Firm Metrics overview:

Firm metrics enhance transparency about, and provide deeper insight into, some factors related to performance of audit firms. These metrics aim to provide easy-to-use, consistent, and comparable information.

Individual audit and SoQM inspection findings are valuable but are not the only metrics to assess audit quality. The FRC considers other data points, including: the firms' own systems of internal monitoring and their own metrics, as well as monitoring by the ICAEW. Since July 2025, we have published data on Audit Firm Metrics (formerly referred to as Audit Quality Indicators), an initiative voluntarily engaged with by the firms. This data is intended to inform and stimulate meaningful conversations between the firms and audit committees about how quality is defined and managed by a firm.

In addition to Audit Quality Review (AQR) and Recognised Supervisory Body (RSB) inspection results, these metrics provide information on further aspects of the firms' performance, including audit firm culture, internal inspection results, staff workload, and partner involvement. This provides a holistic view across the firms, offering users of audit services, including audit committees and investors, a more comprehensive understanding of larger audit firms' performance.

We recognise that these metrics are not formulaically or mechanistically linked to audit quality. However, when used effectively, they can prompt valuable discussions between Audit Committee Chairs (ACCs) and firms about factors affecting audit quality, broadening ACCs' perspectives when recommending external auditors to boards or assessing the performance of their existing auditor. This supports the functioning of the audit market as well as the FRC's objective of a more resilient audit market that provides greater choice.

Firm Metrics offer context-specific insights. The significance of particular values for any given metric can vary and should be considered alongside other pieces of information, including their prior-year values and the relevant equivalent metrics for particular audit engagement teams. This quantitative data should also be considered in the context of the qualitative aspects of auditing, as outlined in FRC publications such as the Audit Committees Minimum Standard and What Makes a Good Audit.

All content provided in the report was provided directly by the firms and is unchanged by the FRC. Firms have provided supporting narrative where they wished to add technical context to specific metrics.

Further details can be found in this Definitions Note.

Reporting periods:

Below are the periods covered for the metrics of each firm, unless otherwise stated.

Firm	Period Covered
BDO	1 July 2024 - 30 June 2025
Crowe	1 April 2025 - 31 March 2026
Deloitte	1 May 2025 - 30 April 2026
EY	1 July 2024 - 27 June 2025
Forvis Mazars	1 September 2024 - 31 August 2025
Grant Thornton	1 January 2025 - 31 December 2025
Johnston Carmichael	1 June 2025 - 31 May 2026
KPMG	1 October 2024 - 30 September 2025
MHA	1 April 2025 - 31 March 2026
PKF	1 April 2025 - 31 March 2026
PwC	1 July 2024 - 30 June 2025
RSM	1 April 2025 - 31 March 2026

1. People/culture survey results - Audit staff responses to certain annual people/culture survey questions

Firm Name		BDO			Crowe			Deloitte			EY			Forvis Mazars		
Indicator	**Measurement**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**
Percentage of favourable and unfavourable responses to the survey questions	**Resources**															
	Favourable:	52%	55.2%	53.3%	43%	38%	N/A	57.1%	55.4%	61.0%	56%	54%	49%	51.3%	39.9%	40.9%
	Neutral:	23.3%	23.2%	0%	20%	28%	N/A	22.7%	24.6%	24.5%	22%	22%	22%	23.5%	31.2%	28.9%
	Unfavourable:	24.7%	21.6%	46.7%	37%	34%	N/A	20.3%	20%	14.6%	22%	24%	29%	25.2%	28.8%	30.2%
	Training and development															
	Favourable:	78%	78.5%	84.9%	88%	82%	N/A	81.1%	78.6%	79.4%	85%	82%	83%	82.4%	64.2%	61.1%
	Neutral:	15.5%	16%	0%	10%	12%	N/A	13.8%	14.2%	14.5%	10%	12%	11%	10%	24.8%	25.9%
	Unfavourable:	6.5%	5.5%	15.1%	2%	6%	N/A	5.1%	7.2%	6.1%	5%	6%	6%	7.6%	11.0%	13.0%
	Commitment to audit quality															
	Favourable:	93.8%	93.2%	95.9%	77%	81%	N/A	81.8%	81.5%	82.3%	91%	89%	88%	86.0%	70.8%	73.2%
	Neutral:	4.8%	5.4%	0%	14%	15%	N/A	13.7%	14.1%	12.3%	6%	8%	9%	9.8%	19.2%	17.9%
	Unfavourable:	1.4%	1.4%	4.1%	9%	4%	N/A	4.5%	4.4%	5.4%	3%	3%	3%	4.2%	9.9%	8.9%

