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1. Introduction

La dégradation climatique et l'augmentation de la pauvreté sont aujourd'hui indéniables. Des mesures pour lutter contre ces fléaux ont dû être prises par les gouvernements et personnalités politiques importantes, mais aussi par toute institution ayant un impact sur notre économie. Il est donc du devoir de chacun d'avoir une attitude responsable pour notre société. Cela est devenu l'une des préoccupations principales de multiples entreprises. Elles peuvent avoir à la fois un impact environnemental, sociétal et économique majeur. Il est donc important qu'elles s'impliquent positivement en faveur de ces trois domaines.

Ernst & Young (EY) Suisse, société de conseil et d'audit, est mondialement connue pour la qualité de ses services, mais également pour son engagement auprès de la société. En effet, elle s'engage à amener une réelle plus-value pour ses collaborateurs, mais aussi pour la société.

1.1 Objectifs du travail

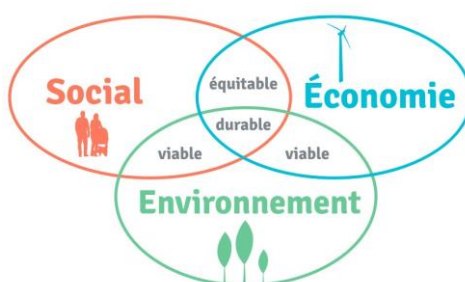
Ce travail a pour objectifs de comprendre l'étendue des actions menées par EY Suisse en matière de développement durable, et d'analyser ses actions dans le but d'élaborer des recommandations.

1.2 Le développement durable

Le développement durable est un modèle de développement économique basé sur une économie efficace, le respect des droits de l'Homme et la protection de l'environnement. Il est au cœur de notre société car il implique tant les citoyens et les entreprises que les dirigeants politiques.

Aujourd'hui, le terme « développement durable » est largement utilisé mais la définition est souvent confondue avec la notion unique d'écologie. Pourtant, le développement durable est à l'intersection du triptyque ci-dessous :

Figure 1 : Développement durable



(<http://www.communaute-urbaine-alencon.fr/cua.asp?idpage=12384>)

Pour mieux comprendre l'importance de ce modèle, il est nécessaire de se plonger dans son histoire.

Au XIXe siècle, à la suite de l'augmentation des crises économiques et sociales liées à l'impact des activités économiques, les premières réflexions sur les risques de celles-ci pour l'environnement apparaissent, obligeant ainsi les autorités publiques à s'intéresser à cette question. L'organisation des Nations Unies (ONU) décide alors de mettre en place des conférences appelées « Sommet de la Terre »².

La première est organisée en 1972 à Stockholm. 179 pays viennent débattre des questions écologiques, et plus particulièrement de la dégradation de l'environnement et de la pollution au niveau international. A l'issue de cette rencontre, les membres décident d'adopter une déclaration contenant 26 principes et divers plans d'actions, et s'engagent à se rencontrer tous les dix ans pour suivre l'évolution de leurs engagements³. Un nouveau « Sommet de la Terre » a donc lieu à Nairobi en 1982. En raison de la guerre froide, il ne débouche sur aucune action concrète.

En 1983, l'ONU décide de fonder la Commission mondiale sur l'environnement et le développement. Son but est de confier à un groupe de professionnels le soin de trouver les moyens de concilier la croissance économique avec le développement social et écologique.

Quatre ans plus tard, le terme de développement durable, traduit de l'anglais « sustainable development », est utilisé pour la première fois dans « le Rapport Brundtland ». Sa définition officielle est :

« Le développement durable est un mode de développement qui répond aux besoins des générations présentes sans compromettre la capacité des générations futures de répondre aux leurs. » (Rapport de Brundtland, p. 15)

Ce rapport traite principalement des questions de l'environnement, des ressources naturelles et de la consommation. Il établit des liens entre ces questions et la pauvreté.

Grâce au Rapport de Brundtland, les retombées du sommet de Rio de 1992 sont très fructueuses. En effet, des dirigeants politiques, scientifiques, des diplomates et des organisations non-gouvernementales de 179 pays se sont réunis pour rédiger les lignes directrices d'une nouvelle politique environnementale. Cette conférence s'est conclue par la création de la convention-cadre sur le changement climatique (qui

² <http://www.mddelcc.gouv.qc.ca/developpement/reperes.htm>

³ <http://www.un.org/french/events/wssd/pages/cnued.html>

intégrera plus tard le protocole de Kyoto), la convention sur la diversité biologique, la convention des Nations Unies sur la lutte contre la désertification ainsi que trois autres documents officiels : la déclaration de Rio sur l'environnement et le développement ; la déclaration sur les forêts ; et l'Agenda 21, plan d'actions pour la mise en place de 2500 recommandations pour le XXI^e siècle.

Ce sommet est le plus important rassemblement de dirigeants mondiaux à ce jour. Il permet de mettre en place des directives plus claires et d'établir un ambitieux programme pour l'avenir. C'est à la suite de ce dernier que naissent les trois piliers du développement durable : croissance économique, droits sociaux et protection de l'environnement.

En 2002, un nouveau sommet se tient à Johannesburg. Son but est de faire le bilan des actions entreprises depuis le Sommet de Rio, et également de renouveler les engagements des dirigeants sur la politique de développement durable. Le bilan est mitigé, et de nouveaux plans d'actions et recommandations sont établis.⁴

La conférence de Durban, en 2011, a pour sujet principal l'avenir du protocole de Kyoto. En 2012 enfin, deux thèmes ont principalement été traités lors du sommet Rio+20 : une économie verte en accord avec le développement durable et la réduction de la pauvreté, ainsi qu'un cadre institutionnel pour le développement durable. C'est la première fois qu'un tel cadre et un tel engagement politique sont établis.

Au fil des années, le développement durable a donc pris de l'importance dans la société, et des mesures de protection sont constamment repensées et mises en place. La prise de conscience de notre impact sur les générations futures est réelle. Un investissement aujourd'hui permettrait de limiter la dégradation de l'environnement, et d'assurer ainsi de meilleures conditions de vie à plus long terme.

1.3 La responsabilité sociétale d'entreprise

La responsabilité sociétale ou sociale d'entreprise (RSE) traduit de l'anglais « Corporate Social Responsibility (CSR) » rejoint le concept du « Développement durable » dans les activités d'une entreprise. Tout comme le développement durable, la RSE a de multiples définitions, dont celle retenue par la Commission Européenne en

⁴ <http://www.un.org/french/events/wssd/pages/cnued.html>

2011 : « *La responsabilité des entreprises vis-à-vis des effets qu'elles exercent sur la société.* » ⁵

Les échanges étant majoritairement internationaux, l'impact anciennement local d'une entreprise, est aujourd'hui mondial. Ses agissements peuvent ainsi avoir des répercussions directes sur les aspects financiers, sociaux et écologiques. C'est pourquoi une politique de RSE intègre les préoccupations sociales et écologiques aux activités économiques de l'entreprise, tout en prenant en considération toutes les parties prenantes, tant internes à l'entreprise qu'externes, comme les clients, les communautés locales, les gouvernements (voir chapitre 3.2). Le but est de pouvoir garantir sa pérennité sans perdre de vue l'objectif du développement durable, à savoir atteindre un équilibre entre croissance économique, solidarité sociale et politique écologique. En incluant les parties prenantes dans leurs décisions stratégiques, les entreprises répondent non seulement à leurs attentes, mais identifient également leurs besoins et garantissent ainsi leur pérennité. De plus, ces acteurs internes et externes sont de plus en plus sensibles à l'impact des entreprises sur la société. Ces dernières ont donc tout intérêt à adopter une démarche responsable, car c'est non seulement un bon argument commercial et un moyen de se différencier de la concurrence, mais aussi d'entretenir de bons rapports avec ses parties prenantes.

La RSE est une démarche entièrement volontaire et n'est pas régie par des lois. Elle incite les entreprises à penser d'une manière globale et à aller au-delà du cadre légal. Il est cependant difficile de parler de RSE sans nommer la norme ISO 26000, éditée par l'organisation internationale de normalisation (ISO). Cet organisme crée des normes volontaires applicables dans tous les secteurs de l'économie. Elles sont éditées par un comité de 163 membres de pays différents. Ces normes aident les entreprises à avoir un impact positif sur l'environnement, mais également à mettre en place des directives pour améliorer leur quotidien et garantir leur pérennité. ⁶

La norme ISO 26000 est un guide de conduite pour les entreprises qui souhaitent intégrer les notions de développement durable dans leurs activités. Elle a la particularité de n'être sujette à aucune certification, contrairement aux autres normes ISO. Ainsi, elle peut s'adapter à des entreprises de différentes tailles, secteurs et localités. Cependant, pour qu'elle ait un réel impact, l'entreprise doit l'intégrer à son processus de gestion. Le document de 100 pages se compose de 7 articles et de 2

⁵ http://europa.eu/rapid/press-release_IP-14-491_fr.htm

⁶ <http://e-rse.net/definitions/rse-definition/#gs.BrRgbMw>

annexes. Il fournit aux entreprises les renseignements nécessaires sur l'étendue de la norme, l'identification de son impact environnemental, sociale et économique ainsi que ses parties prenantes. De plus, on y trouve les 7 questions (domaines) centrales en matière de RSE, et des conseils pour leur mise en application. Lesdites questions forment les lignes directrices à suivre :

Figure 2 : les 7 questions centrales de la norme ISO 26000



(<https://www.iso.org/fr/publication/PUB100259.html>)

Pour s'assurer de la marche éthique de leurs affaires, les entreprises peuvent utiliser les différents moyens de communication à disposition, comme éditer des rapports et des articles ou faire appel à des certifications et audit en la matière. L'une des possibilités est d'adopter les lignes directrices de la Global Reporting Initiative (GRI), qui vont être détaillées dans le chapitre suivant. L'utilisation conjointe de ces lignes directrices et de l'ISO 26000 est d'ailleurs encouragée par l'article 7.5.3 de cette norme :

“Il convient que, à intervalles appropriés, une organisation adresse aux parties prenantes concernées un rapport sur ses performances en matière de responsabilité sociétale. [...] Dans ces rapports aux parties prenantes, il convient qu’une organisation intègre des informations portant sur ses objectifs et ses

*performances en matière de questions centrales et domaines d'action pertinents de responsabilité sociétale. [...]"*⁷

(Lignes directrices G4 du GRI et ISO 26000 - Pour une utilisation conjointe des lignes directrices G4 du GRI et de l'ISO 26000, page 7)

1.4 La Global Reporting Initiative

La GRI a pour mission d'établir des lignes directrices mondiales pour l'élaboration d'un rapport en matière de RSE et de gouvernance. Cette organisation non-gouvernementale a été fondée en 1997 aux Etats-Unis, à l'initiative du Programme des Nations Unies pour l'environnement (PNUE) et de la coalition pour les économies écologiquement responsable (CERES).⁸ Elle aide les entreprises à fixer leurs objectifs, mesurer leurs performances en créant des indicateurs, et évaluer leurs implications dans le domaine du développement durable. Une entreprise peut alors mettre l'accent sur les informations déterminantes à ses activités, et ainsi communiquer sur son impact économique, environnemental et social - qu'il soit positif ou négatif - par un rapport. Ce dernier est destiné tant à la Direction de l'entreprise qu'à ses clients, fournisseurs et tout autre partie prenante.

Les lignes directrices sont complètement volontaires, tout comme la norme ISO 26000. Elles sont donc applicables à tout type d'entreprise quelle qu'en soit la taille, le secteur ou la localisation. Pour rester actuelles, ces lignes sont révisées et mises à jour régulièrement. L'organisation a publié la dernière version, nommée G4, en 2013.

1.5 Présentation d'EY

Le cabinet d'audit et de conseils EY offre différents services dans les domaines du conseil d'entreprise, de l'audit et du conseil comptable, du droit, de la fiscalité et des transactions. Son siège est à Londres, présidé par Monsieur Mark Weinberger (CEO).

Ce grand groupe a vu le jour en 1989, lors de la fusion des deux grands cabinets d'audit Ernst & Whinney et Arthur Young. Aujourd'hui, il compte 231'000 employés dans 150 pays regroupés dans 4 zones opérationnelles : Amériques, EMEIA (Europe, Moyen-Orient, Inde et Afrique), Asie-Pacifique et Japon⁹. Sa force réside dans le flux d'informations qui circulent entre les différentes entités EY dans le monde, qui permet

⁷ https://www.iso.org/files/live/sites/isoorg/files/archive/pdf/fr/iso-gri-26000_2014-01-28.pdf

⁸ <http://e-rse.net/definitions/global-reporting-initiative-definition-indicateurs-lignes-directrices/#gs.q9QkMK8>

⁹ <http://www.ey.com/us/en/newsroom/facts-and-figures>

d'avoir une stratégie d'entreprise cohérente et de garantir des services de qualité à sa clientèle.

1.5.1 EY Suisse

L'entreprise EY Suisse est la descendante de Verwaltungs-, Revisions – und Treuhand AG, fondée en 1917 par la Basler Handelsbank, l'une des banques les plus importantes du pays. Verwaltungs-, Revisions – und Treuhand AG fournissait les informations financières sur sa clientèle à la Basler Handelsbank, puisqu'en proposant des services de conseils, révisions et fiduciaires, le cabinet disposait de l'accès aux comptes de ses clients. En 1927, elle prend le nom d'Allgemeine Treuhand AG (ATAG).

Après la deuxième guerre mondiale, la Basler Handelsbank fait faillite et est reprise par la Société de Banque Suisse qui détient alors ATAG. La Suisse, pays neutre durant la guerre, accueille beaucoup de filiales étrangères. Pour contrôler leurs solvabilités, ATAG s'affilie avec la société d'audit américaine Arthur Young & Company. L'entreprise connaît alors une grande croissance en Suisse et intègre le groupe en 1964.

En 1989, ATAG est rebaptisée ATAG EY SA suite à la fusion d'Arthur Young International et Ernst & Whinney. Quelques grandes fiduciaires décident de fusionner pour devenir les leaders mondiaux du secteur : les « Big four », auxquels ATAG EY appartient. Enfin, en 2000, la compagnie ATAG EY SA change de nom et devient Ernst and Young SA (EY), son nom actuel. Elle forme, avec 90 autres filiales, la zone EMEA.¹⁰

Aujourd'hui, EY Suisse est dirigé par Marcel Stalder. Elle compte 2'627 employés, répartis dans 11 sièges : Aarau, Bâle, Berne, Genève, Lausanne, Lucerne, Lugano, St-Gall, Vaduz, Zug et Zurich¹¹. C'est un leader dans les domaines de l'audit, de la fiscalité et des conseils. Dans le classement national des « Big four », anciennement « Big height », EY occupe la deuxième place derrière le cabinet PricewaterhouseCoopers, mais avant Deloitte et KPMG. La concurrence est très vive entre les Big Four, c'est pourquoi ils sont en permanence à la recherche de nouveaux marchés et essayent d'anticiper l'évolution de la société.

¹⁰ <https://www.letemps.ch/economie/2017/03/09/ey-ne-bale-y-100-ans-dune-banque-voulait-surveiller-clients>

¹¹ <http://www.ey.com/ch/fr/about-us/ey-suisse-rapport-annuel-2016>

EY Suisse s'est beaucoup diversifiée au cours des années : programme d'aide aux entreprises familiales et aux petites et moyennes entreprises suisses, nouvelles offres en matière de développement durable par la création du département « Climate Change and Sustainability », mais également avancées dans le monde du digital et offre d'audit sur l'égalité des rémunérations entre hommes/femmes.¹²

¹² Rapport annuel et sur le développement durable 2016 d'EY Suisse, page 9

2. Méthodologie

L'objectif de ce travail est de mettre en corrélation les acquis académiques et le travail sur le terrain afin de répondre à la problématique.

L'introduction a permis une meilleure compréhension de la situation, de l'origine et des avancées dans le développement durable, mais également une plus grande connaissance de l'entreprise analysée.

Le cœur du travail comprend deux parties qui ont pour objectif de déterminer l'impact d'EY Suisse sur la société : la première analyse ses agissements en matière de développement durable dans sa stratégie d'entreprise. Elle se base sur les 7 questions centrales de la Norme ISO 26000, ainsi que sur l'analyse des parties prenantes. La seconde s'intéresse aux services offerts par la firme en matière de développement durable. Le rapport « EY Switzerland Annual and Sustainability report 2016 », la brochure « Sustainable business » et le site internet d'EY Suisse SA ont servi de source aux informations recueillies. J'ai également pu apporter à ce travail une perspective personnelle en tant de collaboratrice de cette entreprise. Je me suis notamment entretenue avec le Directeur du département « Business Development, Marketing & Communications », et ai eu des échanges téléphoniques avec la Responsable du département « Climate Change and Sustainability ».

Pour réaliser ces deux parties, je me suis aidée de l'analyse SWOT, matrice vue au cours de mon cursus à la HEG, ainsi que de la norme ISO 26000. Je me suis également référée au livre d'Elisabeth Provost Vanhecke et François Sibille « Osez manager ISO 26000 » pour identifier et analyser les parties prenantes.

3. Bonnes pratique RSE chez EY Suisse

« *C Durabilité = C Environnement + C Economie + C Société* »

(Rapport « *La Suisse sur la voie du développement durable* », page 12)

L'entreprise EY Suisse a bien compris cette équation et a inclus le développement durable dans sa stratégie de gouvernance et dans ses activités opérationnelles. Elle s'est essentiellement engagée dans 3 domaines d'activités : l'environnement, la formation et l'entrepreneuriat¹³. Cet engagement véhicule une bonne image sur le marché et place la firme en bonne position dans le classement des meilleurs employeurs suisses.

Pour faire connaître son engagement à ses parties prenantes, suivre son évolution, et par souci de transparence, EY Suisse (ainsi que la plupart des entreprises EY dans le monde) publie un rapport annuel sur le développement durable. L'entreprise s'inspire de la norme ISO 26000 et pour garantir l'authenticité de ce rapport, elle suit les lignes directrices G4 du Global Reporting Initiative (GRI). Finalement, les lignes directrices sont vérifiées et validées par des auditeurs externes et indépendants.

Bien que le rapport ne décrive pas de manière claire les 7 questions centrales de cette norme, une analyse du rapport annuel et sur le développement durable a été menée, ce afin de le mettre en corrélation avec ces questions et ainsi avoir une meilleure vision du champ d'action de l'entreprise.

3.1 7 questions centrales

3.1.1 Gouvernance

La séparation des rôles et des responsabilités est l'un des principes les plus importants d'une bonne gouvernance en entreprise. Comme le préconise les lignes directrices G4 de la GRI, l'on trouve l'organigramme ainsi que des explications dans le rapport annuel et développement durable d'EY Suisse.

La plus haute direction d'EY est le Conseil d'administration, composé de 5 membres : le Président du conseil d'administration, le Directeur de la direction générale (CEO), un représentant du domaine des Finances, un représentant du domaine industriel et un représentant de la Suisse Romande. Cet organe est principalement chargé de définir la vision à moyen et long terme, les grandes directions à respecter, et a le pouvoir d'exercer la haute surveillance du conseil de direction.

¹³ <http://www.ey.com/ch/fr/about-us/corporate-responsibility>

La Direction générale s'occupe quant à elle de coordonner le déroulement des affaires d'un point de vue stratégique et opérationnel. Elle est dirigée par Marcel Stalder et est composée de 11 membres, représentant différents départements et domaines d'activités.¹⁴

La séparation des rôles et des responsabilités entre le Président du conseil d'administration et le Directeur général est donc respectée dans la firme.

3.1.2 Relation et condition de travail

Pour offrir des services de qualités à ses clients, EY Suisse a engagé ses principaux efforts dans 3 domaines faisant partie de sa culture d'entreprise : l'épanouissement au travail, la diversité et la formation.¹⁵

EY Suisse, l'épanouissement professionnel de ses collaborateurs est l'une de ses plus importantes valeurs.

« Nous investissons le plus possible dans le capital humain, nous créons des postes de travail et formons nos collaborateurs »¹⁶

Bruno Chiomento, président du conseil d'administration d'EY Suisse

Et pour cause, sur CHF 705 millions de valeur ajoutée brute en 2016, CHF 405 millions ont été attribués à ses employés¹⁷. EY offre également des avantages sociaux notables, par exemple un congé paternité de 10 jours et maternité de 16 semaines, et des plans de pension pour tous ses employés incluant la possibilité de cotiser plus¹⁸. Des actions ayant pour but de faciliter la conciliation entre la vie privée et la vie professionnelle existent également : horaire variable, des congés non-payés, et télétravail. Elle invite régulièrement ses collaborateurs à des événements, pour favoriser les contacts entre les différents services, apprendre à connaître d'autres employés, et créer son réseau professionnel.

En ce qui concerne la formation, l'entreprise joue un grand rôle dans la société, en créant chaque année de nouveaux postes de travail, et surtout en favorisant l'emploi des jeunes, des nouveaux diplômés et des jeunes en formation. Elle propose par exemple des formations internes ou externes afin que ces derniers puissent se

¹⁴ Rapport annuel et sur le développement durable 2016 d'EY Suisse, page 11

¹⁵ <http://www.ey.com/ch/fr/about-us/our-people-and-culture>

¹⁶ <http://www.ey.com/ch/fr/about-us/ey-suisse-rapport-annuel-2016>

¹⁷ Rapport annuel et sur le développement durable 2016 d'EY Suisse, page 8

¹⁸ Rapport annuel et sur le développement durable 2016 d'EY Suisse, page 28

perfectionner et/ou acquérir de nouvelles compétences. Des échanges dans une entreprise du groupe EY sont également possibles, permettant ainsi d'accroître les connaissances, l'expérience, et de veiller à l'épanouissement des employés.

Elle a également mis en place un système de conseiller, chaque employé ayant un « parrain » dans l'entreprise. Ils se voient en principe 3 fois par année : une pour fixer les objectifs de l'année, une seconde pour suivre l'évolution de ceux-ci, et enfin une troisième pour constater le résultat des objectifs et faire une évaluation de l'année écoulée. Durant ces entretiens, le collaborateur a la possibilité de faire part de ses sentiments et impressions, mais également d'élaborer un plan de carrière. C'est un bon moyen pour garder le contact avec chaque employé et ainsi suivre son évolution.

Tous ces moyens mis en place par EY Suisse ont pour but de garder ses talents et de fournir des services d'excellences à ses clients.

3.1.3 Environnement

Bien qu'EY Suisse soit une entreprise de service, la réduction de son empreinte écologique fait partie intégrante de sa stratégie. Elle cherche constamment à se perfectionner dans ce domaine à travers plusieurs actions.

Par exemple, elle vise à réduire sa consommation de papier. Pour se faire, elle utilise essentiellement du papier recyclé, et des poubelles spécialement prévues au recyclage se trouvent dans chaque bureau. En 2016, ses efforts ont payé car elle a réussi à diminuer l'utilisation du papier et des cartouches de toner, et augmenter son recyclage. Pour réduire ses émissions de CO₂, elle limite les déplacements de ses collaborateurs à l'aide de technologies telles que la vidéo conférence ou la messagerie instantanée (Skype). Des trajets en voiture ou avion peuvent ainsi être évités. De plus, elle sensibilise ses collaborateurs à l'utilisation des transports publics en offrant la possibilité à chacun de ses collaborateurs de bénéficier d'un abonnement CFF demi-tarif gratuit. L'entreprise a également mis en place des moyens pour diminuer sa consommation énergétique en ayant une meilleure gestion de l'énergie dans ses bureaux. EY Suisse a mis en place des détecteurs de présence pour l'éclairage, et le chauffage se régule automatiquement.

3.1.4 Loyauté des pratiques

Les services offerts par EY Suisse contribuent à la bonne marche de la société, comme il est mentionné dans le rapport :

« In auditing companies' accounts, we serve the public interest and play a vital role in building trust in the global capital markets. Our offering also includes

La firme ne peut vendre ses services sans avoir elle-même un comportement éthique et une politique stricte sur la confidentialité, la corruption et l'indépendance. Tous les collaborateurs sont sensibilisés à ces questions. Des formations e-learning sont à faire chaque année, dont deux obligatoires : indépendance et corruption. Il y a toute une partie information suivi d'un quizz validé uniquement si le résultat est supérieur à 75%, ce qui pousse les collaborateurs à être attentifs.

