



# FY20 Crowe LLP Global Reporting Initiative Content Index





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GRI Standard	Disclosure	Page number(s) and/or URL(s)	Explanation / Details
<b>GRI 101: Foundation 2016</b>			
<b>General Disclosures</b>			
<b>GRI 102: General Disclosures 2016</b>	<b>Organizational profile</b>		
	102-1 Name of the Organization	<a href="https://www.crowe.com/">https://www.crowe.com/</a>	Crowe LLP
	102-2 Activities, brands, products and services	<a href="https://www.crowe.com/">https://www.crowe.com/</a> <a href="https://www.crowe.com/services">https://www.crowe.com/services</a>	Crowe is a public accounting, consulting, and technology firm that combines deep industry and specialized expertise with innovation.
	102-3 Location of Headquarters		225 W Wacker Drive Suite 2600 Chicago, IL 60606
	102-4 Location of operations	<a href="https://www.crowe.com/about-us/our-offices">https://www.crowe.com/about-us/our-offices</a>	
	102-5 Ownership and legal form		Private, Partnership
	102-6 Markets served	<a href="https://www.crowe.com/about-us/our-offices">https://www.crowe.com/about-us/our-offices</a> <a href="https://www.crowe.com/industries">https://www.crowe.com/industries</a>	Public and private entities
	102-7 Scale of the organization	<a href="https://www.crowe.com/about-us">https://www.crowe.com/about-us</a>	<p>Total number of employees and partners: 4,853 (includes US, Non-US and Temporary employees as of 4/1/2020)</p> <p>Total number of operations: <a href="https://www.crowe.com/about-us">https://www.crowe.com/about-us</a></p> <p>Net sales (for private sector organizations) or net revenues (for public sector organizations): \$983.3 million USD</p> <p>Total capitalization (for private sector organizations) broken down in terms of debt and equity: Crowe LLP is a private partnership and does not report its capitalization publicly. This information is considered proprietary.</p>

<p>102-8 Information on employees and other workers</p>		<p>Total number of employees by employment contract (permanent and temporary), by gender:</p> <table border="1" data-bbox="1115 224 1839 448"> <thead> <tr> <th>Gender</th> <th>Permanent Employees</th> <th>Temporary Employees</th> </tr> </thead> <tbody> <tr> <td>Male</td> <td>2,444</td> <td>270</td> </tr> <tr> <td>Female</td> <td>1,890</td> <td>208</td> </tr> <tr> <td>Did not disclose</td> <td></td> <td>41</td> </tr> <tr> <td><b>Total</b></td> <td><b>4,334</b></td> <td><b>519</b></td> </tr> </tbody> </table> <p>Total number of employees by employment contract (permanent and temporary), by region:</p> <table border="1" data-bbox="1115 570 1839 729"> <thead> <tr> <th>Region</th> <th>Permanent</th> <th>Temporary</th> </tr> </thead> <tbody> <tr> <td>US</td> <td>4,094</td> <td>438</td> </tr> <tr> <td>*Global</td> <td>240</td> <td>81</td> </tr> <tr> <td><b>Total</b></td> <td><b>4,334</b></td> <td><b>519</b></td> </tr> </tbody> </table> <p>* Global includes personnel in the Caribbean, Europe &amp; Asia</p> <p>Total number of employees by employment type (full-time and part-time), by gender:</p> <table border="1" data-bbox="1115 883 1776 1075"> <thead> <tr> <th>Gender</th> <th>Full Time</th> <th>Part Time</th> </tr> </thead> <tbody> <tr> <td>Male</td> <td>2,690</td> <td>24</td> </tr> <tr> <td>Female</td> <td>2,044</td> <td>54</td> </tr> <tr> <td>Did not disclose</td> <td>30</td> <td>11</td> </tr> <tr> <td><b>Total</b></td> <td><b>4,764</b></td> <td><b>89</b></td> </tr> </tbody> </table> <p>*To compile the data, a report with an effective date of 3/31/2020 was run and data was compiled using that report with the help of pivot tables.</p>	Gender	Permanent Employees	Temporary Employees	Male	2,444	270	Female	1,890	208	Did not disclose		41	<b>Total</b>	<b>4,334</b>	<b>519</b>	Region	Permanent	Temporary	US	4,094	438	*Global	240	81	<b>Total</b>	<b>4,334</b>	<b>519</b>	Gender	Full Time	Part Time	Male	2,690	24	Female	2,044	54	Did not disclose	30	11	<b>Total</b>	<b>4,764</b>	<b>89</b>
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<p>102-9 Supply chain</p>		<p>Substantial elements of Crowe's supply chain include talent benefits, travel and hospitality services, IT hardware and software, professional services and real estate.</p>																																										
<p>102-10 Significant changes to the organization and its supply chain</p>		<p>There were no significant changes to the organization or our supply chain during the reporting period.</p>																																										

