

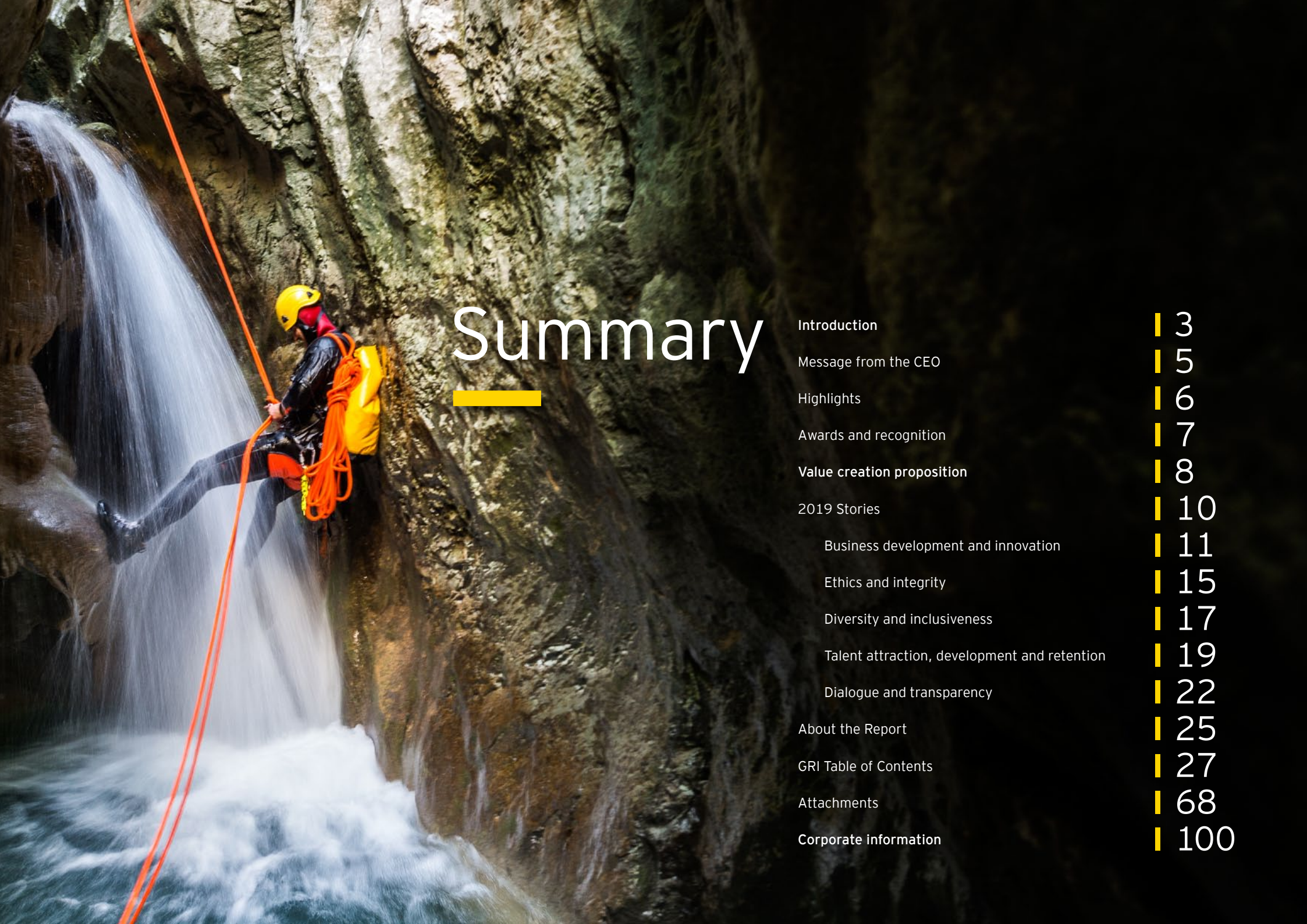


EY

Building a better
working world

EY Brasil
2019
Annual Report

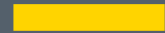




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Introduction



Each year, we return to this document to tell our stakeholders – employees, clients, entrepreneurs, suppliers, the stock market, regulatory bodies and NGOs (GRI 102-40) – how EY Brazil has addressed its challenges and achievements, and what we forecast for the future.

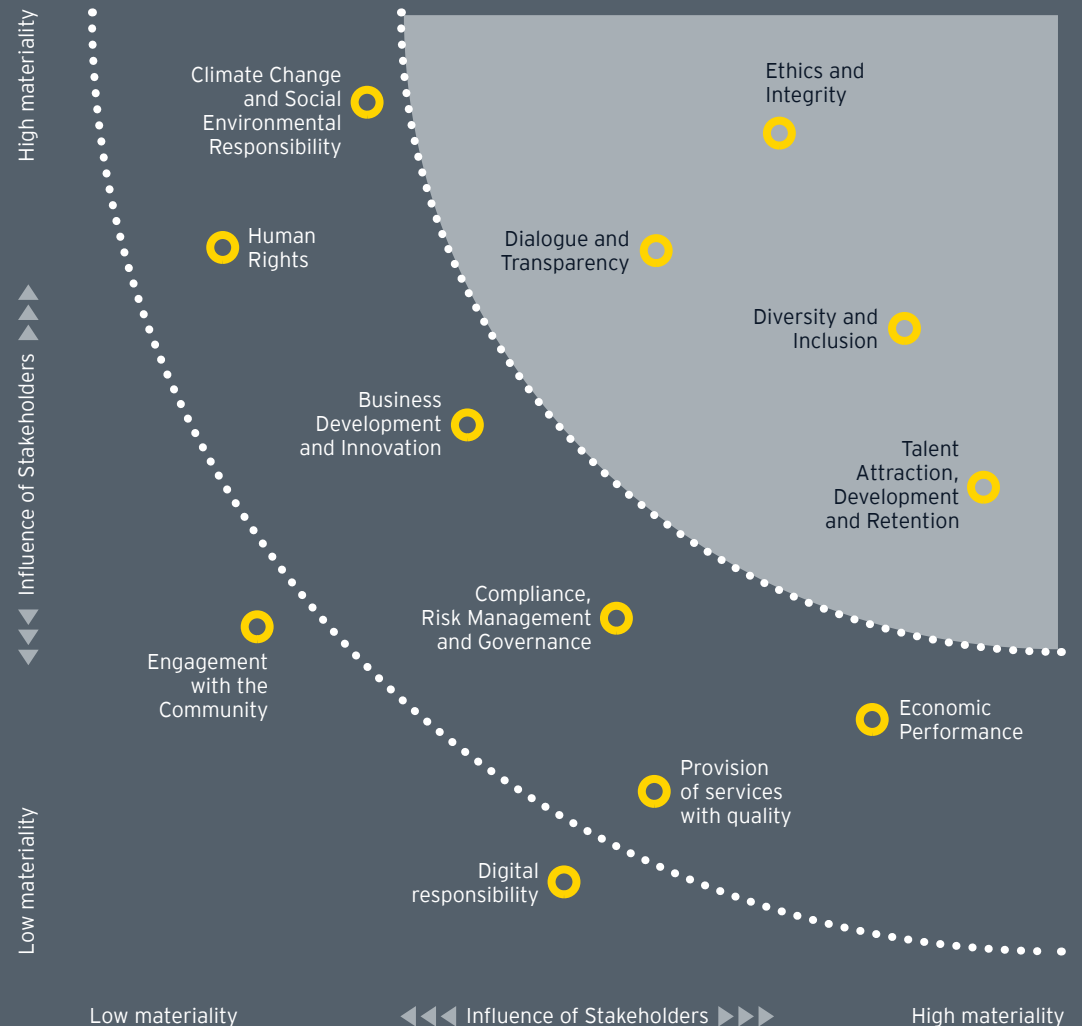
In this Annual Report, we present the main highlights and indicators of our firm in FY19, which comprises the period from July 1, 2018 through June 30, 2019 (GRI 102-50). Some events that took place before or after this period were also included due to their relevance for the context of this report.

The format and content of this report are in line with the guidelines of the International Integrated Reporting Council (IIRC) and the Global Reporting Initiative (GRI), the latter in its Standards version.

Therefore, this document was organized around the high materiality themes indicated by our stakeholders in a study carried out in 2018 (for further details, see chapter “About the Report”).

For each of these themes, laid out in chapters, we presented our positioning and cases that illustrate our related practices. These 2019 stories make our impact palpable across the entire report, sometimes as quotes in the body of the main text, sometimes as highlighted text blocks.

Relevant themes for EY Brazil (GRI 102-47)



Since October 2016, EY Brazil has been a signatory of the Brazilian Global Compact Network - a United Nations initiative to engage companies around the world to adopt socially responsible and sustainable policies, and to report their implementation (GRI 102-12). In 2019, we were the only consulting firm in Brazil to achieve the Global Compact Advanced level, which acknowledges the adoption and reporting of the best practices in sustainability. Therefore, we connect the stories and their indicators to the UN Sustainable Development Goals (SDGs).



The SDGs present goals for a worldwide initiative to eliminate poverty and offer a dignified life to everyone, respecting the limits of the planet. They are a source of strategic transformation, creating competitive advantages and unlocking the potential of new and emerging markets that drive not only governments, but also companies and society.

The United Nations built a step-by-step guide called the SDG Compass to support the adoption of the goals:

Understanding the SDGs | Defining priorities | Setting goals | Reporting & communicating | Integrating

Taking into account global and local strategic aspects of the company, as well as material aspects for Brazil, we arrived at four priority SDGs:



The topics highlighted in this report touch every priority SDG in at least one of their respective goals. In the Cross-reference Index, we make a direct reference of each SDG to the GRI Indicators, when applicable.

Message from the CEO

(GRI 102-14/102-15)

For EY Brazil, FY19 was a period of consolidation. The efforts we made over the last few years - to integrate our teams, innovate and manage our people - were reflected in a leap in terms of quality and efficiency in the services for our clients, in addition to representing advances in our sustainability agenda.

An approach that I have always believed in and that I try to share with our people is summarized in the following sentence: "Fall in love with your clients' problems". In order to do so, we need to have an in-depth knowledge of the internal reality of the market of the companies that seek our services, while being aware of the challenges faced in common by all organizations, which are brought about by the transformations in society and by the business environment. To facilitate this, at EY Brazil, we have been developing comprehensive solutions aimed at uniting the knowledge accumulated in our different service lines. As a result, by working in an integrated way, we managed to meet the increasingly more complex needs of our clients.

The integration between EY Brazil and the other firms of the company in our region - Latin America South (LAS) - is also increasing. In addition to Brazil, the LAS region also includes Argentina, Chile, Paraguay and Uruguay.

EY is a global company, present in over 150 countries, but it is organized through regions to share knowledge and resources and work collaboratively, which makes us more competitive to serve clients with transnational operations.

An example of this regional integration is the wavespace™ LAS - an innovation center that opened in São Paulo in 2018 and that has mirror environments in Santiago and Buenos Aires, allowing the connection in real time between the firms of the region in digitalization experiences involving EY professionals, clients and partners. Together with 22 other environments spread around the world, these spaces reflect the innovation journey we are undertaking to explore and test ideals, products and solutions, facilitated by a team of experts in digital technology, such

as IoT, AI, UX, Blockchain, Data Analytics or Cybersecurity.

With regards to cybersecurity, still in FY19, we created EY Brazil's Cybersecurity Center, another step in our journey across the challenges and opportunities of the Transformative Age. This multidisciplinary center collects the entire knowledge we have in the area of cybersecurity, providing us with even more competitiveness in our consulting engagements involving digitalization projects, in particular those related to the requirements arising from Brazil's General Data Protection Law (LGPD, in Portuguese).

More than incorporating innovation into a strategic area, we incorporated an innovative attitude into our organizational culture. Just like our Purpose, Diversity and Inclusion - among so many other values already incorporated into our culture - are now our North in this journey towards the Transformative Age.

It is interesting to note that our efforts in seeking more innovation and diversity have been rewarded with higher levels of talent attraction and retention by EY Brazil. In FY19 alone, 31 new partners and principals joined our team, in addition to hundreds of professionals in other stages of their careers. Our organizational climate survey also reflects, with an increasing satisfaction of the team, the work environment and the career perspectives we offer.

The mix of integration, innovation and diversity has driven, in EY Brazil, a constant

search to achieve our Purpose of building a better working world, more efficient and inclusive, in addition to making a decisive contribution to the business results we obtained in FY19, particularly with the 10.1% growth in revenues amidst a very challenging macroeconomic environment.

During this FY20, EY Brazil will vigorously pursue its business strategies and sustainability agenda. We want to leverage our leadership, inspire and contribute decisively for the development of society.

Guided by our values and our Purpose of building a better working world, together, we will continue to create a future with plenty of growth and success.

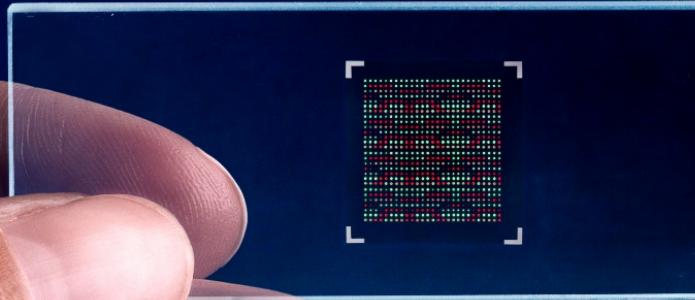
Enjoy your reading!

Luiz Sérgio Vieira
CEO EY Brazil



Highlights

FISCAL YEAR 2019
(July 2018 to June 2019)



R\$ 1,65 billion

in revenue, a 10% increase in relation to the previous fiscal year.

(GRI 102-7/102-1)



5,326

employees in 15 offices.

(GRI 102-7/102-8)



12,287

projects from 5,017 clients.

(GRI 102-7)



42

contracts entered into with public authorities through bidding processes.

(GRI 102-7)



17%

increase in revenue from Advisory.

(GRI 201-1)



16%

increase in revenue from Tax.

(GRI 201-1)



433,000

hours of training for employees.

(GRI 404-1)



81

hours of training, on average, per employee, a 25% increase.

(GRI 404-1)



180,000

followers on LinkedIn.

Awards and recognition

EY was once again recognized as **SAP's #1 Partner in Latin America**.

EY was recognized as the **"Global Newcomer" company of the year**, during the SAP® Customer Experience Partners Awards Summit.

Forrester Research, one of the world's most important market research and technology firms, recognized EY as a **leader in innovation consulting services and a leader in global digital transformation surveys**.

EY Brazil received yet again a special mention in the **EXAME Sustainability Guide ("Guia EXAME de Sustentabilidade")**.

According to the Ministry of Transparency and the Federal General Controller (CGU, in Portuguese) **in the 2017 Pro-Ethics Company Program ("Programa Empresa Pró-Ética 2017")**, EY has the best ethical practices.

For the second year in a row, EY received in the US the **LAC Top Influencer Partner Of The Year**.

Once again, EY obtained the **Trace International** anticorruption certificate, provided by Trace International, a non-profit organization that recognizes ethical companies with economic and social responsibility around the world. The certifying body works based on anticorruption standards in force, including the Foreign Corrupt Practices Act (FCPA).

EY was recognized as the best **Robotic Process Automation (RPA)** services company in the global "HFS Top 10 RPA Service Providers 2018" ranking.

During the Partner Kick-Off Meeting SAP, held in São Leopoldo, in the state of Rio Grande do Sul, EY was honored with the **Top SAP Partner** award.

EY Brazil's project for the Boticário Group received a special mention in the RFID Journal Awards, being celebrated as the case of the year, in the **"Best Retail RFID Implementation"** category.



Value Creation Proposition

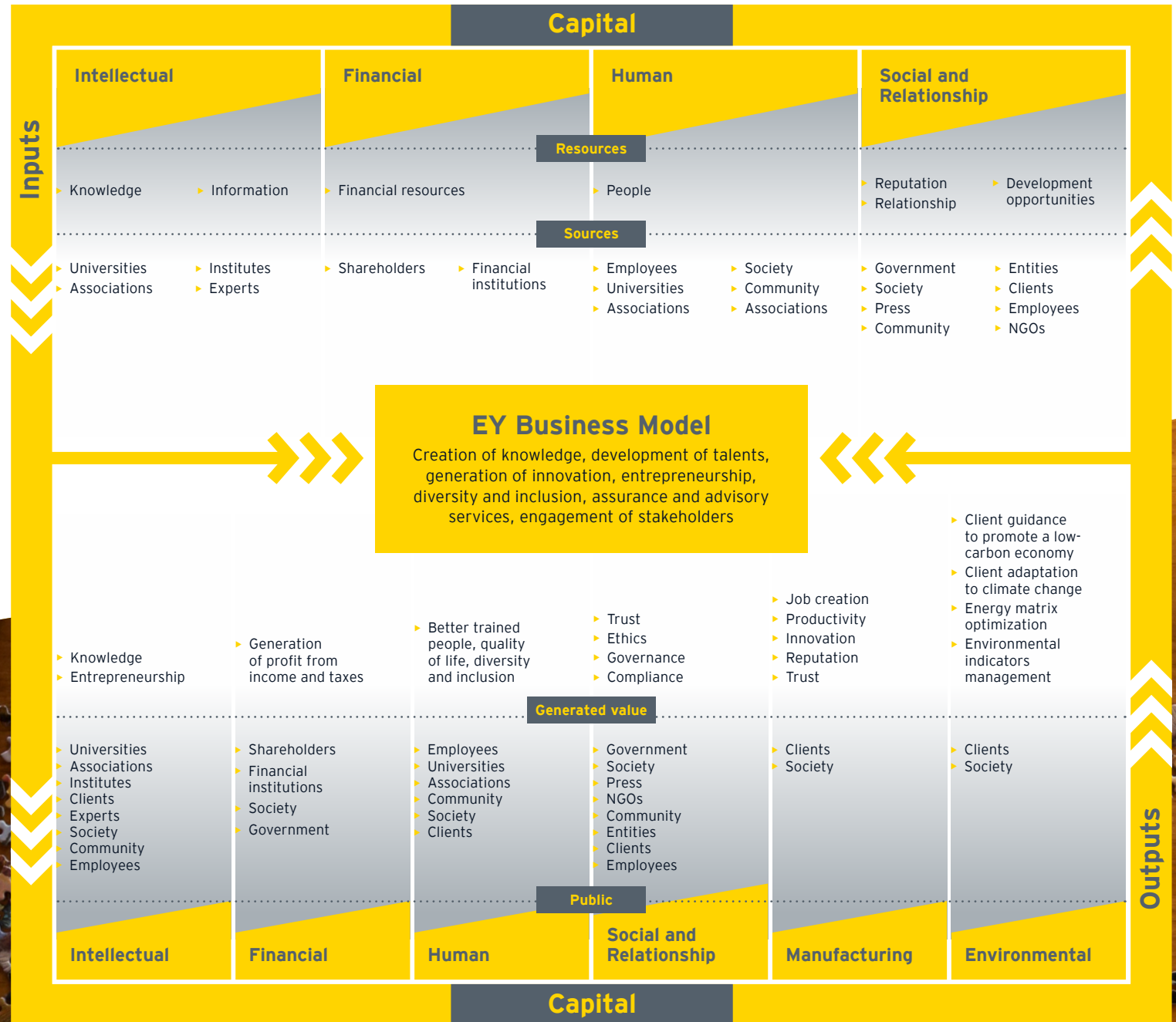


Our business model

EY's main business is the provision of services. Therefore, its main input is the hiring of people (GRI 102-9) and its main product is the intellectual capital of its employees. The impact of this knowledge on the clients' projects and on the causes in which we get involved is conducive to the fulfillment of our purpose of building a better working world.