Le code de conduite est édité pour EY Global. Chaque collaborateur de chaque entité doit respecter 5 thèmes: « Travailler ensemble dans un esprit d'équipe, travailler avec les clients, les régulateurs et les tiers, agir avec une parfaite intégrité professionnelle, rester objectif et préserver son indépendance, préserver le capital intellectuel d'EY ». ¹⁹

L'entreprise a par ailleurs mis en place sur son site internet « EY/Ethics Hotline ». Cette hotline est gérée par une entreprise externe, chaque collaborateur et personne externe peut signaler un comportement non-éthique ou une attitude contraire au code de conduite d'un membre de la firme. Ces rapports sont ensuite traités à l'interne.

3.1.5 La communauté et le développement local

EY Suisse croit à l'entrepreneuriat et à son impact sur la société. Grâce aux idées des nouvelles entreprises, des problèmes de société peuvent être réduits ou résolus. C'est pour cela que celle-ci aide gratuitement les entrepreneurs et les entreprises familiales suisses à se développer et bénéficier de son expérience. Elle offre de l'aide dans différents domaines, de leur organisation interne à l'aboutissement de leur projet. Elle organise également un concours nommé « EY Entrepreneur Of The Year » avec l'aide d'un jury indépendant. Ce prix a pour but de récompenser les entrepreneurs qui investissent de leur temps et argent pour innover, créer de la plus-value dans l'économie et les emplois. Il permet à cette entreprise d'avoir de la visibilité et d'élargir son réseau.

Elle propose également un programme de volontariat qui offre à ses collaborateurs la possibilité de prendre un jour sur leurs heures de travail pour accomplir une activité concrète en lien avec le développement durable. La firme a déjà pris des mesures pour augmenter l'implication de ses employés en 2017.

¹⁹[http://www.ey.com/Publication/vwLUAssets/Code_de_conduite_mondial_EY/\\$FILE/Code_de_conduite_EY.pdf](http://www.ey.com/Publication/vwLUAssets/Code_de_conduite_mondial_EY/$FILE/Code_de_conduite_EY.pdf)

Les collaborateurs sont également encouragés à participer à différentes activités en partenariat avec des associations à but non lucratives, comme Young Entreprise Switzerland, qui souhaite concilier l'économie et l'école, ou JobCaddie, qui aide des jeunes à trouver leur voie dans le monde professionnel.

EY Suisse participe depuis plus de 15 ans au World Economic Forum (WEF)²⁰, pour faire avancer les choses dans le domaine du développement durable, mais également dans le domaine économique avec des liens avec l'association suisse des experts en audit, fiscalité et fiduciaire.

3.1.6 Les droits de l'homme

EY Suisse s'engage à suivre les lois en vigueur dans le pays, droits civiles, politiques mais également à respecter l'intégrité humaine. Elle souhaite avoir une équipe diversifiée dans ses compétences et son parcours, afin d'amener une réelle plus-value dans son activité, et ainsi accroître la qualité de ses services. Cette dernière met un point d'honneur à lutter contre la discrimination, qu'elle soit de générations, de nationalités, d'orientations sexuelles, ou contre les femmes.

EY Suisse supporte, par exemple, l'intégration des femmes aux postes à responsabilité. Elle a l'objectif d'atteindre prochainement, 15% de femmes partners et 25% d'ici 2020. En 2016, le pourcentage était proche avec 13.4%.²¹ De plus, pour retenir ses talents féminins, l'entreprise s'est engagée à avoir une politique d'égalité salariale conforme à la Constitution Suisse et à la Loi fédérale sur l'égalité entre femmes et hommes. L'Association Suisse pour Systèmes de Qualité et de Management (SGS) a mené des analyses sur leur système de promotion salariale. Une différence de moins de 1% a été constatée²². Etant en-dessus de seuil de tolérance, EY Suisse a certifié « equal-salary » pour une durée de trois ans.

3.1.7 Questions relatives aux consommateurs

La priorité d'EY Suisse est sa relation avec ses clients puisque c'est ce qui a fait sa réussite jusqu'à aujourd'hui. Dans le but de se perfectionner et d'avoir un feedback, l'entreprise envoie annuellement un questionnaire de satisfaction à ses clients.

En outre, pour protéger sa clientèle, elle a mis en place des systèmes de sécurité pour garantir la confidentialité des données. Elle édite chaque année un rapport de

²⁰ Rapport annuel et sur le développement durable 2016 d'EY Suisse, page 34

²¹ Rapport annuel et sur le développement durable 2016 d'EY Suisse, page 27

²² Rapport annuel et sur le développement durable 2016 d'EY Suisse, page 28

transparence en accord avec les exigences du guide « EU 8th Company Law Directive ».

3.2 Parties prenantes d'EY Suisse

Comme cité dans la Norme ISO 26000, l'analyse des parties prenantes est très importante pour la connaissance des attentes et besoins de ces derniers, mais également pour identifier celles qui ont un impact important sur l'entreprise en question. Ainsi, en identifiant les parties prenantes importantes, celle-ci peut alors cibler/fixer son attention sur ces dernières afin de mettre en place une stratégie et un plan d'action pour les satisfaire.

Etant une entreprise de service, EY Suisse se doit de prendre en compte ses parties prenantes dans chacune de ses décisions stratégiques.

3.2.1 Identification des parties prenantes

Il y a deux types de parties prenantes : celles qui sont internes à l'entreprise (micro), et celles qui sont externes (macro). Ci-dessous, voici deux tableaux non-exhaustifs présentant les parties prenantes internes et externes impactant l'activité d'EY Suisse, ainsi que leurs attentes respectives :

3.2.1.1 Internes

Tableau 1 : Parties prenantes internes

Parties prenantes	Leurs attentes
Collaborateurs	Salaires, conditions de travail, sécurité de l'emploi, entreprise responsable véhiculant des valeurs
Dirigeants	Performance, gouvernance, rémunération
Actionnaires	Profit, valeur de l'action, pérennité de l'entreprise
EY Global	Profit, image de l'entreprise, suivi des directives globales

3.2.1.2 Externes

Tableau 2 : Parties prenantes externes

Clients	Qualité du service, respect du délai, confidentialité, relation avec EY Suisse
Fournisseurs	Prix, respect du délai de paiement, pérennité de la

	relation, volume d'achat
Communauté locale	Impact de l'entreprise sur la société, paiement des taxes, respect de la loi, emplois, traitement équitable
Gouvernement	Taxation d'impôt, impact sur la société, conformité à la loi
ONG, associations, ...	Participation active, signature de conventions
Institutions financières	Remboursement, accroissement de l'activité

3.2.2 Analyse

Toutes ces parties prenantes ont un impact sur l'entreprise d'une façon ou d'une autre. La matrice ci-dessous permet de les cartographier afin de mettre en place des mesures de communication adéquates.

Cette matrice est constituée de deux axes :

- Niveau d'intérêt de la partie prenante : le degré de soutien ou d'opposition
- Degré de pouvoir : son pouvoir sur l'activité de l'entreprise

Tableau 3 : Matrice des parties prenantes d'EY Suisse

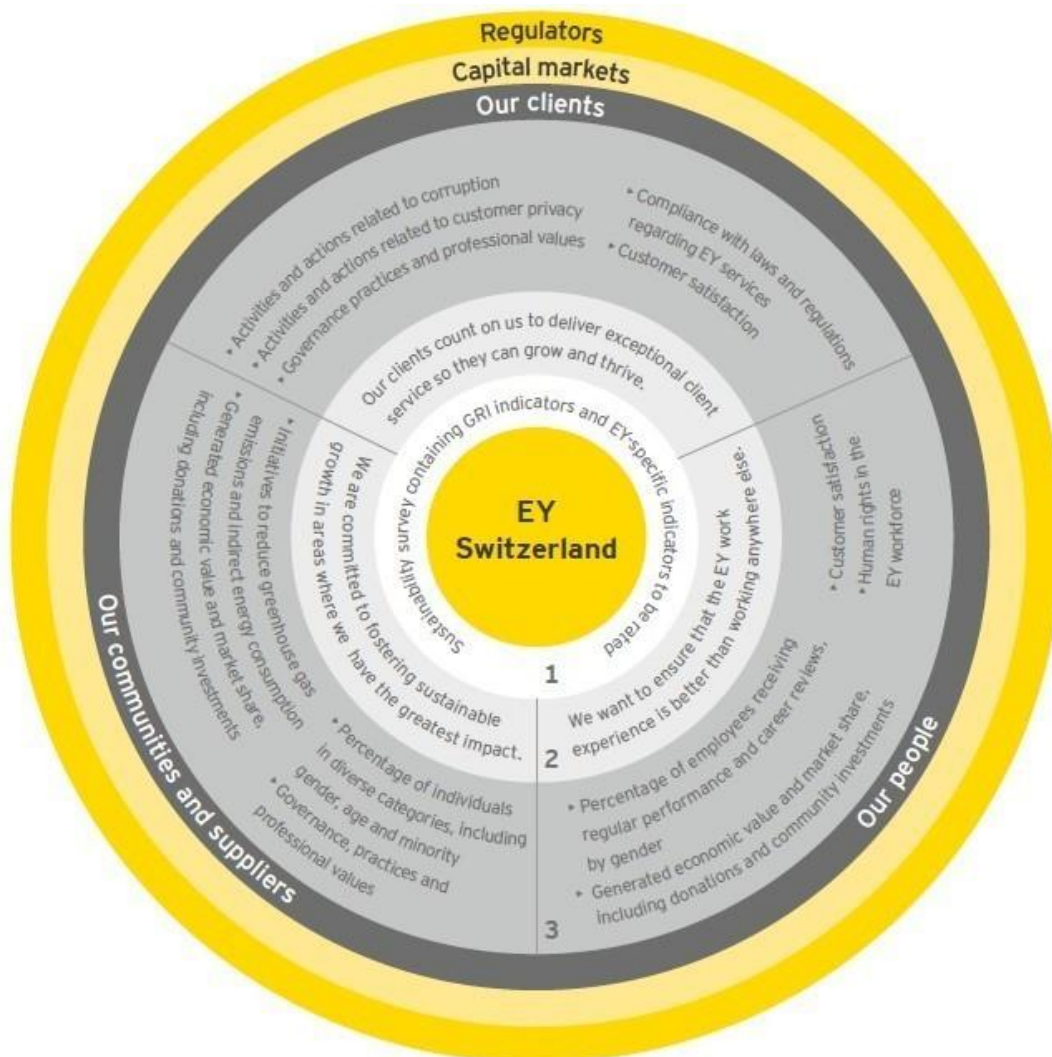


Grâce à la classification ci-dessus, on peut déterminer que c'est aux acteurs suivant que l'entreprise doit porter une attention particulière, sans pour autant négliger les autres : actionnaires, dirigeants, collaborateurs, EY Global et clients. L'entreprise pourra ensuite mettre en place un plan de communication spécifique afin de recueillir

leurs attentes, leurs feedbacks, mais également mettre en place un moyen de communiquer ses actions.

De son côté, EY Suisse classe ses parties prenantes sous forme de cercle dans son rapport. Tout d'abord, il y a les clients, collaborateurs EY, fournisseurs, la communauté avec ses attentes, et les moyens mis en place pour augmenter ou maintenir sa satisfaction. Puis, il y a le marché financier, et pour finir le gouvernement.

Figure 3 : Stakeholder circle



(Rapport annuel et sur le développement durable 2016 d'EY Suisse, page 36)

Une fois les parties prenantes identifiées, EY Suisse utilise la matrice de matérialité pour mettre en avant les activités non-financières importantes. Cette matrice est d'ailleurs requise pour la validation d'un rapport suivant les lignes directrices de la GRI. Elle est constituée de deux axes : le point de vue de l'entreprise, et celui des parties prenantes vis-à-vis de certains enjeux environnementaux. L'entreprise classe ensuite

les enjeux par importance pour elle et ses parties prenantes en fonction du retour de ses questionnaires, et cela lui permet d'identifier ceux étant prioritaires.

Pour recueillir leur avis, EY Suisse envoie un questionnaire à 300 entités : employés, clients, institutions gouvernementales, fournisseurs, etc., avec un certain nombre de questions en conformité avec les exigences des lignes directrices de la GRI. Voici ce qui est ressorti des 61 réponses obtenues²³ :

Figure 4 : « Materiality matrix Switzerland »

	<ul style="list-style-type: none"> ► Makeup of and changes to the workforce ► Working time 	<ul style="list-style-type: none"> ► Remuneration ► Training and education ► Transparency and trust ► Direct economic performance ► Relationships with clients 	very high
<ul style="list-style-type: none"> ► Market presence 	<ul style="list-style-type: none"> ► Corporate culture ► Education and research ► Economic environment ► Personnel recruitment ► Indirect economic effects ► Diversity and equal opportunity 	<ul style="list-style-type: none"> ► Data protection and security ► Corporate governance ► External communications ► Quality assurance 	high
<ul style="list-style-type: none"> ► Energy consumption ► Waste ► Other consumption 	<ul style="list-style-type: none"> ► Business travel ► Procurement, supply chain ► Community 		medium
medium	high	very high	
Sustainability impact on EY			

(Rapport annuel et sur le développement durable 2016 d'EY Suisse, page 37)

Et c'est autour des points ci-dessus que l'entreprise fait les améliorations décrites dans son rapport 2016, à l'aide d'indicateurs de performances, comparatifs avec les années antérieures, et explications.

Prenons l'exemple des enjeux les plus importants pour les parties prenantes et les agissements d'EY Suisse (en haut à droite de la figure) :

- Rémunération : égalité des rémunérations entre hommes et femmes, système de promotion
- Formation : encouragement et investissement financier pour la formation
- Transparence et confiance : rapport de transparence et système de confidentialité strict en entreprise

²³ Rapport annuel et sur le développement durable 2016 d'EY Suisse, page 38

- Performance économique directe : la valeur ajoutée brute de l'entreprise rendue public dans le rapport, le nombre de clients ainsi que l'évolution des parts par service d'activité
- Relation avec les clients : qualité des services, transparence de l'information, collaborateurs qualifiés, demande de feedbacks

Chacun des points a été développé dans le rapport afin de rassurer les parties prenantes sur la prise en compte de leurs préoccupations. Le suivi des indicateurs sert également à l'entreprise dans le but d'atteindre ses objectifs.

3.3 Analyse des bonnes pratiques d'EY Suisse

Comme on peut le constater, EY Suisse est très engagée en matière de développement durable, son engagement faisant partie intégrante de ses valeurs. Elles sont d'ailleurs communes dans toutes les autres sociétés du groupe. L'entreprise se veut proche de sa clientèle et de la communauté, c'est pourquoi elle y investit du temps et de l'argent.

Le rapport d'EY Suisse est très bien réalisé. En suivant l'évolution des indicateurs à partir de 2013, ce dernier permet d'avoir une meilleure compréhension globale, et d'observer le retour sur les mesures prises pour améliorer leurs effets.

3.3.1 Environnement

En matière d'écologie, bien qu'elle soit une entreprise de service, EY Suisse met tout en œuvre pour réduire son empreinte, et elle est performante. Elle a mis en place plusieurs moyens pour sensibiliser ses collaborateurs : moins imprimer, moins voyager, participer aux journées de volontariat et prendre les moyens de transport publics. L'aménagement de ses locaux fait également l'objet d'études afin de réduire la consommation d'énergie.

Cependant, dans les salles de pause, on trouve encore beaucoup de verres en plastique et carton. Une distribution de bouteille d'eau en plastique réutilisable et d'un mug a bien été faite, mais l'importance de l'utilisation ainsi que la raison n'ont pas été assez communiquées.

3.3.2 Social

L'engagement d'EY Suisse dans la société par son soutien auprès de plusieurs associations et comités font d'elle une entreprise connue par le public. Elle soutient financièrement la collectivité mais également donne des ressources humaines. Les collaborateurs ont la possibilité de découvrir un secteur d'activité grâce à une personne qui les forme, puis les aide à réaliser l'action en question, comme par exemple le nettoyage d'une parcelle en montagne. C'est une très bonne chose pour les employés qui ont ainsi l'occasion de découvrir une nouvelle activité, faire une bonne action en offrant une force de travail à la personne responsable. A mon avis, cette action bénéficie cependant plus à l'employé qu'à la cause.

Il y a en revanche un certain décalage entre les actions entreprises et le faible taux de rétention de ses employés. En effet, le taux de rotation (turnover) est de 20% par an, ce qui est aussi élevé que chez ses concurrents.²⁴

Des axes de progressions sont planifiés pour 2018 afin d'améliorer la vie en entreprise, ainsi que respecter les articles de l'ordonnance relative à la loi sur le travail (OLT 1). Les articles posant problèmes sont principalement le nombre d'heures de travail par semaine, la durée des pauses dans la journée, et la durée des jours de repos. Cela peut expliquer, au moins partiellement, le taux important de rotation du personnel.

Concernant le feedback des parties prenantes pour la constitution de la matrice de matérialité, le questionnaire n'a été envoyé qu'à 300 entités. Cet échantillon est relativement petit, surtout compte tenu du retour de 61 questionnaires seulement. C'est d'ailleurs le plus faible taux de réponse depuis 2013.

3.3.3 Economique

Et pour finir, d'un point de vue économique, EY Suisse progresse et met tout en place pour acquérir de nouvelles parts de marchés. C'est une très bonne chose pour la société, car elle crée ainsi des places de travail, paie des impôts, et permet d'instaurer un climat de confiance entre l'entreprise et la société.

Cependant, il faut tout de même mentionner que les activités de sa clientèle ne sont pas toujours en conformité avec ses propres valeurs. En effet, EY Suisse a pour client des entreprises dont l'impact sociétal est négatif, notamment actives dans le domaine du tabac, de l'armement ou du pétrole.

²⁴ Rapport annuel et sur le développement durable 2016 d'EY Suisse, page 25

3.4 Recommandations

Comme nous avons pu le constater avec l'histoire du développement durable, les actions pour protéger notre terre sont multiples et évolutives. EY Suisse peut donc encore faire des progrès en la matière.

Mes recommandations sont diverses, elles portent sur divers domaines tels que le social, l'environnement, et la communication. Je les ai classées par ordre d'importance décroissante à mes yeux.

Plus de communication interne

Les collaborateurs sont la carte de visite de l'entreprise. Ils doivent être au courant des actions de l'entreprise pour ainsi pouvoir la véhiculer auprès de la communauté. Or, la plupart des collaborateurs n'ont pas connaissance des actions d'EY Suisse en matière de développement durable. Bien que des questionnaires de satisfaction soient envoyés chaque année, et que des actions de volontariat soient proposées à tous les collaborateurs, toutes les autres actions d'EY pour la communauté ne sont que très peu connues.

EY Suisse devrait donc accentuer sa communication à l'interne avec des conférences lors de ses événements, envoyer des courriels d'informations, mettre à disposition des brochures et afficher des posters dans les salles de pauses.

Intégration de personnes en situation de handicap

EY Suisse pourrait engager des personnes en situation d'handicap, comme le fait déjà EY France. En 2015, la Suisse recensait en effet 1'646'000 personnes en situation de handicap de plus de 16 ans dont 473'000 avec des fortes limitations²⁵. Ces personnes sont souvent victimes de discrimination et peinent à trouver du travail. Pour preuve, le taux de chômage est plus du double de celui de la population dite « valide ».

En les incluant dans l'entreprise, EY Suisse permettrait de réduire le taux de chômage de cette catégorie de la population, de sensibiliser ses collaborateurs, d'offrir des formations aux cadres pour l'encadrement de ses derniers, et d'augmenter son engagement envers la communauté.

²⁵ <https://www.bfs.admin.ch/bfs/fr/home/statistiques/situation-economique-sociale-population/egalite-personnes-handicapees.html>

La firme pourrait par exemple s'affilier à une association suisse comme l'AGILE, qui « renforce la position des personnes en situation de handicap dans la société et soutient ses organisations membres.

Activités sportives pour les employés

Pour les générations Y (nées de 1980 à 2000) et Z (nées de 2000 à maintenant), l'environnement de travail est particulièrement important. Le travail n'est plus considéré comme un unique moyen de subsistance. En plus, ces générations doivent être captivés par leur travail, avoir le sentiment de faire changer les choses et d'appartenir à un groupe.²⁶

EY Suisse propose quelques événements auxquels les employés sont conviés, comme par exemple le séjour à Davos pour les employés du secteur TAX. Cependant pour augmenter la cohésion mais également la santé de ses collaborateurs, la firme pourrait proposer des séances d'activité physique hebdomadaire dans une salle de sport avoisinant les locaux de l'entreprise. Elle pourrait également créer diverses équipes de sport et participer à des matchs interentreprises comme le propose par exemple l'Association Vaud-Valais-Fribourg de tennis de table.²⁷ Cela augmenterait la cohésion des collaborateurs mais également leurs performances au travail. En effet, le sport améliore la santé physique et mentale, et peut ainsi prévenir certaines maladies qui causent les arrêts de travail. Surtout dans une entreprise comme celle-ci, où l'environnement de travail est souvent stressant, une activité physique permettrait d'évacuer le stress accumulé et ainsi faciliter sa gestion.²⁸ En conclusion, ce type d'activité aurait un impact positif, tant sur les collaborateurs que sur la bonne marche de l'entreprise.

En finir avec les verres en plastique et en carton

EY Suisse pourrait redistribuer à tous ses employés des mugs et des bouteilles d'eau en appuyant cet acte par une communication efficace. Elle pourrait par exemple accompagner ses « cadeaux » par des courriels et affiches dans les salles de pauses.

²⁶ <http://www.generationy20.com/les-differences-culturelles-entre-generation-y-et-generation-z>

²⁷ <http://www.avvf.ch/>

²⁸ <http://www.etre-bien-au-travail.fr/sante-et-travail/articles/les-bienfaits-du-sport-sur-le-travail>

Pour remplacer les verres en plastique et gobelets en carton jetables, elle pourrait mettre à disposition de la vaisselle réutilisable. Aujourd'hui, beaucoup de festivals les proposent par exemple. En entreprise, entre les cafés, thés et chocolats chauds, les collaborateurs utilisent aussi beaucoup de gobelets.

La firme pourrait faire appel à des entreprises suisses qui proposent de personnaliser des gobelets réutilisables avec le logo EY et le slogan « Building a Better World ».

Volontariat dans les domaines d'activités d'EY Suisse

Au niveau social, il a été vu plus haut que la possibilité de faire du volontariat est déjà offerte aux collaborateurs d'EY Suisse. Cependant, l'impact sur la communauté semble relativement minime. La firme pourrait donc pousser son engagement en offrant ses compétences à des personnes, association ou sociétés qui ont peu de moyens ou des problèmes financiers. Ainsi, les employés de tous niveaux pourraient faire partager leur expérience et leur venir en aide. Et dans l'hypothèse où ces clients deviendraient stables, EY Suisse gagnerait ainsi des clients. Cette action permettrait aux collaborateurs d'avoir un projet plus « personnel », et de se sentir responsabilisés et valorisés en ayant un impact positif concret et visible sur leur communauté.

Pour ce faire, EY Suisse pourrait passer une annonce ou utiliser son réseautage pour choisir des entreprises suisses de différents secteurs. Ensuite, lors des réunions par secteur, les dirigeants proposeraient à leurs employés les entreprises sélectionnées. Si un employé décidait de s'investir dans le projet, EY Suisse lui donnerait quelques heures par mois pour effectuer cette tâche.

Rapport traduit en français, en allemand et en italien

Pour le moment, le rapport annuel et sur le développement durable 2016 d'EY Suisse est uniquement disponible en anglais. Pour toucher un plus grand nombre de lecteurs, EY Suisse devrait rendre le rapport disponible dans toutes les langues des offices EY Suisse : français, allemand et italien.

Soutien pour les startups

À ce jour, EY Suisse focalise son attention sur les entreprises innovantes ou les entreprises familiales, mais est très peu active dans le domaine des startups. D'après

un article du temps, près de 200 startups sont créés chaque année dans notre pays²⁹. L'entreprise pourrait leur offrir une aide financière, mais aussi des services de conseils. Cela lui permettrait d'augmenter sa visibilité et de créer une relation avec les entrepreneurs de demain, qui pourront être ses futurs clients.

Augmenter le nombre de questionnaires envoyés pour former la matrice de matérialité

EY Suisse envoie son questionnaire à uniquement 300 parties prenantes alors qu'elle traite avec beaucoup d'organisations externes et a 7'000 clients. En augmentant ce nombre et accentuant son message, elle pourrait augmenter le nombre de réponse et ainsi identifier les besoins de ses parties prenantes.

