

Forvis Mazars Group contribution to the European Commission’s call for evidence and public consultation on the Gender Equality Strategy 2026–2030

August 2025

Introduction and our position

Forvis Mazars is a global firm with strong European roots. We provide audit, tax, and advisory services in 26 EU Member States and over 100 countries worldwide with the support of more than 35,000 talents.¹

As the fifth-largest audit firm in the EU,² we are committed to organisational gender equality and have developed internal strategies that demonstrate our commitment. We recognise that gender equality is a fundamental human right and a cornerstone of the EU’s social and economic resilience, as well as being a matter of fairness. It is estimated that the EU loses €370 billion annually due to persistent gender employment imbalance, while the majority of EU citizens agree that gender equality benefits all members of society.³ This underlines the need for measurable, systemic action underpinned by sustained commitment and clear governance at all levels.

We therefore welcome the Commission’s renewal of the EU Gender Equality Strategy for 2026–2030, and we would like to support and contribute to the EU equality agenda by sharing our expertise and practical experience. Our contributions cover governance, strategy, and practice, combining data-driven assessments, gender KPIs and operational implementation. They could serve as a benchmark for advancing collaboration between the EU institutions and private sector.

Strengthening alignment with the EU gender equality agenda

We believe that the legislations introduced in the EU Gender Equality Strategy 2020–2025, such as the Women on Boards Directive, the Pay Transparency Directive, and the Work-Life Balance Directive, have established a valuable foundation for change.⁴ These legislations have clarified the EU’s regulatory expectations of the private sector and catalysed internal transformation in organisations like ours.

¹ Forvis Mazars Group is an independent member of Forvis Mazars Global, a leading global professional services network coordinating with country-level leaders. Operating as an internationally integrated partnership in over 100 countries and territories, we specialise in audit, tax and advisory services to assist clients of all sizes at every stage in their development.

² European Commission, *Report on Audit Market Monitoring 2020*, p. 6. Mazars is the fifth largest firm in the EU PIE audit market, with 7% market share: <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52024DC0102>.

³ European Commission. *Women’s situation in the labour market*. https://commission.europa.eu/strategy-and-policy/policies/justice-and-fundamental-rights/gender-equality/women-labour-market-work-life-balance/womens-situation-labour-market_en

⁴ This section refers to:

1. European Commission. Women on Boards Directive – Directive (EU) 2022/2381. Brussels: European Commission, 2022. <https://eur-lex.europa.eu/eli/dir/2022/2381/oj/eng>

2. European Commission. Pay Transparency Directive – Directive (EU) 2023/970. Brussels: European Commission, 2023. <https://eur-lex.europa.eu/eli/dir/2023/970/oj/eng>

3. European Commission. Directive 2019/1158 on Work-Life Balance. Brussels: European Commission, 2019. <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32019L1158>

4. Eurostat. “Gender equality in the EU – 10 years in review.” Eurostat Statistics Explained, 2023. https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Gender_equality_in_the_EU_-_10_years_in_review

5. European Commission. A Union of Equality: Gender Equality Strategy 2020–2025. Brussels: European Commission, 2020. <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52020DC0152>

6. European Commission. Roadmap: Gender Equality Strategy 2026–2030. Brussels: European Commission, 2025. https://commission.europa.eu/document/download/0c3fe55d-9e4f-4377-9d14-93d03398b434_en?filename=Gender%20Equality%20Report%20Chapeau%20Communication.pdf

Over the past five years, Forvis Mazars has taken concrete steps to translate EU requirements into tangible organisational changes. For instance, we introduced gender-related KPIs at Group level, including the proportion of women in senior leadership roles, the number of female senior partners, the psychological safety of women and the gender balance of global talent lists. To ensure accountability, we require these indicators to demonstrate measurable progress. These KPIs are now regularly monitored and reviewed at Group executive level.

In addition, in accordance with the Women on Boards Directive, women currently constitute 50% of our Group Executive Committee and 33% of our Group Governing Board. In line with the Pay Transparency Directive, gender pay gap indicators have been integrated into our Group KPIs for 2025–2029. In line with the Work-Life Balance Directive, the Group Flexible Working Charter serves as a global guideline, while the majority of local entities have implemented flexible working arrangements to address genuine requirements. Examples include Forvis Mazars France's national charter which permits up to 50% homeworking, and Forvis Mazars Denmark's trial of a four-day working week.