We serve clients from all economic industries and of all sizes, supporting them in opportunities for improvement and growth, by providing them with integrated assurance, advisory, tax and transactions services, in order to help them face all sorts of business challenges.

The chart below represents our business model:



2019 Stories





Business development and innovation

In Brazil, EY serves clients through its four service lines: advisory, assurance, tax and transactions services.

In advisory, we constantly seek the best ways to work and collaborate with our clients, helping them to solve complex problems and to benefit from opportunities to grow, optimize, and protect and transform their businesses. Our collaborative approach - coupled with our global connectivity and understanding of the issues of each sector - inspires us to make the best questions and achieve short-, medium- and long-term results in a sustainable way.

In the assurance area, the global business landscape is being remodeled by transformations and trends, which result in relevant changes in the financial and earnings release environments. EY Brazil seeks to help its clients to understand and face the most critical current issues related to these aspects, based

on multidisciplinary visions, in order to minimize risks and meet regulations.

Regarding taxes, the transformation landscape is similar. With the advances in new technologies, for instance, the tax area of companies of all sizes and industries should rethink their strategies and planning, now in line with disruption. EY has excellence in RPA (robotics) and tax analytics operations across all steps of the transition to digitalization. We also help our clients to deal with all critical aspects of the current tax landscape, including the development of efficient operating models and the risk management of a mobile workforce.

Finally, our transactions team offers customized advisory services to assist companies to increase their competitive advantages and the return to shareholders through better decision-making processes. The main services in this area include: restructuring; capture of operating

synergies in M&As; support to transactions; taxes on transactions; and business evaluation and modelling.

Within the evolution of EY Brazil, innovation has always been the central theme and gained even further importance over the last few years, considering we are in the middle of what we call the Transformative Age, i.e., the fast and disruptive process of digitalization of society and the resulting changes in the way people, companies and other organizations interact.

Since its creation in 2015, the Innovation Center has been a key element in this challenge, leading and coordinating innovative activities in the firm. This mission is accomplished through projects carried out together with EY Brazil's service lines and with initiatives promoting an innovative culture.

During FY19, the Innovation Center organized several activities, such as:

launching the EY wavespace™ in São Paulo - a lab focused on co-creation, showcasing technologies and accelerating digital transformation projects; supporting areas in the innovation of their delivery and work model; organizing internal trainings and meetings aimed at developing new competencies and engagement in the community; developing digital solution prototypes for the firm; and developing several digital assets for demonstration purposes, such as blockchain traceability.

Over this period, we held approximately 140 sessions related to the digital transformation involving external and internal clients.

In the following cases, you will see remarkable stories of EY Brazil's capacity for innovation, contributing to building a better working world:

CASE

The value of information



EY Challenge

- ▶ Using traceability to improve value chain management of the Boticário Group



Service Line

- ▶ Advisory



Solution found

- ▶ Point-to-point traceability and use of information in the management processes



Related material themes

High materiality

- ▶ Economic performance

Medium materiality

- ▶ Business development and innovation
- ▶ Provision of services with quality
- ▶ Digital responsibility



Related Sustainable Development Goals



The Boticário Group, Brazil's fifth largest retailer and present in 12 countries, has been undergoing a deep digital transformation process, in which the supply chain area plays a special role.

The company also faces a great challenge in the management of its value chain, which is responsible for distributing dozens of millions of products every month. It is a complex operation, involving suppliers, factories, distribution centers and transportation companies, including stores and representatives, to ensure that the products are available to the end client.

In this context, the traceability of the products is essential and challenging, especially due to the expansion of the businesses of the Boticário Group over the last few years.

Traceability also brings about a competitive advantage. By knowing with precision the information about the products - such as their location and specifications - the company can be much more efficient in the management of its inventories, supply chain and customer service in the group's various channels and business models, working directly to minimize the lack of products and losses in the chain.

On the other hand, though, traceability is extremely challenging in the Boticário

Group case, as its operations involve more than 7,000 points of sale distributed across 1,750 Brazilian cities.

EY Brazil took on the task of supporting the Boticário Group in addressing this challenge. The advisory area sought the best product traceability options available in the market, carefully analyzing approximately 30 cases in several parts of the world. At the end of this process, the technology that presented the best technical and financial feasibility was the Radio Frequency Identification (RFID) tag, a solution applied successfully by other retailers, primarily from the clothing area.

This technology works based on an antennae or a manual reader, which emits a UHF radio frequency charge - allowing it to reach great distances - to stimulate the tags glued to the products. In thousandths of seconds, the tags supply an answer - which is interpreted by the system - and make an identification. This means that it is possible to know, in a more dynamic way, which products are near without the need of opening boxes or verifying inventory shelves manually.

There was an important obstacle to the adoption of this solution in the case of the Boticário Group, though: this technology was deemed unfeasible for the traceability of cosmetics due to its very high cost and

the lack of many identification options that respected the aesthetics of these products. However, the collaborative work between EY Brazil, the tag suppliers and the client showed that it was possible to adopt the technology, which made the implementation of a pilot project a viable proposition.

As a result, in 2018, four O Boticário stores were included in the pilot project, which tagged and monitored one million products for approximately six months. At the end of this period, several gains were documented, such as the reduction of inventories, higher sales productivity and the decrease of work dedicated to inventory, a set of benefits that delivered very positive results.

The success of the pilot project led the Boticário Group to begin implementing the technology as of January 2019, which occurred primarily at the Beautybox business unit.

Now, the cosmetics company has the challenge of gradually implementing it across all of its units and capture the additional benefits of its use, such as loss prevention, recall control, points of sale integration, demand forecast, and new omnichannel service models.

CASE

Intelligent lens



EY Challenge

- › Improving product demand predictability at Tigre



Service Line

- › Advisory



Solution found

- › Transformation of the value chain, supported by technological solutions



Related material themes

High materiality

- › Economic performance

Medium materiality

- › Provision of services with quality
- › Business development and innovation
- › Digital responsibility



Related Sustainable Development Goals



We usually hear that the consumer market changes rapidly each day, and that companies must react quickly to maintain their competitiveness and ability to meet demand. This is all true. It is not for nothing that investments in sales forecast technology is growing.

Tigre, Brazil's leading manufacturer of plastics for building materials, is aware of that and, in 2016, it decided to ask EY Brazil to transform its production and distribution chain. This request became a pluriannual transformation journey, focused on the generation of short-, medium- and long-term value.

Modernizing and making Tigre's supply chain more efficient was not an easy task. The company has a sizeable operation, with 24 factories - 13 of which are located abroad - and over 3,500 items in its line of products. Using EY managerial and technological solutions, Tigre implemented a series of changes in its operation, which resulted primarily in an increase in their service level and a higher degree of efficiency.

This engagement consisted of understanding the clients' needs and refreshing the service model to serve them better. Themes, such as promise and fulfillment of deadlines, cycle of orders, production programming, and inventory management, were analyzed and worked up.

Finally, a decision was made to transform Tigre's demand management: its model was revised and the SAP IBP S&OP tool was implanted. The SAP IBP S&OP tool is a technological platform developed by SAP that enables full demand transparency with short-, medium- and long-term forecasts. However, it takes a lot of preparation to take advantage of all of its potentialities. It is not just a matter of turning the tool "on" to begin collecting the benefits. The groundwork took approximately a year and involved business competencies and change management, in addition to software modelling techniques.

At first, together with Tigre's team, EY rethought the entire sales forecast process,

to know exactly which information would be relevant for Tigre's managers in making important decisions on routine matters. Only then, using an Agile approach, the group began to model the software and feed it with statistical models that calculate the ideal timing to forecast the demand of the following week of each geographical region served by Tigre. Although it looks simple, the impact of the combination of the mathematical support with the managerial capacity is huge.

The synchronization of all relevant information impacting - both positively and negatively - the search for products increased the accuracy of the demand forecast and enabled a reduction in the working capital used in inventory. If the entire supply chain efficiency project is taken into account, the reduction of this indicator becomes very expressive, while an improvement in the service level was verified, with higher availability of products.

CASE

Let's digitalize together



EY Challenge

- ▶ Structuring and accelerating the development of digital solutions



Service Line

- ▶ All



Solution found

- ▶ Creating a multidisciplinary center that supports the different service lines in the adoption and development of digital solutions



Related material themes

High materiality

- ▶ Talent attraction, development and retention

Medium materiality

- ▶ Business development and innovation
- ▶ Provision of services with quality
- ▶ Digital responsibility



Related Sustainable Development Goals



Imagine if one of the world's largest clothing manufacturers, with almost one billion products sold annually, could know with great accuracy what will be its demand over the next few months. This would enable a long-term planning that would increase its competitiveness and innovation capability, as well as reduce losses and optimize the entire process.

Now, try to envision the complexity of the logistics operation of a company that distributes over 450,000 tonnes/year of gas in canisters, across the entire Santiago metropolitan region. To complicate matters, this company has no more than a few hours to make home deliveries for their consumers. A solution that would reduce delivery times and improve distribution, optimizing the use of the company's entire fleet of trucks would be very welcome, wouldn't it?

These two cases are real and are among the 42 projects and more than 16,000 hours of development already carried out by the LAS Analytics Hub, the digital solution development center EY opened in July 2018. Since then, dozens of professionals in the fields of programming, mathematics, operations, data science and engineering, among other disciplines, allocated in offices in São Paulo, Rio

de Janeiro, Santiago and Buenos Aires, have been working together with the service areas of our firm to solve the main challenges faced by organizations in the current period of disruptive transformations in society.

The idea is to match analytical techniques and disruptive technologies to provide efficiency and assertiveness to the activities of clients from several segments. This is embodied, for instance, in the case mentioned above regarding the distribution of gas in the Chilean market. Prior to the project developed by the LAS Analytics Hub, EY's client used many resources to meet the legislation, delivering the canisters within the deadlines dictated by law. Now, a mathematical model applied to a computerized system allows the company to choose the right truck to meet a given demand, delivering much more efficiency to this logistics.

EY believes that the incorporation of these technologies at the core of the business processes helps to drive capital allocation strategies and investment decisions. There are many possibilities of applying these technologies in productive and service-related activities, including end-to-end digital audit, creation of new revenues, risk management and others,

to increase consumer satisfaction and improve client experience.

Another important benefit EY began to offer clients after the creation of the LAS Analytics Hub is related to infrastructure. Usually, all process digitalization projects involve the existence of servers and systems supporting them. In many cases, the cost of acquiring and maintaining this equipment may delay - or make unfeasible - the digital journey of a company. For these situations, EY clients may use the existing infrastructure in the command center of the LAS Analytics Hub to "run" their digital projects, decreasing the investment required by - and the risks associated with - it, as well as improving their support and evolution.

In addition to bringing innovation to the market and disseminating digitalization in organizations, the Analytics Hub benefits the firm itself. These include the centralization of initiatives of this type - generating more efficiency and improved performance - and the possibility for our professionals to develop a technical career, which previously was hindered by the fragmentation of these activities within the different service lines. The integration among them, working in collaborative projects, is another highlight.

Ethics and integrity

(GRI 102-11/102-16/102-17/102-30/205-2) / ANTI-CORRUPTION (103-2/103-3) / UNFAIR COMPETITION (103-2/103-3)

Internally and externally, EY Brazil is resolute when it comes to ethics and integrity in the business world

In our everyday activities, we operate based on our EY Global Code of Conduct and by fully complying with the norms, policies and procedures of the regulating bodies. All professionals in the firm are responsible for acting in such a way as to make our actions reflect our values whenever we face an ethical dilemma.

Specifically regarding anti-corruption, the main references are the Global Anti-bribery Policy and EY Brazil's Anti-bribery Policy. EY Brazil's fundamental principle is zero tolerance regarding unlawful practices, such as bribing and facilitating payments.

In order to ensure that cases of irregular conduct are known and investigated, the firm has five different mechanisms so that stakeholders may make considerations on ethics and matters related to the integrity of the organization. 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. The channels available for reporting these matters include the EY Ethics Hotline, an exclusive global hotline that provides our professionals, clients and people

outside the organization with a confidential means of reporting any activity that constitutes or may constitute an unethical, illegal or inappropriate behavior. This channel works constantly, 24 hours a day, seven days a week and is available in several languages, including Portuguese.

In its governance, EY Brazil has maintained, since 2014, an Ethics and Compliance Committee, which reports directly to the firm's Executive Committee and CEO. This committee consists of four full members, with a three-year term, appointed by the CEO and endorsed by the Executive Committee, and their function is to oversee the firm's evolution regarding this matter.

Externally, EY Brazil works with external networks and groups on a number of initiatives aimed at increasing transparency in the business world and fighting corruption.

EY Global has been a signatory of the UN Global Compact since 2009, and EY Brazil has been a member of the Brazilian chapter ("Rede Brasil") of the compact since 2016. This initiative of the United Nations (UN) is aimed at engaging

companies and organizations in the adoption of ten principles in the areas of human rights, labor, environment and anti-corruption.

Each year, EY reports its sustainability actions and updates in the Communication on Progress (CoP), a report platform within the Global Compact. In our last submission, EY Brazil was classified under the Advanced Level, the platform's highest sustainability maturity category, which shows how we are committed to fulfilling our purpose of building a better working world, more sustainable, socially inclusive and responsible.

We are also active in the public debate on ethics and integrity, being members of the Partnering Against Corruption Initiative (PACI), the World Economic Forum, and Brazil's Business Pact for Integrity and Against Corruption.

The following case presents an example of EY Brazil's initiatives to promote ethics and integrity.

CASE

Corporate risks



EY Challenge

- ▶ Structuring corporate risk management and analysis process for Braskem



Service Line

- ▶ Advisory



Solution found

- ▶ Mapping and reviewing risk management processes with the implementation of the SAP GRC Risk Management tool



Related material themes

High materiality

- ▶ Economic performance

Medium materiality

- ▶ Risk management and governance
- ▶ Business development and innovation
- ▶ Provision of services with quality
- ▶ Digital responsibility



Related Sustainable Development Goals



Braskem is a huge Brazilian petrochemical corporation, with eight thousand employees, four industrial units and present in one hundred countries, a universe in which countless interactions between people, and raw material and product movements, take place on a daily basis.

This production chain is exposed to several types of risks that need to be addressed by the company. First of all, in addition to operational risks - inherent to the logistics and production activities - strategic, financial and regulatory risks may impact the company in a relevant way should they materialize.

Aware of that, Braskem engaged EY Brazil, in 2017, to assist in the enhancement of its corporate risk management and analysis process.

The first step of the project was already a big challenge: supporting the mapping of risks to which the company is exposed.

This work resulted in 105 corporate risks, divided into four categories: strategic, financial, operational and regulatory. In addition, a series of factors associated with each risk - i.e., what may favor the materialization and a risk with corporate impact - was listed.

Already in 2018, with the implementation of the new Corporate Risk Management methodology and the understanding of Braskem's Risk Universe, the mission became how to find the best way of monitoring and mitigating them, in addition to defining reaction protocols for each of them. This could only be achieved with the support of a technological solution. The solution chosen was the SAP GRC Risk Management, a software developed for that purpose by SAP, the world's leader in this market and a partner of EY Brazil in several projects.

With the introduction of the system, Braskem's risk managers began to

visualize, in real time, the company's level of exposure to the mapped risks. As a result, now the company can plan mitigation initiatives, with the possibility of acting directly on their root cause, or even planning answers to these, making the operation safer and more efficient.

In addition, the solution enables the provision of reliable information regarding the risks to senior management and the implementation of indicators for the organization. With this project, Braskem improved its risk management and prevention processes, with higher clarity and a stronger governance regarding the subject, becoming the standard for several companies.



Diversity and inclusiveness

(GRI 203-1/405-1) / DIVERSITY AND EQUAL OPPORTUNITY (103-2/103-3)

EY believes that the development of societies and the sustainability of organizations, including ours, depend primarily on equal opportunity and equal treatment. As a result, we value people from all backgrounds and perspectives, firstly in our practices for attracting, retaining and developing talents, but also through the support to entities that work in the promotion of affirmative action initiatives.

For EY Brazil, heterogeneous teams - with diversity of gender, ethnicity, sexual orientation and belief, among other aspects - add ways of thinking and work styles that, when mixed, make up a more productive and ethical work environment, in addition to strengthening the firm's competitiveness. Ensuring that everyone is heard and valued not only attracts and retains the best professionals, but it also helps us to obtain the best answers for our clients and our organization.

To promote the inclusion of diversity and respect to professionals, EY Brazil has a series of initiatives and programs in place, with a more mature presence in the areas of women's empowerment and of professionals with disabilities.

In the area of women's empowerment, for some years now we have different internal and external relationship programs

aimed at promoting the debate on the need of leveling the playing field for women in the business world.

The "Women of Brazil" initiative has women from different segments, among them EY professionals, who meet on a monthly basis to discuss and propose initiatives related to education, entrepreneurship, equal opportunities for women and social projects. The "Winning Women" is a mentoring program for female entrepreneurs with high growth potential. The "Women Fast Forward" is a platform that brings together our knowledge and our initiatives to expand the debate, propose initiatives and strengthen the role of women. The "Women Network", a group led by female managers, partners and directors, promotes a network for discussing challenges, concerns and opportunities. In addition, EY participates in the "Alliance for Women's Empowerment Group", created in 2011 by UN Women.

EY Able, in turn, is a program that seeks to build a culture of inclusion and promote the development of professionals with disabilities (PwDs). This program is aimed at encouraging the full participation of these professionals in the firm's activities, which has enabled EY Brazil to step up the hiring process of individuals with this profile.

In the candidate selection process, the firm works in partnership with several institutions and NGOs, and uses social networks to advertise job vacancies. 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 adaptation, in accordance with the standards in force, are also part of the program.

Other initiatives of EY Brazil that advance the inclusion of professionals with disabilities are a partnership with Hand Talk, which promotes digital accessibility for people suffering from hearing impairment, and its support to Best Buddies Brasil, an NGO that works for the inclusion in society and in the workforce of people with intellectual disabilities.

Other inclusion and diversity initiatives of EY Brazil include the following ones:

Leadership Matters ■ This program aims to increase inclusive leadership skills that impact business performance;

Letter of Adhesion to the LGBTI Business and Rights Forum ■ In 2016, EY signed this letter and is also one of the companies supporting the United Nations Free & Equal campaign;

Corporate Social Inclusion Network (REIS) ■ EY is a member of the REIS Steering Group, which brings together companies from different sectors and promotes the inclusion of people with disabilities;

Unity Network ■ This is an LGBT+ working committee that promotes equality and respect for inclusiveness, fighting prejudiced attitudes towards sexual orientation and/or gender identity in the workplace;

Brazilian Paralympic Committee ■ Since 2017, EY has a partnership with the Brazilian Paralympic Committee (CPB) for the Career Transition Program. The initiative is aimed at offering Paralympic athletes access to professional education, guidance and training after the end of their careers in sport.

