PwC Finland – Corporate Responsibility Review

2025

Contents

Introduction

Following the entry into force of the EU Corporate Sustainability Reporting Directive (CSRD), companies are facing expectations related to the disclosure of sustainability-related information, even if they are not yet subject to mandatory reporting requirements.

According to Government Proposal (79/2025) concerning the Accounting Act, the statutory sustainability reporting obligation will apply to PricewaterhouseCoopers Oy (PwC Finland) for the first time for the financial period beginning on 1 July 2027. The corporate responsibility review now published for the financial period 1 July 2024 to 30 June 2025 does not yet aim to meet all the requirements concerning sustainability reporting, although the review presents information about the firm's material sustainability topics, applying the structure and general principles of the European Sustainability Reporting Standards (ESRS).

As the transition to statutory sustainability reporting requires a great deal of work, the development of reporting has been started on a front-loaded and voluntary basis. The development work carried out for this corporate responsibility review will later serve as the foundation for statutory sustainability reporting. This corporate responsibility review is an independent report not included in PwC Finland's annual report, and it does not constitute a sustainability report as defined in the Accounting Act. The report has not been assured.

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General information

General information

Basis for preparation

BP-1: General basis for preparation

Owned by its employees, PricewaterhouseCoopers Oy (PwC Finland) is a Finnish private limited liability company designated officially as an auditor of the public accounts community. PwC Finland's lines of service are auditing and other assurance services, consulting, deals and tax and legal services.

PwC Finland is part of the global PwC network operating under the PricewaterhouseCoopers International Limited (PwC) brand. The name PwC refers to the PwC network and/or one or more of its member firms, each of which is a separate legal entity.

This corporate responsibility review (report) has been prepared for PwC Finland's 1 July 2024 to 30 June 2025 financial period (2025 financial period). The sustainability information presented covers information about PwC Finland's own operations and, where applicable, about sustainability matters in the upstream and downstream of the value chain (see IRO-1: Description of the process to identify and assess material impacts, risks and opportunities). The corporate responsibility review covers PwC Finland's information to the same extent as in the financial statements, i.e. as an individual firm, as PwC Finland has no subsidiaries. The report has been prepared voluntarily, applying certain structures and principles of the European Sustainability Reporting Standards (ESRS). The Corporate Responsibility Review has not been assured.

The reported sustainability matters are based on PwC Finland's double materiality assessment process (see IRO-1: Description of the process to identify and assess material impacts, risks and opportunities and IRO-2: ESRS disclosure requirements taken into account in the undertaking's sustainability statements). PwC Finland has not used the option to omit information related to intellectual property, expertise or the results of innovation.

On 26 February 2025, the European Commission published the first Omnibus legislative proposal, which aims to simplify sustainability reporting requirements. The Stop the Clock amendment included in the Omnibus proposal was fast-tracked during the spring of 2025. The amendment to the directive must be transposed into national legislation by 31 December 2025. Under the Stop the Clock amendment, the start of mandatory sustainability reporting is postponed by two years, meaning that its application will not become mandatory for PwC Finland until the financial period beginning after 1 January 2027.

BP-2: Disclosures in relation to specific circumstances

Time horizons

The report follows the time horizons defined by the ESRS standards. "Short-term" refers to the reporting period (one year), "medium-term" to up to five years (1–5 years), and "long-term" to any period beyond this (more than five years).

Value chain estimation, sources of estimation and outcome uncertainty

Some of the greenhouse gas (GHG) emissions data presented in the report has been estimated using indirect data sources. The estimation uncertainty is particularly related to the availability of input data for calculating greenhouse gas emissions in the upstream value chain.
Information about the use of estimates is provided in connection with the information presented E1-5: Energy consumption and mix and E1-6: Gross Scopes 1, 2, 3 and Total GHG emissions.

Changes in the preparation or presentation of sustainability information, reporting errors in prior periods

PwC Finland has not previously published an assured sustainability report as defined in chapter 7 of the Accounting Act. To the extent that the same information is presented in this review, any changes to the information provided in the previous corporate responsibility review are disclosed in connection with the information in each topical section.

Disclosures stemming from other legislation or generally accepted sustainability reporting pronouncements

Tax information has been reported in accordance with the Global Reporting Initiative (GRI) standard GRI 207: Tax, to the extent applicable to PwC Finland's operations.

Governance

GOV-1: The role of the administrative, management and supervisory bodies

PwC Finland's governance consists of its Board of Directors and CEO, who is assisted by the Territory Leadership Team. The management principles are defined in each administrative body's rules of procedure.

PwC Finland's Board of Directors

PwC Finland's Board of Directors is the firm's highest administrative body in matters related to sustainability. The Board of Directors is responsible for the firm's administration and the appropriate organisation of its operations. In the 2025 financial period, PwC Finland's Board of Directors consisted of seven members. PwC Finland is an audit firm, and under the Auditing Act and the firm's articles of association, the Chair of the Board and the majority of the Board members must be auditors employed by the firm. PwC Finland's Board of Directors does not include a representative elected by the employees.

The Board of Directors is responsible for the firm's strategy, including the sustainability matters described in section SBM-1: Strategy, business model and value chain. During the 2025 financial period, the Board of Directors discussed PwC Finland's material impacts, risks and opportunities (IROs), and approved PwC Finland's double materiality assessment and value chain as part of the preparation of the voluntary corporate responsibility review.

PwC Finland's Board of Directors has diverse experience across the firm's lines of service and sufficient expertise to address material sustainability-related matters. Three members of the Board of Directors were authorised sustainability auditors in the financial period that ended on 30 June 2025.

The Board also has access to the expertise of the sustainability experts employed by the firm. The firm employs corporate sustainability experts and experts specialising in the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS), as well as sustainability auditors. The available expertise covers all sustainability matters identified as material in PwC Finland's own operations and value chain. In accordance with its annual calendar, the Board of Directors decides on the use of expert resources and on any training needs.

CEO and Territory Leadership Team

The CEO and the Territory Leadership Team are responsible for managing PwC Finland's business operations, implementing its strategy, and achieving strategic targets, including those related to sustainability. The CEO is responsible for PwC Finland's voluntary corporate responsibility review.

The CEO is a Territory Senior Partner who represents PwC Finland in the PwC network. They are responsible for managing the firm's day-to-day administration in accordance with the instructions issued by the Board of Directors. The Territory Leadership Team assists the CEO, who serves as Chair of the Territory Leadership Team. The Territory Leadership Team consists of eight members, who represent the various lines of service and functions of PwC Finland. The Territory Leadership Team has no powers based on law or the articles of association. In the 2025 financial period, two members of the Territory Leadership Team held qualifications as authorised sustainability auditors.

The CEO is responsible for monitoring sustainability-related impacts, risks and opportunities, including the monitoring of the related target-setting at the firm level. The CEO is responsible for setting goals related to impacts, risks and opportunities as part of the personal goals of the leaders in charge of them, and for evaluating their performance against these goals. The Board of Directors confirms these personal goals and the performance evaluation.

The following members of the Territory Leadership Team are responsible for preparing target-setting and action proposals for managing the identified material sustainability matters, overseeing monitoring and decision-making within their respective areas, and reporting to the CEO:

- Chief Operating Officer and Sustainability Leader. They are responsible for sustainability matters related to climate change mitigation and energy in the firm's own operations and the upstream value chain, and for sustainability matters concerning data protection and taxes.
- Human Capital Leader and Ethics Leader. They are responsible for sustainability matters related to the firm's employees and corporate culture.
- Lines of service leaders (audit and assurance, tax and legal services, deals and consulting). They are responsible for sustainability matters related to each line of service, such as equality and diversity related to the firm's own employees. In addition, the leader of the Deals and Consulting line of service is responsible for consulting services related to climate change mitigation, and the leader of the Auditing and Other Assurance Services line of service is responsible for assurance services related to sustainability reporting.
- Risk and Quality Leader. They are responsible for the firm's risk management processes.
- Clients and Markets Leader. Their responsibilities include leading the firm's strategy process and managing the focus client programme.

Some of PwC Finland's sustainability targets are based on those of the PwC network. Such targets include climate and energy targets, as well as monitoring the suppliers' commitment to their emission targets (SBT). For these common targets of the network, the leaders in charge of the sustainability area in question is responsible for the local implementation of the target and for reporting on progress to the PwC network. At the firm level, the CEO monitors progress in the targets related to impacts, risks and opportunities at least annually, but generally monthly.

During the financial period, the CEO and the Territory Leadership Team used the expertise of the sustainability experts employed by the firm to create new processes for monitoring, managing and controlling impacts, risks and opportunities, as well as to prepare the corporate responsibility review. The firm employs corporate sustainability experts and experts specialising in the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS), as well as sustainability auditors. The available expertise covers all the identified material sustainability matters. In accordance with its annual calendar, the Territory Leadership Team decides on the use of expert resources and on any training needs.

Information about the composition of the undertaking's administrative, management and supervisory bodies, and the diversity of their members:

Composition of the Board of Directors and diversity of its members

Composition and gender diversity							
	Male		Female		Not reported		Total
	persons	%	persons	%	persons	%	persons
Executive members	5	71%	2	29%	0	0%	7
Other members	0	0%	0	0%	0	0%	0
Total members	5	71%	2	29%	0	0%	7

Other information on the diversity of board members

The Board's gender diversity (ratio of female to male Board members)	ratio	2/5
Percentage of independent Board members	%	0%

Diversity of the members of the Territory Leadership Team

Composition and gender diversity							
	Male		Female		Not reported		Total
	persons	ratio	persons	ratio	persons	ratio	persons
Total members	4	4/8	4	4/8	0	0/8	8

Board members' competence relevant to the sector and sustainability

	Line of service			Qualifications	
Board member	Auditing and other assurance services	Deals and consulting services	Tax consulting and legal services	Auditor[1]	Authorised Sustainability Auditor
Sari Elonheimo, Chair					
Marko Koski					
Elina Kumpulainen					
Markku Launis					
Samuli Perälä					
Kimmo Vilske					
Panu Vänskä					

1) According to the Auditing Act, more than half the members of the Board of Directors must be auditors.

G1 Business conduct, GOV-1: The role of the administrative, management and supervisory bodies

The Board of Directors and the CEO, assisted by the Territory Leadership Team, are responsible for the management and actions related to business conduct. At a practical level, the Ethics Leader, who is a member of the Territory Leadership Team, monitors the implementation of the firm's ethical goals, including the handling of any misconduct cases that may arise.

All members of the Board of Directors and the Territory Leadership Team are familiar with matters related to business conduct through their education and professional experience. All members of the Board and the Territory Leadership Team annually complete the mandatory Ethics and Compliance training required of all the firm's employees. In addition, the Board members and the members of the Territory Leadership Team receive regular training on various topics related to business conduct, such as engagement with public administration representatives.

GOV-2: Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

The Board of Directors, the CEO and the Territory Leadership Team regularly discuss matters related to material sustainability topics. The Board regularly receives an overview of the progress of various aspects of PwC Finland's corporate responsibility and the impacts, risks and opportunities related to material sustainability topics. The leader responsible for each area is responsible for monitoring the impacts, risks and opportunities in each area, and for providing information, consultation and decision-making in the area, as described in section GOV-1: The role of the administrative, management and supervisory bodies.

