



Building a better  
working world

# How to prepare for the future in a changing world?

EY Brazil | Annual Report 2018



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





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## Better Questions

The photos used in this Report are part of the EY Brazil campaign to inspire its audience to take a look at relevant themes in the business environment, such as innovation, digitalization, artificial intelligence, new work relations, purpose beyond profit and the importance of diversity and inclusiveness.

We believe that asking the best questions is the best way to face challenges and opportunities in a constantly changing world.

# Presentation

Welcome to the 2018 Annual Report of EY Brazil. This edition includes the main facts and indicators of the 2018 fiscal year from the period of July 1, 2017 to June 30, 2018 (GRI 102-50). A few facts that occurred before or after this period have been included since they were considered important for the understanding of our report.

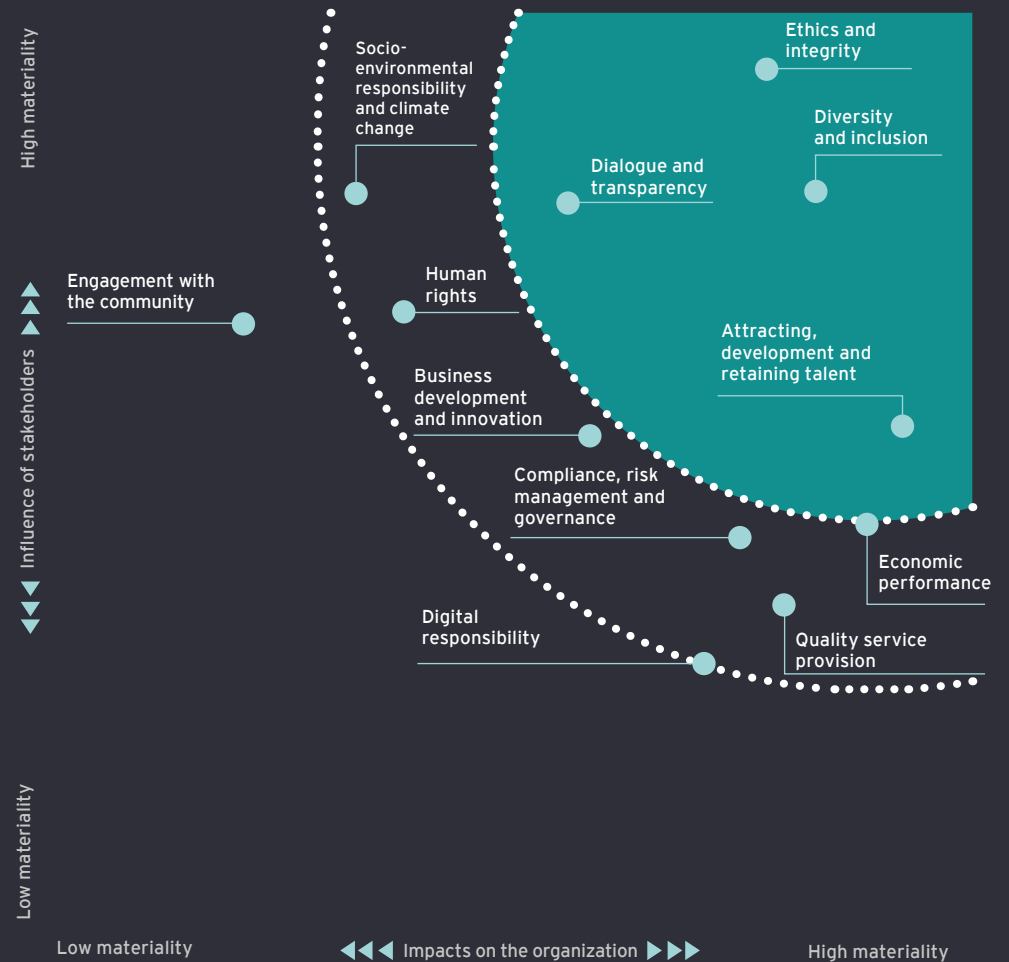
In this publication, targeted at the audience we seek to engage - our collaborators, clients, entrepreneurs, suppliers, stock exchanges, associations, regulatory entities and third-sector institutions (GRI 102-40) -, we intend to account for our actions and intentions by

describing them within the context of our business strategies and our purpose of building a better working world.

The format and content of this report is aligned with the guidelines of the International Integrated Reporting Council (IIRC) and the Global Reporting Initiative (GRI) - Standards version.

Therefore, the narrative of this publication revolves around the themes of high materiality pointed out by our stakeholders in a study conducted in 2018 (see more details of the survey in the chapter *About the Report*).

Themes relevant to EY Brazil (GRI 102-47)





Each theme has its own chapter and we have defined our position and given examples of cases related to our practices. The stories of 2018 make our impact palpable throughout the report, either through mentions in the main text or in the highlights.

EY Brazil has been a member of the Brazilian chapter of the Global Pact (GRI 102-12) since October 2016; therefore, we have connected the stories and their indicators to the Sustainable Development Goals (SDG) of the United Nations.

The SDGs are a call to action for a global move to eradicate poverty and offer a dignified life for all, while respecting the limitations of the planet. They are a source of strategic transformation, creation of competitive advantages and are aimed at unleashing the potential of new and emerging markets that guide not only governments but companies, as well as society.

The UN created a step-by-step process called the SDG Compass to guide companies in the use of the goals:



Considering global and local strategic aspects of the company, as well as aspects relevant to Brazil, we have pinpointed four priority SDGs:



The themes highlighted in this edition of the report cover all the priority SDGs in at least one of the respective targets. In the table of contents, we make a direct reference to each SDG in relation to the GRI indicators, when applicable.

# Message from the CEO

(GRI 102-14/ 102-15)

EY Brazil defined four priority vectors for the 2018 fiscal year: innovation, engagement, growth and profitability. I will, therefore, take this opportunity to assess our overall performance with these aspects in mind.

In order to further materialize our knowledge into better services for our clients, EY Brazil has stepped up investments in innovation since 2015. This process involved creating an Innovation Center, offering workshops, training our teams and hiring experts. In 2018, this work culminated in the opening in Brazil of wavespace, a global network of collaborative EY innovation centers that encourages our clients to explore major business innovation and digital transformation possibilities side by side with our professionals.

As such, we have been able to disseminate an innovative mindset in our company that drives the offer of state-of-the-art solutions in block

chain, analytics, digital auditing and other areas under development in Industry 4.0. Without a doubt, innovation is already part of the organizational culture of EY Brazil, but this only makes us more determined to continue this journey.

In order to stay ahead, increase our profitability and deliver quality solutions to our clients, we need engaged professionals who live and breathe our purpose of building a better working world, which means, among other things, a more efficient and inclusive world. We set the example inhouse with inclusion policies for women, people with disabilities, LGBTs+ and Afro-descendants (GRI [102-35/102-36/405-2](#)). This is our obligation as an ethical business but it is also part of our vision regarding the importance of diversity for the creation of higher-grade solutions and services (GRI [405-1](#)).



In terms of growth, we grew 5.6% over the previous fiscal year. The result, while positive considering the economic crisis we faced, fell short of our original target. On the other hand, our revenue profile has shown that we are in line with the needs - current and future - of our clients, which are transforming rapidly to keep up with digitization developments in industrial and service processes. Our human capital

will therefore enable us to generate higher revenue over the coming years.

Regarding EY Brazil's profitability, the 2018 fiscal year exceeded our expectations. This was a result of the direct and indirect cost-effective measures we have put in place in recent years and that have allowed us to open up important funds for new investments in our businesses and people.

I am very optimistic about the future of EY Brazil. The Brazilian economy is back on track to recovery and attracting investments. These factors, combined with intense digital transformation, open the door to new opportunities in all sectors of the economy. Regardless, our organization has plenty of flexibility, and ability, to gain new projects and clients.

I believe we are very well positioned for this new business cycle. Over the past few years, we have shown resilience in facing the adverse economic scenario and we have continued to invest in people, innovation, productivity and technology. With our continuous efforts to integrate our diverse lines of business and geographies, EY Brazil is in a good position to continue having a positive impact on its stakeholders.

You will find stories on the next pages that show how this impact happens in practice. I hope they will be as inspiring to you as they are to us.

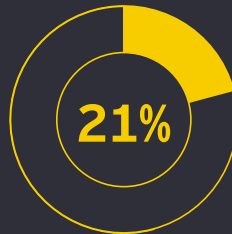
**Luiz Sérgio Vieira Filho**  
CEO of EY Brazil

# Highlights

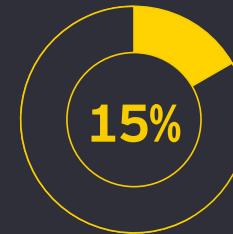
2018 FISCAL YEAR (JULY 2017 TO JUNE 2018)

**R\$ 1,5 billion**

in revenue, up 5.6% over previous fiscal year. (GRI 102-7/201-1)



increase in consulting revenue (GRI 201-1)



increase in revenue from corporate transactions (GRI 201-1)

**299,000**

hours of training for employees, an average of 65 hours per employee. (GRI 404-1)

**4.915**

collaborators in 15 offices. (GRI 102-7/102-8)

**12.137**

projects of for 5,062 . (GRI 102-7)

**18**

contracts signed with the public administration through bidding processes. (GRI 102-7)



**1.6 million**

page views on [ey.com.br](http://ey.com.br)

**130,000**

followers on LinkedIn.

**3.996**

quotes in the press as a source of knowledge.

# Awards and Recognition



- ▶ EYU was voted for the third time the **best corporate university of the year** by Cubic Awards, an international award granted by the US Corporate Learning Network.
- ▶ The 2017 Sustainability Guide of Exame magazine chose EY as **the most sustainable company in the Consulting, Services and IT sector**.
- ▶ EY was one of the three finalists of the **Inbrasc 2017 Award** in the category of suppliers for solutions in procurement, logistics and planning.
- ▶ The 2017 Confab Award recognized EY as **Supplier of the Year** in the Tax Consulting category.
- ▶ Exame magazine and Women in Leadership in Latin America awarded EY the **Best Workplace for Balance between Work and Personal Life** and **Best Female Leadership Consulting Company**.
- ▶ EY was recognized by Global Investigation Rewards (GIR) as one of the world's **100 top leaders with best practices, tools and people to handle complex investigations** within countries and sectors.
- ▶ The 2018 Universum Brazil survey placed EY among the **30 most admired employers in Brazil** according to the opinion of business students.
- ▶ EY Global was voted **one of the best places in the world to work for** according to the Great Place to Work organization.
- ▶ For the third year running, EY Global has been selected as the **most attractive professional services company in the world**, according to Universum.
- ▶ SAP, the global leader in management software, awarded EY Brazil the **Top Influencer Partner of the Year** award.
- ▶ EY Brazil was recognized, for the second time, by the **Pro-Ethics Program** developed by the Brazilian Transparency Ministry and Government Accountability Office.
- ▶ Consulting Magazine awarded EY the Excellence in **Community and Social Investment** Award for the Olympic Legacy Volunteer Program initiative.

# Value

creation proposal

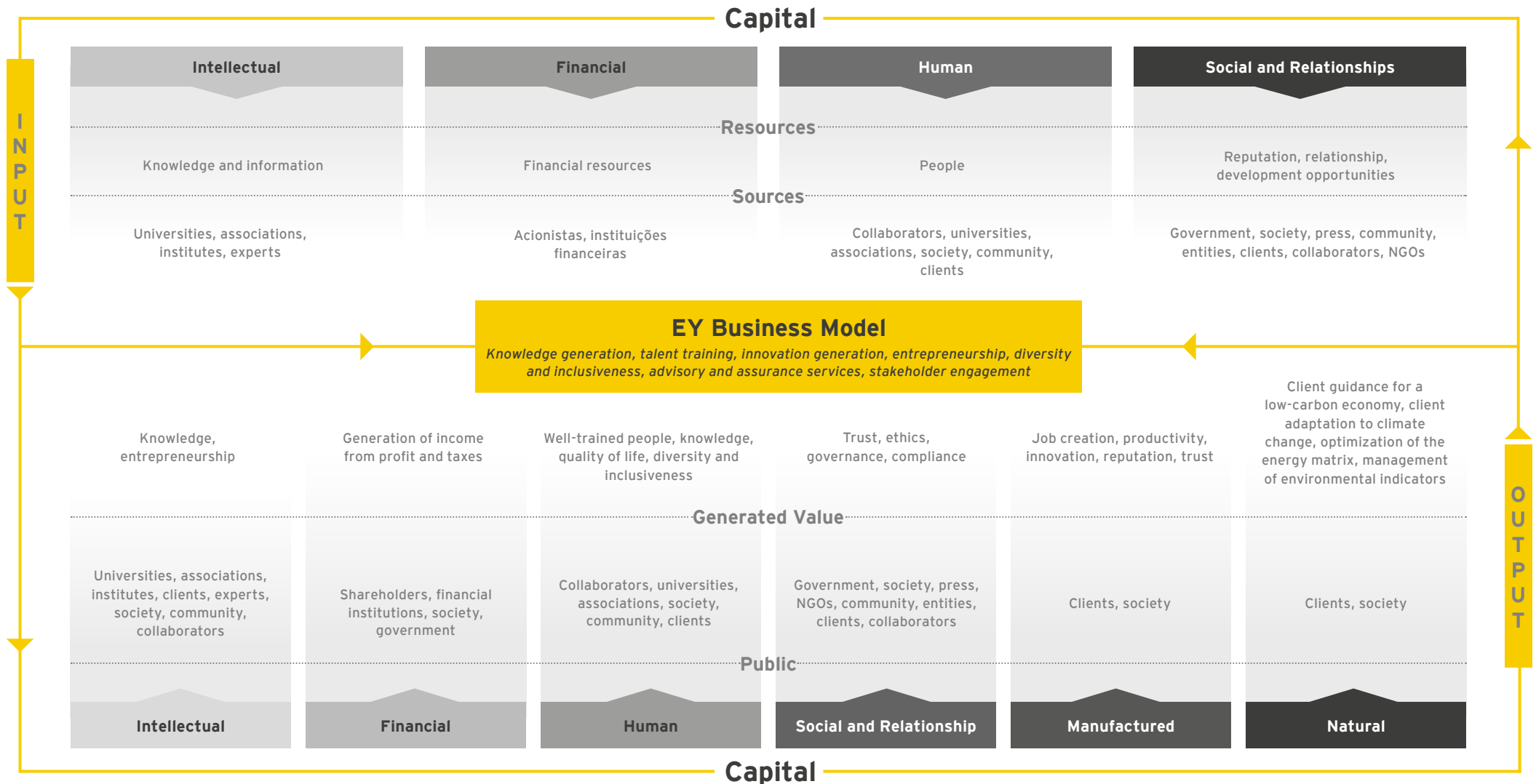




# Our business model

In global terms, EY has a very clear purpose - building a better working world (GRI 102-16). The organization seeks to achieve this goal through its services to clients in the industry, trade and service sectors. EY serves clients from all sectors of the economy by offering integrated assurance, advisory, tax and transaction services focused on overcoming business challenges.

We seek to help organizations thrive in a world filled with unprecedented complexities and opportunities. We work to enable our clients to identify and benefit from opportunities that lead to the growth, optimization, protection and transformation of their business (GRI 203-1). The impact of our actions materializes in the intellectual capital generated by our activities and applied in the projects and causes we are involved with. The chart below represents our business model:



# STORIES

The following chapters include stories of EY Brazil's activities related to relevant themes identified by its stakeholders.

# of 2018



# Business development and innovation

We are in the middle of the Transformative Age, which is what EY calls the rapid and disruptive process of digitization of society and the resulting changes in the way people, companies and other organizations interact. Within this context, innovation becomes an increasingly important value in our business model. The success of our clients, and therefore our business, depends on our ability to stay ahead of trends and find solutions to our clients' problems that are aligned with these trends. In short, EY will continue to be relevant in the market if it maintains its capacity to innovate.

With this in mind, EY Brazil has been structuring and systematizing innovation processes in its work routine since 2015. It was then that we created the Innovation Center, which steers our mission to lead and coordinate innovative initiatives within the company. This mission is implemented through projects combined with service lines for clients and also actions for the development of an innovative culture.

During the 2018 fiscal year, the Innovation Center spearheaded dozens of activities, such as the development of a chatbot to support investment fund audit activities and a collaboration with the tax consulting team for the building of functional validation prototypes, data collection algorithms and machine learning. Another highlight of the Center was the organization of 22 meetings to discuss topics related to digital transformation, such as cloud computing, AI, blockchain and automation.

In 2018, the process of incorporating innovation as a value of EY's organizational culture was enhanced with the opening of wavespace, an immersion center focused on disruptive technologies and co-creation methodologies (see *story below*).

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EY will continue to be relevant in the market if it maintains its capacity to innovate.

## Immersion focused on solutions (GRI 203-1) (Intellectual Capital)

The opening of wavespace enhances EY Brazil's work methodology for innovation and business transformation



**EY Challenge:** Help clients experience the challenges and possibilities of the Transformative Age.



**Service line:** All.



**Solution found:** Opening of wavespace, a space designed for immersion in new technologies and business challenges.

Society has become so complex, and the challenges of the digital revolution are so many that it is no longer enough just to gather information before making a strategic decision. Today you need to put yourself in the position of the clients, suppliers and employees to understand their points of view. It is also crucial to experiment with the various technological tools at your disposal. By taking these steps, the chances of a product, service or process reaching its business target increases by a large margin.



In just three months of operation, wavespace held more than 70 immersion sessions with clients and employees from all of EY Brazil's service lines

This is the vision of the new - and revolutionary - interaction center of EY Brazil, wavespace, opened in 2018.

Designed to provide immersion experiences for clients and business professionals, wavespace offers a team of ten experts in innovation processes, such as design thinking, and technology development, including process automation, augmented reality and AI. The team sets up sessions to discuss the most varied business challenges.

A sample of this work methodology was demonstrated in a session that was attended by around 30 people from the operations department of a large client of EY Brazil. The challenge proposed was the implementation of the company's new digital strategy. For such, the participants were invited to experience

every moment of client interaction using 15 different technological tools to understand in practice how their products were "discovered" on the web, what happened when a product was defective, or how their clients interacted on social networks. The outcome was a group that stated they had learned how being served by the company actually worked.

In another session held at wavespace, clients were introduced to a prototype of a refrigerated food delivery truck. The intention here was to experience the application of blockchain, a decentralized transaction logging technology, in the prevention of fraud during the company's distribution operations. The demonstration sparked discussions about the client's processes and infrastructure, i.e., the technology was used as a tool to solve real business problems.

In just three months of operation, wavespace performed more than 70 immersion sessions with clients and employees from all of EY Brazil's service lines. One such example took place with the company's supply chain team, which settled into the space for a week to restructure its service offers, making them more aligned to the demands of digitization.

EY Brazil's wavespace integrates a global network of collaborative innovation centers launched in March 2017 with more than 20 growth and innovation hubs located in company units in New York (USA), Amsterdam (Holland), Mexico City and Trivandrum (India). The center for Latin America South region is located in São Paulo and directly connected to "mirror rooms" with cutting-edge communication systems in Buenos Aires and Santiago.

# Ethics and integrity (GRI 102-11/102-16/102-17/102-30/103-2/103-3/205-2)

EY maintains a firm commitment to ethics and integrity when it comes to its professionals, clients, suppliers and other audiences. Since 2015, we have our own integrity program, with effective policies, procedures, controls and action plans that enable us to continue improving our corporate environment, making it more cooperative, safe and ethical.

With a service offering directly linked to compliance and the ethical position of organizations and individuals, including audit and fraud investigation, the company strengthens daily its commitment to maintaining integrity in its client relationships as well.

EY also works with external networks and groups on a number of initiatives aimed at increasing transparency in the business world and fighting corruption, such as its collaborations with the World Economic Forum and Transparency International.

We have as a fundamental principle zero tolerance for illegal practices, such as bribery and facilitation payments. We have adopted two anti-corruption rules: the Global Anti-Bribery Policy and the EY Brazil Anti-Bribery Policy. EY is also committed to taking appropriate action in cases of corruption identification, including reporting to the relevant government department, the regulatory agency or police authority, as well as taking internal disciplinary action against the professionals involved and terminating contracts with third parties.

All of the company's professionals have the responsibility to act in a way that reflects our values whenever faced with an ethical question. This is formally confirmed every year by means of a term of acknowledgment and consent of the Global EY Code of Conduct.

At EY we maintain transparent and comprehensive records of all transactions and require our teams to follow internal controls, practices and procedures, as well as rules and regulations applicable to the disclosure of accounting and financial information.

In order to bolster its anti-corruption policy and minimize the risk of misconduct, EY Brazil has maintained an Ethics and Compliance Committee since 2014 that reports directly to the Executive Committee and the Chief Executive Officer of the company. This committee is composed of four full members, with a three-year term, appointed by the CEO and endorsed by the Executive Committee.

In cases of suspected illegal practice, EY Brazil offers the following reporting channels: direct contact with leaders; Talent Team; Legal Department; Ethics and Compliance Committee; and EY/Ethics Hotline. The information received is heard and assessed in accordance with the Report Assessment Policy and penalties are put in place if the report is confirmed.



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In an ethical business world, is trust the most valuable currency?

Integrity and transparency are values that underlie EY and its services to clients.



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

## Ethics is not to be trifled with (Intellectual; and Social and Relationship Capital)

EY's Brazil use of good practices in integrity and transparency is recognized in awards related to this area



**EY Challenge:** Contribute to a more ethical business environment.



**Service Line:** All.



**Solution found:** Structure good internal practices and support clients in initiatives related to the theme, anchoring EY's position as a benchmark.

One of the greatest impacts of EY Brazil's actions is its drive to encourage clients to adopt integrity, ethics and transparency practices. This work involves all the service lines of the company but mainly activities related to audit services, aimed at enhancing the processes of governance, compliance, fraud prevention and information reporting.

Proof of EY Brazil's central role in the development of this theme is the fact that many of the companies recognized by the Transparency Award granted by the National Association of Executives in



Many of the companies recognized by the Transparency Award are audit clients of EY

Finance, Administration and Accounting (Anefac) are the company's audit clients. In the 2018 edition of the award, seven of the 24 winning companies had their financial statements audited by EY - and two others had been audited the previous year by the company. According to Anefac, in the 22-year history of the award, this was the first time that an audit firm had so many clients awarded.

The Transparency Award is the only one in Brazil aimed at recognizing and awarding companies that have the best transparency practices in accounting information published for the market through their financial statements. The

winners are chosen based on an analysis of more than two thousand financial statements. A few of the classification criteria are the quality and the degree of information contained in the statements and explanatory notes, the transparency of the information provided, the quality and consistency of the management report and adherence to accounting principles in the year prior to the award.

For having championed these good practices, EY was invited by Anefac to mediate a discussion on "Balance Sheet Information Analysis" during the 1st Meeting Day of the Transparency Award, which is when the winning companies present their cases of the most relevant

and recent transparency actions that have made and make a difference in management.

### Internal awareness, external recognition

Naturally, EY Brazil does its homework before suggesting the adoption of good practices related to ethics, integrity and transparency to its clients. The structuring of the theme within the organization was reinforced in 2014, the year in which Federal Law no. 12.846, known as the Anti-Corruption Law, came into force. This law defines the objective administrative and civil accountability of companies involved in acts against Public Administration, local or foreign, and became a framework for incorporating good practices in the relationship between governments and private companies in Brazil.

During the year, EY Brazil formed its Ethics and Compliance Committee, aimed primarily at: increasing respect for the Global Code of Conduct and the internal policies of the organization; providing a more transparent and upright working environment; maintaining effective

systems of control over policies and the Code of Conduct; creating and setting standards of transparency in the relationship between EY and the government, including a mapping of the risks associated with those relationships; managing internal misconduct reports; promoting training on these topics for all its professionals; and developing internal communication initiatives on various aspects related to the area.

These practices led EY in 2017 to be approved in the Pro-Ethics Company Program developed by the Brazilian Transparency Ministry and the Government Accountability Office (CGU). The target of the program is to foster the voluntary use of integrity measures by companies through the public recognition of those that, regardless of size and business area, are committed to initiatives aimed at preventing, detecting and eliminating corruption and fraud.

In the same year, 375 companies from various business sectors enrolled in the program and were evaluated in six areas: senior management engagement and commitment to ethics; policies and

procedures; communication and training; reporting and remediation channels; risk analysis and monitoring; and transparency and social responsibility. After six months of verification, only 23 companies from all over Brazil were approved, and EY was the only recognized consulting and auditing company.