102-11 Precautionary Principle or approach		<p>Crowe's <a href="#">Environmental Responsibility Policy</a> serves as a precautionary measure to safeguard our environment. It aligns with our core values of Care, Share, Invest and Grow to demonstrate our commitment to environmental stewardship and provide specific examples of how we incorporate environmentally conscious practices and decision making into various elements of our business.</p> <p>For example – in support of our software development lifecycle, we look to continually improve our technology, programs and virtual collaboration tools to reduce travel and our carbon footprint. We also use automation and digital to develop and manage programs to reduce paper consumption and promote a paperless environment.</p>
102-12 External initiatives		<p><a href="#">CEO Action for Diversity &amp; Inclusion</a>  <a href="#">Recycling@Work</a>  <a href="#">AICPA Code of Professional Conduct</a>  <a href="#">State Boards of Accountancy</a>  <a href="#">Securities and Exchange Commission</a>  <a href="#">Public Company Accounting Oversight Board</a>  <a href="#">Center for Audit Quality</a></p>
102-13 Membership of associations		<p><a href="#">American Institute of Certified Public Accountants</a>  <a href="#">Ascend</a>  <a href="#">Association of Latino Professionals (ALPFA)</a>  <a href="#">Boston College Center for Corporate Citizenship</a>  <a href="#">CEO Action for Diversity &amp; Inclusion</a>  <a href="#">National Association of Black Accountants (NABA)</a>  <a href="#">Professional Services Sustainability Roundtable</a></p>
<b>Strategy</b>		
102-12 Statement from senior decision- maker	<p><a href="https://www.crowe.com/about-us/social-responsibility">https://www.crowe.com/about-us/social-responsibility</a></p>	
<b>Ethics and integrity</b>		
102-16 Values, principles, standards, and norms of behavior	<p><a href="https://www.crowe.com/careers/why-crowe">https://www.crowe.com/careers/why-crowe</a></p> <p><a href="https://www.crowe.com/insights/asset/v/values-code">https://www.crowe.com/insights/asset/v/values-code</a></p>	

<b>Governance</b>		
102-18 Governance structure	<a href="https://www.crowe.com/about-us/leadership">https://www.crowe.com/about-us/leadership</a>	<p>The organization of Crowe LLP is designed to promote effective governance for a rapidly growing public accounting, consulting and technology firm. The Crowe governance structure provides leadership through the Office of the CEO, the Board of Directors, the Management Team, the business units and the partners.</p> <p><u>Office of the CEO</u></p> <p>The Office of the CEO is responsible for developing strategies and implementing plans and strategies approved by the Board of Directors. This office also acts as a communication link between the Board of Directors and the partners who have been selected to serve as business unit (BU) managing executives. In addition, the Office of the CEO provides support for counseling, leadership, support, advice and assistance as necessary to all partners and firm administrators. The chief executive officer may be appointed to two consecutive terms by the Board of Directors and may be appointed to an additional term with the approval of the partners.</p> <p><u>Board of Directors</u></p> <p>The Board of Directors works closely with the Office of the CEO and the Management Team. Its main areas of focus are:</p> <ul style="list-style-type: none"> <li>• Long-term health, direction and governance of the firm</li> <li>• Broad-based policies and performance goals</li> <li>• Major commitments review and approval for the partnership</li> <li>• Management authority and structure approval</li> </ul> <p><u>Management Team</u></p> <p>The Management Team functions as the primary firmwide operational decision-making group, representing and linking major firmwide business units (BUs). Its main areas of focus are:</p> <ul style="list-style-type: none"> <li>• Firm operational planning, integration, coordination and goal setting</li> <li>• Firm operational performance measurement and monitoring</li> <li>• Operating policies/procedures development and implementation</li> <li>• Evaluation and recommendation of major firm decisions and resource acquisitions to the Board of Directors</li> </ul>

<b>Stakeholder engagement</b>		
102-40 List of stakeholder groups	<a href="https://www.crowe.com/insights/asset/m/materiality-and-management-approach/">https://www.crowe.com/insights/asset/m/materiality-and-management-approach/</a>	Crowe views our stakeholders as the broad categories of our clients, our people, the firm and the profession.
102-41 Collective bargaining agreements		N/A
102-42 Identifying and selecting stakeholders	<a href="https://www.crowe.com/insights/asset/m/materiality-and-management-approach/">https://www.crowe.com/insights/asset/m/materiality-and-management-approach/</a>	Our people engage continuously with key stakeholders as part of our routine business. For our environmental, social and governance (ESG) reporting, we took an evidence-based approach using a software analytics program to obtain regulatory, industry, peer, public opinion and internal stakeholder insight.
102-43 Approach to stakeholder engagement	<a href="https://www.crowe.com/insights/asset/m/materiality-and-management-approach/">https://www.crowe.com/insights/asset/m/materiality-and-management-approach/</a>	
102-44 Key topics and concerns raised	<a href="https://www.crowe.com/insights/asset/m/materiality-and-management-approach/">https://www.crowe.com/insights/asset/m/materiality-and-management-approach/</a>	
<b>Reporting practice</b>		
102-45 Entities included in the consolidated financial statements		This report covers Crowe LLP and its subsidiaries.
102-46 Defining report content and topic boundaries	<a href="https://www.crowe.com/insights/asset/m/materiality-and-management-approach/">https://www.crowe.com/insights/asset/m/materiality-and-management-approach/</a>	Crowe's environmental, social and governance (ESG) reporting was completed using the GRI reporting framework. Content presents pertinent information about Crowe LLP and its global operations. Topics were identified as the results of a Materiality Assessment conducted in December of 2018.
102-47 List of material topics	<a href="https://www.crowe.com/insights/asset/m/materiality-and-management-approach/">https://www.crowe.com/insights/asset/m/materiality-and-management-approach/</a>	
102-48 Restatement of information		N/A
102-49 Changes in reporting		N/A
102-50 Reporting period		Fiscal year 2020: April 1, 2019 - March 31, 2020
102-51 Date of most recent report		This is Crowe LLP's first GRI report.