PwC Finland's due diligence process will be further developed during the 2026 financial period (see section GOV-4: Statement on due diligence). At the same time, it will be determined how often and by whom the Board and the Territory Leadership Team are to be informed about the due diligence process.

During the 2025 financial period, the Board of Directors and the CEO reviewed the results of the double materiality assessment, along with PwC Finland's material impacts, risks and opportunities.

The Board of Directors approved the double materiality assessment and addressed the following sustainability topics during the financial period at its meetings in accordance with the annual calendar:

- The firm's own climate impacts and risks
- Impacts and risks related to remuneration, health and safety, work–life balance, skills development, gender equality, and diversity
- Impacts related to privacy
- Impacts related to corporate culture
- Tax footprint

The CEO has monitored the implementation of the firm's strategic projects, including the People strategy concerning the firm's own workforce, the Inclusion First strategy on diversity, and compliance with ethical principles (PwC's Code of Conduct). In addition, the Territory Leadership Team monitors the development of strategic business areas such as the Sustainability business on a monthly basis.

During the financial period, the CEO and the Territory Leadership Team discussed the following material impacts, risks and opportunities at their meetings in accordance with the annual calendar:

- Impacts and risks related to climate change mitigation
- Impacts and risks related to adequate wages, health and safety, work–life balance, training and skills development, gender equality, pay equity, and diversity
- Impacts related to corporate culture
- Tax footprint

GOV-3: Integration of sustainability-related performance in incentive schemes

The remuneration of the firm's Board of Directors and Territory Leadership Team consists of a fixed component and a performance-based variable component. Performance and the achievement of targets are comprehensively assessed annually. The firm's Board of Directors approves the principles of the incentive scheme. The aim of the scheme is to support the achievement of PwC Finland's strategic targets and the PwC network's common practices.

During the financial period, two factors related to the firm's sustainability impacts were taken into account in remuneration: the People Engagement Index (PEI), which measures the employee experience; and an indicator related to employee retention. With other employee-related targets, these indicators account for 25% of the variable remuneration component.

Disclosure requirement related to ESRS 2 GOV-3 – Integration of sustainability-related performance in incentive schemes

PwC Finland has yet to incorporate climate change mitigation or emissions reduction targets into the remuneration system for the Board of Directors or the Territory Leadership Team.

GOV-4: Statement on due diligence

PwC Finland's operating methods include elements related to the due diligence process. The due diligence process will be further developed during the 2026 financial period. The processes applied during the financial period are described in the summary below, along with references to the sections in which the topic has been addressed.

Key elements of the due diligence process	Upstream value chain	Own operations	Downstream value chain
Embedding due diligence in governance, strategy and the business model	• PwC network's Global Third Party Code of Conduct • PwC network's Human Rights Policy • Supplier identification and approval process	• PwC network's Code of Conduct • PwC network's Human Rights Policy	• PwC network's Global Third Party Code of Conduct • PwC network's Human Rights Policy • Client identification and approval process
Section in the report	• E1-2, S1-1, S2-1 & S4-1, G1-1		
Engaging with affected stakeholders	• Ethics Helpline whistleblowing channel	• Ethics Helpline whistleblowing channel • GPS employee survey • People group	• Ethics Helpline whistleblowing channel
Section in the report	• SBM-2, IRO-1, S1-2, S1-3, G1-1		
Identification and assessment of adverse impacts	• Double materiality assessment • Emissions calculation • Assessment of ethical and sanctions-related matters as part of the supplier identification and approval process	• Ethics Helpline whistleblowing channel • Workplace surveys • Emissions calculation • GPS employee survey • Double materiality analysis	• Double materiality assessment • Assessment of ethical and sanctions-related matters as part of the client identification and approval process
Section in the report	IRO-1, E1 SBM-3, S1 SBM-3, S2 & S4 SBM-3, G1-1		
Taking action to address negative impacts	• Supplier training on PwC's Global Third Party Code of Conduct	• Training of PwC's own employees and subcontractors on topics such as ethical principles and data protection practices • Training of PwC's own employees on topics such as wellbeing and diversity • Occupational health action plan • Technological solutions and compliance programme related to data protection • Emissions reduction measures such as electrification and the procurement of renewable energy	• Training of PwC's own employees and subcontractors on topics such as ethical principles and data protection practices • Technological solutions and compliance programme related to data protection
Section in the report	E1-3, S1-3, S1-4, S2-4 & S4-4, G1-1		
Tracking the effectiveness of these efforts and communicating	• Annual corporate responsibility review • Internal communication related to the implementation of the I&D strategy • Internal communication related to the GPS results and the implementation of the People strategy		
Section in the report	E1-4, S1-4, S1-5 – S1-17, S2-5 & S4-5		

GOV-5: Risk management and internal control of corporate responsibility reporting

The objective of PwC Finland's risk management and internal control processes is to ensure that risks related to the firm's various business operations are appropriately identified and assessed, monitored, and reported in accordance with the principles of the PwC network and the relevant legislation where applicable. PwC Finland's risk assessment model is based on the framework commonly used within the PwC network.

The main risk associated with PwC Finland's corporate responsibility reporting process is the presented information's completeness and accuracy. The firm has risk management and internal control procedures in place to ensure the completeness and accuracy of the information presented in the report:

- The preparation of the corporate responsibility review was monitored by the firm's Sustainability Leader and a sustainability reporting assurance expert.
- Internal stakeholders involved in the reporting process were trained in the objectives and requirements of the ESRS.
- Internal experts in each topic were involved in the preparation of the corporate responsibility review.
- Clear responsibilities were determined for the production and approval of information. The four-eyes principle was applied in the production of information: the information was always validated by someone other than the person who produced it.
- The firm's CEO approved the report.

SBM-1: Strategy, business model and value chain

PwC Finland's services range from audits and other assurance services, merger and acquisition services, and management and tax consulting to legal services. The firm serves clients throughout Finland. Its clients include listed companies, family businesses, growth companies, public-sector operators and non-profit organisations. In the 2025 financial period, the most significant sectors served by PwC Finland were manufacturing, financial and insurance activities, as well as telecommunication, computer programming, consulting, computing infrastructure and other information service activities.

PwC Finland is a significant employer. The firm had 1,423 employees in employment contracts at the end of the financial period (30 June 2025). All its employees worked in Finland. PwC Finland also offers more than 250 students or early-career professionals the opportunity to familiarise themselves with diverse expert tasks as interns. PwC Finland's turnover amounted to EUR 198 million in the 2025 financial period.

Strategy

PwC Finland's strategy is based on the PwC network's global strategy, shared values and purpose: to build trust in society and solve significant problems. At the heart of the strategy are PwC Finland's employees, clients and solutions produced for clients. The strategy is made possible by a strong quality-based corporate culture, the use of technology and artificial intelligence, and high-quality internal services. One of PwC Finland's goals is to have a positive and sustainable impact on Finnish society. This also encompasses PwC Finland's material sustainability topics.

PwC Finland is a provider of expert services based on a high level of competence, and a key element of its strategy is to ensure its employees' competence, thereby maintaining the high-quality service level clients expect. In addition to competence development, the firm's strategy focuses on its staff's wellbeing, which is seen as a prerequisite for both individual and business growth. The most significant sustainability impacts and risks of the PwC Finland's strategy and business model are related to its staff's competence and wellbeing. This connection is addressed in more detail in section S1 Own Workforce, ESRS 2, SBM-3: Material impacts, risks and opportunities, and their interaction with strategy and the business model.

As a provider of expert services in sustainability management, PwC Finland has a heightened responsibility to lead the way in sustainability and sustainability impact management. To accelerate lines of services' joint growth, PwC Finland has defined three specific focus areas in its strategy, one of which focuses on solving sustainability challenges in clients' business operations. The firm's goal

is to achieve significant growth in sustainability-related services and enable new business. At the beginning of the 2025 financial period, the main focus was on the growth of services related to sustainability reporting. In the spring of 2025, the European Commission published the Omnibus proposal, which aims to simplify EU sustainability reporting rules, significantly reducing the number of companies falling within the scope of sustainability reporting. Due to anticipated changes in demand, the strategic focus was shifted from sustainability reporting to other services such as those aimed at climate change mitigation and the green transition.

Business model

PwC Finland's lines of service are audit and assurance, tax and legal services, deals and consulting. The lines of service produce services and combine their diverse expertise to meet clients' needs. The firm's internal services enable high-quality expert services by supporting lines of service by producing communication, risk management and technology services that support the production of the expert services, for example.

As a firm providing expert services, PwC Finland's business model is based on people. People and their expertise are the most important production input on which the firm relies in its operations and in providing expert services. People's collective knowledge and skills provide the diverse and significant breadth of capabilities that the firm leverages to support its clients. The key inputs in the firm's business model include human, financial and intellectual capital, as well as physical assets such as leased office space and IT equipment.

The firm's typical outputs include various reports, advisory services and expert opinions. The majority are produced for clients in electronic form. The firm processes corporate and personal data in its service provision and recognises the confidentiality of such information. The firm therefore invests in high-quality information security and data protection practices in its business operations.