Building on these internal initiatives and the mutual reinforcement between EU policy and private sector transformation, we have identified several areas where there are opportunities for EU action. These themes may offer practical entry points for upcoming dialogues between the EU and private sector.

- **Supporting transparency by offering methodologies and toolkits to close gender pay gap.** Many companies, including Forvis Mazars, have benefited from clearer EU expectations regarding pay transparency. Continued efforts to align methodologies, particularly across reporting jurisdictions, would reduce fragmentation and strengthen comparability without introducing additional disclosure requirements.
- **Encouraging gender-inclusive, equitable recruitment, and retention practices, remains essential,** since entry-level bias and pipeline leakage persist. The Strategy could incentivise, support, and promote sector-specific initiatives, such as inclusive job descriptions, bias mitigation in structured interviews, and early-career mentorship. These initiatives could be based on evidence from HR challenges in fields like tech, finance, and energy, and allow for targeted and credible responses that are grounded in the realities of the sector.
- **Promoting structural enablers, such as flexible working and workplace wellbeing support,** also remains essential for advancing gender equality. While national cultures and social policies differ, the recent EU Directive on Work-Life Balance provides a common ground to address shared care responsibilities. The strategy could also encourage the sharing of large companies' best practices through the creation of EU-level platforms. For employers adopting such practices, a harmonised and cross-border approach to gender-supportive workplace practices would provide both operational consistency and a stronger contribution to the EU gender equality agenda.

These areas align closely with our internal practices, which we share in the spirit of constructive engagement.

Overview of Forvis Mazars Group gender equality governance, strategy, and practice model

Forvis Mazars Group's DEI policy aims to eliminate all forms of discrimination and harassment, ensure equal opportunities for everyone, allow all employees to contribute meaningfully and be their authentic selves. The policy includes specific commitments to support women in our workplace, as they are identified as a group at higher risk of experiencing negative impacts related to DEI.

This section provides a high-level overview of internal practices. Three key initiatives are introduced here briefly and are further detailed in the subsequent section. These three initiatives include gender KPIs, the CEO self-assessment checklist (see links in the references),⁵ and country and regional dialogues.

⁵ Sources:

- Forvis Mazars CEO self-assessment checklist for the gender equality: <https://gender-equity.forvismazars.com/>

1. Measurable gender KPIs and leadership commitment

- 1) **Gender KPIs** extend beyond gender parity in our executive ranks to include gender-inclusive hiring, talent management, equitable career progression, and well-being support. These are tracked at the highest governance level and integrated on certain levels into executive management, performance evaluation, and accountability framework. To highlight, Forvis Mazars **Group Executive Committee**⁶ (**GEC**) has achieved gender parity in 2024.
- 2) **The CEO checklist** is a leadership self-assessment tool that evaluates organisational status quo and progress of gender equality across six pillars. These include leadership commitment, structural barriers, measurable goals and inclusive behaviour. Since its publication in 2022, the CEO checklist has supported both internal and external stakeholders (e.g. other professional service companies, and Forvis Mazars clients in France) in launching targeted action plans to promote organisational gender equality.
- 3) **The Group's ongoing gender equality campaigns** serve to reinforce our unwavering commitment to promoting gender equality and closely monitoring progress. For instance, the Group's flagship programme, **International Women's Day 2025 campaign #AccelerateAction**,⁷ advanced awareness of the need to accelerate changes and promoted practical policies and actions on gender equality. These included leadership programmes on unconscious bias for men and women, flexible working arrangements for all, equitable leave for all caregivers, and monitoring career perceptions for women.

2. Governance structure and gender equality ownership across the organisation

- 1) **GEC oversight and HR alignment:** The GEC sponsors gender equality and reports policies, actions, targets, and progress to the **Global Governance Board (GGB)**. Specific GEC members liaise closely with HR leaders from our top 16 countries and the DEI Council, providing strategic guidance and investment recommendations.
- 2) **Group DEI leadership and coordination: A Group-level DEI team** led by the **Group Head of DEI and People Engagement** is responsible for coordinating with local DEI ambassadors, professionals and HR teams across the organisation. This approach ensures overall coherence while allowing for local adaptation. The Group DEI team was established in 2022 and has played a pivotal role in building internal alignment, driving strategic priorities, and accelerating implementation across regions.
- 3) **DEI country and regional dialogue:** The collaboration facilitates the joint development of gender KPIs and the monitoring of progress by offices in close collaboration with local HR and DEI leads. This approach fosters a sense of ownership of goals that are grounded in local, operational realities, thereby avoiding a one-size-fits-all approach.
- 4) **The Group DEI council and community calls:** The discussions guarantee that intersectionality, including gender, sexual orientation, age, physical and mental abilities, ethnicity and race, religion and global diversity, remain visible and integral to our internal equality agenda, while reinforcing local alignment.