	102-52 Reporting cycle		Annual
	102-53 Contact point for questions regarding this report		Name Crystal Adams Email crystal.adams@crowe.com Position Assistant director corporate social responsibility Telephone 303-831-5036
	102-54 Claims of reporting in accordance with the GRI Standards		This report has been prepared in accordance with the GRI Standards: Core option.
	102-55 GRI content index	<a href="http://www.crowe.com/insights/asset/f/fy20-global-reporting-initiative-content-index">www.crowe.com/insights/asset/f/fy20-global-reporting-initiative-content-index</a>	
	102-56 External assurance		Crowe LLP did not have the FY20 report externally assured.
<b>GRI Standard</b>	<b>Disclosure</b>	<b>Page number(s) and/or URL(s)</b>	<b>Explanation / Details</b>
<b>Material Topics</b>			
<b>200 Series (Economic topics)</b>			
<b>Anti-corruption</b>			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	<a href="https://www.crowe.com/insights/asset/m/materiality-and-management-approach/">https://www.crowe.com/insights/asset/m/materiality-and-management-approach/</a> <a href="https://www.crowe.com/about-us/social-responsibility/trust-transparency">https://www.crowe.com/about-us/social-responsibility/trust-transparency</a>	
	103-2 The management approach and its components	<a href="https://www.crowe.com/insights/asset/m/materiality-and-management-approach/">https://www.crowe.com/insights/asset/m/materiality-and-management-approach/</a> <a href="https://www.crowe.com/insights/asset/v/values-code">https://www.crowe.com/insights/asset/v/values-code</a>	
	103-3 Evaluation of the management approach	<a href="https://www.crowe.com/insights/asset/m/materiality-and-management-approach/">https://www.crowe.com/insights/asset/m/materiality-and-management-approach/</a>	



GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures		<p>Total number and percentage of governance body members that the organization's anti-corruption policies and procedures have been communicated to, broken down by region:</p> <table border="1" data-bbox="1115 256 1858 477"> <thead> <tr> <th>Region Name</th> <th>Number of governance body members</th> <th>Percentage of governance body members</th> </tr> </thead> <tbody> <tr> <td>US</td> <td>497</td> <td>100%</td> </tr> <tr> <td>*Global</td> <td>9</td> <td>100%</td> </tr> <tr> <td><b>Total</b></td> <td><b>506</b></td> <td><b>100%</b></td> </tr> </tbody> </table> <p>* Global includes personnel in the Caribbean, Canada, Europe &amp; Asia</p> <p>For the purposes of this disclosure we have combined all Governance bodies as identified in 102-18 Governance structure into one collective group, as some individuals are represented in multiple categories.</p> <p>Total number and percentage of employees that the organization's anti-corruption policies and procedures have been communicated to, broken down by employee category:</p> <table border="1" data-bbox="1115 813 1850 971"> <thead> <tr> <th>Employee Category Name</th> <th>Number of employees</th> <th>Percentage of employees</th> </tr> </thead> <tbody> <tr> <td>All Crowe LLP</td> <td>4,853</td> <td>100%</td> </tr> <tr> <td><b>Total</b></td> <td><b>4,853</b></td> <td><b>100%</b></td> </tr> </tbody> </table> <p>Total number and percentage of employees that the organization's anti-corruption policies and procedures have been communicated to, broken down by region:</p> <table border="1" data-bbox="1115 1154 1845 1312"> <thead> <tr> <th>Region Name</th> <th>Number of employees</th> <th>Percentage of employees</th> </tr> </thead> <tbody> <tr> <td>US</td> <td>4,532</td> <td>100%</td> </tr> <tr> <td>*Global</td> <td>321</td> <td>100%</td> </tr> <tr> <td><b>Total</b></td> <td><b>4,853</b></td> <td><b>100%</b></td> </tr> </tbody> </table> <p>*Global includes personnel in the Caribbean, Canada, Europe &amp; Asia</p>	Region Name	Number of governance body members	Percentage of governance body members	US	497	100%	*Global	9	100%	<b>Total</b>	<b>506</b>	<b>100%</b>	Employee Category Name	Number of employees	Percentage of employees	All Crowe LLP	4,853	100%	<b>Total</b>	<b>4,853</b>	<b>100%</b>	Region Name	Number of employees	Percentage of employees	US	4,532	100%	*Global	321	100%	<b>Total</b>	<b>4,853</b>	<b>100%</b>
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GRI 401: Employment 2016	401-1 New employee hires and employee turnover	<p>Total number and rate of new employee hires during the reporting period by age group, gender and region:</p> <table border="1"> <thead> <tr> <th>Employees by Generation</th> <th># New Hires</th> <th>% New Hires</th> </tr> </thead> <tbody> <tr> <td>Baby Boomers (born 1946 – 1964)</td> <td>24</td> <td>3.05%</td> </tr> <tr> <td>GenXers (born 1965 – 1980)</td> <td>90</td> <td>11.43%</td> </tr> <tr> <td>Millennials (born 1981 – 1997)</td> <td>660</td> <td>83.86%</td> </tr> <tr> <td>GenZ (born 1998 or later)</td> <td>13</td> <td>1.65%</td> </tr> <tr> <td><b>TOTAL</b></td> <td><b>787</b></td> <td><b>100%</b></td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>Employees by Gender</th> <th># New Hires</th> <th>% New Hires</th> </tr> </thead> <tbody> <tr> <td>Female</td> <td>324</td> <td>41.1%</td> </tr> <tr> <td>Male</td> <td>413</td> <td>52.48%</td> </tr> <tr> <td>Chose not to disclose</td> <td>50</td> <td>6.35%</td> </tr> <tr> <td><b>TOTAL</b></td> <td><b>787</b></td> <td><b>100%</b></td> </tr> </tbody> </table>	Employees by Generation	# New Hires	% New Hires	Baby Boomers (born 1946 – 1964)	24	3.05%	GenXers (born 1965 – 1980)	90	11.43%	Millennials (born 1981 – 1997)	660	83.86%	GenZ (born 1998 or later)	13	1.65%	<b>TOTAL</b>	<b>787</b>	<b>100%</b>	Employees by Gender	# New Hires	% New Hires	Female	324	41.1%	Male	413	52.48%	Chose not to disclose	50	6.35%	<b>TOTAL</b>	<b>787</b>	<b>100%</b>
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<b>Employees by Region</b>	<b># New Hires</b>	<b>% New Hires</b>
US	755	95.93%
*Global	32	4.07%
<b>TOTAL</b>	<b>787</b>	<b>100%</b>