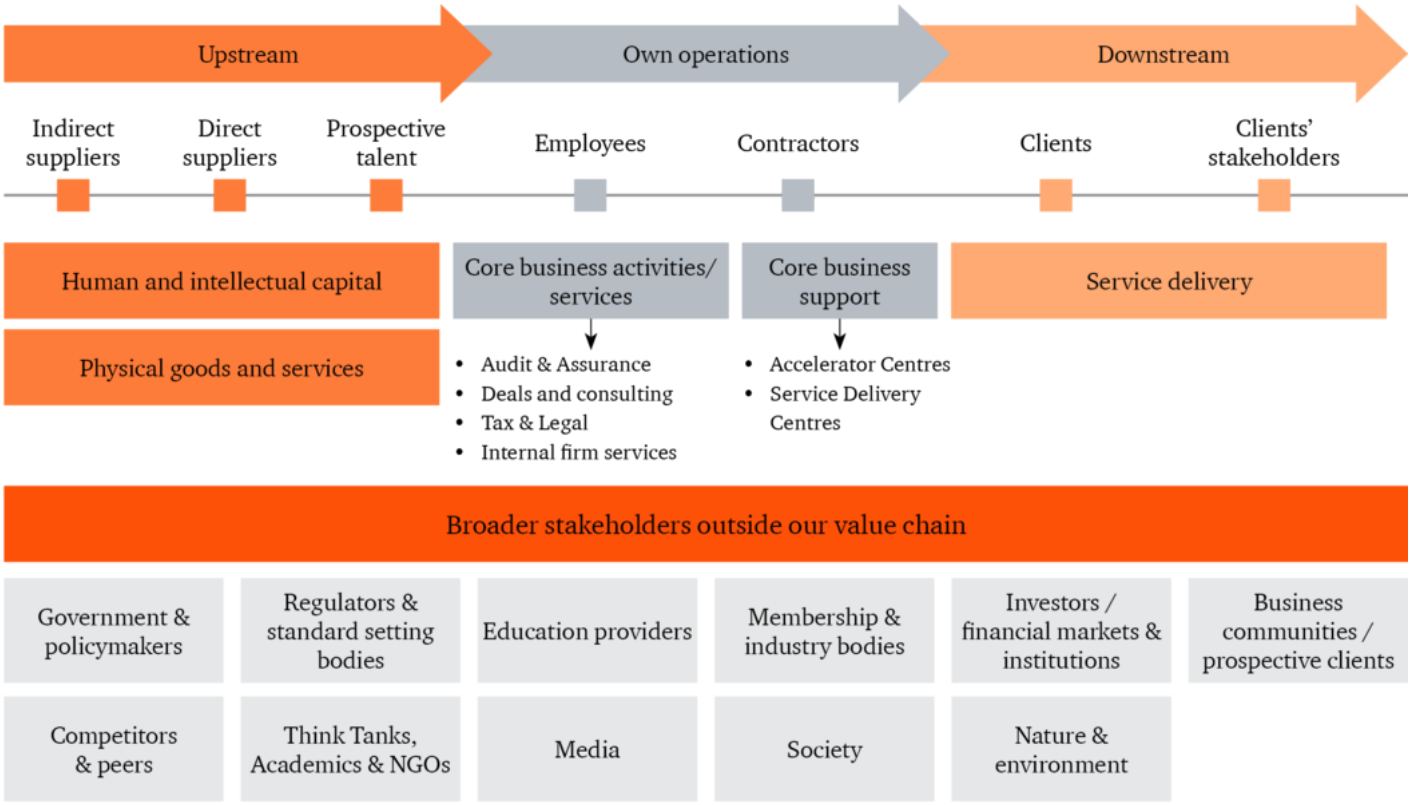
Value chain

PwC Finland's value chain consists of the upstream value chain, the firm's own operations and the downstream value chain. In addition to operators in the direct value chain, the firm has other significant stakeholders.

- **Upstream value chain:** The firm's suppliers and service providers provide necessary products and services such as communications infrastructure, technology and travel services to facilitate its day-to-day business operations.
- **Own operations:** Service delivery is mainly carried out by the firm's own experts in Finland. Service delivery is supported by the internal firm services and the PwC network's international Acceleration Centres and Service Delivery Centres.
- **Downstream value chain:** The firm offers services to clients in the private and public sectors in various industries. The firm also works with alliance partners to accelerate innovation, to help its clients' business transformation with some of the world's leading technology working with companies in areas which complement the firm's own service offerings.
- **Other stakeholders:** The firm's business operations are affected by several stakeholders outside its direct value chain. More information about stakeholders is provided in section SBM-2: Interests and views of stakeholders.

PwC Finland's operations benefit its stakeholders in various ways. Clients receive the services they need or solutions to their problems. In addition to earning a livelihood, employees are offered opportunities to grow as experts and engage in meaningful work. PwC Finland supports Finnish society as a taxpayer and a contributor to public discussion, and by fostering trust in society through its ethical corporate culture.

PwC Finland's value chain



Strategy

SBM-2: Interests and views of stakeholders

The goal of PwC Finland's engagement with stakeholders is to network with parties that are important for the firm, and to collect and share information that is material for business operations and significant stakeholders. It is also important that the firm understands the expectations set by stakeholders for PwC Finland's business operations and sustainability impacts, and that the firm builds solutions for the material sustainability issues of its clients and society. The firm's Territory Leadership Team manages stakeholder relationships as part of normal business management.

The firm's most important stakeholders include employees, clients and clients' stakeholders, as well as suppliers and service providers such as lessors and software providers. Other key stakeholders include education providers and partners such as organisations, unions and associations closely related to its sector, as well as the authorities supervising the firm's operations. Other PwC network member firms in different countries are also important stakeholders for PwC Finland.

The table below outlines the understanding formed during the materiality assessment process (see IRO-1: Description of the process to identify and assess material impacts, risks and opportunities) regarding stakeholder interests and views related to the strategy and business model. It also presents key methods of stakeholder interaction, the purpose of this interaction, and how the results are considered within the firm. The understanding was formed based on stakeholder interviews conducted during the double materiality assessment, previous employee and client surveys, and internal assessment workshops held as part of the materiality assessment process.

The firm takes the views of stakeholders into account in various business model and strategy decisions. Decision-making aims to take both the external market and the firm's internal situation into account.

The Board of Directors and the Territory Leadership Team regularly review insights received from clients, the firm's own employees and the PwC network. Feedback received from clients is reviewed by the management of lines of service, and summaries are submitted to both the Territory Leadership Team and the Board of Directors. The most comprehensive channel for employee engagement on sustainability-related matters is the annual Global People Survey (GPS). Its key results are reviewed by the firm's Board of Directors and the Territory Leadership Team annually. The action plans based on the GPS survey are also reviewed by the Territory Leadership Team.

PwC Finland's stakeholder	Interests and views of stakeholders; expectations for PwC Finland	Examples of interaction methods	Purpose of interaction and consideration of results
Own employees	• Adequate wages • A safe workplace that promotes wellbeing • Work–life balance • An equal, equitable and inclusive workplace community • The opportunity to develop expertise and skills • Environmental responsibility	• Daily management and interaction • GPS employee survey • Employee representatives' People group • Intranet • Ethics Helpline whistleblowing channel • Meetings and events held at team, group, business unit and firm levels	• Ensuring awareness of current topics and shared practices • Ensuring employee satisfaction • Identification of development related to own employees and assessment of the effectiveness of measures • Development of People and Inclusion First strategies, as well as action plans at line of service level
Clients and clients' stakeholders	• Independent, objective, ethical, reliable service • Secure processing of data • High-quality expert service • Reliable high-quality information	• Client satisfaction surveys • Regular interaction within client projects • Stakeholder events	• Development of experts' competence • Development of services
Suppliers and service providers	• Financially sustainable business operations • Cooperation on relevant environmental issues such as waste management and energy efficiency	• Regular annual meetings with major suppliers • Daily collaboration	• Joint campaigns to raise awareness of issues such as electricity saving and recycling

S1 Own workforce, SBM-2: Interests and views of stakeholders

The main interaction channels for employees are the annual employee survey (Global People Survey, GPS) and the People group, which officially represents the employees. Employees' views have been taken into account in the firm's strategy, where staff are recognised as a key strategic focus. Employees' views were taken into account in the preparation of the strategic action plan concerning employees, drawing on insights from People group discussions and the results of GPS employee surveys. For example, employees' views affect the business model through the annual development plans created for each line of service based on the results of the GPS employee survey.

S2 Value chain workers and S4 Consumers and end-users, SBM-2: Interests and views of stakeholders

The firm does not engage directly or through representation with workers in its value chain or with consumers and end-users on sustainability-related matters. However, the firm's business model takes the potential adverse impact on the privacy of these groups into account, as identified in the double materiality assessment, when processing personal data as part of its service delivery. The firm has procedures and technical solutions in place to ensure that its operations do not jeopardise the protection of anyone's privacy. These are described in more detail in section S2-4 & S4-4: Taking action on material impacts, and approaches to managing material risks and pursuing material opportunities, and effectiveness of these actions.

SBM-3: Material impacts, risks and opportunities, and their interaction with strategy and the business model

As a result of the double materiality assessment, the firm identified seven negative impacts, nine positive impacts and three risks that exceeded the materiality threshold. The positive impact related to taxes is entity-specific, while the other impacts and risks are related to ESRS disclosure requirements. The identified sustainability matters are described in the table below.

The double materiality assessment was conducted during the current strategy period, and its results could therefore not be taken into account in the preparation of the strategy. However, the identified sustainability matters are in many respects related to the firm's strategy and business model.

The firm has implemented risk management measures related to the identified sustainability risks, and these risks are therefore not expected to have financial effects. The firm does not identify any significant risk that the identified material impacts or risks would lead to material adjustments to the related carrying amounts of assets or liabilities reported in the financial statements during the next financial period.

As a provider of expert services, PwC Finland's business model includes energy use in offices, business travel, and various purchases of services and goods. These cause greenhouse gas emissions that accelerate climate change. Meanwhile, in line with its strategy, PwC Finland offers sustainability-related services such as environmental consulting services aimed at climate change mitigation. Climate change poses a reputational risk: the firm may lose clients if they feel that PwC Finland is not acting responsibly and is not contributing effectively to climate change mitigation. In line with its strategy as a provider of sustainability services, PwC Finland has a heightened need to act responsibly. For example, PwC Finland may also be indirectly exposed to transition risks related to climate change if its clients face financial difficulties due to regulations aimed at climate change mitigation and therefore reduce their purchases of services from PwC Finland. This may particularly apply to sectors that are significant for climate change, such as energy production and the forest industry. The connection between the identified impacts and risks related to climate change mitigation and energy and the firm's strategy and business model is also described in section E1 Climate change, ESRS 2, SBM-3: Material impacts, risks and opportunities, and their interaction with business model.

PwC Finland's operations have an impact on the working conditions of its own employees and on their equal treatment and other labour rights. Key areas include adequate wages, health and safety, work–life balance, training and skills development, gender equality, diversity, and privacy.

The firm pays its employees an adequate salary, which increases employees' wellbeing and sense of security. Expert work is intensive, and the workload is occasionally very heavy, which reduces employees' wellbeing. However, the firm aims to provide its employees with a workplace community that creates wellbeing and therefore implements, both independently and in collaboration with its partners, a comprehensive range of measures and services that support employees' wellbeing. The firm's work culture supports work–life balance through flexible working hours and remote work opportunities, for example.

Employees are provided with ample learning opportunities, which strengthens employees' professionalism. The firm's business operations depend on the continuous availability of qualified employees, as competent employees are essential for guaranteeing the quality of the services provided. Failure to recruit as a result of a weakened employer image may lead to loss of income, for example.

PwC Finland invests in diversity efforts, which has positive impacts on employees' sense of inclusion and wellbeing at work. For example, the firm takes measures to ensure that it offers equal

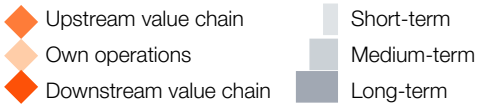
employment opportunities regardless of gender, age, nationality or sexual orientation. The annual performance review process aims to ensure that pay and career development opportunities are balanced. Despite these efforts, the gender distribution in the most demanding roles remains uneven, which has negative impacts on gender equality.

PwC Finland processes personal data as part of its HR processes and in certain client projects. The data may concern its own employees, clients' employees or clients' customers. The processing of such data always includes the possibility that information will fall into the wrong hands as a result of a data breach or human error. Such a case would have negative impacts on the protection of the privacy of the individuals concerned.

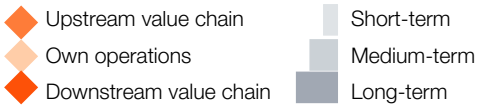
The PwC network has established ethical principles (Code of Conduct), and all employees are required to complete Code of Conduct training. An ethical operating culture is emphasised in internal communications and operating methods. This enhances employee wellbeing and strengthens client trust. An ethical corporate culture is also seen to have a positive impact on society as a factor creating trust and stability.