CASE

Women's empowerment



EY Challenge

- ▶ Promoting and working actively for gender equality



Service Line

- ▶ All



Solution found

- ▶ Place gender equality as part of EY's business strategy
- ▶ Holding workshops with HR and D&I managers to multiply women's empowerment

Related material themes

High materiality

- ▶ Talent attraction, development and retention
- ▶ Dialogue and transparency
- ▶ Diversity and inclusiveness

Medium materiality

- ▶ Human rights

Low materiality

- ▶ Engagement with the community



Related Sustainable Development Goals



Bit by bit, it is increasingly possible to find women in leadership roles in Brazil and in the world, primarily in companies with a more advanced organizational culture, in which diversity is valued. The evolution, however, is still small when compared to the transformation that should have taken place to make women have the same professional opportunities as men. It is misleading to think that the situation is improving at an adequate speed.

The data are clear and show plainly the existing gender inequality in the labor market. Worldwide, less than 7% of the CEOs are women. A very similar index is found in boards of directors of companies in Latin America (7.4%), which, when compared to other regions, is only ahead of the Middle East (0.9%) and lags way behind the leadership of Northern Europe, where over a third (36.3%) of the directors are women. Moreover, 2018 data from the Corporate Women Directors International show that women occupy only 16.7% of the C-suite positions in public corporations worldwide.

There are cultural and structural reasons that hinder gender equality in the labor market. However, the truth is that, whatever the reason for the imbalance, many companies still do not know the value of diversity in general and, more specifically, of the female presence, for the competitiveness and performance of an organization.

According to the International Corporate Governance Network (ICGN), an international organization specialized in corporate governance principles, having more women in senior positions enables companies to innovate more and have better performance. Consequently, the improvement of gender diversity should be at the heart of any company's strategy.

The data available is indisputable. According to an analysis by the S&P Composite 1500, a more comprehensive index of the New York Stock Exchange, on average, companies with women at the top have a valuation US\$40 million higher than those without women in senior positions. The Peterson Institute for International Economics - an American think tank - in turn, found that the boards with 30% or more women managed to increase their companies' net margins by up to 6%. In other words, having a gender-diversified leadership is intimately connected to the profit generation capacity of an organization.

Because it believes in that and in the ethical values of a plural and inclusive society, EY has different programs to foster the rise of women within the firm and in its sphere of influence. An example of that is the Winning Women, a mentorship program that supports female entrepreneurs with knowledge and a network, and the Women. Fast Forward, a global platform that

enables employees, clients and communities to engage around the theme.

To further strengthen this initiative, EY launched in 2017, in the USA, and in 2019, in Brazil, "Power Up - Female Power", a workshop directed to women, aimed at increasing their network, providing access to exclusive content on the theme of female empowerment and bringing about reflections, learning and engagement.

Based on EY's proprietary methodology, the Power Up Program is broken down into five elements, each representing behaviors/attitudes frequently associated to the female gender and capable of building, increasing or decreasing power capabilities: projecting confidence automatically; controlling your career is under your control; demystifying your network; elevating your communication; fulfilling your purpose.

In 2019, the Power Up Program held workshops for clients in the states of São Paulo, Rio de Janeiro and Bahia, which, when put together, gathered approximately 350 female executives, HR directors, and Diversity and Inclusion (D&I) leaders. EY Brazil believes that, by empowering and engaging these women, the effect is disseminated to the talents they serve and help, contributing to promoting a better working world and, therefore, helping to fulfill EY's purpose.

Talent attraction, development and retention

(GRI 401-2/404-1/404-3)

The attraction and development of talent is one of the high-materiality themes for EY Brazil, as the high-performance professional teams represent our main asset.

We seek to attract people who may grow professionally and work in international teams, engaged with the organization's values and commitment.

Our goal is to offer a highly-competitive compensation when compared to the prevailing conditions in the labor market, including a benefits package, with a specific policy of concession and eligibility.

The professional development of our associates, in turn, is based on an extensive program that includes training and other development initiatives, both internal and external, focused on multidisciplinary training.

The training programs are coordinated by the EYU, EY's corporate university,

with headquarters in São Paulo, Rio de Janeiro, Recife and Curitiba, and serve professionals from all over Brazil. Annually, the EYU organizes a range of elective and mandatory courses (technical and management skills), according to a participation policy.

All employees must complete a minimum of 40 hours of on-site or distance training per year, or the number of hours required by regulatory bodies. The fulfillment of this workload is monitored by the counselor of each employee.

Also connected to the development of our people, we recently launched EY Badges, an innovative program for learning and sharing knowledge that enables our professionals to obtain credentials in important competencies in the digital age, defining, therefore, their own development. Through EY Badges, we offer content on different themes

of great relevance in the Transformative Age - connected to leadership in the digital age, diversity and inclusiveness, analytics, cybersecurity, emerging technology, innovation, industry expertise, etc. - to 100% of our professionals, regardless of their function. With EY Badges, learning is not only done through training itself - it is necessary to practice what was learned in actual work situations and share this with other people from the firm, clients and also society.

The performance management process, in turn, follows established practices of using single systems for evaluating and scheduling processes. All professionals with direct and indefinite ties with EY (employees, partners and directors) take part in the LEAD program, which evaluates their performance, career and development.

CASE

Exercising purpose



EY Challenge

- ▶ Expanding the impact of EY's corporate responsibility initiatives



Service Line

- ▶ All



Solution found

- ▶ Creation of EY Ripples, a global corporate responsibility program



Related material themes

High materiality

- ▶ Talent attraction, development and retention
- ▶ Dialogue and transparency
- ▶ Ethics and integrity
- ▶ Diversity and inclusiveness

Medium materiality

- ▶ Climate change and social and environmental responsibility
- ▶ Human rights

Low materiality

- ▶ Engagement with the community



Related Sustainable Development Goals



“Our purpose is to build a better working world”. These words are present in every conversation and is heard almost as a mantra at EY Brazil’s meeting rooms, corridors and other common areas. Contrary to many organizations that declare their values and purpose, but limit their reach to a poster on the wall or a message from the CEO, at EY, things are taken “really seriously”. Business decisions and the relationship of our professionals with clients, suppliers, partners and stakeholders are permeated by our purpose, which materializes, primarily, in the services that we provide.

EY wants to go the extra mile, though. We want that all knowledge accumulated by our professionals, across all service lines, be used in favor of social, economic and environmental sustainability of the communities in which we operate. This includes offering our employees with opportunities for directing their knowledge, abilities and experiences to boost inclusive and sustainable growth in our communities.

As a result, in December 2018, EY Ripples was launched. This corporate responsibility program has two main

goals: on the one hand, it aims to transform our social impact, expanding the reach of our actions through our influence network; on the other hand, it seeks to improve our own operations, making them more efficient from an environmental perspective.

To meet its goals, the EY Ripples was structured into three pillars. The first one is supporting the next generation, helping young people to develop transferable skills and mindsets - such as communication, critical thinking and complex problem solving - qualities that will better equip them to find and secure a meaningful job, regardless of what the future holds. Another pillar is focused on supporting impact entrepreneurs, whose businesses are aimed to expand access to opportunities, goods and services that, many times, are limited to certain social and economic groups. Finally, the program intends to accelerate the adoption of behaviors, technologies and business models that protect and regenerate the environment, creating economic opportunities.

Together with another 25 sites, EY Brazil’s headquarters, in São Paulo, was one of the locations chosen by EY for the pilot

phase of EY Ripples, concluded in October 2019. After that, the program was extended to the other countries and offices that had not been included yet.

In São Paulo, up to November 2019, seven corporate volunteering initiatives were already included in the program. Some of them already existed, but were disseminated separately, and through EY Ripples we democratized access to these opportunities.

The program goals are ambitious and converge to the same deadline: the end of 2022. To begin with, we intend to mobilize one million individuals through the network of people and organizations that are under EY’s sphere of influence, including employees and third party collaborators. With this, we believe it will be possible to reach 10 million “futures changed”, that is, beneficiaries of our initiatives who will be directly impacted by the program. Finally, we estimate to reach 100 million “lives impacted”, around the world, which will be the people who benefit indirectly and whose lives are positively impacted by the development of those who benefited directly by EY’s initiatives.

CASE

Full care

EY Challenge
 ▶ Providing full care for EY Brazil's professionals

Service Line
 ▶ All

Solution found
 ▶ Creating a corporate health program and department

Related material themes
High materiality
 ▶ Talent attraction, development and retention

Related Sustainable Development Goals

3

GOOD HEALTH AND WELL-BEING

8

DECENT WORK AND ECONOMIC GROWTH

Increasingly, organizations seek to offer support for their professionals in every aspect of their lives, providing them with the necessary conditions for developing their careers.

With that in mind, as of 2018, EY Brazil improved its activities in the area of health management, creating a specific department, hiring professionals fully dedicated to the area, and structuring a network to promote quality of life, well-being, prevention and treatment of diseases. As a result, the Brazilian firm now adheres to the most advanced practices in terms of corporate health, taking care of their professionals in an integral way.

EY Brazil's activities in this area started to be based on four pillars: (i) occupational medicine, which addresses the prevention of occupational diseases; (ii) quality of life, in which we organize health promotion campaigns; (iii) general practice, which provides individualized assistance and monitoring of in-patients; and (iv) healthcare plan, aimed at optimizing the use of this benefit for the firm, enabling it to be used conscientiously, so that it can be sustainable.

The great evolution at EY Brazil was the implantation of a health management model that integrates these four pillars, all of which important for the desired

end result: the well-being of the people and the increase of their productivity. Since we began structuring the corporate health department, we have reached several milestones.

In September 2018, an outpatient clinic with a physician's office and an emergency room was opened. An IT-based system was introduced to support the management of the health initiatives and indicators. Now, in addition to a medical officer, we hired an occupational health doctor and a nurse to work at the firm's headquarters, in São Paulo, and each of the 14 regional offices began to have a health-related "focal point", that is, a professional from another area who became responsible for multiplying among their colleagues the initiatives connected to this theme.

The quality of life pillar, in particular, brought about a new vision on health for EY Brazil's environment. In a little over one year, more than 5,000 people took part in our health campaigns. In surveys that were carried out, the satisfaction index of the professionals regarding the importance of health campaigns was deemed excellent by more than 90% of the participants. In October 2019, for instance, we held a lecture, with invited experts, on breast cancer prevention. In the following month, we promoted a discussion on prostate cancer, in which a specialized physician answered to

queries, via Skype, by people from every offices in Brazil. Other highlights are the mindfulness program, including meditation and concentration exercises to improve the mental well-being, which gathered more than 120 participants, and the lifestyle lectures, which engaged over 300 people online.

EY Brazil now wants to expand and enhance its presence in the corporate health area. The mental health program, for instance, will be expanded and will have new initiatives. This field has increasingly attracted more investments from companies due to the rise in the incidence of psychological disturbances in the general population. This issue affects directly the quality of life of individuals and their productivity. As an example of this scenario, the Pan American Health Organization (PAHO) published a study that revealed that, in 2018, Brazil presented, among Latin America's countries, the highest rates of incapacity caused by depression (9.3%) and anxiety (7.5%).

EY's other priority plans in the corporate health area are the implantation of the strategy for monitoring professionals with chronic diseases, the restructuring of the pregnant women monitoring program, and the adoption of indicators to measure the efficacy of the different programs of the area.

Dialogue and transparency

(GRI 102-12/102-13)

To fulfil its purpose of building a better working world, EY Brazil establishes strategic partnerships and takes part in several forums and external initiatives that are focused on important causes.

The enhancement of corporate governance in the Brazilian business universe is among the causes supported by EY Brazil. This theme - which consolidates the good practices in decision-making processes, risk management and compliance, among other important aspects for the sustainability of the companies - is well analyzed by the EY Center for Board Members, a program of EY Brazil with clients and non-clients (see details in the following table).

Another example to be highlighted is the Digital Brazil Movement, an initiative that EY Brazil helped to create that is aimed at speeding up the country's alignment to the digital revolution - while it takes care of the inclusion of the workforce in the universe of future work.

For more than three decades, EY has also been a global partner of Endeavor, an entrepreneurship developer. In Brazil, we are partners in different initiatives, such as the Scale-Up Summit and volunteer programs.

Finally, EY Brazil joined the Brazilian GHG Protocol Program, an annual publication in which companies present, on a voluntary basis, information on their greenhouse gas inventory.

EY Brazil is part of the following associations and forums:

- Brazilian Association of Infrastructure and Basic Industries (ABDIB)
- Brazilian Association of International Banks (ABBI)
- Brazilian Association of Private Equity and Venture Capital (ABVCAP)
- Brazilian Association of Publicly-Traded Companies (ABRASCA)
- Brazilian Association of Accountants in the Electric Power Industry (ABRACONEE)
- Brazilian Financial and Capital Markets Association (ANBIMA)
- SAP Users Association (ASUG)
- National Association of Finance Executives (ANEFAC)
- Brazilian Human Resources Association (ABRH)
- American Chamber of Commerce (Amcham)
- Brazil-Holland Chamber of Commerce
- France-Brazil Chamber of Commerce
- Brazil-Germany Chamber of Commerce and Industry
- Japanese Chamber of Commerce and Industry in Brazil
- Portuguese Chamber
- Brazilian Securities and Exchange Commission (CVM)
- Federal Accounting Council (CFC)
- Regional Management Council (CRA)
States - SP/SC/PR/GO/DF/RS/RJ/PE/BA/MG/CE
- Regional Accounting Council (CRC)
States - SP/SC/PR/GO/DF/RS/RJ/PE/BA/MG/CE
- Regional Council of Economics (CORECON)
States - SP/SC/PR/GO/DF/RS/RJ/PE/BA/MG/CE
- Conselho Regional de Engenharia (CREA/SP)
States - SP/DF/RS/RJ/PE/MG/CE
- Brazilian Confederation of Insurance Companies (CNSeg)
- Brazilian Accounting Pronouncements Committee (CPC)
- Experience Club
- Brazilian Federation of Banks (FEBRABAN)
- COGE Foundation
- Group of Business Leaders (LIDE) - Ceará
- Group of Business Leaders (LIDE) - Pernambuco
- GRI Club (Real Estate and Infrastructure Sector)
- Institute of Independent Auditors of Brazil (IBRACON)
- Brazilian Actuarial Institute (IBP)
- Brazilian Institute of Engineering Assessments and Appraisals (IBAPE)
- Brazilian Institute of Finance Executives (IBEF)
São Paulo / Campinas / Rio de Janeiro / Porto Alegre / Salvador / Curitiba
- Brazilian Corporate Governance Institute (IBGC)
- Brazilian Oil Institute (IBP)
- Money Report
- Digital Brazil Movement
- Sports Pact
- Public Company Accounting Oversight Board (PCAOB)
- Corporate Social Inclusion Network (REIS)
- Turnaround Management Association (TMA)
- Young Presidents' Organization (YPO)

CASE

Valuable advice



EY Challenge

- ▶ Supporting board of directors integration and update



Service Line

- ▶ All



Solution found

- ▶ Meetings of board members and studies on the perceptions by boards of directors



Related material themes

High materiality

- ▶ Dialogue and transparency
- ▶ Ethics and integrity

Medium materiality

- ▶ Compliance
- ▶ Risk management and governance

Low materiality

- ▶ Engagement with the community



Related Sustainable Development Goals



The sustainability of an organization - whether it is a small, medium or large company - and of the industry, service or trade sectors, depends primarily on good decisions, which steer them towards the best path. In many of them, the board of directors has a decisive role: making strategic decisions that may determine the success or failure of a company in the long run.

However, in order to make good choices, knowing everything about the business in which it operates is not enough. It is increasingly necessary to know the complex scenarios that involve an enterprise, identifying the main risks and opportunities of these scenarios and foreseeing trends.

This is the starting point of the EY Center for Board Members, an engagement center of EY Brazil with members of the boards from different companies, which was created with the aim of keeping their members updated and providing them with an intense discussion of business problems that, later, may be multiplied within their spheres of influence.

Since 2013, at least four times a year, the firm invites approximately 100 independent directors for in-person meetings in the cities of São Paulo and Rio de Janeiro to discuss relevant issues affecting the business environment and society in general. The topics discussed include themes related to business and regulation, such as diversity and inclusiveness, crises management, operations management, occupational health and safety, and innovation.

In FY19, for instance, participants discussed the challenges of the Transformative Age, which is how EY calls this current period of growing digitalization of businesses and of people's everyday activities. The consensus among the directors is that, more than creating a department for digital matters, companies need to seize technologies and digitalize their relationships with clients, employees and leadership.

In addition to promoting meetings for directors, the EY Center for Board Members organizes surveys

and consolidates knowledge. In FY19, a survey with several board members revealed the focus of activities of their boards of directors: 36% answered "accounting and financial area", 32% said "strategy, performance and forecasts", and 27% followed as a priority the "regulatory, compliance and risk challenges".

According to a survey by EY Brazil, the boards of directors treat as priorities the following matters:

- Evaluating future scenarios in view of the dynamism of the geopolitical and regulatory environments;
- Enhancing the debates on purposes, culture and talents;
- Taking the next step in the areas of risk management and compliance;
- Understanding the impacts of the digital transformation and the change in business models on the corporate strategy.

CASE

Safety by a thread

-  **EY Challenge**
 - ▶ Mobilizing organizations around cybersecurity
-  **Service Line**
 - ▶ All
-  **Solution found**
 - ▶ Creating a multidisciplinary center for strengthening EY Brazil's activities in the area and the engagement of its clients

-  **Related material themes**
 - High materiality**
 - ▶ Ethics and integrity
 - Medium materiality**
 - ▶ Business development and innovation
 - ▶ Provision of services with quality
 - ▶ Digital responsibility
 - ▶ Compliance, risk management and governance

-  **Related Sustainable Development Goals**
 -  **8 DECENT WORK AND ECONOMIC GROWTH**
 -  **12 RESPONSIBLE CONSUMPTION AND PRODUCTION**
 -  **6 PEACE, JUSTICE AND STRONG INSTITUTIONS**

The increasing digitalization of businesses and human relations have many beneficial and visible aspects: the convenience when buying products and services, the closer proximity of people, and the facilitated access to art and culture. At the same time, however, a threat comes with this transformation of society and already causes substantial losses.

According to a study by AIG, in 2021, cybercrimes will be responsible for losses amounting to US\$6 trillion. This only taking into account tangible losses, such as theft and fraud. However, there is still the impact on privacy: the data and information of billions of consumers, if not properly protected, will be subject to undue use, which may also cause damage to the reputation of the companies holding it.

If, on the one hand, the threat is extensive, on the other hand, the corporate world's reaction is still timid. According to an EY survey, in 2018, only 23% of the organizations were operating with an adequate level of cybersecurity and resilience to cyberattacks. It is possible that the other companies in the study may not even have a clear image of which and where their most critical assets and information are -

and they may even lack appropriate safeguards to protect these assets.

There are several consequences from this cyber weakness. In the private sphere, with the increasing search for digital channels by consumers, investing in safety is essential for companies' competitiveness, revenue generation and the protection of their assets. Governments, in turn, also need to protect their services infrastructure, under penalty of wasting resources, losing space in the global trade and pushing aside citizens from the advantages of an interconnected world, such as the Internet of Things (IoT), for instance.

With a view to contributing to the responsible digitalization of businesses and society, EY is continuously structuring the firm and, in 2018, it launched its seventh Cybersecurity Center in the world - the first one in Brazil and in Latin America. Located at the company's headquarters in the city of São Paulo, the space is aimed at mobilizing Brazilian companies to address the issue - generating knowledge on web security and privacy with open events for clients and guests - and strengthening the training of EY professionals on these topics.

