organization has responded to those key topics and concerns, including through its reporting. ii. the stakeholder groups that raised each of the key topics and concerns.	i. Strategy: Materiality (see page 25), EY Stakeholder dialogue; Annex 1 About this report (see page 89): Stakeholder dialogue; Annex 2: Stakeholder engagement (see page 93) ii. Strategy: Materiality (see page 25), EY Stakeholder dialogue; Annex 1 About this report (see page 89): Stakeholder dialogue; Annex 2: Stakeholder engagement (see page 93)
Reporting practice			
102-45	Entities enclosed in the financial statements	a. A list of all entities included in the organization's consolidated financial statements or equivalent documents. b. Whether any entity included in the organization's consolidated financial statements or equivalent documents is not covered by the report.	a. Annex 1 About this report (see page 89); Boundaries and scope; Financial Statements b. Not applicable.
102-46	Defining report content and topic boundaries	a. An explanation of the process for defining the report content and the topic Boundaries. b. An explanation of how the organization has implemented the Reporting Principles for defining report content.	a. Strategy: Materiality (see page 25), EY Stakeholder dialogue; Annex 1 About this report (see page 89): Stakeholder dialogue . b. Strategy: Materiality (see page 25), EY Stakeholder dialogue; Annex 1 About this report (see page 89): Guidelines
102-47	List of material topics	a. A list of the material topics identified in the process for defining report content.	Strategy: Materiality (see page 25)
102-48	Restatements of information	a. The effect of any restatements of information given in previous reports, and the reasons for such restatements.	Not applicable.
102-49	Changes in reporting	a. Significant changes from previous reporting periods in the list of material topics and topic Boundaries.	Not applicable.
102-50	Reporting period	a. Reporting period for the information provided.	Fiscal year, from 1 July 2018 until 30 June 2019.

GRI Standard	Disclosure title	Notes	Reference/page
102-51	Date of most recent report	a. If applicable, the date of the most recent previous report.	Integrated Annual Review 2017/2018, published on 27 September, 2018, including GRI Standards Content Index.
102-52	Reporting cycle	a. Reporting cycle.	We have an annual reporting cycle.
102-53	Contact point for questions regarding the report	a. The contact point for questions regarding the report or its contents.	All EY offices and addresses in the Netherlands.
102-54	Claims of reporting in accordance with the GRI Standards	a. The claim made by the organization, if it has prepared a report in accordance with the GRI Standards:	This report has been prepared in accordance with the GRI Standards: Core option.
102-55	GRI content index	a. The GRI content index, which specifies each of the GRI Standards used and lists all disclosures included in the report. b. For each disclosure, the content index shall include: the number of the disclosure (for disclosures covered by the GRI Standards). ii. the page number(s) or URL(s) where the information can be found, either within the report or in other published materials iii. if applicable, and where permitted, the reason(s) for omission when a required disclosure cannot be made.	GRI Standards Index
102-56	External assurance	a. A description of the organization's policy and current practice with regard to seeking external assurance for the report. b. If the report has been externally assured: i. A reference to the external assurance report, statements, or opinions. If not included in the assurance report accompanying the sustainability report, a description of what has and what has not been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process. ii. The relationship between the organization and the assurance provider. iii. Whether and how the highest governance body or senior executives are involved in seeking external assurance for the organization's sustainability report.	a. Annex 1 About this report (see page 89): Externe assurance b. i. Independent auditors' report to the members of Ernst & Young Nederland LLP b. ii, iii: Annex 1 About this report (see page 89): External assurance