\* Global includes personnel in the Caribbean, Canada, Europe & Asia

Total number and rate of employee turnover during the reporting period, by age group, gender and region:

<b>Employees by Generation</b>	<b># Terms</b>	<b>% Terms</b>
Silent Generation (born 1945 or earlier)	0	0%
Baby Boomers (born 1946 – 1964)	26	13.2%
GenXers (born 1965 – 1980)	46	23.5%
Millennials (born 1981 – 1997)	124	63.3%
GenZ (born 1998 or later)	0	0%
<b>TOTAL</b>	<b>196</b>	<b>100%</b>

<b>Employees by Gender</b>	<b># Terms</b>	<b>% Terms</b>
Female	64	32.7%
Male	131	66.8%
Chose not to disclose	1	.5%
<b>TOTAL</b>	<b>196</b>	<b>100%</b>

<b>Employees by Region</b>	<b># Terms</b>	<b>% Terms</b>
US	191	97.4%
*Global	5	2.6%
<b>TOTAL</b>	<b>196</b>	<b>100%</b>

\*Global includes personnel in the Caribbean, Canada, Europe & Asia

	<p>401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees</p>	<p><a href="https://www.crowe.com/careers/why-crowe/benefits">https://www.crowe.com/careers/why-crowe/benefits</a></p>	<p>The Firm's benefit program is not available to individuals who are employed on a temporary basis. Eligibility is determined by the total number of annual hours worked.</p> <table border="1" data-bbox="1115 256 1915 1037"> <thead> <tr> <th data-bbox="1115 256 1381 410">Benefit Offering (*US personnel)</th> <th data-bbox="1381 256 1501 410">Less than 1,248 Annual Hours</th> <th data-bbox="1501 256 1646 410">1,248 Annual Hours</th> <th data-bbox="1646 256 1795 410">1,560 or More Annual Hours</th> <th data-bbox="1795 256 1915 410">2,080 or More Annual Hours</th> </tr> </thead> <tbody> <tr> <td data-bbox="1115 410 1381 472">Medical/Prescription Drug</td> <td data-bbox="1381 410 1501 472">No</td> <td data-bbox="1501 410 1646 472">No</td> <td data-bbox="1646 410 1795 472">Yes</td> <td data-bbox="1795 410 1915 472">Yes</td> </tr> <tr> <td data-bbox="1115 472 1381 505">Dental</td> <td data-bbox="1381 472 1501 505">No</td> <td data-bbox="1501 472 1646 505">Yes</td> <td data-bbox="1646 472 1795 505">Yes</td> <td data-bbox="1795 472 1915 505">Yes</td> </tr> <tr> <td data-bbox="1115 505 1381 537">Vision</td> <td data-bbox="1381 505 1501 537">No</td> <td data-bbox="1501 505 1646 537">Yes</td> <td data-bbox="1646 505 1795 537">Yes</td> <td data-bbox="1795 505 1915 537">Yes</td> </tr> <tr> <td data-bbox="1115 537 1381 570">Accident</td> <td data-bbox="1381 537 1501 570">No</td> <td data-bbox="1501 537 1646 570">No</td> <td data-bbox="1646 537 1795 570">Yes</td> <td data-bbox="1795 537 1915 570">Yes</td> </tr> <tr> <td data-bbox="1115 570 1381 631">Hospital Confinement</td> <td data-bbox="1381 570 1501 631">No</td> <td data-bbox="1501 570 1646 631">No</td> <td data-bbox="1646 570 1795 631">Yes</td> <td data-bbox="1795 570 1915 631">Yes</td> </tr> <tr> <td data-bbox="1115 631 1381 693">Flexible Spending Account (FSA)</td> <td data-bbox="1381 631 1501 693">No</td> <td data-bbox="1501 631 1646 693">Yes</td> <td data-bbox="1646 631 1795 693">Yes</td> <td data-bbox="1795 631 1915 693">Yes</td> </tr> <tr> <td data-bbox="1115 693 1381 725">Life Insurance</td> <td data-bbox="1381 693 1501 725">No</td> <td data-bbox="1501 693 1646 725">Yes</td> <td data-bbox="1646 693 1795 725">Yes</td> <td data-bbox="1795 693 1915 725">Yes</td> </tr> <tr> <td data-bbox="1115 725 1381 787">401(k) Retirement Saving Plan</td> <td data-bbox="1381 725 1501 787">Yes</td> <td data-bbox="1501 725 1646 787">Yes</td> <td data-bbox="1646 725 1795 787">Yes</td> <td data-bbox="1795 725 1915 787">Yes</td> </tr> <tr> <td data-bbox="1115 787 1381 849">Short-Term Disability</td> <td data-bbox="1381 787 1501 849">No</td> <td data-bbox="1501 787 1646 849">Yes (Prorated)</td> <td data-bbox="1646 787 1795 849">Yes (Prorated)</td> <td data-bbox="1795 787 1915 849">Yes</td> </tr> <tr> <td data-bbox="1115 849 1381 911">Long-Term Disability</td> <td data-bbox="1381 849 1501 911">No</td> <td data-bbox="1501 849 1646 911">Yes (Prorated)</td> <td data-bbox="1646 849 1795 911">Yes (Prorated)</td> <td data-bbox="1795 849 1915 911">Yes</td> </tr> <tr> <td data-bbox="1115 911 1381 972">PTO</td> <td data-bbox="1381 911 1501 972">No</td> <td data-bbox="1501 911 1646 972">Yes (Prorated)</td> <td data-bbox="1646 911 1795 972">Yes (Prorated)</td> <td data-bbox="1795 911 1915 972">Yes</td> </tr> <tr> <td data-bbox="1115 972 1381 1034">Holidays</td> <td data-bbox="1381 972 1501 1034">No</td> <td data-bbox="1501 972 1646 1034">Yes (Prorated)</td> <td data-bbox="1646 972 1795 1034">Yes (Prorated)</td> <td data-bbox="1795 972 1915 1034">Yes</td> </tr> </tbody> </table> <p data-bbox="1115 1068 1915 1130">*These benefit offerings are for US employees including Puerto Rico where applicable. Benefits for Global employees vary by location.</p>	Benefit Offering (*US personnel)	Less than 1,248 Annual Hours	1,248 Annual Hours	1,560 or More Annual Hours	2,080 or More Annual Hours	Medical/Prescription Drug	No	No	Yes	Yes	Dental	No	Yes	Yes	Yes	Vision	No	Yes	Yes	Yes	Accident	No	No	Yes	Yes	Hospital Confinement	No	No	Yes	Yes	Flexible Spending Account (FSA)	No	Yes	Yes	Yes	Life Insurance	No	Yes	Yes	Yes	401(k) Retirement Saving Plan	Yes	Yes	Yes	Yes	Short-Term Disability	No	Yes (Prorated)	Yes (Prorated)	Yes	Long-Term Disability	No	Yes (Prorated)	Yes (Prorated)	Yes	PTO	No	Yes (Prorated)	Yes (Prorated)	Yes	Holidays	No	Yes (Prorated)	Yes (Prorated)	Yes
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401-3 Parental leave			<b>Parental Leave Description</b>		<b>Results by Gender</b>	
			Total number of employees that were <b>entitled</b> to parental leave, by gender		Female: 1,889 Male: 2,442 Chose not to disclose: 2	
			Total number of employees that <b>took</b> parental leave, by gender		Female: 180 Male: 85	
			Total number of employees that <b>returned to work</b> in the reporting period after parental leave ended, by gender		Female: 178 Male: 85	
			Total number of employees that <b>returned to work</b> after parental leave ended that were still employed 12 months after their return to work, by gender		Female: 175 Male: 80	
			Return to work and <b>retention rates</b> of employees that took parental leave, by gender		Female: 97% Male: 94%	