Firm Name		Grant Thornton			Johnston Carmichael			KPMG			MHA			PKF			PwC			RSM		
Indicator	**Measurement**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**
	Resources																					
	Favourable:	61%	61%	61%	54%	47.5%	48.5%	62%	59%	60%	30%	29%	28%	55%	50%	30%	46%	53%	40%	80%	72%	N/A
	Neutral:	16%	20%	24%	31%	30.5%	26.0%	23%	24%	22%	43%	57%	50%	24%	20%	32%	22%	20%	19%	15%	18%	N/A
	Unfavourable:	23%	19%	15%	15%	22.0%	25.5%	15%	17%	18%	27%	14%	22%	21%	30%	38%	32%	27%	41%	5%	10%	N/A
	Training and development																					
	Favourable:	82%	79%	81%	87%	82.0%	76.5%	83%	81%	82%	60%	45%	50%	83%	77%	73%	82%	81%	77%	85%	80%	N/A
	Neutral:	13%	16%	16%	11%	14.0%	15.5%	13%	14%	13%	33%	45%	36%	14%	17%	19%	12%	12%	14%	12%	15%	N/A
	Unfavourable:	5%	5%	3%	2%	4%	8.0%	4%	5%	5%	7%	10%	14%	3%	6%	8%	6%	7%	9%	3%	5%	N/A
	Commitment to audit quality																					
	Favourable:	94%	94%	97%	92%	87.0%	88.0%	85%	85%	91%	55%	72%	64%	71%	75%	63%	94%	93%	91%	75%	83%	N/A
	Neutral:	2%	4%	3%	6%	8.0%	8.0%	12%	12%	7%	36%	25%	29%	21%	17%	25%	5%	6%	7%	20%	14%	N/A
	Unfavourable:	4%	2%	0%	2%	5.0%	4.0%	3%	3%	2%	9%	3%	7%	8%	8%	12%	1%	1%	2%	5%	3%	N/A

Supporting Narrative

BDO	The list of possible responses includes a 5-point Likert scale. The questions remain unchanged year-on-year.
Crowe	These are based on Crowe's firmwide survey results from October 2025. The questions asked were identical to the FRC's wording in the Firm Metrics Definitions Note issued in February 2025 and were asked of partners and staff in Crowe's audit practice only.
Deloitte	Deloitte results for the current period are from November 2025, as no survey was undertaken in April 2026 (last year's results are from April 2025).
EY	Refer to the EY Audit Quality Report and Transparency Report for details. 35% response rate.
Forvis Mazars	The firmwide survey closed on 31 October 2025, with results published in November 2025, and achieved a participation rate of 85% (PY: 81%). Further details are available in the Forvis Mazars Transparency Report.
KPMG	Further information on KPMG's culture in audit is included in the "People and Culture" section of the 2025 KPMG UK Transparency report.
MHA	The survey was firm-wide, but due to scaling questions, responses for the three specific questions were obtained from audit staff only. Survey uses a 0-10 scale. The following scales were used when categorising the results: Unfavourable (0, 1, 2 & 3) Neutral (4, 5 & 6) Favourable (7, 8, 9 & 10)
PKF	The survey was completed in November/December 2025 and the data was extracted directly from the Culture Amp platform. The survey was issued firmwide, however the results for the questions specified for these FRC Metrics are based on the responses of the audit population only. The firmwide participation rate was 61% and overall engagement score was 67%.
PwC	Further information on PwC's audit culture is on pages 47–51 of the 2025 PwC UK Transparency Report.
RSM	Using data from the 2025 AQ survey. This was issued in December 2025.

2. Internal quality review - Extent of review by firms' internal quality review teams

Firm Name		BDO			Crowe			Deloitte			EY			Forvis Mazars			Grant Thornton			Johnston Carmichael			KPMG			MHA			PKF			PwC			RSM		
Indicator	**Measurement**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**
Responsible Individuals (RIs) who have been reviewed internally, as a percentage of RIs who have signed an audit opinion in the 12-month period covered	**% of the RIs**	46.6%	57.8%	60.8%	69.6%	74.5%	71.4%	22.5%	34%	34%	42%	44%	45%	33.8%	53.7%	52.5%	68%	79%	80%	76%	58%	45%	33%	30%	39%	65%	33%	49%	81%	100%	97%	46%	42%	47%	44%	55%	60%

Supporting Narrative

BDO	For the purpose of reporting this metric, only Responsible Individuals (RIs) subject to BDO UK's Practice Review Programme are included in line with the FRC's definition of 'Internal Quality Review'.
Deloitte	Deloitte coverage reduced primarily due to deferred internal reviews, driven by external regulatory review selections and RI family leave. Deferred reviews will move into FY27, increasing coverage to >35%.
EY	Includes all RIs who could be expected to sign opinions, including non-UK RIs, not RIs who have signed. All RIs are reviewed at least once every three years.
Forvis Mazars	As part of Forvis Mazars' internal quality monitoring (iQM) programme, RIs are reviewed at least once every two years, based on several criteria including risk profile and public interest considerations. In the prior year, additional reviews were undertaken for a certain sector. In addition to iQM reviews, Forvis Mazars supports newly appointed RIs through a structured mentorship programme, which is not reflected in the firm's metrics. This programme includes a minimum of two audit files reviewed by an experienced RI mentor. Further details are available in the Forvis Mazars Transparency Report.
Grant Thornton	During the year, 68% of RIs at Grant Thornton were subject to an internal review. Of the remainder, 10% were subject to an external review and therefore exempt from internal review and 21% had only recently been appointed and were therefore in receipt of a development review; the remaining 1% were in the process of relinquishing RI status.
KPMG	KPMG RIs are reviewed every 3 years with the number of RIs reviewed adjusted for reviews covered by external inspections and RI resignations/retirements.
PKF	All RIs who signed an audit opinion in the Metric period were covered for internal review. PKF changed its approach to the coverage of RIs for completed engagement reviews, adopting a cyclical basis depending on set criteria being met. This accounts for the variance in the current year from the prior year. There were four individuals who were awarded their RI status during the Metric period, however none had signed an audit opinion as at 31 March 2026. Accordingly, they are outside the scope of the Metric. They were also not subject to internal review during the Metric period.
PwC	RIs in scope of PwC's internal inspections are based on a cyclical policy (see page 30 of the 2025 PwC UK Transparency Report).