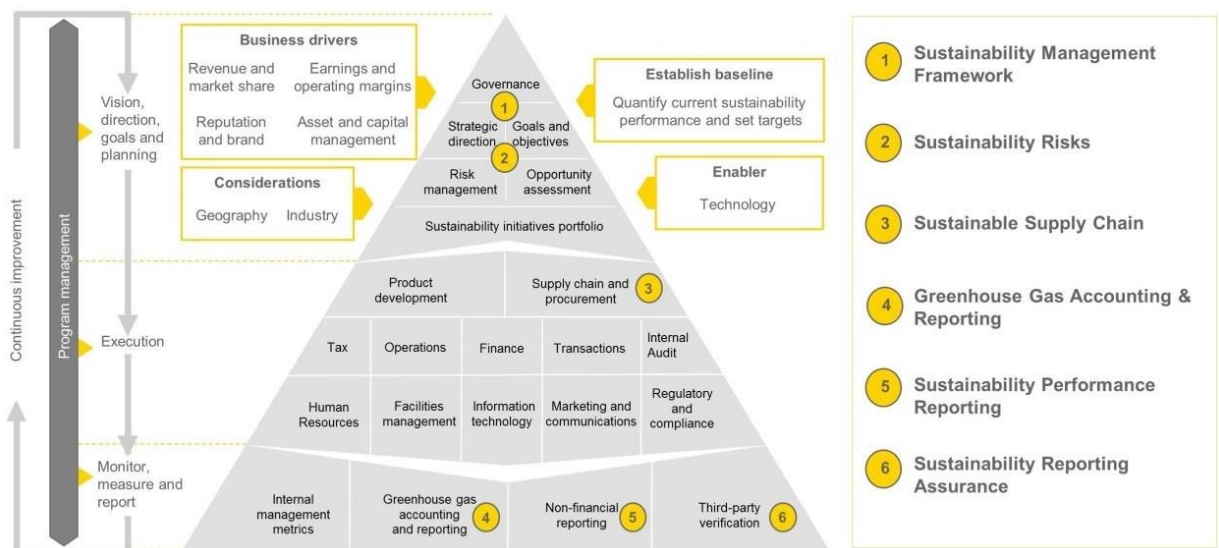
²⁹ <https://www.letemps.ch/economie/2015/06/12/environ-200-start-up-creees-suisse-annee>

4. Prestations liées à la RSE : un nouveau marché ?

EY Global a su surfer sur la vague et développer une nouvelle gamme de service axé sur le développement durable. Cela fait maintenant plus de 15 ans dans le monde et 10 ans en Suisse qu'elle propose ses services dans ce domaine. EY a très vite vu l'intérêt pour les firmes d'entreprendre des démarches responsables. En effet, l'entreprise d'aujourd'hui doit entretenir de bonnes relations avec ses collaborateurs et ses parties prenantes, développer des stratégies pour diminuer son impact environnemental, mais aussi avoir une attitude éthique face à ses affaires. Et ce, pas uniquement pour rehausser sa réputation, mais également pour le succès de son activité à long terme.

Les parties prenantes étant toujours plus exigeantes et les normes plus complexes, il devient difficile pour les entreprises de comprendre et d'être en ligne avec toutes ces attentes. Pour le bien-être de leurs activités, elles doivent alors élaborer une stratégie qui englobe les attentes des parties prenantes et la conscience environnementale et sociale. Cela a de réels avantages sur le marché comme : de nouvelles parts de marché potentielles, la différenciation du produit/service, une meilleure image de l'entreprise, l'anticipation des nouvelles normes et lois, ... Mais cela implique également des changements de fonctionnement. EY Suisse propose donc d'accompagner ses clients, de la définition de la stratégie d'entreprise et des objectifs jusqu'à la mise en place concrète des actions et du suivi de ces dernières. Pour se faire, elle fait appel à plus de 700 spécialistes, dans le but de proposer différents services adaptés aux besoins des clients.

Figure 5 : « Solution Framework »



(EY Suisse, le développement durable – de quoi s'agit-il ?)

Ci-dessous, la liste des offres proposées par l'entreprise :

4.1.1 “Sustainability Management Framework”

Ce service propose une analyse du système de gestion déjà en vigueur au sein de l'entreprise en matière écologique, sociale, économique et éthique. En fonction des résultats de l'analyse et des attentes des clients, EY Suisse propose des axes d'améliorations clairs, concrets et optimisés en termes de coûts.

4.1.2 “Sustainability Risks”

La notion de risque n'est pas seulement à aborder dans le domaine financier mais peut également s'appliquer au développement durable. Avec ce service, EY aide les entreprises à identifier ces risques, à créer des indicateurs pour leur suivi, et à prendre des mesures pour diminuer ou éliminer leurs impacts.

4.1.3 “Sustainable Supply Chain”

Dans la chaîne d'approvisionnement, l'entreprise ne peut prendre en compte que la relation coûts-bénéfices. EY analyse le système mis en place par l'entreprise pour lui proposer des axes d'amélioration. Elle identifie également le procédé et les valeurs des fournisseurs, ou autres membres, afin qu'ils soient en accord avec les valeurs fondamentales de l'entreprise. Une gestion responsable permet de créer de la valeur sur le long terme, pour l'entreprise comme pour les parties prenantes.

4.1.4 “Greenhouse Gas Accounting & Reporting”

EY Suisse offre la possibilité aux entreprises de bénéficier de son analyse de la gestion de ses émissions mise en place par l'entreprise. Celle-ci leur permet d'être plus performantes dans la comptabilisation des émissions de CO₂, leurs déclarations, mais également dans l'optimisation de leurs coûts, et la régularisation face aux normes en vigueur. Toujours en cohérence avec la stratégie de l'entreprise et des objectifs qu'elle s'est fixés, EY Suisse propose des axes d'amélioration, ainsi qu'une mise en place concrète.

4.1.5 “Sustainability Performance Reporting”

La création d'un rapport sur les performances dans le développement durable est un bon outil pour faire connaître aux parties prenantes l'engagement d'une entreprise, mais pas seulement. Elle permet également à celle-ci de suivre l'évolution de ces indications et son engagement dans le développement durable. EY Suisse propose aux entreprises de les aider à avoir une cohérence dans leurs processus pour la réalisation de ce rapport.

4.1.6 “Sustainability Reporting Assurance”

Tout comme l’audit financière, EY Suisse offre la possibilité aux entreprises d’être auditée sur leur implication dans le développement durable.

Le client et l’auditeur définissent ensemble l’étendue de l’audit, et selon les demandes, deux types d’audit peuvent être réalisées : « assurance raisonnable » – une analyse sur la véracité des informations conformément aux référentiels utilisés, et « examen succinct » - l’analyse globale sur la cohérence et la plausibilité des informations reçues.

Un audit externe permet à l’entreprise de gagner en crédibilité quant à la véracité de ses actions, mais aussi d’accroître la confiance de ses parties prenantes.³⁰

³⁰ [http://www.ey.com/Publication/vwLUAssets/EY-Publication-CCaSS-Sustainable-Business/\\$FILE/EY-Publication-Sustainable-business.pdf](http://www.ey.com/Publication/vwLUAssets/EY-Publication-CCaSS-Sustainable-Business/$FILE/EY-Publication-Sustainable-business.pdf)

4.2 Analyse

EY cherche continuellement à se diversifier afin d'atteindre de nouvelles parts de marché et ainsi devenir le leader dans son domaine. Mais quand est-il de l'efficacité des services proposés ?

Pour répondre à cette question, une analyse SWOT a été réalisée sur la base des informations recueillies sur internet et d'entrevues téléphoniques avec la responsable du département « Climate Change and Sustainability » d'EY Suisse.

L'acronyme SWOT vient de « Strengths, Weaknesses, Opportunities et Threats ». Cette analyse permet d'identifier les forces, les faiblesses, les opportunités et les menaces sous forme de matrice pour avoir une vision synthétisée. Ainsi, elle permet de concilier une analyse interne et externe de l'entreprise avec son environnement micro et macro. Le but est de connaître ses points forts et faibles pour mettre en place une stratégie qui en tirera profit.

Tableau 4 : Analyse SWOT

FORCES	FAIBLESSES
<ul style="list-style-type: none">- Leader dans ce secteur d'activité- Notoriété d'EY Suisse- Personnel spécialisé	<ul style="list-style-type: none">- Peu d'argent alloué au département « Climate Change and Sustainability »- Publicité- Communication interne
OPPORTUNITES	MENACES
<ul style="list-style-type: none">- Augmentation des entreprises voulant une stratégie plus responsable- Nouvelles mesures de protection de l'environnement- Les parts de marché d'EY Suisse- Nouvelles technologies / connaissances ?	<ul style="list-style-type: none">- Concurrence- Le franc fort

Cette analyse a permis de mettre en évidence des éléments à partir desquels des recommandations seront faites. Avant d'émettre celles-ci, passons-en revue la matrice.

4.2.1 Analyse interne

L'analyse interne comprend les forces et les faiblesses internes à l'entreprise.

4.2.1.1 Forces

En comparaison avec ses concurrents - les 3 autres sociétés qui font partie des Big Four - EY Suisse est en tête avec ses services offerts pour le développement durable. Être le leader dans ce marché en plein expansion, ajouté à la notoriété de l'entreprise sur le marché suisse, est un réel avantage. En effet, dans notre pays, être certifié par EY Suisse est un gage de qualité qui permet d'augmenter la confiance des parties prenantes de l'entreprise. De plus, grâce à son réseau, elle bénéficie non-seulement d'experts dans le domaine pour répondre aux besoins des clients, mais a également à sa disposition une liste de clients potentiels.

4.2.1.2 Faiblesses

Un frein à l'expansion de ce service est la communication. En effet, le service d'EY Suisse en matière de développement durable n'est que très peu connu à l'externe comme à l'interne.

Avant de vouloir proposer ses prestations à de nouvelles parts de marchés, la firme pourrait faire valoir ses compétences en la matière à ses clients actuels. Mais ceci est difficile si les collaborateurs ne sont pas au courant des services proposés ou même de l'existence du département, ce qui est le cas pour beaucoup d'entre eux. En informant mieux les collaborateurs, ils pourraient ainsi, à leur tour, les faire valoir auprès de leurs clients lors des réunions ou d'événements.

Le manque de communication est sûrement dû aux faibles ressources financières allouées à ce département par les dirigeants, le département n'ayant de ce fait pas les moyens suffisant pour augmenter sa visibilité.

4.2.2 Analyse externe

Quant à l'analyse externe, elle comprend les opportunités et les menaces du marché actuel.

4.2.2.1 Opportunités

Comme l'histoire récente le montre, des démarches en matière de développement durable sont continuellement mises en place dans le but de protéger notre société. Et les entreprises n'ont d'autre choix que d'être attentives aux nouvelles conventions, lois et autres directives qui leurs sont imposées.

Les services d'EY Suisse permettent à ses clients de bénéficier de ses connaissances en la matière pour s'assurer d'être en règle avec le système suisse tout en étant efficient. Il y a également de plus en plus d'entreprises qui souhaitent adopter une attitude plus responsable. En effet, cela leur permet d'améliorer leur image mais également diminuer leurs coûts grâce à une meilleure gestion des ressources. Elles espèrent ainsi une augmentation de leurs ventes grâce à l'acquisition de nouvelles parts de marché.

Un des avantages pour la réussite de ce département est les parts de marché d'EY Suisse : de par sa renommée et sa clientèle existante, le département « Climate Change and Sustainability » peut bénéficier d'un contact facilité avec de futurs clients.

4.2.2.2 Menaces

Malgré sa position de leader sur le marché, la concurrence reste rude. PwC n'est en effet pas loin derrière, alors que les entreprises KPMG et Deloitte basés à l'étranger, possèdent quelques parts du marché national. Et ceci sans parler des autres plus petites firmes actives dans ce domaine.

Et pour finir, un des éléments externes ayant un impact sur EY Suisse est le coût des services. Le franc suisse étant encore très élevé, les entreprises ont tendance à restreindre leur budget pour pouvoir rester compétitives. De plus, en tant qu'entreprise haut de gamme, elle propose des services à des prix relativement élevés. De ce fait, toutes les entreprises du pays ne peuvent se permettre de bénéficier de leurs services.

4.3 Recommandations

Le département « Climate Change and Sustainability » propose ses services depuis 10 ans, il est donc relativement jeune. D'un point de vue des services proposés, les offres semblent complètes et correspondantes aux attentes du marché. Je ne pense pas qu'il y ait, pour le moment, besoin de l'étoffer. Cependant, il est important de se focaliser sur une bonne politique de communication, afin d'augmenter la visibilité du service et des offres.

Communication interne

Comme cité dans mon analyse, il est important qu'EY Suisse base son premier champ d'action sur la communication interne. Elle doit informer tous ses collaborateurs quant à l'utilité des services offerts. Cette communication peut se faire sous plusieurs formes, comme l'envoi de courriels mensuels avec les nouvelles dans le domaine du développement durable (newsletter), la mise à disposition de brochures dans les salles de pauses, et l'organisation de réunions ou petit-déjeuner d'information sur le modèle de ceux existant pour d'autres sujets.

Le but est de convaincre les collaborateurs du gain potentiel de l'entreprise en termes de performance dans ce domaine, pour qu'ils la promeuvent à leur tour.

Communication externe

EY Suisse devrait augmenter la visibilité de ce département. Des actions sont déjà entreprises mais restent maigres.

L'entreprise organise et participe à un certain nombre d'événements, elle devrait donc être accompagnée par un membre du département « Climate Change and Sustainability » afin qu'il puisse promouvoir ses services.

De plus, elle pourrait mettre à disposition la brochure disponible sur leur site internet à ses clients en français, allemand et italien.

Ces actions permettront d'augmenter leur visibilité et leurs chances d'obtenir de nouveaux contrats.

5. Promotion de leurs bonnes pratiques

5.1 RSE chez EY Suisse

Chaque année, EY Suisse publie un rapport en anglais, d'une quarantaine de pages, sur le développement durable. Ce dernier contient un certain nombre de photos et d'indicateurs de performances imagés. Il a l'avantage d'être clair et simple à lire, afin que chacun puisse prendre connaissance et comprendre les démarches entreprises. Ce rapport est disponible sur le site internet de la firme.

EY Suisse a tenu à ce que le développement durable dispose d'une bonne visibilité sur son site internet. Nous pouvons facilement retrouver une page contenant le rapport 2016, les chiffres clés ainsi que les 3 domaines d'actions principaux : Education, Entrepreneuriat et Environnement. Sur cette même page, se trouvent également : le code de conduite de l'entreprise, le rapport de transparence, le rapport « EY's United Nations Global Compact » sur l'engagement d'EY Global quant aux 10 principes de l'UN global Compact, et un lien vers la page des services proposés par la firme en matière de développement durable. Il y a également la possibilité de les contacter et d'obtenir une version papier dudit rapport. Ce mode de communication facilite la diffusion de l'information, qui peut dès lors toucher des cibles variées : clients, collaborateurs, fournisseurs, communauté locale, ainsi que toute autre personne intéressée par le développement durable.

A l'interne, un grand nombre de feuillets sont à disposition à la réception, et parfois déposés directement sur les bureaux des collaborateurs quand il s'agit de faire directement appel à eux pour du volontariat. Il est important pour l'entreprise que les collaborateurs prennent connaissance des droits et des possibilités qui leur sont offerts, mais aussi des pratiques de l'entreprise afin d'augmenter leur sentiment d'appartenance. Or, il y a de ce côté encore des lacunes de communication.

5.2 Prestations RSE

Quant aux services, ils sont principalement communiqués sur site interne d'EY Suisse. Tout y est expliqué de manière simple et imagée pour faciliter la compréhension.

Il y a également une brochure appelée « Sustainable business », disponible en PDF, contenant des informations succinctes, un petit questionnaire avec une lettre d'envoi adressée aux responsables du service « Climate Change and Sustainability », et timbrée.

Figure 6 : Questionnaire tiré de la brochure "Sustainable Business"

Self-assessment – how far are you along the sustainability journey?

Is your company prepared for the sustainability challenges and ready to seize the opportunities? To get a first overview, you can conduct a self-assessment with your executive and supervisory boards. This short check will help you to identify the main areas that need further attention. Please send us the filled in questionnaire and we will contact you for a first discussion.

Fitness check for your executive committees and board of directors		☹️	😐	😊
a. Have you identified the most relevant sustainability topics in environmental, social and economic areas in alignment with your corporate strategy?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b. Are you aware of the sustainability risks and opportunities that are material to your company?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
c. Is sustainability sufficiently embedded in your existing policies, structures and processes?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
d. Do you have the necessary skills within your company to manage sustainability?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
e. Have you a defined management approach and are systems in place to optimize your sustainability performance over time?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
f. Do you have transparency across your entire supply chain and do you know the impact sustainability issues could have on it?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
g. Do the executives and board of directors receive regular updates on sustainability which allow them to recognize new trends and opportunities?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
h. Do you have procedures in place to generate reliable internal and external reporting including documented guidelines, as you have for financial reporting?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
i. Is the reliability and consistency of your sustainability performance data sufficient to support your management decisions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
j. Do you get external assurance on your sustainability data?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
k. How do you rate your sustainability performance overall?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

(Brochure « Sustainable Business, page 5)

Ce questionnaire permet, d'une part aux entreprises de faire un premier point sur ce qui est en place chez eux, et d'autre part à EY Suisse d'avoir une idée de la situation de l'entreprise. Il est très bien pensé et simplifié pour que les entreprises prennent contact avec elle.

Le département « Climate Change and Sustainability » communique également avec des clients potentiels (environ 400), en leur envoyant des courriels contenant des informations sur leurs recherches ou les nouveautés dans le domaine.

À l'interne, les membres du département sont présents lorsqu'il y a des évènements du service « Assurance », la branche où se situe le département chez EY Suisse.

6. Synthèse des recommandations

Les analyses menées dans les deux parties de ce travail ont amené aux recommandations suivantes :

Communication interne et externe

L'entreprise devrait mettre plus en avant les actions qu'elle mène en faveur de la société, pour ainsi promouvoir son activité dans le domaine du développement durable, et informer davantage ses collaborateurs. Savoir qu'ils travaillent dans une entreprise respectueuse, permettrait en outre d'augmenter le bien-être au travail de ces derniers.

Faire du volontariat dans les domaines d'activités d'EY Suisse

Cette action permettrait à des personnes physiques et des entreprises de bénéficier de conseils et d'aides venant de professionnels. Elle donnerait la possibilité aux collaborateurs de choisir les entreprises qu'ils souhaitent suivre, et ainsi de les responsabiliser et valoriser.

Engager des personnes en situation de handicap

Les personnes en situation de handicap sont souvent victimes de discrimination à l'embauche. EY Suisse pourrait permettre à cette minorité d'avoir une place de travail dans un département adapté à leur condition. Pour se faire, elle pourrait s'affilier à une association d'aide à l'insertion professionnelle des personnes en situations de handicap.

Proposer des activités sportives à ses collaborateurs

La firme pourrait organiser, une fois par semaine, divers cours de sport entre 12h00 et 14h00. Elle mettrait également en place des équipes de sports pour qu'ils puissent participer à des tournois interentreprises. Cela permettrait aux employés de décompresser, d'entretenir leur forme physique, et tisser des liens avec leurs collègues dans un cadre différent du bureau.

Utiliser des gobelets réutilisables dans les salles de pause

Afin de pallier aux verres en plastique et en carton jetables, EY Suisse pourrait mettre à disposition des gobelets réutilisables qui pourrait être personnalisé du logo EY et du slogan « Building a better world ».



Traduire en français, allemand et italien le rapport annuel et sur le développement durable 2016 d'EY Suisse et brochure « Sustainable business »

Toujours dans un but d'augmenter sa visibilité, EY Suisse devrait traduire toutes les informations en matière de développement durable dans les principales langues parlées en Suisse, à savoir en français, allemand et italien.

Augmenter le nombre de questionnaires envoyés pour former la matrice de matérialité

Pour effectuer sa matrice de matérialité, EY Suisse envoie un questionnaire à 300 parties prenantes. Cependant, dû au faible taux de retour du questionnaire, cet envoi devrait être étendu à un plus grand nombre d'entités.

S'impliquer davantage dans le soutien des startups

L'entrepreneuriat et les entreprises familiales ont la possibilité de bénéficier d'aide gratuite d'EY Suisse. Au vu du nombre important de startups en Suisse, la firme pourrait également faire bénéficier celles-ci d'aide et de conseils.

7. Conclusion

EY Suisse est une entreprise qui a su prendre ses responsabilités envers la société et mettre en place des plans d’actions pour améliorer son impact sur celle-ci. L’analyse de cette entreprise démontre qu’elle a intégré la problématique du développement durable à sa stratégie, comme le préconise la norme ISO 26000. Bien qu’elle soit une entreprise de services, EY Suisse souhaite chaque année réduire son impact négatif. Des actions et engagements dans le triptyque du développement durable ont été pris et démontrés dans le rapport annuel sur le développement durable :

Tableau 5 : EY Suisse et le triptyque du développement durable

Economique	Création de richesse, augmentation de la confiance sur le marché
Social	Formation de ses employés, postes de travail, soutien aux associations locales, aide aux entreprises familiales et aux entrepreneurs, membre de divers organisations, mixité et cohésion sociale, gestion des parties prenantes
Ecologique	Réduction des voyages, du papier et de l’électricité

L’entreprise a une envie permanente d’accroître son engagement envers le développement durable, et cela contribue également à la réussite de ses affaires.

La création du département « Climate Change and Sustainability » démontre sa volonté de contribuer à l’amélioration des échanges sur le marché. De plus, elle promeut un modèle d’affaire plus respectueux. Selon moi, ce département est une réelle plus-value pour l’entreprise mais qui reste encore mal exploité. Elle pourrait faire de ce département un avantage concurrentiel face aux autres « Big Four » et ainsi attiré de nouveaux clients et talents.

À la fin de ce travail, mon opinion est positive quant à l’engagement d’EY Suisse en matière de développement durable. Ses engagements et sa transparence prouvent sa bonne volonté. Il m’a été difficile d’émettre des recommandations car elle est très active, et ce depuis des années. Néanmoins, je suggère à l’entreprise, avant tout, d’augmenter ces moyens de communication, particulièrement à l’interne. En effet, le management de l’entreprise étant une pyramide, les décisions sont prises et communiquées entre les dirigeants, laissant souvent les collaborateurs dans

l'ignorance. Comme, je l'ai dit dans mon travail, il est important d'inclure les employés de l'entreprise afin d'augmenter leur sentiment d'appartenance et leur loyauté.

J'ai trouvé très intéressant d'effectuer mon travail de fin d'étude sur l'entreprise EY Suisse car cela m'a permis de mettre en parallèle les informations communiquées par l'entreprise et mon expérience au sein de la firme. Lors de la rédaction de ce travail, je n'ai pas trouvé évident d'émettre un avis critique de par le fait qu'elle est très active dans diverses actions. D'après moi, elles ont toutes un effet positif, petit ou grand, sur la société. Quant aux réelles motivations d'EY Suisse, il est difficile de juger si elles sont intéressées ou pas, mais l'importance est que des actions concrètes soient prises.

Le développement durable est un sujet qui me tient particulièrement à cœur. Je pense qu'il est important de sensibiliser tout le monde et d'investir maintenant pour les futures générations. Si la société n'agit pas, le réchauffement climatique, l'augmentation de la pollution, l'apparition de réfugiés écologiques, ou encore le manque de ressources naturelles, tous ces maux pour lesquels des organismes nous alertent depuis tant d'années, font devenir si important que des décisions radicales vont devoir être prises. Nous devons en être conscient et c'est de notre devoir, aujourd'hui, d'avoir au quotidien un comportement responsable envers notre terre.