PwC Finland also has a positive impact on society as a taxpayer. PwC Finland is a Finnish firm that supports the Finnish welfare state by paying its corporate tax to Finland.

The weighting of material impacts, risks and opportunities has been revised since the previous corporate responsibility review. The updates further specified the assessment criteria and aimed to establish a balanced overall view of the firm's sustainability-related impacts, risks and opportunities. As a result of the update, new sustainability topics that exceeded the materiality threshold were gender equality and equal pay for work of equal value, diversity, and privacy in terms of the firm's own workforce. In terms of privacy, the reporting was further specified from the previous corporate responsibility review to align with the topic structure of the ESRS standards so that all the potentially affected stakeholder groups were separately taken into account. The impacts, risks and opportunities related to social dialogue, corruption and bribery, and the protection of whistleblowers no longer exceeded the materiality threshold.



Sub-topic – sub-sub-topic	Material impact, risk or opportunity	Description	Stage of the value chain	Time horizon
E1 Climate change				
Climate change mitigation	Actual negative impact	PwC Finland's own energy use, business travel and purchases cause greenhouse gas emissions.		
	Actual positive impact	PwC Finland helps its clients reduce greenhouse gas emissions through climate strategy consulting.		
	Financial risk	PwC Finland may face reputational risks and declining client demand if it fails to contribute significantly to combating climate change or to demonstrate progress in achieving its climate targets.		
	Financial risk	Through its clients, PwC Finland may indirectly face transition risks related to climate change. Demand for the firm's services may decrease if its clients' financial situation deteriorates due to changes in the operating environment aimed at mitigating climate change, such as stricter legislation.		
Energy	Actual negative impact	PwC Finland consumes energy in its own operations and through its value chain. As digitalisation and the use of artificial intelligence increase, energy consumption also increases.		
S1 Own workforce				
Working conditions – Adequate wages	Actual positive impact	PwC Finland pays its employees an adequate salary, which increases employees' satisfaction and sense of appreciation and security.		



Sub-topic – sub-sub-topic	Material impact, risk or opportunity	Description	Stage of the value chain	Time horizon
Working conditions – Health and safety	Actual positive impact	PwC Finland fosters a positive working environment that supports both physical and mental health by offering its employees a range of benefits and programmes related to health and wellbeing. Through them, it prevents negative physical and mental health impacts caused by work and strengthens its employees' wellbeing.		
	Actual negative impact	Employee workloads in client and project work are uneven and difficult to predict. The workload can be too high and intense in the short or long term, which can cause stress and even mental health problems.		
Working conditions – Work–life balance	Actual positive impact	The flexible hybrid work model offered by PwC Finland supports employees' wellbeing. The firm offers paid and unpaid parental leave in accordance with the family leave regulations.		
Equal treatment and equal opportunities for all – Training and skills development	Actual positive impact	PwC Finland takes care of the development of its employees' competence by providing both joint and business-area-specific training and by offering development opportunities in different roles.		
	Financial risk	Failure to update employees' skills may weaken the employer experience, hinder the retention and attraction of talent, and lead to a loss of clients if PwC Finland is unable to deliver high-quality expert services.		
Equal treatment and equal opportunities for all – Gender equality and equal pay for work of equal value	Actual negative impact	The gender distribution in senior roles at PwC Finland is uneven, with the proportion of men increasing across all levels from the Senior Manager role upwards. The situation may affect women's perception of equal career advancement opportunities and reduce the number of women in the long-term applying to work at PwC Finland.		
Equal treatment and equal opportunities for all – Diversity	Actual positive impact	PwC Finland invests in diversity efforts in different focus areas. Through its actions, it fosters a diverse workplace community where all employees can feel a sense of belonging, regardless of their background or personal characteristics.		
Other work-related rights – Privacy	Potential negative impact	As part of its HR processes, PwC Finland processes its employees' personal data. If this information is compromised, it may adversely affect the privacy of the individuals concerned.		
S2 Workers in the value chain				
Other work-related rights – Privacy	Potential negative impact	PwC Finland provides services that involve the processing of the personal data of its clients' employees. If this information is compromised, it may adversely affect the privacy of the individuals concerned.		
S4 Consumers and end-users				
Information-related impacts on consumers and/or end-users – Privacy	Potential negative impact	PwC Finland provides services that involve the processing the personal data of its clients' customers. If this information is compromised, it may adversely affect the privacy of the individuals concerned.		
G1 Business conduct				
Corporate culture	Actual positive impact	PwC Finland promotes a value-driven and ethical corporate culture. An ethical corporate culture that is in line with employees' personal values promotes their wellbeing at work and job satisfaction.		
	Actual positive impact	PwC actively strives to create a culture and ways of working that increase client trust and promote client relationships and business continuity. This contributes to employees' sense of stability. In addition to client relationships, an ethical corporate culture benefits society as a whole.		
Material entity-specific impact				
Tax footprint	Actual positive impact	Taxes and tax-like payments paid by PwC Finland benefit Finnish society. Taxes are used to finance the welfare society, which enables education, social security and healthcare services for citizens, for example.		

Impact, risk and opportunity management

Materiality assessment process

IRO-1: Description of the process to identify and assess material impacts, risks and opportunities

PwC Finland's double materiality assessment was updated during the financial period that ended on 30 June 2025. The updated analysis was based on PwC Finland's first double materiality assessment, conducted in the autumn of 2023. The double materiality assessment identified and assessed the firm's sustainability matters: the actual and potential impacts of its operations on the environment and people across its value chain, as well as the financial risks and opportunities related to sustainability topics for the firm in the short, medium and long terms.

In addition to the core working group responsible for the update, the persons in charge of various sustainability topics, as well as subject matter experts, participated in the process of updating the double materiality assessment. The double materiality assessment employed methods such as reviewing internal and external studies and reports, examining the firm's previous risk and impact assessments, collaborating with the PwC network and its other member firms, conducting internal expert workshops, and interviewing representatives of both internal and external stakeholders.

Value chain description and stakeholders

The update started with a review of the scope of the firm's value chain description, ensuring that it takes the business model, key business relationships and main stakeholders into account. The value chain description and stakeholder analysis were further specified during the process, based on discussions with the persons in charge. In the initial phase, it was deemed necessary to ensure that stakeholders had been consulted sufficiently. The stakeholder consultations conducted during the first double materiality assessment were therefore supplemented with two additional interviews with clients representing different client groups, as well as a group interview with trainees employed by the firm. The views of stakeholders are described in section SBM-2: Interests and views of stakeholders.

Identification of sustainability matters

In the second phase, a longlist of potential impacts, risks and opportunities was compiled. The study was based on sustainability matters identified in the previous double materiality assessment, PwC network's climate risk assessment, the firm's general risk assessment framework, and a benchmarking analysis of material sustainability topics among other PwC member firms and industry operators.

The identification of potential impacts, risks and opportunities was based on the sustainability topics, sub-topics and sub-sub-topics covered by the ESRS standards. In addition, potential material sustainability matters beyond the scope of the standards were taken into account, guided by PwC Finland's value chain description. In determining the impacts, those generated in the value chain through the firm's own operations and business relationships were taken into account. Efforts were not made to determine impacts in accordance with specific clients or sectors but at a more general level. PwC Finland operates only in Finland, but when identifying impacts, efforts were made to take value chain actors into account, regardless of their geographical location.

In the process of identifying sustainability matters, it was recognised that the firm's potential human rights impacts in its upstream and downstream value chain required closer scrutiny than what was possible within the scope of the double materiality assessment. The value chain assessment was therefore limited to those sustainability matters for which the firm was considered to have sufficient

information to support the assessment. A decision was made to extend the analysis to include human rights impacts across the value chain during the 2026 financial period, as the firm continues to develop its processes for identifying, assessing, prioritising and monitoring its actual and potential impacts on people and the environment.

Financial risks and opportunities related to sustainability topics for PwC Finland's business operations were also determined through identified dependencies. In the case of PwC Finland, dependencies are related to human resources in particular, as the business is based on the provision of expert services. In addition, risks identified through the firm's risk management system were used in determining risks.

Assessment of sustainability matters

The impacts, risks and opportunities identified in the third phase were assessed in internal workshops. The workshops were structured around ESRS topics to enable detailed discussions with the persons in charge and experts most familiar with each topic. The core working group participated in all workshops.

In each workshop, the identified impacts, risks and opportunities related to the meeting's topic were reviewed from a longlist. The assessment was carried out through joint discussions and was supported by additional evidence where necessary, such as information obtained via the employee survey (Global People Survey) or the Ethics Helpline. In assessing impacts, risks and opportunities, their materiality in the short, medium and long terms was considered in accordance with the definitions in ESRS 1.

For each impact, it was assessed whether it had a negative or positive impact on people or the environment. In addition, it was assessed whether the impact was actual or potential. The materiality assessment took the impact into account in terms of:

- Scale, i.e. how severe or beneficial the impact is for the environment or people
- Scope, i.e. how widely the impacts extend: for example, the size of the affected population or the geographical extent of the environmental impact
- Likelihood, i.e. how likely it is that a positive or negative impact will occur, and
- Irremediable character, i.e. whether it is possible to remedy the negative impacts by restoring the state of the environment, for example. Irremediable character was assessed only for negative impacts.

The scale, scope, likelihood and irremediability of negative impacts were assessed on a scale of 1 to 5. In terms of potential negative human rights impacts, it was noted that the severity of the impact took precedence over its likelihood. To support the numerical assessment, each scale was also described verbally. This was to ensure that the assessment was consistent from one workshop to the next.

The materiality of the identified risks and opportunities was assessed using the three-step assessment model of PwC Finland's enterprise risk management system and assessments carried out previously within the framework of the firm's risk management system. The model assesses the likelihood and financial impact of the occurrence of risks and opportunities, based on which they are classified as low (1), medium (2) or high (3) in severity. The assessment scale was accompanied by more detailed verbal definitions, which supported consistency across the workshops.

Sustainability impacts and financial effects were scored numerically using the scales described above. Impacts, risks and opportunities whose overall assessment exceeded the set threshold were defined as material sustainability matters.

Approval and further development of the double materiality assessment

The double materiality assessment and its results were presented to the firm's Territory Leadership Team and Board of Directors in March 2025. The firm's Board of Directors approved the updated analysis and its results. Going forward, the firm's executive management will assess the need to update the double materiality assessment annually.

The results of the double materiality assessment have been integrated into PwC Finland's enterprise risk management system so that the information in the enterprise risk management system is used in updating the double materiality assessment, and the risks identified in the double materiality assessment are used to update the risks identified in the enterprise risk management process where necessary. Risk processes related to human rights impacts will be further developed at the firm level during the 2026 financial period.

E1 Climate change, IRO-1: Description of the processes to identify and assess material impacts, risks and opportunities related to climate

As part of the double materiality assessment update, the working group assessed PwC Finland's operations to identify climate-related impacts, risks and opportunities. The identification of climate impacts was based on a previously conducted greenhouse gas (GHG) inventory in accordance with the Greenhouse Gas Protocol, a review of PwC Finland's value chain and service offering, an understanding of the operations of key upstream partners, and stakeholder interviews conducted during the previous financial period.