3. Inspection results - Results of internal inspections by the audit firm

Firm Name		BDO			Crowe			Deloitte			EY			Forvis Mazars		
Indicator	**Measurement**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**
Quality grading of audits internally reviewed (expressed as the percentage of number of audits reviewed during the period)	**All audits (see table below for details of firms' grading systems)**	19.5%	16.3%	15.1%	7.3%	6.8%	2.4%	94.6%	94.2%	92.8%	88%	91%	90%	27%	23%	20%
		47.6%	39.8%	52.7%	65.9%	56.8%	69.0%	2.7%	5%	5.6%	10%	5%	9%	40%	51%	41%
		23.2%	26.5%	16.1%	17.1%	15.9%	16.7%	2.7%	0.8%	1.6%	2%	4%	1%	26%	20%	33%
		9.7%	17.4%	16.1%	9.8%	20.5%	11.95%							7%	6%	6%
	PIE audits	36.4%	29.4%	0.0%	0.0%	33.3%	20%	95.7%	95%	94%	96%	90%	85%	67%	55%	60%
		63.6%	35.3%	85.7%	100%	66.7%	40%	4.3%	5%	4%	4%	5%	15%	33%	27%	40%
		0%	29.4%	7.1%	0%	0%	20%	0%	0%	2%	0%	5%	0%	0%	18%	0%
		0%	5.9%	7.1%	0%	0%	20%							0%	0%	0%

Firm Name		Grant Thornton			Johnston Carmichael			KPMG			MHA			PKF			PwC			RSM		
Indicator	**Measurement**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**
Quality grading of audits internally reviewed (expressed as the percentage of number of audits reviewed during the period)	**All audits (see table below for details of firms' grading systems)**	NAR (Pulse)	NAR (Pulse)	NAR (Pulse)	11%	7%	0%	66%	68%	59%	8%	8%	17%	3%	0%	0%	89%	84%	85%	21%	21%	18%
		33% (76%)	25% (58%)	12% (36%)	89%	79%	80%	21%	22%	26%	32%	42%	21%	83%	88%	76%	7%	8%	9%	60%	60%	63%
		55% (21%)	69% (37%)	65% (49%)	0%	7%	20%	10%	8%	13%	28%	21%	38%	7%	3%	21%	4%	8%	6%	13%	13%	18%
		6% (0%)	3% (0%)	14% (2%)	0%	7%	0%	3%	2%	2%	32%	29%	25%	7%	9%	3%				6%	6%	1%
		6% (3%)	3% (5%)	9% (13%)																		
	PIE audits	NAR (Pulse)	NAR (Pulse)	NAR (Pulse)	50%	20%	0%	69%	82%	69%	0%	0%	0%	0%	0%	0%	88%	97%	90%	100%	100%	100%
		0% (100%)	67% (0%)	0% (0%)	50%	80%	100%	19%	12%	26%	50%	25%	0%	83%	100%	72%	6%	3%	2%	0%	0%	0%
		100% (0%)	33% (100%)	100% (0%)	0%	0%	0%	12%	6%	5%	50%	50%	0%	0%	0%	14%	6%	0%	8%	0%	0%	0%
		0% (0%)	0% (0%)	0% (0%)	0%	0%	0%	0%	0%	0%	0%	25%	0%	17%	0%	14%				0%	0%	0%
		0% (0%)	0% (0%)	0% (0%)																		

Some of the firms' figures above may not match with other publications due to timing differences.