« Nous n'héritons pas de la terre de nos ancêtres, nous l'empruntons à nos enfants »

Antoine de Saint Exupéry

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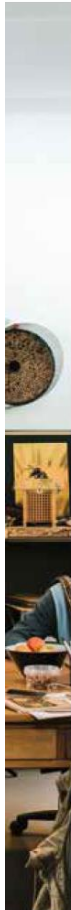
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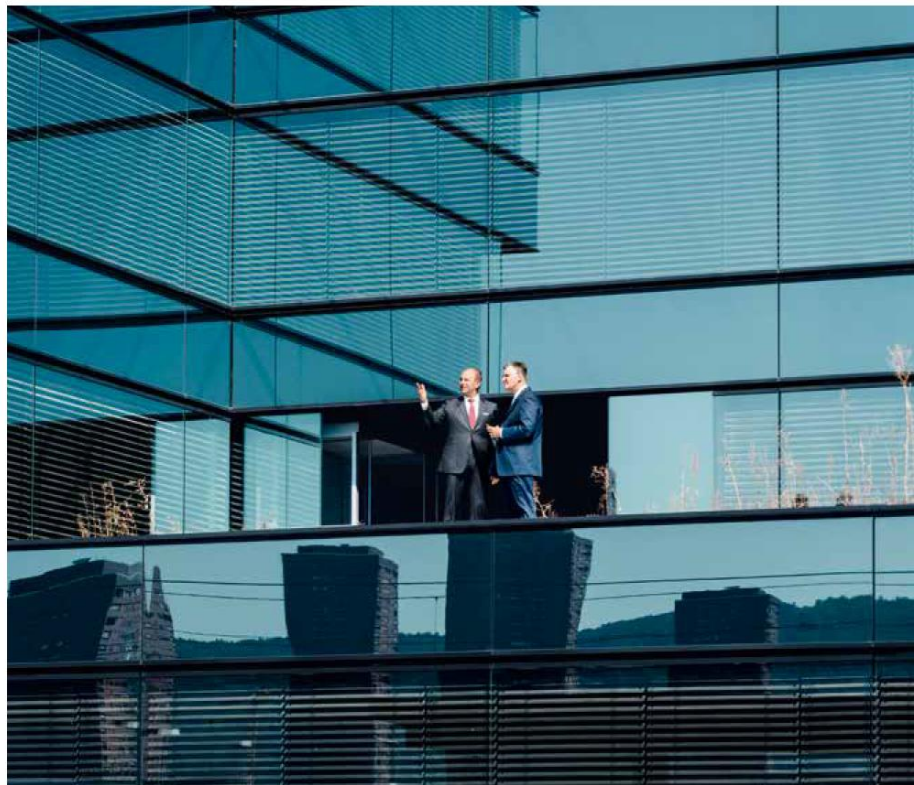
9. Annexe

9.1 EY Suisse Rapport annuel et sur le développement durable 2016

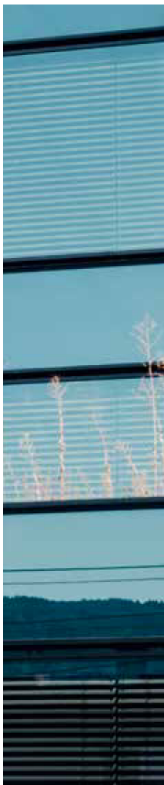


EY Switzerland Annual and Sustainability Report 2016

Building a better
working world
together



Building a better working world



When business works better, the world works better. This is the simple idea behind our purpose of building a better working world – for our clients, our people and our communities. It underpins everything we do at EY Switzerland and globally. We believe that every advisory opportunity, every interaction with a client or colleague should make the world work better. And we know that we can only achieve this by joining forces with people inside and outside our organization, from across business and society.

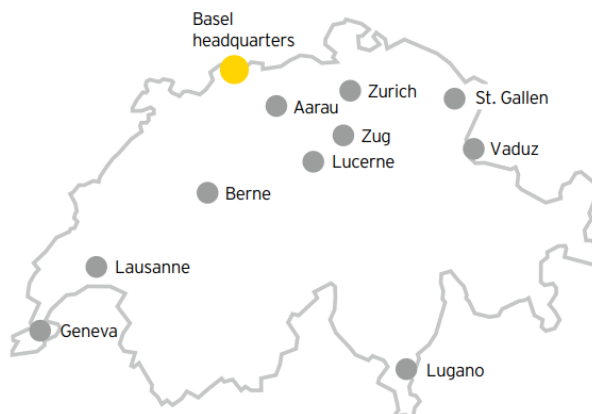
We help our clients thrive in today's challenging environment and enhance public trust in capital markets the world over. EY Switzerland gives young people the opportunity to gain valuable professional experience and supports communities through entrepreneurship, volunteering and championing diversity and inclusiveness. We believe that this approach facilitates and promotes innovative solutions across all areas of our professional and personal lives.

Building a better working world together

EY Switzerland at a glance

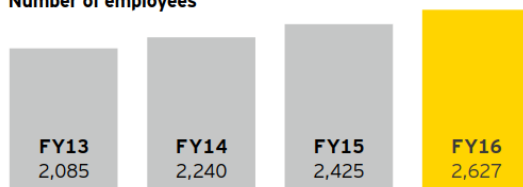
Offices with number of employees

Aarau	28
Basel	176
Berne	240
Geneva	409
Lausanne	101
Lucerne	20
Lugano	49
St. Gallen	53
Vaduz	9
Zug	53
Zurich	1,489



Employees

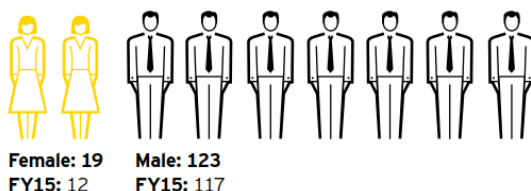
Number of employees



Average age

33.6

Number of partners by gender

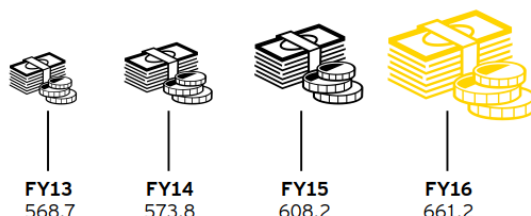


Volunteer hours

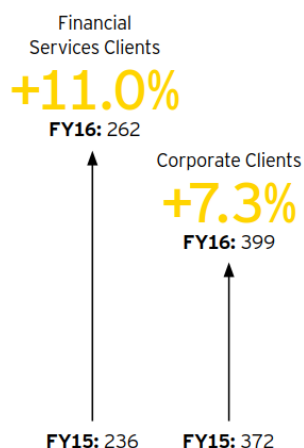


Revenue

Total revenue in CHFm



Breakdown by division in CHFm



Breakdown by service lines in CHFm

	FY15	FY16	
Audit and Assurance	261.1	265.9	+1.8%
Services	173.3	210.8	+21.7%
Advisory Services	173.8	184.4	+6.1%
Tax and Legal Services			

Contents



Listen to extracts from the interviews in our podcasts, watch videos and explore additional content on our dedicated website, which is also available in German and French:

► www.ey.com/ch/annualreport

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EY Switzerland

The former CEO and new Chairman of the Board Bruno Chiomento meets the new CEO Marcel Stalder to discuss EY's role in today's economy.



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Responsibility

Businesses today are expected to do more than make a profit. Our commitment to corporate responsibility delivers on this idea and fosters sustainable growth.

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We have set ourselves ambitious goals. The insights, services and teams we provide are geared toward achieving them.

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One EY

The Board of Directors and Management Committee of EY Switzerland have undergone significant changes.

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"Digitalization is 80% opportunity and 20% risk."

Michel Stofer
EY Partner

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We aim to respond to the industry-specific needs of our client base, which reflects the variety of the Swiss economy as a whole.

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We created over 200 jobs and welcomed almost 800 new employees in FY16 to an EY experience that lasts a lifetime.

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Diversity is key to building a successful future – EY Switzerland is making good progress in increasing the percentage of female partners.

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Professor Dietmar Grichnik and Heinrich Christen came together to discuss creative destruction and freedom-loving entrepreneurs.

“If we don’t offer enough freedom, we miss out on the creative people.”

Heinrich Christen
EY Partner

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We encourage our employees to invest time and effort in a wide range of good causes.

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A message from the Chairman of the Board

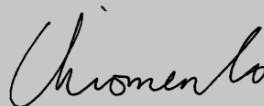
For this year’s report, I sat down with Marcel Stalder, my successor as CEO of EY Switzerland. We discussed how we as a firm live up to our purpose of building a better working world against the backdrop of an increasingly uncertain and complex environment. We had an open discussion about our organization and today’s economic environment, touching on a host of topics – more than we could possibly hope to fit into this report, actually.

Having now read the full report, it again occurred to me just how vital it is to join forces and interact with other people inside and outside EY. It opens our minds to new and different ideas and enables us to devise innovative solutions. Some of these can disrupt the market and fundamentally change the way the world works. Just think about how digital technologies are radically changing the way we communicate, work and do business.

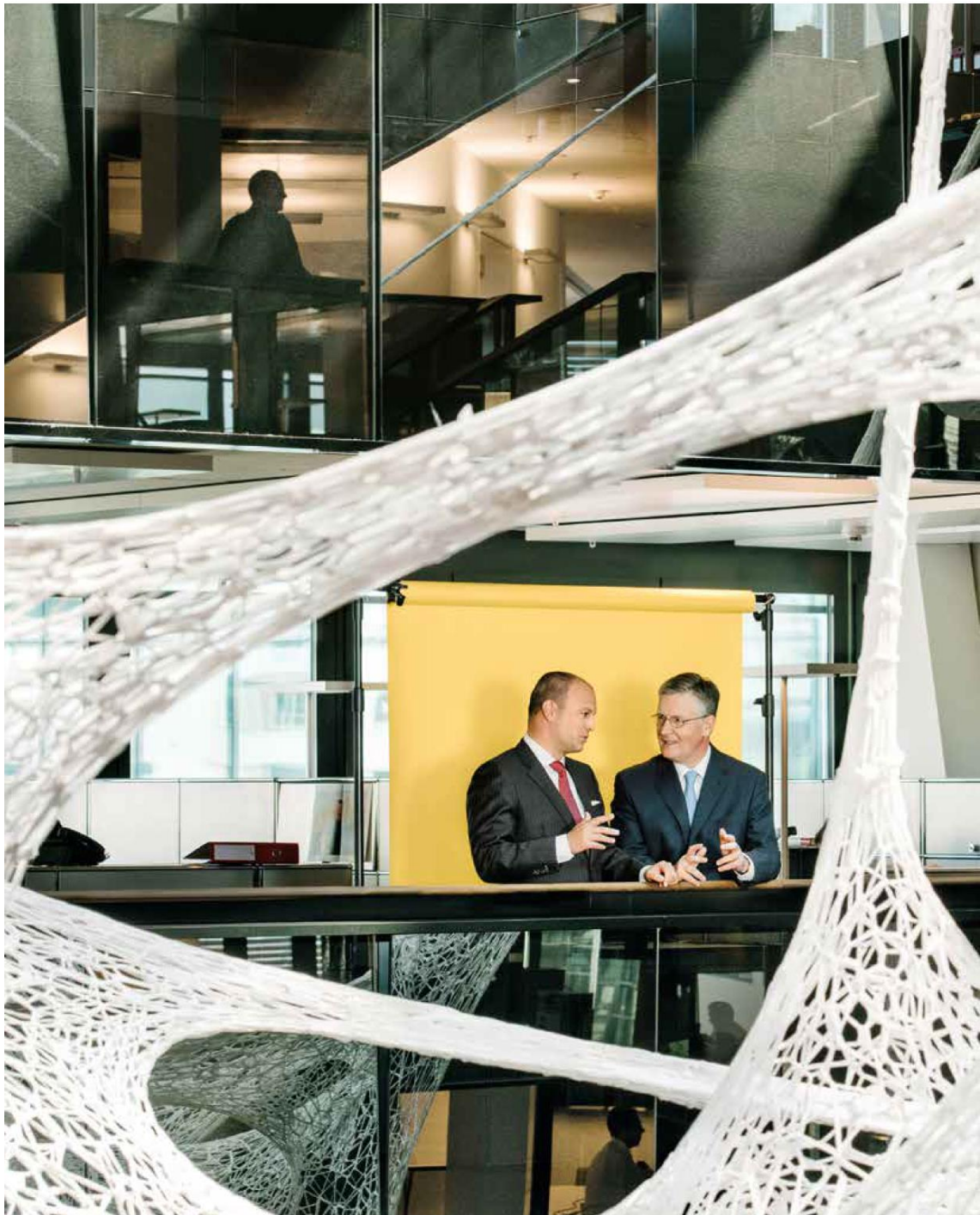
The world of work is becoming more and more complex and networked, which calls for more creativity and flexibility. As you will see when you read through this report, EY Switzerland is on the ball when it comes to fostering this creativity and flexibility – in our people, our clients and our business associates. The more diverse and inclusive our work environment, the more enriching the collaboration.

For this report, we’ve brought together three of our partners with innovative thinkers from the world of academia to discuss the impact of digitalization, entrepreneurs and evolving work trends on today’s world. This is representative of how we as a firm aim to work and continue to thrive. We know that we can only succeed by working together with our employees, our clients and our stakeholders from all areas of business and society. I hope you will find the discussions in this report as fascinating as I do.

Happy reading!



Bruno Chiomento
Chairman of the Board
EY Switzerland



The current and former CEOs of EY Switzerland in deep discussion, as photographed through the art installation in the EY office building in Zurich.

About EY

“Companies and universities must be able to continue to recruit the most qualified people in the country and abroad if they are to deliver a first-class service.”

Bruno Chiomento, *Chairman of the Board of Directors EY Switzerland*

Marcel Stalder (left)

has been CEO of EY Switzerland since 1 July 2016. As Managing Partner Accounts & Industries, he is also a member of the EY Germany, Switzerland and Austria regional leadership team and a member of the EY EMEA Financial Services regional leadership team. He began his career with a banking apprenticeship, studied business management and qualified as a Certified Public Accountant in the US. He is still in regular contact with clients and an active Advisory Partner in the European marketplace.

Bruno Chiomento (right)

has been Chairman of the Board of Directors of EY Switzerland since 1 July 2016. Qualified in business management and economics, he was CEO for eight years before taking up the post. He qualified as a Certified Public Accountant in New York, and alongside his management role was responsible for major auditing and advisory mandates for various large corporations.

EY Switzerland

"Politicians need to be careful not to overdo it"

Historically low interest rates, increasing regulation and digital transformation pose enormous challenges for companies. How can they survive amid this new reality? Our leadership discusses the situation facing the Swiss economy, smartphone autonomy and the desire to help build a better working world.

Marcel Stalder, the new CEO of EY Switzerland, and **Bruno Chiomento**, his predecessor and current Chairman of the Board of Directors, met to engage in a discussion about business, politics and key topics of the world of business.

What issues are currently shaping the debate among top business leaders?

Marcel Stalder: Right now, the big thing about the economic situation is the historically low level of interest rates. In my view, we won't see a significant hike in Swiss interest rates before 2020. In light of the current uncertainty, volatile markets and growing complexity, central banks won't be in a position to raise interest rates any time soon. In future, we will probably need to be content with not seeing a drop in the value of our bank savings.

Bruno Chiomento: In the long run, negative interest rates have a very problematic influence on our pension systems. These are already under pressure due to demographic developments, while the interest rate situation doesn't make reforms any easier. There is potential for conflict between insured members who are still working and the ones who are already drawing their pensions. That poses dangers for a society and could lead to major social tensions. I am also increasingly worried about the rise of right-wing populist parties in various

European countries; this will do nothing to help the economy or society.

MS: The Swiss economy is slowly recovering from the Swiss franc shock and is certain to grow significantly this year. Quite a few firms also want to start investing again. In view of the difficult exchange rate situation, it's all the more important for us to remain attractive in terms of the other location factors.

BC: A key factor for Switzerland's competitiveness is its relationship with Europe, which needs to be placed on a solid footing for the long term. Companies and universities must be able to continue to recruit the most qualified people in the country and abroad if they are to deliver a first-class service at global level.

MS: Switzerland is fully engaged in the international competitive arena. For many companies, producing locally is no longer profitable. We also face a major challenge in terms of digitalization: cities such as London, Tel Aviv and Berlin in particular have overtaken us. Switzerland

urgently needs to become more attractive again to start-ups from the digital world. That's why EY was a co-founder of the digitalswitzerland initiative. I'm convinced we can make up for lost time if we join forces.

Regulation has increased considerably since the financial crisis. Is there an end in sight?

MS: It's not only the banks and insurance companies that are heavily regulated – so too are the life sciences and energy sectors. A period of deregulation along the lines of the one seen in the 1980s is not on the horizon. Regulation is not a bad thing in itself: it creates security, and has a counterbalancing effect. However, it shouldn't be allowed to jeopardize the economy or our competitiveness. Politicians need to be careful not to overdo it.

BC: Politicians always respond to a crisis with a wave of new regulation aimed at putting the supposedly guilty parties in their place. But governments soon find that too many new laws stifle business activity, which can no longer be stimulated by means of low interest rates alone. A tentative deregulation of labor markets has begun in some southern European countries. That makes sense and creates incentives for investment.

Against this backdrop, how did EY invest in the last financial year?

BC: We grew strongly across all business areas, and so did the number of people we employ. We invest most of our money in people, by creating jobs and training our employees.

MS: We're on a strong growth trajectory: that's why we created over 200 new jobs last year. We promote young people with social responsibility, people who want to achieve and who are critical thinkers.

BC: EY grew by 9% in the last financial year, three percentage points more than in the previous year. Audit also made further gains. Advisory services were in particularly strong demand, above all in the financial sector: turnover in the



Marcel Stalder (l.) and Bruno Chiomento in one of the EY Zurich break rooms.

transactions segment grew by around one-third.

MS: At a time of major change, companies are now gearing themselves up to sell parts of their business and make acquisitions elsewhere, and this trend has certainly boosted our business. We've also been able to attract some excellent new members of staff in recent years. They understand their clients, their industry, as well as specific problem areas.

BC: We've seen our fastest growth in the sectors that are most heavily affected by transformation and regulation. We help companies avoid regulatory risk, comply with regulations and establish themselves as trustworthy market players.

MS: This enables us to live up to our corporate responsibilities, as reflected in our goal of building a better working world: we strengthen trust in the markets, foster sustainable growth, and work to boost cooperation between market participants. Without cooperation, companies won't achieve success in the future: take the life sciences industry, where countless new ecosystems and models of cooperation have been established in recent years – whether in terms of research, marketing, the licensing of new drugs or the way they are funded.

BC: You touched on the company's purpose. Building a better working world might seem a bit over the top at first glance, but it's also fairly obvious: through our audits we create transparency, through our tax advisory services we ensure that companies meet their obligations, and through the advice we provide we help companies achieve sustainable growth. All in all, this helps make the world work better. We need to keep that in mind all the time. It helps us make the right decisions.

Questions were repeatedly raised about the independence of the audit industry last year. How does that fit with a better working world?

MS: Clearly, it wouldn't be acceptable for us to audit structures that we ourselves have introduced in our capacity as advisors to a company. That won't work, and wouldn't contribute to a functioning economy. The solution is relatively simple: all clients are divided into two channels. In the audit channel, we audit financial statements. As for the remaining clients, we concentrate on integrated transformation advisory services: we help them adapt their strategy and business models as well as reorganize support functions, IT organization and data management. We also assist clients with issues relating to corporate cultural transformation.

“In terms of digitalization, we face a major challenge: cities such as London, Tel Aviv and Berlin have overtaken Switzerland – we need to act now!”

Marcel Stalder, CEO EY Switzerland

BC: Our independence is very important to us. Our internal rules extend well beyond the legal requirements. For legal reasons, we're not allowed to offer the vast majority of advisory services to our audit clients. What's more, we ourselves are inspected – namely by the Swiss Federal Audit Oversight Authority.

MS: The audit business will always be a key pillar for us, but we're expanding in advisory services. We're in the midst of a fundamental transformation process that began nearly 10 years ago. Back then, there were no smart devices, the global financial crisis was yet to hit us, and many transactions in the life of a client occurred physically. In the digital world, the focus is on clients' needs in terms of such things as mobility, housing, pensions and health. In future, they will obtain the services they need through their smart devices. That's why providers need to adapt their business models and customer interfaces to this new reality.

Turning to sustainability, what has EY achieved on that front in the last financial year?

BC: We have already mentioned our services to business as well as jobs and training. Another big topic for us is the diversity and inclusion of people from different walks of life. Last year, we saw an increase in the number of female part-

ners from 12 to 19. Women now account for more than 13% of our partners – a share that we want to see rise to at least 25% by 2020.

MS: We are developing the next generation of leaders out of this growing pool of female talent. We still don't have a female representative on our Management Committee, but that's set to change soon.

BC: In the past, we lost most of our women when they left to start a family. That's why we now enable much more flexible working, a temporary reduction in working hours and the possibility of working from home. In addition, our partners can also work on a part-time basis.

MS: This year, we're also anchoring the concept of sustainability as a whole more firmly: for instance, we recently decided to set up a Sustainability Council, which I'll be chairing. We're going to keep on refining our sustainability strategy and systematically review compliance with the objectives we've set out.



Read more about our results and our strategy on www.ey.com/ch/annualresults and visit the start-up initiative that we support: www.digitalswitzerland.com.

Responsibility

Dedicated to sustainable growth

The role of business has changed. It is now widely accepted that companies have to do more than make a profit – they should also have a positive impact on society and the environment. At EY, we are committed to contributing toward building a sustainable and inclusive global economy that generates long-term benefits. We deliver on our commitments and foster sustainable growth across our entire organization.

Corporate responsibility is integral to EY's business strategy. We have an important role to play in building a better working world – in other words, creating a thriving community that is able to protect its environment, educate its people and prosper by fostering innovation and generating new business. The communities around us have a profound impact on the future of EY and our clients, which is why we invest in them. At EY, we do this through our market-place services and our workplace as well as by engaging with our communities and managing our environmental impact.

The most significant impact we can have on society is by supporting global and local economic stability and growth. Through our client work and our commitment to audit independence, financial transparency and sound governance, we contribute to building trust in capital markets and help our clients' businesses thrive.

The operational leadership for EY Switzerland's various efforts in the field of corporate responsibility lies with the Chief Executive Officer (CEO), who sets goals and ensures that sustainability developments are monitored. In order to strengthen strategic support and governance for sustainability matters and foster the positive impact on our operations, EY Switzerland intends to establish a dedicated Sustainability Council in FY17. In doing so, we aim to further improve our ability to check achievements and our performance in this area while setting clear responsibilities.

Giving money back to society

In FY16, the economic situation in Switzerland remained challenging. The strong Swiss franc continued to weigh on the economy and the markets proved to be as volatile and uncertain as ever. Despite these unfavorable conditions, EY Switzerland succeeded in generating gross value added of CHF 704.8 million, compared to CHF 648.0 million in FY15.

The statement of value added (see table on the right) shows our total invoiced revenue including VAT, out-of-pocket expenses and external consultant costs. To arrive at the net value added, goods and services purchased by the firm are deducted. The statement then shows how the net value added is distributed.

In FY16, EY Switzerland gave CHF 474.8 million back to society. The gross value added increased in line with revenue, while out-of-pocket expenses and external consultant costs rose further. On the one hand, we purchased more services from other EY member firms for our clients; on the other hand, the number of people grew and we were active traveling to see clients. Furthermore, we allocated CHF 404.6 million to our employees.

EY supports communities

Entrepreneurs can transform economies, drive innovation and change communities. Through our employees' time and skills, we support entrepreneurs large and small all over the world. Our broad range of projects and initiatives also benefits small to medium-size enterprises, entrepreneurs lacking a network, young entrepreneurs and social entrepreneurs building a business to benefit society or the environment.

With regard to the environment, the most meaningful way we can contribute to minimizing the effects of climate change is by supporting our clients and the market move toward a low-carbon economy. We believe that any commitment to a more environmentally sustainable world has to start at home.



Visit us at www.ey.com/ch/corporateresponsibility to find out more about our corporate responsibility efforts.

Net value added

In CHFk	FY15*	FY16
Gross value added (revenue including VAT)	648,036	704,774
Office expenses	-19,399	-19,296
Out-of-pocket expenses and external consultant costs	-114,877	-135,036
Other goods and services purchased	-63,756	-72,488
Amortization and depreciation	-3,287	-3,113
Total net value added	446,717	474,841

* FY = Financial year (1 July to 30 June)

Distribution of net value added

In CHFk	FY15	FY16
Employees	382,997	404,587
Government and social security contributions incl. AHV/AVS	58,498	63,289
Equity owners and lenders	5,222	6,965
Utilization	446,717	474,841

Vision

Our global commitment to improving how the world works

EY is committed to building a better working world. The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who work together to deliver on our promise to all our stakeholders. In so doing, we play a key role in creating a lasting legacy for our people, for our clients and for our communities.