In addition to adopting strict practices internally, as well as in client services, EY Brazil also seeks to share its knowledge and further the debate in this area by participating in external forums, both locally and internationally. In order to reinforce corporate governance standards in the business environment, the company is an active member of the International Corporate Governance Network and of the Brazilian Corporate Governance Institute (IBGC). We also work to increase the transparency of organizations and the quality of their reports through active participation in entities that define market standards, such as the International Federation of Accountants (IFAC), the Institute of Independent Auditors of Brazil (Ibracon) and the Federal Accounting Council (CFC). (GRI [102-13](#))



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# Diversity and inclusiveness (GRI 203-1/405-1/ 103-2/103-3)

The global performance of EY, and our local and global clients, require us to have a diverse team in terms of gender, race, religion, sexual orientation, gender identity and disability. We believe that diversity sparks innovation and new ways to solve problems. As such, EY Brazil maintains an inclusive organizational culture so that its delivery potential is fully realized.

Since diversity and inclusiveness are fundamental values for the development of our business, and also for all our professionals, we value people of all backgrounds and different points of view. In the 2018 fiscal year, we employed 214 professionals with disabilities and 164 afrodescendants, while women represented about 50% of our team.

The inclusion of people with disabilities, women and LGBT+ (Lesbian, Gay, Bisexual, Transvestite, Transsexual or Transgender) individuals is driven by a series of initiatives and programs (see the full list in [GRI 103](#) at the end of this report).

For professionals with disabilities, EY maintains EY Able, a program designed to attract, retain and develop talent which has enabled us to step up the hiring process of individuals with this profile. We work in partnership with many institutions and NGOs and use social networks to advertise job vacancies in the process of candidate selection. On a day-to-day basis, support materials on the subject are distributed to all those involved in the process, such as managers, senior leadership and the professionals themselves. Workplace accessibility and adaptations, in accordance with the standards in force, are also part of the program.

In the case of LGBT+ professionals, EY Brazil signed the Letter of Adhesion to LGBTI+ Companies and Rights Forum in 2016 (GRI 102-12). In September 2017, we created the LGBT+ working committee aimed at promoting equality and respect for inclusiveness and fighting prejudiced attitudes towards sexual orientation and/or gender identity in the workplace. One of the group's initiatives was to identify 925 allies of the LGBT+ cause in the workplace. In a survey with them, 30% said they had suffered or experienced situations of sexual diversity prejudice in their professional life. We also support the Unity LGBT Network, a global network of more than 5,000 EY professionals, and the United Nations' Free & Equal campaign.

Another three actions - all developed by the EY Institute (EYI) and dedicated to the cause of social inclusiveness and diversity - are highlighted in this report.

The Realize Program, created in 2017, offers coaching and training for unemployed family members of employees. Aimed at people aged between 30 and 50 years, the course offers content in entrepreneurship, behavioral skills and business administration. In the 2018 fiscal year, 28 people took part in the course and 20 of them found jobs in the market ([GRI 404-2](#)).

Also in 2017, EYI launched the Corporate and Professional Practices Program aimed at assisting people with disabilities in their personal and professional development, as well as boosting their chances of gaining an opportunity in the market. In the 2018 fiscal year, 28 students completed the one-year course, which includes independent and multidisciplinary modules.



We believe that diversity sparks innovation and new ways to solve problems.

The CPB Career Transition Program, in partnership with the Brazilian Paralympic Committee, offers Paralympic athletes access to training to broaden their professional opportunities after the end of their careers in sport. In the 2018 fiscal year, 21 athletes participated in the program.

EYI programs are offered in partnership with EY's Corporate University (EYU) with mentoring by the company (professional volunteers).

## Is technology missing an X chromosome?

**To narrow the gender gap and drive inclusive growth, we need more women in leadership positions in digital transformation.**



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

## Beating the odds (Social and Relationship Capital)

By supporting ventures led by women, EY's program contributes to Brazil's economic development



**EY Challenge:** Promoting entrepreneurial women.



**Service Line:** All.



**Solution found:** Implement a mentoring and networking program to boost entrepreneurs' businesses and create a support and development network.

It's not easy being a woman in the Brazilian job market. Despite accounting for 52.3% of the working age population, women represent only 43.3% of the economically active population, according to the National Household Sample Survey (PNAD Contínua) conducted in the third quarter of 2014. The formalization rate (with a formal contract) is lower among women (71.1%) than among men (76.8%), which shows the imbalance in the female labor force. In addition, average incomes are lower for women than for men in all professions. In the group of untrained professionals with less than one year of study, women earn 71.3% of what

men earn. Among those with a full college degree, the difference is even greater - they receive, on average, 58.1% of men's salaries.

It is also challenging to be an entrepreneur in Brazil. Excessive bureaucracy, constant changes in legislation, and lack of training cause 80% of micro and small companies to close down before reaching one year of operation, according to a survey by the Brazilian Institute of Geography and Statistics (IBGE) in 2014.

Considering the whole universe of companies, 60% of companies close their doors in less than 5 years. On the other hand, entrepreneurship has increasingly proved to be a tool for economic development and an object of desire for many Brazilians. According to the 2016 Global Entrepreneurship Monitor (GEM) survey, having a business is the fourth dream of the Brazilian population and 36% of Brazilians have a business or have taken an action in the past year to own their own company. Women now represent 51% of initial entrepreneurs, which, according to the survey, "is extremely positive for Brazil, since women tend to invest more in training and have more

access to information, which may help in the creation of more sound and profitable companies."

EY Brazil's Winning Women program is exemplary because it supports entrepreneurial women, and helps to tackle both problems mentioned above: the difficulty to include women in the labor market and obstacles standing in the way of successful entrepreneurship. Since the creation in 2012 of the Brazilian version of this EY Global program, we have supported the development of more than 100 entrepreneurs, placing at their disposal all of EY's resources, knowledge and relationships, besides offering them mentoring from other women who have overcome challenges and built successful businesses.

Every year, EY Brazil selects about 15 entrepreneurs for the one-year mentoring program and offers them the opportunity to improve essential knowledge of the business world, such as branding, leadership, management and relationship. The candidates also participate in events and meetings organized by EY, such as the Entrepreneur of the Year program and the Scale-Up Summit and Connections meetings, run jointly with Endeavor, an international NGO aimed at developing

entrepreneurship. Lastly, they gain access to a network of organizations and professionals who support them in the development of their business.

The candidates eligible for Winning Women must meet a number of requirements: they must have a company with potential for growth and headed by women with the ambition and will required for success; and they must have energy, creativity, passion and entrepreneurial purpose. Additionally, the candidate must be the decision-maker of the company, have an annual income of over R\$ 3 million and hold at least 51% of equity interest.

Among those selected for the class of 2018, for example, are a third-party cleaning services company based in Londrina, Paraná; a visual communication company from São Paulo; and a specialized meat vendor, also located in São Paulo.

Entrepreneurs from various industries have participated in the program since 2012 and, with this support, their businesses have flourished. According to a survey carried out by EY, 75% registered a growth in revenue; more than 70% created new teams to support growth; 79% expanded their professional networks; and 88% identified a positive impact in their confidence with press relations.

# Attracting, developing and retaining talent

Attracting, retaining and developing talent is a management priority at EY Brazil because our high-performance professional teams represent our main asset. We seek to attract people who want to develop professionally, work in international and multicultural teams, and who are engaged with the organization's commitments and values.

We work so that our professionals earn a competitive wage compared with prevailing labor market and relevant business conditions. As such, the company offers a package of benefits to all its professionals, with a specific policy of grants and eligibility ([GRI 401-2](#)).

The professional development of our employees is based on a broad course and training program, both internal and external, focused on multidisciplinary training ([GRI 404-1](#)). The courses are organized by EY University (EYU), headquartered in São Paulo, Rio de Janeiro and Recife, and serve professionals nationwide.

EYU organizes a series of elective and required training courses (technical and management skills) every year. All collaborators must complete a minimum of 40 hours of on-site or distance training per year, or the number of hours required by regulatory bodies ([GRI 404-1](#)). The completion of this workload is part of every professional's performance targets and is monitored by his or her counselor.

In order to earn the attendance certificate, all professionals must undergo required training in their category and complete at least 80% of the expected workload. The granting of educational benefits, in turn, follows a flow and the criteria



We seek to attract people who want to develop professionally, work in international and multicultural teams, and who are engaged with the organization's commitments and values

established in EY's current educational policy. In the 2018 fiscal year, EY totaled more than 299,000 hours of training for its employees, registering an average of 64.9 hours of training per EY professional.

The performance management process is aligned with the global performance, career and development management model. All professionals who have direct ties and for an indefinite period with EY (employees, partners and directors) participate in this performance assessment system, known as LEAD and implemented in 2017 fiscal year ([GRI 404-3](#)).

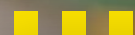
With information managed through an online platform, LEAD encourages the commitment of professionals with clear goals, based on job descriptions and aligned with their counselor, the professional who provides day-by-day follow-up and offers career feedback and guidance. This system includes feedback channels (with assessment of more senior professionals, their counselors and self-assessment); a feedback dashboard,

including peer comparison; and other performance information for discussions about possible improvements. Since the implementation of this new program, the percentage of professionals who believe to have received timely feedback from their managers has increased (from 62% to 66% in a year), as well as the percentage saying they had relevant conversations about their careers with their counselors (from 57% to 65%).

In another development initiative, EY became a strategic partner of the Getulio Vargas Foundation (FGV) in its Executive Master's Finance Program. Professionals in the areas of Strategy, Finance, Technology and Analytics supervise the creation of real cases for the application of emerging technologies (such as analytics, blockchain and automation processes) within financial companies to prepare students for challenges in the job market. Three groups, totaling 100 students, have already completed the course.

Are you ready for what  
doesn't yet exist?

At EY, every professional is given  
the opportunity to develop skills to  
deal with a changing business world.



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

## Credentials that open doors (GRI 404-1) (Human Capital)

The company's new development program, EY Badges, offers theoretical and practical training for professionals



**EY Challenge:** Offer broader training to employees by helping them face the challenges of digitization and the needs of their clients.



**Service Line:** All.



**Solution found:** Create a development program for technical and behavioral competencies that allows greater visibility to participants through digital credentials.

A career development tool that innovates in content, learning and recognition. This is EY Badges, a global program launched in the second half of 2017. By July 2018, 113 professionals in Brazil had obtained digital credentials in more than 15 different competencies, many of them linked to the digital universe and others of a technical or behavioral nature. Through this initiative, EY became the first international consulting firm to adopt this innovative methodology for knowledge

dissemination and was one of the first to introduce it to the Brazilian Market.

EY Badges, incorporated into the day-to-day operations of EY Brazil in November 2017, is aimed at professionals from all company areas and complements preexisting training actions to provide more comprehensive training adapted to digitization needs and to the various economic sectors involved.

The greatest innovation of the program is in the path to be taken by the professionals who wish to acquire a certification, anchored on three pillars: training, experience and sharing. In other words, theoretical knowledge is not the only thing that professionals need; they also need hands-on practice and to share their learning with co-workers, either in EYU classes, the corporate university, or by publishing an article.

Once the certification is acquired, another innovation of the program comes into play - the possibility of the professionals disseminating their knowledge through a digital credential in their LinkedIn profile and in a network exclusively formed by professionals who have the same



A career development tool that innovates in content, learning and recognition. This is EY Badges.

credentials in Brazil and abroad. This creates greater visibility for the certified person and also for EY in relation to current and potential clients by raising awareness of the company's intellectual capital. Digital credentials are divided into four levels - Bronze, Silver, Gold and Platinum - according to the degree of complexity of the learning path.

One of EY's concerns in designing the program was to better prepare its professionals for ongoing technological changes. This is why certifications were created to cover knowledge about big data, automation and AI, areas increasingly more present in projects led by the company for clients of different business sectors. On the other hand, the program recognizes the importance of soft skills training, or behavioral skills, such as innovation and leadership skills in transformative environments. These

competencies, in turn, are complemented by specific technical knowledge of sectors such as Oil and Gas, Energy and Public Utilities and Media and Entertainment, among others. In addition, EY Badges offer an extensive range of online courses, selected by EY Global curators.

The challenge going forward is to expand the program on an ongoing basis by introducing new skills that add value to the human and intellectual capital of EY Brazil. The main strategy underlying the attainment of this goal is to maintain a close dialogue between the corporate university and the technical areas of the company to capture new knowledge demands that arise in the market, while working on clients' projects.

# Dialogue and transparency

EY Brazil participates in several forums and external initiatives that support relevant causes or that aim at enhancing professional practices ([GRI 102-12](#)). In addition to establishing strategic partnerships, the organization shares its knowledge to benefit the work environment and society in general.

An example of a cause shared with other companies is humanized digitization, a movement promoted by EY to emphasize the need to discuss how to best train the workforce for the Transformative Age (see the report of this initiative in the table below).

Another highlight is the partnership between EY and Endeavor, a global entrepreneurship developer that operates in more than 30 countries. Sustained by the common conviction that entrepreneurs are the driving force behind innovation, job creation and sustainable development, this partnership translates into the implementation of major entrepreneurship events, such as the Scale-Up Summit and Conexões, and in mentoring by EY for companies in growth acceleration programs.

The two organizations also collaborate to produce studies about the development of the entrepreneurial ecosystem, such as Corporate Venture, the collaboration between entrepreneurs and large companies, the Entrepreneurial Cities Index and the Bureaucracy Index.

The following are a few of the forums of which EY Brazil is a member or provides support ([GRI 102-13](#)):

- ▶ Brazilian Agribusiness Association (ABAG)
- ▶ Brazilian Association of International Banks (ABBI)
- ▶ Brazilian Association of Infrastructure and Basic Industry (ABDIB)
- ▶ Brazilian Human Resources Association (ABRH)
- ▶ Brazilian Association of Private Equity and Venture Capital (ABVCAP)
- ▶ American Chamber of Commerce (Amcham) - Recife
- ▶ American Chamber of Commerce (Amcham) - São Paulo
- ▶ Brazil-Germany Chamber of Commerce and Industry
- ▶ France-Brazil Chamber of Commerce
- ▶ Japanese Chamber of Commerce and Industry in Brazil
- ▶ Chamber of Portugal
- ▶ Federal Accounting Council (CFC)
- ▶ Experience Club
- ▶ International Federation of Accountants (Ifac)
- ▶ GRI Club
- ▶ Brazilian Institute of Independent Auditors (Ibracon)
- ▶ Brazilian Institute of Engineering Assessments and Appraisals (Ibape)
- ▶ Brazilian Institute of Finance Executives (Ibef) - Campinas
- ▶ Brazilian Institute of Finance Executives (Ibef) - Curitiba
- ▶ Brazil Institute of Finance Executives (Ibef) - Rio de Janeiro
- ▶ Brazilian Institute of Finance Executives (Ibef) - Salvador
- ▶ Brazilian Institute of Finance Executives (Ibef) - São Paulo
- ▶ Brazilian Corporate Governance Institute (IBGC)
- ▶ Brazilian Institute of Oil, Gas and Biofuels (IBP)
- ▶ Group of Business Leaders (LIDE) - Ceará
- ▶ Group of Business Leaders (LIDE) Women
- ▶ Brazil Digital Movement
- ▶ Sports Pact
- ▶ Corporate Social Inclusion Business Network (REIS)
- ▶ Turnaround Management Association (TMA)
- ▶ Young Presidents' Organization (YPO)

[Acronyms in Portuguese]

# Can bots help your business be more human?

**At EY, we believe that process automation is an opportunity for people to offer more value.**

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



## I am not a robot (Social and Relationship Capital)

The future has arrived, and with it the challenge of caring for people amid the digital transformation process of the economy



**EY Challenge:** Engage the market towards humanized digitization.



**Service Line:** Advisory.



**Solution found:** Foster a movement of awareness about the topic that includes companies from different sectors.

Think of a robot - not those that have bodies and movement, but a computer with artificial intelligence - that manages all the tax payments of a company. Good idea, right? Now, imagine if the person who occupied that role previously studied to become a robot programmer. This ideal scenario, in which repetitive tasks are performed by machines and human beings are trained for new roles in the digital environment, is still very incipient in Brazil and is restricted to a few companies.

For this reason, in April 2018, the Movimento Brasil Digital was created by organizations from different sectors of the economy to encourage the country's alignment with the digital revolution - while at the same time including labor in the universe of work of the future.

Movimento Brasil Digital was born from the union of the Brazilian Business Pact for Humanized Digitization of Labor, promoted by EY, EDP, Korn Ferry and FIAP, and the Digital Nation Manifesto, led by IT Mídia and the Dom Cabral Foundation (FDC). Both initiatives were launched in 2017 and are aimed at the digital transformation of the Brazilian economy, albeit with different approaches. The first has as its primary goal the evolution of digital transformation, whereby the individual is placed at the center of decision making, emphasizing primarily human characteristics; the second is aimed at increasing Brazil's competitive edge in the digitization race.

The joint agenda currently brings together 28 companies in the quest for an innovative and inclusive country. To achieve this goal, the

movement was organized around four pillars: infrastructure, education, entrepreneurship and government. Inclusiveness - a theme under the leadership of EY - is a transversal pillar that complements the lines of action of the initiative.

Once Movimento Brasil Digital's purpose was defined, it set out to analyze Brazil's situation. The result was not good. In the global digital competitiveness ranking of the IMD business school in 2018, the country ranked 57th out of 63 countries surveyed. The diagnosis was complemented by a targeted survey covering the public policies of eight

countries based on the pillars of the movement, including an appraisal of four preexisting documents with conclusions about the panorama of digitization in Brazil. Two workshops were held concurrently to bring together the senior leadership of the companies that joined the movement to discuss strategies for humanized digitization in the country.

These joint activities generated a document with proposals for each of the pillars of Movimento Brasil Digital, which can be viewed in full at [www.movimentobrasildigital.org.br](http://www.movimentobrasildigital.org.br).



The purpose of Movimento Brasil Digital is to boost the country's alignment with the digital revolution – while at the same time including labor in the universe of work of the future.

In terms of the infrastructure pillar, the priorities are to expand Internet access countrywide and to develop energy sources that can sustain the economy; in the area of education, the focus is to introduce and prepare the educational environment to receive the technological changes; in entrepreneurship, the main objective is to encourage technological industrialization in the country; in government, the aim is to develop public policies for cooperation between the public and private sectors; lastly, in inclusiveness, good practices are introduced for a humanized digital transformation.

A governance model was also established to further these proposals, with a specific committee created for each pillar. EY Brazil heads the inclusiveness committee along with Great Place to Work (GPTW).

EY participates in humanized digitization projects with its clients. In the various digital transformation projects it is involved with, the company always adopts the principle of inclusion, not favoring downsizing but rather relocating the human being to more qualified tasks.

“

In the pillar of government, the search involves developing public policies for cooperation between the public and private sectors

This was done in 2017, for example, with the implementation of Robotic Process Automation (RPA) in EDP Brazil, an electrical power utility. By using bots for repetitive functions, the professionals who previously performed those jobs could dedicate 50% of their working time to activities that generated intellectual capital.

Also in consultation with EDP, EY is conducting a research and development project to combine RPA technology with AI. In this project, bots are able to make decisions about business problems, and may even be more efficient than humans.



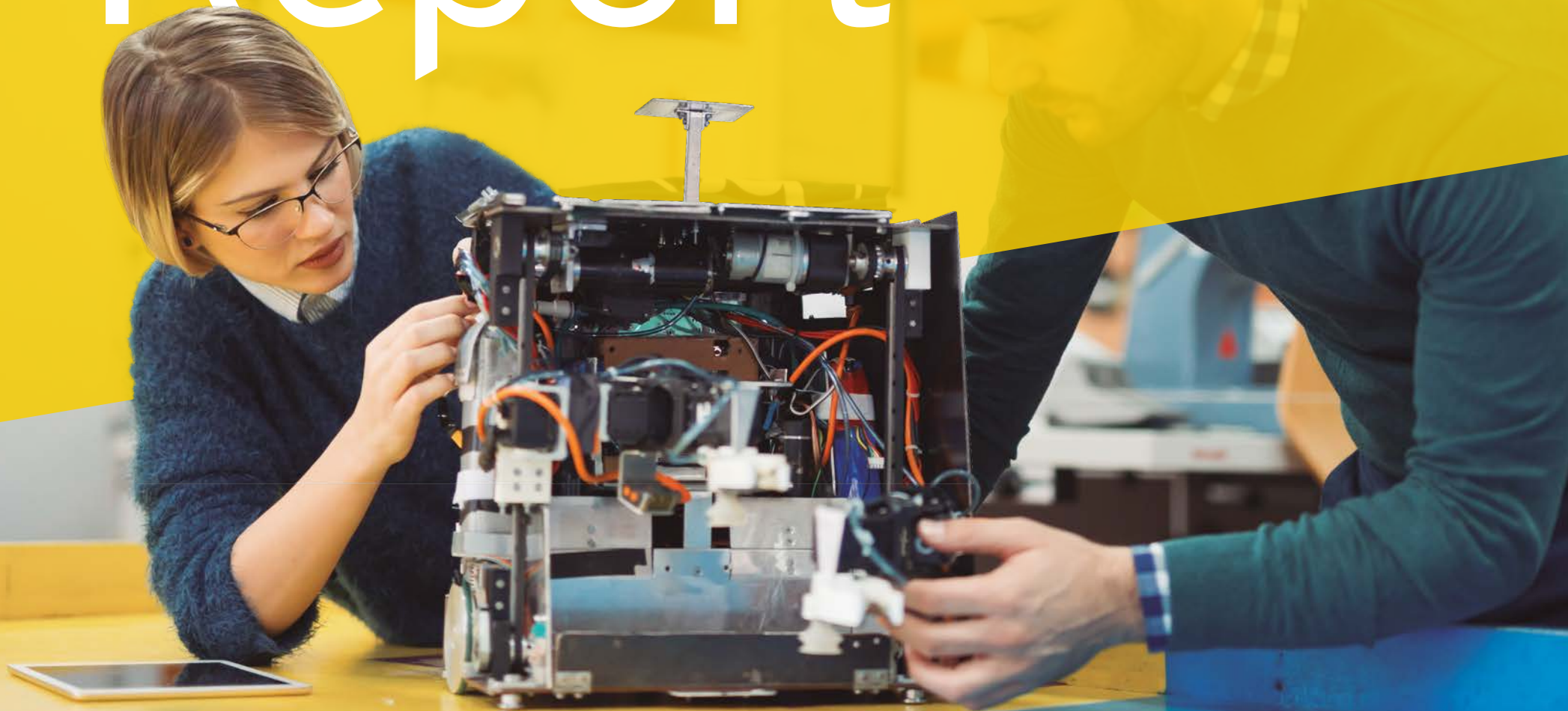
The prospect of growth in this type of process further underpins the need to train people for the professional demands of the future.

To better understand the potential impact of this transformation on the job market, EY is helping to build a laboratory to simulate economies of scale using these automation technologies to better understand how people will handle them in practice. On the other hand, Movimento Brasil Digital has proposed a challenge to encourage the training of one million programmers over the next two years.

Currently, there are over 300,000 unfilled jobs in Brazil in this area due to a lack of qualified professionals.

Another plan of the movement, under the inclusiveness pillar, is to develop a guide to digital transformation best practices and a ranking of companies focused on humanized digitization. The expectation is that these actions will have the power to make the whole market adjust its mindset and include people in the digital transformation process.

# About the Report

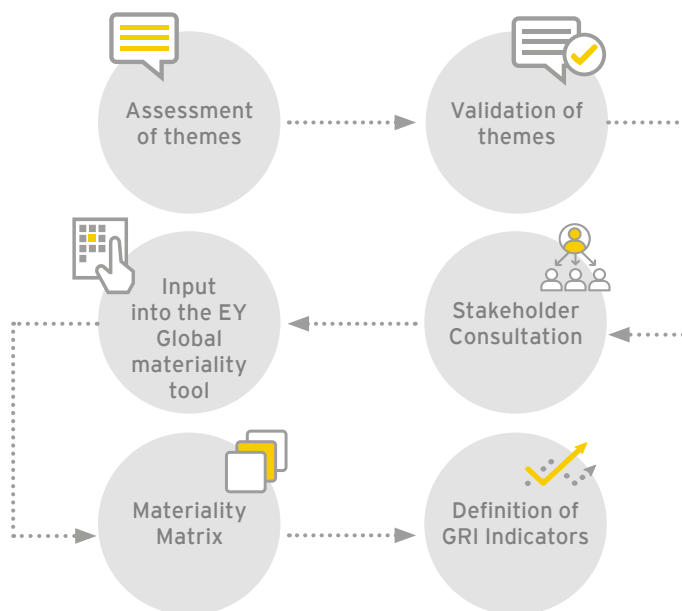




In order to fulfill its mission (GRI 102-16), EY values the collaboration and participation of its stakeholders in decision-making processes. With the goal of building a better working world and meeting the guidelines of the Global Reporting Initiative (GRI), as well as the premises of the International Integrated Reporting Council (IIRC), we have reevaluated the Materiality Matrix, in a process of consulting and collaboration with stakeholders (GRI 102-43), and we have also assessed the results of the second half of 2017 and beginning of 2018.