Supporting Narrative

BDO	All Audits: For the purpose of reporting this metric, only Responsible Individuals (RIs) subject to BDO UK's Practice Review Programme are included in line with the FRC's definition of 'Internal Quality Review'. PIE Audits: The status of audit engagements has been assessed at the end of the review cycle in order to identify whether or not the audit engagement should be classified as a PIE.
EY	Includes interoffice group audit opinions. EY uses a 3-point scale. PIEs stated are UK PIE companies audited by EY UK from 29 June 2024 to 27 June 2025
Forvis Mazars	Forvis Mazars uses a 4-point scale to grade audits reviewed internally. PIEs referenced are UK PIE companies audited by Forvis Mazars during the period from September 2024 to August 2025. Further details are available in the Forvis Mazars Transparency Report.
Grant Thornton	Grant Thornton has two internal quality review programmes: National Assurance Review (NAR) covers the whole audit from planning to completion, including a review of detailed audit work across a range of areas. Each RI is subject to a NAR at least once every three years, with new RIs being reviewed normally within a year of appointment. An RI with a file that does not meet the expected standard is subject to review in the following year. During the year, 35% of RIs had a NAR (2024: 35%). Pulse reviews focus on a number of risk areas of each audit. Any RI who has not been subject to an external or NAR review in any year receives a Pulse review, with only minimal exceptions approved by the Head of Audit. During the year 32% (2024: 44%) of RIs had a Pulse review. The firm's objective is to ensure that all RIs are subject to a quality review every year.
KPMG	The PIE listing used for the calculation is the UK PIE listing. Further information on KPMG's internal monitoring programmes is included within the "Audit Quality" section of the 2025 KPMG UK Transparency Report
MHA	10 out of 25 files passed There are four grades for internal inspections- Good and Limited improvements are considered as "pass" or compliant - Improvements required and Significant improvements required are considered as "fail" or non-compliant
PwC	Further details on PwC's Engagement Compliance Review can be found on page 30 of the 2025 PwC UK Transparency Report.
RSM	An A grade represents the highest quality standard.

Firms review grades

BDO	1: Good 2: Acceptable, Limited improvement required. 3: Improvement required. 4: Significant Improvement required
Crowe	1: Good 2: Acceptable with limited improvement required. 3: Improvement required. 4: Significant Improvement required
Deloitte	1: Compliant. 2: Improvements needed. 3: Non-Compliant
EY	1: No or Minor Findings 2: Findings that were more than minor but less than material. 3: Material findings
Forvis Mazars	1: Good 2: Limited improvement required. 3: Improvement required. 4: Significant Improvement required
Grant Thornton	1: Good 2: Limited improvement. 3: Improvement required. 4: Significant Improvement required
Johnston Carmichael	1: Good 2: Limited improvement. 3: Improvement. 4: Significant Improvement
KPMG	1: Good or equivalent (compliant) 2: Limited improvement required or equivalent (Compliant improvements needed). 3: Improvement required or equivalent (Not compliant - limited). 4: Significant Improvement required (Not compliant - severe)
MHA	1: Good or equivalent 2: Limited improvement required or equivalent. 3: Improvement required or equivalent. 4: Significant Improvement required or equivalent
PKF	1: No improvement required. 2: Minor improvements required. 3: Improvement required. 4: Major improvement required
PwC	1: Compliant. 2: CwIR. 3: Non-Compliant
RSM	1: Grade A. 2: Grade B. 3: Grade C. 4: Grade D

4. Inspection results - Results of external inspections of the audit firm

Firm Name		BDO			Crowe			Deloitte			EY		
Indicator	**Measurement**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**
Percentage of audits inspected, by quality grading	**AQR**												
	% of good and limited improvements required	50%	50%	39%				90%	95%	94%	90%	90%	76%
	% of improvements required	43%	21%	46%				10%	5%	0%	10%	10%	24%
	% of significant improvements required	7%	29%	15%				0%	0%	6%	0%	0%	0%
	RSB												
	% of good or equivalent and of improvement required or equivalent							90%	90%	100%	100%	90%	90%
	% Improvement required							10%	0%	0%	0%	10%	10%
	% of significant improvement required or equivalent							0%	10%	0%	0%	0%	0%

Firm Name		Forvis Mazars			Grant Thornton			Johnston Carmichael			KPMG		
Indicator	**Measurement**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**
Percentage of audits inspected, by quality grading	**AQR**												
	% of good and limited improvements required	70%	90%	44%							95%	90%	89%
	% of improvements required	30%	0%	44%							5%	10%	11%
	% of significant improvements required	0%	10%	12%							0%	0%	0%
	RSB												
	% of good or equivalent and of improvement required or equivalent										63%	100%	70%
	% Improvement required										37%	0%	20%
	% of significant improvement required or equivalent										0%	0%	10%

Firm Name		MHA			PKF			PwC			RSM		
Indicator	**Measurement**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**
Percentage of audits inspected, by quality grading	**AQR**												
	% of good and limited improvements required							89%	90%	76%			
	% of improvements required							11%	10%	24%			
	% of significant improvements required							0%	0%	0%			
	RSB												
	% of good or equivalent and of improvement required or equivalent							100%	100%	100%			
	% Improvement required							0%	0%	0%			
	% of significant improvement required or equivalent							0%	0%	0%			

Some firms are not subject to inspection every year by the FRC and/or the firm's Recognised Supervisory Body. Only those with annual external inspections have been reported, as per the Definitions Note.