Topic-specific disclosures

GRI Standard	Disclosure title	Notes	Reference/page
Retaining and recruiting talent			
401-1	New employee hires and employee turnover	a. Total number and rate of new employee hires during the reporting period, by age group, gender and region. b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.	Annex 4 Workforce data (see page 96)
404-1	Average hours of training per year per employee	a. Average hours of training that the organization's employees have undertaken during the reporting period, by: i. gender; ii. employee category	Annex 4 Workforce data (see page 96)
Integrity and independence			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data;	a. Total number of substantiated complaints received concerning breaches of customer privacy, categorized by: complaints received from outside parties and substantiated by the organization; ii. complaints from regulatory bodies. b. Total number of identified leaks, thefts, or losses of customer data. Data breach notification. c. If the organization has not identified any substantiated complaints, a brief statement of this fact is sufficient.	
<i>Notes to a,b, and c</i>			
a, b, c. Under GDPR organizations must notify the Dutch Data Protection Authority ('Autoriteit Persoonsgegevens') as soon as they experience a serious data breach. A data breach must be reported to the Dutch Data Protection Authority, unless it is unlikely to result in a risk to the rights and freedoms of natural persons.			
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 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 tokens, lost or stolen hard copy files, errantly sent emails etc. In FY 2018/2019, we registered 377 (potential) security breaches. Out of these 377 incidents, we reported 7 data breaches to the Dutch Data Protection Authority. Three of these incidents were related to errantly sent emails.			
Compliance and compliance with regulations			
419-1	Non-compliance with laws and regulations in the social and economic area	Significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic area in terms of: i. total monetary value of significant fines; ii. total number of non-monetary sanctions; iii. cases brought through dispute resolution mechanisms. b. If the organization has not identified any non-compliance with laws and/or regulations, a brief statement of this fact is sufficient.	EY Nederland at a glance: Year Overview (see page 17); Our results in the market: Results of our service lines (see page 33)
Optimization effectiveness and efficiency of processes			
201-1	Direct economic value generated and distributed	a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components: i. Direct economic value generated: revenues; ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments; iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'. b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.	a. i, ii, iii. Financial Statements

Management Approach

Materiality	Technological innovation	Customer satisfaction	Retaining and recruiting talented employees
Materiality and boundaries			
a. An explanation of why the topic is material.	Strategy: Our environment (see page 20); Strategy: Vision 2020+ (see page 22); Strategy: Materiality (see page 25); EY Stakeholder dialogue	Strategy: Vision 2020+ (see page 22); Strategy: Materiality (see page 25); EY Stakeholder dialogue	Report of the Board of Directors: Interview (see page 5); Strategy: Our environment (see page 20); Strategy: Vision 2020+ (see page 22); Strategy: Materiality (see page 25); EY Stakeholder dialogue
Management Approach			
a. An explanation of how the organization manages the topic.	Strategy: Vision 2020+ (see page 22); Our results in the market: Investments in innovation (see page 27)	Strategy: Vision 2020+ (see page 22); Our results in the market: Customer appreciation (see page 30) (Not complete)	Strategy: Vision 2020+ (see page 22); Our performance as an employer (see page 43)
b. A statement of the purpose of the management approach.	Strategy: Vision 2020+ (see page 22); Our results in the market: Investments in innovation (see page 27)	Strategy: Vision 2020+ (see page 22); Our results in the market: Customer appreciation (see page 30) (Not complete)	Strategy: Vision 2020+ (see page 22); Our performance as an employer (see page 43)
c. A description of the following, if the management approach includes that component:			
i. Policies	Our results in the market: Investments in innovation (see page 27)	Our results in the market: Customer appreciation (see page 30) (Not complete)	Our performance as an employer (see page 43)
ii. Commitments	Strategy: Vision 2020+ (see page 22); Our results in the market: Investments in innovation (see page 27)	Strategy: Vision 2020+ (see page 22); Our results in the market: Customer appreciation (see page 30) (Not complete)	Strategy: Vision 2020+ (see page 22); Our performance as an employer (see page 43)
iii. Goals and targets	No target set	No target set	No target set
iv. Responsibilities	COO	Quality Leader	Talent Leader
v. Resources	-	-	-
vi. Grievance mechanisms	-	-	-
vii. Specific actions, such as processes, projects, programs and initiatives	Our results in the market: Investments in innovation (see page 27)	Our results in the market: Customer appreciation (see page 30) (Not complete)	Our performance as an employer (see page 43)
Evaluation of the management approach			
a. An explanation of how the organization evaluates the management approach, including:			
i. the mechanisms for evaluating the effectiveness of the management approach;	Topics discussed by the Board of Directors during its quarterly meetings include the progress that has been made with respect to our material themes. If necessary, they will decide to change our management approach regarding these themes.	Topics discussed by the Board of Directors during its quarterly meetings include the progress that has been made with respect to our material themes. If necessary, they will decide to change our management approach regarding these themes.	Topics discussed by the Board of Directors during its quarterly meetings include the progress that has been made with respect to our material themes. If necessary, they will decide to change our management approach regarding these themes.
ii. the results of the evaluation of the management approach;	Strategy: Materiality (see page 25)	Strategy: Materiality (see page 25)	Strategy: Materiality (see page 25)
iii. any related adjustments to the management approach.	Since this year, new KPIs have been set for each material theme.	Since this year, new KPIs have been set for each material theme.	Since this year, new KPIs have been set for each material theme.