During the process, 263 themes were identified, of which 145 derived from external sources and 118 from internal ones, and were consolidated into 12 relevant themes. These themes were narrowed down by using publications, studies, benchmarking, the previous materiality itself and other publicly available sources that involve themes that are relevant to the service sector or have some influence on the services provided by EY (GRI 102-44). In order to assess the perception of our stakeholders about the relevance of these themes in relation to EY, we conducted an online survey with 832 professionals, from trainees to partners. The participation was 134% higher than in the 2016 fiscal year and represents 18.2% of the current headcount. A total of 25 stakeholders (clients, entrepreneurs, suppliers and others) also took part in the survey.

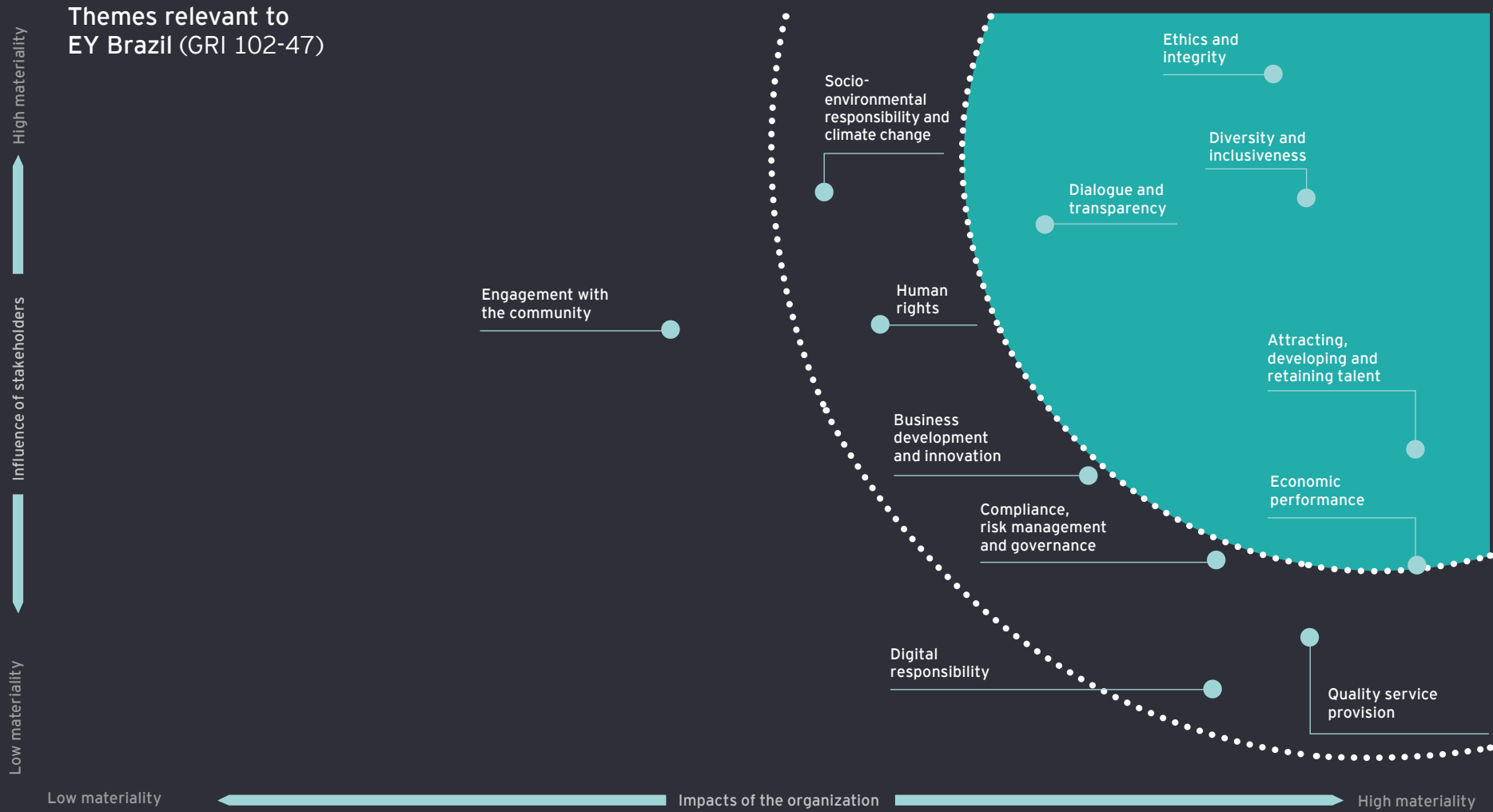
It was conducted in six consecutive steps (GRI 102-46):



“

During the process, 263 themes were identified, of which 145 derived from external sources and 118 from internal ones, and were consolidated into 12 relevant themes.

We ultimately defined the following priorities (GRI 102-47):



The general guidelines of the global document for EY sustainability reports, which includes IIRC assumptions, were also considered in the definition and preparation of content and to structure the chapters (GRI 102-48/102-49). EY always strives to excel in the inclusion of aspects that align the report with the main performance reporting trends to ensure the content is simple but, at the same time, making its relevance more evident.

The main changes in the Materiality Matrix between the 2016 and 2018 fiscal year were (GRI 102-49):

1

*Introduction of the high materiality theme, Dialogue and Transparency.*

2

Reclassification of the Diversity and Inclusiveness theme from medium to high materiality.

3

Reclassification of the Quality Service Provision theme from high to medium materiality.

4

The themes, Governance and Risk Management and Compliance, have been combined under the Compliance, Risk Management and Governance theme, and remain at medium materiality.

5

The low materiality theme, Supplier Management, and the medium materiality theme, Transparency, were merged into a theme of high materiality entitled Dialogue and Transparency.

6

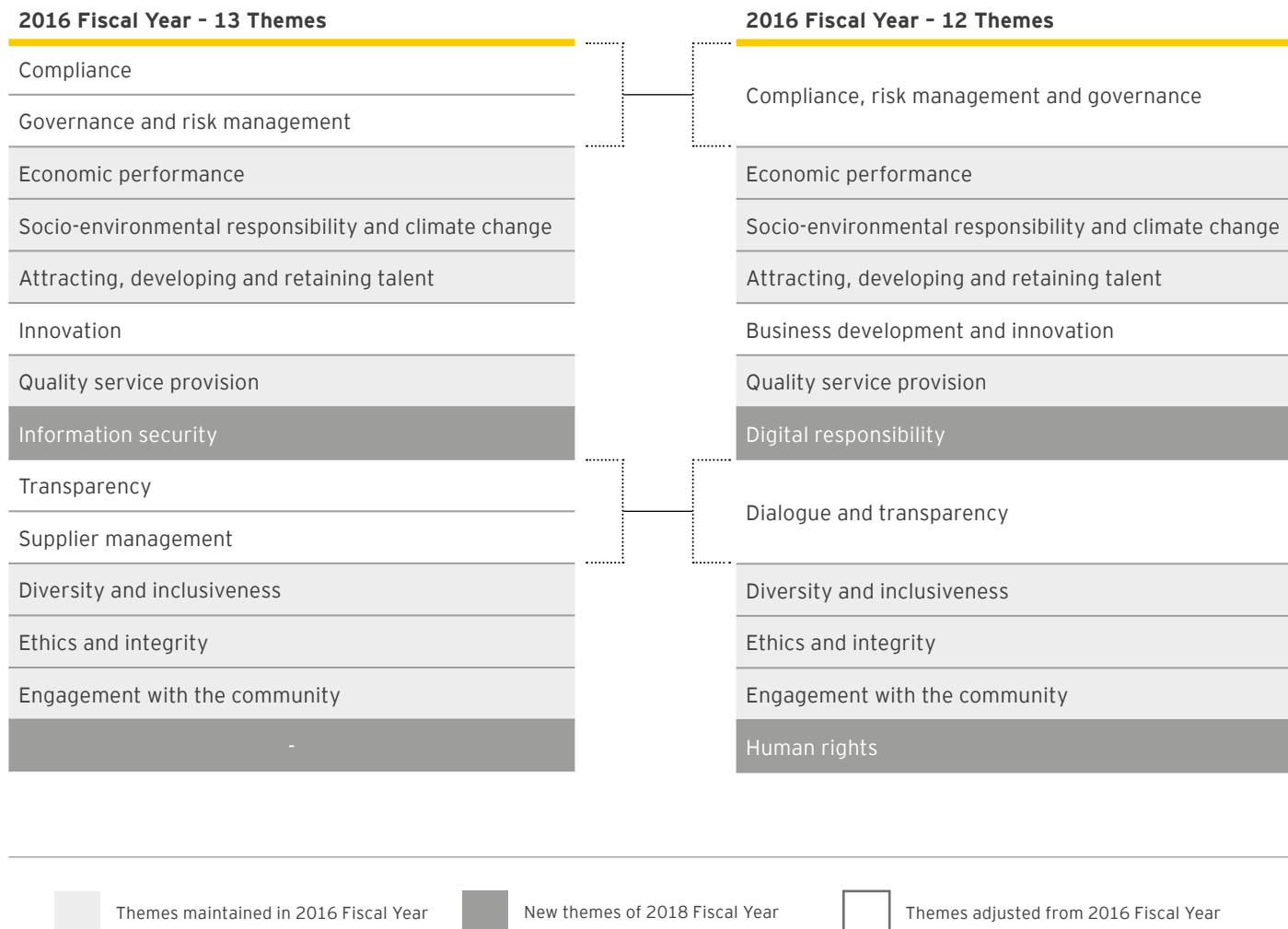
The Innovation theme was revised and renamed to Business Development and Innovation.

7

The low materiality theme, Information Security, was revised and renamed to Digital Responsibility and classified as medium materiality.

8

Introduction of the medium materiality theme, Human Rights.



These changes of relevance in the material themes are a result of the dynamic nature of current themes and subjects, among other factors.

# Independent Auditors' Report on Limited Assurance of EY's 2018 Annual Sustainability Report



To the EY Shareholders São Paulo - SP

## Introduction

We were contracted to carry out limited assurance procedures on the sustainability information disclosed in EY's Annual Sustainability Report for the period from July 1, 2017 to June 30, 2018, prepared under the responsibility of the Company's Management. Our responsibility is to issue a Limited Assurance Report based on the procedures used by Management to acquire and compile this sustainability information.

## Management Responsibilities

EY Management is responsible for preparing and submitting the 2018 Annual Sustainability Report, in accordance with the criteria and guidelines for sustainability reports of the Global Reporting Initiative, GRI Standards version. This responsibility includes the design, implementation and maintenance of internal controls for the appropriate preparation and presentation of the 2018 Annual Sustainability Report.

## Procedures applied

The limited assurance work was carried out in accordance with the Brazilian Accounting Standards for Assurance Work Different from Auditing and Revision NBC TO 3000, issued by the Federal Accounting Council. This standard requires compliance with

ethical standards, planning, and service delivery and it allows us to obtain a limited assurance that it does not contain any issue that would lead us to believe that the 2018 Annual Sustainability Report is not in keeping with the criteria and guidelines for sustainability reports of the Global Reporting Initiative, GRI Standards version, in all its relevant aspects.

In a limited assurance review, the procedures for obtaining evidence are more limited than in a reasonable assurance service; therefore, a level of assurance lower than that which would be obtained in a reasonable assurance service is obtained. The selected procedures depend on the judgment of the independent auditor, including the risk assessment of the 2018 Annual Sustainability Report not complying significantly with the criteria and guidelines for sustainability reporting of the Global Reporting Initiative, GRI Standards version. Within the scope of our work, we implement the following procedures, among others: (i) planning of the work; (ii) acquiring understanding of internal controls; (iii) confirming, on a test basis, the evidence supporting the quantitative and qualitative data; (iv) interviews with managers responsible for the information; and (v) comparison of the financial information with the accounting records. Accordingly, the procedures applied were considered

sufficient for a limited level of security and, therefore, do not include those required for the rendering of a broader assurance report as defined in the aforementioned standard.

## Scope and Limitations

The purpose of our work was to verify if the data included in the 2018 Annual Sustainability Report, in that which relates to the acquisition of qualitative information, measurement and quantitative information calculations, are presented in accordance with the criteria and guidelines for sustainability reports of the Global Reporting Initiative, GRI Standards. Considering that this review did not represent an examination in accordance with Brazilian and international auditing standards, we cannot issue and, therefore, do not issue an opinion about the information included in the 2018 Annual Sustainability Report or on the accounting information included by reference or set out in this report. In addition, our report does not provide limited assurance about the policy and practices of social responsibility, as well as the scope of forward-looking information such as targets, expectations, forecasts and descriptive information, which are contingent on subjective assessment.

## Conclusion

Based on the procedures applied, we are not aware of any material changes that should be made to the sustainability information disclosed in EY's Annual Sustainability Report for the fiscal year from July 1, 2017 to June 30, 2018 in order for it to be compliant with the criteria and guidelines for sustainability reporting of the Global Reporting Initiative, GRI Standards version .

São Paulo, December 21, 2018.

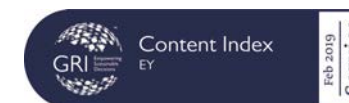
  
Independent  
Auditors CRC-2SP025496/O-4



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# GRI





GRI CONTENT INDEX

GRI Standard	Disclosure	Page	Answers	Omission	Sustainable Development Goals <sup>(1)</sup>
<b>GRI 101 Foundations 2016</b>					
<b>General Disclosures</b>					
<b>Organizational Profile</b>					
	102-1 Name of organization	34	EY Brazil	-	-
	102-2 Major brands, products and services	34	<a href="http://www.ey.com/br/pt/services">http://www.ey.com/br/pt/services</a>	-	-
	102-3 Base of organization headquarters	34, 91	Brazil [Address] EY Brazil - Edifício São Paulo Corporate Tower - Avenida Presidente Juscelino Kubitschek, 1909, Torre Norte, 9º andar, cj 91, Vila Nova Conceição, Post Code 04545-907. Tel: +55 11 2573 3000.	-	-
	102-4 Countries where the organization operates and where its main offices are located	34	<a href="http://www.ey.com/ourlocations">http://www.ey.com/ourlocations</a>	-	-
<b>GRI 102: General Disclosures 2016</b>	102-5 Type and corporate structure	34	The acronym EY is a reference to the global organization of independent member firms of EY Global Limited (EYG, or Global), a limited liability company based in London (UK). As the central entity of the organization, EYG's role is to promote cooperation among independent member firms and ensure their alignment with global policies, regulations and procedures. EYG does not provide services to clients and does not operate as a central holding company. Each member firm is a separate legal entity. EY Brazil is part of the structure as a legally independent member firm.	-	-
	102-6 Markets served	34	In Brazil, EY operates in the markets of Agribusiness; Wholesale and retail; Banks and capital markets; Consumer goods; Energy and public services; Government and public sector; Auto industry; Life sciences; Real estate market; Insurance market; Media and entertainment; Mining and metals; Oil and gas; Technology; Telecommunications; Private equity funds; and Health.	-	-
	102-7 Size of organization	6, 34, 65	EY Brazil reached a gross revenue of R\$ 1,493,365.66 in fiscal year 2018 (July 2017 to July 2018); had 4,915 employees in 15 offices; worked on 12,137 projects and served 5,062 clients.  In addition, it has 18 contracts signed with the public administration through bidding processes in FY18.  <a href="#">Spreadsheet 102-7</a>	-	-

(1) The correlation of indicators and DGs was made considering the 4 material DGs for EY in FY18.

GRI Standard	Disclosure	Page	Answers	Omission	Sustainable Development Goals <sup>(1)</sup>
	102-8 Total number of professionals by type of job, employment contract and region, broken down by gender	6, 35, 66	<a href="#">Spreadsheet 102-8</a>	-	-
	102-9 Description of the organization's supply chain	35	The main business of EY is the provision of services. Therefore, its main input is the hiring of people. Information about people management can be found in the specific social indicators. In addition, EY procures office supplies, hires chartering services, furniture and office equipment suppliers, IT equipment, telephone services, cleaning services and building management. Throughout FY18, EY had 984 active suppliers.	-	-
<b>GRI 102: General Disclosures 2016</b>	102-10 Key changes during the reporting period, including the supply chain	35	<p>The following significant changes were identified in the period:</p> <ul style="list-style-type: none"> <li>a) Opening of EY Assessoria Branch - Avenida Presidente Juscelino Kubitschek, nº 1909, São Paulo Corporate Towers, Torre Norte, 7º andar, conjunto 71, Vila Nova Conceição, Post Code 04543-907;</li> <li>b) Opening of Rio de Janeiro EY Assessoria branch - Rua Dom Marcos Barbosa, nº 2, Conj 202, Ala A, Centro Administrativo Cidade Nova, Cidade Nova, Post Code 20211-178;</li> <li>c) Change of address of the Porto Alegre - EY Assessoria Branch - Avenida Nilo Peçanha, 2,900, 9º andar, salas 901, 902, Chácara das Pedras, Porto Alegre, RS, Post Code 91.330-001;</li> <li>d) Change of address of Goiânia - EY Assessoria Branch - Rua T 55, nº 930, quadra 99, lote 11, salas 1110, 1111 and 1112,1113, Setor Bueno, Goiania, GO, Post Code 74.210-060.</li> </ul>	-	-
	102-11 Explanation of whether and how the organization applies the precautionary principle	13, 35	We conduct internal reviews on all our service lines and submit them to regulatory reviews, standards, policies and procedures. Internal and external quality reviews are included in the inspection procedures. These reviews meet the requirements of each program and the results of the reviews are used to improve processes.	-	-

GRI Standard	Disclosure	Page	Answers	Omission	Sustainable Development Goals <sup>(1)</sup>
GRI 102: General Disclosures 2016	102-12 Letters, principles or other initiatives developed externally	4, 17, 23, 36	<ul style="list-style-type: none"> <li>▶ <b>ENDEAVOR</b> - Global entrepreneurship developer with whom EY has been partnering with for more than three decades. In Brazil it is our partner in different initiatives such as Scale-Up Summit and volunteer programs.</li> <li>▶ <b>GLOBAL COMPACT</b> - EY Brazil is a member of the Brazilian chapter since October 2016. See more here (<a href="https://www.unglobalcompact.org/what-is-gc/participants/96411-Ernst-and-Young-Brazil">https://www.unglobalcompact.org/what-is-gc/participants/96411-Ernst-and-Young-Brazil</a>).</li> <li>▶ <b>BRAZILIAN GHG PROTOCOL PROGRAM</b> - Annual publication of EY's greenhouse gas inventory. (<a href="http://www.ghgprotocolbrasil.com.br/membros?locale=pt-br">http://www.ghgprotocolbrasil.com.br/membros?locale=pt-br</a>).</li> <li>▶ <b>REIS</b> - Corporate Social Inclusion Network: EY's participation as a member of the Executive group. The main goal of the group is to bring together companies from different segments and promote the inclusion of People with Disabilities through the sharing of knowledge and identification of good practices among companies.</li> <li>▶ <b>BEST BUDDIES BRAZIL</b> - The partnership with Best Buddies, in place since 2015, allows us to support the Friendship Program, which consists of a couple of friends, one of which has an intellectual disability and the other is an EY professional. The goal is for them to enjoy activities together at predefined times and schedules, but outside working hours.</li> <li>▶ <b>BRAZILIAN LAW OF INCLUSION</b> - Digital Accessibility: the implementation was initiated in 2016, in accordance with the recommendations of LBI (Brazilian Inclusion Law, enacted on January 2, 2016), through a partnership with Hand Talk (sign language application for websites), aimed at gradually reducing the communication barrier faced by the hearing-impaired. For other disabilities, the partnership with Katalise - Browsealoud application, allows People with Visual, Physical, Intellectual or Multiple Disabilities to access the firm's content. The launch took place in March/17.</li> <li>▶ <b>LGBT BUSINESS AND RIGHTS FORUM</b> - EY meets the legal requirements of our country for the inclusion of the partner in the medical care plan when the professional declares to be in a stable union and/or is married to a person of the same gender. It is important to expand this inclusion, so one of the relevant LGBT inclusive culture initiatives was the signing of the Letter of Adhesion to the LGBT Business and Rights Forum, based on the following goals: <ul style="list-style-type: none"> <li>a) Improve business management practices to effectively add value to the brands of member companies and their stakeholders;</li> <li>b) Fight homo-lesbian-transphobia and its harmful effects on people, business and society;</li> <li>c) Encourage businesses and society to adopt LGBT human rights practices.</li> </ul> </li> <li>▶ <b>WOMEN NETWORK</b> - a program led by managers, partners and directors that promotes networking and dialogues focused on challenges, concerns and opportunities through practical, motivational examples. A Committee of Partners and Directors constantly reviews the program's action plan in order to meet the expectations and reality of our professionals. In addition, the Women Network introduced in 2018 the P.O.W.E.R. Up tool, a method to help women live, lead and truly inspire in Brazil. The tool will be implemented in 2019.</li> <li>▶ <b>ALIANÇA GROUP</b> - EY participates in the Aliança Group for Women's Empowerment, created in 2011 by UN Women and Global Compact. Four relevant themes are analyzed by the Aliança Group to understand equality more thoroughly: Differences in Performance Assessments for Men and Women, Women on Succession Plans, Turnover Analysis, and Wages.</li> <li>▶ <b>SUSTAINABLE DEVELOPMENT GOALS (SDG)</b> - EY Brazil is currently in the priority setting stage. After concluding the stage of understanding the concept and objectives of the SDGs, it considered the company's global and local strategic aspects as well as themes that are relevant to Brazil as a nation, identifying four priority SDGs and reporting cases from 2018 fiscal year.</li> </ul> <p>The relationship between indicators and SDG can be seen by indicator in this table of contents.</p>	-	-

GRI Standard	Disclosure	Page	Answers	Omission	Sustainable Development Goals <sup>(1)</sup>		
GRI 102: General Disclosures 2016	102-13 Participation in national/international associations and/or entities	16, 23, 37, 67	<p>We actively engage legislators in promoting policy reforms that increase investor confidence, better auditing, and strengthen corporate governance. Thanks to our scale and global reach, the connections we make also allow us to play an important role in promoting discussions of matters that are critical to the firm as a whole.</p> <p>In addition, we are active members of the International Corporate Governance Network, we are part of the Brazilian Institute of Corporate Governance (IBGC) at the local level, and we participate in various investor groups from different countries to raise corporate governance standards around the world. We also actively support, through our partners and professionals, entities linked to the profession that aim to improve the business environment and the quality of audits.</p> <p>Partner Idésio Coelho, for example, currently holds the position of president of the Institute of Independent Auditors of Brazil (Ibracon).</p> <p>See the full list of EY's participation in associations, chambers and national and international organizations through its professionals.</p> <p><a href="#">Spreadsheet 102-13</a></p>	-	-		
			102-14 Message from the CEO	5, 37	Interview with the CEO of EY Brazil ("Message from the CEO")	-	-
			102-15 Description of main impacts, risks and opportunities	5, 37	Interview with the CEO of EY Brazil ("Message from the CEO")	-	-
<b>Ethics and Integrity</b>							
GRI 102: General Disclosures 2016	102-16 Statement of missions and values, codes of conduct and internal principles	9, 13, 28, 37, 40	<p>To see them, go to:</p> <p>a) Our values at "<a href="http://www.ey.com/br/pt/about-us/our-values">http://www.ey.com/br/pt/about-us/our-values</a>"</p> <p>b) Our code of conduct and internal principles at: "<a href="http://www.ey.com/br/pt/home/global-code-of-conduct">http://www.ey.com/br/pt/home/global-code-of-conduct</a>"</p> <p>c) More information at "indicator 102-25".</p>	-	16		