5. Partners' and Responsible Individuals' involvement in audits - Extent of involvement in and/or supervision of audits by partners and partner-equivalents

Firm Name		BDO			Crowe			Deloitte			EY			Forvis Mazars			Grant Thornton		
Indicator	**Measurement**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**
Average hours spent on audits as a percentage of total audit hours by Responsible Individuals and partners	**All audits**	5.7%	5.5%	5.4%	4.2%	4.0%	4.4%	4.3%	4.4%	4.4%	4%	4%	4%	4.5%	4.4%	4.3%	4%	4%	4%
	PIE Audits	7.1%	7.3%	6.5%	5.3%	5.8%	7.2%	4.5%	4.8%	4.5%	5%	5%	5%	4.9%	4.6%	4.9%	7%	6%	6%

Firm Name		Johnston Carmichael			KPMG			MHA			PKF			PwC			RSM		
Indicator	**Measurement**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**
Average hours spent on audits as a percentage of total audit hours by Responsible Individuals and partners	**All audits**	6.7%	6.3%	6.7%	6%	6%	5%	6%	5%	5%	5%	6%	7%	4%	4%	5%	6%	6%	4%
	PIE Audits	12%	10.2%	10%	7%	6%	6%	6%	5%	6%	5%	5%	6%	5%	5%	5%	4%	4%	5%

Supporting Narrative

EY	Hours on PIE audits may include other group audit hours incurred which are not specific to the PIE entity. PIEs include Investment Trusts, Lloyds Syndicates, and SPVs (Special Purpose Vehicle), on which lower partner involvement would be expected thus impacting the overall average. PIEs stated are UK PIE companies audited by EY UK from 29 June 2024 to 27 June 2025
KPMG	The PIE listing used for the calculation is the UK PIE listing.
Forvis Mazars	Includes audit partners and audit directors who are RIs. Partners involved in audits as specialists or experts are also included. The PIEs referenced are UK PIE companies audited by Forvis Mazars during the period from September 2024 to August 2025.
PwC	PwC has non-RI audit partners and directors who also lead PwC's audit staff, for example, in Audit Quality and Digital Audit functions. See further details on page 27 of the 2025 PwC UK Transparency Report

6. Staff / partners and Responsible Individuals ratio - Capacity of partners / Responsible Individuals to supervise junior audit staff in the firm, and the level of professional support for partners/Responsible Individuals

Firm Name		BDO			Crowe			Deloitte			EY			Forvis Mazars			Grant Thornton			Johnston Carmichael			KPMG			MHA			PKF			PwC			RSM		
Indicator	**Measurement**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**
Average number of audit staff managed by a partner / Responsible Individual		14.2:1	16.0:1	16.7:1	13.0	13.3	15.1	15:01	16.01	16.01	19:1	19:1	19:1	14:1	15:1	14:1	14.5:1	17:1	17:1	8.9:1	8.5:1	7.9:1	19.2:1	21.9:1	22.6:1	15:1	10:1	9:1	14:1	15:1	12:1	19:1	18:1	17:1	9.8:1	10.2:1	10.2:1

Supporting Narrative

BDO	Opening and closing headcount reports were produced from the firm's human capital management system, which were subsequently averaged together as permitted in FRC definitions Note.
EY	This is calculated using average FTE.
KPMG	Firms have different operational structures (e.g. IT auditors within or outside audit, centres of excellence and varying scales of offshore delivery centres) which will affect their reported leverage ratio.
PwC	PwC has non-RI audit partners and directors who also lead PwC's audit staff, for example, in Audit Quality and Digital Audit functions. See further details on page 27 of the 2025 PwC UK Transparency Report.

7a. Staff workload - Number of hours worked per week, as a percentage of contracted hours

Firm Name		BDO			Crowe			Deloitte			EY			Forvis Mazars			Grant Thornton			Johnston Carmichael			KPMG			MHA			PKF			PwC			RSM		
Indicator	**Measurement**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**
Average hours worked by staff, by group of grades in the audit practice, on a weekly basis, as a percentage of weekly contracted hours	**Partners & Directors: [% utilisation]**	115%	117%	119%	106%	107%	108%	117%	118%	119%	120%	121%	122%	114%	113%	115%	108%	110%	111%	112%	113%	110%	115%	114%	116%	129%	110%	110%	90%	93%	108%	123%	123%	125%	107%	108%	108%
	Managers & Senior Managers: [% utilisation]	107%	107%	108%	104%	104%	105%	111%	111%	112%	114%	115%	116%	106%	105%	107%	104%	104%	105%	103%	106%	104%	110%	110%	112%	117%	108%	104%	102%	102%	97%	115%	115%	118%	108%	108%	109%
	Qualified, but below Managers: [% utilisation]	107%	107%	108%	103%	104%	103%	113%	113%	114%	111%	111%	113%	105%	104%	104%	103%	103%	104%	104%	104%	105%	109%	109%	111%	114%	116%	101%	102%	101%	95%	111%	112%	113%	104%	104%	104%
	Unqualified: [% utilisation]	106%	103%	104%	101%	101%	101%	108%	108%	107%	108%	108%	109%	103%	102%	104%	102%	102%	102%	102%	101%	102%	104%	105%	106%	113%	110%	99%	104%	101%	95%	106%	106%	107%	102%	102%	102%