The identification of climate-related risks and opportunities was based on the PwC network's Climate-related Risks and Opportunities risk assessment, which was reflected against PwC Finland's operating environment. The PwC network's risk assessment includes physical and transition risks. PwC Finland has not conducted a more detailed analysis of the physical risks climate change poses to the firm, nor has it carried out a scenario analysis applying different climate scenarios. The assessment of climate impacts and risks will be supplemented during the 2026 financial period as part of the preparation of the transition plan.

The identification and assessment of sustainability matters related to other environmental topics under the ESRS standards (E2 Pollution, E3 Water and marine resources, E4 Biodiversity and ecosystems and E5 Resources use and circular economy) were based on a review of PwC Finland's value chain and service offering, an understanding of the operations of long-term partners, stakeholder interviews conducted during the previous financial period, and a benchmarking analysis of material sustainability matters identified by other PwC member firms and industry operators. The firm did not identify material impacts, risks or opportunities related to other environmental topics.

G1 Business conduct, IRO-1: Description of the processes to identify and assess material impacts, risks and opportunities related to business conduct

The double materiality assessment also examined impacts, risks and opportunities related to business conduct. The identification was based on a review of available materials, and the assessment was carried out in a workshop. The identification and assessment process is described above in the Identification of sustainability matters and Assessment of sustainability matters sections. The assessment process took the firm's industry, area of operation and business model into account.

IRO-2: Disclosure requirements in the ESRS covered by the undertaking's sustainability statement

List of fulfilled disclosure requirements

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ESRS	Disclosure requirement	Page number
General information		
ESRS 2	BP-1 General basis for preparation of sustainability statements	5
	BP-2 Disclosures in relation to specific circumstances	5
	GOV-1 The role of the administrative, management and supervisory bodies	6
	GOV-2 Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	9
	GOV-3 Integration of sustainability-related performance in incentive schemes	9
	GOV-4 Statement on due diligence	10
	GOV-5 Risk management and internal control of corporate responsibility reporting	10
	SBM-1 Strategy, business model and value chain	11
	SBM-2 Interests and views of stakeholders	13
	SBM-3 Material impacts, risks and opportunities, and their interaction with strategy and the business model	15
	IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities	18
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Environmental information		
ESRS E1 Climate change	ESRS 2, GOV-3 Integration of sustainability-related performance in incentive schemes	9
	E1-1 Transition plan for climate change mitigation	28
	ESRS 2, SBM-3 Material impacts, risks and opportunities, and their interaction with business model	28
	ESRS 2, IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities related to climate	20
	E1-2 Policies related to climate change mitigation and adaptation	29
	E1-3 Actions and resources related to climate change policies	31
	E1-4 Targets related to climate change mitigation and adaptation	32
	E1-5 Energy consumption and mix	34
	E1-6 Gross Scopes 6, 1, 2 and total GHG emissions	35
	E1-7 Greenhouse gas reductions and mitigation projects funded through carbon offsets	39
Social information		
ESRS S1 Own workforce	Disclosure requirement related to ESRS 2 SBM-2 – Interests and views of stakeholders	14
	ESRS 2, SBM-3 Material impacts, risks and opportunities, and their interaction with business model	42
	S1-1 Policies related to own workforce	44
	S1-2 Processes for engaging with own workers and workers' representatives about impacts	46
	S1-3 Processes to remediate negative impacts and channels for own workers to raise concerns	48
	S1-4 Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of these actions	50
	S1-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	53
	S1-6 Characteristics of the undertaking's employees	55
	S1-7 Characteristics of non-employee workers in the undertaking's own workforce	56
	S1-9 Diversity metrics	57
	S1-10 Adequate wages	57
	S1-13 Indicators for training and skills development	58
	S1-14 Health and safety metrics	58
	S1-15 Work–life balance indicators	60
	S1-17 Incidents, complaints and severe human rights impacts	61

ESRS	Disclosure requirement	Page number
ESRS S2 Workers in the value chain	ESRS 2, SBM-2 Interests and views of stakeholders	14
	ESRS 2, SBM-3 Material impacts, risks and opportunities, and their interaction with business model	61
	S2-1 Policies related to value chain workers	62
	S2-4 Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of these actions	64
	S2-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	65
ESRS S4 Consumers and end-users	ESRS 2, SBM-2 Interests and views of stakeholders	14
	ESRS 2, SBM-3 Material impacts, risks and opportunities, and their interaction with business model	61
	S4-1 Policies related to consumers and end-users	62
	S4-4 Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of these actions	64
	S4-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	65
Governance information		
ESRS G1 Business conduct	ESRS 2, GOV-1 The role of the administrative, management and supervisory bodies	8
	ESRS 2, IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities	20
	G1-1 Business conduct policies and corporate culture	68
	Targets and measures related to corporate culture	71
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Taxes (entity-specific)		
GRI-207	Policies related to taxes, GRI 207-1 Approach to tax	73
	Measures related to taxes, GRI 207-2 Tax governance, control and risk management	74
	GRI 207-3 Stakeholder engagement and management of concerns related to tax	74
	Targets and metrics related to taxes, GRI 207-4: Country-by-country reporting and PwC Finland's tax footprint	74

List of datapoints in crosscutting and topical standards derived from other EU legislation

The firm carried out a mapping of the disclosure requirements to be reported based on the double materiality analysis and the assessment of the impacts, risks and opportunities identified as material at the sub-topic and sub-sub-topic levels. The double materiality assessment process and the use of thresholds are described in section IRO-1: Description of the process to identify and assess material impacts, risks and opportunities The mapping also took the relevance of the information in relation to the matter being described or explained into account. Certain disclosure requirements may have been excluded from this sustainability report if they involved internal development work, for example.

Disclosure requirement	Data point	Reference to the Sustainable Finance Disclosure Regulation	Reference to Pillar 3	Reference to the Benchmark Regulation	Reference to the European Climate Law	Page number
ESRS 2 GOV-1 Board's gender diversity	21 (d)	Indicator 13 of Table 1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816 (5), Annex II		8
ESRS 2 GOV-1 Percentage of independent Board members	21 (e)			Delegated Regulation (EU) 2020/1816, Annex II		8
ESRS 2 GOV-4 Statement on due diligence	30	Indicator 10 of Table 3 of Annex 1				10

Disclosure requirement	Data point	Reference to the Sustainable Finance Disclosure Regulation	Reference to Pillar 3	Reference to the Benchmark Regulation	Reference to the European Climate Law	Page number
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities	40 (d) i	Indicator 4 of Table 1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 (6) Table 1: Qualitative information about environmental risk, and Table 2: Qualitative information about social risk	Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS 2 SBM-1 Involvement in activities related to chemical production	40 (d) ii	Indicator 9 of Table 2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS 2 SBM-1 Involvement in activities related to controversial weapons	40 (d) iii	Indicator 14 of Table 1 of Annex 1		Delegated Regulation (EU) 2020/1818 (7) Article 12(1), Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco	40 (d) iv			Delegated Regulation (EU) 2020/1818, Article 12(1), Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS E1-1 Transition plan to reach climate neutrality by 2050	14				Regulation (EU) 2021/1119, Article 2(1)	28
ESRS E1-1 Undertakings excluded from Paris-aligned benchmarks	16 (g)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12.1 (d) to (g), and Article 12.2		28
ESRS E1-4 GHG emissions reduction targets	34	Indicator 4 of Table 2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – climate change transition risk: Customisation metrics	Delegated Regulation (EU) 2020/1818, Article 6		32
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors)	38	Indicator 5 of Table 1 and indicator 5 of Table 2 of Annex 1				Not material
ESRS E1-5 Energy consumption and mix	37	Indicator 5 of Table 1 of Annex 1				34
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors	40–43	Indicator 6 of Table 1 of Annex 1				Not material
ESRS E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions	44	Indicators 1 and 2 of Table 1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)		39

Disclosure requirement	Data point	Reference to the Sustainable Finance Disclosure Regulation	Reference to Pillar 3	Reference to the Benchmark Regulation	Reference to the European Climate Law	Page number
ESRS E1-6 Gross GHG emissions intensity	53–55	Indicator 3 of Table 1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – climate change transition risk: Customisation metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)		39
ESRS E1-7 GHG removals and carbon credits	56				Regulation (EU) 2021/1119, Article 2(1)	39
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks	66			Delegated Regulation (EU) 2020/1818, Annex II; Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk ESRS E1-9 Location of significant assets at material physical risk	66 (a) and (c)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book – Climate change physical risk: Exposures subject to physical risk			Not material
ESRS E1-9 Breakdown of the carrying value of the undertaking's real estate assets by energy-efficiency classes	67 (c)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34; Template 2: Banking book – climate change transition risk: Loans collateralised by immovable property – Energy efficiency of the collateral			Not material
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities	69			Delegated Regulation (EU) 2020/1818, Annex II		Not material
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil	28	Indicator of Table 1 of Annex 1; indicator 2 of Table 2 of Annex 1; indicator 1 of Table 2 of Annex 1; indicator 3 of Table 2 of Annex 1				Not material
ESRS E3-1 Water and marine resources	9	Indicator 7 of Table 2 of Annex 1				Not material
ESRS E3-1 Dedicated policy	13	Indicator 8 of Table 2 of Annex 1				Not material
ESRS E3-1 Sustainable oceans and seas	14	Indicator 12 of Table 2 of Annex 1				Not material
ESRS E3-4 Total water recycled and reused	28 (c)	Indicator 6.2 of Table 2 of Annex 1				Not material
ESRS E3-4 Total water consumption in m^3 per net revenue in own operations	29	Indicator 6.1 of Table 2 of Annex 1				Not material
ESRS 2 SBM-3	16 (a) i	Indicator 7 of Table 1 of Annex 1				Not material
ESRS 2 SBM-3	16 (b)	Indicator 10 of Table 2 of Annex 1				Not material
ESRS 2 SBM-3	16 (c)	Indicator 14 of Table 2 of Annex 1				Not material
ESRS E4-2 Sustainable land/agriculture practices or policies	24 (b)	Indicator 11 of Table 2 of Annex 1				Not material