To achieve its goals, EY Brazil made relevant investments in the creation


of a center of excellence in the areas of human resources and technology. With investments of approximately R\$3 million, EY Brazil's Cybersecurity Center is comprised by the space in São Paulo and a mirror environment in Rio de Janeiro, with state-of-the-art software, cloud solutions and servers, and, in December 2019, it had 70 fully dedicated professionals.

With this structure, EY Brazil offers uninterrupted monitoring of the technological security and risk prevention services for other purposes, in addition to a theoretical and practical knowledge that enables it to monitor its clients along the entire digital prevention journey, from the conception of systems up to their running and assessment.

In 2019, the Cybersecurity Center carried out approximately 70 projects for clients from different segments, such as the financial, telecoms and retail sectors. Many of these projects focused on the preparation for Brazil's General Data Protection Law (LGPD, in Portuguese), which is becoming effective in 2020 and will require companies to have rigid protocols for holding consumers' digital data in custody and treating them.

About the Report

(GRI 102-43/102-44)

A close-up photograph of a hand with the index finger pointing towards the text on the right. The background is dark with some light streaks.

This report was planned and prepared to meet the standards of the Global Reporting Initiative (GRI) and the premises of the International Integrated Reporting Council (IIRC).

In FY18, a new materiality matrix for the report was prepared to know the opinion of the main stakeholders regarding the relevance of EY Brazil's material themes.

Using an electronic questionnaire signed by EY Brazil's CEO, we invited internal and external stakeholders (see the list in indicator 102-40) to name five topics, among 12 pre-determined options, they considered the most relevant ones to be discussed in this report, taking into account EY's activities and their relationship with the firm. We also included an explanatory glossary, in case respondents were not familiar with the theme.

With regard to the in-house audience, we received the input of 832 different respondents, from trainees to partners (134% higher than in the last matrix), totaling 18.2% of our FY18 headcount. For the external study, we invited 110 stakeholders and obtained a return of 23%. The survey will be performed again for FY20.

The result of this process was the materiality matrix included in the "Presentation" of this report, on **page 3**.

In addition, general guidelines of the global document for EY's sustainability reports were included, with the IIRC premises, to define and prepare the content and structure its chapters. EY always seeks to improve by incorporating aspects that enable the alignment of the report with the main trends of performance communication, making its content simple while raising its relevance.

Independent Auditor's Report on the Limited Assurance of EY's 2019 Sustainability Report

To the Members of EY
São Paulo - SP

Introduction

We were contracted to carry out limited assurance procedures on the sustainability information disclosed in EY's Sustainability Report for the period from July 1, 2018 to June 30, 2019, 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's Responsibilities

EY Management is responsible for preparing and submitting the 2019 Sustainability Report, in accordance with the criteria and guidelines for sustainability reports of the GRI (Global Reporting Initiative) Standards. This responsibility includes the design, implementation and maintenance of internal controls for the appropriate preparation and presentation of the 2019 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. In addition, it allows us to obtain a limited assurance that it does not contain any issue that would lead us to believe that the 2018 Sustainability Report is not in keeping with the criteria and guidelines for sustainability

reports of the GRI (Global Reporting Initiative) Standards, 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 what would have been 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 2019 Sustainability Report not complying significantly with the criteria and guidelines for sustainability reporting of the GRI (Global Reporting Initiative) Standards. Within the scope of our work, we implement the following procedures, among others: **(I)** planning of the work; **(II)** acquiring an understanding of internal controls; **(III)** confirming, on a test basis, the evidence supporting the quantitative and qualitative data; **(IV)** interviewing managers responsible for the information; and **(V)** comparing financial information with 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 2019 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 GRI (Global Reporting Initiative) 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 2019 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 Sustainability Report for the fiscal year from July 1, 2018 to June 30, 2019 in order for it to be compliant with the criteria and guidelines for sustainability reporting of the GRI (Global Reporting Initiative) Standards.

São Paulo, January 15, 2020.

Hirashima & Associados Auditores Independentes
CRC-2SP025496/O-4



Poliana de Oliveira Hespagnol de Andrade
Accountant
CRC-1SP258022/O-1

GRI Table of Contents



For the GRI Content Index Service, the GRI services have concluded that the GRI content index is clearly presented and references to all included disclosures are in line with the appropriate reports in the body of the report. The service was rendered according to the Portuguese version of the report.



GRI 101 2016 Foundation

General Disclosures

Organizational Profile

GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 102 2016 General disclosures	102-1 Name of organization	—	EY Brasil	—
	102-2 Major brands, products and services	—	https://www.ey.com/pt_br/what-we-do	—
	102-3 Major brands, products and services	—	EY Brasil - Edifício São Paulo Corporate Tower Avenida Presidente Juscelino Kubistchek, 1909, Torre Norte, 9 andar, cj 91, Vila Nova Conceição, CEP 04545-907. Tel: +55 11 2573 3000	—
	102-4 Countries where the organization operates and where its main offices are located	—	http://www.ey.com/ourlocations	—
	102-5 Type and corporate structure	—	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 the 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.	—

GRI content index

GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)	
GRI 102 2016 General disclosures	102-6 Markets served		<p>We adopt a regional market structure, which includes Brazil, Argentina, Chile, Uruguay and Paraguay (Latin America South).</p> <p>The Go-to-Market regional operating model segments the market into Industrial and Geographic Market Segments. We have four Industrial Market Segments in LAS:</p> <ul style="list-style-type: none"> ▶ Consumer Products & Retail (CPR); ▶ Energy - including Mining & Metals, Oil & Gas and Power Utilities; ▶ Financial Services (FS): Banking & Capital Markets, Insurance, and Wealth Management; ▶ Technology, Media and Telecommunications (TMT). <p>And three Geographic Market Segments:</p> <ul style="list-style-type: none"> ▶ Paraguay, Uruguay & Argentina; ▶ Chile; ▶ Brasil. <p>Brazil's Geographic Market Segment, includes the following sectors:</p> <ul style="list-style-type: none"> ▶ Advanced Manufacturing and Mobility; ▶ Government ; ▶ Health Sciences and Wellness; ▶ Private Equity; ▶ Real State. 	—	
	102-7 Size of organization	6, 69, 70		<p>EY Brazil reached a gross revenue of R\$1.644 billion in FY19 (July 2018 to June 2019); had 5,326 employees in 15 offices; worked on 12,287 projects and served 5,017 clients.</p> <p>In addition, it entered into 42 contracts with the public administration through bidding processes in FY19.</p> <p>Spreadsheet 102-7</p>	—
	102-8 Information on employees and other workers	6, 71, 72		<p>Spreadsheet 102-8</p>	—

GRI content index

GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 102 2016 General disclosures	102-9 Description of the organization's supply chain	9	<p>EY's main business 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 FY19, EY had 928 active suppliers.</p> <p>The supply chain in the organization should be acknowledged and considered a key business partner across all levels of the organization adopting the following approach:</p> <ul style="list-style-type: none"> ▶ Developing deeper relationships with all stakeholders; ▶ Providing technical knowledge and innovation in the topics discussed in collaboration with all parties involved; ▶ Challenging the status quo; ▶ Offering transparent buying processes and services that may be leveraged; ▶ Planning and defining strategies aligned with the business goals. <p>We provide strategic options for the procurement of materials and services with a high level of quality and a competitive cost. This includes:</p> <ul style="list-style-type: none"> ▶ Real Estate services that improve our environment and the quality of our associates; ▶ Travel, events and meetings services that support the mobility of our teams; ▶ Key technology services for our internal operations and for operations in our clients; and ▶ Provision of products, and specialized procurement and contract management services for professional services; Talent; Facilities and Marketing. <p>Our initiatives and strategies help consolidating all of EY's purchasing power, resulting in cost savings, creating economies of scale, which may be reinvested in the firm itself, in addition to working with our in-house clients and suppliers in the management of applicable risks.</p>	—
	102-10 Key changes during the reporting period, including the supply chain	—	<p>a) The headquarters of EY Auditores returned to São Paulo/SP Avenida Presidente Juscelino Kubitschek, nº 1909, São Paulo Corporate Towers, Torre Norte, 8º andar, conjunto 81, Vila Nova Conceição, CEP 04543-907.</p> <p>b) With local and regional Procurement teams, the management of suppliers, especially strategic ones, takes into account the strategies of categories aligned with the business goals. In addition, business synergy is sought, both for promoting the growth of EY and for suppliers, with long-term contracts and business consolidation.</p>	—

GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 102 2016 General disclosures	102-11 Explanation of whether and how the organization applies the precautionary principle	15	<p>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.</p> <p>1) Internal quality reviews</p> <p>Assurance Quality Review (AQR) - Annual internal review, carried out by specialized professionals from EY Global not connected to the country to be inspected. The AQR evaluates on an annual basis the structure and operating efficiency of the quality control policies and procedures of the assurance engagements.</p> <p>Global Internal Audit (GIA) - A process carried out by auditors from EY Global who work in the third line of defense, verifying the appropriateness of the organization's internal controls. The GIA inspections are aimed at providing an independent and objective assessment, and advice for strengthening the controls and improving the operations of the member firms of EY Global.</p> <p>Personal Independence Compliance Testing (PICT) - A personal independence compliance test applied to managers, senior managers, directors and partners to evaluate the appropriateness - from the professional independence point of view - of the financial relationships of the professional, their spouse and their dependents. This initiative takes place on a quarterly basis and includes a sample of professionals, new leaders, recently-hired professionals and those with a violation record, in accordance with internal and regulatory independence rules.</p> <p>Tax/TAS/Advisory Quality Review - EY Global specialized professional reviewers verify on an annual basis the independence and scope of the services and pre-approvals, in addition to evaluating the existence of conflicts of interests, in order to preserve the professional independence of the firm.</p> <p>2) External quality reviews</p> <p>Peer Review - The external quality review by peers is a process for monitoring and controlling the quality of the engagements carried out by independent auditors. Its purpose is to evaluate the procedures adopted by the accountant who works as an independent auditor and by the assurance firm to ensure that the engagements carried out meet the technical and professional standards of the Federal Accounting Council, the Institute of Independent Auditors of Brazil (IBRACON) and regulatory bodies.</p> <p>Public Company Accounting Oversight Board (PCAOB) - Inspects the firms responsible for auditing public companies registered in the United States. This inspection is aimed at evaluating the compliance with the Sarbanes-Oxley Act, the rules of the Securities and Exchange Commission, of the PCAOB and the professional standards applicable to the independent auditors.</p>	—

GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 102 2016 General disclosures	102-12 Letters, principles or other initiatives developed externally	4, 22	<p>Endeavor - 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;</p> <p>Global Compact - EY Brazil has been a member of the Brazilian chapter since October 2016. See more here (https://www.unglobalcompact.org/what-is-gc/participants/96411-Ernst-and-Young-Brazil);</p> <p>Brazilian GHG Protocol Program - Annual publication of EY's greenhouse gas inventory. (http://www.ghgprotocolbrasil.com.br/membros?locale=pt-br);</p> <p>Corporate Social Inclusion Network (REIS) - EY is 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;</p> <p>Best Buddies Brasil - 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;</p> <p>Brazilian Law of Inclusion - 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 people with hearing-impairment. For other disabilities, the partnership with Katalise - a Browsealoud application, allows People with Visual, Physical, Intellectual or Multiple Disabilities to access the firm's content;</p> <p>LGBT Business and Rights Forum - EY meets Brazil's legal requirements for the inclusion of the partner in the healthcare 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:</p> <ul style="list-style-type: none"> a) Improving business management practices to effectively add value to the brands of member companies and their stakeholders; b) Fighting homo-lesbian-transphobia and its harmful effects on people, business and society; c) Encouraging businesses and society to adopt LGBT human rights practices. 	—

GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 102 2016 General disclosures	102-12 Letters, principles or other initiatives developed externally	4, 22	<p>Women Network - a program led by managers, partners and directors that promotes networking and dialogue 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;</p> <p>Aliança Group - 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;</p> <p>Sustainable Development Goals (ODS) - EY Brazil is currently in the priority setting stage. After concluding the stage of understanding the concept and objectives of the ODSs, 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 ODSs and reporting cases from FY19. The relationship between indicators and the ODSs can be seen by indicator in this cross-referenced index;</p> <p>Communication On Progress (COP) - Each year, EY reports its sustainability actions and updates in the Communication on Progress (CoP), a report platform within the UN Global Compact, strengthening our commitment to it. In our last submission, EY Brazil was classified under the Advanced Level, the platform's highest sustainability maturity category, which shows how we are committed to fulfilling our purpose of building a more sustainable and socially inclusive and responsible working world.</p>	—
	102-13 Participation in national/international associations and/or entities	22, 73, 74, 75	<p>We support associations promoting public debate. 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>At the local level, we are part of the Brazilian Institute of Corporate Governance (IBGC) and we are active members of other international entities, in order to raise corporate governance standards worldwide.</p> <p>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 the services rendered. In the appendix of this indicator, we highlighted the full list of EY's participation in associations, chambers and national and international organizations through its professionals.</p> <p>Spreadsheet 102-13</p>	—

Strategy

GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 102 2016 General disclosures	102-14 Message from the CEO	5	Interview with the CEO of EY Brazil	–
	102-15 Description of main impacts, risks and opportunities	5	Interview with the CEO of EY Brazil	–

Ethics and Integrity

GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 102 2016 General disclosures	102-16 Statement of missions and values, codes of conduct and internal principles	15	<p>a) Cultura e valores Culture and values - a differentiated culture begins with special people. We neither provide our clients with exceptional services by just using PowerPoint presentations, nor create trusted relationships by filling out checklists. We are exceptional because we work in teams.</p> <p>Our values are everywhere, influencing the way we work with one another, the way we serve our clients and the way we get involved with our communities.</p> <p>Our values define who we are:</p> <ul style="list-style-type: none"> ▶ People who have integrity, respect, and team spirit; ▶ People with energy, enthusiasm and courage to lead; ▶ People who build relationships based on doing the right thing. <p>b) To learn about our code of conduct and internal principles, see: https://assets.ey.com/content/dam/ey-sites/ey-com/en_gl/generic/ey_code_of_conduct_v1.pdf</p> <p>c) Further information can be found in indicator <u>102-25</u>.</p>	16

GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
W 102 2016 General disclosures	102-17 Advisory mechanisms and ethics concerns	15, 76	<p>In Brazil, EY offers five different mechanisms for stakeholders to make recommendations on ethics and issues related to organizational integrity. These are as follows:</p> <p>EY Ethics Hotline (www.eyethics.com) - 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.</p> <p>Our leaders - 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> <p>Talent Team (Human Resources) - 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.</p> <p>EY Legal Department - 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.</p> <p>Ethics and Compliance Committee e-mail (comite.etica-conformidade@br.ey.com) - Through this e-mail, 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.</p> <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> <p>Spreadsheet 102-17</p>	16

Governance

GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 102 2016 General disclosures	102-18 Governance structure of the organization	77, 100	Spreadsheet 102-18	
	102-19 Activities delegation process for environmental, economic and social topics	—	EY Brazil is part of a highly integrated organization of independent member firms that allows it to offer optimal quality service. As a result, the CEO, the leaders of the service lines and the COO are kept in the loop about the decisions made at the global level. 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 the executive level with responsibilities in economic, environmental and social areas	—	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, the Talent Managing Partner, responsible for the Corporate Sustainability area and other partners.	—
	102-21 Processes of stakeholder consultation and the highest level of governance in the social, environmental and economic areas	—	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 administrative areas, 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 associates 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. 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.	16

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GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 102 2016 General disclosures	102-22 Breakdown of the highest governance body and its committees	—	<p>Our management structure in Brazil is not single-tier. The Executive Committee is comprised by 15 partners - including the leaders of each service line and other representatives from the business areas. As such, the Executive Committee does not have independent participants. The CEO has the task of appointing and removing members from the Executive Committee, which makes the term of office indefinite. Once the members have been selected, the chairperson will communicate the decision to the Partners' Advisory Board and in the Partners' Meeting.</p> <p>The competencies were mentioned in indicators 102-18 and 102-19.</p>	5, 16
	102-23 Chairmanship of the highest governance body	—	<p>The CEO of the company is bound by the decisions made by the partners' meeting, the company's highest governance body, where all partners are entitled to one vote. The CEO is also a member of the Executive Committee. The partners' advisory board is elected by all partners, who choose three of them to form this board, the function of which is monitoring and overseeing the firm's management.</p>	16
	102-24 Appointment and selection processes of the highest governance body and its committees	—	<p>Committed to gender diversity, we have made efforts to increase the number of women in senior leadership positions. The Committee members - which include three women - have the knowledge and skills to support EY in its challenges. In addition, as explicitly required by the Independence Policy, we assess issues related to the independence of new partners before formalizing an invitation.</p> <p>For more information, consider the answers in indicators 102-18 and 102-22.</p>	5, 16

GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 102 2016 General disclosures	102-25 Processes to ensure conflicts of interest are avoided	—	<p>In relation to clients and projects, the Acceptance and Continuity Policy establishes principles to determine whether 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"> ▶ Establishing a strict process of risk assessment and decision-making to accept or continue with the client or commitments; ▶ Meeting the applicable independence requirements; ▶ Identifying and appropriately resolving any conflicts of interest; ▶ Identifying and refusing clients that pose excessive risk; ▶ Requesting advice from designated professionals to identify additional risk management procedures for specific high-risk factors; ▶ Complying with legal, regulatory and professional requirements. <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 or commercial relationship that may create a potential conflict of interest, such as those described below:</p> <p>Transactional conflicts - which may occur in jobs with clients involving the acquisition and sale of businesses, and EY's relationship with the parties involved;</p> <p>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;</p> <p>Defense conflicts - potential conflicts with clients arising from EY's judicial or extrajudicial disputes with counterparts;</p> <p>Personal conflicts - potential conflicts that may arise from personal relationships or financial interests of EY Professionals with counterparts;</p> <p>Competition situations - potential conflicts that may arise from EY relationships with parties that are in reciprocal competition.</p> <p>The following are considered in relation to stakeholders:</p> <ul style="list-style-type: none"> ▶ Cross-participation in other management bodies (participation in other boards, accumulation of jobs in management and boards positions, etc.); ▶ Relevant cross ownership with suppliers and other stakeholders; ▶ Existence of majority shareholder and/or shareholder agreement; ▶ Disclosure of information about related parties. 	—

GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 102 2016 General disclosures	102-26 Involvement of executives in the highest governance body in updates and the development of policies, procedures, strategies, goals, values and missions	—	<p>EY Global launched Vision 2020 in FY14 to define our purpose, ambition, strategy and positioning for 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"> ▶ People who have integrity, respect, and team spirit; ▶ People with energy, enthusiasm and courage to lead; ▶ People who build relationships based on doing the right thing. 	—
	102-27 Actions to develop and enhance the knowledge of all members at the highest governance level	—	<p>EY has an annual schedule of internal communications targeted at environmental and social matters aimed at updating and engaging all its associates - including the highest governance level - on these themes.</p> <p>With the launch of the new global corporate responsibility platform (EY Ripples), a new Governance Forum of EY Ripples in the Americas, which will be responsible for directing and driving the implementation of the platform through the:</p> <ul style="list-style-type: none"> ▶ Supervision of the corporate responsibility activities in the Americas; ▶ Review of risks and mitigations associated to the initiatives; ▶ Monitoring of the impacts of these initiatives of EY Ripples in the Americas; ▶ Identification of decisions that demand ratification for the operational areas. 	—
	102-28 Processes for performance assessment of the highest governance body	—	<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. The system is unified around the world, based on the 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). It is important to stress that, regarding the quantitative targets, the Auditors have only two (margin and revenue) - sales targets are excluded. The action plan, aligned globally and focused on excellence in service to our clients and the development of our professionals, was also maintained for FY19.</p>	—