#### Training and Education

GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	<a href="https://www.crowe.com/insights/asset/m/materiality-and-management-approach/">https://www.crowe.com/insights/asset/m/materiality-and-management-approach/</a>	
	103-2 The management approach and its components	<a href="https://www.crowe.com/insights/asset/m/materiality-and-management-approach/">https://www.crowe.com/insights/asset/m/materiality-and-management-approach/</a> <a href="https://www.crowe.com/about-us/social-responsibility/engaged-workforce">https://www.crowe.com/about-us/social-responsibility/engaged-workforce</a>	
	103-3 Evaluation of the management approach	<a href="https://www.crowe.com/insights/asset/m/materiality-and-management-approach/">https://www.crowe.com/insights/asset/m/materiality-and-management-approach/</a>	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee		<p>The average number of continuing professional education (CPE) hours issued by Crowe University in FY20 for Crowe LLP including internal and external programs was 47.76.</p> <p>We issued 254,630 hours to 5,332 discrete learners. In determining these results, we did not use the average number of Crowe partners and employees, and we did not use the year-end number. Using the number of discrete users results in a more accurate average.</p>

			<p>We are not able to cut this further between genders, and we cannot differentiate between BUs or internal versus external facing employees.</p> <p>Note – our system tracks CPE hours, not learning hours. It is probable that there are more learning hours to account for that are not captured by our system and thus a slightly higher average.</p> <p>*CPE is only used in the accounting profession. Crowe policy states that market-facing professionals should obtain a minimum of 40 hours of CPE per year and internal-serving professionals should strive to achieve at least 20 learning hours (most are not CPAs so formal CPE hours are not recorded). This requirement was reduced to 20 hours in 2020 due to Covid-19.</p>															
	<p>404-2 Programs for upgrading employee skills and transition assistance programs</p>	<p><a href="https://www.crowe.com/about-us/social-responsibility/engaged-workforce">https://www.crowe.com/about-us/social-responsibility/engaged-workforce</a></p> <p><a href="https://www.crowe.com/careers/students/your-development">https://www.crowe.com/careers/students/your-development</a></p>	<p>We believe learning and growing are fundamental to professional development, period.</p> <ul style="list-style-type: none"> <li>• <b>Training:</b> Our people always have access to the training they need, regardless of their career stage or role. Our learning portal, Crowe University, offers courses needed to build deep specialization in one's field, or sharpen leadership skills.</li> <li>• <b>Development:</b> Through our performance and career management solution, Career Focus@Crowe, our people are always on an individual growth plan with specific goals.</li> </ul>															
	<p>404-3 Percentage of employees receiving regular performance and career development reviews</p>		<p>For the FY20 Performance Year (2019 – 2020), the firm had 2,975 Measure What Matters plan completions. This represents a 68% completion status. (The firm has 4,357 FTE's not including contractors, temporary employees and interns.)</p> <p>Total number of employees who completed Measure What Matters plans by gender for the reporting period:</p> <table border="1" data-bbox="1115 1149 1959 1398"> <thead> <tr> <th data-bbox="1115 1149 1671 1271">Employees by Gender</th> <th data-bbox="1671 1149 1818 1271">Total Completions</th> <th data-bbox="1818 1149 1959 1271">Percentage of Total Completions</th> </tr> </thead> <tbody> <tr> <td data-bbox="1115 1271 1671 1304">Female</td> <td data-bbox="1671 1271 1818 1304">1,338</td> <td data-bbox="1818 1271 1959 1304">45%</td> </tr> <tr> <td data-bbox="1115 1304 1671 1336">Male</td> <td data-bbox="1671 1304 1818 1336">1,637</td> <td data-bbox="1818 1304 1959 1336">55%</td> </tr> <tr> <td data-bbox="1115 1336 1671 1369"></td> <td data-bbox="1671 1336 1818 1369"></td> <td data-bbox="1818 1336 1959 1369"></td> </tr> <tr> <td data-bbox="1115 1369 1671 1398" style="text-align: center;"><b>TOTAL</b></td> <td data-bbox="1671 1369 1818 1398" style="text-align: center;"><b>2,975</b></td> <td data-bbox="1818 1369 1959 1398" style="text-align: center;"><b>100%</b></td> </tr> </tbody> </table>	Employees by Gender	Total Completions	Percentage of Total Completions	Female	1,338	45%	Male	1,637	55%				<b>TOTAL</b>	<b>2,975</b>	<b>100%</b>