At EY, our purpose of building a better working world provides the framework for the daily activities of our 230,800 people all over the world. Our approach is based on asking better questions. With these, we aim to provide innovative solutions to some of the world's most pressing challenges. We believe that asking better questions leads to better answers and, ultimately, to a better working world. Our purpose extends to every aspect of our activities and services. We believe that every audit, every tax return, every advisory opportunity, every interaction with a client or colleague should make the world better than it was before.

Purpose-led transformation

When organizations have a clear purpose, it helps drive strategic transformation, innovation and growth. This approach of purpose-led transformation unites people behind a shared goal and helps companies achieve sustainable success. Today, disruptive forces such as digitalization and increasing regulatory requirements are forcing businesses to adapt the way in which they do business. We believe that our purpose-led transformation methodology enables our clients to create lasting value and focus on solving the challenges of an evolving world.

For example, EY is promoting a project that provides African entrepreneurs with the equipment, distribution and business support to run their

own franchises to supply clean, affordable water. By helping such businesses thrive, EY plays an important part in creating jobs and wealth as well as social and health benefits across the globe.

Our bold plan

To achieve our goal of leaving behind a positive legacy, we launched our Vision 2020 strategy in 2013. This bold plan includes our ambition to become the most distinctive professional services organization by the year 2020. Since introducing Vision 2020, we have been taking a close look at how the world is changing and how EY can play its part. We understand that globalization and accelerating technological innovation have created an interconnectedness and interdependency among businesses, people and communities. And we recognize that collaboration will be fundamental to success. At EY, we see our role in facilitating and enhancing these collaborations.

High-performing teams

EY invests heavily in an inclusive and engaging culture focused on professional and personal development to create the right environment for high-performing teams. In doing so, we increase our ability to deliver exceptional client service. Our culture of global teaming makes EY a great place to build a career. Over the past years, we have succeeded in further improving

the effectiveness of our teams, our relationship-building and our provision of high-performing people.



Visit our editorial mix of videos, stories and thought leadership, covering the issues that matter most to the world of work: www.betterworkingworld.ey.com.



Our Vision 2020 globe illustrates our road map to making EY the leading professional services organization by the year 2020.

Organized to help clients transform

Digitalization, globalization and increasing regulation – the world is in the midst of a fundamental transformation which is seeing businesses and industries transition to a new reality. At EY Switzerland, we have introduced a new approach and structure to ensure that we continue to meet the challenges ahead and support our clients in tackling this transformation.

In FY16, EY Switzerland introduced a number of significant changes to its organizational structure and management bodies (see page on the right for details). Our new Management Committee was realigned and expanded and comprises representatives from the key service lines of both of our divisions. The Board of Directors of ATAG Ernst & Young Holding Ltd also grew and now has five seats.

Two business divisions – One EY

The business at EY Switzerland will continue to be divided into two divisions, Financial Services Clients (FSO CH) and Corporate Clients (GSA CH). However, with the organizational and strategic changes introduced, the divisions are effectively moving closer together to form One EY.

The new organization was marked with a milestone event in September, at which for the first time in many years, all employees of EY Switzerland came together to review the firm's achievements in FY16 and discuss the details of the future strategy and organization together with the firm's leadership and some of its clients. The organizational changes we have introduced reflect the needs of the specific sectors within the divisions and enable us to develop customized solutions.

As a result of the fundamental transformation that the world of business is experiencing – caused by the digital revolution, evolving regulatory requirements and globalized markets – EY believes that companies have to rethink their strategy and transform their business models and corporate culture. The future will see businesses cooperate more closely with each other to form "ecosystems" and offer consumers cross-sector service packages to cover core needs such as mobility, living spaces, insurance, pensions or health.

Integrated transformation support

Companies will increasingly invest in data analytics centers in cooperation with their ecosystem partners, while also buying information from data traders such as social media and search engines in order to respond to client needs. This will enable ecosystems to offer clients integrated and customized solutions instead of individual products. By providing our clients with our new integrated transformation support, we are aligning our service offering with the new digital reality.

The goal of EY Switzerland is to become the market-leading firm among the Big 4 by 2022. To achieve this, we aim to be the preferred partner for value-adding audit services for our clients and intend to realize further improvements in our IT and data analytics capabilities. With the changes we introduced at the end of FY16, we want to increase cooperation across our service lines, to leverage our in-depth industry expertise for each sector and to strengthen the mid-market segment.

Global structure, local reach

EY refers collectively to the global organization of member firms of EY Global Limited (EYG), which coordinates the activities of the member firms and promotes cooperation among them. There is no global corporate structure where ownership, legal control or profits are consolidated at a central parent entity.

The individual member firms remain solely responsible for their own work while committing themselves to pursuing EY's objectives as well as to implementing the global strategies and plans. They are also required to comply with common standards and can be excluded from the network if they fail to do so.

The member firms of EYG are grouped into four geographic areas: Americas, Asia-Pacific, EMEA (Europe, Middle East, India and Africa) and Japan. These areas are further broken down into 28 regions, allowing member firms to be more responsive to local needs. EY Switzerland is part of the EMEA area consisting of 12 regions, including ours: EY Switzerland is part of the GSA region (Germany, Switzerland and Austria) and also belongs to the EMEA Financial Services Organization.

Organizational chart of EY Switzerland

On 1 July 2016, Marcel Stalder, previously Sector Leader Financial Services, took over the role of Chief Executive Officer (CEO) of Ernst & Young Ltd. Bruno Chiomento, the former CEO, assumed a new function as Chairman of the Board of Directors of ATAG Ernst & Young Holding Ltd.

The organizational structure of EY Switzerland expresses our clear focus on sectors. Our two divisions can be further broken down into specific sectors. Financial Services Clients (FSO CH) focuses on clients in wealth and asset management, banking, capital markets and insurance, while Corporate Clients (GSA CH) covers a wide range of industry, service and government sectors.

The Board of Directors, which has been expanded from three to five members, is made up of the following members: its Chairman, the CEO, a representative of FSO CH and GSA CH each as well as a representative of Romandie and Ticino. The Management Committee, which is responsible for the strategic and operational running of the business, has also grown to 11 members.



Find out more about our organization at
www.ey.com/ch/organization.

Board of Directors of ATAG Ernst & Young Holding Ltd

Bruno Chiomento Chairman	Laurent Bludzien Member	Andreas Blumer Member	Philip Robinson Member	Marcel Stalder Member
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Management Committee of Ernst & Young Ltd

Functions				
Marcel Stalder CEO	Louis Siegrist Chief Financial Officer	Andreas Blumer* Chief Risk Officer	Stefan Marc Schmid* Chief Talent Officer	
Financial Services Clients				
	Patrick Schwaller Managing Partner Assurance	Adrian Widmer* Managing Partner Advisory	Thomas Brotzer* Managing Partner Tax & Legal	
Corporate Clients				
	Alessandro Miolo Managing Partner Assurance	Matthias Bunte* Managing Partner Advisory	Daniel Gentsch* Managing Partner Tax & Legal	Stefan Rösch-Rütsche* Managing Partner Transaction Advisory Services

*New member

Financial Services Clients – Market Board (FSO CH)

Service Line Leaders				
Marcel Stalder Managing Partner Financial Services Clients	Patrick Schwaller Managing Partner Assurance	Adrian Widmer Managing Partner Advisory	Thomas Brotzer Managing Partner Tax & Legal	Nick Blaydes Managing Director Transaction Advisory Services
Market Segment Leaders				
	Olaf Toepfer Banking & Capital Markets	Olaf Toepfer Wealth & Asset Management	Achim Bauer Insurance	Roger Disch Financial Services for Corporates

Corporate Clients – Market Board (GSA CH)

Service Line Leaders				
Marcel Stalder Managing Partner Corporate Clients	Alessandro Miolo Managing Partner Assurance	Matthias Bunte Managing Partner Advisory	Daniel Gentsch Managing Partner Tax & Legal	Stefan Rösch-Rütsche Managing Partner Transaction Advisory Services
Market Segment Leaders				
	Gerd W. Stürz Life Sciences	Alessandro Miolo Energy	Christian Schibler Industrial Products	Martin Gröli Consumer Products & Retail
	André Schaub Technology/Media & Enter- tainment/Telecommunication	Daniel Zaugg** Real Estate, Hospitality & Construction	Andrea Bättscher** Automotive & Transportation	Bernadette Koch** Government & Public Sector
	Urs Indermühle** Private Equity			

**Not a member
of the Market Board

Regions

Regional Leaders				
Heinrich Christen Managing Partner Regions	Heinrich Christen East, Principality Liechtenstein	André Bieri Central	Roger Müller Zurich region	Kaspar Streiff North West
	Thomas Nösberger Midland	Mark Hawkins Romandie/Ticino		

GSA CH = Swiss part of the GSA region, serving clients in all sectors apart from the financial services industry
FSO CH = Swiss part of the EMEA Financial Services Organization

Note: Organizational chart as of 1 October 2016



Immersed and surrounded by digital technology in the co-working office space Citizen Space Zurich, where a wide range of people and companies have their home base.

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LE NUMERO 1 MONDIAL DU MÉMOIRES

Quel est l'impact d'EY Suisse en matière de développement durable sur notre société ?
 ZERAY Aryam

Marketplace



“Ten years ago, our auditors gathered documents and carried out spot checks. Today, we link directly into the client’s system and carry out full analyses of data records.”

Michel Stofer, EY Partner IT Advisory Services

Prof. Dr. Thomas Hengartner (right) is the Director of Collegium Helveticum, which is a joint initiative between ETH Zurich, the University of Zurich and Zurich University of the Arts, and is researching digital societies until 2020. Previously, he was Professor of Cultural Anthropology and Cultural Studies at the University of Hamburg and headed the Institute of Social Anthropology and Cultural Studies at the University of Zurich. He is currently publishing the book *The Predicament of Technology*.

Michel Stofer (left) has been in charge of the Digital Advisory Practice at EY Switzerland since 2016. For more than 25 years, he has developed IT strategies and planned, supported and implemented complex major IT projects both on the customer side and as a consultant. He is currently expanding the advisory capability at EY in the areas of digital and IT.

Digitalization

"The smartphone has already become a part of the body"

Digitalization is everywhere and is revolutionizing all areas of life, from communication to health care. Read about the opportunities and risks for the economy and society, customer-centric ecosystems and uncontrollable artificial intelligence.

We sat down with **Professor Thomas Hengartner** from Collegium Helveticum and EY Advisory Partner **Michel Stofer** to explore the topic.

What does digitalization mean to you?

Thomas Hengartner: Digitalization is currently being sold as a brand-new concept. But it's been supporting people throughout the modern era for quite some time: digital technologies allow us to communicate regardless of time and location. Digitalization has now become embedded in all areas of life and it's impossible to imagine living without it.

Michel Stofer: You're right, digitalization is not a new concept. However, it has developed at an increasingly fast pace. In business, the digitalization of communication is the most important area of change. People are communicating more intensively and more frequently across many channels, and interactions between customers and companies are taking place through tools and platforms. Many areas of business have been completely revolutionized: the largest taxi firm doesn't own any vehicles, the largest hotel doesn't have a single room. Digitalization is the most important driver for business at EY and also for society.

TH: This is where we come in: we see digitalization as a major challenge that we want to analyze from all angles over the next five years. To do this, we're bringing together researchers from ETH Zurich, the University of Zurich and Zurich University of the Arts with other smart thinkers from all around the world. We work in a very interdisciplinary way and have IT specialists working with brain researchers, ethicists with gerontologists, and sociologists with engineers. We don't just sit in an ivory tower, we're a contact point for stakeholders from business, politics, culture and society.

MS: This strikes me as an important task, as digitalization is with us and is here to stay. Throughout my 25 years working as a consultant, it has occupied me more and more. Digital technologies are coming closer and closer to people, and now the question we are asking is how do we turn them off?

TH: The smartphone has practically become a part of the body and collects data day and night. Not everybody appreciates this. But the health indus-

try wants to use this data to make early diagnoses or improve prevention. And tap into new business fields, of course.

MS: We are only at the beginning. In many sectors, there is justifiably reason to hope that digital technologies will generate significant added value for companies and for society.

TH: But some people are very skeptical about it and want to avoid it. This is almost impossible though.

How is digitalization changing society and business? Are there more risks or more opportunities?

MS: Digitalization is 80% opportunity and 20% risk.

TH: I'm not sure I'd agree with those numbers. The fact is that with all major technological revolutions, both are always there. When book printing was invented, many people looked forward to finally being able to share knowledge with lots more people. Others feared that the loss of personal interaction would have a negative impact on human culture. The same was feared after the invention of the telephone and the television. But there is certainly a real danger that artificial intelligence will end up competing with people and being virtually independent and uncontrollable.

MS: EY's role is to help companies seize the opportunities that arise. We focus primarily on the role that the companies will adopt in the emerging ecosystems. Do they want to be positioned as a sales organization, do they want to be a marketing organization or produce and provide services? Such company ecosystems are currently developing around key customer needs such as mobility, health, housing and financial security. In ten years' time, many industries will look completely different. Working together to overcome classic obstacles is absolutely crucial for success.

TH: There is also the digital divide running through society. Lots of older people have difficulty using the new technolo-

“Digitalization will accompany and surround us for the rest of our lives: it is deeply embedded in people’s social and organizational behavior.”

Prof. Dr. Thomas Hengartner



You can find an overview of our service offering on www.ey.com/ch/advisory. For interdisciplinary information and events, visit www.collegium.ethz.ch.

gies and are left behind. They can no longer communicate with everyone or lose access to information and services. But there are also new opportunities: developing countries don't need to install phone lines and can jump straight to the smartphone age.

MS: Upheavals are emerging in many sectors. In a recent study for the insurance industry, we highlighted that over the next 15 years, up to a third of companies will be squeezed out of the market, either by new competitors from other sectors or by start-ups. These companies think digitally through and through, while traditional insurance companies need to undergo a number of transformation steps first.

TH: Then there are the impacts on the employment market. Lots of human activities will become unnecessary. Collating information, running scenarios or developing models – maybe an algorithm will soon be able to do this better than a knowledge worker. Banks and insurance companies are heavily affected by this, along with audit firms.

MS: You're right. Take big data and analytics: 10 years ago, our auditors worked their way through companies, looking for documents and carrying out spot checks. Today, we are increasingly seeing entire data being extracted from the client's system and analyzed. We can audit with increasing speed and accuracy and should be able to achieve efficiency gains as a result.

TH: These new possibilities for direct communication and intensive interactions around the world are a major opportunity. We can nurture and maintain more relationships than ever before. But people need to think carefully about how they want to integrate these technologies into their lives.

MS: Employees at EY are also harnessing these opportunities. I can immediately see whether my colleague in India is available and can chat with him, share my screen with him or involve other people in the communication. Much of our data is now stored in the cloud and authorized employees from around the world can access it. We are also integrating our clients and suppliers into these technologies to an ever greater extent. EY employees can also use their smartphone to perform a greater number of tasks, such as time recording.

Who are the winners and losers of digitalization?

TH: Digitalization is ripping up our traditional understanding of society. On the one hand, social classes are becoming more permeable, while on the other, people without access to or control of these technologies are losing out.

MS: Companies that understand and satisfy their customers' needs will benefit from digitalization, and the customers themselves will undoubtedly be winners too. They can also co-design their products, which are becoming increasingly personalized.



Analog discussion of digital issues – Hengartner (L.) and Stofer.

TH: In Switzerland, people are privileged in terms of infrastructure and a sensitive approach to handling technologies. We're also at the forefront of research and development. Not only do researchers here use the new technologies in a very professional way and integrate them in a range of research fields, they are also developing them.

MS: Financing the technologies in Switzerland is not specifically the problem, the issue is finding exciting ideas. Swiss industrial companies are also winners. They are well integrated globally and use digital technologies successfully. Retail, however, has been largely left behind by digitalization. Companies in the finance sector have now understood what it's all about and have invested a lot of money, although there is still a lack of customer focus. People often talk of disruption in relation to these radical changes, as though it were a

unique historical event: but it's not a new phenomenon. The emergence of the steam engine or the invention of the assembly line were revolutionary changes similar to what we are seeing today, perhaps on an even greater scale.

What is the state's relationship to digitalization?

TH: The state operates on its own business model. It cannot choose its customers and therefore cannot be a driver of digitalization. Individual states have increasingly less power compared with global companies that collect and sell customer data worldwide.

MS: I think the state has to consider carefully what it wants to regulate and what it can regulate. It must set guidelines, but by no means should it regulate digital technologies in detail. If the state itself uses digital technologies, it must set higher requirements for data security and protection.

Services

Driving our service offering

Our services are a key part of our commitment to promoting increased trust and confidence in business and sustainable growth. At EY Switzerland, we are dedicated to providing exceptional client services across four service lines: Assurance, Tax & Law, Advisory and Transaction Advisory Services (TAS).

Within EY Switzerland's Assurance practice, our largest service line, 931 professionals deliver high-quality audit services – almost a third of EY Switzerland's employees and around three dozen more than in the previous year. In auditing companies' accounts, we serve the public interest and play a vital role in building trust in the global capital markets. Our offering also includes Climate Change and Sustainability Services as well as Fraud Investigation and Dispute Services.

Global tax services

In close cooperation with EY's global network of tax and legal specialists, 619 professionals in our Tax service line help clients understand and manage their tax and legal situation globally and fulfill their compliance and reporting obligations in all relevant jurisdictions. We help them identify and manage tax and legal implications across domestic and cross-border business activities and facilitate dialogue with tax authorities around the world. The scope of our services also includes working with clients to assess, improve and monitor the processes, talent and technology in their tax functions.

Global reach with local insight

EY Switzerland's Advisory practice works with a wide range of clients in all major industries on their most pressing management and operational challenges. The diverse functional and industry competencies of

our local practices, combined with our global network, enables us to effectively deploy the right people on the right projects. We combine global reach and local insight to help clients innovate, grow, optimize and protect their businesses. The number of Advisory professionals at EY Switzerland rose from 423 to well over 500 in FY16. This reflects the growing importance and success of our various advisory services.

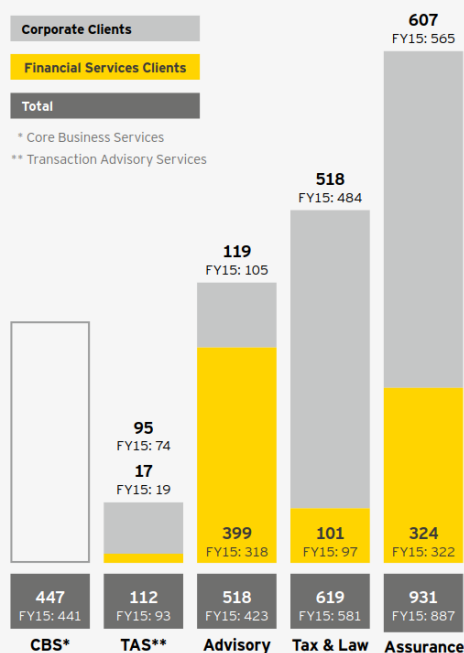
Capital management support

Our over 100 TAS professionals support a wide range of clients to help them make stronger, more informed decisions about how they manage their capital agenda in a rapidly changing world. We help businesses strategically raise, invest, preserve and optimize capital, so that they can continue to build and maintain investor confidence.

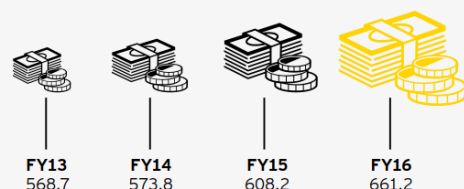


For more information on how our services can help build a better working world, please visit www.ey.com/ch/services.

Headcount per service line and division



Total revenue in CHFm



Revenue breakdown in CHFm

	FY13	FY14	FY15	FY16
Audit and Assurance Services	269.4	266.1	261.1	265.9
Advisory Services	133.1	145.4	173.3	210.8
Tax and Legal Services	166.2	162.4	173.8	184.4

Values

Professional standards guide our actions

Delivering high-quality services is our number one priority. It is a key part of our ability to serve the public interest and achieve our purpose of building a better working world. EY has a comprehensive range of policies, tools and resources to ensure that everything we do is underpinned by professional values such as independence, transparency and quality.

All client-serving employees across EY Switzerland service lines are required to take part in special annual training and independence confirmations. In FY16, 92% of the 3,316 independence training hours assigned to our people – 150 more than in FY15 – was completed. As in previous years, the rate will approximate or reach 100% once our employees who are on sabbatical or maternity leave complete the training. Furthermore, the online-based course on anti-corruption has been mandatory for all employees since FY15.

Code of conduct

The EY Global Code of Conduct is a clear set of standards that guide our actions and business conduct. It contains principles guiding all areas of activity that everyone at EY is required to follow. These include working with colleagues as well as with clients and other third parties, acting with professional integrity, maintaining our objectivity and independence as well as respecting intellectual capital.

The EY/Ethics Hotline, operated by an external company, provides our people, clients and others outside the organization with a means to confidentially report any activity that may be unethical, illegal, in violation of professional standards or otherwise inconsistent with the Global Code of Conduct. Every report submitted through the hotline receives immediate attention and is handled by experienced employees, with oversight from the global Risk Management function. Four reports were submitted through the hotline in FY16; as in the previous two years, however, none of the suspected cases were found to be in breach of the Global Code of Conduct.

We are unable to report on pending or completed court actions or out-of-court proceedings, monetary fines or penalties due to confidentiality and insurance considerations as well as non-disclosure agreements. The regulatory authorities of relevance for us (e.g., FAOA, FINMA) are always informed of any such proceedings. There were no significant fines or non-monetary sanctions imposed for non-compliance with laws or regulations, nor were there any anti-competitive conduct or breaches of anti-trust laws.

Transparency and data privacy

In our role as an auditor of public interest companies, our reputation is based on providing high-quality, professional audit services objectively and ethically to each and every company we audit. We therefore attach great importance to transparency and data privacy and comply with the requirement of the EU 8th Company Law Directive that statutory auditors of EU public-interest entities publish an annual transparency report. We are aware that the trust that our clients place in us is vital and view data privacy and information security as key elements in doing business. As in previous years, there were no identified data breaches or customer data losses at EY Switzerland in FY16.

Defining values

Our values define who we are and remain the bedrock of our culture. They are the fundamental beliefs of our global organization. They guide our actions and behavior. They influence the way we work with each other – and the way we serve our clients and engage with our communities. Instilling them in everything we do is one of the most important sources of our organizational strength.

Who we are:

- ▶ People who demonstrate integrity, respect and teaming
- ▶ People with energy, enthusiasm and the courage to lead
- ▶ People who build relationships based on doing the right thing



If you want to take a more in-depth look at our company, read the 2016 EY Switzerland and Liechtenstein Transparency Report at www.ey.com/ch/transparencyreport.

Sectors

Helping industries transition into the future

Digital transformation and regulatory changes are forcing entire industries to rethink the way they do business. Our clients require professionals with in-depth industry expertise. This is why we are strengthening our industry focus.

We provide our clients with the sector-focused expertise they require to identify and address risks and opportunities as they transition into the future. Our teams benefit from EY's 16 dedicated sector centers worldwide, which form a network for sharing specialist knowledge. This global web helps us anticipate market trends and determine their implications for clients.

Financial services are key for EY

Switzerland is home to many global financial services and insurance giants. The sector contributes over 10% of Swiss GDP and is a cornerstone of the Swiss economy. However, the increasing volatility, uncertainty, complexity and ambiguity as well as emerging competition from agile FinTechs are forcing businesses to rethink their strategies, business models and culture in a way that sustainably meets the current and future needs of their stakeholders.

We support our clients with an integrated audit and advisory approach and can help them digitize and futureproof their business processes. To provide our clients with tailor-made services, our Financial Services Clients division is organized into the four sectors Wealth & Asset Management, Banking & Capital Markets, Insurance and Financial Services for Corporates.

Increased focus on industry sectors and regions

EY Switzerland is further strengthening its sector-oriented organization with specified resources for each of the major sectors. From FY17, our Corporate Clients division will be structured along five main industry clusters and the regions.

First, Life Sciences remains a key area, with strong global performance and several major Swiss companies. Second, we are sharpening our focus on Consumer Products & Retail, since five of the world's largest retailers are domiciled in the Switzerland, Germany and Austria region, where EY Switzerland also works closely with the other countries. In Industrial Products, we draw on our global knowledge and experience to work with clients across a broad range of strategic challenges, such as Industry 4.0.