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GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 102 2016 General disclosures	102-29 Role of the highest governance body in identifying and managing impacts, risks and opportunities from the economic, social and environmental standpoint	—	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. <u>See indicator 102-21.</u>	—
	102-30 Effectiveness of risk management processes	15	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 objective. All these functions are performed under the supervision of the Advisory Board.	—
	102-31 Process for reviewing economic, environmental and social impacts	—	The Executive Committee holds formal meetings twice a month to discuss several topics - see answer to indicator 102-22. 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	—	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	—	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. In addition, EY has the Regional Partner's Forum (RPF), which performs an essential role, representing an important advisory role and expressing EY's true diversity. 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, e-mails, etc., and often a combination of these.	—
	102-34 Nature and total number of critical issues informed	—	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.	—

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GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 102 2016 General disclosures	102-35 Remuneration policies and procedures	—	<p>Based on the membership remuneration system for LAS (GPRS) partners, the remuneration model of EY Brazil is variable and based on the following principles:</p> <ol style="list-style-type: none"> 1) Contribution of each partner based on performance history and on the potential shown for continued contribution; 2) Seniority; 3) Performance of the year (LEAD) defined based on the targets mentioned in indicator <u>102-28</u>. <p>This remuneration model emphasizes the performance of our members year by year and rewards behaviors that have created value for LAS.</p> <p>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.</p> <p>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 (it also considers the complexity of the environment), Market leadership and growth (it includes market or account leadership, business development, strategic initiatives), Operational excellence, and whether the partner shows Potential. These criteria are linked to the performance achieved vis-à-vis the established targets - see indicator 102-28, which covers economic, social and environmental matters.</p>	—
	102-36 Procedure for the definition of remuneration	—	<p>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 service lines in LAS 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 compensation recommendations are reviewed by the local team responsible for the remuneration process and further reviewed by the leaders. Once the process is complete, the partners are notified of the decision. This process is equal for all partners and directors.</p>	—

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GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
	102-38 Annual total remuneration index	—	11,73 or 1173% 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 team, secretaries and professionals with reduced working hours are not part of the calculation.	—
	102-39 Percentage increase of annual total remuneration index	—	<ul style="list-style-type: none"> ▶ Percentage increase of the annual remuneration of the highest paid individual of the organization, excluding the adjustment for inflation: 1.1% ▶ Average percentage increase in total annual remuneration of all employees (excluding the highest paid), excluding the adjustment for inflation: 1.6% 	—

Engagement of Stakeholders

GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 102 2016 General disclosures	102-40 List of stakeholder groups engaged by the organization	3	EY Associates, Clients, Entrepreneurs, Suppliers, Stock Exchange/Associations/Regulatory Agencies and Third-Sector Institutions.	—
	102-41 Collective Agreements	—	100% of Consolidated Labor Law (CLT) employees are covered by a collective bargaining agreement or convention.	—
	102-42 Identification and selection of stakeholders	—	We are guided by the Vision 2020 strategy to define the 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	25	<p>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 respondents to choose five they considered the most relevant considering EY activities and their relationship with the firm. We also included an explanatory glossary, in case respondents were not familiar with the theme. With regard to the internal audience, we received the input of 832 different respondents from trainees to partners (134% higher than the last matrix), accounting for 18.2% of our headcount. For the external study, we invited 110 stakeholders and obtained a return of 23%. The survey will be performed again for FY20.</p> <p>Concomitantly, we also developed a customer relationship program – the Assessment of Service Quality (ASQ), which is an excellent way for us to be able to capture our clients' perceptions on the services provided by EY, whether we are really delivering an exceptional quality service. The information collected guides the structuring and the execution of specific action plans and is conducive to the continuous quality improvement of its services and professionals. As a continuous program, the ASQ sets forth annual goals, with results measured at the end of each period.</p> <p>It is important to stress that all information is confidential and used to provide transparent feedback to the service team. The consolidated results are used for training teams, collaborating with the high performance of our professionals in addition to being aimed at meeting our clients' needs.</p> <p>In FY19, out of the 57 accounts and 116 clients, we achieved a percentage of 86% of personal interviews.</p>	—

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GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 102 2016 General disclosures	102-44 Topics raised by stakeholder involvement, and how the organization responded to them	25	<p>During the stage of identifying themes for stakeholder engagement, we mapped topics from external sources. These included publications, studies, benchmarking (competitors) and other publicly available sources that address subjects relevant to the service sector or have some influence on the services provided by EY. We also mapped themes from internal sources, including 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"> a) Analysis of relationship with the company's goals (Vision 2020); b) Analysis of relationship with regulations applicable to EY; c) Analysis of themes related to the perception of stakeholders (result of the online survey); d) Analysis of relationship with international organizations and agreements/principles; e) Probability and impact analysis. <p>The results were consolidated, submitted to EY's Senior Management for validation, and were disclosed to the internal and external stakeholders. The survey will be performed again for FY20.</p>	—

Reporting Practices

GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 102 2016 General disclosures	102-45 Entities included in the organization's financial report	—	<p>The entities included in the financial report are:</p> <ul style="list-style-type: none"> ▶ Ernst & Young Serviços Tributários S.S.; ▶ Ernst & Young Auditores Independentes S.S.; ▶ Ernst & Young Assessoria Empresarial Ltda.; ▶ Ernst & Young Serviços Tributários SP Ltda.; ▶ Ernst & Young Serviços Atuariais S.S.; ▶ INWAVE Consultoria e Comércio de Software Ltda.; ▶ INWAVE Consultoria Services Comércio de Software Ltda.; ▶ A.J. Galdeano Consultoria Contábil e Empresarial Ltda.; ▶ Ernst & Young Institute (EYI). 	—

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GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 102 2016 General disclosures	102-46 Process for defining content and limitations of the report	—	<p>For the FY19 report, we decided to keep the materiality matrix redefined in FY18, given that its redefinition is biannual and will take place again for FY20. Five consecutive stages were involved in the process:</p> <p>I. Assessment of themes - In this step, we mapped themes derived from external sources, i.e., 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 102-47).</p> <p>II. Consultation with Stakeholders - Application of electronic questionnaire via internal EY tool for stakeholders predefined by EY (see details in indicators 102-40, 102-42 and 102-43).</p> <p>III. 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: (I) company goals (Vision 2020); (II) regulations applicable to EY; (II) perception of stakeholders (result of online survey); (IV) international organizations and covenants/principles; and (V) Probability and impact (short, medium and long term);</p> <p>IV. Final result of EY FY18 Materiality Matrix - Results submitted to top EY leadership for validation and subsequent disclosure to internal and external stakeholders;</p> <p>V. Definition of indicators and content.</p>	—
GRI 102 2016 General disclosures	102-47 List of material themes	3	<p>Material themes:</p> <ol style="list-style-type: none"> 1) Compliance, risk management and governance. 2) Economic performance. 3) Socio-environmental responsibility and climate change. 4) Attracting, developing and retaining talent. 5) Business development and innovation. 6) Quality service provision. 7) Digital responsibility. 8) Dialogue and transparency. 9) Diversity and inclusiveness. 10) Ethics and integrity. 11) Engagement with the community. 12) Human rights. 	—
GRI 102 2016 General disclosures	102-48 Restructuring of information provided in previous reports	—	No restructuring of information was made in this regard.	—

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	102-49 Significant changes in scope, boundary or measurement methods applied in the report	—	<u>Indicator 102-13 - The changes are described alongside the indicator;</u> <u>Indicator 302-1 - The changes are described alongside the indicator;</u> <u>Indicator 305-3 - The changes are described alongside the indicator;</u> <u>Indicator 403-9 - The changes are described alongside the indicator.</u>	—
	102-50 Period covered by the report for the information presented	3	FY19 (Jul/18 to Jun/19).	—
	102-51 Date of most recent previous report	—	2018.	—
	102-52 Reporting cycle	—	Annual.	—
GRI 102 2016 General disclosures	102-53 Contact point for questions regarding the report or its contents	100	<p>Contacts in the sustainability area:</p> <p>Cristiane Amaral Talent Managing Partner for LAS +55 (11) 2573-3160 cristiane.amaral@br.ey.com</p> <p>Leonardo Dutra Executive Director, Climate Change and Sustainability Services +55 (11) 2573-3661 leonardo.dutra@br.ey.com</p> <p>For information or comments on this report, please contact the Corporate Sustainability area of EY Brazil by e-mail: ey.sustentavel@br.ey.com</p>	—
	102-54 Report option chosen by the organization	—	This publication was prepared in accordance with GRI standards: Essential Option.	—
	102-55 GRI Content Summary	—	—	—
	102-56 Current policy and practice related to the search for external assurance for the report	—	This sustainability report was reviewed internally by the EY's Climate Change and Sustainability Services team and externally audited by Hirashima & Associates, which has performed the external verification since FY12. 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 talent managing partner and, when necessary, the CEO, are involved in the external assurance process to ensure the veracity of all information provided.	—

Material Themes				
Reporting Practices				
GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 103 2016 Management disclosures	103-1 Explanation of the material theme and its limitations	78	Our financial goals are ambitious to get the best out of our people. 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.	—
	103-2 Management approach and its components	—	Spreadsheet 103-1	—
	103-3 Evolution of management approach	—		
GRI 201 2016 Economic Performance	201-1 Direct economic value generated and distributed	6, 79	Spreadsheet 201-1	5, 8
	201-3 Coverage of obligations under the organization's benefit pension plan	79	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 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 also makes a monthly deposit on the individual account of each professional, according to their salary range. There is also a specific fund for the payment of pension plan obligations. The redemption of the amount invested, during the fund saving phase, may be made at any time. 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 the direct remuneration and the benefits package. Spreadsheet 201-3	—

Market presence

GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 103 2016 Management approach	103-1 Explanation of the material theme and its limitations	78	EY has a Remuneration Guide with basic principles: Externally competitive: our goal is to offer a total competitive remuneration package for comparable positions within the EY business market. Internally comparable: the salary base reflects the level of responsibility of each professional within their position, in addition to their experience, performance, training and skills. Performance-based remuneration: our firm is committed to evaluating and recognizing performance through a remuneration model that differentiates between the levels of contribution and high-performance rating. Financially responsible: the company establishes budget guidelines for remuneration that are aligned with our business Spreadsheet 103-1	—
	103-2 Management approach and its components	—		
	103-3 Evolution of management approach	—		
GRI 202 2016 Market presence	202-1 Variação da proporção do salário mais baixo, discriminado por gênero, comparado ao salário mínimo local em unidades operacionais importantes	80	Spreadsheet 202-1	5, 8

Indirect Economic Impacts

GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 103 2016 Management approach	103-1 Explanation of the material theme and its limitations	78	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. Spreadsheet 103-1	—
	103-2 Management approach and its components	—		
	103-3 Evolution of management approach	—		

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GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 203 2016 Indirect Economic Impacts	203-1 Development and impact of investments in infrastructure and services	80, 81, 17	<p>EY Ripples - EY's new global social responsibility platform brings together several types of volunteering opportunities around the world. In Brazil, which was one of the first 26 countries to launch the platform in FY19, we offered 7 programs in the city of São Paulo, and the platform roll out for the other LAS offices has already begun in FY20.</p> <p>Partnership with Endeavor - 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.</p> <p>Entrepreneur of the Year - 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.</p> <p>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.</p> <p>EY Connect Day - In October 2018, our volunteers participated in our annual volunteer service day in the Americas region, which connected our professionals through activities that have a positive impact on local communities. A total of 12 offices and 402 volunteers spent 1505 hours in the program, and 924 people and 15 institutions benefited from it in FY19.</p> <p>EY Institute - 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 socially vulnerable circumstances. 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.</p> <p>The information in the table includes in the appendix of this indicator data from the EY Institute, incentive BMC projects, asset donations, volunteer programs, pro bono initiatives, among others.</p>	5, 8

GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 203 2016 Indirect Economic Impacts	203-1 Development and impact of investments in infrastructure and services	80, 81, 17	<p>Realize - A course offered for free by the EY Institute aimed at developing competencies that help students in a practical way with their personal and professional development. The course enables students interested in expanding their horizons to explore the concept of entrepreneurship and enhance the behavioral abilities necessary for advancing their careers.</p> <p>Corporate and Professional Practices - A course for people with disabilities (PwDs) aimed at developing the students' personal and professional competencies, qualifying them in fundamental matters for the corporate environment, in order to optimize their chances of obtaining a job opportunity. During the courses, 413 hours were dedicated to voluntary work enabling the qualitative improvement of the teaching-learning process of the EYI beneficiaries.</p> <p>"Momtamorphosis" Space - Since May 2019, EY has promoted monthly workshops on female entrepreneurship with this project. The meetings promote the exchange of content and experience through lectures and immersion sessions, which seek to advance the intellectual development of the female entrepreneur team, enabling greater opportunities and driving the growth of the parties involved. Currently, the group already has over 90 members - and, during FY19, we organized 2 of the 6 meetings - creating a support and connection network, driving business and positioning EY locally as a company that embraces and supports female entrepreneurship/empowerment.</p> <p>Sports Pact - EY is a member of the "Sports Pact", a covenant by sponsors of the Brazilian sport aimed at contributing to the culture and practice of an efficient, modern and professional management for the segment. This unprecedented initiative - the world's first of its kind - was promoted by Atletas pelo Brasil - an entity comprised by sportspeople and former athletes of different sports and generations who fight for the development of sport and the country. The agreement is voluntary and defines the rules and mechanisms in the relationships of investors with sports entities (confederations, federations and clubs).</p> <p>Digital Brazil Movement - EY supports the structuring of a new future for Brazil. A future in which it will become an innovative country, playing a relevant role in the fourth industrial revolution, based on the digital development across four structural dimensions: education, entrepreneurship, infrastructure and government, in addition to observing social inclusion transversally. This is the purpose of the Digital Brazil Movement. EY is one of the maintainers of the initiative that seeks to influence and promote a dialog between the public and the private sectors, aimed at developing proposals that will bring about technology and innovation to the core of the country's strategy, which, in turn, will enable it to significantly improve its competitive position and create new and better jobs.</p> <p>Some highlights are presented below:</p> <p>Brazil Financial donations to ABCD Nossa Casa - R\$309,267.00</p> <p>Pro bono - 12 institutions benefited</p> <p>Tax incentives via Rouanet Law - 4 projects benefited from the investment.</p> <p><u>Spreadsheet 203-1</u></p>	5, 8

Fight against corruption

GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 103 2016 Management approach	103-1 Explanation of the material theme and its limitations	78	<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. We have been signatories of the UN Global Compact since 2009. We are part of the Brazilian Committee of the UN Global Compact and of the World Economic Forum, being a member of the Partnering Against Corruption Initiative (PACI). We are also signatories of Brazil's Business Pact for Integrity and Against Corruption, promoted by the Ethos Institute of Companies and Social Responsibility, UniEthos - Training and Development of Socially Responsible Management, Patri Governmental Relations and Public Policies, the United Nations Development Programme (UNDP), and the United Nations Office on Drugs and Crime (UNODC).</p> <p>EY Brazil's fundamental principle is zero tolerance regarding unlawful practices, such as bribing and facilitating 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>	
	103-2 Management approach and its components	15	<p>All professionals in the firm are responsible for acting in such a way that our actions reflect our values whenever we face an ethical dilemma.</p> <p>Each year, we all confirm our acknowledgment and agreement with the EY Global 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> <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. Page 15</p>	—
	103-3 Evolution of management approach			<p>In cases of suspected illegal practices, 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.</p> <p>Spreadsheet 103-1</p>

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GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 205 2016 Fight against corruption	205-1 Total number and percentage of operation subject to risk assessments related to corruption and identified significant risks	—	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. The most significant risks identified are linked to clients 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.	16
	205-2 Communication and training in anti-corruption policies and procedures	15, 81	Spreadsheet 205-2	16
	205-3 Measures taken in response to cases of corruption	—	In the period in question, no cases of corruption were recorded.	16
Unfair competition				
GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 103 2016 Management approach	103-1 Explanation of the material theme and its limitations	78	See " GRI 103 Fight Against Corruption " and " GRI 103 Socioeconomic Compliance " Spreadsheet 103-1	—
	103-2 Management approach and its components	15		
	103-3 Evolution of management approach			
GRI 206 2016 Unfair competition	206-1 Legal actions for practices of unfair competition, anti-trust and monopoly	—	During FY18, EY was not a defendant in lawsuits for unfair competition or monopoly.	—

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Energy				
GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 103 2016 Management approach	103-1 Explanation of the material theme and its limitations	78	We manage the information of all of 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. <u>Spreadsheet 103-1</u>	—
	103-2 Management approach and its components	—		
	103-3 Evolution of management approach	—		
GRI 302 Energia 2016	302-1 Energy consumption within the organization	82	<u>Spreadsheet 302-1</u>	8, 12
	302-2 Energy intensity	82	<u>Spreadsheet 302-2</u>	8, 12
	302-4 Drop in power consumption	—	For FY19, our energy consumption increased due to the inclusion of the consumption related to the Data Center meter of the São Paulo office, as of November 2018. If this meter were not included, our energy consumption would have decreased from FY18 to FY19. São Paulo Corporate Towers (SPCT) is a building known as a Green Building, that is, a building of high environmental performance. Its characteristics include, among other things: lower energy and water consumption; rational use of nonrenewable natural resources; integration of project teams and construction work, aimed at finding the best solutions for the building; and higher real quality of the built environment, to improve the 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. http://www.saopaulocorporatetowers.com.br/sustentabilidade/leed.html In addition, EY has been granted the LEED® CI Platinum certification, geared specifically to the interior environment of our office. Encouraging remote work has also had an impact and reduced the number of hours associates work directly in EY's premises.	8, 12

Emissions

GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 103 2016 Management approach	103-1 Explanation of the material theme and its limitations	78	<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>Scope 1</p> <ul style="list-style-type: none"> ▶ Ground transport (mileage reimbursement) ▶ Stationary emissions (own generators) <p>Scope 2</p> <ul style="list-style-type: none"> ▶ Electricity used in administrative buildings <p>Scope 3</p> <ul style="list-style-type: none"> ▶ Ground transport (fuel-voucher, motorcycle and taxi couriers) ▶ Solid waste ▶ Effluents ▶ Business trips (air travel) 	
	103-2 Management approach and its components	—	<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 the mileage. We also seek to make our employees aware of this problem in e-mails and notices to let them know how they can help minimize our 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 a result, 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>	
	103-3 Evolution of management approach		<p>Currently, we have the global goal of reducing GHG emissions by 12%; however, in Brazil, we do not yet have local targets for reducing energy consumption (fuel and electricity) and GHG emissions.</p> <p>Spreadsheet 103-1</p>	