3. Embedding gender equality across the employee lifecycle and workplace culture

We adopt a comprehensive, lifecycle-based approach to achieving gender equality, encompassing all stages of employees' careers, from recruitment and onboarding to career development, leadership engagement, and workplace well-being. In addition to DEI-specific initiatives, we are committed to ensuring transparency regarding pay and career progression, providing information and support to employees at each stage of their career.

• (Advanced version) <https://gender-equity.forvismazars.com/advanced-version/>

⁶ The data includes the non-elected members of the Group Executive Committee.

⁷ Forvis Mazars Group International Women's Day 2025 campaign #AccelerateAction: <https://www.forvismazars.com/group/en/who-we-are/diversity-equity-and-inclusion/international-women-s-day/accelerateaction-on-iwd-2025-and-beyond>

- 1) **Implementing gender-inclusive hiring and talent acquisition:** We support local HR teams in embedding gender-responsive language and interview protocols to mitigate entry-point bias. This is achieved through regional HR workshops and global talent acquisition seminars. This approach establishes a foundation for a gender-responsive talent lifecycle, ensuring that equality considerations are sustained through promotion, development and retention (e.g. From 2022 to 2024, 54% of promotions were awarded to women in Germany, including an increase in the number of women partners from 16 to 19; during the same period, 58% of promotions were awarded to women in Spain, and the number of women partners raised from 3 to 5).
- 2) **Closing the gender pay gap and promoting pay transparency:** This involves developing a Group gender pay gap concept framework, which provides a structured methodology for countries to analyse national legal frameworks, benchmark gender pay gaps, and design action plans that align with the EU pay transparency requirements. We track both unadjusted and adjusted metrics and plan to expand our data collection to include intersectionality by 2026. This will include metrics such as gender and race (when possible), gender and sexual orientation, and gender and part-time work. Furthermore, we explicitly include non-binary identities and underrepresented gender minorities to ensure our pay equality analysis captures the full spectrum of gendered workplace experiences. To monitor the progress, we collect compensation data across our partnership to measure and assess progress on pay equity. This includes both quantitative data, such as gender pay gap metrics, and qualitative data, such as employee feedback on workplace culture and inclusivity.
- 3) **Promoting a culture of gender equality, wellbeing and psychological safety:** The Flexible Working Charter,⁸ ⁹ Inclusive Language Checklist and upcoming Group DEI policies (e.g. unconscious training guideline) are the key elements of our commitment to fostering an inclusive and diverse environment. These tools provide guidance to local teams on embedding gender equality in working arrangements, communication norms, and daily leadership behaviours. For instance, Group Inclusive Language Checklist has been promoted to over 220 HR and talent acquisition professionals across regions.
- 4) **Preventing and combating all forms of gender-based discriminations:** The development of capacity and awareness is a core element of these initiatives. We offer periodic unconscious bias and awareness training for senior leadership, HR professionals, and all employees. We also highlight the experiences of women and underrepresented groups in leadership. We regularly produce content to raise awareness and help identify and address persistent stereotypes and biases, in order to advance our DEI policy commitments. Examples of this include our annual International Women's Day campaigns and our publicly available DEI blog.¹⁰
- 5) **Addressing gender issues through constructive feedback and engagement with our people:** We proactively gather employee feedback to inform decisions and actions. While most countries have multiple engagement processes, our main group-level method is an annual People Survey. The latest edition, conducted in October 2024 across 54 countries, gathered input from approximately 15,000 employees, offering valuable insights on gender equality and psychological safety (e.g. 71% of women reported that they can report unethical issues without fear of reprisal).

⁸ At Forvis Mazars, we emphasise that parental leave should not be limited to women, and advocate for policies that allow fathers to take adequate time off to care for their children. In 2023/2024, we prioritised facilitating discussions with our country teams to promote best practices and encourage the adoption of generous maternity, paternity, caregiver and parental leave policies. We believe enabling fathers to take active roles in caretaking helps eliminate pregnancy discrimination and promotes gender equality. If men and women have equal parental leave, managers are less likely to discriminate against women during recruitment.