Disclosure requirement	Data point	Reference to the Sustainable Finance Disclosure Regulation	Reference to Pillar 3	Reference to the Benchmark Regulation	Reference to the European Climate Law	Page number
ESRS E4-2 Sustainable oceans/seas practices or policies	24 (c)	Indicator 12 of Table 2 of Annex 1				Not material
ESRS E4-2 Policies to address deforestation	24 (d)	Indicator 15 of Table 2 of Annex 1				Not material
ESRS E5-5 Non-recycled waste	37 (d)	Indicator 13 of Table 2 of Annex 1				Not material
ESRS E5-5 Hazardous waste and radioactive waste	39	Indicator 9 of Table 1 of Annex 1				Not material
ESRS 2 SBM-3 Risk of incidents of forced labour	14 (f)	Indicator 13 of Table 3 of Annex I				Not material
ESRS 2 SBM-3 Risk of incidents of child labour	14 (g)	Indicator 12 of Table 3 of Annex I				Not material
ESRS S1-1 Human rights policy commitments	20	Indicator 9 of Table 3 and indicator 11 of Table 1 of Annex I				45
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labour Organization Conventions 1 to 8	21			Delegated Regulation (EU) 2020/1816, Annex II		45
ESRS S1-1 Processes and measures for preventing trafficking in human beings	22	Indicator 11 of Table 3 of Annex I				Not material
ESRS S1-1 Workplace accident prevention policy or management system	23	Indicator 1 of Table 3 of Annex I				44
ESRS S1-3 Grievance/complaints handling mechanisms	32	Indicator 5 of Table 3 of Annex I				48
ESRS S1-14 Number of fatalities and number and rate of work-related accidents	88 (b) and (c)	Indicator 2 of Table 3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		59
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness	88 (e)	Indicator 3 of Table 3 of Annex I				60
ESRS S1-16 Unadjusted gender pay gap	97 (a)	Indicator 12 of Table 1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		Not reported
ESRS S1-16 Excessive CEO pay ratio	97 (b)	Indicator 8 of Table 3 of Annex I				Not reported
ESRS S1-17 Incidents of discrimination	103 (a)	Indicator 7 of Table 3 of Annex I				61
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights principles and OECD principles	104 (a)	Indicator 10 of Table 1 and indicator 14 of Table 3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II; Delegated Regulation (EU) 2020/1818 Article 12(1)		61
ESRS 2 – SBM-3 – S2 Significant risk of child labour or forced labour in the value chain	11 (b)	Indicators number 12 and 13 of Table 3 of Annex I				Not material
ESRS S2-1 Human rights policy commitments	17	Indicator 9 of Table 3 and number 11 of Table 1 of Annex 1				62
ESRS 2-1 Policies related to value chain workers	18	Indicators number 11 and 4 of Table 3 of Annex 1				62

Disclosure requirement	Data point	Reference to the Sustainable Finance Disclosure Regulation	Reference to Pillar 3	Reference to the Benchmark Regulation	Reference to the European Climate Law	Page number
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines	19	Indicator 10 of Table 1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II; Delegated Regulation (EU) 2020/1818 Article 12(1)		62
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labour Organization Conventions 1 to 8	19			Delegated Regulation (EU) 2020/1816, Annex II		64
ESRS S2-4 Human rights issues and incidents connected to upstream and downstream value chain	36	Indicator 14 of Table 3 of Annex 1				64
ESRS S3-1 Human Rights Policy commitments	16	Indicator 9 of Table 3 and number 11 of Table 1 of Annex 1				Not material
ESRS S3-1 Non-respect of UNGPs on Business and Human Rights, ILO principles or OECD guidelines	17	Indicator 10 of Table 1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II; Delegated Regulation (EU) 2020/1818 Article 12(1)		Not material
ESRS S3-4 Human rights issues and incidents	36	Indicator 14 of Table 3 of Annex 1				Not material
ESRS S4-1 Policies related to consumers and end-users	16	Indicator 9 of Table 3 and number 11 of Table 1 of Annex 1				62
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines	17	Indicator 10 of Table 1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II; Delegated Regulation (EU) 2020/1818 Article 12(1)		62
ESRS S4-4 Human rights issues and incidents	35	Indicator 14 of Table 3 of Annex 1				64
ESRS G1-1 United Nations Convention against Corruption	10 (b)	Indicator 15 of Table 3 of Annex 1				68
ESRS G1-1 Protection of whistleblowers	10 (d)	Indicator 6 of Table 3 of Annex 1				69
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws	24 (a)	Indicator 17 of Table 3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS G1-4 Standards of anti-corruption and anti-bribery	24 (b)	Indicator 6 of Table 3 of Annex 1				Not material

02

Environmental information

Environmental information

ESRS E1 Climate change

Strategy

E1-1 Transition plan for climate change mitigation

As a firm providing expert services, PwC Finland's negative climate impacts mainly consist of energy used for the needs of its own operations, as well as business travel and commuting. Indirect climate impacts arise from the firm's supply chain.

PwC Finland's emissions reduction measures for its own operations are based on the PwC network's transition plan and the network's targets related to climate change mitigation and energy. PwC Finland, as part of the PwC network, is committed to the network's global emissions reduction targets. PwC Finland does not yet have its own transition plan. PwC Finland will prepare a transition plan during the 2026 financial period, outlining future emissions reduction measures to ensure its contribution to achieving the targets.

Climate targets and progress towards them are reported in more detail in section E1-4: Targets related to climate change mitigation and adaptation. Key decarbonisation measures are described in section E1-3: Actions and resources in relation to climate change policies.

In September 2020 the PwC network announced a network wide commitment to net zero greenhouse gas, with near-term science-based targets set for 2030 in line with a 1.5-degree scenario to prevent the worst impacts of climate change, in accordance with the Paris Agreement. In July 2021, near-term emissions reduction targets were independently validated by the Science Based Targets initiative (SBTi). In November 2024, the PwC network set long-term science-based targets for 2050 in line with a 1.5-degree scenario which were independently validated by the Science Based Targets Initiative. The commitment covers the entire PwC network, and thus also obligates PwC Finland.

Due to the nature of its operations, PwC Finland does not have locked-in greenhouse gas emissions related to key assets or products. PwC Finland has not been excluded from Paris-aligned benchmarks.

ESRS 2, SBM-3: Material impacts, risks and opportunities, and their interaction with business model

In its double materiality analysis, the firm identified two material impacts and two risks related to climate change mitigation and one impact related to energy. Both climate risks identified by PwC Finland are transition risks.

As part of the double materiality assessment, PwC Finland identified a negative impact on climate change mitigation resulting from greenhouse gas emissions generated by its operations. Direct emissions from own operations (Scope 1) include emissions from the use of PwC Finland's company cars. Indirect emissions from own operations (Scope 2) include emissions from the electricity and district heating used in the firm's facilities. The majority of PwC Finland's greenhouse gas emissions arise from its value chain (Scope 3). Purchased goods and services (Category 1) are the most significant source of emissions.

A positive impact was identified in the downstream value chain, stemming from PwC Finland's consulting services aimed at climate change mitigation.

As part of the double materiality assessment, two material climate-related transition risks affecting PwC Finland's business operations were identified: a reputational risk, should PwC Finland fail to meet the climate commitments set at the PwC network level; and an indirect transition risk, which may affect PwC Finland through changes in demand, legislation and other aspects of the operating environment that affect its key clients.

PwC Finland has not carried out a resilience analysis in accordance with the ESRS standards.

Sub-topic	Material impact, risk or opportunity	Description
Climate change mitigation	Actual negative impact	PwC Finland's own energy use, business travel and purchases cause greenhouse gas emissions.
	Actual positive impact	PwC Finland helps its clients reduce greenhouse gas emissions through climate strategy consulting.
	Risk	PwC Finland may face reputational risks and declining client demand if it fails to contribute significantly to combating climate change or to demonstrate progress in achieving its climate targets.
	Risk	Through its clients, PwC Finland may indirectly face transition risks related to climate change. Demand for the firm's services may decrease if its clients' financial situation deteriorates due to changes in the operating environment aimed at mitigating climate change, such as stricter legislation.
Energy	Actual negative impact	PwC Finland consumes energy in its own operations and through its value chain. As digitalisation and the use of artificial intelligence increase, energy consumption also increases.

Impact, risk and opportunity management

E1-2: Policies related to climate change mitigation and adaptation

PwC Finland's climate change mitigation and energy policies are based on the PwC network's global policies and PwC Finland's Environmental Policy.

The policies address the material negative impacts associated with climate change mitigation and energy, along with the reputational risk related to climate change mitigation.

PwC Finland's key climate-related policies are expressed in its Environmental Policy and in the PwC network's Global Third Party Code of Conduct.

As part of the PwC network, PwC Finland is committed to the science-based emissions reduction targets set by the network and confirmed by the independent Science Based Targets initiative (SBTi). The firm also adheres to the Ten Principles of the UN Global Compact initiative, including the precautionary approach to environmental challenges and initiatives to promote greater environmental responsibility, in addition to encouraging the development and diffusion of environmentally friendly technologies.

Environmental Policy

The principles guiding the environmental impacts of PwC Finland's own operations are set out in the firm's Environmental Policy. The general objective of the policy is to articulate the environmental practices and procedures followed by PwC Finland in its own operations and purchases, as well as the firm's overall approach to environmental matters. In terms of climate change mitigation and energy, PwC Finland's Environmental Policy outlines the firm's commitment to continuously

improving and monitoring its environmental performance, measuring and reducing its climate impacts, considering environmental aspects such as climate and energy in its purchases and office-related decisions, and complying with environmental legislation and other key environmental requirements.

The Environmental Policy is monitored through selected indicators at least annually. Within the firm, the Territory Leadership Team, with the Sustainability Leader as a member, represents the highest level responsible for implementing the policy.

Global Third Party Code of Conduct

The purpose of the PwC network's Global Third Party Code of Conduct is to define the minimum standards for integrity and business conduct that the PwC network, including PwC Finland, expects its subcontractors, suppliers and service providers to follow.

In terms of climate change mitigation and energy, the Code of Conduct outlines the PwC network's commitment to achieving science-based emissions reduction targets, transitioning to clean energy, supporting carbon removal initiatives and collaborating across its value chain to reduce carbon dioxide emissions. The Code of Conduct states that PwC also expects its contractual partners to engage in climate change mitigation efforts by setting science-based targets or switching to renewable energy, for example.

The Code of Conduct is monitored three times a year by identifying the percentage of products and services purchased from suppliers that have set or are committed to setting science-based emission targets (SBTs). The information is also reported to the PwC network. Within the firm, the Territory Leadership Team, with the Chief Operating Officer as a member, represents the highest level responsible for implementing the Code of Conduct.

The Global Third Party Code of Conduct is available to stakeholders on the PwC network's website and is provided to third partners as part of the procurement agreement.

The firm does not have a policy in place to directly address identified positive impact or identified transition risks related to climate change mitigation. However, as part of the PwC network, PwC Finland is committed to support its clients decarbonise, achieve net-zero greenhouse gas emissions and navigate the transition to a low-carbon world. The reputational risks related to climate change mitigation are managed indirectly through policies addressing the negative impacts of mitigation efforts. A separate policy concerning the reputational risk has therefore not been deemed necessary. The indirect transition risks are managed through the same policies as other client-related risks, and a separate policy related to climate change has therefore not been considered necessary.

E1-3: Actions and resources in relation to climate change policies

Climate change mitigation and energy

In line with its Environmental Policy, PwC Finland is committed to continuously improving its environmental performance. During the financial period, the firm continued previously initiated actions to reduce its direct and indirect emissions.

The key climate measures related to climate change mitigation and energy that were implemented during the financial period focused on the use of renewable energy, as well as adherence to the Travel guidelines and Company Car Policy, which serve as tools for promoting more sustainable mobility. The implemented measures were not considered to have resulted in significant capital or operating costs. During the 2026 financial year, the range of measures will be reassessed to ensure that the emissions reduction targets are met.