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GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 302 2016 Emissions	305-1 Total direct greenhouse gas emissions (Scope 1)	83	Spreadsheet 305-1	12
	305-2 Total indirect greenhouse gas emissions (Scope 2)	83	Spreadsheet 305-2	12
	305-3 Other indirect greenhouse gas emissions (GHG) (Scope 3)	84	Spreadsheet 305-3	12

Employment

GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 103 2016 Management approach	103-1 Explanation of the material theme and its limitations	78	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 may grow professionally and work in international teams, engaged with the organization's values and commitment. 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.	—
	103-2 Management approach and its components	—		
	103-3 Evolution of management approach	—		

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GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 401 2016 Employment	401-1 Total number and rate of new hires and employee turnover by age group, gender and region	85, 86, 87	Spreadsheet 401-1	8
	401-2 Benefits granted to full-time employees that are not offered to temporary or part-time employees, broken down by major operating units of the organization	88, 89, 90	The management of the benefits package offered to all EY professionals is shared between the Talent Team and Compliance, both working to make the benefits competitive in the market where we operate in order to retain EY professionals. All benefits have a specific grant and eligibility policy available in the HR manual. Spreadsheet 401-2	8
	401-3 Return to work and retention rate after maternity leave by gender	91	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 more flexible options offered by the company. They include: Reduced working hours - It means working less than the full workload. Therefore, the person works a few days or a few times a week; Home office - It means to work from a location other than the office, usually from home, either part- or full-time. People can meet the full workload, work a shorter day or have flexible schedules; Compressed workweek - It means a workweek reduced to less than five days. People requesting a compressed workweek are those committed to a full workload schedule (there is no decrease in actual work), which is compressed in order to complete the workload in less than five days; EY Program for Pregnant Women - This program offers guidance to women from the time they inform the company of their pregnancy until their return after maternity leave. We monitor the employee so that 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 balance her professional activities with her personal life. We believe in the practice of breastfeeding. Therefore, we have also adopted the extended maternity leave of 6 months to all our professionals. There is also a Guide to reinforce the benefits of the program with employees and leaders. Spreadsheet 401-3	5, 8

Occupational health and safety

GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 103 2016 Management approach	103-1 Explanation of the material theme and its limitations	78	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 jobs 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. In FY19, the Specialized Service for Safety Engineering and Occupational Medicine (SESMT) was completed with the hiring of a safety engineer and a safety technician. Spreadsheet 103-1	—
	103-2 Management approach and its components	—		—
	103-3 Evolution of management approach	—		—
GRI 403 2018 Occupational health and safety	403-1 Occupational health and safety management system	—	In FY19, all members of the SESMT required by Regulatory Standard 4 of the MTE were hired. The entire occupational health and safety management system was restructured in order to serve all workers within the respective standards required.	—
	403-2 Hazard identification, risk assessment and incident investigation	—	All PPRAs and PCMSOs were reviewed and updated in FY19 in the occupational health and safety management system to ensure the fulfilment of the standards in force. The on-site assessments are carried out on an annual basis to ensure the quality of the data and, then, improve the occupational health and safety analyses and procedures, promoting the prevention of occupational accidents and diseases.	—
	403-3 Occupational health service	—	In FY18, health services were focused on the occupational assessments provided by law. In FY19, the Corporate Health service was implemented covering quality of life programs, occupational medicine management with follow-up of employees on leave, professional readjustment and absenteeism, internal medical health care and support for complex cases with in-house physician involvement. Preventive and health promotion initiatives are aligned with the company's senior management as one of the governance priorities.	—

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GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 403 2018 Occupational health and safety	403-4 Participation, consultation and communication process related to occupational health and safety for workers	—	In our workforce, we have professionals from the Specialized Safety Engineering and Occupational Medicine Service (SESMT) (occupational physician, work nurse, occupational safety engineer and occupational safety technician), restructuring 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 an outpatient clinic was set up in the São Paulo office.	8
	403-5 Occupational health and safety management training for workers	—	Fire brigade training conducted in FY19. We organized several events related to the prevention of major diseases that are significant in our reality, and to the promotion of health with a focus on quality of life (lectures by experts on topics, such as lifestyle, mindfulness, quick massage, commemorative health initiatives, like the Pink October and the Blue November, etc.). Occupational assessments are included in the scope, such as ergonomics and work-related risks, when present.	—
	403-6 Promoting workers' health	—	The in-house medical team provides support to the workers with assessments, specialist referrals, guidance, and intermediation with the healthcare plan to facilitate/accelerate the treatment required. We organized several health campaigns focused on the prevention of the main morbid pathologies (such as cardiovascular and cancer issues), in addition to specific programs for pregnant women and the promotion of mental health.	—
	403-7 Prevention and mitigation of impact on occupational health and safety directly linked to business relationships	—	We carried out preventive actions and implemented specific programs for health promotion and prevention (such as ergonomics and mental health, for instance).	—
	403-8 Workers covered by occupational health and safety management system	—	All workers are covered by the occupational health and safety management system. For non-employees, we work together with the Facilities team to control the documents of the service provider (for instance, PPRA, PCMSO, ASO of the third party).	—
	403-9 Types and rate of injuries, occupational diseases, days lost, absenteeism and number of work-related deaths, broken down by region and gender	92	The total rate of absenteeism was 0.02%, of which 0.02% among women and 0.02% among men. There were no deaths during FY19. Spreadsheet 403-9	8

Occupational health and safety

GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 103 2016 Management approach	103-1 Explanation of the material theme and its limitations	78	The professional development of our associates is based on an extensive program that includes training and other development initiatives, both internal and external, focused on multidisciplinary training. The training programs are coordinated by the EYU, with headquarters in São Paulo, Rio de Janeiro, Recife and Curitiba, and serve professionals from all over Brazil. Annually, the EYU organizes a range of elective and mandatory courses (technical and management skills), according to a participation policy. All employees must complete a minimum of 40 hours of on-site or distance training per year, or the number of hours required by regulatory bodies. The fulfillment of this workload is monitored by the counselor of each employee. In order to earn the certificate of attendance, all professionals must undergo the 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) take part in the LEAD program, which evaluates their performance, career and development. The system used is SAP's SuccessFactors).	—
	103-2 Management approach and its components	—		
	103-3 Evolution of management approach	—	Spreadsheet 103-1	
GRI 404 2016 Training and Education	404-1 Average number of hours of training per year per employee, broken down by gender and functional category	93	<p>EY totaled more than 430,000 hours of training for its employees, registering an average of 81 hours of training per EY professional.</p> <p>The professional development of our associates 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. Annually, the EYU organizes a range of elective and mandatory courses (technical and management skills), according to a participation policy. All employees must complete a minimum of 40 hours of on-site or distance training per year, or the number of hours required by regulatory bodies. The completion of this workload is part of every professional's performance targets and is monitored by the counselor of each associate. In order to earn the certificate of attendance, all professionals must undergo the required training in their category and complete at least 80% of the expected workload. Except for Assurance professionals who must meet 90%.</p> <p>Also connected to the development of our people, we recently launched the EY Badges, an innovative program for learning and sharing knowledge that enables our professionals to obtain credentials in important competencies in the digital age, defining, therefore, their own development. Through the EY Badges, we offer content on different themes of great relevance in the Transformative Age - connected to leadership in the digital age, diversity and inclusiveness, analytics, cybersecurity, emerging technology, innovation, industry expertise, etc. - to 100% of our professionals, regardless of their function.</p>	—

GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 404 2016 Training and Education	404-2 Programs for skills management and lifelong learning that support the continued employability of workers and help manage the end of their careers	94	<p>The EYU has an Educational Policy that grants scholarships, based on pre-established criteria, to all EY professionals interested in obtaining the benefit.</p> <p>Sign Language Learning - 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 the 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>EY Connect - Alumni Initiative - 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 - the EY Alumni network. 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 create opportunities to strengthen the network. In many cases, this exchange of ideas helps to solve day-to-day problems, and both sides win. Through the Alumni Portal, participants in this global network may 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>SharePoint EY Connect - Developed in 2017, this tool allows our professionals to know more about the initiatives that are being implemented for our alumni and in which they may participate. In July 2018, we updated the website. We had an average of 110 accesses/month in the year, with a peak of 202 accesses in August 2018.</p> <p>Alumni Portal - The portal was developed for a more limited group of alumni aimed at keeping them even more connected to the firm through news, the sharing of work opportunities and access to exclusive content of materials and information from our service lines and reports on the several sectors in which we operate. At the end of FY19, we had 746 professionals registered, of which 468 alumni and 278 current EY professionals.</p> <p>EY Connect Alumni Group on LinkedIn - 2,166 participants in Brazil. 100+ posts and texts with topics of interest for the network for interaction and information.</p> <p>Alumni Virtual Session + Career Tips - 5 editions with 184 participants, of which 41 Alumni and 143 current EY professionals.</p>	8

GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 404 2016 Training and Education	404-2 Programs for skills management and lifelong learning that support the continued employability of workers and help manage the end of their careers	94	<p>Partnership EY Connect Alumni and EY Institute - Partnership to connect our alumni with the firm through volunteering activities targeted at the development of young people and adults in short-term training courses. In FY19, 60+ professional hours donated by a team of volunteers comprised by: 4 instructors, 1 monitor and 1 coordinator</p> <p>Alumni Week 2019 - 13 of our offices in Brazil celebrated our alumni network, by offering virtual workshops via Skype and Facebook (1,400+ professionals reached) and interacting with our alumni. In our offices, we placed stands and an average of 500+ professionals took part in activities aimed at knowing more about our initiatives and received gifts.</p> <p>Newsletter - We sent five newsletters to our alumni, reaching 2,677 people registered in our mailing list.</p> <p>CV Pool - Created to support our alumni with their next professional step, we currently have 327 CVs registered in our base and, during FY19, we were able to refer/recommend 34 professionals to clients and partners.</p> <p>Creation of the Career Transition Guide and the Independence Guide for Partners Who are Retiring - These guides were developed as an additional support for those who contributed so much to the firm and our professionals over their careers.</p> <p>Annual Retired Partners' Lunch - Presence of 15 former partners + 5 current leaders in a very special get-together, a meeting of friends.</p> <p>Spreadsheet 404-2</p>	8
	404-3 Percentage of employees receiving regular performance and career development reviews, broken down by gender and functional category	95	<p>All professionals participate in the performance and development management process known as LEAD.</p> <p>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>Employees up to Senior Manager level:</p> <ul style="list-style-type: none"> ▶ Each employee has 1 counselor ▶ Each employee must define at least 2 activities in Success Factors ▶ Each professional may request up to 10 feedbacks per cycle ▶ Counseling Families* and Connect Group** Meetings are held in each cycle ▶ 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 3 	5, 8

GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 103 2016 Training band Education	404-3 Percentage of employees receiving regular performance and career development reviews, broken down by gender and functional category	95	<p>Partners and Directors</p> <ul style="list-style-type: none"> ▶ 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) ▶ 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 ▶ 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 3 <p>Additional Information</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.), in addition to providing 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><u>Spreadsheet 404-3</u></p>	5, 8

Diversity and Equal Opportunities

GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 103 2016 Management approach	103-1 Explanation of the material theme and its limitations	78	<p>Diversity and Inclusiveness are essential for our development as a company and 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, ethnicities, nationalities, religions, marital status, gender, sexual orientation, among other aspects. Ensuring that everyone is heard and valued not only attracts and retains the best professionals, but it also helps us to obtain the best 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 in place:</p> <p>Digital Accessibility - Through a partnership with Hand Talk, EY promotes digital accessibility for people with hearing-impairment.</p> <p>Best Buddies Brasil - Since 2015, EY has supported the Best Buddies Brazil (Melhores Amigos) organization.</p> <p>EY Able - This program strives to build a culture of inclusion and encourages the development of professionals with disabilities (PwDs).</p> <p>Flexibility - The Leadership Matters program aims to increase inclusive leadership skills that impact business performance.</p> <p>Generations - EY has a generational mix in the offices and currently, in Brazil, there are five different generations working simultaneously on the projects.</p> <p>Alliance for Women's Empowerment Group - EY participates in this Group, created in 2011 by UN Women.</p> <p>Leadership Matters - The Leadership Matters program aims to increase inclusive leadership skills that impact business performance.</p> <p>LGBT - 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 & Equal campaign of the United Nations.</p> <p>Women of Brazil - This initiative brings together women from different sectors, including EY professionals. They meet monthly to discuss and propose actions related to education, entrepreneurship, quota for women and social projects.</p> <p>Corporate Social Inclusion Network (REIS) - EY is a member of the REIS Steering Group, which brings companies from different sectors together and promotes the inclusion of people with disabilities.</p> <p>Unity Network - This is an LGBT+ working committee that promotes equality and respect for inclusiveness, fighting prejudiced attitudes towards sexual orientation and/or gender identity in the workplace.</p> <p>Winning Women - Mentoring program for female entrepreneurs with high potential for growth.</p> <p>Women Fast Forward - A platform that brings together our knowledge and our initiatives to expand the debate, propose initiatives and strengthen the role of women.</p> <p>Women Network - Led by female managers, partners and directors, this initiative promotes networking and dialogue related to challenges, concerns and opportunities.</p> <p>Spreadsheet 103-1</p>	
	103-2 Management approach and its components	17		
	103-3 Evolution of management approach			

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GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 405 2016 Diversity and Equal Opportunities	405-1 Composition of the groups responsible for governance and breakdown of employees by functional category, according to gender, age group, minorities and other diversity indicators	95, 96	Spreadsheet 405-1	5, 8
	405-2 Mathematical ratio of salary and remuneration between women and men, broken down by functional category and relevant operational	97, 98	Spreadsheet 405-2	5, 8

Non-discrimination

GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 103 2016 Management approach	103-1 Explanation of the material theme and its limitations	78	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.	—
	103-2 Management approach and its components	—		
	103-3 Evolution of management approach	—		

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GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 406 2016 Non-discrimination	406-1 Total number of discrimination cases and steps taken	—	<p>In FY19, EY Brazil recorded 40 complaints involving allegations of discrimination. Of these, 38 were concluded by July 31, 2019, of which 20 were confirmed, 13 were not confirmed and 5 were partially confirmed.</p> <p>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.</p> <p>We perceived that people are currently less tolerant of any situation that is or appears to be in disagreement with our Global Code of Conduct.</p>	5, 8, 16

Freedom of Association and Collective Bargaining

GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 103 2016 Management approach	103-1 Explanation of the material theme and its limitations	78	<p>EY has collective agreements for the professionals from all locations to ensure the concession of economic and social benefits, including wage agreement transfers as an assurance for the types of stability that involve a local collective agreement. 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 effectively work in the Company and are registered there as such. The payment of the annuity to the Regulating Body of the profession (CRC, CREA, etc.) cannot be mistaken for the union contribution.</p> <p>Spreadsheet 103-1</p>	—
	103-2 Management approach and its components	—		
	103-3 Evolution of management approach	—		
GRI 407 2016 Freedom of Association and Collective Bargaining	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	—	<p>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.</p>	8

Human rights assessment

GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 103 2016 Management approach	103-1 Explanation of the material theme and its limitations	78		
	103-2 Management approach and its components	—	See “GRI 412-2” Spreadsheet 103-1	—
	103-3 Evolution of management approach	—		
GRI 412 2016 Human rights assessment	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	99	<p>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 provided when the employee joins the company. All professionals go through it only once, i.e., if they have taken it in a previous FY, they are not required to take the training again.</p> <p>We ensure that human rights aspects are addressed in our values, especially during the Code of Conduct training that is given to all new EY professionals. The trainings are required in accordance with local Leadership guidance for the Brazilian training, and the mandate of the Code of Conduct is global.</p> <p>Spreadsheet 412-2</p>	—
	412-3 Total number and percentage of significant investment agreements and contracts that include human rights clauses or that have undergone human rights assessment	—	<p>All contracts issued by EY for the hiring of its suppliers include standard human rights clauses.</p> <p>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.</p> <p>The contract staff of the GCO maintains control by analyzing contracts that are in breach of the EY standard. In this analysis, contracts are checked against EY’s global contract standard and must comply with both the law and a minimum set of elements required by the firm.</p>	—

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Client Privacy

GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 103 2016 Management approach	103-1 Explanation of the material theme and its limitations	78	EY's Information Security is an area that takes care of information security, including its clients'. The Chief Security Officer reports directly to the global CIO. EY has network equipment standards and data centers approved by InfoSec, which ensure that its infrastructure has a wide range of controls and relevant maturity level. 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 monitors information security events across the entire organization, in addition to performing a permanent audit of systems/applications existing in our infrastructure.	—
	103-2 Management approach and its components	—		
	103-3 Evolution of management approach	—		
GRI 418 2016 Client Privacy	418-1 Total number of substantiated complaints regarding breach of privacy and loss of client data	—	EY did not receive any substantiated complaints regarding breach of privacy and loss of client data.	—

Socioeconomic compliance

GRI Standard	Disclosure	Page	Answers	Sustainable Development Goals (1)
GRI 103 2016 Management approach	103-1 Explanation of the material theme and its limitations	78	By adopting a sound structure in a preventive manner, we seek to evaluate laws and requirements applicable to EY and to provide our services in compliance with them. Spreadsheet 103-1	—
	103-2 Management approach and its components	—		
	103-3 Evolution of management approach	—		
GRI 419 2016 Socioeconomic Compliance	419-1 Non-compliance with social and economic laws and regulations	—	There were no claims made against EY that resulted in fines or monetary sanctions due to non-compliance with laws and regulations.	—

(1) The correlation of the indicators and ODSs was carried out taking into account the four material ODSs for EY in FY19.