Fourth, energy companies in Switzerland are under pressure to invest in new technologies and prepare for the liberalization of the energy market and phasing out of nuclear power. We offer the tailored solutions that our Energy clients need to adapt to the future. We also serve clients in the Oil & Mining, Mining & Metals and Commodity Trading subsectors. Finally, we enable clients from Telecommunication, Media & Entertainment, Technology to tap into our industry-focused knowledge of emerging and expanding issues, such as data privacy, cloud computing and new business models.

To further strengthen our impact in the regions, we defined Regions as a cluster with the same importance as the sectors above and appointed six regional leaders for Switzerland. With this structure, we aim to boost our market activities and provide our clients with new solutions faster to support their growth.

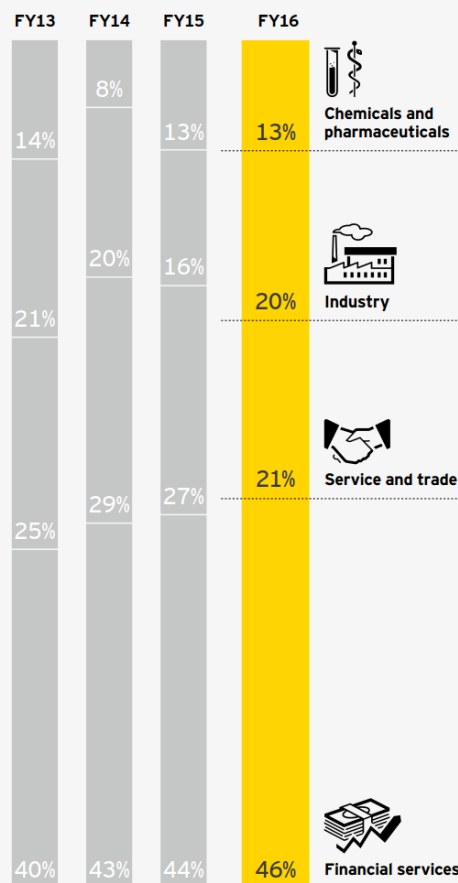


For more details on how we support industries, visit www.ey.com/ch/industries.

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Share in revenue by client sector

EY Switzerland has strong roots in the financial services industry. As in previous years, its share on our total revenue saw further growth. We also generate a significant share of our earnings in the life sciences industry.



Clients

How we make our service exceptional

In our disruptive world, clients expect to be served by the right team of specialists. They want a professional service provider whose people are connected to their business, responsive to their needs and able to provide valuable insights. EY Switzerland strives to provide this every day.

EY people are united around the concept of exceptional client service. This refers to concentrating on what will help our clients achieve sustainable success, regardless of who gets the credit. We aim to be connected, responsive and insightful in all our dealings with clients as well as within our firm.

Connection is key

Being connected means bringing all of EY to our clients, with the right people in the right locations, building trust and enriching partnerships. We support several clients in more than 100 countries, but would be unable to do our job if we were not connected. Formal and informal processes let us share information, prioritize issues and find answers quickly.

Being responsive reflects our desire and commitment to be proactive, visible and on time. Many of us are at our clients' offices every day. This helps us learn about the challenges they face. Being insightful means sharing EY experiences and a point of view tailored to our clients to advance their thinking. We want to offer opinions and solutions that

have not been thought of before. Exceptional client service is a fundamental part of how EY Switzerland operates. We regularly revise training programs and performance evaluations to incorporate exceptional client service as a baseline expectation for EY people.

Recommendation rate at 80%

The FY16 Assessment of Service Quality (ASQ) showed that willingness to recommend our services remains high: for the fourth year running, our survey found that at least 80% of our clients would recommend EY. While this number is slightly down on previous years, it is still a high score. For the ASQ, independent EY partners interviewed 257 client representatives. Furthermore, EY sent out 489 questionnaires, with nearly half of them being returned. We embrace all kinds of feedback from clients, since this helps us further improve our services. With the new organization and strategy that we set up in FY17, we expect the recommendation rate to rise.

Our discussions with clients confirm how much they value

ASQ conversations and the opportunity to speak with someone independent of their service delivery team. This kind of exchange with the client also helps our teams build and strengthen relationships, identify opportunities and manage risks.

Around 7,000 clients

EY Switzerland serves close to 7,000 organizations, so our clients reflect the variety of the Swiss economy as a whole. The Financial Services Clients division (FSO CH) responds to the specific needs of clients operating in Switzerland's highly important financial industry, from banks to insurance, wealth and asset management companies. The Corporate Clients division (GSA CH) serves clients from a wide range of different sectors, including life sciences, technology, public services and many more (see page 18 for details).

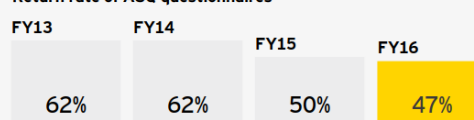
Assessment of Service Quality (ASQ)

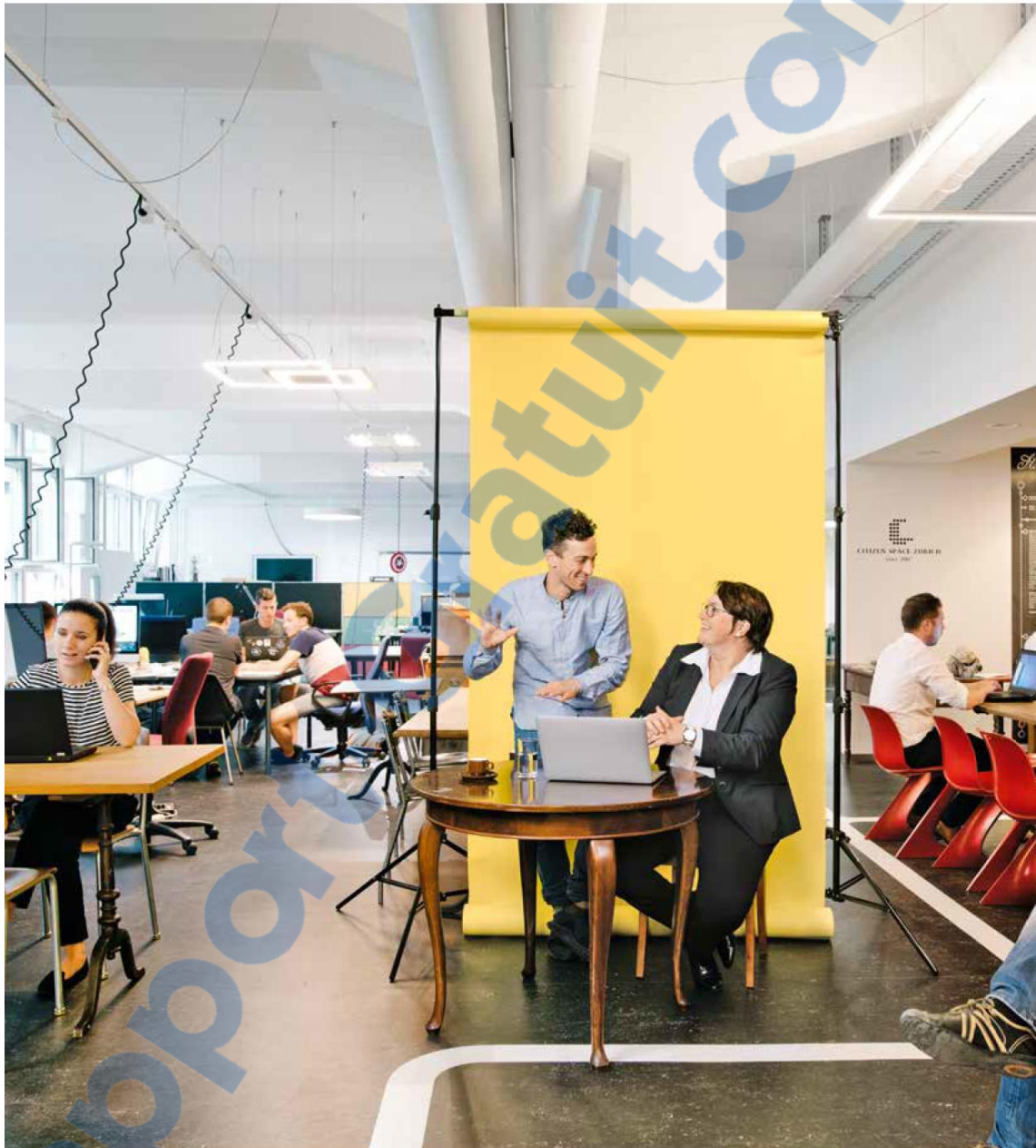
Client willingness to recommend our services

FY13: 8.1 FY14: 8.2 FY15: 8.1



Return rate of ASQ questionnaires





Networked office spaces can accommodate the needs of the next generation of knowledge workers, who increasingly work without fixed work places and teams.

People



Dr. Joël Luc Cachelin (left)

is the Managing Director of Wissensfabrik and supports companies in digital transformation. He completed a PhD on the future of management and worked at the University of St. Gallen (HSG). He contributes his knowledge to different advisory boards and has published a number of specialist books, most recently *Update! Warum die digitale Gesellschaft ein neues Betriebssystem braucht*.

Christine Vogel (right)

is a partner at EY in People Advisory Services (PAS) and advises people and companies on structural and personnel changes. She has worked in consultancy for 17 years with postings in Europe, the US and China. When changes need to be implemented, PAS concentrates on establishing what the company's purpose is and making this the main focus.

“People with different life plans
and backgrounds provide
companies with new ideas
and innovative impulses.”

Christine Vogel, EY Partner People Advisory Services

The future of work

"Our young employees have completely different ideas"

The working world is undergoing radical change – more and more people are working with no set hours or location and placing other demands on what they do. Find out about meaningful activities, the required cultural changes that companies need to implement and the benefits of a female leadership style.

We asked **Joël Luc Cachelin**, Managing Director of Wissensfabrik, and EY Partner **Christine Vogel** how work is changing and what this means for society and the economy.

How is people's work changing?

Joël Luc Cachelin: The new digital technologies have significantly changed collaboration as well as the work itself. Nowadays, many people can work with no set location or hours. Networks are replacing hierarchies, which also implies a change in values.

Christine Vogel: The importance of knowledge work has soared over the last 20 years. Creativity, flexibility and independence are now more important. Our younger employees have a totally different idea of how we should work, and integrate this into their lives to a much greater extent. This flexibility is made possible by digitalization.

JC: Digitalization is breaking down many boundaries. Traditional knowledge structures are dissolving, hierarchies are disappearing, work is becoming more complex and increasingly networked. Two clear types of knowledge work are emerging: on the one hand, there is an increase in work where information is quickly

scanned, reassembled, archived and maybe mirrored directly on social networks. At the same time, concentrating and focusing on a specific task is becoming more important. We dig deep into the content, ask new questions and gain new insights. Knowledge workers today must be able to master both ways of working and be flexible.

CV: This isn't always easy, as we are continually interrupted and distracted from our work. Thankfully, there are no typical digital natives in my team who need to check their smartphone every two minutes. We feel it's important that our young employees understand how they personally contribute toward a project. This makes them more motivated and focused.

JC: To enable close networking and concentrated thinking in equal measure, the working environment needs to be structured in a functional way – areas where people can work in teams, silent areas and even areas where there is no network access. This only works with the associated corporate cul-

ture: trust, independence and decentralization are key concepts. Employees must have the option to switch off for a few hours in the day or go for a walk in the woods. Studies show that most creative ideas are generated away from the employer's premises.

CV: I totally agree. At EY and also with our clients, we create working environments that are tailored to the different needs of the employees and their varied tasks. Our in-house program *Workplace of the Future* is specifically aimed at accomplishing this: in Switzerland, we have already implemented this in Zurich, Lausanne, Zug and most recently the EY office in Berne, which has also been adapted in line with this new way of working. The objective is to have more satisfied employees and more efficient performance levels.

As a consequence of digital technologies, people are now available around the clock.

How can I still set boundaries?

JC: Awareness is important. I must be aware of how I want to use the technologies and set myself certain rules. Quality of life decreases when you are constantly available and feel obliged to reply to work emails even when you're lying in bed.

CV: If a line manager expects this kind of behavior, this must be addressed within the team, and the expectations with regard to response time and availability have to be clarified. Being available outside of usual working hours should be a rare exception. At EY, we encourage the sensible and deliberate use of digital technologies and offer a great deal of flexibility with regard to working hours and location. Unlike other companies, we do not switch off our servers at certain times of the day.

JC: Digitalization harbors great potential for more people to carry out meaningful activities. We can work more freely and decide what we want to do, where and with whom. Initially, however, this only relates to a small number of employees.

“Job profiles and organizational charts are being severely challenged. Digitalization is creating completely new roles and functions within businesses.”

Dr. Joël Luc Cachelin

CV: I have mixed views on this. On the one hand, we are experiencing a focus on creative and independent knowledge work, but on the other hand, there is a rise in routine-based and monotonous work. Many tasks in the future will also be completed by algorithms or artificial intelligence.

What do you think of the term work-life balance?

JC: I don't like it, but it's still a key issue: there's a clear trend toward integrating our private and working lives. Though for many people, a conscious separation between their work and private life is still important. So there is also the opposite trend.

CV: At EY, for a long time now we've been using the term work-life integration. This is an obvious development and gives employees greater freedom and flexibility. Young people especially prefer this way of working and that's one reason why they join us.

JC: It's also difficult to say now what's considered work and what's considered free time. Is this interview work, training or networking? Would it be different if we were sitting in a beer garden right now? And what about when I read an exciting book that is work-related?

CV: The boundary between work and leisure is becoming increasingly blurred; this also makes it more difficult to promote employee loyalty, as people increasingly have no fixed working hours or workplace. Loyalty today is more and more to the company and the brand and less to specific people and

line managers. A strong corporate brand is a key factor when choosing a company, which is particularly true for our young employees. Here, our building a better working world approach helps us find loyal employees.

JC: Employers can develop in two directions: there are caring employers that take on many central functions that go beyond the scope of work itself. They offer health insurance, have gyms, provide free food and organize social activities for the employees and their families. Then there is the network model, in which companies act as a platform where the employees can dock for specific tasks and use the infrastructure and networking opportunities. The connections are loose and often result from collaboration with other companies and institutions.

How important is diversity within the company today?

CV: It's becoming increasingly important. Quite a number of our clients have set relevant objectives in their corporate strategy and designed programs accordingly. The benefits of this are clear: people with different life plans and backgrounds provide the company with new ideas.

JC: I have the same experience with my customers. They're focused on diversity, especially with regard to the capacity for innovation. Companies take a close look at what kind of people they are recruiting and what their backgrounds are. Digital diversity, the variety of digital lifestyles, is a reality that is gaining in importance.



Find out about our People Advisory Services on www.ey.com/ch/pas. You can visit the Wissensfabrik at www.wissensfabrik.ch.



The world of work is changing radically – Vogel (l.) and Cachelin.

The female economy is also becoming more important, as indicated by a number of studies. Women perform excellently in modern, networked companies that are complex and emotionally aware. The classic male manager, on the other hand, finds it difficult to cope with the lack of control that is required by collaborative working.

CV: Yes, that's correct. Studies show that women in network structures act differently to men. We have clients who see the benefits of deliberately integrating women into leadership roles. With both genders, characteristics such as the ability to change as well as networked and critical thinking will

be demanded in the future too, along with the ability to self-reflect. The economy is changing at an increasing rate and complexity continues to rise. Certain technical capabilities for using machines and computers are indispensable.

JC: This skill shift is an important topic. I prefer to talk about future roles. Job profiles and organizational charts are being severely challenged.

When do we find our work meaningful and why don't we just enjoy our free time more?

JC: We spend a lot of time at work. So we want to do something that makes us feel fulfilled. If a person sees themselves mirrored in the workplace, then

they are happy. What's more, we're all caught up in the mechanism of our economic system. We strive for prosperity, like to consume and want to feel secure. Radical system changes usually cause fear, as we saw with the referendum on a basic income in Switzerland.

CV: When employees have the freedom and find the time to pursue their own ideas and allow them to flow into their working life, this is satisfying and meaningful. Working also secures us a place in society and provides social contacts. We are all looking for recognition. Work is especially enriching and fulfilling when we have the opportunity to flourish.

Recruiting

More jobs for leading professionals

EY Switzerland wants to attract and retain top talents. We work hard to create a workplace environment that encourages teaming, leadership and long-lasting relationships built on integrity and inclusiveness. We want our employees to share an exceptional EY experience that lasts a lifetime. In FY16, we welcomed 778 new colleagues to our firm.

Our employees play a fundamental part in fulfilling our purpose of building a better working world. This is why we strive to provide our current and future colleagues with the best career opportunities, learning experiences and workplaces. We value our employees, which is why in 2016, we held a series of sounding board sessions across our Swiss offices to gain important insights into our organization.

We are proud of our teaming culture. Our high-performing teams are made up of individuals from diverse backgrounds, who excel by bringing their unique experience and perspectives into work, being flexible and maintaining a focus on results. EY Switzerland offers the tools and knowledge required to help them provide exceptional client service across the entire organization. Clear internal communication – including a customized daily newsletter and regular sector and service line updates – is a further key element in fostering our corporate culture of sharing knowledge and staying ahead of industry developments.

Over 200 new jobs in one year

In total, 2,627 people worked at EY Switzerland at the end of FY16. This means we created 202 new jobs in only one year. As in each of the last three years, the number of EY people has seen a

significant increase, which demonstrates that our firm has been achieving sustainable and stable growth. The percentages of female (40.4%) and male employees (59.6%) remained at around the same level as in FY15. Of the 778 new employees who joined EY Switzerland in FY16, 309 were women (39.7%). This percentage is down slightly compared with FY15 (42.2%).

Age breakdown largely unchanged

The overall age breakdown of our people has not experienced any significant change: 42.6% of our employees are under 30 (FY15: 42.3%) and 48.8% are between 30 and 50 (FY15: 49.1%). Nearly two thirds of the employees (64.3%) who joined EY in FY16 are under 30. This figure is slightly higher compared to FY15 and demonstrates our commitment to being an important training center for young business talent in Switzerland.

For a number of years now, the average age across our firm has remained at virtually the same level: 33.6 in FY16 compared with 33.7 in FY15. At the end of FY16, 83.0% of our people worked in a client-serving role. This percentage has increased slightly compared to FY15 (81.8%) and shows that we are committed to providing services that are focused on our clients, while maintaining efficient and effective back office support.

Successful entry into the working world

EY Switzerland is a springboard for students embarking on their careers. We hire many young people, a lot of them coming directly from university. Many return to EY later in their career.



778
new employees



500
new employees
were under 30



335
new employees
joined EY directly
from university



78
new employees
rejoined EY

Global mindset

Our experience, knowledge and services help build confidence in the economy and financial markets in over 150 countries. This is why we want our people to demonstrate a truly global mindset. The challenges our clients face are growing more and more complex, so our high-performing teams work seamlessly across geographical boundaries and industry sectors to help our clients meet those challenges. Our unique global structure enables seamless teamwork while providing our people with attractive international career options.

Turnover high but stable

We monitor our retention rate very closely in order to maintain a healthy balance within our organization. In FY16, we were able to stabilize our turnover rate at 20.1% (FY15: 21.0%). While we welcome many new joiners every month, some of the talents who join us go on to pursue their careers elsewhere. EY Switzerland's ambition is to stay connected with former employees, so if and when people decide to leave our firm, they remain a welcome life-long member of EY Switzerland's alumni network. As part of our commitment to building a better working world, we make the conscious effort of supporting all our former employees in their future careers – whether they take on a position with a client, establish their own business or move elsewhere.

One of the world's top employers

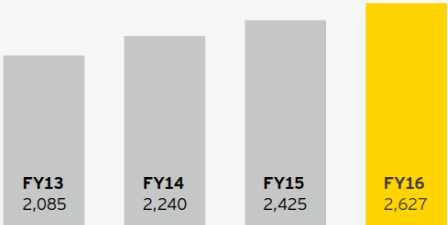
EY's global commitment to people and the workplace has been recognized through various external awards. In FY16, EY was named the world's most attractive professional services employer for business students – and third most attractive employer overall – in Universum's annual World's Most Attractive Employer ranking. In the Swiss Universum survey, EY Switzerland was ranked fifth by law students in Switzerland. This confirms our reputation as one of the top employers in Switzerland and the world.

EY is many things to many people, a global organization that can take individuals wherever they want to go in their careers and private lives.

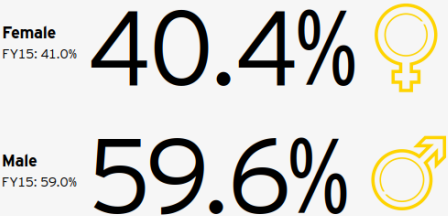


If you want to contribute to building a better working world, you can find additional information at www.ey.com/ch/careers.

Number of employees



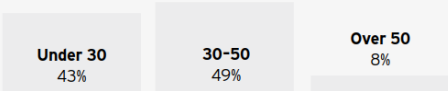
Distribution by gender



Distribution by nationality



Distribution by age



Average age



Investing in our people

We invest heavily in the development of our people, creating value for the economy and our society. Our unique global career development framework focuses on learning, experiences and coaching. In FY16, we increased the number of learning hours by over 20% compared to the previous year.

Our career development framework EYU supports the personal and professional development of our employees, providing every one of our 230,800 people in over 150 countries with access to the learning, coaching and experience they need to build successful, fulfilling careers. One of the most important elements of EYU is the conversations EY people have with their counselors to get ahead in their careers.

Tailored training

In addition to these conversations and on-the-job experience, we provide our people with access to high-quality formal learning through an organization-wide learning curriculum designed to develop technical, interpersonal and management skills. The internal and external course offering leverages a broad range of learning methods, such as classroom teaching, case studies, simulations

and web-based materials. In FY16, our people accumulated approximately 183,000 hours of formal learning. This represents about 70 learning hours per person (FY15: 57). This increase of over 22% can be explained by an enhanced learning curriculum as well as an elevated need for training among new hires. EY Switzerland also has tools to capture and manage continuous feedback as well as formal reviews. In FY16, all of our people received a performance review and 82% were given a written feedback as well as a rating.

Strong leadership programs

Developing leaders is fundamental to our success. We aim to develop outstanding future leaders who contribute to the sustainable growth of our industry and the welfare of our society – either as EY professionals or while pursuing their careers in industry, government

or academia. As such, we provide tailored programs to enable our people to develop their leadership skills and gain professional experience abroad. In FY16, we were able to increase the number of international assignments by 25%. In other words, 50 Swiss-based employees gained international experience to advance their careers while addressing client needs all over the globe.

Overall increase in learning

In FY16, the percentage of EY Switzerland employees taking part in an external education program was up from 6.9% in FY15 to 10.3% (270 employees). The number of candidates qualifying as Swiss Certified Accountants or Tax Experts in FY16 increased to 92 (FY15: 85). Although a growing number of programs offer a similar qualification to that gained through the EXPERTSuisse Academy of the Swiss Institute

of Certified Accountants and Tax Experts, we still have many young people who see themselves as traditional tax consultants or accountants in the future.

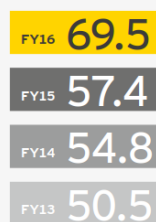
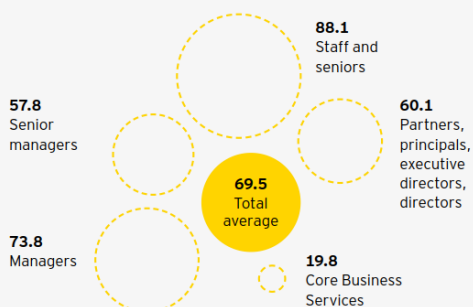
In FY16, 166 EY professionals took part in external education courses at universities and renowned business schools. Furthermore, 12 young apprentices worked at EY Switzerland, and the number of students working part-time for EY increased by over 100%. These figures demonstrate our commitment to investing in the development of our people.



For more information, visit www.ey.com/ch/education.

Lifelong learning

Continuing education is increasingly popular across all ranks. In FY16, each employee spent an average of nearly 70 hours on education.



Increasing average of formal learning hours per capita

Training center	FY15	FY16
Number of courses offered	646	799
Number of classes offered	1,057	1,405
Number of participants	9,662	12,908

Diversity

Our commitment to a diverse and inclusive work environment

At EY Switzerland, we are convinced that cultural and individual differences represent key success factors for achieving sustainable growth. We therefore focus on building a culture that encourages diversity and inclusiveness (D&I). As such, we significantly increased the number of female partners and will continue to focus on achieving a more balanced gender representation at managerial level.

