

The following industry information, categorised by Big Four<sup>1</sup> and non-Big Four<sup>2</sup> firms in Singapore, is provided to facilitate industry comparison. These figures have been compiled based on data submitted by the audit firms to ACRA. Please note that these figures have not been validated by ACRA.

Audit firms should present the relevant AQIs, with accompanying narratives that provide context and/or additional explanations, together with the industry average and range for either the 6 months ended 31 March, or 12 months ended 30 September of the period, whichever is most recent and available at the time the AQIs are presented to the audit committee.

**A:** Industry Average

**R:** Industry Range

Guidance to interpreting the full suite of indicators in the AQI Disclosure Framework is accessible at the following link: <https://go.gov.sg/aqi-guidance-mar-2026>

1. Staff oversight	<b><u>Big-four firms</u></b>					
	Ratios of:		12 months ended 30 Sep 2025	12 months ended 30 Sep 2024	6 months ended 31 Mar 2026	6 months ended 31 Mar 2025
Partners to manager and audit professional staff	A		19.6	20.2	19.9	19.6
	R		12.9 – 22.9	13.4 – 24.7	12.2 – 22.7	12.8 – 23.2
Managers to audit professional staff	A		2.9	3.3	3.0	3.0
	R		2.2 – 3.7	2.6 – 4.2	2.1 – 3.9	2.1 – 3.8
<b><u>Non Big-four firms (in the listed companies segment)</u></b>						
	Ratios of:		12 months ended 30 Sep 2025	12 months ended 30 Sep 2024	6 months ended 31 Mar 2026	6 months ended 31 Mar 2025
Partners to manager and audit professional staff	A		14.8	16.3	16.9	15.4
	R		9.4 – 20.3	12.0 – 25.2	11.1 – 23.9	9.7 – 20.8
Managers to audit professional staff	A		4.5	4.8	4.2	4.3
	R		3.0 – 6.7	2.5 – 7.2	2.7 – 6.1	2.3 – 8.0

<sup>1</sup> Deloitte, EY, KPMG and PwC

<sup>2</sup> Acclime First Trust, Baker Tilly, BDO, CLA GTS, Foo Kon Tan, Forvis Mazars, Grant Thornton, Moore Stephens, PKF-CAP, RSM, RT and UHY Lee Seng Chan. In relation to the data for the 6 months ended 31 Mar 2026 and the 12 months ended 30 Sep 2025, Nexia Singapore PAC has been included in the “non-Big Four” firms segment.

<b>2. Average years of experience</b>	<b><u>Big-four firms</u></b>					
	<b>Years of Audit Experience</b>		<b>12 months ended 30 Sep 2025</b>	<b>12 months ended 30 Sep 2024</b>	<b>6 months ended 31 Mar 2026</b>	<b>6 months ended 31 Mar 2025</b>
	Group Engagement Partner/ EQCR	A	24.3	24.3	24.2	24.4
		R	24.0 – 24.8	23.1 – 25.2	23.3 – 25.3	23.7 – 25.7
	Audit Manager(s)	A	10.0	9.7	10.5	10.4
		R	9.2 – 10.5	8.9 – 10.0	9.8 – 11.1	9.4 – 11.0
	Audit Professional Staff	A	3.1	3.2	2.8	2.9
		R	2.7 – 3.6	2.9 – 3.5	2.4 – 3.1	2.6 – 3.2
	<b><u>Non Big-four firms (in the listed companies segment)</u></b>					
	<b>Years of Audit Experience</b>		<b>12 months ended 30 Sep 2025</b>	<b>12 months ended 30 Sep 2024</b>	<b>6 months ended 31 Mar 2026</b>	<b>6 months ended 31 Mar 2025</b>
	Group Engagement Partner/ EQCR	A	24.4	23.8	24.6	24.1
		R	20.5 – 28.8	18.7 – 27.9	18.6 – 30.4	20.0 – 28.3
	Audit Manager(s)	A	10.8	10.4	11.1	10.7
		R	7.4 – 16.9	7.6 – 15.3	7.7 – 19.5	8.5 – 18.1
	Audit Professional Staff	A	2.6	2.6	2.6	2.7
		R	1.9 – 3.2	2.0 – 3.0	1.5 – 3.5	1.8 – 3.2

<b>3. Attrition rate</b>	<b><u>Big-four firms</u></b>					
			<b>12 months ended 30 Sep 2025</b>	<b>12 months ended 30 Sep 2024</b>	<b>6 months ended 31 Mar 2026</b>	<b>6 months ended 31 Mar 2025</b>
	Attrition rate	A	30%	30%	15%	19%
		R	26% - 35%	26% - 35%	14% - 17%	18% - 20%
	<b><u>Non Big-four firms (in the listed companies segment)</u></b>					
			<b>12 months ended 30 Sep 2025</b>	<b>12 months ended 30 Sep 2024</b>	<b>6 months ended 31 Mar 2026</b>	<b>6 months ended 31 Mar 2025</b>
	Attrition rate	A	50%	28%	17%	23%
		R	26% - 135%	16% - 54%	5% - 36%	8% - 78%