Materiality	Culture change	Integrity and independence	Compliance and compliance with regulations	Optimization effectiveness and efficiency of processes
Materiality and boundaries				
a. An explanation of why the topic is material.	Strategy: Vision 2020+ (see page 22); Strategy: Materiality (see page 25); EY Stakeholder dialogue	EY at a glance: Our people our values (see page 12); Strategy: Our environment (see page 20); Strategy: Vision 2020+ (see page 22); Strategy: Materiality (see page 25); EY Stakeholder dialogue	EY at a glance: Our people our values (see page 12); Strategy: Our environment (see page 20); Strategy: Vision 2020+ (see page 22); Strategy: Materiality: (see page 25) EY Stakeholder dialogue	Strategy: Vision 2020+ (see page 22); Strategy: Materiality (see page 25); EY Stakeholder dialogue
Management Approach				
a. An explanation of how the organization manages the topic.	Strategy: Vision 2020+ (see page 22); Our results in the market: The quality of our work (see page 30)	Strategy: Vision 2020+ (see page 22); Internal control: Independence (see page 66)	Strategy: Vision 2020+ (see page 22); Internal control: Risk management (see page 63)	Strategy: Vision 2020+ (see page 22); Internal control: Quality management (see page 66); Risk management (see page 63)
b. A statement of the purpose of the management approach.	Strategy: Vision 2020+ (see page 22); Our results in the market: The quality of our work (see page 30)	Strategy: Vision 2020+ (see page 22); Internal control: Independence (see page 66)	Strategy: Vision 2020+ (see page 22); Internal control: Risk management (see page 63)	Strategy: Vision 2020+ (see page 22); Internal control: Quality management (see page 66); Risk management (see page 63)
c. A description of the following, if the management approach includes that component:				
i. Policies	Our results in the market: The quality of our work (see page 30)	Internal control: Independence (see page 66)	Internal control: Risk management (see page 63); Internal control: Independence (see page 66); Internal control: Client acceptance (see page 66)	Our results in the market: The quality of our work (see page 30); Internal control: Quality management (see page 66); Risk management (see page 63)
ii. Commitments	Strategy: Vision 2020+ (see page 22); Our results in the market: The quality of our work (see page 30); Our performance as an employer: Challenges and priorities: Learning and development (see page 46)	Strategy: Vision 2020+ (see page 22); Internal control: Independence (see page 66)	Strategy: Vision 2020+ (see page 22); Internal control: Risk management (see page 63); Internal control: Independence (see page 66); Internal control: Client acceptance (see page 66)	Strategy: Vision 2020+ (see page 22); Our results in the market: The quality of our work (see page 30); Internal control: Quality management (see page 66); Risk management (see page 63)
iii. Goals and targets	No target set	No target set	No target set	No target set
iv. Responsibilities	Transformation & Talent Leader	Quality Leader	Wta Compliance Officer	Director Corporate & Business Risk Control
v. Resources	-	-	-	-
vi. Grievance mechanisms	-	-	-	-
vii. Specific actions, such as processes, projects, programs and initiatives	Our results in the market: The quality of our work (see page 30); Our performance as an employer: Challenges and priorities: Learning and development (see page 46)	Internal control: Independence (see page 66)	Internal control: Risk management (see page 63); Internal control: Independence; (see page 66); Internal control: Client acceptance (see page 66)	Our results in the market: The quality of our work (see page 30); Internal control: Quality management (see page 66); Risk management (see page 63)

Materiality	Culture change	Integrity and independence	Compliance and compliance with regulations	Optimization effectiveness and efficiency of processes
Evaluation of the management approach				
a. An explanation of how the organization evaluates the management approach, including:				
i. the mechanisms for evaluating the effectiveness of the management approach;	Topics discussed by the Board of Directors during its quarterly meetings include the progress that has been made with respect to our material themes. If necessary, they will decide to change our management approach regarding these themes.	Topics discussed by the Board of Directors during its quarterly meetings include the progress that has been made with respect to our material themes. If necessary, they will decide to change our management approach regarding these themes.	Topics discussed by the Board of Directors during its quarterly meetings include the progress that has been made with respect to our material themes. If necessary, they will decide to change our management approach regarding these themes.	Topics discussed by the Board of Directors during its quarterly meetings include the progress that has been made with respect to our material themes. If necessary, they will decide to change our management approach regarding these themes.
ii. the results of the evaluation of the management approach;	Strategy: Materiality (see page 25)			
iii. any related adjustments to the management approach.	Since this year, new KPIs have been set for each material theme.	Since this year, new KPIs have been set for each material theme.	Since this year, new KPIs have been set for each material theme.	Since this year, new KPIs have been set for each material theme.