Diversity refers to the right mix of people within our workforce, including differences in gender, ethnicity, national culture, sexual orientation, disability and generation. Inclusiveness is the way we make that mix work. EY Switzerland embraces D&I by actively welcoming international employees into our organization. Our workforce remains truly international and comprises 61 different nationalities. Almost one third of the people working for EY Switzerland do not hold a Swiss passport.

Supporting women

EY Switzerland believes that supporting women in the workplace is a key aspect of D&I. We have therefore incorporated gender balance as an important pillar of the performance goals of our leadership team members. While we are proud of our good overall gender diversification, there is still some way to go when it comes to our leadership teams.

In FY14, EY Switzerland committed to tripling the number of female partners and also achieving a rate of 15% women at partner level by 2020. We are making significant headway toward achieving the latter: we were able to raise the percentage of female partners from 5.6% to 13.4%. Moreover, we have already increased the number of female partners from 7 to 19, and almost a third (6 out of 19) of newly promoted or admitted partners in Switzerland were female executives.

Reflecting our clients' diversity

EY Switzerland's D&I efforts are also geared toward retaining our talents. We believe that our internal working environment should reflect today's diversity in the working world. Our membership in the organization Proud at Work exemplifies our efforts to promote a work environment that values differences. The aim of this organization is to ensure that the work environment is open to all people, regardless of their sexual orientation, gender identity or ethnicity.

No reported incidents of discrimination

As an organization that celebrates and encourages diversity and inclusiveness, we have embedded non-discrimination in our Global Code of Conduct, our shared values and our corporate culture. In FY16, we did not have any reported incidents of discrimination at EY Switzerland.



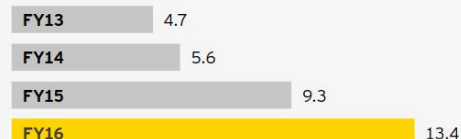
Visit our microsite dedicated to diversity and inclusiveness at www.ey.com/differencesmatter.

Women in leadership

EY Switzerland is making good progress toward increasing its percentage of female partners. We are confident that we will soon achieve our original goal of 15% female partners and are now targeting a rate of at least 25% by 2020.



Percentage of female partners



Percentage of women in leadership positions



*Partners, executive directors and directors

Equal pay

Closing the gender pay gap

As part of our efforts to attract, advance and retain female talent, our firm is committed to equal pay – this is evidenced by the external equal pay certification we received from an acknowledged external provider in FY16.

The principle of equal pay for equal work is laid down in the Swiss Federal Constitution and the Gender Equality Act. Despite this, there are still considerable differences in Switzerland with regard to what women and men are paid for performing equivalent work. To prevent pay discrimination, EY Switzerland has implemented structured salary grids that are reviewed on an annual basis. In addition, individual employee performance is thoroughly reviewed in institutionalized annual review committees.

As announced in last year's report, in FY16 we commissioned an external institution, the Swiss Association for Quality and Management Systems (SQS), to review our reward and pay system with regard to gender equality. The official review was performed using a statistical procedure developed by the Federal Office for Gender Equality.

Fair compensation

The official review found that the gender pay gap at EY Switzerland was below 1%, which is within the statistical margin of error. On the basis of this analysis, SQS granted the Fair Compensation certificate to EY Switzerland. This certifies that our firm pays equal salaries for equal work regardless of gender. The Fair Compensation certificate, which is valid for three years, is proof of our market-leading approach to equal pay. This significant achievement demonstrates our commitment to closing the gender pay gap and promoting gender parity in the workplace.



For more information on the topic, visit www.sqs.ch/en/fair-compensation and the Federal Office for Gender Equality's website: www.equality-switzerland.ch.

Compensation

Finding top talents

Our strategic efforts to promote flexibility go hand in hand with offering competitive compensation and market-leading benefits. Together, they allow EY Switzerland to tap into the pool of the most in-demand talents from all areas of business and society.

We want to provide our people with fair compensation that is also competitive with prevailing employment market conditions. As such, our compensation packages include parental leave arrangements that go beyond the industry standards: after giving birth, mothers are entitled to 16 weeks of paid maternity leave, while male employees are granted 10 days of paternity leave. The number of male employees who benefited from EY's market-leading paternity leave offering increased by more than 100% in FY16 compared to the previous year.

We operate a defined contribution pension plan for all employees, with the option of paying higher saving contributions. As per EY Switzerland's policy, partners retire at the age of 60. Many decide to pursue a second career in consultancy or as board members. This also ensures that the expertise and experience they gain at EY Switzerland continues to be put to good use in the Swiss economy.

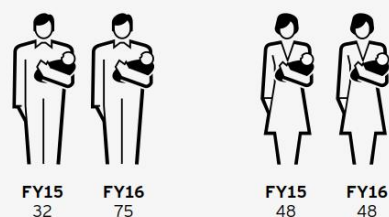
Reinforcing professional networks

Moreover, EY sponsors memberships of professional associations for many employees. We do this to promote the continuous development of our people's technical skills and support them in strengthening their professional network. We believe that providing our people with competitive compensation and benefits is a strong driver for business results.

As a consequence of the long-standing tradition of labor freedom in Switzerland, most companies – including EY Switzerland – do not enter into bargaining agreements with labor unions.

Parental leave

EY Switzerland's parental leave arrangements compare very favorably with the industry average. The number of employees who were able to benefit from our increased 10-day paternal leave more than doubled in FY16.



Number of employees who took parental leave

Flexibility

Facilitating work-life integration

EY Switzerland recognizes the increasing importance of integrating work and personal life. To this end, we offer a wide range of programs and benefits that help our people find a healthy balance between their professional and personal lives. In doing so, we are meeting the requirements of our present and future people.

A flexible approach to work is becoming more and more important to an increasing number of people. We believe this trend will continue in the future and have implemented measures to ensure we provide our current and future employees with work models that enable a healthy work-life balance.

Working flexibly

With our *WorkSmart* program, we have created an environment that puts the individual's priorities first and provides enough flexibility for employees to commit to different aspects of their lives, such as continuing education, family commitments, professional associations, political and leisure activities. With flexible working hours and the technology to work remotely, we

enable our people to find the balance they need to achieve their professional and personal goals.

Our flexible working arrangements range from part-time working to regular work from home or extended vacations and unpaid leave. Our policies, regulations and maternity agreements offer clear guidance on these topics. In FY16, the percentage of female employees working part-time (22.3%) remained almost unchanged from the previous year (22.7%), while this figure slightly increased for our male employees – from 8.7% to 9.6%.

Futureproof workplaces

Another key initiative in this area is our global *Workplace of the Future* program, which aims to provide an activity-

based work environment that focuses on how rather than where or when people work. Since 2011 and 2014 respectively, our Zurich and Lausanne offices have offered open spaces, meeting areas and think tank rooms. In FY16, our colleagues in Zug moved into a new office building that offers flexible workplaces, and our Berne office followed suit in October 2016.

These new workplaces not only promote flexibility, but also mobility and interaction across departments and service lines. In practical terms, the flexible office design and up-to-date IT tools make it easier for our people to work in different teams and facilitate communication among our employees.

Promoting a healthy workforce

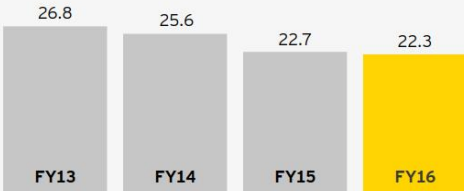
Our people are our most important asset. This is why EY Switzerland provides them with a range of benefits to support individual health, from corporate discounts on gym memberships and health programs to free flu vaccinations. Through the Employee Assistance Program or the independent external counseling service Movis, our people have the opportunity to seek assistance to overcome challenges in their private and professional lives. In FY16, we can report a significant reduction of our people's overall absence rate due to sickness or accident, from 47.9 hours per capita to just under 40. This is mostly due to a drop in the number of accident-related absences.

Part-time employees

Flexible working models are becoming more and more important as employees seek to reconcile their working lives with other activities. Working part-time is only one of many options we offer for agile working. The figures demonstrate that our people continue to embrace one of the many options for flexible working offered at EY Switzerland.



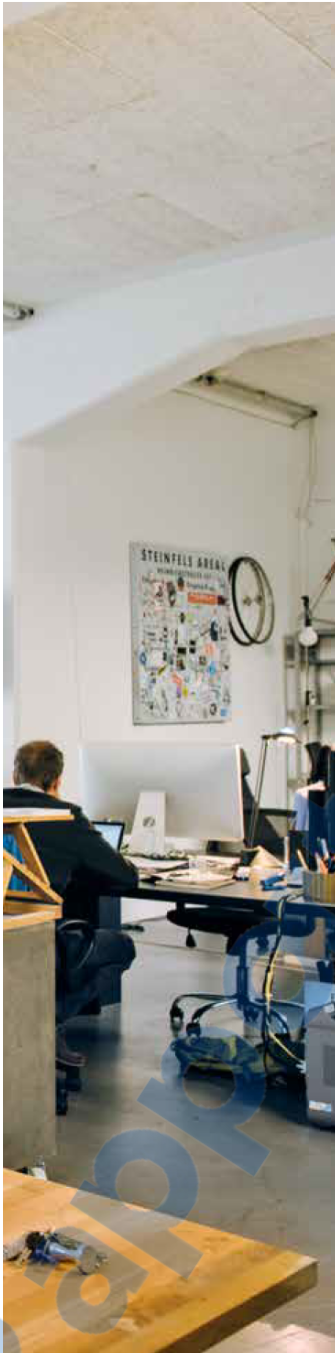
Percentage of female part-time employees



Percentage of male part-time employees



Communities



“Modern managers demand freedom when creating new business activities. If we don’t give it to them, we miss out on the creative employees.”

Heinrich Christen, *EY Managing Partner Regions*

Heinrich Christen (left)

is a partner at EY, head of the St. Gallen office and sponsor of the EY Entrepreneur Of The Year™ competition. He has been appointed to the new role of Managing Partner Regions and is responsible for the middle market as well as the regions at EY Switzerland, where he leverages his in-depth knowledge of start-ups and family businesses.

Professor Dietmar Grichnik (right)

is Director at the Global Center for Entrepreneurship and Innovation at the University of St. Gallen and Vice Dean of its School of Management. He researches and writes about entrepreneurship, business start-ups as well as innovation and financing. His book *Entrepreneurial Living – Unternimm dein Leben* was published recently (www.entrepreneurial-living.com).

Entrepreneurship

"Successful entrepreneurs are the new pop stars"

Do entrepreneurs make our world a better place? And why is it currently hip for young men and women to found a company? Find out about creative destruction caused by start-ups, freedom-loving entrepreneurs and the limitations of government support.

Professor Dietmar Grichnik from the University of St. Gallen and EY Partner **Heinrich Christen** came together to dig into the topic of entrepreneurship.

Are start-ups the new power-houses of our economy?

Dietmar Grichnik: They're at least a major driving force behind economic growth. Young companies dominate the 500 fastest-growing firms in the US. They often look for new solutions, break up outdated structures and drive disruption.

Heinrich Christen: Many of them address issues that are important to society – the life sciences industry being a good example. The world is also becoming increasingly secure and efficient, which is in large part down to new developments by young companies. But innovation always leads to major changes: jobs are lost and established firms disappear. Just look at the taxi industry: in an Uber taxi, you always get the sense that you're in the company of a person with an entrepreneurial spirit. Uber is faster, friendlier and cheaper. That brings major benefits for the customer, but makes life tough for established taxi firms.

DG: But it's not always a rapid process. The well-organized, established firms often have more lobbying power and legal resources than young start-ups. This sometimes leads to political decisions that fly in the

face of common sense: much-needed changes are watered down and inefficient solutions retained for too long.

Aren't these destructive forces irresponsible in many cases?

HC: These companies also create jobs and therefore ensure the prosperity of their employees in the medium term.

DG: In terms of the public debate, companies these days are often called upon to show greater responsibility. Thus many firms set themselves environmental and social objectives as well as business ones. Some pursue their objectives in all three areas in an equal manner. And then there are the social entrepreneurs who tackle social problems head-on and come up with entrepreneurial solutions.

HC: EY also sets itself objectives in all three areas. We ensure that companies comply with market rules. In addition, we create jobs and train young people. What's more, we integrate people with roots outside Switzerland into our society. Our business just wouldn't be the same without the many young people from the Balkans, for example. Added to that,

we support organizations that are committed to society and the environment.

Being an entrepreneur wasn't particularly fashionable in the past. Has that changed?

HC: Completely. Successful entrepreneurs are now the new pop stars: it's cool to be an entrepreneur. More and more young people want to do their own thing.

DG: I really notice that at university, too. It's a development that reflects society's trend toward self-fulfillment, independence and freedom. But entrepreneurship isn't just about start-ups. You don't need to set up a firm to be an entrepreneur.

HC: We see that very clearly in terms of recruitment. Today's leaders demand extensive freedom when building up new business activities. If we don't give it to them, we miss out on the creative employees.

DG: Entrepreneurship is primarily about taking risks and creating new values. I can also be entrepreneurial at a university or even in government. Characteristics such as risk tolerance and creativity are a good basis for entrepreneurship. The rest can be learned. I teach entrepreneurship in a very vocational way and let students get directly involved in real-life scenarios. The key factor for success is the experience gained. It also means allowing mistakes to be made and learning from them. With serial company founders, it's often their third or fourth business that really succeeds.

HC: I don't think you can learn entrepreneurship. An entrepreneur is simply inquisitive from the ground up and requires a certain ego. Not many people have that.

DG: Nor are we born as entrepreneurs – instead, we are socialized. Studies have also shown that people are more entrepreneurial abroad than in their country of origin. For example, Chinese people in the United States are much more likely to set up their own business than their compatriots back home.

“Start-ups often look for new solutions, break up outdated structures and drive disruption.”

Prof. Dietmar Grichnik



Grichnik (L.) and Christen discuss what drives entrepreneurs.

HC: In Switzerland too, many migrants set up successful businesses – Swatch and Actelion being two of the best-known examples. In my view, no country in Europe is more international or integrated than Switzerland.

DG: There's also very little difference between women and men here; in terms of business start-ups, the ratio in Switzerland is almost 50-50. Women are more likely to set up service-sector firms, while men opt for tech firms. Women frequently take fewer risks and have more empathy for customers and employees.

HC: In the case of traditional family-owned firms, we are increasingly seeing women taking charge. The traditional preference for sons is rightly coming under pressure. Many women also forget that as entrepreneurs, they are much more flexible and generally more able to juggle work and family commitments.

Many big corporations buy start-ups by the dozen. Are they themselves no longer capable of innovating?

DG: Tech giants have indeed made substantial investments, acquired a lot of expertise and assimilated potential competitors. It's a normal process that has also been fueled by the high corporate profits and low interest rates of recent years.

HC: The research and development efficiency of the major pharmaceutical players is staggeringly low. Many of them have also reined in their spending. It's often more efficient for them to buy in expertise. Their strengths lie instead in marketing, distribution and training.

DG: Start-ups are often more flexible and efficient than major corporations. Buyers often know that too, and in many cases allow the firms acquired to continue operating very independently. Otherwise, their entrepreneurial staff would head for the exit.

HC: Exactly, integration's not a good ideal. Even the major banks have set up their innovation labs as far away as possible from their headquarters.

What drives people to start a business these days?

DG: “If you want to get rich, you've come to the wrong place.” That's the first thing I always tell my students. The motivation needs to come from within. I know people from the financial industry who became self-employed after the financial crisis. They now earn half as much, work twice as hard but are much happier than they used to be.

HC: But in many cases, they do eventually become rich, especially if they float on the stock market. And lots of entrepreneurs reinvest their money in start-ups. It's a virtuous circle.

DG: It's also borne out by studies. Making money is not the main factor driving business angels; instead, it's the desire to be involved in new developments as well as to have fun. And tips from successful entrepreneurs are worth their weight in gold for start-ups!

HC: This principle is also more efficient than if government actively supports businesses. Good infrastructure, good framework conditions for investment, low taxes and, of course, good education and research are necessary. Direct government support is problematic, on the other hand.

DG: Leading entrepreneurs in Switzerland could contribute even more to the subject of research and development and set up or support relevant institutions. There are very few of these initiatives around to date. In the US, business and universities work much more closely together.

HC: The public has a fairly critical attitude toward this type of cooperation. I think it's a great shame. People are worried about manipulation and influence being exerted. But if this type of cooperation is properly regulated, which it usually is, sponsors would not be able to manipulate research results.

What do you find troubling about government support for start-ups?

DG: It means companies are not necessarily in tune with the needs of the market. Entrepreneurs with true potential don't bother with government support. But the existence of clusters does attract them. Many life sciences founders come to Basel. Other start-ups settle around the ETH Zurich.

HC: But it's often difficult to hold on to them in the long run. Many of them go to Berlin or elsewhere if they want to grow rapidly. If the programming department needs 20 new members of staff, things soon get expensive in Zurich. Others go to Silicon Valley, because more capital is available there.

What can competitions like the EY Entrepreneur Of The Year™ achieve?

HC: There are lots of these competitions around, but the Entrepreneur Of The Year is the only one that works on a uniform basis globally. We have a comprehensive physical network, and participants make exciting contacts – which is also a motivating factor for many people. The winners become role models for society and gain recognition.

DG: The Entrepreneur Of The Year is THE entrepreneurial award. It has high visibility and confers legitimacy. But in Switzerland alone, there are around 200 competitions for entrepreneurs. It's often easier to win an award than it is to win a customer.



Check out the World Entrepreneur Of The Year™ competition on www.ey.com/weoy and visit the Chair for Entrepreneurship at the University of St. Gallen on www.item.unisg.ch/en/divisions/entrepreneurship.



Entrepreneurs

Helping businesses bring about positive change

Entrepreneurship is the engine of global growth, creating new opportunities and new solutions to global problems. Supporting, recognizing and celebrating the achievements of entrepreneurs is therefore one of our key priorities. EY Switzerland does this through a wide range of programs and initiatives.

As a country without many natural resources, Switzerland's international reputation is built not least on entrepreneurship and innovation. EY Switzerland wants to help entrepreneurs and family businesses – big or small – contribute to the economy and society by supporting them at national and regional levels.

Impactful entrepreneurs

As the first, most renowned and only truly global award of its kind, the EY Entrepreneur Of The Year™ program celebrates those who are building and leading successful, growing and dynamic businesses. The program recognizes outstanding achievements of entrepreneurs in 150 cities across more than 60 countries, including Switzerland – for the 18th year running – and Liechtenstein.

The impact of Entrepreneur Of The Year participants on local and global economies is confirmed by the *EY Global Job Creation Survey 2016*: nearly three out of four (74%) of the program's alumni plan to increase their employee numbers over the next year. This figure is higher than the 59% from the rest of the world's

entrepreneurs included in the survey, and even more impressive when compared to the 28% of large companies expecting to hire, as revealed in the *EY Capital Confidence Barometer 2016*.

In addition, EY Switzerland promotes entrepreneurship by being involved in a strategic partnership with the Swiss Venture Club (SVC), an independent nonprofit association supporting small and medium businesses, and through the EY NextGen Academy, a program geared toward supporting young successors to family businesses the world over.

Focusing on digital

We support Swiss and foreign start-ups in designing and developing business ideas and products. Our firm is a founding and board member of DigitalZurich 2025. This cross-industry association – which has since been expanded to digitalswitzerland, covering all of Switzerland – aims at positioning Switzerland as a leading hub for digital innovation in Europe by enabling digital start-ups and facilitating political, economic and educational measures as well as supporting Swiss businesses in tackling the digital transformation.



More details on the Entrepreneur Of The Year™ program in Switzerland are available at www.ey.com/ch/eoy.

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Volunteering

Investing in a good cause

In addition to our services, community engagement is an important aspect of EY Switzerland's activities to drive progress. This is why we encourage our people to share their skills and knowledge on volunteering projects. In FY16, 13% of our employees took part in one of the ten available projects.

EY Switzerland is committed to helping our communities achieve their potential. We honor this commitment through our dedicated corporate volunteering program, which offers all of our employees the opportunity to invest one day of their working time in social projects and initiatives that benefit a wide range of causes.

In FY16, 324 EY people invested a total of 2,722 hours for a good cause. While this number is slightly down by around 400 hours compared to FY15, we have already introduced a measure to help raise this number again. From FY17, the projects available to our employees will take place in two main project weeks (in April and September). This makes it easier for our people to plan and take part in our corporate volunteering projects.

Corporate volunteering is also our way of helping support the workforce of the future, for instance through our involvement in Young Enterprise Switzerland (YES), a nonprofit organization which develops and supports vocational business training in schools. Another example is our support of the *JobCaddie* program, an initiative that helps young people with difficulties in entering the workforce.

Part of the public debate

EY Switzerland strives to be an active participant in matters of interest to the economy and community. This does not mean we make donations to political parties. Rather, it is our conviction that we can contribute knowledge that is pertinent to public discourse and key debates in the political realm. In FY16, we sent out 55 news releases (or 137, including all language versions) to make the insights we gain from our studies and surveys available to the general public.

For more than 15 years, EY has been a strategic collaborator of the World Economic Forum (WEF). We also aim to strengthen the Swiss community through our long-term commitments to various trade associations. Our people contribute their expertise to the Swiss business federation *économiesuisse*, and our organization also sponsors the think tank *Avenir Suisse*.

Our engagement also extends to professional associations. The Swiss Institute of Certified Accountants and Tax Experts *EXPERTsuisse* with its president Dominik Bürgy (EY Partner) sets standards and is the leading association in its field. Furthermore, EY Switzerland is also an active corporate member of the Institute of Internal Auditing Switzerland (IIAS).



To learn more about our volunteering activities, visit www.ey-volunteering.ch.

Environment

Managing our impact on climate and nature

Any commitment to an environmentally sustainable world starts at home. This is why we challenge ourselves to work in an environmentally responsible manner. In FY16, we succeeded in further reducing our per capita CO₂ emissions.

For five years now, we have been monitoring our carbon footprint and collecting data on energy consumption and business travel. Almost all of our carbon output comes from these two sources. By analyzing our performance over the years, we are able to track our progress and assess the impact of our efficiency efforts.

Increased office efficiency

EY Switzerland continues to increase the energy efficiency of its offices. In FY16, we opened two office buildings in Berne and Zug with reduced energy consumption. By globalizing many core business functions, such as IT, real estate and travel, EY is promoting more consistent operational practices. This enables member firms in total to reduce their impact on the environment, but also lessens their direct individual influence on the choice of suppliers.

Supply chain and procurement

As a company, the "raw materials" we use to provide our services are information and knowledge. The outputs of these services are only visible and tangible in the form of work papers, data sheets, reports or news releases. EY Switzerland works with external suppliers to purchase electronic devices, software programs as well as office supplies, electricity and transport services. Our local procurement department manages several purchasing processes for these supplies using cost and quality considerations, with local suppliers given preference whenever possible.

Despite a larger workforce, we managed to decrease the amount of paper and toner cartridges our people used for the fourth year running – from 125 to 109 metric tons and 1.45 to 1.07 metric tons, respectively. At the same time, we further increased the percentage of paper recycled. These achievements prove that our efforts to cut paper consumption started in 2012 continue to show effect. All our printers are set to default duplex printing and the

Carbon footprint

Total CO₂ emissions
FY15: 2,785 **2,809** in metric tons of CO₂



Scope 1: 155
Oil and gas
FY15: 133



Scope 2: 183
Electricity and district heating
FY15: 113



Scope 3: 2,471
Business travel
FY15: 2,539

Direct emissions

Indirect emissions

Emissions were calculated in accordance with the World Resources Institute/World Business Council for Sustainable Development's The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard.

badge-only personal print function at central printing stations discourages unnecessary printing.

Travel mainly responsible for CO₂ emissions

EY professionals have to travel extensively. As a result, business travel is by far our greatest source of CO₂ emissions. Modern technologies help us reduce the need for travel: through videoconferencing, instant messaging and direct access to global information, networks and knowledge. When travel is inevitable, we ask people to keep sustainability in mind. In FY16, the number of passenger kilometers increased for journeys by plane and car. The number of long-haul flights remained stable, while the use of trains decreased. Nevertheless, the amount of CO₂ emitted as a result of business travel saw an overall drop.