GRI Standard	Disclosure	Page	Answers	Omission	Sustainable Development Goals <sup>(1)</sup>
GRI 102: General Disclosures 2016	102-17 Advisory mechanisms and ethics concerns	13, 38	<p>EY in Brazil offers five different mechanisms for stakeholders to make recommendations on ethics and issues related to organizational integrity. They are:</p> <ul style="list-style-type: none"> <li>▶ <b>EY Ethics Hotline (<a href="http://www.eyethics.com">www.eyethics.com</a>)</b> EY maintains a permanently open channel for reports. The EY Ethics Hotline is an exclusive global hotline that provides our Professionals, clients and individuals outside the Organization with a confidential means of reporting any activity that constitutes or may constitute unethical, illegal or inappropriate behavior. The contact may be made through attendants or virtually, via the completion of a form with specific questions. The service is continuous, 24 hours a day, seven days a week and available in several languages, including Portuguese. EY Professionals, business partners, and other stakeholders are regularly informed about the possibility of expressing their concerns through this channel.</li> <li>▶ <b>Our Leaders</b> Any EY leader can receive reports and will then forward them to the ethics compliance team immediately so that the peculiarities of the information may be analyzed and the investigation initiated. Confidentiality and non-retaliation are guarantees offered permanently to the reporting and reported parties and other people involved in the investigations.</li> <li>▶ <b>Talent Team (Human Resources)</b> Any Professional of the Talent Team can receive reports and will then forward them to the ethics compliance team immediately so that the peculiarities of the information may be analyzed and the investigation initiated. Confidentiality and non-retaliation are guarantees offered permanently to the reporting and reported parties and other people involved in the investigations.</li> <li>▶ <b>EY Legal Department</b> Any Professional of the Legal Department can receive reports and will then forward them to the ethics compliance team immediately so that the peculiarities of the information may be analyzed and the investigation initiated. Confidentiality and non-retaliation are guarantees offered permanently to the reporting and reported parties and other people involved in the investigations.</li> <li>▶ <b>Ethics and Compliance Committee email (<a href="mailto:comite.eticaconformidade@br.ey.com">comite.eticaconformidade@br.ey.com</a>)</b> Through this email, the ethics compliance team receives reports of activities that constitute or may constitute unethical, illegal or inappropriate behavior. EY Professionals, business partners, and other stakeholders are regularly informed about the possibility of expressing their concerns through this channel. It is the responsibility of the ethics compliance team to analyze the peculiarities of the information and initiate investigations. Confidentiality and non-retaliation are guarantees offered permanently to the reporting and reported parties and other people involved in the investigations.</li> </ul> <p>The possibility of using these reporting channels is constantly reiterated in our ethics and compliance training. Likewise, our contract drafts with third parties include a clause that describes the possibility of reporting through the EY Ethics Hotline.</p>	-	16

GRI Standard	Disclosure	Page	Answers	Omission	Sustainable Development Goals <sup>(1)</sup>
<b>Governance</b>					
	102-18 Governance structure of organization	39, 68, 91	<a href="#">Spreadsheet 102-18</a>	-	-
	102-19 Delegation process for environmental, economic and social topics	39	EY Brazil is part of a highly integrated global organization that allows it to offer optimal quality service. Its obligations and responsibilities are governed by EYG standards and other agreements but the company is fully accountable for its own work. Therefore, decisions made at the global level are made with the awareness of the Executive Committee and are passed onto the leaders of the Service Lines and, in the case of the Core Business Services (CBS), this occurs through the COO. In this way, every member of the senior leadership delegates the operational activity to professionals in hierarchical posts below them: management teams of the service lines and departments of the CBS area according to the activity.	-	-
	102-20 Positions occupied at an executive level with responsibilities in economic, environmental and social areas	39	The Sustainability Committee remains inactive and, as in recent years, all projects have been approved by the Executive Committee, which has among its members the CEO of the organization.	-	-
<b>GRI 102: General Disclosures 2016</b>	102-21 Processes of stakeholder consultation and the highest level of governance in the social, environmental and economic areas	39	<p>Our culture enables professionals to have easy access to members of the Executive Committee and Advisory Board and they can contact them in person, by phone or through corporate e-mail. In addition, we have the Counseling Family program aimed at strengthening this relationship. Counseling Families are structures organized in all Service Lines and CBS, with groups ranging from 15 to 35 people and that allow strategic company information to be shared with professionals in different hierarchical levels. The periodic meetings allow open discussions on various topics and give our collaborators the opportunity to discuss relevant issues of the organization regarding the business and the market, as well as serve as a means of integration and exchange of information.</p> <p>Any EY leader can receive reports and will then forward them to the ethics compliance team immediately so that the peculiarities of the information may be analyzed and the investigation initiated. Confidentiality and non-retaliation are guarantees offered permanently to the reporting and reported parties and other people involved in the investigations.</p>	-	16
	102-22 Breakdown of the highest governance body and its committees	39	<p>Our management structure in Brazil is not single-tier. The members of the Executive Committee are also active leaders of their service lines and continue to exercise their attributions and responsibilities. As such, the Executive Committee does not have independent participants.</p> <p>The CEO has the task of appointing and removing members from the Executive Committee, which makes the term of office indefinite.</p> <p>Once the members have been selected, the chairman will communicate the decision to the Partners' Advisory Board and in the Partners' Assembly.</p> <p>Two women and twelve men are members of the committee. There is no participation of underrepresented social groups.</p> <p>The competencies were mentioned in indicators 102-18 and 102-19.</p>	-	5, 16

GRI Standard	Disclosure	Page	Answers	Omission	Sustainable Development Goals <sup>(1)</sup>
GRI 102: General Disclosures 2016	102-23 Executive board of the highest governance body	40	The Partners' Assembly is the highest governance body of the company, in which all components have the same power and there is no leadership. In addition to being part of the Partners' Assembly, the CEO is also a member of the Executive Committee, which is responsible for implementing projects and strategies; however, the CEO is not a member of the Partners' Advisory Council, which is a governance body that monitors and oversees the firm's management.	-	16
	102-24 Appointment and selection processes of the highest governance body and its committees	40	Committed to gender diversity, we have made efforts to increase the number of women in leadership. We currently have two women in the Executive Committee, representing 17%. The Committee members have the knowledge and skills to support EY in its challenges. In addition, as explicitly required by our Global Independence Policy, we assess issues related to the independence of new members before hiring them - see also indicator 102-25. For more information, consider the answers in indicators <a href="#">102-18</a> and <a href="#">102-22</a> .	-	5, 16
	102-25 Processes to ensure conflicts of interest are avoided	40	<p>Our Global Conflict of Interest Policy states that in conducting any part of its business, EY rejects conflicts of interest and any other activity that may threaten our objectivity, integrity, confidentiality of information, and the reputation of EY.</p> <p>All EY professionals must follow the steps provided in the above-mentioned policy before accepting any client or business relationship that may create a potential conflict of interest such as those described below:</p> <ul style="list-style-type: none"> <li>▶ transactional conflicts - which may occur in jobs with clients involving the acquisition and sale of business, and EY's relationship with the parties involved;</li> <li>▶ relationship conflicts - with clients whereby EY has a relationship with two or more parties with opposing interests; business relationships of EY with counterparts or its competitors;</li> <li>▶ defense conflicts - potential conflicts with clients arising from EY's judicial or extrajudicial disputes with counterparts;</li> <li>▶ personal conflicts - potential conflicts that may arise from personal relationships or financial interests of EY Professionals with counterparts;</li> <li>▶ competition situations - potential conflicts that may arise from EY relationships with parties that are in reciprocal competition.</li> </ul> <p>In relation to clients and projects, the Acceptance and Continuity Policy establishes principles to determine whether or not to accept a new client, a new commitment or to continue the relationship with an existing client. These principles are essential in upholding quality and independence, managing risk and complying with regulatory requirements. The objectives of the policy are:</p> <ul style="list-style-type: none"> <li>▶ Establish a strict process of risk assessment and decision-making to accept or continue with the client or commitments</li> <li>▶ Meet the applicable independence requirements</li> <li>▶ Identify and appropriately resolve any conflicts of interest</li> <li>▶ Identify and refuse clients that pose excessive risk</li> <li>▶ Request advice from designated professionals to identify additional risk management procedures for specific high-risk factors</li> <li>▶ Comply with legal, regulatory and professional requirements.</li> </ul> <p>The following are considered in relation to stakeholders:</p> <ul style="list-style-type: none"> <li>▶ cross-participation in other management bodies (participation in other boards, accumulation of jobs in management and boards positions, etc.)</li> <li>▶ relevant cross equity interest with suppliers and other stakeholders</li> <li>▶ existence of majority shareholder and/or shareholder agreement</li> <li>▶ disclosure of information about related parties.</li> </ul>	-	16



GRI Standard	Disclosure	Page	Answers	Omission	Sustainable Development Goals <sup>(1)</sup>
GRI 102: General Disclosures 2016	102-26 Involvement of executives in the highest governance body in updates and the development of policies, procedures, strategies, goals, values and missions	41	<p>EY Global launched Vision 2020 in the 2014 fiscal year to define our purpose, ambition, strategy and positioning for the building of a better working world. The full version of this new strategy was translated by our senior leadership team, which defined specific and priority action plans for our country. Indicators were also defined to align our development to the challenges we face. It is important to emphasize that these changes reinforce our values, which are:</p> <ul style="list-style-type: none"> <li>▶ People who have integrity, respect, and team spirit;</li> <li>▶ People with energy, enthusiasm and courage to lead;</li> <li>▶ People who build relationships based on doing the right thing.</li> </ul>	-	-
	102-27 Actions to develop and enhance the knowledge of all members at the highest governance level	41	<p>The path to becoming a partner is full of challenges and requires a lot of dedication. When professionals step in to their new position, a new stage of skills development begins so they can deal with different situations peculiar to this new phase in their lives. We have, therefore, implemented the following programs:</p> <ul style="list-style-type: none"> <li>▶ <b>New Partner Transition Program (NPTP):</b> Newly invited partners receive our support in the Partner Foundation Program (New Partner Transition Program), which was designed to support one of the most significant career transitions of any EY professional: a transition to partnership level. The program allows new leadership to receive useful information and guidance about the challenges that will arise during this stage of their career, professional counseling, exchange of experiences and the coaching needed to make a successful transition; receiving advice not only from an EY professional coach, but also from a New Partner Senior Advisor (NPSA).</li> </ul> <p>The commitment to ensure the development of all is also applied in the case of partners who take on a new role in the firm/area. They are also offered coaching, with the goal of supporting their transition and adaptation into this new challenge, ensuring a successful outcome.</p> <p>In the case of partners and directors hired from the market, we have the Coaching for Direct Admits program to facilitate their adaptation into EY culture, with the guidance and support of a professional coach from the company itself and also with a senior partner who supports the process. This structure helps them understand and adapt to the culture of EY based on their experience and network of relationships.</p>	-	-
	102-28 Processes for performance assessment of the highest governance body	41	<p>The members of the highest governance body are evaluated using the LEAD system, an assessment tool that helps us to link performance to business priorities.</p> <p>The system is unified around the world, based on EY Global strategy for setting performance targets. The breakdown of targets must be approved by a reviewing partner, and assessments include self-assessment and feedback.</p> <p>For this year, the goals of the partners have remained aligned worldwide. The professionals have six targets, three of which are quantitative (sales, margin and revenue), and three qualitative (excellent client service, efficient and quality risk management, commitment of our professionals and teamwork). The action plan, aligned globally and focused on excellence in service to our clients and the development of our professionals, was also maintained for FY18.</p>	-	-

GRI Standard	Disclosure	Page	Answers	Omission	Sustainable Development Goals <sup>(1)</sup>
GRI 102: General Disclosures 2016	102-29 Role of the highest governance body in identifying and managing impacts, risks and opportunities from the economic, social and environmental standpoint	39, 42	As mentioned in indicator 102-18, it is the role of the Executive Committee to conduct the market analysis, anticipating possible impacts to aid in decision-making. <a href="#">See indicator 102-21.</a>	-	-
	102-30 Effectiveness of risk management processes	13, 42	The Executive Committee of EY Brazil is responsible for planning and implementing an effective risk management and internal control system with respect to economic, environmental and social aspects. This includes implementing or, where necessary, adapting EY Global policies and procedures to ensure that the company achieves its local objectives. All these functions are performed under the supervision of the Advisory Board.	-	-
	102-31 Process for reviewing economic, environmental and social impacts	39, 42	The Executive Committee holds formal meetings twice a month to discuss one or more of the indicated topics - see answer to indicator <a href="#">102-22</a> . Urgent matters are dealt with in special meetings that may take place in person or by teleconference.	-	-
	102-32 Role of the highest governance body in the sustainability report	42	The EY Brazil Sustainability Report is analyzed and approved by the organization's CEO. In addition, some members of the Executive Committee and the Ethics and Compliance Committee are involved in validating the material.	-	-
	102-33 Communication process of critical issues	42	Critical concerns can be reported formally and informally. The former includes meetings of the Executive Committee, periodic meetings between the CEO and the partners, and meetings held by the leaders of the Service Lines with their teams. We have simple and objective communication informally incorporated into our organizational culture to make it easier for a critical concern to be effectively communicated to senior leadership. Naturally this is not a fixed process and involves all sorts of interactions such as meetings, calls, emails etc., and often a combination of these.	-	-
	102-34 Nature and total number of critical issues informed	42	There is no formal control of the number of critical concerns informed to the Executive Committee, given that these concerns can vary widely and are impacted by the sense of urgency for decision-making purposes and also the need to prioritize a particular subject. However, we can mention some of the most significant concerns such as: implementation of Vision 2020, strategy, and people management.	-	-
	102-35 Remuneration policies and procedures	5, 42	Based on the membership remuneration system for LAS (GPRS) partners, the remuneration model of EY Brazil is variable and based on the following principles: <b>1)</b> Contribution of each partner based on performance history and on the potential shown for continued contribution; <b>2)</b> Seniority; <b>3)</b> Performance of the year (LEAD) defined with basis on the targets mentioned in indicator <a href="#">102-28</a> . This remuneration model emphasizes the performance of our members year by year and rewards behaviors that have created value for LAS. As for the retirement plan, there are two pension funds, of which the first is geared towards a defined benefit and the second towards a defined contribution. In order to define the member's contribution and, consequently, the remuneration, five criteria are taken into account: People (it also considers people leadership), Quality (considers also complexity of the environment), Market leadership and growth (includes market or account leadership, business development, strategic initiatives), Operational excellence, and also if the partner shows potential. These criteria are linked to performance in the established targets - see indicator <a href="#">102-28</a> , which covers economic, social and environmental matters.	-	-

GRI Standard	Disclosure	Page	Answers	Omission	Sustainable Development Goals <sup>(1)</sup>
GRI 102: General Disclosures 2016	102-36 Procedure for the definition of remuneration	5, 43	The definition of remuneration of partners is based on the elements of contribution, seniority and performance. The leading partners of the service lines in Brazil, the leading partners of the LAS service lines and the CEO work together to define each member's level of contribution based on what is expected from each within the contribution range assigned to their level and their country. The seniority level and the performance of the partner based on the LEAD system are also reviewed. The salary recommendations are reviewed by the local team responsible for the remuneration process and further reviewed by the leaders of Americas. The final decision must be approved by the LAS Executive Committee. Once the process is complete, the partners are notified of the decision. In addition, remuneration consultants are not involved in this process and the process is the same for all members.	-	-
	102-37 Involvement of stakeholders in the remuneration process	43	There is a formal definition of a counterclaim process if the partner does not agree with the remuneration received or feels dissatisfied. The member has three weeks from the notification to make a counterclaim regarding his/her remuneration. The counterclaim must be in writing, addressed to the CEO of EY Brazil and the leader of the LAS service lines, who together will take the case and consider the arguments submitted. The counterclaim will be sent to the LAS region CEO, who will discuss it with the LAS Executive Committee and will take into account the recommendations received before making a decision. The CEO of the operation in Brazil has the task of informing the outcome of the counterclaim to the partner. After being notified of the final decision, the partner may also request a second counterclaim to the CEO of the LAS region within three weeks of notification of the first counterclaim so that the CEO can consult the vice president of the Americas service line or the COO of the Americas, whichever is more appropriate, concerning the basis for the counterclaim. The decision of this consultation process will be final. If the counterclaim process results in an increase in wage, the partner will receive the retroactive amount on the date of notification of his new remuneration. It is worth noting that, as shown in indicator G4-51, the remuneration is variable and is directly linked to the attainment of targets, which are defined at the beginning of each fiscal year with the partners.	-	16
	102-38 Annual total remuneration index	43	11.79 or 1179% The annual remuneration, composed of salary and bonuses, is considered for this calculation. CLT (Consolidation of Brazilian Labor Laws) and Executive Board contracts are included in this calculation. Partners, translation staff, secretaries, mobility and part-time professionals are not included in the calculation.	-	-
	102-39 Percentage increase of annual total remuneration index	43	<i>Percentage increase of the total annual remuneration of the highest paid individual in the organization: 0.5%</i> <i>Average percentage increase in total annual remuneration of all employees (excluding the highest paid): -0.3%</i> <b>Explanatory note:</b> The annual remuneration, composed of salary and bonuses, is considered for this calculation. CLT (Consolidation of Brazilian Labor Laws) and Executive Board contracts are included in the calculation. Partners, translation staff, secretaries, mobility and part-time professionals are not included in the calculation.	-	-

GRI Standard	Disclosure	Page	Answers	Omission	Sustainable Development Goals <sup>(1)</sup>
<b>Engagement of stakeholders</b>					
<b>GRI 102: General Disclosures 2016</b>	102-40 List of stakeholder groups engaged by the organization	3, 44	EY Collaborators, Clients, Entrepreneurs, Suppliers, Stock Exchange/Associations/Regulatory Agencies and Third-Sector Institutions.	-	-
	102-41 Collective Agreements	44	100% of Consolidated Labor Law (CLT) employees are covered by a collective agreement or covenant.	-	-
	102-42 Identification and selection of stakeholders	44	We are guided by the Vision 2020 strategy to define priority stakeholders: "Our people, clients and communities". In addition, we conduct internal discussions including different departments in the firm and partners/directors to define which stakeholders should effectively be consulted. Lastly, we validate the decision with the senior leaders.	-	-
	102-43 Approaches for stakeholder engagement	28, 44	In order to consult the opinion of the main stakeholders regarding the relevance of the material themes of EY, a new materiality matrix was created for the FY18 report. We chose to apply an electronic questionnaire via an internal tool at EY. The invitation to participate in the survey was sent by e-mail from the EY CEO to internal and external stakeholders (see the list in indicator 102-40). Within the scope of the survey, we listed the 12 themes predefined by us and asked the respondents to choose 5 which they consider to be the most relevant in EY activities and their relationship with the firm. We also included an explanatory glossary, if the respondent was not familiar with the theme. With regard to the inhouse audience, we received the input of 832 different respondents from the level of trainee to partner (134% higher than the last matrix), totaling 18.2% of our headcount. For external consultation, we invited 110 external stakeholders and obtained a return of 23%.	-	-
	102-44 Themes raised by stakeholder involvement, and how the organization responded to these themes	28, 44	<p>During the stage of identifying the themes for stakeholder engagement, we mapped themes from external sources, namely publications, studies, benchmarking (competitors) and other publicly available sources that have themes relevant to the service sector or have some influence on the services provided by EY, and also from internal sources, i.e., internal publications, internal strategy and conduct and materiality documents of global EY. At the end of this stage we pinpointed a universe of 263 themes, which we grouped into macro themes. The outcome of this work resulted in the 12 material themes for EY.</p> <p>After the survey, the data was assessed and consolidated for later insertion into the internal EY tool to prioritize the themes. The tool considered the following items:</p> <ul style="list-style-type: none"> <li>a) Analysis of relationship with the company's goals (Vision 2020);</li> <li>b) Analysis of relationship with regulations applicable to EY;</li> <li>c) Analysis of themes related to the perception of stakeholders (result of the online survey);</li> <li>d) Analysis of relationship with international organizations and agreements/principles;</li> <li>e) Probability and impact analysis.</li> </ul> <p>The results were consolidated, submitted to EY's Senior Management for validation, and were disclosed to the internal and external stakeholders.</p>	-	-

GRI Standard	Disclosure	Page	Answers	Omission	Sustainable Development Goals <sup>(1)</sup>
<b>Reporting Practices</b>					
	102-45 Entities included in the organization's financial report	45	<p>The entities included in the financial report are:</p> <ul style="list-style-type: none"> <li>▶ Brazil Ernst &amp; Young Serviços Tributários S.S.</li> <li>▶ Brazil Ernst &amp; Young Auditores Independentes S.S.</li> <li>▶ Brazil Ernst &amp; Young Assessoria Empresarial Ltda.</li> <li>▶ Brazil Ernst &amp; Young Serviços Tributários SP Ltda.</li> <li>▶ Brazil Ernst &amp; Young Serviços Atuariais S.S.</li> <li>▶ INWAVE Consultoria E Comércio De Software Ltda.</li> <li>▶ INWAVE Consultoria E Serviços De Informática Ltda.</li> <li>▶ A.J. Galdeano Consultoria Contábil E Empresarial Ltda.</li> <li>▶ Ernst &amp; Young Institute ( EYI )</li> </ul>	-	-
<b>GRI 102: General Disclosures 2016</b>	102-46 Process for defining content and limitations of the report	28, 45	<p>We chose to create a new materiality matrix for the FY18 report, a process that began in early 2018 and extended to the middle of the same year. Five consecutive stages were involved in the process:</p> <ol style="list-style-type: none"> <li><b>I.</b> Assessment of themes: In this step, we mapped themes derived from external sources, namely publications, studies, benchmarking (competitors) and other publicly available sources that involve themes relevant to the service sector or have some influence on the services provided by EY. We also identified issues from internal sources, i.e., internal publications, internal strategy and conduct documents, and global EY guidelines for sustainability and materiality reporting. We identified a universe of 263 themes, which were grouped into macro themes, from which we pinpointed 12 material themes for EY (see the list of themes in indicator <a href="#">102-47</a>).</li> <li><b>II.</b> Consultation with Stakeholders: Application of electronic questionnaire via internal EY tool for stakeholders predefined by EY (see details in indicators <a href="#">102-40</a>, <a href="#">102-42</a> and <a href="#">102-43</a>).</li> <li><b>III.</b> Input in the EY tool to prioritize the themes: After the survey, the data was assessed and consolidated for later insertion into the internal EY tool to prioritize the themes. The tool considers the following relationship analysis: <ul style="list-style-type: none"> <li><b>(i)</b> company goals (Vision 2020);</li> <li><b>(ii)</b> regulations applicable to EY;</li> <li><b>(iii)</b> stakeholder perception (online survey result);</li> <li><b>(iv)</b> international organizations and covenants/principles; and</li> <li><b>(v)</b> Probability and impact (short, medium and long term).</li> </ul> </li> <li><b>IV.</b> Final result of EY FY18 Materiality Matrix: Results submitted to top EY leadership for validation and subsequent disclosure to internal and external stakeholders.</li> <li><b>V.</b> Definition of indicators and content.</li> </ol>	-	-

GRI Standard	Disclosure	Page	Answers	Omission	Sustainable Development Goals <sup>(1)</sup>
GRI 102: General Disclosures 2016	102-47 List of material themes	3, 29, 46	<p>Material themes:</p> <ul style="list-style-type: none"> <li>1 - Compliance, risk management and governance</li> <li>2 - Economic performance</li> <li>3 - Socio-environmental responsibility and climate change</li> <li>4 - Attracting, developing and retaining talent</li> <li>5 - Business development and innovation</li> <li>6 - Quality service provision</li> <li>7 - Digital responsibility</li> <li>8 - Dialogue and transparency</li> <li>9 - Diversity and inclusiveness</li> <li>10 - Ethics and integrity</li> <li>11 - Engagement with the community</li> <li>12 - Human rights</li> </ul>	-	-
	102-48 Restructuring information provided in previous reports	30, 46, 76	<a href="#">Indicator 305-3: The changes are described alongside the indicator.</a>	-	-
	102-49 Significant changes in scope, boundary or measurement methods applied in the report	30, 46, 76	<ul style="list-style-type: none"> <li>▶ <b>Restructuring of Materiality Matrix.</b></li> <li>▶ <b>Indicator 404-3:</b> The former system for employee performance assessment, "My Development Site (MDS)," was replaced by the performance and development management process called LEAD, as described in the indicator report.</li> <li>▶ <b>Indicator 305-3:</b> The changes are described alongside the indicator.</li> </ul>	-	-
	102-50 Period covered by the report for the information presented	3, 46	2018 Fiscal year (July 2017 to June 2018)	-	-
	102-51 Date of most recent previous report	46	2017	-	-
	102-52 Reporting Cycle	46	Annual	-	-