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			<p>Total number of employees who completed Measure What Matters plans by employee category for the reporting period:</p> <table border="1"> <thead> <tr> <th>Employees by Employee Category</th> <th>Total Completions</th> <th>Percentage of Total Completions</th> </tr> </thead> <tbody> <tr> <td>Individual Contributor</td> <td>1,577</td> <td>53%</td> </tr> <tr> <td>Manager</td> <td>673</td> <td>23%</td> </tr> <tr> <td>Mid-Level Manager</td> <td>487</td> <td>16%</td> </tr> <tr> <td>Executive / C Level Leader</td> <td>238</td> <td>8%</td> </tr> <tr> <td></td> <td></td> <td></td> </tr> <tr> <td><b>TOTAL</b></td> <td><b>2,975</b></td> <td><b>100%</b></td> </tr> </tbody> </table> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>• In addition to our Measure What Matters process, personnel at Crowe also receive ongoing feedback through our informal and formal feedback forms, as well as through our Bravo Badge recognition program.</li> <li>• For the FY21 (2020 – 2021) performance year, the Career Focus system has an enhancement where all employees automatically have a plan generated for them in the system; we anticipate this will lead to a higher completion percentage firm-wide in the future.</li> </ul>	Employees by Employee Category	Total Completions	Percentage of Total Completions	Individual Contributor	1,577	53%	Manager	673	23%	Mid-Level Manager	487	16%	Executive / C Level Leader	238	8%				<b>TOTAL</b>	<b>2,975</b>	<b>100%</b>
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GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees		<p>Percentage of Partners, Directors and Officers by gender, age and ethnicity:</p> <table border="1"> <thead> <tr> <th colspan="2"><b>Partners, Directors and Officers by Gender</b></th> <th><b>%</b></th> </tr> </thead> <tbody> <tr> <td>Male</td> <td></td> <td>78.7</td> </tr> <tr> <td>Female</td> <td></td> <td>21.3</td> </tr> <tr> <td>Did Not Disclose</td> <td></td> <td>0</td> </tr> <tr> <td colspan="2"><b>Partners, Directors and Officers by Age</b></td> <td><b>%</b></td> </tr> <tr> <td>Under 30</td> <td></td> <td>0</td> </tr> <tr> <td>30 – 50 years old</td> <td></td> <td>54.7</td> </tr> <tr> <td>Over 50 years old</td> <td></td> <td>45.3</td> </tr> <tr> <td colspan="2"><b>Partners, Directors and Officers by Ethnicity</b></td> <td><b>%</b></td> </tr> <tr> <td>African American or Black</td> <td></td> <td>.8</td> </tr> <tr> <td>American Indian or Alaska Native</td> <td></td> <td>0</td> </tr> <tr> <td>Asian</td> <td></td> <td>4.0</td> </tr> <tr> <td>Caucasian or White</td> <td></td> <td>90.1</td> </tr> <tr> <td>Hispanic/Latino</td> <td></td> <td>1.2</td> </tr> <tr> <td>Native Hawaiian or Other Pacific Islander</td> <td></td> <td>.6</td> </tr> <tr> <td>Two or More Races</td> <td></td> <td>1.2</td> </tr> <tr> <td>Unknown Ethnicities</td> <td></td> <td>2.1</td> </tr> </tbody> </table> <p>Percentage of non-PDO personnel by gender, age and ethnicity:</p> <table border="1"> <thead> <tr> <th colspan="2"><b>Non-PDO Personnel by Gender</b></th> <th><b>%</b></th> </tr> </thead> <tbody> <tr> <td>Male</td> <td></td> <td>54.2</td> </tr> <tr> <td>Female</td> <td></td> <td>45.7</td> </tr> <tr> <td>Did Not Disclose</td> <td></td> <td>.1</td> </tr> <tr> <td colspan="2"><b>Non-PDO Personnel by Age</b></td> <td><b>%</b></td> </tr> <tr> <td>Under 30</td> <td></td> <td>42.3</td> </tr> <tr> <td>30 – 50 years old</td> <td></td> <td>12.0</td> </tr> <tr> <td>Over 50 years old</td> <td></td> <td>45.7</td> </tr> <tr> <td colspan="2"><b>Non-PDO Personnel by Ethnicity</b></td> <td><b>%</b></td> </tr> <tr> <td>African American or Black</td> <td></td> <td>3.7</td> </tr> <tr> <td>American Indian or Alaska Native</td> <td></td> <td>.1</td> </tr> <tr> <td>Asian</td> <td></td> <td>9.4</td> </tr> <tr> <td>Caucasian or