Supporting Narrative

BDO	All produced metrics included chargeable hours and non-chargeable hours (including treating time off in lieu as annual leave). Whilst BDO UK's support contained 'Infrastructure' (i.e. support and administrative)-mapped staff, these did not exceed 5% of total headcount of the audit practice in any instance. All support and administrative staff have been mapped to 'Unqualified'. BDO UK's FTE weekly contracted hours range from 35 to 36.25 hours.
Deloitte	Deloitte standard contracted hours are 35 hours per week.
EY	EY contracted hours are 35 per week for employees below partner; 40 hours for partners.
Forvis Mazars	Forvis Mazars' total standard contracted hours are a 35 hour week.
KPMG	KPMG total standard contracted hours are a 35 hour week.
PwC	The majority of PwC staff are contracted to a standard working week of 37.5 hours. The average utilisation across all grades equates to an average total working week of 41.3 hours and 44.3 hours in the peak reporting period (January to March).
RSM	There is no defined busy period for RSM.

7b. Staff workload for busy period - Number of hours worked per week, as a percentage of contracted hours, for busy period (January – March unless otherwise stated in the narrative)

Firm Name		BDO			Crowe			Deloitte			EY			Forvis Mazars			Grant Thornton		
Indicator	**Measurement**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**
Average hours worked by group of grades in the audit practice, for busy period, as a percentage of weekly contracted hours	**Partners & Directors: [% utilisation]**	120%	120%	121%	106%	107%	109%	122%	124%	124%	126%	126%	130%	116%	115%	119%	110%	111%	112%
	Managers & Senior Managers: [% utilisation]	109%	109%	109%	104%	104%	107%	116%	118%	117%	124%	124%	127%	108%	107%	110%	104%	105%	106%
	Qualified, but below Managers: [% utilisation]	110%	109%	110%	104%	104%	104%	119%	120%	121%	123%	122%	122%	108%	106%	108%	103%	104%	105%
	Unqualified: [% utilisation]	108%	104%	105%	101%	101%	102%	114%	116%	114%	121%	122%	125%	106%	104%	107%	102%	102%	104%

Firm Name		Johnston Carmichael			KPMG			MHA			PKF			PwC			RSM		
Indicator	**Measurement**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**
Average hours worked by group of grades in the audit practice, for busy period, as a percentage of weekly contracted hours	**Partners & Directors: [% utilisation]**	112%	111%	107%	119%	118%	122%	128%	113%	111%	99%	84%	109%	132%	129%	133%	107%	109%	110%
	Managers & Senior Managers: [% utilisation]	102%	107%	102%	115%	114%	118%	106%	114%	115%	103%	103%	94%	123%	122%	127%	108%	108%	109%
	Qualified, but below Managers: [% utilisation]	105%	104%	104%	115%	116%	118%	108%	123%	101%	103%	104%	96%	118%	119%	122%	104%	105%	104%
	Unqualified: [% utilisation]	102%	101%	102%	108%	109%	113%	115%	109%	101%	105%	100%	100%	114%	113%	117%	103%	103%	103%

Supporting Narrative

BDO	The averages produced were applicable to 01/02/2025 - 30/04/2025. This is in line with the BDO UK main busy period for the Audit Stream. All produced metrics included chargeable hours and non-chargeable hours (including treating time off in lieu as annual leave). Whilst BDO UK's support contained 'Infrastructure' (i.e. support and administrative)-mapped staff, these did not exceed 5% of total headcount of the audit practice in any instance. All support and administrative staff have been mapped to 'Unqualified'. BDO UK's FTE weekly contracted hours range from 35 to 36.25 hours.
Crowe	Crowe's figures presented cover the three months ended 30/06/2025.
Deloitte	Deloitte standard contracted hours are 35 hours per week.
EY	EY contracted hours are 35 per week for employees below partner; 40 hours for partners.
Forvis Mazars	Forvis Mazars' total standard contracted hours are a 35-hour week. Forvis Mazars' audit busy season covers the period January 2025 to March 2025.
Grant Thornton	At Grant Thornton, there is little seasonality and hence busy period data is similar to the annual data.
KPMG	KPMG total standard contracted hours are a 35 hour week.
PwC	The majority of PwC staff are contracted to a standard working week of 37.5 hours. The average utilisation across all grades equates to an average total working week of 41.3 hours and 44.3 hours in the peak reporting period (January to March).
RSM	There is no defined busy period for RSM

8. Staff attrition - The rate at which staff leave the firm's audit practice

Firm Name		BDO			Crowe			Deloitte			EY			Forvis Mazars		
Indicator	**Measurement % attrition**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**
Average staff attrition rates by group of grades in the audit practice	**Partners & Directors:**	9.5%	11.4%	4.4%	3.8%	3.4%	3.7%	6%	7%	5%	4%	5%	2%	7.3%	8.0%	10.0%
	Managers & Senior Managers:	21.8%	19.4%	26.4%	13.2%	16.2%	13.7%	16%	17%	14%	11%	10%	16%	18.2%	21.1%	20.1%
	Qualified, but below Managers:	41.3%	31.9%	43.7%	33.9%	28.0%	35.0%	32%	32%	23%	19%	18%	23%	32.8%	26.6%	31.9%
	Unqualified:	25.6%	24.7%	26.3%	17.6%	30.4%	21.5%	14%	13%	19%	11%	10%	10%	15.6%	17.7%	18.0%