Lowering our energy consumption

Reducing our environmental footprint is part of our business strategy. Despite an increased headcount, our total CO₂ emissions rose only marginally in FY16. In other words, we further reduced our per capita CO₂ emissions, from 1.15 to 1.07 metric tons. Office energy consumption is another key source of emissions. Having dropped in each of the past three years, the amount of oil and gas as well as electricity and district heating consumed is slightly up. We are committed to bringing this figure back down to the level of FY15 or below.



For more details on how EY greens its operations, go to www.ey.com/ch/environment.

Scope and impact of travel

Distance traveled in pkm (passenger kilometers)				
11,300,750 Long-haul flights FY15: 11,308,524	6,969,164 Short-haul flights FY15: 6,344,309	4,206,708 Train FY15: 4,895,861	2,231,978 Car, private vehicle FY15: 2,222,987	176,255 Car, rental vehicle FY15: 156,878
1,198 FY15: 1,250	914 FY15: 923	33 FY15: 39	302 FY15: 305	24 FY15: 22
CO ₂ emissions (in metric tons)				
35				

Reporting

Boundary, materiality and stakeholders

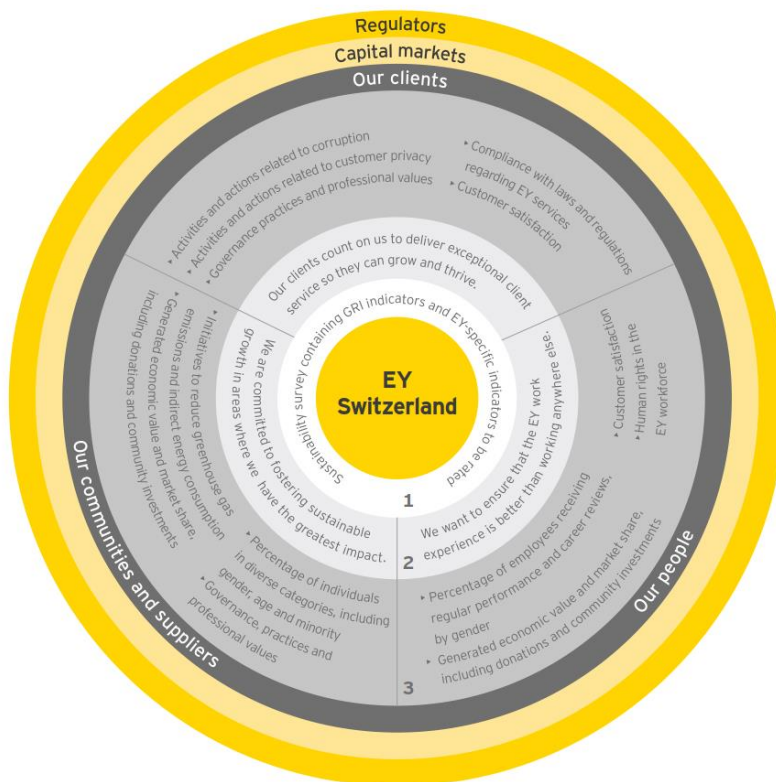
This is the fifth EY Switzerland annual and sustainability report in accordance with the Global Reporting Initiative (GRI) guidelines, covering the period from 1 July 2015 until 30 June 2016. For the third time, our report is in accordance with the G4 Guidelines Core option. For this report, we questioned 61 stakeholders about relevant topics, discussed the results with top management and adapted several key performance indicators (KPIs) compared with the prior year. The report follows our previous report as of 30 June 2015. We provide valuable information relating to EY Switzerland and our activities over the financial year 2016. The report covers the legal entities Ernst & Young Ltd, Switzerland, with 10 locations in Switzerland, and Ernst & Young AG, Liechtenstein, with one location in Liechtenstein (G4-17).

Measuring our carbon footprint

Our carbon footprint is calculated in accordance with *The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard*, developed by the World Resources Institute/World Business Council for Sustainable Development. Direct and indirect emissions sources are included in the scope of our carbon footprint. Emissions associated with fuel combustion (oil and gas) are incorporated into Scope 1. Emissions related to the use of purchased electricity and district heating are incorporated into Scope 2, regardless of the lease agreement. Emissions resulting from business travel, including air, rail and vehicle travel are incorporated into Scope 3. For the purposes of calculating the carbon footprint, employees from EY member firms outside Switzerland who were assigned to work on projects within Switzerland were excluded, as their permanent physical location is in a different region. Companies that have a relationship with EY but have no financial ties to EY Switzerland are also outside of the reporting scope (G4-18).

Stakeholder circle

The stakeholder circle illustrates how we engage with our stakeholders (1), why they are important to us (2) and what they consider to be key issues (3).



There were no significant changes compared to the previous reporting period in the scope, boundary or measurement methods applied in this report (G4-23). Moreover, EY Switzerland is not aware of any matters that could significantly affect comparability between periods or organizations (G4-22).

Listening to our stakeholders

Our stakeholders (see chart on the left) are at the core of our being as an organization. EY Switzerland's approach to the FY16 annual and sustainability report reflects the global EY ambition to strengthen globally, but empower member firms locally, to embolden stakeholder relationships everywhere and to be the most favored employer in the professional services industry. To achieve these ambitious goals, it is absolutely vital that EY Switzerland listens to its different stakeholder groups.

By doing so, we can learn what is important to them, how they view us today and the path they expect us to follow. These insights have a direct impact on EY Switzerland's success. They enable us to identify material issues, including risks and opportunities, enhance our approach to risk, and improve our performance. In light of this, we need to understand stakeholders' views, adapt our approach or direction to reflect our understanding, and communicate the impact of their input (G4-24, G4-27).

Determining report content and materiality

EY Switzerland developed this report in accordance with GRI G4 (Core) Guidelines. Members of the local and global Sustainability Services team advised the authors on the content of the report, using an approach similar to that applied for external clients. EY Switzerland used a systematic approach to understanding the

issues that our report should cover, and determining the measurements we use to document our performance against these issues.

In developing this report, EY Switzerland adopted a systematic approach to defining all relevant stakeholders (G4-25). To determine the material aspects for this report, EY Switzerland undertook a stakeholder engagement process (G4-18). We sent an online survey to more than 300 people from all relevant stakeholder groups such as EY employees of all ranks, clients, students, suppliers, the media, universities, politics and government officials to rank a number of 24 issues linked to the GRI aspects and answer several other questions. Based on prior stakeholder surveys and experience from EY Global, we only chose issues with a certain sustainability impact on EY and did not ask questions on topics that have repeatedly proven to be of low significance or non-applicable for EY. A total of 61 people answered the survey (G4-26).

Based on the results of the survey, EY Switzerland discussed the materiality of the issues included in the survey with its top management and internal sustainability specialists. We also compared this year's findings of the stakeholder survey with the overall results of the 2014 survey and with EY's Vision 2020 purpose. Research by EY's global sustainability working group and an analysis of our competitors' sustainability reports were also helpful in this process. Taking into account these discussions and analyses, EY Switzerland finalized a list of material sustainability issues. The materiality matrix maps the importance of these sustainability issues against stakeholder interest and sustainability impact on EY across three different levels. Finally, we assessed all GRI aspects and identified material KPIs of these aspects that we would have to cover to fulfill the requirements of the GRI Core option (G4-19, G4-20, G4-21).

Materiality matrix Switzerland

The chart shows the material topics (covering GRI aspects and indicators) according to both stakeholder importance and impact on EY Switzerland.

	<ul style="list-style-type: none"> ► Makeup of and changes to the workforce ► Working time 	<ul style="list-style-type: none"> ► Remuneration ► Training and education ► Transparency and trust ► Direct economic performance ► Relationships with clients 	very high
► Market presence	<ul style="list-style-type: none"> ► Corporate culture ► Education and research ► Economic environment ► Personnel recruitment ► Indirect economic effects ► Diversity and equal opportunity 	<ul style="list-style-type: none"> ► Data protection and security ► Corporate governance ► External communications ► Quality assurance 	high
<ul style="list-style-type: none"> ► Energy consumption ► Waste ► Other consumption 	<ul style="list-style-type: none"> ► Business travel ► Procurement, supply chain ► Community 		medium
<div>medium</div> <div>high</div> <div>very high</div> <div>Sustainability impact on EY</div>			

In accordance with the GRI G4 Guidelines, EY Switzerland created Disclosures on Management Approach (DMAs) for all relevant aspects and integrated them directly into the report. For each relevant aspect, we report at least one indicator in accordance with the GRI G4 guidelines and principles (see GRI content index on page 38).

Disclosures

GRI G4 content index

The tables below indicate where in the report information relating to the GRI's G4 Guidelines is located and whether that information is externally assured. Numbers in the location and assurance columns refer to pages in this report. To keep this year's report short and reader-friendly, we decided to make the entire data set available online. This data overview can be downloaded at www.ey.com/ch/data-overview. In the list below, we only refer to the data overview if the information is not included in the printed report.

General Standard Disclosures

Reference	Location	Assurance
G4-1	3	39
G4-3	C	39
G4-4	16, 18	39
G4-5	CI	39
G4-6	10-11, 36	39
G4-7	10	39
G4-8	CI, 18, 19	39
G4-9	CI, 16, 25	39
G4-10	25, DO 5	39
G4-11	28	39
G4-12	35	39
G4-13	10-11, 22, 29	39
G4-14	17, 19	39
G4-15	27, 28, 29	39
G4-16	34	39
G4-17	36	39
G4-18	36, 37	39
G4-19	37	39
G4-20	37	39
G4-21	37	39
G4-22	38	39
G4-23	37	39
G4-24	37	39
G4-25	37	39
G4-26	37	39
G4-27	37	39
G4-28	36	39
G4-29	36	39
G4-30	36	39
G4-31	40	39
G4-32	36, 38	39
G4-33	38, 39	39
G4-34	10, 11	39
G4-56	17, 27	39

GRI Indicator

Reference	Location	Assurance
G4-EC1	Cib, 8, 28, 34-35	39
G4-EC2	8, 16	39
G4-EC3	28, DO 4	39
G4-EC8	CI, 3, 8, 9, 34	39
G4-EN1	DO 9	39
G4-EN3	35, 36, DO 8	39
G4-EN5	DO 9	39
G4-EN6	35	39
G4-EN15	35, DO 8	39
G4-EN16	35, DO 8	39
G4-EN17	35, DO 9	39
G4-EN18	DO 9	39
G4-EN19	35, DO 9	39
G4-EN23	35, DO 9	39
G4-LA1	CI, 25, DO 5, DO 6	39
G4-LA3	28, DO 6	39
G4-LA6	29, DO 8	39
G4-LA9	26, DO 7	39
G4-LA11	26	39
G4-LA12	CI, 11, 25, 27, DO 5, DO 6, Cib	39
G4-LA13	28	39
G4-LA16	DO 8	39
G4-HR3	27, DO 8	39
G4-SO3	7, 17	39
G4-SO4	17, DO 4	39
G4-SO5	DO 4	39
G4-SO6	34	39
G4-SO7	17	39
G4-SO8	17	39
G4-PR5	19	39
G4-PR6	7	39
G4-PR8	17	39
G4-PR9	17	39

Disclosures on Management Approach (DMAs)

Aspect	Location	Assurance
Economic Performance	7, 8, 9, 10	-
Indirect Economic Impacts	3, 7-10, 34	-
Materials, Energy, Emissions Effluents and Waste	35	-
Employment	6, 7, 23, 24-25, 28-29	-
Labor/Management Relations	9, 24, 28	-
Health and Safety	29	-
Training and Education	19, 26	-
Diversity and Equal Opportunity, Equal Remuneration for Women and Men, Non-Discrimination, Labor Practice, Grievance Mechanisms	7, 23, 27, 28	-
Anti-Corruption, Anti-Competitive Behavior, Compliance, Customer Privacy	17	-
Public Policy	34	-
Product and Service Labeling, Marketing Communications	19	-

Assurance and restatements

EY Switzerland has once again chosen to obtain external assurance on the data presented in this report. EY Switzerland maintains an independent professional relationship with the audit company chosen. See page 39 for the independent assurance report. Some figures relating to prior periods have been restated in this report (G4-22). Restatements are indicated in the respective paragraphs, tables or infographics or at the end of a section. Figures differing by less than 10% compared to the prior year were not indicated.



C = Cover
CI = Cover inside
DO = Data overview
Cib = Cover inside back

Treureva

Tax
Assurance
Advisory
Forensic

Zurich, 31 October 2016

To the Management Committee of
Ernst & Young Ltd, Basel

Report of the Independent Auditor on EY Switzerland's Annual and Sustainability Report 2016

Our engagement

You engaged us to perform a limited review of the "Data overview" (hereinafter: "Information") separately disclosed as part of EY Switzerland's Annual and Sustainability Report 2016 (hereinafter: "Report") and a limited review of the "General Standard Disclosures and GRI indicators" of the Report for the period from 1 July 2015 to 30 June 2016 based on the Global Reporting Initiative (GRI) Guidelines.

Limitations of the engagement

Our engagement was limited to a review of the Information described above. We have not assessed the following data disclosed in the Report:

- All other information contained in other sections of the Report.
- Our engagement did not include a review of forward-looking statements.

Criteria

We reviewed the Information in the Report against the following criteria (hereafter: "Criteria") applicable for the reporting period from 1 July 2015 to 30 June 2016:

- GRI Sustainability Reporting Guidelines G4, Core option

A summary of the guidelines is presented on the GRI homepage. We believe that those Criteria are a suitable basis for our review.

Responsibility of the Management Committee of Ernst & Young Ltd

The Management Committee of Ernst & Young Ltd is responsible for preparing the Report and the Information contained therein in accordance with the aforementioned Criteria. This responsibility includes developing, implementing and safeguarding internal controls of material importance for preparing a Report that is free from material misstatements. This responsibility includes selecting and applying suitable reporting standards, as well as measurement methods and estimates deemed suitable in view of the circumstances.

Independent Auditor's responsibility

Our responsibility is to express a conclusion on the Information disclosed in the Report based on our review to obtain limited assurance. We have planned and performed our engagement in accordance with the International Federation of Accountants' International Standard (ISAE 3000) and the Swiss Auditing Standard 950, both for Assurance Engagements Other than Audits or Reviews of Historical Financial Information. Those standards require that we plan and perform the limited review to obtain limited assurance whether the Information complies with the Criteria. We also complied with the Code of Ethics for Professional Accountants, issued by the International Federation of Accountants (IFAC), which includes requirements in relation to our independence. In accordance with the engagement letter,

our duty of care for this engagement only extends to the Management Committee of Ernst & Young Ltd.

Our approach

Our procedures were planned to obtain limited assurance as a basis for our conclusion. The scope of work to obtain evidence is reduced compared to the scope required to obtain reasonable engagement assurance and therefore a lower degree of audit assurance is obtained. We have performed all of the procedures required to ensure a suitable and sufficient basis for our conclusion. Within the scope of our engagement, we obtained evidence on a sample basis considering materiality and assurance engagement risk to obtain limited assurance on the compliance of the Report with the Criteria. The nature and scope of our work, including appropriate samples, were based on our professional judgment used in forming our conclusion. The performance of our engagement included the following procedures:

- Assessing the appropriateness of the underlying Criteria and its consistent application
- Interviews with employees responsible for preparing the Report in order to assess the processes involved in drawing up the Report, the reporting system, the methods used to obtain and process data, as well as internal controls to the extent relevant for a review of the Report
- Inspecting the system and process documentation in order to collect, analyze and aggregate the sustainability data on a sample basis
- Analytical considerations, enquiries and inspection of documents on a sample basis with regard to the collection and reporting of quantitative information
- Review of the application of the GRI G4 guidelines in accordance with the Core option
- Evaluation of the overall view of sustainability information provided in the Report

Our conclusion

Based on our limited review (limited assurance engagement), nothing has come to our attention that causes us to believe that the Report for the reporting period ending on 30 June 2016 does not comply in all material respects with the specified Criteria.

Treureva Ltd



Philippe Keller
Managing Partner



Peter Stockli
Senior Manager

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Notes

We would like to thank Citizen Space Zurich (www.citizen-space.ch) for allowing us to use their flexible working spaces in the center of Zurich, where we were able to lead interviews, take photos and produce videos for this report.

Every care has been taken to ensure that we do not exclude either gender in the terms used in this report.

This report is published in English only. Please visit our dedicated website for report highlights in German, French or English:

www.ey.com/ch/jahresbericht
www.ey.com/ch/rapportannuel
www.ey.com/ch/annualreport

Please note that figures in this report have been rounded. This can lead to minor differences compared to the actual amounts.

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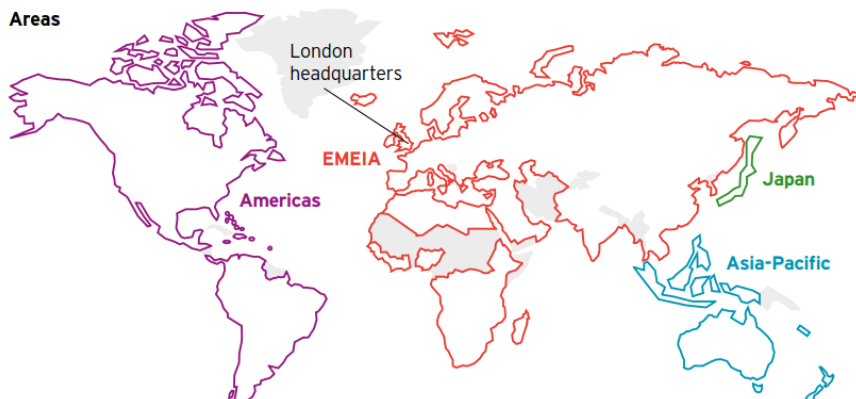
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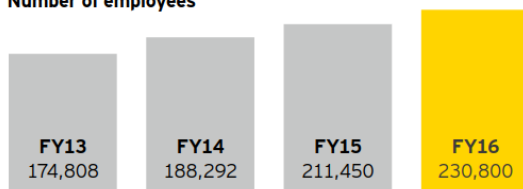
EY Global at a glance

Areas



Employees

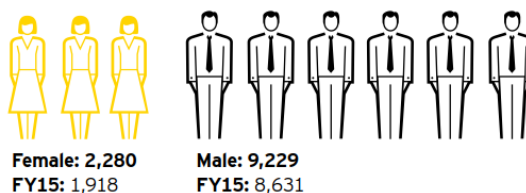
Number of employees



Average age

32

Number of partners by gender

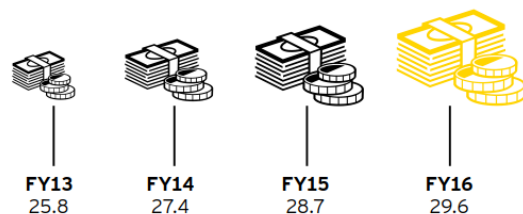


Volunteer hours

700,000

Revenue

Total revenue in USD\$



Breakdown by areas in USD\$

Americas
+9.7% FY15: 12.70
FY16: 13.56

EMEIA
+7.5% FY15: 11.82
FY16: 11.76

Asia-Pacific
+12.5% FY15: 3.13
FY16: 3.24

Japan
+6.4% FY15: 1.01
FY16: 1.07

Breakdown by service lines in USD\$

	FY15	FY16	% change
Assurance	11.35	11.30	+4.8%
Advisory	7.29	7.85	+13.1%
TAS	2.54	2.73	+14.2%
Tax	7.49	7.75	+9.6%

% change in local currency

% change in local currency



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Quel est l'impact d'EY Suisse en matière de développement durable sur notre société ?
 ZERAY Aryam

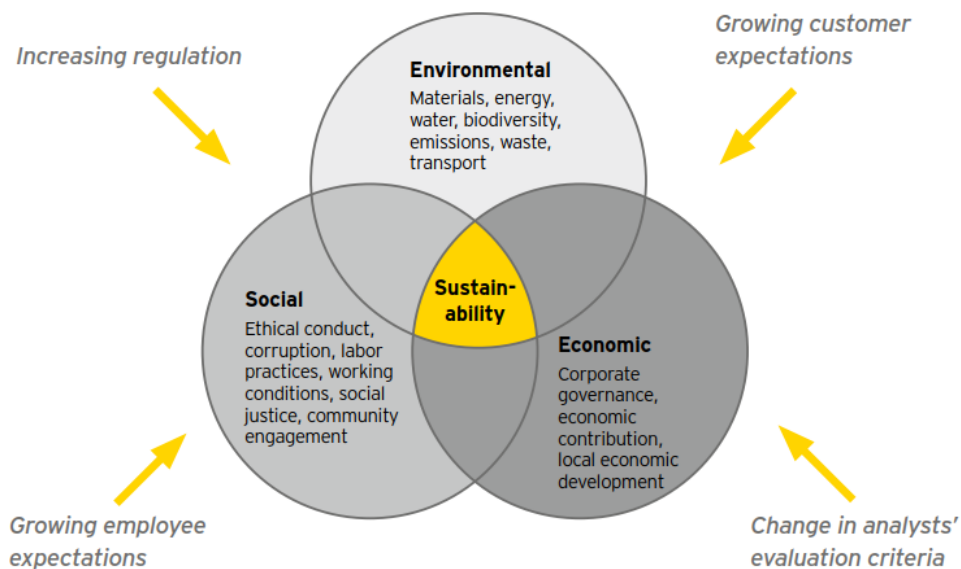
9.2 “Sustainable Business”



Sustainability - what is it about?

Sustainability implies meeting the needs of the present without compromising the ability of future generations to meet their own needs and encompasses environmental, social and economic aspects.

Companies and institutions are increasingly facing demands from a variety of stakeholders to be transparent about their performance in these three key areas.



Embedding it in your business

In the business context, sustainability management means taking an integrated approach to risks and opportunities related to environmental, social and economic factors, allowing organizations to create long-term value and secure sustainable growth.

Companies striving to achieve business excellence need to incorporate sustainability in their strategy and establish it on the management agenda. Policies have to be developed and executed across all areas and levels of the company. Finally, it is important that reporting offers a credible view of the company's sustainability performance. These endeavors pose various challenges, but at the same time offer many opportunities.

What are the opportunities and challenges?

A company with a clear sustainability strategy, consequent management practices and transparent performance reporting can take advantage of the multitude of opportunities that sustainability offers (e.g. differentiating products and services, addressing new market segments, anticipating upcoming laws and regulations, reinforcing the company's image, etc.). However, embedding sustainability in the daily business does not come without challenges and a comprehensive approach is needed to overcome these hurdles.

EY – your sustainability partner

EY helps clients navigate their journey towards sustainable business excellence in order to create long-term shared value. With a global network of more than 700 sustainability professionals worldwide, EY has a wealth of experience in addressing the challenges and taking advantage of the opportunities that sustainability offers.

Our solutions are customized around these key areas:

Sustainability management

- Strategy development
- Risk management
- Supply chain management
- Performance improvement
- Low carbon transformation

Sustainability reporting

- Performance measurement and reporting
- Integrated reporting approach
- Certified trainings on Global Reporting Initiative (GRI) standards

Sustainability assurance

- Assurance on sustainability reports
- Assurance on selected data and information



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and Sustainability Services team**

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Self-assessment – how far are you along the sustainability journey?

Is your company prepared for the sustainability challenges and ready to seize the opportunities? To get a first overview, you can conduct a self-assessment with your executive and supervisory boards. This short check will help you to identify the main areas that need further attention. Please send us the filled in questionnaire and we will contact you for a first discussion.

Fitness check for your executive committees and board of directors	☹️ 😐 😊
a. Have you identified the most relevant sustainability topics in environmental, social and economic areas in alignment with your corporate strategy?	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
b. Are you aware of the sustainability risks and opportunities that are material to your company?	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
c. Is sustainability sufficiently embedded in your existing policies, structures and processes?	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
d. Do you have the necessary skills within your company to manage sustainability?	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
e. Have you a defined management approach and are systems in place to optimize your sustainability performance over time?	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
f. Do you have transparency across your entire supply chain and do you know the impact sustainability issues could have on it?	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
g. Do the executives and board of directors receive regular updates on sustainability which allow them to recognize new trends and opportunities?	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
h. Do you have procedures in place to generate reliable internal and external reporting including documented guidelines, as you have for financial reporting?	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
i. Is the reliability and consistency of your sustainability performance data sufficient to support your management decisions?	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
j. Do you get external assurance on your sustainability data?	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
k. How do you rate your sustainability performance overall?	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>

Sender

First name, surname _____

Company _____

Address _____

Telephone _____

Email _____

☐ Please contact me



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