Exhibits



GRI 102-7

Size of Organization EY Brazil	FY18 (07/01/17 to 06/30/18)	FY19 (07/01/18 to 06/30/19)	Total Variation
Gross Revenue (thousand R\$)	1,493,365.66	1,643,855.24	10.1%
Number of Employees	4,915	5,326	16.3%
Number of Offices	15	15	0.0%
Number of Projects	12,137	12,287	1.2%
Number of Clients	5,062	5,017	-0.9%

GRI 102-7

Contracts entered into with public authorities through bidding processes

Entity	Beginning	End	Entity	Beginning	End	Entity	Beginning	End
Brazilian Electricity Regulatory Agency (ANEEL)	07/24/2018	07/23/2019	Minas Gerais State Development Bank (BDMG)	03/06/2019	02/06/2020	Industrial Federation of the State of Santa Catarina (FIESC)	12/03/2019	10/31/2019
Brazilian Electricity Regulatory Agency (ANEEL)	01/01/2019	12/31/2019	National Industrial Confederation (CNI)	06/02/2019	05/02/2019	Industrial Federation of the State of Ceará (FIEC)	12/03/2019	09/07/2019
Brazilian Electricity Regulatory Agency (ANEEL)	01/01/2019	12/31/2019	Securitization Company of the City of Rio de Janeiro (RIOSEC)	04/29/2019	08/14/2019	Industrial Federation of the State of Espírito Santo (FINDES)	09/11/2018	06/27/2019
Public Service Supervising and Regulatory Agency of the City of Salvador (ARSAL)	07/20/2019	03/20/2019	Water and Sewage Company of the State of Rio de Janeiro (CEDAE)	05/15/2019	05/14/2021	Pension Institute of the State of Rio Grande do Sul (IPERGS)	08/31/2018	01/30/2019
BB Gestão de Recursos Distribuidora de Títulos e Valores Mobiliários	12/06/2019	Indefinite	Caixa Econômica Federal (CEF)	03/04/2019	04/28/2022	Information Technology National Institute (INTI)	06/09/2018	11/09/2020
Brazilian National Development Bank (BNDES) (Amendment)	04/18/2019	08/21/2019	Caixa Econômica Federal (CEF)	01/15/2019	01/14/2022	Itaipu	10/20/2018	08/15/2019
Brazilian National Development Bank (BNDES) (Amendment)	05/24/2019	11/29/2020	Caixa Econômica Federal (CEF)	01/17/2019	01/16/2020	Minas Gerais Participações (MGI) (Amendment)	02/25/2019	02/26/2020
Brazilian National Development Bank (BNDES)	10/25/2018	10/24/2020	Energy Company of the State of Paraná (COPEL) (Amendment)	02/13/2019	04/16/2019	Belo Horizonte Municipal Government (Amendment)	04/15/2019	12/31/2019
Brazilian National Development Bank (BNDES)	12/19/2018	11/18/2020	Energy Company of the State of Paraná (COPEL)	04/29/2019	05/25/2019	Transport and Public Works Secretariat of the State of Espírito Santo (SETOP)	08/17/2018	12/16/2018
Brazilian National Development Bank (BNDES)	08/30/2018	08/29/2020	CELG Shareholding Company	12/26/2018	06/25/2019	Accounting Court of the State of Ceará (Amendment)	01/28/2019	03/27/2019
Banco do Nordeste (BNB) (Amendment)	04/30/2019	01/05/2020	Sanitation Company of the State of Rio Grande do Sul (CORSAN) (Amendment)	08/13/2018	01/06/2019	Federal University of Ceará (UFC) (Amendment)	01/21/2019	01/22/2020
Banco de Brasília (BRB) (Amendment)	08/03/2019	09/03/2020	Sanitation Company of the State of Rio Grande do Sul (CORSAN) (Amendment)	11/04/2019	04/07/2020	State University of Campinas (UNICAMP)	08/17/2018	02/16/2019
Regional Development Bank of the Far South (BRDE) (Amendment)	10/19/2018	05/11/2019	São Paulo Subway Company (METRÔ)	03/21/2019	11/20/2019			
Banco do Estado de Sergipe (BANESE) (Amendment)	04/26/2019	04/27/2020	Industrial Federation of the State of Minas Gerais (FIEMG)	03/12/2018	03/06/2019			
BADESUL Development	11/02/2019	10/02/2020						
Banco do Brasil (BB)	11/26/2018	08/26/2019						

(1) The agreements/amendments entered into during FY19 were reported
(2) The data only include the agreements/amendments that were subject to a bidding process or the GPS team.

GRI 102-8

Service lines	FY18 (07/01/17 to 06/30/18)			FY19 (07/01/18 to 06/30/19)			Total Variation
	Women	Men	Total	Women	Men	Total	
TAX	587	491	1,078	616	465	1,081	0.3%
TAS	108	183	291	132	198	330	13.4%
Advisory	494	690	1,184	495	703	1,198	1.2%
FSO	59	92	151	113	125	238	57.6%
Assurance	696	829	1,525	832	952	1,784	17.0%
CBS	419	267	686	434	261	695	1.3%
Total	2,363	2,552	4,915	2,622	2,704	5,326	8.4%

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

(2) We did not manage third parties and temporary associates.

(3) Self-employed associates were not taken into account.

Region and Gender	FY18 (07/01/17 to 06/30/18)			FY19 (07/01/18 to 06/30/19)			Total Variation
	Women	Men	Total	Women	Men	Total	
South	150	129	279	184	167	351	26%
Southeast	2,047	2,264	4,311	2,253	2,364	4,617	7%
Northeast	131	115	246	146	121	267	9%
Center-West	35	44	79	39	52	91	15%
Total	2,363	2,552	4,915	2,622	2,704	5,326	8%

(1) We do not have offices in the Northern Region.

(2) Temporary and self-employed associates were not taken into account

GRI 102-8

Name	EY Title	Association/Organization/Chamber	Role at the Association/Organization	Notes
Luiz Sergio Vieira	CEO	Young Presidents' Organization (YPO)	Participant	
		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	
		Digital Brazil Movement	VP and Member of the Strategic Committee	
		Sports Pact	Member of the Managing Committee	
		Corporate Social Inclusion Network (REIS)	Member of the Steering Committee	
Idésio Coelho	Partner	Federal Accounting Council (CFC)	VP	
Miguel Duarte	Partner	Portuguese Chamber	Participant	
Mauro Moreira	Partner	American Chamber of Commerce (Amcham) - Rio de Janeiro	Participant	
Carlos Assis	Partner	Brazilian Agribusiness Association (ABAG)	Participant	
Alexandre Rangel	Partner	Group of Business Leaders (LIDE) - Ceará	Participant	
Carlos Mota	Partner	Brazilian Association of Infrastructure and Basic Industries (ABDIB)	Participant	
Luiz C Campos	Partner	Brazilian Association of International Banks (ABBI)	Participant	
Antonio Gouveia	Partner	Brazilian Association of International Banks (ABBI)	Participant	

GRI 102-13

Name	EY Title	Association/Organization/Chamber	Role at the Association/Organization	Notes
Felipe Miglioli	Partner	Brazilian Association of Private Equity and Venture Capital (ABVCAP)	Participant	
José Carlos Pinto	Partner	Brazilian Corporate Governance Institute (IBGC)	Participant	
Julio Pinto	Partner	Brazil Institute of Finance Executives (IBEF) - São Paulo	Participant	
Luis Marini	Partner	Brazil Institute of Finance Executives (IBEF) - Campinas	Participant	
Ricardo Gomes	Partner	Brazilian Institute of Finance Executives (IBEF) - RJ	Participant	
Thomas Bessineau	Director	France-Brazil Chamber of Commerce	Participant	
Klaas Johnsen	Partner	Brazil-Germany Chamber of Commerce and Industry	Director	
Ronaldo Aoki	Partner	Japanese Chamber of Commerce and Industry in Brazil	Participant	
Marcelo F Lira	Partner	American Chamber of Commerce (Amcham) - São Paulo	Participant	
Marcelo Godinho	Partner	Brazilian Human Resources Association (ABRH)	Participant	
Guilherme Ghidini	Partner	Brazilian Institute of Finance Executives (IBEF) - Porto Alegre	Participant	
Shirley Silva	Partner	Brazilian Institute of Finance Executives (IBEF) - Salvador	Participant	
Alexandre Rubio	Partner	Brazilian Institute of Finance Executives (IBEF) - Curitiba	Participant	
Luiz Claudio Campos	Partner	GRI Club (Real Estate and Infrastructure Sector)	Participant	
Lucio Teixeira	Partner	Turnaround Management Association (TMA)	Participant	
Roberta Tedesco	Director	Brazilian Institute of Engineering Assessments and Appraisals (IBAPE)	Participant	
Elisabete Waller	Partner	SAP Users Association (ASUG)	Participant	

GRI 102-13

Name	EY Title	Association/Organization/Chamber	Role at the Association/Organization	Notes
Frank de Meijer	Partner	Brazil-Holland Chamber of Commerce	Participant	
Francisco S Pimentel	Partner	Group of Business Leaders (LIDE) - Pernambuco	Participant	
	Partner	Brazilian Securities and Exchange Commission (CVM)	Participant	
	Partner	Regional Accounting Council (CRC) States - SP/SC/PR/GO/DF/RS/RJ/PE/BA/MG/CE	Participant	
	Partner	Regional Management Council (CRA) States - SP/SC/PR/GO/DF/RS/RJ/PE/BA/MG/CE	Participant	
Marcio Fampa Ostwald	Partner	Regional Council of Economics (CORECON) States - SP/SC/PR/GO/DF/RS/RJ/PE/BA/MG/CE	Participant	
	Partner	Regional Council of Engineering (CREA/SP) States - SP/DF/RS/RJ/PE/MG/CE	Participant	
	Partner	Brazilian Actuarial Institute (IBP)	Participant	
	Partner	Institute of Independent Auditors of Brazil (IBRACON)	Partner	
	Partner	Public Company Accounting Oversight Board (PCAOB)	Participant	
Rene Matinez	Partner	Brazilian Corporate Governance Institute (IBGC)	Sponsorship	9th Tech Journey - Silicon Valley August 2018
Ricardo Belo	Partner	Brazilian Corporate Governance Institute (IBGC)	Sponsorship	Recife Tech Journey - IBGC October 2018
				10th Tech Journey of Israel (1st class) - May 2019
Guilherme Sampaio	Senior Manager	Brazilian Corporate Governance Institute (IBGC)	Sponsorship	10th Tech Journey of Israel (2nd class) - June 2019
				IBGC Room - (11/06/17 to 12/21/19)

GRI 102-13

Name	EY Title	Association/Organization/Chamber	Role at the Association/Organization	Notes
Claudio Camargo	Partner	Brazilian Association of Publicly-Traded Companies (ABRASCA)	Sponsorship	8th Accounting and Assurance Meeting for Public Companies and Large-sized Companies - September 2018
	Partner	Brazilian Accounting Pronouncements Committee (CPC)	Sponsorship	XV International CPC Seminar - International accounting standards - October 2018
	Partner	National Association of Finance Executives (ANEFAC)	Sponsorship/Association	Counterpart sponsorship of the Transparency Trophy Award - October 2018
Marly Parra	Director	Money Report	Association	Annual Association Agreement - September 2018
	Partner	Experience Club	Association	Annual Association Agreement - January 2019
Leandro Sanches	Partner	American Chamber of Commerce (Amcham)	Lecture	AMCHAM Health Committee - October 2018
Nuno Vieira	Partner	Brazilian Confederation of Insurance Companies (CNSeg)	Sponsorship	12th Insurance Service Meeting November 2018
Luciano Albertini	Partner	Portuguese Chamber	Sponsorship	Dinner to celebrate the 106th anniversary of the Portuguese Chamber - November 2018
Carlos Assis	Partner	Brazilian Association of Accountants in the Electric Power Industry (ABRACONEE)	Sponsorship	XXXIV Enconsel - November 2018
Frederico Ventriglia	Partner	Brazilian Financial and Capital Markets Association (ANBIMA)	Sponsorship	10th Investment Fund Congress April 2019
Antonio Almeida	Partner	Brazilian Association of Infrastructure and Basic Industries (ABDIB)	Sponsorship/Swap	Forum 2019 - Strategies for infrastructure recovery - May 2019
José R Oliveira	Partner	COGE Foundation	Sponsorship	CIAB Febraban - June 2019
Rafael Schur	Sócio	Brazilian Federation of Banks (FEBRABAN)	Sponsorship	9th Tech Journey - Silicon Valley August 2018

* For FY19, we began to take into account the associations linked to the Marketing and Legal areas.

GRI 102-17

Occurrences identified during FY19

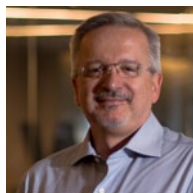
Occurrence Analysis Process in FY19

Mechanisms	Occurrence Analysis Process in FY19				
	Quantified	Answered	Addressed	Solved	Considered unfounded
EY Ethics Hotline	87	85	2	85	26
Our Leaders	5	5	-	5	2
Talent Team	2	2	-	2	1
Legal Department	1	1	-	1	-
Ethics and Compliance Committee e-mail	10	10	-	10	3

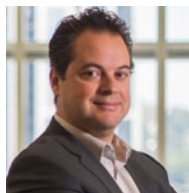
GRI 102-18



COO
Antonio Vita



Advisory Managing Partner
Ricardo Nastri



Assurance Managing Partner
Claudio Camargo



Transactions Managing Partner
Rogério Villa



Tax Managing Partner
Sergio Fontenelle



Markets Managing Partner
Jose Carlos Pinto



FSO Managing Partner
Gregory Gobetti



Brand, Marketing & Communication Director
Ana Beatriz Basso



Chief Innovation Officer
Denis Balaguer



Talent Managing Partner
Cristiane Amaral

GRI 103-1

EY Materiality	EY Themes (primary)	GRI Aspect	Material theme limitation	Materialidade EY	Temas EY (primário)	Aspecto GRI	Limite do tópico material
Medium	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.	Medium	Business development and innovation	GRI 202 - Market Presence	Within our operations and out for clients.
		GRI 412 - Human Rights Assessment				GRI 203 - Indirect Economic Impacts	
		GRI 407 - Freedom of Association and Collective Bargaining				GRI 302 - Energy	
		GRI 205 - Anti-Corruption				GRI 404 - Education and Training	
		GRI 419 - Socioeconomic Compliance					
		GRI 206 - Anti-Competitive Behavior		High	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.
Medium	Economic performance	GRI 201 - Economic Performance	Within our operations and out for clients, suppliers, 3rd sector institutions, stock exchanges, associations, entrepreneurs and regulators.	Medium	Human rights	GRI 412 - Human Rights Assessment	Within our operations and out for clients, suppliers, 3rd sector institutions, stock exchanges, associations, entrepreneurs and regulators.
		GRI 202 - Market Presence					
Medium	Provision of services with quality	GRI 203 - Indirect Economic Impacts	Within our operations and out for clients, 3rd sector institutions, stock exchanges, associations, entrepreneurs and regulators.	High	Ethics and integrity	GRI 201 - Economic Performance	Within our operations and out for clients, suppliers, 3rd sector institutions, stock exchanges, associations, entrepreneurs and regulators.
		GRI 418 - Client Privacy				GRI 202 - Market Presence	
		GRI 404 - Education and Training				GRI 401 - Employment	
Medium	Climate change and social and environmental responsibility	GRI 302 - Energy	Within our operations.	Medium	Digital Responsibility	GRI 403 - Occupational Health and Safety	Within our operations and out for clients.
		GRI 305 - Emissions				GRI 404 - Education and Training	
High	Talent attraction, development and retention	GRI 201 - Economic Performance	Within our operations.	High	Diversity and inclusiveness	GRI 405 - Diversity and Equal opportunities	Within our operations and out for clients, suppliers and 3rd sector institutions.
		GRI 202 - Market Presence				GRI 404 - Education and Training	
		GRI 401 - Employment				GRI 406 - Non-discrimination	
		GRI 403 - Occupational Health and Safety					
		GRI 404 - Education and Training					
		GRI 405 - Diversity and Equal opportunities					
GRI 406 - Non-discrimination							
Low				Low	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 Policies	

GRI 201-1

Gross revenue from services provided - EY Brazil - Financial TER

Service Line	FY18	FY19	% change
Advisory	R\$404,521.80	R\$474,718.35	17%
Assurance	R\$680,222.05	R\$717,837.42	6%
Transactions	R\$142,470.41	R\$142,087.87	0%
Taxes	R\$266,151.40	R\$309,211.60	16%
Total	R\$1,493,365.66	R\$1,643,855.24	10%

GRI 201-3

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

Base salary		Contribution
From	To	%
0	Up to 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 FY19

Contributors	R\$
Company (EY)	R\$23,327,745.44
Partners	R\$8,710,386.13
Employees	R\$2,858,406.17
Total	R\$34,896,537.74

Total number of employees who made use of the benefit in FY19

Total number of employees who used the benefit	4,769
Total number of employees in FY19	5,326
% 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\$998.00)

Offices	Administrative Team	Administrative Team Woman	Technical Team Man	Technical Team Woman
Belo Horizonte	2.10	1.65	1.90	1.90
Blumenau	1.80	–	1.90	1.90
Brasília	1.80	2.14	1.90	1.90
Campinas	1.34	1.31	2.10	2.10
Curitiba	–	1.30	1.39	1.39
Fortaleza	1.63	1.57	1.90	1.90
Goiânia	1.56	–	1.90	1.90
Porto Alegre	–	1.30	1.90	1.90
Recife	1.40	1.90	1.90	1.90
Rio de Janeiro	1.60	1.56	1.23	1.22
Salvador	2.53	–	1.90	1.90
São Paulo	1.20	1.35	1.52	1.52

(1) Salaries presenting a significant difference across hierarchical levels were not reported.

GRI 203-1

Investments in Infrastructure and services offered

Description	FY19
	Investment (R\$)
Rouanet Law	670,000.00
Sports Incentive Laws	120,000.00
Investment in the Community	309,267.00
Total	1,099,267.00

(1) Salaries presenting a significant difference across hierarchical levels were not reported.

Description	No. of volunteers	Total number of hours	Investment (R\$)
Pro-bono	N/A	2,001	1,143,251.00
Volunteering Program	916	3,072.5	175,752.62
Participation in Boards	235	520	141,986.96
Total	141,986.96	5,593.50	1,460,990.58

GRI 203-1

FY19

Total investments in Infrastructure and services offered

R\$2,560,257.58

EY Brazil Tax Benefits

Benefit	Amount Paid (R\$)	Value of Benefit (R\$)
Rouanet Law	670,000.00	502,500.00
Sports Incentive Laws	120,000.00	90,000.00
Citizen Company	1,341,212.32	1,005,909.24
Total	2,131,212.32	1,598,409.24

Realize Program and Corporate and Professional Practices Course

FY19	Total professionals	Value of Benefit (R\$)
Realize and Corporate and Professional Practices Course	54	R\$42,044.00

Lei Rouanet - Law no. 8.313/1991, known as the Rouanet Law, put in place the National Support Culture Program (Pronac). Chapter IV - Art. 18 to Art. 30 - of 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.

Citizen Company - Law no. 11.770/2008 created the Citizen Company program aimed at extending maternity leave to 60 (sixty) days and paternity leave to 15 (fifteen) days (included by Law no. 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
Total	53%	57%	53%	45%	102%

(1) The calculation took into account active and inactive professionals on the last day of FY19. Therefore, due to terminations, the number of trained people may reach a percentage higher than 100%.

(2) Third-party associates are not informed and trained in anti-corruption policies and procedures adopted by EY.

(3) The Person at Risk training is no longer offered to the entire company as of FY19.

GRI 302-1

Emissions from Fuel Vouchers and Mileage Reimbursement		FY18			FY19		
Fuel	Source type	(m ³)	T	Direct energy (GJ)	(m ³)	T	Direct energy (GJ)
Diesel fuel (generators)	Fossil fuel	-	-	-	-	-	-
Biodiesel (B100) (generators)	Renewable (biogenic)	-	-	-	0.096	0.084	1.136
Car gasoline (mileage reimbursement) (1)	Fossil fuel	386.191	327.504	13,755.163	380.244	322.461	13,543.345
Hydrated ethyl alcohol (mileage reimbursement) (1)	Renewable (biogenic)	246.909	196.046	2,666.222	243.107	193.027	2,625.167
Energy	Source type	Amount (kWh)	Amount (MWh)	Direct energy (GJ)	Amount (kWh)	Amount (MWh)	Direct energy (GJ)
Electricity (used in administrative buildings) (2) (3)	SIN - Public Network	2,285,000	2,285	8,226	2,694,259	2,694	9,699
Total (1)	-	-	-	24,647	-	-	25,869

(1) FY19 Fuel Vouchers and Mileage Reimbursement Emissions were estimated considering the % of fuel sales in the period (Jul/18 to Jun/19), according to official data of the Brazilian National Oil Agency (ANP).

(2) For FY19, the consumption of the Data Center meter of the São Paulo office as of November 2018 was taken into account, which was not included in the previous years.

(3) The consumption of energy of the Recife-Boa Viagem office included the average consumption of the last 6 months of FY19 as a result of the difficulties in obtaining the individualized data from the 1H19 with the condominium management.