⁹ Currently, flexible working policies are implemented in 66 countries where we operate, covering 89% of our workforce. Our aim is to extend these options to all employees internationally by the end of 2028, ensuring a comprehensive work-life balance policy across the entire Group. Given regional and cultural differences, each country defines its approach to flexible working uniquely.

¹⁰ Forvis Mazars Group DEI blog: <https://letstalkdiversity.forvismazars.com/>

- 6) **Tackling workplace sexual harassment and gender-based violence response:** The process involves collecting anonymised feedback from the annual **People Assessment** and holding regular consultations with local HR teams to formally address any reported concerns. These concerns are systematically documented, evaluated and addressed through dedicated mechanisms. A dedicated Group-level team is available to provide local HR teams with consultation as required.

Three key initiatives as shared insights for the Strategy 2026-2030

To illustrate how our gender equality strategies and policies translate into measurable outcomes, we highlight three initiatives that have demonstrated both internal traction and external transferability.

1. Gender KPIs

Gender KPIs have been formally embedded in leadership accountability frameworks at Group and country levels, reflected in the organisation's approach to decisions regarding promotions, succession planning and leadership accountability.

In FY 2023/24, data was collected from 96 countries, covering 98% of the global workforce. 67 countries (93%) have formally established gender action plans. These efforts have contributed to steady progress across key areas:

- 53% of promotions were awarded to women.
- Women constitute 53% of the global workforce.
- The Group Executive Committee*¹¹ has achieved gender parity in 2024.
- 33% of seats in the Group Governing Board hold by women.
- 46% of the global talent list for being future partners within five years is comprised of women.

Within the EU, 26 out of 27 member states submitted gender data, representing 12,580 individuals (51% of the global workforce).

In addition to these indicators, the Group has defined a forward-looking set of gender KPIs for 2025–2029. These include targets related to percentages of women in senior leadership positions, gender balance in talent pipelines, the reduction of gender pay gaps, psychological safety, and completion rate of unconscious bias training.

The Group has invested in the development of a **People Survey** and a **non-financial KPIs dashboard** to systematically monitor and track these targets. This dashboard provides interactive, disaggregated data visualisation across regions. It facilitates regional and functional benchmarking on workplace gender inclusion, psychological safety, and leadership engagement.

We hope that this integrated, data-driven approach may be helpful as a point of reference for future EU policy discussions on strengthening performance-based accountability systems in the Gender Equality Strategy.

2. The CEO checklist as a self-assessment and strategic alignment tool

The CEO checklist is a diagnostic tool that supports corporate leaders in assessing and advancing their organisation's structural engagement with gender equality. The checklist covers and evaluates six interlinked dimensions:

1. **Visible commitment:** Public leadership stance and engagement with gender equality
2. **Inclusive culture:** Efforts to foster psychological safety, access to resources, and fair career development

¹¹ The data includes the non-elected members of the Group Executive Committee.

3. **Structural barriers:** Identification and removal of obstacles embedded in policies, norms, or power distribution
4. **Measurable goals:** Existence and use of targets, incentives and performance integration
5. **Transparency and data:** Collection, sharing, and utilisation of equality indicators to guide action
6. **Inclusive behaviour and language:** Everyday communication and leadership practices that shape workplace culture.

In order to respond to the assessment, corporate leaders are required to answer a set of 22 questions. These questions are structured and designed to generate both quantitative and qualitative diagnostic outputs. The advanced version utilises scenario-based reflections and narrative input to facilitate a more in-depth self-assessment. Upon completion, respondents receive a personalised report outlining:

- Score distribution across six dimensions
- Visual mapping of misalignments between values and lived practices
- Customised recommendations grounded in organisational data

This evaluation system supports fact-based dialogue and evidence-led interventions, enabling leadership teams to move from awareness to action. For instance, feedback may encompass data on disparities in promotion pipelines, re-entry after parental leave, or patterns of isolation in gender-dominated teams, all linked to measurable targets.

The CEO checklist is now a widely used tool to translate high-level commitments into measurable and systemic changes via Forvis Mazars' DEI country and regional dialogues, as well as for external clients and companies. Since its launch in early 2025, the CEO Checklist has been implemented in **over 35 countries and regions** across Africa, Europe (including Central and Eastern Europe), and the Asia-Pacific, with a continually growing impact.