Firm Name		Grant Thornton			Johnston Carmichael			KPMG			MHA			PKF			PwC			RSM		
Indicator	**Measurement % attrition**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**
Average staff attrition rates by group of grades in the audit practice	**Partners & Directors:**	8.0%	3.0%	9.0%	10%	6.9%	3.8%	6%	7%	8%	10%	6%	15%	4.9%	5.3%	4.3%	9%	8%	8%	3.5%	0.0%	1.7%
	Managers & Senior Managers:	16.0%	15.0%	17.0%	19.4%	12.2%	15.8%	12%	16%	15%	19%	23%	15%	21.1%	11.2%	10.2%	16%	16%	18%	12.9%	11.0%	12.9%
	Qualified, but below Managers:	33.0%	32.0%	30.0%	26.1%	44.4%	45.0%	33%	30%	28%	27%	25%	30%	33.5%	19.4%	27.3%	39%	31%	38%	20.6%	31.1%	20.7%
	Unqualified:	30.0%	24.0%	25.0%	11.3%	11.0%	17.1%	12%	14%	16%	44%	24%	24%	17.2%	15.6%	28.8%	14%	14%	12%	9.4%	11.9%	13.0%

Supporting Narrative

EY	Includes all individuals who have left EY (including retirements); excludes internal transfers out of the audit practice. Due to the systems in place, it is not practical to split between "qualified, but below manager" and "unqualified". Therefore, this is reported as "senior" and "staff". All "staff" are unqualified. Seniors (including Assistant Managers), include unqualified, part qualified, and qualified.
KPMG	These percentages include staff who have moved from audit to other capabilities within KPMG.
PKF	For the current period's Metric, particularly for Qualified, but below Managers and Managers & Senior Managers grades, this include a number of involuntarily leavers and accordingly, not all data relates to voluntary leavers.
PwC	These percentages include staff who have permanently transferred internally from Audit.

9. Training - To demonstrate the level of investment in training offered to partners and staff

Firm Name		BDO			Crowe			Deloitte			EY		
Indicator	**Measurement**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**
Average number of planned mandatory training hours per person, and percentage of completion rates, by group of grades	**Partners & Directors [Number of hours]**	49	42	44	40.0	41.2	39.0	28.5	35.4	38.0	44	47	43
	[% completion rate]	99.7%	99.9%	99.1%	100%	96.5%	95.8%	99.7%	99.6%	99.7%	100%	100%	99%
	Managers & Senior Managers [Number of hours]	44	42	44	40.0	38.9	36.0	30.8	35.9	37.6	53	59	61
	[% completion rate]	99.6%	99.7%	99.1%	100%	89.2%	89.6%	99.4%	99.3%	99.1%	97%	97%	95%
	Qualified, but below Managers [Number of hours]	44	42	44	40.0	26.1	34.6	58.1	53.4	55.4	61	67	68
	[% completion rate]	99.6%	99.6%	99.1%	98.9%	86.4%	86.5%	98.6%	99.2%	98.4%	99%	98%	93%
	Unqualified [Number of hours]	98	85	74	57.7	35.2	36.2	67	73.3	74.5	66	79	83
	[% completion rate]	99.5%	99.1%	98.5%	99.8%	99.8%	95.3%	96.8%	99.6%	99.5%	99%	98%	97%

Firm Name		Forvis Mazars			Grant Thornton			Johnston Carmichael			KPMG		
Indicator	**Measurement**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**
Average number of planned mandatory training hours per person, and percentage of completion rates, by group of grades	**Partners & Directors [Number of hours]**	41	34	30	40	62	74	32	28	25.5	49	49	52
	[% completion rate]	93%	97%	94%	100%	100%	100%	99%	98%	90%	99%	99%	99%
	Managers & Senior Managers [Number of hours]	43	38	29	47	62	70	33	28	25.5	57	50	47
	[% completion rate]	94%	94%	93%	100%	100%	100%	99%	99%	84%	99%	99%	99%
	Qualified, but below Managers [Number of hours]	44	39	26	43	58	77	34	34	25.5	61	45	48
	[% completion rate]	94%	97%	91%	100%	100%	100%	100%	97%	80%	99%	98%	99%
	Unqualified [Number of hours]	79	47	40	99	93	95	40	23	17	77	67	67
	[% completion rate]	91%	97%	93%	100%	100%	100%	99%	97%	90%	100%	98%	99%