GRI Standard	Disclosure	Page	Answers	Omission	Sustainable Development Goals <sup>(1)</sup>
	102-53 Contact point for questions regarding the report or its contents	47, 91	<p>Sustainability area contact</p> <p><b>Elisa Carra</b>            Director of Talent Team Brazil and Latam South            (11) 2573-5107  <a href="mailto:elisa.g.carra@br.ey.com">elisa.g.carra@br.ey.com</a></p> <p><b>Leonardo Dutra</b>            Executive director of the Climate Change and Sustainability Services area            (11) 2573-3661  <a href="mailto:leonardo.dutra@br.ey.com">leonardo.dutra@br.ey.com</a></p> <p>For information or comments on this report, please contact the Corporate Sustainability area of EY Brazil by e-mail: <a href="mailto:ey.sustentavel@br.ey.com">ey.sustentavel@br.ey.com</a></p>	-	-
<b>GRI 102: General Disclosures 2016</b>	102-54 Report option chosen by the organization	47	This publication was prepared in accordance with GR standards (Standards version): Essential Option	-	-
	102-55 GRI Content Summary	34, 47		-	-
	102-56 Policy and current practice related to the search for external assurance for the report	47	This sustainability report was reviewed internally by EY's Climate Change and Sustainability Services team and externally audited by Hirashima & Associates, which has performed the external verification since fiscal year 2012. EY Brazil maintains an independent professional relationship with the chosen audit firm. In addition to the Corporate Sustainability team, a director of the technical sustainability area and a director of talents and, when necessary, the CEO, are involved in the external assurance process to ensure the veracity of all information provided.	-	-

GRI Standard	Disclosure	Page	Answers	Indicator description	Sustainable Development Goals <sup>(1)</sup>
<b>Material themes</b>					
<b>Economic performance</b>					
<b>GRI 103: Management approach 2016</b>	103-1 Explanation of the material theme and its limitations				
	103-2 Management approach and its components	48, 69	<p>Our financial goals are ambitious to get the best out of our people. We outperformed in terms of profitability, but in terms of growth, we fell short of what we wanted. From the point of view of the Brazilian market, the economic, political and social scenario have led to difficult situations but the economy is now showing signs of recovery. We have noticed new company behaviors in relation to ethics and transparency in light of everything that has happened but the business environment is still very much focused on cutting costs and maintaining cash reserves, although some growth projects are starting to emerge</p> <p><a href="#">Spreadsheet 103-1</a></p>	-	-
	103-3 Evolution of management approach				
<b>GRI 201: Economic Performance 2016</b>	201-1 Direct Economic Value generated and distributed	6, 48, 71	<p><a href="#">Spreadsheet 201-1</a></p>		5, 8
	201-3 Coverage of obligations under the organization's benefit pension plan	48, 71	<p>The private pension plan offered by EY consists of a long-term benefit for retirement planning, which offers the professional the possibility of obtaining a supplementary income to the (official) benefit of the Social Security system. As provided for in the Private Pension Policy, adherence to the pension plan is absolutely voluntary, and it offers the possibility of opting for a percentage of the salary to be directed to the individual pension account. In addition, EY Brazil makes a monthly deposit of equal value to the Basic Contribution on the pension fund account of the employee that joined the plan, according to his/her salary range. There is also a specific fund for the payment of pension plan obligations. The redemption, regardless of the type of contribution, can only be made at the time of the employee's termination. The redemption of the amount corresponding to that of the sponsor, in turn, differs according to the employment time. We believe that the counterpart to the services provided by professionals is not restricted to direct remuneration and the benefits package.</p> <p><a href="#">See more details in Worksheet 201-3</a></p>	-	-



GRI Standard	Disclosure	Page	Answers	Indicator description	Sustainable Development Goals <sup>(1)</sup>
<b>Market presence</b>					
	103-1 Explanation of the material theme and its limitations		EY has a Remuneration Guide with basic principles: <ul style="list-style-type: none"> <li>▶ <b>Externally competitive:</b> our goal is to offer a total competitive remuneration package for comparable positions within the EY business market;</li> <li>▶ <b>Internally comparable:</b> the salary base reflects the level of responsibility of each professional within his/her position, in addition to his/her experience, performance, training and skills;</li> <li>▶ <b>Performance-based remuneration:</b> our firm is committed to evaluating and recognizing performance through a remuneration model that differentiates between the levels of contribution and high-performance rating;</li> <li>▶ <b>Financially responsible:</b> the company establishes budget guidelines for remuneration that are aligned with our business.</li> </ul>		
<b>GRI 103: Management approach 2016</b>	103-2 Management approach and its components	49, 69	<p><a href="#">Spreadsheet 103-1</a></p>	-	-
	103-3 Evolution of management approach				
<b>GRI 202: Market Presence 2016</b>	202-1 Variation of the proportion of the lowest salary, broken down by gender, compared to the local minimum wage in major operating units	49, 72	<a href="#">Spreadsheet 202-1</a>		5, 8

GRI Standard	Disclosure	Page	Answers	Indicator description	Sustainable Development Goals <sup>(1)</sup>
<b>Indirect Economic Impacts</b>					
<b>GRI 103: Management approach 2016</b>	103-1 Explanation of the material theme and its limitations				
	103-2 Management approach and its components	50, 69	We support the various agents that promote socioeconomic development in its most varied aspects. In practical terms, this direction defines some very specific focus areas, which offer enormous potential for social change and business generation.	-	-
	103-3 Evolution of management approach		<a href="#">Spreadsheet 103-1</a>		
<b>GRI 203: Indirect Economic Impacts 2016</b>	203-1 Development and impact of investments in infrastructure and services	9, 12, 17, 50, 73	<ul style="list-style-type: none"> <li>▶ <b>Partnership with Endeavor</b> - This global entrepreneurship developer is our partner in Brazil for different initiatives such as Scale-Up Summit and volunteer programs. The Empreender Endeavor Institute is an organization that identifies and enables the sustained continuity of businesses of entrepreneurs with high potential for growth. By placing the selected entrepreneurs in contact with some of the 400 largest and most experienced entrepreneurs in the country, where meritocracy - the obsession for results and growth - is encouraged, Endeavor creates inspiring examples of success and contributes to the country's sustainable development.</li> <li>▶ <b>Entrepreneur of the Year</b> - Our commitment to enterprises in emerging and developed economies puts us in touch with an incredible creative force. Through the Entrepreneur of the Year program and other local and global initiatives, we have been able to improve the business conditions of a growing network of people committed to innovating and generating wealth and development. The goal is to strengthen relationships so that we can stay close to such companies, get to know them better and assess when and how we can help them face their challenges.</li> <li>▶ <b>EY Connect Day</b> - In October 2017, our volunteers participated in our annual volunteer service day in the Americas region that connected our professionals through activities that have a positive impact on local communities. A total of 12 offices and 200 volunteers spent 904 hours in the program and 1,333 people benefited from it in FY18.</li> <li>▶ <b>Cyberchase</b> - In the 1st half of FY18, we created, in partnership with ABCD Nossa Casa, the Cyberchase program aimed at teaching basic mathematics concepts to children through playful and dynamic activities. The program was attended by 60 children and 26 volunteers who contributed 70 hours.</li> <li>▶ <b>EY Institute</b> - Created to develop EY's social activities. Its main objective is to promote social inclusion and diversity by investing in education to improve the employability of people with disabilities and people in situations of social vulnerability. Supported by the expertise of our corporate university and in line with other corporate responsibility actions developed by EY, the EY Institute contributes so its beneficiaries can reach a worthy position in society, through their professional performance.</li> </ul> <p>The information in the table includes in the appendix of this indicator data from the EY Institute, incentive projects, asset donations, volunteer programs, pro bono actions, among others. Below are a few of the highlights.</p> <p><b>Brazil Financial donations to ABCD Nossa Casa:</b> R\$ 430,994.00  <b>Donation of equipment:</b> over 447 assets were donated to 4 institutions, valued at R\$ 28,384.00  Pro bono: 20 institutions benefited  <b>Tax incentives via Rouanet Law and Sports Pact:</b> 4 projects benefited from the investment</p>	-	5, 8
				<a href="#">Spreadsheet 203-1</a>	

GRI Standard	Disclosure	Page	Answers	Indicator description	Sustainable Development Goals <sup>(1)</sup>
<b>Fighting corruption</b>					
<b>GRI 103: Management approach 2016</b>	103-1 Explanation of the material theme and its limitations		<p>EY also works with external networks and groups on a number of initiatives aimed at increasing transparency in the business world and fighting corruption, such as its collaborations with the World Economic Forum and Transparency International.</p> <p>EY Brazil adopts as a fundamental principle zero tolerance for illegal practices, such as bribery and facilitation payments. We have adopted two anti-corruption rules: the Global Anti-Bribery Policy and the EY Brazil Anti-Bribery Policy. EY is also committed to taking appropriate action in cases of corruption identification, including reporting to the relevant government department, the regulatory agency or police authority, in addition to taking internal disciplinary action against the professionals involved and terminating contracts with third parties.</p> <p>All of the firm's professionals have the responsibility to act in a way that reflects our values whenever faced with an ethical question.</p>		
	103-2 Management approach and its components	13, 51 69	<p>We all annually confirm our acknowledgment and agreement with the Global EY Code of Conduct.</p> <p>At EY we maintain transparent and comprehensive records of all transactions and require our teams to follow internal controls, practices and procedures, as well as rules and regulations applicable to the disclosure of accounting and financial information.</p>	-	-
	103-3 Evolution of management approach		<p>In order to bolster its anti-corruption policy and minimize the risk of misconduct, EY Brazil has maintained an Ethics and Compliance Committee since 2014 that reports directly to the Executive Committee and the Chief Executive Officer of the firm. This committee is composed of four full members, with a three-year term, appointed by the CEO and endorsed by the Executive Committee.</p> <p>In cases of suspected illegal practice, EY Brazil offers the following reporting channels: direct contact with leaders; Talent Team; Legal Department; Ethics and Compliance Committee; and EY/Ethics Hotline. The information received is subject to understanding and assessment in accordance with the Report Assessment Policy and penalties are put in place if the report is confirmed.</p> <p><a href="#">Spreadsheet 103-1</a></p>		
<b>GRI 205: Fighting Corruption 2016</b>	205-1 Total number and percentage of operation subject to risk assessments related to corruption and identified significant risks	51	<p>100% of our business units are subject to risk assessments related to corruption. Third parties are also 100% subject to risk assessments related to corruption.</p> <p>The most significant risks identified are linked to clients, which are under investigation by official entities. Service proposals for these clients are reviewed and are subject to rejection. Our standard contractual draft contains an anticorruption clause.</p>	-	16
	205-2 Communication and training in anti-corruption policies and procedures	13, 51, 74	<a href="#">Spreadsheet 205-2</a>	-	16
	205-3 Measures taken in response to cases of corruption	51	In the period in question no cases of corruption were recorded.	-	16

GRI Standard	Disclosure	Page	Answers	Indicator description	Sustainable Development Goals <sup>(1)</sup>
<b>Unfair competition</b>					
<b>GRI 103: Management approach 2016</b>	103-1 Explanation of the material theme and its limitations	13, 51, 52, 64, 69	See "GRI 103 Fighting Corruption" and "GRI 103 Socioeconomic Compliance" <a href="#">Spreadsheet 103-1</a>	-	-
	103-2 Management approach and its components				
	103-3 Evolution of management approach				
<b>GRI 206: Unfair Competition 2016</b>	206-1 Legal actions for practices of unfair competition, anti-trust and monopoly	52	During 2018 fiscal year, EY was not a defendant in lawsuits for unfair competition or monopoly.	-	16
<b>Energy</b>					
<b>GRI 103: Management approach 2016</b>	103-1 Explanation of the material theme and its limitations	52, 69	We manage the information of all our units. Our highest energy consumption is related to the activities of administrative buildings and fuel consumption for the transport of employees and the use of generators. We have a number of measures to reduce the energy consumption of our organization. The main office, located in the São Paulo Corporate Towers (SPCT) is a Green Building, that is, a building of high environmental performance, which significantly helps cut consumption. <a href="#">Spreadsheet 103-1</a>	-	-
	103-2 Management approach and its components				
	103-3 Evolution of management approach				
<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organization	52, 74	We had a drop in total direct energy consumption of 4,550 GJ <a href="#">Spreadsheet 302-1</a>	-	8, 12
	302-2 Energy intensity	52, 75	We had a drop in total consumption of energy outside the organization of 4,120 GJ <a href="#">Spreadsheet 302-2</a>	-	8, 12
	302-4 Drop in power consumption	52	Between fiscal years 2017 and 2018, we recorded a 14% decrease in total electricity consumption by the firm's offices. São Paulo Corporate Towers is a building known as a Green Building, that is, a building of high environmental performance, whose characteristics include, among others: lower energy and water consumption, rational use of nonrenewable natural resources, integration of project teams and construction work aimed at the best solutions for the building; higher real quality of the environment, for the improvement of health and productivity of future users. SPCT is LEED® certified (Leadership in Energy and Environmental Design) Platinum 3.0 Core and Shell and has guarantees of sustainable strategies. <a href="http://www.saopaulocorporatetowers.com.br/sustentabilidade/leed.html">http://www.saopaulocorporatetowers.com.br/sustentabilidade/leed.html</a> . In addition, EY has been granted the LEED® CI Platinum certification, geared specifically to the interiors of our office. Encouraging remote work has also had an impact and reduced the number of hours collaborators working directly in EY's premises.	-	8, 12

GRI Standard	Disclosure	Page	Answers	Indicator description	Sustainable Development Goals <sup>(1)</sup>
<b>Emissions</b>					
<b>GRI 103: Management approach 2016</b>	103-1 Explanation of the material theme and its limitations		<p>The mapping of the impact generated by the services provided by EY, as well as the transport of our professionals, is carried out and updated at the beginning of the greenhouse gas emissions (GHG) inventory preparation cycle, drawn up according to the guidelines of the GHG Protocol. The work also adopted its own methodology to consolidate data. A set of direct and indirect emission sources (related to our operational control) is included in the scope of the research, which gathered and analyzed the following information:</p> <p><b>Scope 1</b></p> <ul style="list-style-type: none"> <li>▶ Ground transport (mileage reimbursement);</li> <li>▶ Stationary emissions (own generators).</li> </ul> <p><b>Scope 2</b></p> <ul style="list-style-type: none"> <li>▶ Electricity consumed in administrative buildings</li> </ul> <p><b>Scope 3</b></p> <ul style="list-style-type: none"> <li>▶ Ground transport (fuel-voucher, motorcycle and taxi couriers);</li> <li>▶ Effluents</li> <li>▶ Business trips (air travel).</li> </ul>		
	103-2 Management approach and its components	53, 69	<p>Since EY does not have its own fleet of vehicles, we base our carbon footprint calculation on the refund given to professionals who use their own vehicle based on mileage. We also seek to make our employees aware of this problem in emails and notices to let them know how they can help minimize the impact. Additionally, EY has videoconferencing equipment in its offices in Brazil and has been annually implementing new technologies and technological tools for its employees to use. As such, we are optimizing travel and transport.</p> <p>The transport of our teams and the intensive use of technological resources to provide our services also affect energy consumption in internal assessments (our operational control) as well as outside the organization, namely, compensation for expenses with taxi or motorcycle courier reimbursement, and fuel vouchers.</p> <p>Currently we have the global goal of reducing GHG emissions by 12%; however, in Brazil we do not yet have local targets.</p> <p><a href="#">Spreadsheet 103-1</a></p>	-	-
	103-3 Evolution of management approach				
<b>GRI 305: Emissions 2016</b>	305-1 Total direct greenhouse gas emissions (Scope 1)	53, 75	<a href="#">Spreadsheet 305-1</a>	-	12
	305-2 Total indirect greenhouse gas emissions (Scope 2)	53, 76	<a href="#">Spreadsheet 305-2</a>	-	12
	305-3 Other indirect greenhouse gas emissions (EFGG) (Scope 3)	53, 76	<a href="#">Spreadsheet 305-3</a>	-	12

GRI Standard	Disclosure	Page	Answers	Indicator description	Sustainable Development Goals <sup>(1)</sup>
<b>Employment</b>					
<b>GRI 103: Management approach 2016</b>	103-1 Explanation of the material theme and its limitations	54, 69	<p>Attracting and developing talent is a global guideline of Vision 2020 and one of EY's material themes. High-performance professional teams represent our main asset. We seek to attract people who want to develop professionally, work in international teams, and are engaged in the organization's commitments and values. We keep our talent renewal indicator within the expected industry standard. We work so that our professionals earn a competitive wage compared with prevailing labor market and relevant business conditions. The firm offers a comprehensive benefits package to all our professionals, with a specific policy of grants and eligibility.</p> <p><a href="#">Spreadsheet 103-1</a></p>	-	-
	103-2 Management approach and its components				
	103-3 Evolution of management approach				
<b>GRI 401: Employment 2016</b>	401-1 Total number and rate of new hires and employee turnover by age group, gender and region	54, 77	<a href="#">Spreadsheet 401-1</a>	-	8
	401-2 Benefits granted to full-time employees who are not offered to temporary or part-time employees, broken down by major operating units of the organization	20, 54, 79	<p>The management of the benefits package offered to all EY professionals is shared between the Talent Team and Compliance, both intent on making the benefits competitive in the market where we operate for the purpose of retaining EY professionals. All benefits have a specific grant and eligibility policy available in the HR manual.</p> <p><a href="#">Spreadsheet 401-2</a></p>	-	8
	401-3 Return to work and retention rate after maternity leave by gender	54, 81	<p>In addition to granting six months of maternity leave, EY understands that returning to work is a difficult time for all mothers and that it requires a lot of flexibility to reconcile the new stage in their personal and professional life. With this in mind, EY employees have a more flexible option offered by the company. They are:</p> <ul style="list-style-type: none"> <li>▶ <b>Reduced working hours:</b> means working with less than the full workload. Therefore, the person works a few days or a few times a week;</li> <li>▶ <b>Home office:</b> means to work from a location other than the office, usually from home, either partially or fully. People can meet the full workload, work a shorter day or have flexible schedules;</li> <li>▶ <b>Compressed work week:</b> means a workweek reduced to less than five days. People who request a compressed work week are those who are committed to a full workload schedule (there is no decrease in actual work), which is compressed so as to fulfill the workload in a period of less than five days;</li> <li>▶ <b>EY Program for Pregnant Women:</b> This program offers guidance to women from the time they inform the company of their pregnancy until their return after maternity leave. We accompany the professional so she can resume her professional activities in the best way possible. She can also choose to adopt our flexibility policy or flexible working arrangement, allowing her to spend more time with her baby and prolong breastfeeding. Through coaching, she receives guidance on benefits and possibilities that the company offers to reconcile her professional activities in balance with her personal life. When the professional announces the birth of the baby, EY sends an early-care maternity basket. We believe in the practice of breastfeeding. Therefore, we have also adopted the extended maternity leave of 6 months to all our professionals. The program also has a Guide to reinforce the benefits of the program with employees and leaders.</li> </ul> <p><a href="#">Spreadsheet 401-3</a></p>	-	5, 8

GRI Standard	Disclosure	Page	Answers	Indicator description	Sustainable Development Goals <sup>(1)</sup>
<b>Occupational Health and Safety</b>					
<b>GRI 103: Management approach 2016</b>	103-1 Explanation of the material theme and its limitations	55, 69	<p>The basic instruments of the Occupational Health and Safety Management (SSO) of the different programs (Medical Control and Occupational Health Program - PCMSO, Environmental Risk Prevention Program - PPRA, Ergonomic Assessment) are planning tools that provide support for the development of action plans and the desired continuous improvement of processes and work conditions to enhance the well-being of professionals. Actions aimed at improving organization and work stations are important management factors for minimizing occupational risk and contributing to a healthier work environment. EY does not yet have any formal health and safety committees with employee representation. However, for professionals who do their jobs in client locations of high occupational risk, we act in a timely manner with regulatory standard NR5 training to prepare the professional designated to represent the Internal Accident Prevention Commission (CIPA) at the site and, therefore, guarantee the health and safety of the professionals who are working on the project. In addition, we offer other preventive health and occupational safety training, when needed. At the end of FY18, we hired a doctor, nurse and a work engineer. In fiscal year 2019 the Specialized Service for Safety Engineering and Occupational Medicine (SESMT) will be complete with the hiring of a security technician.</p> <p><a href="#">Spreadsheet 103-1</a></p>	-	-
	103-2 Management approach and its components				
	103-3 Evolution of management approach				
<b>GRI 403: Occupational Health and Safety 2018</b>	403-1 Occupational health and safety management system	55	All members of SESMT, in accordance with NR4, were hired at the end of fiscal year 2018. We began restructuring the occupational health and safety management system, partly due to legal requirements (regulatory standards of the Labor and Employment Ministry). All workers are covered by the occupational health and safety management system.	-	8
	403-2 Hazard identification, risk assessment and incident investigation	55	<p>The process for identification of occupational risk was conducted with basis on the assessments of the PPRAs and ergonomic evaluation (only for EY Assessoria, at the office located on Juscelino Kubitschek avenue).</p> <p>The restructuring of the management system will allow us to go deeper into the risk analysis and gain more control over the results of the processes and preventive measures related to diseases and accidents at work.</p>	-	8
	403-3 Occupational health service	55	In fiscal year 2018, health services were focused on occupational assessments provided by law. At the end of this fiscal year, we began implementing the Corporate Health service covering quality of life programs, management of occupational medicine with outpatient follow-up and absenteeism, internal medical health care and support for complex cases with inhouse physician follow-up.	-	8
	403-4 Participation, consultation and communication process related to occupational health and safety for workers	55	At the end of fiscal year 2018, we concluded the hiring of the professionals for the Specialized Safety Engineering and Occupational Medicine Service (SESMT) (occupational physician, work nurse, occupational safety engineer and occupational safety technician). They will restructure the Occupational Health and Safety areas, including the Internal Accident Prevention Commission (CIPA). All the professionals were hired in accordance with regulatory standard NR4 and a clinic was set up in the São Paulo office.	-	8
	403-5 Occupational health and safety management training for workers	55	Fire brigade training conducted in fiscal year 2018. For the next fiscal year, we have organized several events related to the prevention of major diseases that are significant in our reality and to promote health with a focus on quality of life. Occupational assessments are also included in the scope, such as ergonomics and work-related risks.	-	8

GRI Standard	Disclosure	Page	Answers	Indicator description	Sustainable Development Goals <sup>(1)</sup>
GRI 403: Occupational Health and Safety 2018	403-6 Enhancing occupational health	56	Access is provided through a medical plan. Flu vaccination and physical activity (Super Training) campaigns are voluntary health programs. Several other actions, such as lectures with experts focused on healthy living habits, cancer prevention and cardiovascular disease and mental health, will be addressed in the next fiscal year, including practical actions in health campaigns.	-	8
	403-7 Prevention and mitigation of impact on occupational health and safety directly linked to business relationships	56	Upon client request, we perform on-site assessments (PPRA, service order, Personal Protection Equipment-PPE training, regulatory standards-NRs).	-	8
	403-9 Types and rate of injuries, occupational diseases, days lost, absenteeism and number of work-related deaths, broken down by region and gender	56, 82	The total rate of absenteeism was 4.26%, of which 4.04% were women and 4.50% were men. No occupational diseases and work deaths were registered in FY18.  <a href="#">Spreadsheet 403-9</a>	-	8

## Training and Education

GRI 103: Management approach 2016	103-1 Explanation of the material theme and its limitations	56, 69	The professional development of our collaborators is based on an extensive training course and program, both internal and external, focused on multidisciplinary training. The courses are organized by EY University (EYU), headquartered in São Paulo, Rio de Janeiro and Recife, and are offered to professionals nationwide. EYU organizes a series of elective and required training courses (technical and management skills) every year, in accordance with the participation policy. All collaborators must complete a minimum of 40 hours of on-site or distance training per year, or the number of hours required by regulatory entities. The completion of this workload is part of every professional's performance targets and is monitored by the counselor of each collaborator. In order to earn the certificate of attendance, all professionals must undergo required training in their category and complete at least 80% of the expected workload. The granting of educational benefits, in turn, follows a flow and the criteria established in the current educational policy of EY. The performance management process follows established practices for use of single systems for assessment and scheduling of processes. All professionals with direct and indefinite ties with EY (employees, partners and directors) receive performance assessments. "LEAD" is the system used to evaluate the performance of EY professionals.	-	-
	103-2 Management approach and its components				
	103-3 Evolution of management approach				