GRI 302-2

Emissions from Fuel Vouchers and Mileage Reimbursement		FY18			FY19		
Fuel	Amount (m3)	Amount (t)	Indirect energy (GJ)	Amount (m3)	Amount (t)	Indirect energy (GJ)	Amount (m3)
Car gasoline + NVG (taxi, charter, fuel voucher) (1)	Fossil fuel	1,122.581	903.415	37,942.944	987.110	794.392	33,364.060
Hydrated Ethyl Alcohol (taxi, charter, fuel voucher) (1)	Renewable (biogenic)	716.533	568.927	7,737.410	647.570	514.171	6,992.720
Fuel	Amount (m3)	Amount (t)	Indirect energy (GJ)	Amount (m3)	Amount (t)	Indirect energy (GJ)	Amount (m3)
Jet fuel (air travel)	Fossil fuel	4,256	72	59,524	5,338	72	74,657
Total (1)	-	-	-	105,204	-	-	115,014

(1) FY19 Fuel Vouchers and Mileage Reimbursement Emissions were estimated considering the % of fuel sales in the period (Jul/18 to Jun/19), according to official data of the Brazilian National Oil Agency (ANP).

GRI 305-1

Scope 1 - GHG emissions (tCO₂e)

Direct emissions (2)	Source type	FY19	FY18	2012 Baseline
Diesel fuel (generators) (3)	Fossil fuel	0.228	—	—
Ground transportation (mileage reimbursement) (1)	Fossil fuel	645.177	623.61	812.00
Fugitive emissions	Non-renewable	71.17	—	—
Total (1)	—	716.575	623.61	812.00
Biodiesel (B100) (generators) (3)	Renewable (biogenic)	0.023	—	—
Ground transportation (mileage reimbursement) (1)	Renewable (biogenic)	510.876	518.87	851.34
Total (1)	—	510.899	518.87	851.34

(1) Sources of emissions included in scope 1: stationary combustion (own generators), 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. Only the emissions from the treatment of effluents were calculated based on their own methodology.
- b. For FY19, to calculate the emissions from own generators and the air-conditioning equipment, we used the GHG Protocol methodology through the GHG Protocol Tool. The exception were the HCFC-22 and HCFC-141b gases, which were not included in the calculation of the emissions, as they are not addressed by the Kyoto Protocol, but rather by the Montreal Protocol, therefore not falling within Scope 1.

GRI 305-2

Scope 2 - GHG emissions (tCO₂e)

Indirect emissions (1)	Source type	FY19	FY18	Baseline 2012
Electricity (used in administrative buildings)	SIN - Public Network	191.93	212	143
Total (1)	—	—	—	143

(1) Sources of emissions included in scope 2: electricity used in administrative buildings. Electricity was acquired only from the National Interconnected System (SIN).

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. Only the emissions from the treatment of effluents were calculated based on their own methodology.

GRI 305-3

Scope 3 - GHG emissions (tCO2e)

Indirect emissions (2)	Source type	FY19	FY18	2012 Baseline
Ground transport + VNG (taxi, charter, fuel vouchers) (3) (4)	Fossil fuel	2090.57	1,927	1,340
Waste (1)	—	50.94	115.79	—
Effluents	Fossil fuel	1,001.01	882	664
Air travel	Fossil fuel	5,338	4,418	5,113
Total		8,480.86	7,342.04	7,117

Ground transportation (mileage reimbursement) (1)	Renewable (biogenic)	1,731.5	1,508	1,341
Waste (1)	Renewable (biogenic)	—	—	—
Effluents	Renewable (biogenic)	110.61	101	87
Total	—	1842.11	1,609	—

- (1) There was a reduction of approximately 20 tonnes in the consumption of office paper in EY Brazil's offices, which impacted the end result of the total emissions of residues when comparing the FYs.
- (2) Sources of emissions included in 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) FY Fuel Vouchers and Mileage Reimbursement Emissions were estimated considering the % of fuel sales in the period (Jul/18 to Jun/19), according to official data of the Brazilian National Oil Agency (ANP).

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. Only the emissions from the treatment of effluents were calculated based on their own methodology.

GRI 401-1

Total number of employees

Headcount

	Women			Men			Total
	Up to 30 years-old	Between 31 and 50 years-old	Over 51 years-old	Up to 30 years-old	Between 31 and 50 years-old	Over 51 years-old	
South	143	38	3	127	39	1	351
Southeast	1,459	754	39	1,402	888	75	4,617
Northeast	96	50	–	73	46	2	267
Center-West	31	8	–	40	12	–	91
Total	1,729	850	42	1,642	985	78	5,326
		2,621			2,705		

New Hires

	Women			Men			Total
	Up to 30 years-old	Between 31 and 50 years-old	Over 51 years-old	Up to 30 years-old	Between 31 and 50 years-old	Over 51 years-old	
South	61	7	–	56	1	–	125
Southeast	377	97	2	352	131	6	965
Northeast	23	2	–	17	3	–	45
Center-West	13	–	–	15	1	–	29
Total	474	106	2	440	136	6	1,164
		582			582		

GRI 401-1

Total number of employees

New Hire Rate (%)

	Women			Men			Total
	Up to 30 years-old	Between 31 and 50 years-old	Over 51 years-old	Up to 30 years-old	Between 31 and 50 years-old	Over 51 years-old	
South	43%	18%	0%	44%	3%	0%	36%
Southeast	26%	13%	5%	25%	15%	8%	21%
Northeast	24%	4%	—	23%	7%	0%	17%
Center-West	42%	0%	—	38%	8%	—	32%
Total	27%	12%	5%	27%	14%	8%	22%
		22%			22%		

Terminations

	Women			Men			Total
	Up to 30 years-old	Between 31 and 50 years-old	Over 51 years-old	Up to 30 years-old	Between 31 and 50 years-old	Over 51 years-old	
South	41	9	—	35	7	—	92
Southeast	378	204	12	515	226	14	1,349
Northeast	22	5	—	22	4	—	53
Center-West	9	5	—	11	—	—	25
Total	450	223	12	583	237	14	1,519
		685			834		

GRI 401-1

Total number of employees

Turnover (%)

	Women			Men			Total
	Up to 30 years-old	Between 31 and 50 years-old	Over 51 years-old	Up to 30 years-old	Between 31 and 50 years-old	Over 51 years-old	
South	29%	24%	0%	28%	18%	0%	26%
Southeast	26%	27%	31%	37%	25%	19%	29%
Northeast	23%	10%	—	30%	9%	0%	20%
Center-West	29%	63%	—	28%	0%	—	27%
Total	26%	26%	29%	36%	24%	18%	29%
		26%			31%		

Terminations

Up to 30 years-old	Between 31 and 50 years-old	Over 51 years-old
1033	460	26
	1519	

Terminations

	Voluntary	Involuntary
Total	1060	459
Taxa	69.78%	30.22%

Turnover

FY19			FY18			Change		
Up to 30 years-old	Between 31 and 50 years-old	Over 51 years-old	Up to 30 years-old	Between 31 and 50 years-old	Over 51 years-old	Up to 30 years-old	Between 31 and 50 years-old	Over 51 years-old
31%	25%	22%	31%	21%	11%	-2%	21%	99%
	29%			27%			5%	

GRI 401-2

Benefits

	Employees, Partners and Directors		Young apprentices		Observations and comments
	FY18	FY19	FY18	FY19	
Funeral assistance	Yes	Yes	No	No	—
National and international medical care	Yes	Yes	Yes	Yes	National Healthcare with different providers, according to region coverage. For International Healthcare, our provider is AXA (One Health), or Icatu - Travel Insurance Provider. Young apprentice - only national healthcare
Childcare support	Yes	Yes	No	No	—
Christmas basket	No	No	No	No	—
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	—

GRI 401-2

Benefits

	Employees, Partners and Directors		Young apprentices		Observations and comments
	FY18	FY19	FY18	FY19	
Parental leave	Yes	Yes	No	No	Maternity leave: 6 months - citizen company Paternity leave: 20 days - citizen company
Partnerships with other companies to offer general discounts to professionals	Yes	Yes	No	No	Advantage Club - Partnerships with retailers and service providers to offer discounts to associates. Currently, the partnerships are made all over the country to serve the associates from all of EY's offices. VidaLink - Partnerships with drugstores to offer discounts to associates. Currently, the partnerships are made all over the country to serve the associates from all of EY's offices.
Profit sharing	Yes	Yes	No	No	—
Wedding gift	No	No	No	No	—
Private pension plans	Yes	Yes	No	No	Benefit according to EY benefits policy and managed by Banco Bradesco
Executive medical checkup program	Yes	Yes	No	No	Eligible according to HR policy
Reimbursement of MBA, graduate and upskilling courses	Yes	Yes	No	No	Eligible according to HR policy
Reimbursement of expenses with registration in professional councils	Yes	Yes	No	No	Eligible according to HR policy

GRI 401-2

Benefits

	Employees, Partners and Directors		Young apprentices		Observations and comments
	FY18	FY19	FY18	FY19	
Graduation reimbursement	Yes	Yes	No	No	Eligible according to HR policy
Telephone reimbursement	Yes	Yes	No	No	Up to 02/2017, this benefit was only offered from managers to partners. As of 02/2017, this benefit became available to the staff and senior levels (technical areas only).
Taxi reimbursement	Yes	Yes	No	No	This benefit was offered only to pregnant employees.
Travel insurance	Yes	Yes	No	No	—
Group life insurance	Yes	Yes	Yes	Yes	Young apprentice - Individual insurance
Chartered transport	Yes	Yes	No	No	—
Food vouchers	Yes	Yes	No	No	Eligible according to HR policy
Fuel vouchers	Yes	Yes	No	No	Eligible according to HR policy
Meal vouchers	Yes	Yes	Yes	Yes	Eligible according to HR policy/Young apprentices
Transport vouchers	Yes	Yes	Yes	Yes	Young apprentices

*EY's temporary employees are outsourced and the contractor manages their benefits.

GRI 401-3

FY19

	Male	Female	Total
Employees who initiated parental leave in FY19	66	71	137
Employees who completed parental leave during FY19	66	67	133
Employees who returned to work after the end of parental leave in FY18	66	66	132
Employees who returned to work after the end of parental leave in FY18	22	51	73
Employees who returned to work after the end of leave during FY18 and remained employed for twelve months	18	48	66
Return rate of employees who returned to work after a maternity/paternity leave	100%	99%	99%
Retention rate of employees who returned to work after the end of leave and remained employed for twelve months	82%	94%	90%

GRI 403-9

Absenteeism	South			Southeast			Northeast			Center-West			EY Brazil		
	Women	Men	Total	Women	Men	Total	Women	Men	Total	Women	Men	Total	Women	Men	Total
Lost hours	0	0	0	1273	1467	2740	0	0	0	0	0	0	1273	1467	2740
Lost days	0	0	0	127	147	274	0	0	0	0	0	0	127	147	274
Days worked	48,576	44,088	92,664	594,401	624,213	1,218,614	38,544	31,944	70,488	10,296	13,728	24,024	691,817	713,973	1,405,790
Days that should be worked	48,576	44,088	92,664	594,528	624,360	1,218,888	38,544	31,944	70,488	10,296	13,728	24,024	691,944	714,120	1,406,064

(1) The hours registered were only from the professionals under the CLT (Consolidation of Brazilian Labor Laws) regime

(2) At EY, there is no integrated system to control absenteeism of third-party employees, minor apprentices and temporary employees. Their management is under the responsibility of the entity managing these segments of the workforce, and we have no plans to implement this control in the company because we believe that it is not relevant for internal control purposes.

(3) Criterion used to consolidate hours of absenteeism. For FY19, only employees who were on leave due to occupational accidents and/or occupational diseases were included.

Hours worked	South			Southeast			Northeast			Center-West		
	Women	Men	Total	Women	Men	Total	Women	Men	Total	Women	Men	Total
	463,200	410,400	873,600	5,546,400	5,846,400	11,392,800	350,400	302,400	652,800	98,400	127,200	225,600

(1) For this indicator, we used the headcount of each month in the FY (CLT), considering 200 hours/month. Please note that this is an estimate.

Rates	South			Southeast			Northeast			Center-West			EY Brazil		
	Women	Men	Total	Women	Men	Total	Women	Men	Total	Women	Men	Total	Women	Men	Total
Injuries	0.00	0.00	0.00	0.72	1.20	0.97	0.00	0.00	0.00	0.00	0.00	0.00	0.72	1.20	1.92
Occupational diseases	0.00	0.00	0.00	0.18	0.00	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.18	0.00	0.18
Lost days	0.00	0.00	0.00	34.44	37.63	36.08	0.00	0.00	0.00	0.00	0.00	0.00	34.44	37.63	72.07
Absenteeism	0.00	0.00	0.00	0.02	0.02	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.02	0.02

GRI 404-1

Total attendance in training

	On-site	Online
Partners	443	2,312
Executive Directors	277	1,207
Managers	3,069	9,946
Staff	8,053	22,283
Trainees	6,062	11,731
Total	17,904	47,479

Hours of training

	Change
Partners	10,296
Executive Directors	7,446
Managers	74,583
Staff	194,982
Trainees	145,628
Total	432,935

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

	FY18	FY19	Change
Partners	36.54	47.01	29%
Executive Directors	44.75	64.75	45%
Managers	63.67	70.56	11%
Staff	47.00	67.80	44%
Trainees	133.93	137.51	3%
Total	64.90	81.29	25%

Average hours of training per employee

	FY18	FY19	Change
	65	81	24%

GRI 404-2

Education Investments - FY19

	Total scholarships offered to the 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 FY19/FY18
Undergraduates	540	R\$2,105,867			
Graduates	23	R\$89,288			
MBA	159	R\$944,042			
Languages	125	R\$258,580			
Upskilling	78	R\$214,059	R\$ 13,438,177.81	28%	-17%
Certification	50	R\$59,494			
CRC, CNAI and other tests	183	R\$27,772			
TOEIC/Others	171	R\$44,247			
Total	1329	R\$3,743,350			
	Total number of professionals participating in the program	Total invested in the program			
Sign Language Learning	18	R\$73,878.64			

GRI 404-3

Function

	Number of employees who received performance assessments			% of employees who received performance assessments		
	Men	Women	Total	Men	Women	Total
Partners	132	29	161	74%	73%	74%
Executive Directors	57	31	88	73%	84%	77%
Managers	584	389	973	93%	91%	92%
Staff	1,227	1,513	2,740	95%	95%	95%
Trainees	463	473	936	88%	89%	88%
Total	2,463	2,435	4,898	91%	93%	92%

GRI 405-1

Minority groups

	Number	Category Total (Indicator 102-8)	%
Partners	0	219	0.0
Executive Directors	1	115	0.9
Managers	18	1,057	1.7
Staff	281	2,876	9.8
Trainees	38	1,059	3.6
Total	338	5,326	6.3

For the table reported above, we took into account as minority groups PwDs and Afro-descendants

GRI 405-1

Function

Women in leadership positions	Number	Category Total (Indicator 102-8)	%
Partners	40	219	18.3%
Executive Directors	37	115	32.2%
Total	77	334	23.1%

By gender	Women	%	Men	%	Total
Partners	40	18.3%	179	81.7%	219
Executive Directors	37	32.2%	78	67.8%	115
Managers	427	40.4%	630	59.6%	1,057
Staff	1,586	55.1%	1,290	44.9%	2,876
Trainee	531	50.1%	528	49.9%	1,059
Total	2,621	49.2%	2,705	50.8%	5,326

Minority groups

By age	Up to 30 years-old	%	Between 31 and 50 years-old	%	Over 51 years-old	%	Total
Partners	0	0.0%	176	80.4%	43	19.6%	219
Executive Directors	0	0.0%	94	81.7%	21	18.3%	115
Managers	211	20.0%	828	78.3%	18	1.7%	1,057
Staff	2,130	74.1%	708	24.6%	38	1.3%	2,876
Trainee	1,030	97.3%	29	2.7%	0	0.0%	1,059
Total	3,371	63.3%	1,835	34.5%	120	2.3%	5,326

Number of individuals recruited into the EY Able Program	FY19 (07/01/2018 to 06/30/2019)	FY18 (07/01/2017 to 06/30/2018)	Change (%)
	59	52	13%

GRI 405-2

Administrative Team

	Executive Director		Manager		Staff		Trainee	
	Men	Women	Men	Women	Men	Women	Men	Women
South	-	-	-	-	-	R\$3,869.00	-	-
Southeast	R\$34,913.00	-	R\$15,341.00	R\$15,961.00	R\$4,172.00	R\$4,151.00	-	-
North	-	-	-	-	-	-	-	-
Northeast	-	-	-	-	R\$3,699.00	R\$2,503.00	-	-
Central	-	-	-	-	R\$2,767.00	R\$4,256.00	-	-

Technical Team

	Executive Director		Manager		Staff		Trainee	
	Men	Women	Men	Women	Men	Women	Men	Women
South	-	-	R\$9,917.00	R\$9,631.00	R\$3,111.00	R\$3,074.00	R\$1,752.00	R\$1,765.00
Southeast	R\$30,877.00	R\$30,146.00	R\$12,732.00	R\$11,609.00	R\$3,740.00	R\$3,584.00	R\$2,112.00	R\$2,102.00
North	-	-	-	-	-	-	-	-
Northeast	-	-	R\$11,591.00	R\$10,328.00	R\$3,605.00	R\$3,020.00	R\$1,914.00	R\$1,914.00
Central	R\$31,102.00	-	R\$11,318.00	R\$9,050.00	R\$3,134.00	R\$3,149.00	R\$1,903.00	R\$1,902.00

GRI 405-2

Offices

	Administrative Team					Technical Team				
	Partner	Executive Director	Manager	Staff	Trainee	Partner	Executive Director	Manager	Staff	Trainee
South	—	—	—	-	—	—	—	97%	99%	101%
Southeast	—	—	104%	99%	—	—	98%	91%	96%	100%
North	—	—	—	-	—	—	—	—	—	—
Northeast	—	—	—	68%	—	—	—	89%	84%	100%
Center-West	—	—	—	154%	—	—	—	80%	100%	100%

(1) All EY offices in Brazil are considered relevant units;

(2) The hierarchical level of members was not disclosed;

(3) No salary averages were reported with less than five frequencies per location and gender, ensuring the confidentiality and privacy of the information;

(4) Excluded from the salary sample: secretaries, translation team and 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	2,220	2,220
Welcome to EY	814	288
Total	3,034	2,508
FY18	1,461	1,071
Change (FY19/FY18) %	108%	134%

Corporate Information

Our Leaders

(GRI 102-18)

- Luiz Sérgio Vieira** | CEO of EY Brazil
- Claudio Camargo** | Assurance Managing Partner
- Sergio Fontenelle** | Tax Managing Partner
- Rogério Villa** | Transactions Managing Partner
- Ricardo Nastri** | Advisory Managing Partner
- Antonio Vita** | COO
- José Carlos Pinto** | Markets Managing Partner
- Gregory Gobetti** | FSO Managing Partner
- Cristiane Amaral** | Talent Managing Partner
- Ana Beatriz Basso** | Brand, Marketing & Communication Director
- Denis Balaguer** | Chief Innovation Officer

Contacts in the sustainability area

(GRI 102-53)

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Our head office

(GRI 102-3)

EY Brasil

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