Firm Name		MHA			PKF			PwC			RSM		
Indicator	**Measurement**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**
Average number of planned mandatory training hours per person, and percentage of completion rates, by group of grades	**Partners & Directors [Number of hours]**	29	27	20	28.5	27	32.2	47	49	46	50	44	44
	[% completion rate]	96%	95%	83%	92%	93%	94%	100%	100%	100%	100%	97%	N/A
	Managers & Senior Managers [Number of hours]	29	27	20	27.5	29.7	35.2	48	45	44	50	44	44
	[% completion rate]	97%	97%	89%	92%	98%	91%	100%	100%	100%	99%	97%	N/A
	Qualified, but below Managers [Number of hours]	32	27	20	56.1	62.7	62.0	64	67	67	50	44	41
	[% completion rate]	97%	97%	83%	96%	97%	88%	100%	100%	100%	100%	97%	N/A
	Unqualified [Number of hours]	36	33	26	114.3	91.3	96.6	162	169	128	62.5	63	74
	[% completion rate]	97%	84%	82%	98%	98%	96%	100%	100%	100%	96%	89%	N/A

Supporting Narrative

BDO	Planned mandatory training hours have been calculated with reference to the agreed curriculum plan for the period July 2024 - June 2025. Firmwide mandatory training is excluded.
Crowe	For 2026 Crowe has assessed the planned mandatory training for qualified personnel and above as a minimum of 40 hours being the policy adopted for the audit practice in line with the ICAEW CPD regulations. Partners and employees completed additional CPD, both mandatory and voluntary, in the period including for particular specialisms. Unqualified personnel complete a bespoke training programme across their period of training.
Deloitte	Deloitte training data comprises mandatory audit learning, EPU training, and firmwide compliance training (as at 07/01/2026). In addition to the mandatory curriculum, practitioners undertake on demand training and on the job learning, not included in these hours, to ensure they meet (and exceed) minimum CPD requirements.
EY	Training hours include audit/accounting modules, independence, and role-specific learning. Needs are adapted annually based on regulatory changes, industry developments, technology, economy, environment, etc.
Forvis Mazars	Following a review of classification and monitoring of training in the current period, prior year figures have been updated to align with the revised approach. The training programme and approach continually evolve in response to changes to auditing and accounting standards, regulatory requirements, industry developments, methodologies and emerging risks.
Grant Thornton	Training hours for qualified staff and above have reduced in 2025 as a result of one-off training in 2024 to respond to a specific ISA change.
KPMG	KPMG planned mandatory training hours are based on the minimum mandatory planned training hours applicable to each grade. In addition, staff will be required to do additional mandatory training for particular specialisms and accreditation.
PwC	PwC's mandatory audit training curriculum includes both technical and human skills, with specific programmes to support both pre- and post-qualified populations. All Audit partners and staff also complete firmwide annual compliance training.
RSM	This is based on the policy put in place for all client facing auditors to complete 50 hours of CPD. The mandatory is on the hours and not the courses. This allows individuals to tailor training to their needs.

10. Diversity - Gender and ethnic diversity of the firm's audit partnership

Firm Name		BDO			Crowe			Deloitte			EY			Forvis Mazars		
Indicator	**Measurement**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**
Percentage of individuals in the audit partnership, by gender and ethnicity	**[% of women audit partners]**	23%	23.8%	22.8%	28.4%	28.1%	26.7%	34%	33%	32%	29%	28%	27%	33.5%	32.6%	31.8%
	[% of ethnic minority audit partners]	5.7%	6.6%	7.0%	4.2%	4.2%	4.4%	15%	13%	12%	15%	13%	14%	12.3%	10.7%	9.9%

Firm Name		Grant Thornton			Johnston Carmichael			KPMG			MHA			PKF			PwC			RSM		
Indicator	**Measurement**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**	**2026**	**2025**	**2024**
Percentage of individuals in the audit partnership, by gender and ethnicity	**[% of women audit partners]**	28%	29%	28%	13%	10%	0%	31%	26%	26%	24%	27%	21%	20%	19%	18%	31%	31%	30%	27.7%	28.6%	28.6%
	[% of ethnic minority audit partners]	7%	6%	4%	7%	5%	6%	11%	8%	10%	10%	13%	18%	15%	17%	12%	12%	11%	11%	8.4%	8.3%	8.3%

Supporting Narrative

BDO	"Partners who are aligned to the audit practice..." reflects all equity partners mapped to the BDO UK LLP Audit Stream, or who sit within a central infrastructure role.
Deloitte	Metric includes all Deloitte partners (both equity and salaried). If a person has "undisclosed" ethnicity they are excluded from the population.
EY	Excludes partners who opted not to disclose gender or ethnicity.
Forvis Mazars	Includes all Forvis Mazars equity and fixed share partners, excluding those who opted out of disclosing gender and ethnicity data. Further information on diversity within audit practice is available in the Forvis Mazars Transparency Report.
KPMG	KPMG salaried partners are not included in this calculation, however these metrics including salaried partners can be found in the "People and Culture" section of the 2025 KPMG UK Transparency Report.
PKF	The Metrics for the current year include both equity and non-equity partners of audit practice, including those within the central audit quality function.
PwC	Further details on PwC's diversity in Audit can be found on page 50 of the 2025 PwC UK Transparency Report.