White</td> <td></td> <td>73.5</td> </tr> <tr> <td>Hispanic/Latino</td> <td></td> <td>6.0</td> </tr> <tr> <td>Native Hawaiian or Other Pacific Islander</td> <td></td> <td>.1</td> </tr> <tr> <td>Two or More Races</td> <td></td> <td>1.6</td> </tr> <tr> <td>Unknown Ethnicities</td> <td></td> <td>5.6</td> </tr> </tbody> </table>	<b>Partners, Directors and Officers by Gender</b>		<b>%</b>	Male		78.7	Female		21.3	Did Not Disclose		0	<b>Partners, Directors and Officers by Age</b>		<b>%</b>	Under 30		0	30 – 50 years old		54.7	Over 50 years old		45.3	<b>Partners, Directors and Officers by Ethnicity</b>		<b>%</b>	African American or Black		.8	American Indian or Alaska Native		0	Asian		4.0	Caucasian or White		90.1	Hispanic/Latino		1.2	Native Hawaiian or Other Pacific Islander		.6	Two or More Races		1.2	Unknown Ethnicities		2.1	<b>Non-PDO Personnel by Gender</b>		<b>%</b>	Male		54.2	Female		45.7	Did Not Disclose		.1	<b>Non-PDO Personnel by Age</b>		<b>%</b>	Under 30		42.3	30 – 50 years old		12.0	Over 50 years old		45.7	<b>Non-PDO Personnel by Ethnicity</b>		<b>%</b>	African American or Black		3.7	American Indian or Alaska Native		.1	Asian		9.4	Caucasian or White		73.5	Hispanic/Latino		6.0	Native Hawaiian or Other Pacific Islander		.1	Two or More Races		1.6	Unknown Ethnicities		5.6
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	405-2 Ratio of basic salary and remuneration of women to men		<table border="1"> <thead> <tr> <th data-bbox="1115 167 1696 228">Average Annualized Base Pay (as of 4/1/20)</th> <th data-bbox="1696 167 1839 228">Female Ratio</th> <th data-bbox="1839 167 1950 228">Male Ratio</th> </tr> </thead> <tbody> <tr> <td data-bbox="1115 228 1696 269">Executive/C Level Leader (Partners Excluded)</td> <td data-bbox="1696 228 1839 269">1</td> <td data-bbox="1839 228 1950 269">1.16</td> </tr> <tr> <td data-bbox="1115 269 1696 305">Mid-level Manager</td> <td data-bbox="1696 269 1839 305">1</td> <td data-bbox="1839 269 1950 305">1.16</td> </tr> <tr> <td data-bbox="1115 305 1696 339">Frontline Manager or Supervisor</td> <td data-bbox="1696 305 1839 339">1</td> <td data-bbox="1839 305 1950 339">1.13</td> </tr> <tr> <td data-bbox="1115 339 1696 373">Individual Contributor</td> <td data-bbox="1696 339 1839 373">1</td> <td data-bbox="1839 339 1950 373">1.08</td> </tr> </tbody> </table> <p data-bbox="1115 402 1950 493">*Data includes full-time and part-time employees from across the firm's US geographic footprint. Crowe annually conducts an internal pay analysis to ensure our pay practices are equitable.</p>	Average Annualized Base Pay (as of 4/1/20)	Female Ratio	Male Ratio	Executive/C Level Leader (Partners Excluded)	1	1.16	Mid-level Manager	1	1.16	Frontline Manager or Supervisor	1	1.13	Individual Contributor	1	1.08
Average Annualized Base Pay (as of 4/1/20)	Female Ratio	Male Ratio																
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	103-2 The management approach and its components	<a href="https://www.crowe.com/insights/asset/m/materiality-and-management-approach/">https://www.crowe.com/insights/asset/m/materiality-and-management-approach/</a>																
	103-3 Evaluation of the management approach	<a href="https://www.crowe.com/insights/asset/m/materiality-and-management-approach/">https://www.crowe.com/insights/asset/m/materiality-and-management-approach/</a>																
GRI 412: Human Rights Assessment 2016	412-2 Employee training on human rights policies or procedures		<p data-bbox="1115 1024 1950 1203">Crowe's annual anti-harassment training reinforces our commitment to our core values and reaffirms the role that each of us must play in creating and maintaining a safe, supportive, professional and respectful work environment. During the reporting period, US and Non-US personnel participated in 1,801.5 hours of anti-harassment training with a completion rate of 84%.</p> <p data-bbox="1115 1235 1950 1326">*US and Non-US employees complete 30 minutes of training annually except for personnel in California. California personnel must complete 2 hours of training every two years.</p> <p data-bbox="1115 1359 1950 1414">Crowe personnel also completed nearly 3,000 hours of additional Diversity &amp; Inclusion training as outlined below.</p>															