Within the EU, it has been implemented in, Italy, Germany, Spain, Sweden, Luxembourg, Bulgaria, Poland, Austria, Hungary, Croatia, Serbia, Romania and the Czech Republic, providing a solid basis for achieving alignment with the EU's gender equality goals. This diverse footprint demonstrates the value of the tool in supporting the EU's ambition to promote gender equality throughout the private sector.

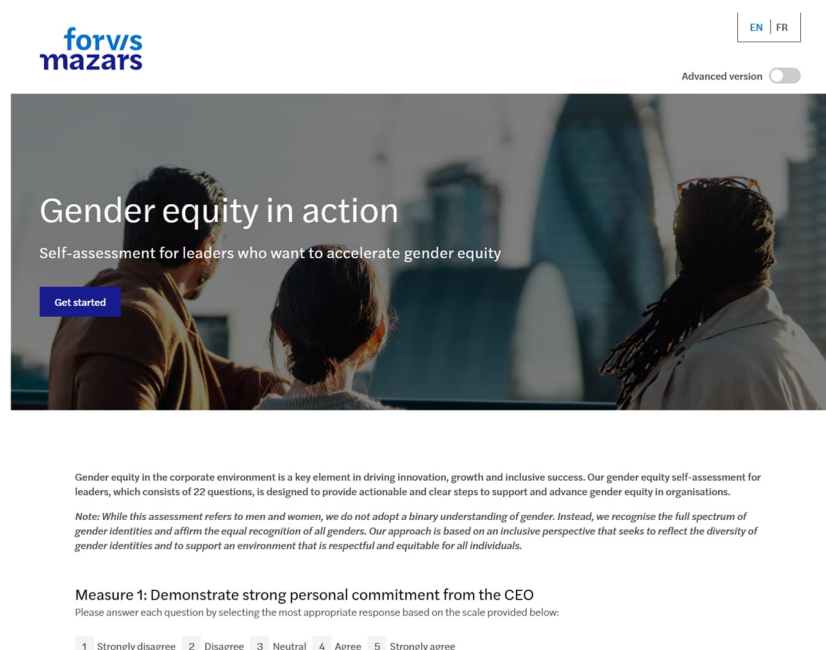


Figure 1. The CEO checklist web page

3. DEI country and regional dialogues: Local ownership for strategic alignment on promoting gender equality

Forvis Mazars has established a **structured cycle of DEI country and regional dialogues** to ensure the implementation of gender equality is both decentralised and strategically aligned. These dialogues facilitate the joint development and monitoring of gender-related KPIs, the translation of Group gender equality strategies into local actions, and the identification of structural barriers that require tailored solutions.

In FY 2024/25, dialogue cycles have been completed or launched in **15 EU member states**, including **Italy, Germany, Spain, the Netherlands, Luxembourg, Sweden, Romania** through individual country dialogues and **Austria, Bulgaria, Croatia, Czech Republic, Hungary, Poland, Slovakia** through the **regional approach**. This demonstrates our ambition to embed gender equality in diverse regulatory, cultural, and operational contexts.

Structured dialogues are conducted with **DEI focal points, country leaders, HR leaders, and members of the wider executive teams** through a **four-step cycle** designed to embed equity into governance:

1. **Baseline assessment** using the CEO checklist, gender KPIs dashboard, and HR practice audit.
2. **Submission of country templates** that capture key issues, current initiatives, and priority actions.
3. **Interactive consultation sessions** with the Group DEI team to explore barriers and opportunities.
4. **Follow-up and feedback loop** to align national action plans with Group DEI targets and embed commitments into HR and business governance.

This structured approach has already catalysed high-impact interventions:

- **Unconscious bias training for HR and senior leadership** in countries such as Italy, Germany and Spain.
- **Mentorship and sponsorship programs for female employees**, as seen in Switzerland.
- **Stress prevention trainings and psychological safety analysis** in Sweden, Netherlands and Spain.
- **Dialogues around gender pay gap analysis** and cultural factors influencing leadership aspirations.

The country dialogues represent more than mere reporting mechanisms. These tools are designed to operationalise Group strategy, ensure mutual accountability, and foster local innovation.

In FY 2025/2026, Forvis Mazars aims to extend this model to more operational countries, reinforcing **a culture of shared ownership and measurable progress**. In line with the EU's commitment to mainstreaming gender equality across governance and public-private partnerships, we hope that this model may offer **a practical example of how decentralised entities can anchor Group-level gender equality ambitions into locally meaningful and actionable practice**.