Use of renewable energy

PwC Finland switched to using renewable electricity in its own electricity contracts in 2015. Some of the firm's regional offices use renewable electricity included in the lease. Offices with a renewable electricity contract chosen by the firm account for 75% of the electricity consumption of all PwC Finland's offices. The remaining 25% also originates from renewable sources, either as renewable electricity provided by the lessor under the lease agreement, or, where such electricity is unavailable, as production covered by cancellation of guarantees of origin purchased by PwC Finland. At the end of the financial period, 100% of the electricity used in the firm's offices and for charging company cars was renewable energy. The firm purchases cancellation certificates for guarantees of origin equivalent to the amount of electricity used to charge its company cars. No precise estimate has been made regarding the measure's anticipated emissions reduction impacts.

Internal guidelines and policies

In 2023, PwC Finland updated its travel guideline for employee business travel, advising employees to minimise travel-related emissions by choosing low-emission modes of transport and to opt for virtual meetings whenever feasible as an alternative to physical travel. To ensure that the employees identify travel costs and emissions, the firm maintains a Travel Dashboard, where everyone can monitor the impacts of their own business travel. The travel guideline applies to all PwC Finland employees. Although it is challenging to demonstrate a direct link to emissions reductions, the guidelines and policies have contributed to a 51% decrease in greenhouse gas emissions from business air travel during the financial period compared with the 2019 base year. No precise estimate has been made regarding the measure's anticipated emissions reduction impacts.

Electrification

The firm has changed its car policy so that employees are only entitled to a company car for limited use – not as a full company car benefit. The aim of the change is to guide motorists to consider whether they need to drive. With the change of the Company Car Policy in April 2022, the car procurement limits were changed so that an increasing number of electric car models fitted within the procurement limits. As a result of these changes, the average emissions of the firm's company cars were 19 gCO_2/km (WLTP) at the end of the financial period. With the general trend in car

emissions reductions, the measure has contributed to an 83% decrease in Scope 1 emissions compared with the 2019 base year. No precise estimate has been made regarding the measure's anticipated emissions reduction impacts.

Indicators and targets

E1-4: Targets related to climate change mitigation and adaptation

Climate change mitigation and energy

As part of the PwC network, PwC Finland is committed to the network's global near- and long-term climate targets. In line with the PwC network's global target, PwC Finland aims to achieve net-zero greenhouse gas emissions throughout its value chain by 2050. The long-term climate targets set in late 2024 complement the PwC network's global short-term targets set in 2020. The base year for measuring progress against emissions reduction targets is the 2019 financial period.

The PwC network, including PwC Finland, is committed to:

- The overall net-zero target:
  - Reach net-zero greenhouse gas emissions across value chain by the 2050 financial period
- The long-term target:
  - Reduce Scope 1, 2 and 3 absolute emissions by 90% from the 2019 base year by the 2050 financial period.
- The near-term targets:
  - Reduce Scope 1 and 2 absolute emissions by 50% from the 2019 base year by the 2030 financial period
  - Transition to 100% renewable electricity by the 2030 financial period
  - Reduce absolute business travel emissions by 50% from the 2019 base year by the 2030 financial period
  - Have 50% of purchased goods and services suppliers (by emissions) set science-based targets to reduce their own climate impact by the 2025 financial period.

In addition, in accordance with the PwC network's commitment, PwC Finland will continue to offset those Scope 1, 2 and Scope 3 business travel emissions that the firm reduce through the purchase of high-quality carbon credits. The plan is to transition the firm's carbon credit portfolio to 100% carbon removals by the 2030 financial year period. Market solutions and options for this implementation are assessed regularly. To achieve net zero, the PwC network is committed to neutralising any remaining emissions by the 2050 financial period.

The near-term targets concern direct emissions from the firm's own operations (Scope 1), indirect emissions (market-based Scope 2), and the most material value chain emissions (Scope 3). At PwC Finland, direct emissions from the firm's own operations include emissions from the fuel consumption of company cars. Indirect emissions from the firm's own operations are related to the firm's electricity and heat consumption. In terms of the value chain, the near-term targets cover Category 1 of the Greenhouse Gas Protocol, i.e. goods and services purchased by Finnish PwC, Category 2, i.e. fixed assets, and Category 6, i.e. business trips made by PwC Finland's employees. The firm aims to reduce absolute Scope 1 and market-based Scope 2 emissions from its own operations by 50%, as well as absolute emissions from business travel by 50%, by 2030.

In addition to absolute emissions reduction targets, PwC Finland is subject to the PwC network's globally defined climate targets concerning the use and procurement of renewable electricity. By 2030, PwC Finland aims to switch completely to renewable electricity for its office operations and

the charging of company cars (market-based Scope 2 emissions). By 2025, the firm aims to purchase at least 50% of products and services from suppliers that have set their own science-based emissions targets.

The near- and long-term targets for Scope 1, Scope 2 and Scope 3 emissions are based on scientific evidence and have been confirmed by the independent Science Based Targets initiative (SBTi). The target concerning the transition to renewable electricity is not science-based and has not been confirmed by a third party.

The targets further specify the general climate and energy targets outlined in the Environmental Policy and the PwC network's Global Third Party Code of Conduct by setting a measurable target level, as well as base and target years.

The PwC network has set climate targets that are binding on all the firms in the network, so stakeholders have not been involved by PwC Finland in setting the target.

PwC Finland reports annually to the network on all its emissions included in the above categories, as well as quarterly emissions from business travel and purchases. At the network level, emission trends are measured using emission calculations based on sources identified as material. The Sustainability Leader monitors the reporting to the network. The results are monitored internally in the Territory Leadership Team and the Board of Directors at least annually as part of the approval processes for corporate responsibility review. The monitoring of targets focuses on near-term targets. The firm has achieved its near-term targets for Scope 1 and Scope 2 emissions ahead of schedule. Only air travel emissions are included in the base year data for the business travel target. While emissions from air travel have decreased by 50% from the base year, overall business travel emissions rose during the financial period compared with the previous financial period. The target related to suppliers' emission targets commitments was not achieved by the target year. Encouraging suppliers to set their own science-based targets remains a relevant goal for both the PwC network and PwC Finland, and will therefore continue to be pursued during the 2026 financial period.

The targets set address PwC Finland's material negative environmental impacts related to climate change mitigation and energy. PwC Finland has not set measurable, outcome-oriented and time-bound targets within the meaning of the ESRS standards for material positive impacts or risks related to climate change mitigation. The firm has not set a target specifically aimed at enhancing its positive impact on climate change mitigation. However, the firm has financial targets related to the provision and development of its sustainability services, within which climate change mitigation services are being developed and potentially expanded. The firm has not set any direct targets related to the identified climate risks, but their related actions are monitored as part of the firm's risk management.

Calculation principles

Target monitoring is based on the firm's emissions accounting, with the calculation basis described in section E1-6: Gross Scopes 1, 2, 3 and Total GHG emissions.

The base year data differs in scope from the calculation for the 2024 and 2025 financial periods. The Scope 1 emissions for the base year only include fuel purchases by employees with an unlimited car benefit, whereas the data for 2024 and 2025 also includes fuel consumption of company cars provided as a limited benefit. The Scope 2 data for the base year only includes the energy consumption of the Helsinki office, whereas the data for 2024 and 2025 also covers emissions from electricity, heating and district cooling across all the firm's offices. The near-term science-based Scope 3 emissions target only includes emissions from business travel in the value chain. The base year value only includes emissions from air travel, while the values for the 2025 financial period and the 2024 comparison year also include other travel.

	2030	2050
Cross-sectoral (ACA) emissions reduction pathway with a reference year of 2020	-42%	-90%

Source: based on the document "Pathways to Net-zero – SBTi Technical Summary" (version 1.0, October 2021)

	Base year 2019	2024 outcome	2025 outcome	Target level by 2030[2]	Target level by 2050
Scope 1 emissions will be 50% lower by 2030 and 90% lower by 2050 compared with the base year level	100%	-70%	-83%	-50%	-90%
Scope 2 emissions will be 50% lower by 2030 and 90% lower by 2050 compared with the base year level	100%	-89%	-97%	-50%	-90%
Scope 3 emissions will be 90% lower by 2050 compared with the base year level	100%				-90%
Business travel[1] emissions will be 50% lower by 2030 compared with the base year level	100%	-61%	-51%	-50%	
By 2030, all consumed electricity will be generated from 100% renewable sources; share of renewable electricity		74%	100%	100%	
By 2025, 50% of purchases are from suppliers that have set SBT targets; share of suppliers that have set SBT targets in terms of emissions		24%	24%	50%	

1) The comparison figure only includes flights
2) Target level for purchases by 2025

E1-5: Energy consumption and mix

PwC Finland's energy consumption data includes fuel, electricity and heat used in the firm's own operations. The company cars managed by the firm consumed both renewable and fossil fuels. The firm purchased cancellation certificates for renewable electricity guarantees of origin to cover the share of office and company car electricity consumption that could not be verified as renewable through procurement contracts, for example. The firm's offices used both renewable and fossil electricity and district heating. Two offices used district cooling: one supplied exclusively by renewable sources; the other by a combination of renewable and nuclear energy.

Calculation principles

The fuel consumption data for company cars is based on both the direct consumption report and the kilometre-based consumption calculation. In the kilometre-based consumption calculation, the distance travelled was first converted into fuel consumption using the European Environment Agency's (EEA) 2023 study on the actual average fuel consumption of newly registered passenger cars, categorised by motive power type. Fuel consumption was converted from litres to megawatt-hours using the conversion factor provided by the UK Government's Department for Energy Security and Net Zero (DESNZ). For the 2024 financial period, the calculation was updated to align with that of 2025 by also including fuel consumption of company cars provided as a limited benefit (previously reported in business travel emissions).

Office electricity consumption data is based on consumption reports, floor area-based allocation reports provided by lessors, and estimated data for locations where actual consumption information was unavailable. Electricity origin data is based on electricity contracts, information provided by lessors, and cancellation certificates for guarantees of origin. For the 2024 financial period, the calculation was updated by reviewing the estimated electricity consumption data provided by lessors, as well as the requirements for and classification of the origin of electricity, to ensure alignment with the PwC network's guidance.

District heating consumption data is based on floor area-based allocation reports provided by lessors, as well as estimates for offices where actual consumption data was unavailable. For the 2024 financial year, the calculation was updated by reviewing the estimated heat consumption data provided by lessors, as well as the requirements for and classification of the origin of heat, to ensure alignment with the PwC network's guidance.

District cooling data is based on floor area-based allocation reports provided by lessors. For the 2024 financial year, the calculation was updated by checking the data on the origin of district cooling.

The electricity consumed for charging company cars is based on kilometre-based consumption calculations. In the calculation, the kilometres travelled by fully electric and plug-in hybrid cars were converted into megawatt-hours using conversion factors provided by the UK Government's Department for Energy Security and Net Zero (DESNZ). For the 2024 financial period, the calculation method was updated to correspond to the calculation for the 2025 financial period.