			Activity	Dates	Participants	Hours of Training
			Increasing Understanding and Inclusive Dialogue at Crowe (Day of Understanding)	Offered multiple times firmwide and for On Boarding June/July 2019 (1 hour)	2,000	2,000
			Practicing Inclusion and Hiring & Promoting Top Talent	On-demand course (1 hour)	350	350
			Alumni Series 3, Partners Discussing Their Diverse Roles	Webinars, monthly from July – October (1 hour)	572	572
			<b>Total</b>			<b>2,922</b>
<b>GRI Customer Privacy</b>						
GRI 103 Management Approach	103-1 Explanation of the material topic and boundary	<a href="https://www.crowe.com/insights/asset/m/materiality-and-management-approach/">https://www.crowe.com/insights/asset/m/materiality-and-management-approach/</a>				
	103-2 The management approach and its components	<a href="https://www.crowe.com/insights/asset/m/materiality-and-management-approach/">https://www.crowe.com/insights/asset/m/materiality-and-management-approach/</a> <a href="https://www.crowe.com/about-us/social-responsibility/trust-transparency">https://www.crowe.com/about-us/social-responsibility/trust-transparency</a>				
	103-3 Evaluation of the management approach	<a href="https://www.crowe.com/insights/asset/m/materiality-and-management-approach/">https://www.crowe.com/insights/asset/m/materiality-and-management-approach/</a>				
GRI 418: Customer Privacy	418–1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	<a href="https://www.crowe.com/about-us/social-responsibility/trust-transparency">https://www.crowe.com/about-us/social-responsibility/trust-transparency</a>	Crowe does not publicly report any information with regards to data privacy breaches.			





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