GRI Standard	Disclosure	Page	Answers	Indicator description	Sustainable Development Goals <sup>(1)</sup>
	404-1 Average number of hours of training per year per employee, broken down by gender and functional category	6, 20, 22, 57, 84	<p>EY totaled more than 299,000 hours of training for its employees, registering an average of 64.90 hours of training per EY professional.</p> <p>The professional development of our collaborators is based on an extensive training course and program, both internal and external, focused on multidisciplinary training. The courses are organized by EY University (EYU), headquartered in São Paulo, Rio de Janeiro and Recife, and serve professionals nationwide. Created in 2007, EYU is the first university of the business audit and consulting sector in Brazil. Its primary mission is to train and develop students for their professional activities, management and business continuity, through an ongoing and applied learning process. EYU organizes a series of elective and required training courses (technical and management skills) every year, in accordance with the participation policy. All collaborators must complete a minimum of 40 hours of on-site or distance training per year, or the number of hours required by regulatory entities. The completion of this workload is part of every professional's performance targets and is monitored by the counselor of each collaborator. In order to earn the certificate of attendance, all professionals must undergo required training in their category and complete at least 80% of the expected workload. Except for Assurance professionals who must meet 90%.</p>	-	5, 8
<b>GRI 404: Training and Education 2016</b>	404-2 Programs for skills management and lifelong learning that support the continued employability of workers and help manage the end of their careers	17, 57, 58, 59, 85	<p>EYU has an Educational Policy that grants scholarships, based on preestablished criteria, to all EY professionals interested in obtaining the benefit.</p> <p>► <b>Education in Sign Language</b></p> <p>With a duration of three years, this course provides for the development of written communication skills in Portuguese and English for young people with hearing impairment. Developed and applied by education specialists using the Sign Language system, this project is entirely funded by EYU. During this period, students will attend a total of 500 class hours. In addition to language study, we also offer cultural experiences, immersion in professional environments, group work and other multidisciplinary activities.</p> <p>► <b>Realize</b></p> <p>Introduction to Entrepreneurship &amp; Business Administration is a course offered free of charge by the EY Institute to family members of EY professionals who are available in the job market. This course offers the tools needed to give students hands-on experience in creating feasibility analyses and planning new ventures.</p> <p>I More information about Realize is available at: <a href="http://www.ey.com/br/pt/about-us/corporate-responsibility/ey-institute-curso-realize-introducao-ao-empreendedorismo-e-administracao-empresarial?preview&amp;HL=CON-GMIA-AJTKR7">http://www.ey.com/br/pt/about-us/corporate-responsibility/ey-institute-curso-realize-introducao-ao-empreendedorismo-e-administracao-empresarial?preview&amp;HL=CON-GMIA-AJTKR7</a></p>	-	8

GRI Standard	Disclosure	Page	Answers	Indicator description	Sustainable Development Goals <sup>(1)</sup>
GRI 404: Training and Education 2016	404-2 Programs for skills management and lifelong learning that support the continued employability of workers and help to manage the end of their careers	17, 57, 58, 59, 85	<p>► <b>EY Connect - Alumni Initiative</b></p> <p>By believing in the potential of each professional and the continuity of his/her legacy, EY Brazil has created the EY Connect program. This program aims to support professionals at all stages of their careers, whether they are inside or outside EY. It aims to strengthen the relationship between people who work and worked in EY through one of the largest and most powerful relationship networks - EY Alumni network.</p> <p>This network has more than 850,000 current and former professionals interacting globally in an exclusive portal, also available to professionals in Brazil. EY believes that fostering cooperation, sharing experiences and knowledge among its former and current employees is a way to inspire the team and also create new opportunities to strengthen the network. In many cases, this exchange of ideas helps in resolving day-to-day problems, and both sides win. Participants in this global network, through the Alumni Portal, can view news, institutional information, job opportunities, articles and reports from service lines/sectors, advertise positions in the companies where they currently work, and contact former colleagues.</p> <p><b>The program is divided into 2 large parts:</b></p> <p>► <b>Building your legacy (career transition):</b></p> <p>Career transition: leaving EY does not limit the ties created and the relationships nurtured during the period of performance at EY. EY supports professional career decisions and provides unique materials and initiatives for a good transition experience. To this end, the EY Connect Program has offered, since FY17, a Support Guide for job opportunities with general guidance regarding this process.</p> <p>We understand that the chance of success in the search for a job increases as the professional gains more knowledge about the stages involved in the professional relocation process and how to better interact with each one. For this reason, we not only provide this guide, but also create a CV book, with the résumés of our former professionals, who seek our support in the search for a new job opportunity.</p>	-	8

GRI Standard	Disclosure	Page	Answers	Indicator description	Sustainable Development Goals <sup>(1)</sup>
GRI 404: Training and Education 2016	404-2 Programs for skills management and lifelong learning that support the continued employability of workers and help to manage the end of their careers	17, 57, 58, 59, 85	<p>Terminated Professionals: all professionals who have left EY Brazil receive guidance from the Talent Consultants of each area about the possibilities of support that the EY Connect program offers for the relocation of these professionals. In addition, all the terminated professionals receive an email with:</p> <ul style="list-style-type: none"> <li>a) Support guide for the search of professional opportunities (PDF);</li> <li>b) Curriculum sample (if the professional is interested in having their curriculum shared with EY clients/partners);</li> <li>c) Guidelines on how to connect to the EY Alumni network and gain access to exclusive information and training. They also get the opportunity to expand their networking skills and gain a powerful network of relationships (EY Alumni Portal, LinkedIn group, Alumni Instagram, etc.);</li> <li>d) Alumni Newsletter: Provides alumni with information about the EY Connect program and news about EY;</li> <li>e) CV Book: The EY Connect program shares the résumés the Alumni share with clients/partners on demand and/or proactively supports the relocation of those who have been terminated or who have opted out of EY and are seeking relocation.</li> </ul> <p><b>Retired Partners:</b> Training, relationship, career transition strategies: EY understands that this moment should be planned and helps partners, who are on their way to retirement, to remain connected to the market and continue to develop. In order to start preparing for this new phase, EY Brazil offers a retirement coaching process, structured and headed by the Americas coaching team. This process can be deployed two years before and up to 6 months after the retirement has started. The retirement coaching may be accompanied also by a development action, according to the options below (after the approval of a business case):</p> <ul style="list-style-type: none"> <li>▶ Course for Member of the Board of Directors of the Brazilian Institute of Corporate Governance (IBGC); or</li> <li>▶ Career coach training course at an institution in Brazil of the professional's choice, validated by the company leadership.</li> </ul> <p>▶ <u>Living Your Legacy (alumni)</u></p> <p><b>Retired Partners:</b> Retired partners meet annually at an event held by the EY Connect team to celebrate EY's top achievements, reconnect with EY's friends, and expand their network. This event is held at EY's premises in São Paulo and always features the presentation of the CEO of EY Brazil and the presence of the firm's leadership.</p> <p><b>Career Tips (all ranks):</b> Through a virtual session (Skype), we connect EY professionals and Alumni (former EY) of EY Brazil to discuss topics related to careers. The proposal is to encourage interaction and empower the alumni who are part of our network so that they can become more secure and confident in their search for a new professional opportunity. It takes place every 2 months.</p> <p><b>Alumni Virtual Session (all ranks):</b> Also conducted via virtual session (Skype), our leaders share technical updates and answer Alumni network questions in real time. It takes place every 2 months.</p> <p><b>Alumni Newsletter (all ranks):</b> Major news about the EY Connect program and about EY Brazil. Sent every 2 months to the Alumni.</p> <p><b>Institutional events:</b> The Alumni are invited to EY Brazil sector and relationship events.</p> <p><b>Alumni Portal and Alumni Group on LinkedIn:</b> Social media to maintain and expand networking between former and current EY Brazil professionals.</p>	-	8

GRI Standard	Disclosure	Page	Answers	Indicator description	Sustainable Development Goals <sup>(1)</sup>
GRI 404: Training and Education 2016	404-3 Percentage of employees receiving regular performance and career development reviews, broken down by gender and functional category	20, 60, 86	<p>All professionals participate in the performance and development management process known as LEAD. This process is global and follows established practices for use of single systems for assessment and scheduling of processes. The system used is the same for all EY professionals and is annual.</p> <p>Our program is aimed at assessing people's performance, as well as directing effective talks about career and individual development planning.</p> <p><b>EMPLOYEES TO SENIOR MANAGER LEVEL</b></p> <ul style="list-style-type: none"> <li>▶ Every employee has 1 counselor.</li> <li>▶ Each employee must define at least 2 activities in Success Factors.</li> <li>▶ Each professional can request up to 10 feedbacks per cycle.</li> <li>▶ Counseling Families* and Connect Group** Meetings are held in each cycle.</li> <li>▶ The final assessment and the definition of the individual category, which may be (Strategic Impact, Differentiating, Progressing or Need to Progress), are performed at the end of cycle 4.</li> </ul> <p><b>PARTNERS AND DIRECTORS</b></p> <ul style="list-style-type: none"> <li>▶ Goals are set in cycle 1 and the system has fields predefined according to the employee's classification (Areas of Responsibility, Action Behavior for Goals and fields for further comments).</li> <li>▶ The Goals plan is prepared by the Partner/Director and validated by a reviewing partner called the Lead Reviewer, who follows up and assists in all issues related to career development and management.</li> <li>▶ The final assessment and the definition of the individual category, which may be (Strategic Impact, Differentiating, Progressing or Need to Progress), are performed at the end of cycle 4.</li> </ul> <p><b>Additional Information</b></p> <p>*Family Reunion or Counseling Family is a forum through which family members gather to share information and discuss work-related topics (e.g., business updates, global strategies, service lines, etc.), and provides a strong support for performance, development and career topics. Its purpose is to improve the communication, connection and career development of the whole team.</p> <p>** The Connect Group meeting is part of LEAD and offers support to the Counselors in their counseling role. Each Counselor Connect group has approximately 10 Counselors and is headed by a partner or director. In addition, the counselor has access to a content platform (videos, activities and reference materials) that helps in their development.</p> <p><a href="#">Spreadsheet 404-3</a></p>	-	5, 8

GRI Standard	Disclosure	Page	Answers	Indicator description	Sustainable Development Goals <sup>(1)</sup>
<b>Diversity and Equal Opportunities</b>					
<b>GRI 103: Management approach 2016</b>	103-1 Explanation of the material theme and its limitations	17, 54, 61, 69	<p>Diversity and Inclusiveness are essential for our development as a company and also for all our professionals. We value people of all backgrounds and perspectives so that heterogeneous teams can bring diverse opinions according to their personal and cultural references, adding ways of thinking, work styles, genres, ethnicities, nationalities, religions, marital status, sex, sexual orientation, among others. Ensuring that all people are heard and valued not only attracts and retains the best professionals but also helps us get better answers for our clients and our organization.</p> <p>To ensure the inclusion of diversity and respect for professionals, EY has a number of initiatives and programs:</p>	-	-
	103-2 Management approach and its components		<ul style="list-style-type: none"> <li>▶ <b>Digital Accessibility:</b> Through a partnership with Hand Talk, EY promotes digital accessibility for the hearing impaired.</li> <li>▶ <b>Best Buddies Brazil:</b> Since 2015, EY supports the Best Buddies Brazil organization.</li> <li>▶ <b>EY Able:</b> This program strives to build a culture of inclusion and encourages the development of professionals with disabilities.</li> <li>▶ <b>Flexibility:</b> The Leadership Matters program aims to increase inclusive leadership skills that impact business performance.</li> <li>▶ <b>Generations:</b> EY has a generational mix in the offices and currently in Brazil there are 5 different generations working simultaneously on the projects.</li> <li>▶ <b>Alliance for Women's Empowerment Group:</b> EY participates in this Group, created in 2011 by UN Women.</li> <li>▶ <b>Leadership Matters:</b> The Leadership Matters program aims to increase inclusive leadership skills that impact business performance.</li> <li>▶ <b>LGBT:</b> One of the relevant LGBT inclusive culture initiatives was the signing of the Letter of Adhesion to the LGBT Business and Rights Forum in 2016. EY is also one of the companies supporting the Free &amp; Equal campaign of the United Nations.</li> <li>▶ <b>Women of Brazil:</b> This is an initiative that brings together women from different sectors, among them EY professionals, who meet monthly to discuss and propose actions related to education, entrepreneurship, quota for women and social projects.</li> <li>▶ <b>Corporate Social Inclusion Network (REIS):</b> EY is a member of the REIS Steering Group, which brings companies from different sectors together and promotes the inclusion of people with disabilities.</li> <li>▶ <b>Unity Network:</b> This is a LGBT+ working committee that promotes equality and respect for inclusiveness, fighting prejudiced attitudes towards sexual orientation and/or gender identity in the workplace.</li> <li>▶ <b>Winning Women:</b> Mentoring program for entrepreneurs with high potential for growth.</li> <li>▶ <b>Women. Fast Forward:</b> This is a platform that brings together our knowledge and actions for debates, the proposal of actions and to strengthen the role of women.</li> <li>▶ <b>Women Network:</b> This is a group led by female managers, partners and directors that promotes networking and dialogues related to challenges, concerns and opportunities.</li> </ul>	-	-
	103-3 Evolution of management approach		<p><a href="#">See " GRI 103 Employment " and Spreadsheet 103-1</a></p>	-	-

GRI Standard	Disclosure	Page	Answers	Indicator description	Sustainable Development Goals <sup>(1)</sup>
<b>GRI 405 Diversity and Equal Opportunities 2016</b>	405-1 Composition of groups responsible for governance and breakdown of employees by functional category, according to gender, age group, minorities and other indicators of diversity	5, 17, 62, 86	<a href="#">Spreadsheet 405-1</a>	-	5, 8
	405-2 Mathematical ratio of salary and remuneration between women and men, broken down by functional category and relevant operational units	5, 62, 88	<a href="#">Spreadsheet 405-2</a>	-	5, 8
<b>Non-discrimination</b>					
<b>GRI 103: Management approach 2016</b>	103-1 Explanation of the material theme and its limitations				
	103-2 Management approach and its components	62, 69	EY maintains a permanently open channel for reports. The EY Ethics Hotline is an exclusive global hotline that provides our professionals, clients and individuals outside the Organization with a confidential means of reporting any activity that constitutes or may constitute unethical, illegal or inappropriate behavior. The reports received are subject to understanding and assessment in accordance with the Report Assessment Policy.  <a href="#">Spreadsheet 103-1</a>	-	-
	103-3 Evolution of management approach				
<b>GRI 406: Non-discrimination 2016</b>	406-1 Total number of discrimination cases and steps taken	62	In the 2018 fiscal year, EY Brazil recorded 41 complaints involving allegations of discrimination. Of these, 39 were concluded, of which 23 were confirmed, 11 were not confirmed and 5 were partially confirmed.  The investigative process of the reported cases included interviews, analysis of evidence and inspection of documents, among other measures. The Ethics and Compliance Committee leader, along with the other members of the Committee, has the autonomy to decide who should be involved in cases, always based on advice from the Americas Ethics Oversight Board (AEOB) and other professionals who may be involved. In response to the misconduct mentioned above, EY applied counseling, monitoring, warnings, terminations, and process improvements as a result.  It should be noted that a new positioning of people who are less tolerant of any situation that is or appears to be in disagreement with our Global Code of Conduct has currently been identified.	-	5, 8, 16

GRI Standard	Disclosure	Page	Answers	Indicator description	Sustainable Development Goals <sup>(1)</sup>
<b>Freedom of Association and Collective Bargaining</b>					
<b>GRI 103: Management approach 2016</b>	103-1 Explanation of the material theme and its limitations	63, 69	EY respects the regulatory instruments it has undersigned, directly or through the trade association that represents them, in all locations where it is based to ensure that economic and social benefits are granted, from wage agreement transfers to assurances for types of stability. EY also ensures collective agreements for professionals allocated to specific projects according to the local laws or the client's business. Independent professionals and employees may choose to pay the union contribution solely to the representative entity of their respective profession, provided they inform such interest in writing. The payment of the annuity to the Regulating Body of the profession (CRC, CREA, etc.) cannot be mistaken for the union contribution.  <a href="#">Spreadsheet 103-1</a>	-	-
	103-2 Management approach and its components				
	103-3 Evolution of management approach				
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>	407-1 Identified operations and suppliers in which the right to exercise freedom of association and collective bargaining may be being breached or there is significant risk and the steps taken to support that right	63	There is no record of operations or suppliers significant to the performance of EY activities that pose a risk to the right to exercise freedom of association and collective bargaining. We support our professionals in their affiliations to their respective class councils and reimburse annuity fee expenses. We also have a team that works to facilitate contact between trade unions and the professionals, whenever necessary.	-	8
<b>Human rights assessment</b>					
<b>GRI 103: Management approach 2016</b>	103-1 Explanation of the material theme and its limitations	63, 69, 89	<a href="#">See " GRI 412-2 Employment " and Spreadsheet 103-1</a>	-	-
	103-2 Management approach and its components				
	103-3 Evolution of management approach				
<b>GRI 412: Human rights assessment 2016</b>	412-2 Total hours of training for employees in policies and procedures pertaining to human rights aspects relevant to operations, including the percentage of trained employees	63, 89	The human rights theme is dealt with in different courses offered by EY from the moment the professional enters the firm, such as the "Welcome to EY", which gives the new members an overview of the company's values, as well as "Living our values: The Global Code of Conduct," whereby employees receive training regarding the Code of Conduct guidelines. The training is one-time only after the employee joins the company. All professionals go through the training only once, i.e., if they have taken it in a previous FY, they are not required to take the training in the current or next year.  We ensure that human rights aspects are addressed in our values and in particular the Code of Conduct training that is given to all new EY professionals. The trainings are required in accordance with local Leadership assumptions for the Brazilian training, and the mandate for the code of conduct is global.	-	-

GRI Standard	Disclosure	Page	Answers	Indicator description	Sustainable Development Goals <sup>(1)</sup>
<b>GRI 412: Human rights assessment 2016</b>	412-3 Total number and percentage of significant investment agreements and contracts that include human rights clauses or that have undergone human rights assessment	64	All contracts issued by EY for the hiring of its suppliers include standard human rights clauses. EY has a GCO team that performs contract analysis on contracts that do not follow the company's standard in order to ensure proper compliance with human rights laws and regulations. The contract staff of the GCO maintains control by analyzing contracts that are in breach of the EY standard. In this analysis, EY requires contracts to have the minimum elements required by the firm, according to the overall contract standard, as well as must comply with the law.	-	-
<b>Client Privacy</b>					
<b>GRI 103: Management approach 2016</b>	103-1 Explanation of the material theme and its limitations	64, 69	EY maintains Information Security, an area that takes care of information security, including that of clients. The Chief Security Officer reports directly to the global CIO. The EY has network equipment standards and data centers approved by InfoSec, ensuring a consistent and secure infrastructure. The InfoSec team works in the Engineering areas to validate the new products and services to be implemented. In terms of Operation, the InfoSec area manages the information security equipment, as well as performs a permanent audit on it and the systems/applications that exist in our infrastructure. There is also a specific area in InfoSec that is dedicated to answering our clients' questions about the confidentiality and security of EY information.  <a href="#">Spreadsheet 103-1</a>	-	-
	103-2 Management approach and its components				
	103-3 Evolution of management approach				
<b>GRI 418: Client Privacy 2016</b>	418-1 Total number of substantiated complaints regarding breach of privacy and loss of client data	64	The firm did not receive any substantiated complaints regarding breach of privacy and loss of client data.	-	16
<b>Socioeconomic Compliance</b>					
<b>GRI 103: Management approach 2016</b>	103-1 Explanation of the material theme and its limitations	64, 69	In a preventive manner and through the use of a sound structure, we seek to evaluate laws and requirements applicable to EY and to provide our services in compliance with them.  <a href="#">Spreadsheet 103-1</a>	-	-
	103-2 Management approach and its components				
	103-3 Evolution of management approach				
<b>GRI 419: Socioeconomic Compliance 2016</b>	419-1 Non-compliance with social and economic laws and regulations	64	There were no claims made against EY that resulted in fines or monetary sanctions due to non-compliance with laws and regulations.	-	16



# Appendixes

## GRI 102-7

Size of Organization - EY Brazil	FY17 (01/Jul/16 to 30/Jun/17)	FY18 (01/Jul/17 to 30/Jun/18)	Total Variation
Gross Revenue (RS)	1,415,451.39	1,493,365.66	5.5%
Number of Employees	4,579	4,915	7.3%
Number of Offices	15	15	0.0%
Number of Projects	11,795	12,137	2.9%
Number of Clients	5,106	5,062	-0.9%

### Contracts signed with the government

Entity	Start	End
Agência Reguladora e Fiscalizadora dos Serviços Públicos de Salvador - ARSAL	Jul/17	Mar/19
Banco Regional de Desenvolvimento do Extremo Sul - BRDES	Nov/17	Nov/18
Banco do Brasil	Jun/18	Jun/19
Inter-American Development Bank - IDB	May/18	Nov/18
Companhia de Desenvolvimento Econômico de Minas Gerais - CODEMIG (CODEMGE)	Out/17	Nov/19
Companhia Paranaense de Energia - COPEL	Dec/17	Dec/18
Companhia Paranaense de Energia - COPEL	Abr/18	Abr/19
Centrais Elétricas Brasileiras - ELETROBRÁS	Abr/18	Abr/23
Companhia Riograndense de Saneamento - CORSAN	Mar/18	Jul/19
DME DISTRIBUIÇÃO S.A. - DMED	Set/17	Jan/20
DESENBÁHIA - AGÊNCIA DE FOMENTO DO ESTADO DA BAHIA S.A.	Dec/17	Dec/18
Municipality of Belo Horizonte - Municipal Department of Construction and Infrastructure (SMOBI)	Dec/17	Dec/22
Finance Ministry - MF	Out/17	Out/19
PNUD	Mai/18	Jun/19
PNUD	Jun/18	Dec/18
City government of São Bernardo do Campo	Jun/18	Jun/23
Planning Department of Minas Gerais - SEPLAG	Jun/18	Jun/21
Audit court of Ceará state	Jul/17	Nov/18

(I) Contracts with an initial and/or amended execution date were reported during the review period FY18 (01/Jul/17 to 30/Jun/18)

(II) The data covers only contracts that were required to go through a bidding process

## GRI 102-8

Job type	FY17 (01/Jul/16 to 30/Jun/17)			FY18 (01/Jul/17 to 30/Jun/18)			Total Variation
	Women	Men	Total	Women	Men	Total	
Reduced workload	3	9	12	5	5	10	-17%
Full time	2,144	2,423	4,567	2,333	2,572	4,905	7%
<b>Total</b>	<b>2,147</b>	<b>2,432</b>	<b>4,579</b>	<b>2,338</b>	<b>2,577</b>	<b>4,915</b>	<b>7%</b>

\*Temporary and self-employed collaborators were not taken into account.

\*\*From July/2015, the workload was adjusted to 200 hours a month for all professionals

Region and Gender	FY17 (01/Jul/16 to 30/Jun/17)			FY18 (01/Jul/17 to 30/Jun/18)			Total Variation
	Women	Men	Total	Women	Men	Total	
South	140	143	283	151	127	278	-2%
Southeast	1,882	2,144	4,026	2,022	2,289	4,311	7%
Northeast	91	103	194	130	116	246	27%
Midwest	34	42	76	35	45	80	5%
<b>Total</b>	<b>2,147</b>	<b>2,432</b>	<b>4,579</b>	<b>2,338</b>	<b>2,577</b>	<b>4,915</b>	<b>7%</b>

\*We do not have offices in the northern region.

\*Temporary professionals are included in the headcount above, however, it was not possible to differentiate them.

\*\* Temporary and self-employed collaborators were not taken into account.

Service lines	FY17 (01/Jul/16 to 30/Jun/17)			FY18 (01/Jul/17 to 30/Jun/18)			Total Variation
	Women	Men	Total	Women	Men	Total	
TAX	514	456	970	574	504	1,078	11%
TAS	98	186	284	106	190	296	4%
Advisory	419	640	1,059	484	695	1,179	11%
FSO	46	72	118	59	89	148	25%
Assurance	624	797	1,421	696	831	1,527	7%
CBS	446	281	727	419	268	687	-6%
<b>Total</b>	<b>2,147</b>	<b>2,432</b>	<b>4,579</b>	<b>2,338</b>	<b>2,577</b>	<b>4,915</b>	<b>7%</b>

Professionals of Transaction Tax SubSL (located in the TAX SL), were considered TAS. Advisory professionals of BUS 400, 401, 402 were considered as SL of FSO

\*Temporary professionals are included in the headcount above, however, it was not possible to differentiate them.

\*\* Temporary and self-employed collaborators were not taken into account.

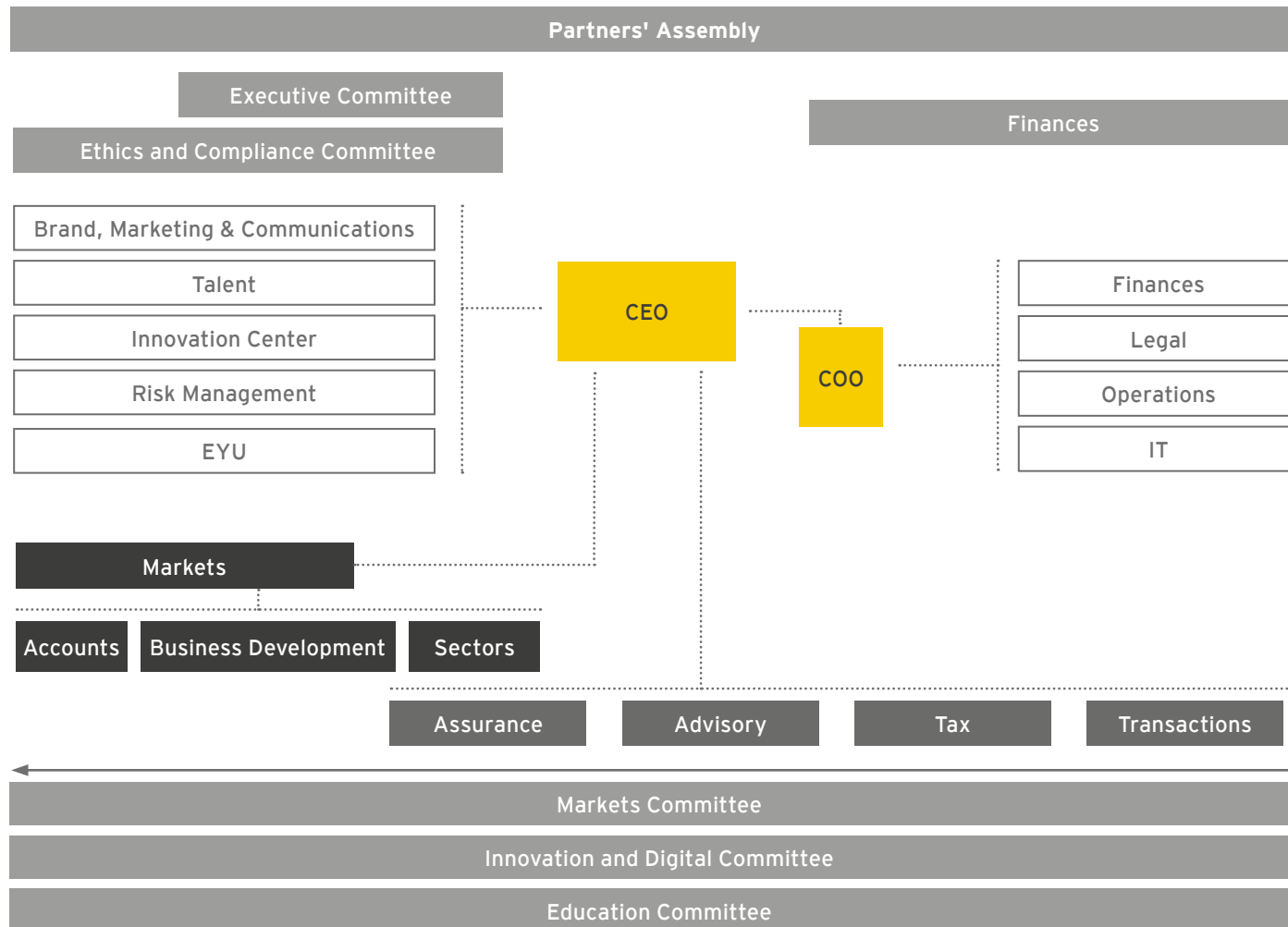
Employment Contract	FY17 (01/Jul/16 to 30/Jun/17)			FY18 (01/Jul/17 to 30/Jun/18)			Total Variation
	Women	Men	Total	Women	Men	Total	
Employees	2,071	2,179	4,250	2,267	2,331	4,598	8%
Partners and directors <sup>1</sup>	76	253	329	71	246	317	-4%
Self-employed individuals (contractors)	48	35	83	32	31	63	-24%

<sup>1</sup> The last position under the CLT (Consolidation of Brazilian Labor Laws) regime in EY is the Senior Manager level. Some professionals may be invited to join as Directors, Executive Directors or Partners of EY. If the invitation is accepted by the professional, he/she will have his/her employment contract formally terminated with the relevant payment of all the proceeds they are entitled to.

He/she will be included for all legal purposes as EY's shareholder in its articles of association.

\*Temporary professionals are included in the headcount above, however, it was not possible to differentiate them.

<b>Name</b>	<b>EY Title</b>	<b>Association / Organization / Chamber</b>	<b>Role</b>
<b>Luiz Sergio Vieira</b>	CEO	Brazilian Association of Infrastructure and Basic Industries (ABDIB)	member of the Board of Directors
		American Chamber of Commerce (Amcham)	member of the CEO Committee
		Experience Club	participant
		Institute of Independent Auditors of Brazil (Ibracon)	member of the Board of Directors
		Movimento Brasil Digital	participant
		Pacto pelo Esporte	participant
		Corporate Social Inclusion Network (REIS)	member of the Steering Committee
		Young Presidents' Organization (YPO)	participant
<b>Idésio Coelho</b>	partner	Federal Accounting Council (CFC)	vice president
		Institute of Independent Auditors of Brazil (Ibracon)	president
<b>Miguel Duarte</b>	partner	Chamber of Portugal	participant
<b>Mauro Moreira</b>	partner	American Chamber of Commerce (Amcham)	participant
<b>Carlos Assis</b>	partner	Brazilian Oil Institute (IBP)	participant
<b>Alexandre Rangel</b>	partner	Brazilian Agribusiness Association (ABAG)	participant
<b>Carlos Mota</b>	partner	Group of Business Leaders (LIDE) - Ceará	participant
<b>Antonio Almeida</b>	partner	Brazilian Association of Infrastructure and Basic Industries (ABDIB)	participant
<b>Antonio Gouveia</b>	partner	Brazilian Association of International Banks (ABBI)	participant
<b>Carlos Asciutti</b>	partner	Brazilian Private Equity & Venture Capital Association (ABVCAP)	participant
<b>Guilherme Sampaio</b>	Senior Manager	Brazilian Corporate Governance Institute (IBGC)	participant
<b>Julio Pinto</b>	partner	Brazil Institute of Finance Executives (Ibef) - São Paulo	participant
<b>Luis Marini</b>	partner	Brazil Institute of Finance Executives (Ibef) - Campinas	participant
<b>Ricardo Gomes</b>	partner	Brazil Institute of Finance Executives (Ibef) - Rio de Janeiro	participant
<b>Andrea Weichert</b>	partner	Group of Business Leaders (LIDE) - Women	participant
<b>Antonio Uras</b>	partner	France-Brazil Chamber of Commerce	participant
<b>Klaas Johnsen</b>	partner	Brazil-Germany Chamber of Commerce and Industry	director
<b>Ronaldo Aoki</b>	partner	Japanese Chamber of Commerce and Industry in Brazil	participant
<b>Luis Merlini</b>	partner	American Chamber of Commerce (Amcham) São Paulo	participant
<b>Marcelo Godinho</b>	partner	Brazilian Human Resources Association (ABRH)	participant
<b>Guilherme Ghidini</b>	partner	Brazilian Institute of Finance Executives (Ibef) - Porto Alegre	participant
<b>Shirley Silva</b>	partner	Brazilian Institute of Finance Executives (Ibef) - Salvador	participant
<b>Alexandre Rubio</b>	partner	Brazilian Institute of Finance Executives (Ibef) - Curitiba	participant
<b>Luiz Claudio Campos</b>	partner	GRI Club	participant
<b>Ricardo Belo</b>	partner	American Chamber of Commerce (Amcham) Recife	participant
<b>Lucio Teixeira</b>	partner	Turnaround Management Association (TMA)	participant
<b>Roberta Tedesco</b>	director	Brazilian Institute of Engineering Assessments and Appraisals (Ibape)	participant



## GRI 103-1

EY Materiality	EY Themes (primary)	GRI aspect	Material theme limitation
<b>Average</b>	Compliance, risk management and governance	GRI 201: Economic Performance	Within our operations and out for: clients, suppliers, 3rd sector institutions, stock exchanges, associations, entrepreneurs and regulators.
		GRI 412: Human rights assessment	
		GRI 407: Freedom of Association and Collective Bargaining	
		GRI 205: Anti-Corruption	
		GRI 419: Socioeconomic Compliance	
<b>Average</b>	Economic performance	GRI 201: Economic Performance	Within our operations and out for: clients, suppliers, 3rd sector institutions, stock exchanges, associations, entrepreneurs and regulators.
		GRI 202: Market presence	
<b>Average</b>	Quality service provision	GRI 203: Indirect Economic Impacts	Within our operations and out for: clients, 3rd sector institutions, stock exchanges, associations, entrepreneurs and regulators.
		GRI 418: Client Privacy	
		GRI 404: Education and Training	
<b>Average</b>	Socio-environmental responsibility and climate change	GRI 302: Energy	Within our operations.
		GRI 305: Emissions	
<b>High</b>	Attracting, developing and retaining talent	GRI 201: Economic Performance	Within our operations.
		GRI 202: Market presence	
		GRI 401: Employment	
		GRI 403: Occupational Health and Safety	
		GRI 404: Education and Training	
		GRI 405: Diversity and Equal Opportunities	
GRI 406: Non-discrimination			

<b>Average</b>	Business development and innovation	GRI 202: Market Presence	Within our operations and out for: clients.
		GRI 203: Indirect Economic Impacts	
		GRI 302: Energy	
		GRI 404: Education and Training	
<b>High</b>	Dialogue and transparency	GRI 206: Anti-Competitive Behavior	Within our operations and out for: clients, suppliers, 3rd sector institutions, stock exchanges, associations, entrepreneurs and regulators.
<b>Average</b>	Human Rights	GRI 412: Human rights assessment	Within our operations and out for: clients, suppliers, 3rd sector institutions, stock exchanges, associations, entrepreneurs and regulators.
<b>High</b>	Ethics and integrity	GRI 412: Human rights assessment	Within our operations and out for: clients, suppliers, 3rd sector institutions, stock exchanges, associations, entrepreneurs and regulators.
		GRI 406: Non-discrimination	
		GRI 205: Anti-Corruption	
		GRI 402: Labor/Management Relations	
<b>Average</b>	Digital responsibility	GRI 418: Client Privacy	Within our operations and out for: clients.
		GRI 404: Education and Training	
<b>High</b>	Diversity and inclusiveness	GRI 405: Diversity and Equal Opportunities	Within our operations and out for: clients, suppliers and 3rd sector institutions.
		GRI 404: Education and Training	
		GRI 406: Non-discrimination	
<b>Low</b>	Engagement with the community	GRI 203: Indirect Economic Impacts	Within our operations and out for: clients, suppliers, 3rd sector institutions, stock exchanges, associations, entrepreneurs and regulators.
		GRI 415: Public policy	

## GRI 201-1

### Gross revenue from services provided - EY Brazil - Financial TER

by service line	FY17	FY18	% difference
Advisory	R\$ 335,168.04	R\$ 404,521,80	21%
Assurance	R\$ 700,607.97	R\$ 680,222.05	-3%
Transactions	R\$ 124,301.68	R\$ 142,470.41	15%
Tax	R\$ 255,373.70	R\$ 266,151.40	4%
<b>Total</b>	<b>R\$ 1,415,451.39</b>	<b>R\$ 1,493,365.66</b>	<b>6%</b>

## GRI 201-3

### EY Contribution per base salary, contained in the Social Security Policy

Base salary		Contribution
From	To	%
0	R\$ 8,726.12	0.6%
R\$ 8,726.13	R\$ 13,795.15	1.0%
R\$ 13,795.16	R\$ 20,050.19	1.5%
R\$ 20,050.20	R\$ 26,308.23	2.0%
R\$ 26,308.24	R\$ 34,500.00	2.5%
R\$ 34,500.01	-	4.0%

### Monetary value invested in 2018 fiscal year

Contributors	R\$
Company (EY)	R\$ 20,566,223.65
Partners	R\$ 7,671,439.51
Employees	R\$ 2,634,402.83
<b>Total</b>	<b>R\$ 30,872,065.99</b>

### Total number of employees who made use of the benefit in 2018 fiscal year

Total employees who used the benefit	4,402
Total employees in FY18	4,915
% of people who used the benefit	90%

## GRI 202-1

Proportion of the lowest salary paid by the company in relation to the minimum wage man/woman (minimum wage R\$ 937.00)

Offices	Administrative team M	Administrative team W	Technical team M	Technical team W
Belo Horizonte	1.36	1,73	1,99	1,99
Blumenau	-	-	1,99	1,99
Brasília	2.05	2,16	1,99	1,99
Campinas	1.35	1,36	2,20	2,20
Curitiba	-	2,10	1,99	1,99
Fortaleza	-	-	1,99	1,99
Goiânia	1.06	1,43	1,99	1,99
Porto Alegre	-	1,31	1,99	1,99
Recife	-	-	1,99	1,99
Rio de Janeiro	1.21	1,17	1,56	1,43
Salvador	-	-	1,99	1,99
São Paulo	1.34	1,35	1,57	1,47

**Explanatory note 1:** The lowest salaries were not reported by the offices if they had less than 3 professionals at the same hierarchical level, in order to ensure the salary privacy of the professionals.



## GRI 203-1

**Table 1. Investments in Infrastructure and services offered**

Description	No. of volunteers	Total amount of hours	Investment (R\$)	Benefit	Amount Paid (R\$)	Value of Benefit (R\$)
Pro-bono	166	5,377,50	1,172.621,66	Rouanet Law	640,000,00	422,400,00
Rouanet Law	-	-	640,000,00	Sports Incentive Laws	170,000,00	112,200,00
Sports Incentive Laws	-	-	170,000,00	Empresa Cidadã (Citizen Company)	1,247,754,00	1,000,597,00
Investment in the Community	389	-	484,597,00	<b>Total</b>	<b>2,057.754,00</b>	<b>1,535,197,00</b>
Volunteering Program	513	2,498,00	496,718,45			
Participation in Councils	47	1,994,00	434,813,13			
Donation of assets	-	-	28,384,00			
<b>Total</b>	<b>1,115,00</b>	<b>9,869,50</b>	<b>3,427.134,24</b>			

### Rouanet Law:

Law no. 8.313/1991, known as the Rouanet Law, put in place the National Support Culture Program (Pronac). In Chapter IV, in Art. 18 to Art. 30 the law establishes criteria for tax deductibility in Income Tax for individuals or legal entities that offer incentives for cultural activities by way of donations or sponsorships, as long as the projects meet the criteria established in art. 1 of this Law.

### Incentive Laws for Sports and Para-Sport Projects:

Law no. 11.438/2006 provides incentives and benefits to encourage sports activities designed to promote social inclusion through sport. The law establishes criteria for tax deductibility in Income Tax for individuals or legal entities that carry out sponsorship or donation incentives in direct support for sports projects previously approved by the Sports Ministry.

### Empresa Cidadã (Citizen Company)

Law no. 11.770/2008 created the Citizen Company program aimed at extending maternity leave for 60 (sixty) days and paternity leave for 15 (fifteen) days (Included by Law 13.257 of 2016) by means of tax exemptions. Article 5 states that: The legal entity taxed on the basis of taxable income can deduct from the income payable, in each assessment period, the total full remuneration of the employee paid in the extension period of the maternity leave and paternity leave, without the deduction being an operational expense.

## GRI 205-2

### % Percentage of people trained in anti-corruption

Title	Partner	Director	Manager	Staff	Trainee
<b>Total</b>	113%	117%	107%	116%	115%

The calculation took into account active and inactive professionals on the last day of 2018 fiscal year. Therefore, due to terminations, it may be that the number of trained people reaches a percentage higher than 100%. Third-party collaborators are not informed and trained in anti-corruption policies and procedures adopted by EY.

## GRI 302-1

Fuel	Source type	FY17			FY18		
		(m3)	T	Direct energy (GJ)	(m3)	T	Direct energy (GJ)
<b>Diesel fuel (generators)</b>	<b>Fossil fuel</b>	0,31	0,26	11,01	-	-	-
<b>Biodiesel (B100) (generators)</b>	<b>Renewable (biogenic)</b>	0,02	0,02	0,28	-	-	-
<b>Car gasoline (mileage reimbursement) (1)</b>	<b>Fossil fuel</b>	492,87	417,99	17,555.78	386,19	327,50	13,755.16
<b>Hydrated ethyl alcohol (mileage reimbursement) (1)</b>	<b>Renewable (biofuel)</b>	194,61	154,52	2,101.57	246,90	196,04	2,666.22

Energy	Source type	Quantity (kWh)	Quantity (MWh)	Direct energy (GJ)	Quantity (kWh)	Quantity (MWh)	Direct energy (GJ)
<b>Electricity (used in administrative buildings).</b>	<b>SIN - Public Network</b>	2,646,832	2,647	9,529	2,285,000	2,285	8,226
<b>TOTAL (1)</b>		-	-	<b>29,197</b>	-	-	<b>24,647</b>

### Comparison

(1) The emissions from Fuel Vouchers and Mileage Reimbursement in the 2018 FY were estimated considering the % of fuel sales in 2017, according to official data of the National Oil Association (ANP).

(2) The drop in consumption between FY17 and FY18 is due to the lower amount spent on the reimbursement of mileage for EY employees compared with the previous year.

## GRI 302-2

Fuel	Source type	FY17			FY18		
		Quant. (m3)	Quant. (t)	Direct energy (GJ)	Quant. (m3)	Quant. (t)	Direct energy (GJ)
<b>Car gasoline + NVG (taxi, charter, fuel voucher) (1)</b>	Fossil fuel	1,338.40	1,077.09	45,237.60	1,122.58	903.41	37,942.94
<b>Hydrated Ethyl Alcohol (taxi, charter, fuel voucher) (1)</b>	Renewable (biofuel)	565.08	448.67	6,101.95	716.53	568.92	7,737.41

Fuel	Source type	Quantity (tCO2)	Conversion (tCO2)	Indirect energy (GJ)	Quantity (tCO2)	Conversion (tCO2)	Indirect energy (GJ)
<b>Jet fuel (air travel)</b>	Fossil fuel	4,146	72	57,984	4,255.97	72	59,524.05
<b>TOTAL (1)</b>		-	-	<b>109,323.55</b>	-	-	<b>105,204.00</b>

1) The emissions from Fuel Vouchers and Mileage Reimbursement in the 2018 FY were estimated considering the % of fuel sales in 2017, according to official data of the National Oil Association (ANP).

## GRI 305-1

### Scope 1 GHG emissions (tCO2e)

Scope 1: direct emissions (2)	Source type	FY18	FY17	Baseline
Diesel oil (generators) (3)	Fossil fuel	-	0.84	-
Ground transportation (mileage reimbursement) (1)	Fossil fuel	623.60	834.78	812.00
Fugitive emissions	Non-renewable	-	29.96	-
<b>TOTAL (1)</b>	<b>623.60</b>	<b>865.57</b>	<b>812.00</b>	<b>812.00</b>
Biodiesel (B100) (generators) (3)	Renewable (biofuel)	-	0.06	-
Ground transportation (mileage reimbursement) (1)	Renewable (biofuel)	518.87	486.64	851.34
<b>TOTAL (1)</b>	<b>518.87</b>	<b>486.70</b>	<b>851.34</b>	<b>851.34</b>

(1) Sources of emissions included in the scope:

**Scope 1:** stationary combustion (own generators); and fugitive emissions (maintenance of air-conditioning equipment); and mobile combustion (mileage reimbursement).

Standards, methodologies, assumptions, and/or tools used:

**a.** Calculation of GHG emissions: the calculation of emissions of Scopes 1, 2 and 3 was based on GHG Protocol methodology and using the GHG Protocol Tool. Emissions from the treatment of effluents and waste, as well as the consumption of fuels related to mobile combustion, were calculated based on their own methodology.

**Base year:** The base year used was the 2012 fiscal year, in which there is a history of assured methodology. At that time, emissions from own generators were not accounted for, and although there is air conditioning equipment in EY's offices (both company property and condominiums), such emissions do not fall within Scope 1, since gas (HCFC 22) is addressed in the Montreal Protocol, not the Kyoto Protocol.

## GRI 305-2

### Scope 2 GHG emissions (tCO<sub>2</sub>e)

Scope 2: direct emissions (1)(2)	Source type	FY18	FY17	Baseline 2012
Electricity (used in administrative buildings).	SIN - Public Network	212.48	203	143
<b>TOTAL</b>		<b>212.48</b>	<b>203</b>	<b>143</b>

(1) Sources of emissions included in the scope:

Scope 2: electricity used in administrative buildings. Electrical power was acquired only from the National Interconnected System (SIN).

(2) The drop in consumption between FY17 and FY18 is due to the lower amount spent on the reimbursement of mileage for EY collaborators compared with the previous year.

Standards, methodologies, assumptions, and/or tools used:

a. Calculation of GHG emissions: the calculation of emissions of Scopes 1, 2 and 3 was based on GHG Protocol methodology and using the GHG Protocol

Tool. Emissions from the treatment of effluents and waste, as well as the consumption of fuels related to mobile combustion, were calculated based on their own methodology.

**Base year:** The base year used was the 2012 fiscal year, in which there is a history of assured methodology. At that time, emissions from own generators were not accounted for, and although there is air conditioning equipment in EY's offices (both company property and condominiums), such emissions do not fall within Scope 1, since the gas used as replacement (HCFC 22) is addressed in the Montreal Protocol, not the Kyoto Protocol.

## GRI 305-3

### Scope 3 GHG emissions (tCO<sub>2</sub>e)

Scope 3: direct emissions (3)	Source type	FY18	FY17	Baseline 2012
Ground transport + VNG (taxi, charter, fuel vouchers) (3)	Fossil fuel	1,926,75	2,153	1,340
Waste (1)	-	115.79	97.75	-
Effluents	Fossil fuel	881.50	904	664
Air travel	Fossil fuel	4,418	4,156	5,113
<b>TOTAL</b>		<b>7,342,04</b>	<b>7,311</b>	<b>7,117</b>
Ground transport (taxi, charter, fuel vouchers) (3)	Renewable (biofuel)	1,508,23	1,346	1,341
Waste (1)	Renewable (biofuel)	-	-	-
Effluents	Renewable (biofuel)	100,99	52	87
<b>TOTAL</b>		<b>1,609,22</b>	<b>1,398</b>	<b>-</b>

(1) We have included solid waste emissions this year, which considers the use of plastic cups, toilet paper, office paper and printer toners at EY Brazil (GRI 102-48)

(2) Sources of emissions included in the scope:

Scope 3: effluents; mobile combustion (fuel vouchers, charter and taxi/Uber); and business travel (air travel).

(3) This year, diesel oil was used for the chartering services. In this way, the emissions were calculated considering this use (GRI 102-48)

(4) Emissions from Fuel Vouchers and Mileage Reimbursement in the 2018 FY were estimated considering the % of fuel sales in 2017, according to official data of the National Oil Association (ANP).

(5) The total amount of indirect emissions for solid waste of the operation in FY17 was adjusted to 97.75 tons of CO<sub>2</sub> equivalent (GRI 102-49)

Standards, methodologies, assumptions, and/or tools used:

a. Calculation of GHG emissions: the calculation of emissions of Scopes 1, 2 and 3 was based on GHG Protocol methodology and using the GHG Protocol Tool.

Emissions from the treatment of effluents and waste, as well as the consumption of fuels related to mobile combustion, were calculated based on their own methodology.

For calculation purposes, we consider that the waste is sent to landfill according to the climatic characteristics of São Paulo state, which is where the office that generates the most waste in comparison to the others (individually) is located.

For calculation purposes, we consider that there is no recovery of methane from the disposal site because we do not have this information.

**Base year:** The base year used was the 2012 fiscal year, in which there is a history of assured methodology. At that time, emissions from own generators were not accounted for, and although there is air conditioning equipment in EY's offices (both company property and condominiums), such emissions do not fall within Scope 1, since gas (HCFC 22) is addressed in the Montreal Protocol, not the Kyoto Protocol.

GRI 401-1

Headcount

Total number of employees	Women			Men			Total
	Up to 30 years of age	Between 31 and 50 years of age	Above 51 years of age	Up to 30 years of age	Between 31 and 50 years of age	Above 51 years of age	
South	113	36	2	90	36	1	278
Southeast	1,269	715	38	1,371	856	62	4,311
Northeast	83	47	-	67	47	2	246
Midwest	23	12	-	33	12	-	80
<b>Total</b>	1,488	810	40	1,561	951	65	4,915
		<b>2,338</b>			<b>2,577</b>		<b>4,915</b>

Hiring

Total number of employees	Mulheres			Homens			Total
	Up to 30 years of age	Between 31 and 50 years of age	Above 51 years of age	Up to 30 years of age	Between 31 and 50 years of age	Above 51 years of age	
South	57	4	-	38	4	-	103
Southeast	538	138	4	638	160	5	1,483
Northeast	34	25	-	23	18	-	100
Midwest	10	2	-	18	2	-	32
<b>Total</b>	639	169	4	717	184	5	1,718
		<b>812</b>			<b>906</b>		<b>1,718</b>

New Hire Rate (%)

Total number of employees	Mulheres			Homens			Total
	Up to 30 years of age	Between 31 and 50 years of age	Above 51 years of age	Up to 30 years of age	Between 31 and 50 years of age	Above 51 years of age	
South	39%	22%	-	46%	31%	-	37%
Southeast	30%	22%	11%	33%	21%	13%	27%
Northeast	12%	11%	-	30%	9%	-	16%
Midwest	39%	8%	-	45%	25%	-	35%
<b>Total</b>	30%	21%	10%	34%	21%	12%	35%
		<b>35%</b>			<b>35%</b>		<b>35%</b>

### Terminations

Total number of employees	Women			Men			Total
	Up to 30 years of age	Between 31 and 50 years of age	Above 51 years of age	Up to 30 years of age	Between 31 and 50 years of age	Above 51 years of age	
South	44	8	–	41	11	–	104
Southeast	376	155	4	459	179	8	1,181
Northeast	10	5	–	20	4	–	39
Midwest	9	1	–	15	3	–	28
<b>Total</b>	439	169	4	535	197	8	1,352
		<b>612</b>			<b>740</b>		<b>1,352</b>

### Turnover (%)

Women			Men			Total
Up to 30 years of age	Between 31 and 50 years of age	Above 51 years of age	Up to 30 years of age	Between 31 and 50 years of age	Above 51 years of age	
39%	22%	–	46%	31%	–	37%
30%	22%	11%	33%	21%	13%	27%
12%	11%	–	30%	9%	–	16%
39%	8%	–	45%	25%	–	35%
30%	21%	10%	34%	21%	12%	28%
	<b>26%</b>			<b>29%</b>		<b>28%</b>

### Terminations

Up to 30 years of age	Between 31 and 50 years of age	Above 51 years of age
974	366	12
	<b>1352</b>	

### Terminations\*

	Voluntary	Involuntary
Total	1,043	294
Taxa	77,14%	21,75%

\* 1 death occurred in the period (not work related).  
This termination is not classified as voluntary or involuntary.

### Turnover

FY18			FY17			Variation		
Up to 30 years of age	Between 31 and 50 years of age	Above 51 years of age	Up to 30 years of age	Between 31 and 50 years of age	Above 51 years of age	Up to 30 years of age	Between 31 and 50 years of age	Above 51 years of age
32%	21%	11%	33%	27%	27%	-3%	-22%	-58%
	<b>28%</b>			<b>30%</b>			<b>-9%</b>	

## GRI 401-2

Benefits	Employees, Partners and Directors		Young apprentices		Observations and comments
	FY17	FY18	FY17	FY18	
Funeral assistance	YES	YES	NO	NO	
National and international medical care	YES	YES	YES	YES	National Medical Care with different providers, according to region coverage. For International Care, our provider is AXA (One Health), or Icatu - Travel Insurance Provider. Young apprentice - only national health care
Childcare support	YES	YES	NO	NO	The Blumenau office is included in the policy, with the same benefits as the Porto Alegre office.
Christmas basket	NO	NO	NO	NO	Benefit suspended as of 12/2016
Supplementary salary in case of leave with leave from work	YES	YES	NO	NO	
Gym membership agreements	YES	YES	NO	NO	Benefit arranged with GYMPASS, which offers discounts at gyms, with a subsidy from EY for part of that cost.
Agreement with clubs (SENAI, SESI, SESC, SEST, SENAT).	YES	YES	NO	NO	
Consigned loan	YES	YES	NO	NO	
Parking	YES	YES	NO	NO	According to EY's Talent Team policy
Maternity kit to welcome newborns of employees	YES	NO	NO	NO	Benefit suspended as of 05/2017
Parental leave	YES	YES	NO	NO	Maternity leave: 6 months citizen company
Partnerships with other companies to offer general discounts to professionals	YES	YES	NO	NO	Paternity leave: established by the law as 5 days (or according to agreement, if more beneficial)
Profit sharing	YES	YES	NO	NO	

Benefits	Employees, Partners and Directors		Young apprentices		Observations and comments
	FY17	FY18	FY17	FY18	
Wedding gift	YES	NO	NO	NO	Benefit suspended as of 05/2017
Private pension plans	YES	YES	NO	NO	Benefit according to EY benefits policy and managed by Bradesco bank
Executive medical checkup program	YES	YES	NO	NO	Eligible according to HR policy
Reimbursement of MBA, graduate and upskilling courses	YES	YES	NO	NO	
Reimbursement of expenses with registration in professional councils	YES	YES	NO	NO	
Graduation reimbursement	YES	YES	NO	NO	
Telephone reimbursement	YES	YES	NO	NO	Until 02/2017, this benefit was only offered from the manager level to the partner level. As of 02/2017, this benefit became available to the staff level and the senior level (technical areas only).
Tax Refund	YES	YES	NO	NO	This benefit was offered only to pregnant employees.
Travel insurance	YES	YES	NO	NO	
Group life insurance	YES	YES	NO	YES	Young apprentice - Individual insurance
Chartered transport	YES	YES	NO	NO	
Food vouchers	YES	YES	NO	NO	
Fuel vouchers	YES	YES	NO	NO	
Meal vouchers	YES	YES	YES	YES	
Transport vouchers	YES	YES	YES	YES	



## FY18

	Female	Male	Total
Employees who initiated parental leave in FY18	65	23	88
Employees who completed parental leave during FY18	51	22	73
Employees who returned to work after the end of parental leave in FY18	51	22	73
Employees who returned to work after the end of parental leave in FY17	92	7	99
Employees who returned to work after end of leave during FY17 and remained employed for twelve months	41	1	42
Return rate of employees who returned to work after a maternity/paternity leave	100%	100%	100%
Retention rate of employees who returned to work after end of leave and remained employed for twelve months	45%	14%	42%

Table 1 - Amount of accidents/injuries

Accidents/injuries	South			Southeast			Northeast			Midwest			
	Women	Men	Total	Women	Men	Total	Women	Men	Total	Women	Men	Total	
With absence	With minor injuries	-	-	0	6	-	6	-	-	0	-	-	0
	With serious injuries	-	-	0	2	-	2	-	-	0	-	-	0
With no absence	With minor injuries	-	-	0	-	-	-	-	-	0	-	-	0
	With serious injuries	-	-	0	-	-	-	-	-	0	-	-	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

(1) Only CLT professionals with mandatory work accident notice (CAT) registration from the company were taken into account. The criteria used to define the accident/injury categories was the one referred to above:

(2) The criteria used to define accident/injury categories:

**With absence**

With minor injuries: Minor injuries were classified as occupational accidents when professionals had difficulty carrying out their work activities regardless of period of absence

With serious injuries: Accidents that caused serious injury and made the professionals unable to carry out their work activities regardless of period of absence.

**With no absence**

With minor injuries: Injuries that had no impact on the ability of the professional to carry out his/her work activities and no absence.

(3) Most frequent types of injuries.

We considered the small injuries with CAT registration for leaves of up to 15 days depending on the severity of the injury, most of them were sprains, falls, fractures

Table 2 - Amount of accidents/injuries

Doenças ocupacionais	South			Southeast			Northeast			Midwest		
	Women	Men	Total	Women	Men	Total	Women	Men	Total	Women	Men	Total
	-	-	0	-	-	0	-	-	0	-	-	0
	-	-	0	-	-	0	-	-	0	-	-	0
	-	-	0	-	-	0	-	-	0	-	-	0
	-	-	0	-	-	0	-	-	0	-	-	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

(1) Only professionals with mandatory work accident notice registration (CAT) were taken into account

(2) Criteria used to define occupational diseases:

Occupational disease was considered as a result of the conversion of the sickness benefit for a change to accidental sickness benefit recognized by the Brazilian Social Security Institute (INSS). There are no such cases at EY.

(3) Most frequent types of diseases.

The most frequent occupational diseases in the firm are related to mental health.

**Table 3 - Deaths**

Deaths	South			Southeast			Northeast			Midwest		
	Women	Men	Total	Women	Men	Total	Women	Men	Total	Women	Men	Total
	-	-	0	-	-	0	-	-	0	-	-	0

(1) Only CLT professionals, in accordance with the EY Payroll.

**Table 4 - Total number of days lost**

Total days lost	South			Southeast			Northeast			Midwest		
	Women	Men	Total	Women	Men	Total	Women	Men	Total	Women	Men	Total
Work accident	-	-	0	158	-	158	-	-	0	-	-	0
Occupational diseases	-	-	0	-	-	-	-	-	0	-	-	0
<b>Total</b>	-	-	<b>0</b>	<b>158</b>	<b>0</b>	<b>158</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

(1) All professionals with CAT work accident records sent to the National Security Institute (INSS) were taken into account. Calendar days of the FY18 period were taken into account.

(2) Meaning of 'Days Lost'

The calendar days of the FY18 calendar were taken into account and the lost days count begins on the first day of absence from work (day of accident/absence).

**Table 5 - Absenteeism**

Absenteeism	South			Southeast			Northeast			Midwest			EY Brazil		
	Women	Men	Total	Women	Men	Total	Women	Men	Total	Women	Men	Total	Women	Men	Total
Lost hours	20,166	19,514	39,680	237,736	239,722	477,458	11,135	13,332	24,467	5,609	4,952	10,562	274,646	277,521	552,167
Lost days	2,017	1,951	3,968	23,774	23,972	47,746	1,114	1,333	2,447	561	495	1,056	27,465	27,752	55,217
Worked	31,511	37,913	69,424	580,522	509,836	1,090,358	29,510	32,987	62,497	11,319	8,745	20,064	652,863	589,480	1,242,343
Days that should be worked	33,528	39,864	73,392	604,296	533,808	1,138,104	30,624	34,320	64,944	11,880	9,240	21,120	680,328	617,232	1,297,560

(1) The hours counted were only those of professionals under the CLT (Consolidation of Brazilian Labor Laws) regime with completed Time Sheets and Attendance Sheets. In EY there is no integrated system to control absenteeism of third-party employees, minor apprentices and temporary employees. The management is under the responsibility of the company that manages this workforce and we do not plan to implement this control in the company because we believe that it is not relevant for internal control.

(2) Criteria used to consolidate hours of absenteeism

The absenteeism calculation takes into account all professionals who indicated the system hours of the Time Sheet disease code 100003 as a result of medical leave, and in the case of the attendance sheet, all the entries of absence after the medical leave, as provided in the policy. The count of 'Lost Days' begins on the first day of the leave informed by the employee.

**Table 6 - Worked Hours**

	South			Southeast			Northeast			Midwest		
	Women	Men	Total	Women	Men	Total	Women	Men	Total	Women	Men	Total
<b>Worked hours</b>	347,248	305,712	652,960	4,358,992	4,928,176	9,287,168	264,000	251,856	515,856	79,200	97,680	176,880

(1) For this indicator we use the headcount of each month in the FY (CLT and contractual), considering 8-hour days x 22-day months. Please note that this is an estimate.

**Table 7 - Absenteeism**

Rates	South			Southeast			Northeast			Midwest			EY Brazil		
	Women	Men	Total	Women	Men	Total	Women	Men	Total	Women	Men	Total	Women	Men	Total
<b>Lost hours</b>	20,166	19,514	39,680	237,736	239,722	477,458	11,135	13,332	24,467	5,609	4,952	10,562	274,646	277,521	552,167
<b>Lost days</b>	2,017	1,951	3,968	23,774	23,972	47,746	1,114	1,333	2,447	561	495	1,056	27,465	27,752	55,217
<b>Worked</b>	31,511	37,913	69,424	580,522	509,836	1,090,358	29,510	32,987	62,497	11,319	8,745	20,064	652,863	589,480	1,242,343
<b>Days that should be worked</b>	33,528	39,864	73,392	604,296	533,808	1,138,104	30,624	34,320	64,944	11,880	9,240	21,120	680,328	617,232	1,297,560

**GRI 404-1**

**Table 1**

Total attendance in training	On-site	Online
<b>Partners</b>	323	2,656
<b>Directors</b>	105	1,151
<b>Managers</b>	1,918	12,087
<b>Staff</b>	4,459	22,301
<b>Trainees</b>	3,933	10,189
<b>TOTAL (1)</b>	10,738	48,384
	<b>59,122</b>	

**Table 2**

Hours of Training	On-site + Online
<b>Partners</b>	7,162
<b>Directors</b>	4,744
<b>Managers</b>	61,825
<b>Staff</b>	131,134
<b>Trainees</b>	114,112
<b>TOTAL (1)</b>	<b>318,977</b>

Table 3

## Average hours of training per employee, broken down by functional category

	FY17	FY18	Variation
Partners	31.26	36.54	17%
Directors	38.01	44.75	18%
Managers	66.60	63.67	-4%
Staff	52.03	47.00	-10%
Trainees	137.27	133.93	-2%
<b>TOTAL</b>	<b>65.37</b>	<b>64.90</b>	<b>-1%</b>

Table 4

## Average hours of training per employee

FY17	FY18	Variation
65	65	0%

## GRI 404-2

FY18	Total scholarships offered to professionals	Investments for scholarships offered (education refund)	Total invested in training: training, refund for education and transport costs (with the exception of the sign language learning program).	Proportion of education refund/total invested	Change in total invested FY18 / FY17	FY18	Total professionals	Total invested in program
Undergraduates	552	R\$ 2,755,162.00	R\$ 12,568,759.36	37%	-23%	Sign Language Learning	36	R\$ 89,532.00
Graduates	27	R\$ 178,476.00				Realize (for relatives of EY professionals)	28	R\$ 18,363.00
MBA	160	R\$ 1,036,106.00						
Languages	119	R\$ 559,518.00						
Upskilling	52	R\$ 48,593.00						
Certifications	18	R\$ 28,300.00						
TOEIC/Others	122	R\$ 35,075.00						
<b>TOTAL</b>	<b>1050</b>	<b>R\$ 4,641,230.00</b>						

## GRI 404-3

FY18

Functional category	Headcount (405-1)			Number of employees who received performance assessments			%		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Partners	162	34	196	132	26	158	81%	76%	81%
Directors	71	35	106	55	35	90	77%	100%	85%
Managers	584	387	971	533	350	883	91%	90%	91%
Staff	1,328	1,462	2,790	1,205	1,388	2,593	91%	95%	93%
Trainees	432	420	852	365	355	720	84%	85%	85%
<b>TOTAL</b>	<b>2,577</b>	<b>2,338</b>	<b>4,915</b>	<b>2,290</b>	<b>2,154</b>	<b>4,444</b>	<b>89%</b>	<b>92%</b>	<b>90%</b>

## GRI 405-1

### Minority groups Professionals with disabilities

FY18

Functional category	Quantity	Category total	%
(G4-10*)	%	196	-
Partners	-	196	-
Directors	-	106	-
Managers	-	971	-
Staff	208	2,790	4.2
Trainee	6	852	0.1
<b>TOTAL</b>	<b>214</b>	<b>4,915</b>	<b>4.4</b>

### Minority groups Professionals with disabilities

FY18

Functional category	Quantity	Category total	%
(G4-10*)	%	196	-
Partners	1	196	-
Directors	1	106	-
Managers	13	971	0.3
Staff	122	2,790	2.5
Trainee	27	852	0.5
<b>TOTAL</b>	<b>164</b>	<b>4,915</b>	<b>3.3</b>

For professionals with disabilities, the basis is the Quota Law that establishes hiring based on % of professionals in each company.

**Minority groups  
Women in leadership positions**

**FY18**

Functional category	Quantity	Category total	%
Partners	34	196	17.3
Directors	35	106	34.9
<b>TOTAL</b>	<b>69</b>	<b>302</b>	<b>23.4</b>

**By gender**

**FY18**

Functional category	Women	%	Men	%	Total
Partners	34	17.3	162	82.7	<b>196</b>
Directors	35	33.0	71	67.0	<b>106</b>
Managers	387	39.9	584	60.1	<b>971</b>
Staff	1,462	52.4	1,328	47.6	<b>2,790</b>
Trainee	420	49.3	432	50.7	<b>852</b>
<b>TOTAL</b>	<b>2,338</b>	<b>47.6</b>	<b>2,577</b>	<b>52.4</b>	<b>4,915</b>

**By age**

**FY18**

Functional category	Up to 30 years of age	%	Between 31 and 50 years of age	%	Above 51 years of age	%	Total
Partners	-	-	161	82	35	18	196
Directors	-	-	85	80	21	20	<b>106</b>
Managers	195	20	764	79	12	1	<b>971</b>
Staff	2,039	73	717	26	34	1	<b>2,790</b>
Trainees	815	96	34	4	3	-	<b>852</b>
<b>TOTAL</b>	<b>3,049</b>	<b>62</b>	<b>1,761</b>	<b>36</b>	<b>105</b>	<b>2</b>	<b>4,915</b>

We did not manage third parties and temporary and self-employed collaborators were not taken into account.

**Number of individuals recruited into the EY Able Program**

FY18 (01/Jul/17 to 30/Jun/18).	FY17 (01/Jul/16 to 30/Jun/17).	Variation (%)
52	42	24%

## GRI 405-2

Administrative Team	Director		Manager		Staff		Trainee	
	Men	Women	Men	Women	Men	Women	Men	Women
Belo Horizonte	-	-	-	-	R\$ 3,502.42	-	-	-
Blumenau	-	-	-	-	-	-	-	-
Brasília	-	-	-	-	-	-	-	-
Campinas	-	-	-	-	-	R\$ 3,774.95	-	-
Curitiba	-	-	-	-	-	-	-	-
Fortaleza	-	-	-	-	-	R\$ 2,301.00	-	-
Goiania	-	-	-	-	-	-	-	-
Porto Alegre	-	-	-	-	-	R\$ 3,622.11	-	-
Recife	-	-	-	-	-	-	-	-
Rio de Janeiro	-	-	-	-	R\$ 2,822.28	R\$ 2,816.41	-	-
Salvador	-	-	-	-	-	-	-	-
São Paulo	R\$ 33,658.95	R\$ 51,836.10	R\$ 15,197.58	R\$ 16,206.50	R\$ 4,115.23	R\$ 4,154.73	-	-

Technical Team	Director		Manager		Staff		Trainee	
	Men	Women	Men	Women	Men	Women	Men	Women
Belo Horizonte	R\$ 29,600.00	-	R\$ 10,686.21	R\$ 9,002.56	R\$ 2,982.28	R\$ 2,952.69	R\$ 1,900.00	R\$ 1,900.00
Blumenau	-	-	R\$ 7,430.24	-	R\$ 3,054.63	R\$ 2,732.65	-	R\$ 1,900.00
Brasília	-	-	-	-	-	R\$ 2,878.26	-	-
Campinas	-	-	R\$ 10,741.06	R\$ 8,391.23	R\$ 3,085.46	R\$ 2,950.98	R\$ 2,100.00	R\$ 2,100.00
Curitiba	-	-	R\$ 11,352.30	R\$ 10,091.74	R\$ 3,277.16	R\$ 2,970.14	R\$ 1,900.00	R\$ 1,900.00
Fortaleza	-	-	-	R\$ 6,907.83	R\$ 2,776.78	R\$ 2,695.56	R\$ 1,900.00	R\$ 1,900.00
Goiania	-	-	R\$ 8,492.00	-	R\$ 2,512.99	R\$ 2,592.22	R\$ 1,900.00	-
Porto Alegre	-	-	R\$ 11,227.43	R\$ 10,062.50	R\$ 2,882.36	R\$ 2,707.30	R\$ 1,900.00	R\$ 1,900.00
Recife	-	-	R\$ 8,705.71	R\$ 9,425.00	R\$ 3,840.38	R\$ 2,874.44	R\$ 1,900.00	R\$ 1,900.00
Rio de Janeiro	R\$ 27,968.57	R\$ 29,166.67	R\$ 11,347.45	R\$ 10,694.05	R\$ 3,551.33	R\$ 3,544.74	R\$ 2,096.12	R\$ 2,088.78
Salvador	-	-	R\$ 12,774.01	-	R\$ 3,106.60	R\$ 3,006.90	-	R\$ 1,900.00
São Paulo	R\$ 32,344.00	R\$ 30,176.73	R\$ 12,922.88	R\$ 11,868.81	R\$ 3,669.21	R\$ 3,492.30	R\$ 2,098.06	R\$ 2,087.54



Administrative Team						Technical Team				
Region	Offices	Director	Manager	Staff	Trainee	Partner	Director	Manager	Staff	Trainee
South	Curitiba	-	-	-	-	-	-	84%	99%	100%
	Blumenau	-	-	-	-	-	-	-	89%	-
	Porto Alegre	-	-	-	-	-	-	-	-	-
Southeast	São Paulo	-	-	-	-	-	-	78%	96%	100%
	Campinas	-	-	-	-	-	-	89%	91%	100%
	Rio de Janeiro	-	-	-	-	-	-	-	97%	100%
	Belo Horizonte	-	-	-	-	-	-	-	103%	-
Northeast	Salvador	-	-	-	-	-	-	90%	94%	100%
	Fortaleza	-	-	-	-	-	-	108%	75%	100%
	Recife	-	-	100%	-	-	104%	94%	100%	100%
Midwest	Brasília	-	-	-	-	-	-	-	97%	-
	Goiânia	154%	107%	101%	-	-	93%	92%	95%	99%
<b>General</b>		154%	107%	67%	-	-	66%	64%	94%	89%

All EY offices in Brazil are considered relevant units;  
We do not disclose the hierarchical level of members;  
No salary averages were reported with less than 5 frequencies per location and gender;  
Excluded from the salary sample: secretary positions; translation team; professionals with reduced working hours

## GRI 412-2

Training course title	Total trained professionals	Total hours of training
Living Our Values: The EY Global Code of Conduct	798	798
Welcome to EY	663	368
<b>Total</b>	<b>1,461</b>	<b>1,166</b>
<b>FY17</b>	1,290	1,071
<b>Variation (FY18/17) %</b>	13%	9%

A photograph of an industrial staircase with blue steps and yellow railings, set against a background of blue and yellow geometric shapes. The staircase is the central focus, with its blue metal structure and yellow safety railings creating a strong visual contrast. The background is split into a yellow upper section and a blue lower section, with the text 'Corporate information' overlaid on the yellow part.

# Corporate information

## **Our Leaders** (GRI 102-18)

### **Luiz Sérgio Vieira**

CEO

### **Claudio Camargo**

Assurance Managing Partner

### **Sergio Fontenelle**

Tax Managing Partner

### **Rogério Villa**

Transactions Managing Partner

### **Ricardo Nastri**

Advisory Managing Partner

### **Gregory Gobetti**

Financial Services Managing Partner

### **Antonio Vita**

COO

### **José Carlos Pinto**

Markets Leader

### **Cristiane Amaral**

Talent Managing Partner

### **Idésio S. Coelho**

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