Energy consumption and mix	Unit	2024 outcome	2025 outcome
Total fossil energy consumption	MWh	494	296
Share of fossil sources in total energy consumption	%	22%	16%
Consumption from nuclear sources	MWh	245	164
Share of consumption from nuclear sources in total energy consumption	%	11%	9%
Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.)	MWh	5	4
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	MWh	1,510	1,388
Consumption of self-generated non-fuel renewable energy	MWh	0	0
Total renewable energy consumption	MWh	1,514	1,392
Share of renewable sources in total energy consumption	%	67%	75%
Total energy consumption	MWh	2,253	1,852

E1-6: Gross Scopes 1, 2, 3 and Total GHG emissions

The firm's Scope 1 and Scope 2 emissions decreased from the previous financial period. The key drivers behind the trend included the transition to 100% renewable electricity, the electrification of the company car fleet, a milder winter resulting in reduced heating energy demand, and the overall emissions trend in energy production in Finland.

Scope 3 emissions increased overall. Most of the increase was driven by the euro-denominated growth in purchased goods and services, as well as an increase in business travel.

The data for the 2024 and 2025 financial periods are comparable, as the 2024 data was recalculated in accordance with the PwC network's guidance and the 2025 calculation. The changes mainly concern the scope and reporting of the calculation of Scope 3 data. The changes made are described in more detail in the table below. Acquisitions of IT equipment, office equipment and machinery, construction, and furniture previously reported as part of Category 1 are now reported in Category 2. Category 3 was included in the emissions calculation, as it is part of the firm's and the PwC network's long-term Scope 3 emissions reduction target. For Category 6, emissions reporting now includes not only previously reported emissions from flights, taxi trips and employee business travel using personal vehicles but also emissions arising from accommodation and train travel. Emissions from company car trips, which were previously reported under Category 6, have been reallocated to Scope 1 or Scope 2, depending on the motive power type. Category 7 has been included in the calculation because commuting was estimated to be a material source of emissions for PwC Finland as an expert organisation. The reporting of emissions from commuting is also included as a new

category in the firm's emissions reporting to the PwC network. The initial data for the 2019 base year does not include fuel consumption under a limited company-car benefit in terms of Scope 1 data. The Scope 2 data for the base year is incomplete, as electricity and heat consumption data is missing for some offices, along with charging data for company electric cars. For the 2019 base year, the Scope 3 business travel data only includes air travel. Emissions from taxi trips, hotel stays, train travel and trips subject to mileage allowance are missing. The initial data lacks Scope 3 emissions entirely for Category 1 (Purchased goods and services), Category 2 (Capital goods), Category 3 (Fuel- and energy-related activities), and Category 7 (Employee commuting).

Calculation principles

PwC Finland follows the PwC network's guidelines and principles for PwC firms' greenhouse gas emissions calculation and reporting. The network's principles are consistent with the Greenhouse Gas Protocol. Data related to heat consumption and the use of renewable energy has been externally verified as part of the PwC network's emissions calculation assurance process. The calculation primarily applied the same emission factors as those used in the PwC network's calculation. Market- and location-based emissions from electricity and heat consumption, as well as emissions from train travel in Finland and employee commuting, were calculated using emission factors not applied in the PwC network's emissions reporting.

In the calculation, the firm follows the principle of operational control. The calculation includes direct Scope 1 emissions and indirect Scope 2 emissions related to purchased energy. Scope 3 value chain emissions include the sources deemed material at the PwC network level: purchased goods and services; capital goods; fuel- and energy-related activities not included in Scope 1 or Scope 2; business travel; and employee commuting.

Scope or category	Included in emissions calculation?	Methods used in the calculation, assumptions, emission factors, in the disclosure requirement ESRS BP-2: Disclosures in relation to specific circumstances, data intended for estimation and possible reasons for exclusion from the calculation
Scope 1	Included	Scope 1 emissions were calculated using fuel consumption reports for company cars and mileage reimbursement data from the travel expense report system. No consumption or specific emissions data was available for company cars for limited use, so the emission factor applied was the consumption of an average car per kilometre by motive power type. The calculation applied 2025 emission factors from the UK Government's Department for Energy Security and Net Zero (DESNZ) for transport fuels and average CO_2-equivalent emissions per kilometre. The data was also recalculated for the 2024 financial period using the PwC network's guidelines and calculation boundaries. The figure for the 2024 financial period increased by 3 tCO_2e compared with the value reported in the 2024 corporate responsibility review due to the inclusion of the fuel consumption of company cars for limited use in the adjusted figure. No biogenic emissions were reported.

Scope or category	Included in emissions calculation?	Methods used in the calculation, assumptions, emission factors, in the disclosure requirement ESRS BP-2: Disclosures in relation to specific circumstances, data intended for estimation and possible reasons for exclusion from the calculation
Scope 2	Included	Scope 2 emissions include electricity, heat and cooling energy consumed in the firm's facilities, either purchased through direct contracts or included in lease arrangements, along with the consumption of electricity for charging company cars. Consumption data for office electricity, heating and cooling is collected from the energy supplier's consumption report and lessors. Consumption data provided by lessors is based on the firm's proportionate share of the building's total energy use, calculated based on the number of office square metres occupied. If electricity and heat consumption data was unavailable, the data was estimated based on average consumption per square metre in the offices for which measurement data was available. For heating, district heating was assumed as the heating method for offices without available data, in line with the approach used for other office locations. Of all the electricity consumed in the firm's offices during the 2025 financial period, 18% was based on prorated consumption data provided by lessors, and 7% was estimated. Of all the heat consumed in the firm's offices during the 2025 financial period, 87% was based on prorated consumption data provided by lessors, and 13% was estimated. In market-based emissions calculation, an emission factor of 0 kg CO_2e/MWh was applied to electricity and district heating consumption at sites where renewable energy or nuclear power was confirmed through procurement contracts or guarantees of origin. Heat consumption not confirmed to originate from renewable sources was calculated using the emission factor provided by the respective local energy supplier. The emission factors were obtained from Finnish Energy's district heating calculator, and they were from 2023 and 2024. For the calculation of location-based emissions from electricity and heat consumption, average emission factors for Finland's electricity and heat production – published by Statistics Finland and calculated as the average of the three most recent statistical years (2021–2023) – were applied. District cooling was assigned an emission factor of 0 kg CO_2e/MWh, reflecting its limited use in two of the firm's offices: one fully powered by renewable energy, the other by a combination of renewables and nuclear electricity. The data was also recalculated for the 2024 financial period using the PwC network's guidelines and calculation boundaries. The location-based figure for the 2024 financial period increased by 95 tCO_2e, while the market-based figure decreased by 39 tCO_2e compared with the value reported in the previous corporate responsibility review. The changes stemmed from the inclusion of electricity used to charge company cars and the district cooling consumption of one office location in the calculation, the revision of electricity and heat consumption data received from lessors, the verification of the origin of electricity and district heating used at the offices, the replacement of the emission factor for fossil electricity in market-based data with the 2023 residual mix published by the Energy Authority, and the adoption of supplier-specific emission factors for market-based district heating emissions. No biogenic emissions were reported.
Scope 3 categories		
1 Purchased goods and services	Included	Emissions for the category were estimated using spend-based emission factors and euro-denominated purchasing data, aligned with procurement categories defined at the PwC network level. The calculation data is based on the firm's accounting data. The procurement categories included in the calculation are education, marketing, financial services, insurance and pension, professional services, catering, meals and events, entertainment, other purchased goods, IT and telecommunications services, facility management and real estate services, stationery, food and beverages, water, and travel and transport service fees. The procurement category-specific emission factors used in the calculation were obtained from the PwC network's global emissions calculation tool. The factors are country-specific. They take inflation and exchange rates into account. The emission factors take the upstream value chain emissions related to the product or service into account. The data was also recalculated for the 2024 financial period using the PwC network's guidelines and calculation boundaries. The figure for the 2024 financial period increased by 3,390 tCO_2e compared with the figure reported in the 2024 corporate responsibility review, due to the inclusion of a significantly broader range of firm purchases in the revised calculation. In the 2024 financial period, the corporate responsibility review presented Category 1 and Category 2 data as a single combined figure. For reporting in the 2025 financial period, these figures were separated in accordance with the PwC network's guidelines.
2 Capital goods	Included	Emissions for the category are based on euro-denominated purchases within procurement categories defined at the PwC network level. The procurement categories taken into account in the calculation are IT equipment and devices, construction, office equipment, electrical products and machinery, and furniture. The calculation followed the same principles as for Category 1 Purchased goods and services. The data was also recalculated for the 2024 financial period using the PwC network's guidelines and calculation boundaries. The data was not reported separately in the corporate responsibility review for the 2024 period but was included in the Category 1 data.
3 Fuel- and energy-related activities not included in Scope 1 or Scope 2	Included	The calculation is based on the initial data for the Scope 1 and Scope 2 emissions calculations. The calculation includes emissions from the production of consumed fuels, as well as emissions from the generation and transmission losses of consumed electricity and district heating, which are not covered under the Scope 1 or Scope calculations. The calculation applied emission factors from the DESNZ (the UK Government's Department for Energy Security and Net Zero) for well-to-tank (WTT) and transmission loss emissions related to fuels, electricity and district heating for 2024 and 2025. The data was also calculated retrospectively for the 2024 financial period.

Scope or category	Included in emissions calculation?	Methods used in the calculation, assumptions, emission factors, in the disclosure requirement ESRS BP-2: Disclosures in relation to specific circumstances, data intended for estimation and possible reasons for exclusion from the calculation
4 Upstream transport and distribution	Not included	Emissions for the category are considered non-material for PwC Finland, as the firm operates as a provider of expert services, and its operations do not involve significant transport of goods or raw materials.
5 Waste generated in operations	Not included	Emissions for the category are considered non-material for PwC Finland, as the firm operates as a provider of expert services, and its operations do not generate significant amounts of waste.
6 Business travel	Included	The category includes work-related flights, train and taxi trips, and travel subject to a mileage allowance using employee-owned vehicles, as well as overnight hotel stays. Air travel emissions are calculated using kilometre-based data provided by the travel agency, with flights categorised by travel class for different distances. Emission factors published by the DESNZ for 2025 were applied in the calculation, with classifications based on predefined travel classes and flight distance. Emissions from rail travel within Finland were calculated based on kilometre-level data provided by VR, using the emission intensity factor per passenger kilometre provided in VR's 2023 annual report. Emissions from taxi travel were calculated by estimating the distance travelled in kilometres based on taxi expenses recorded in the travel expense report system. The calculation took into account the initial fare and the average per-kilometre pricing applied by service providers. The calculation applied the 2025 DESNZ emission factor per kilometre travelled by a standard taxi. Emissions from business travel using employees' private cars were calculated based on distance data obtained from the travel expense report system. The calculation applied the 2025 DESNZ emission factor per kilometre travelled by an average passenger car. Emissions from overnight hotel stays were calculated based on the number of domestic and international overnight stays reported by the travel agency. The emission factor applied was derived from the Cornell Hotel Sustainability Benchmarking Index (CHSB), in line with the PwC network's calculations. Due to limitations in data collection methods, some business travel information related to the emission sources mentioned above is only available in euros, and it is impossible to distinguish the distance travelled, for example. Such emissions have been included in Category 1 (Purchased goods and services), based on spend data. The data was also recalculated for the 2024 financial period using the PwC network's guidelines and calculation boundaries. The figure for the 2024 financial period decreased by 163 tCO_2e compared with the value reported in the 2024 corporate responsibility review. The revised total excludes emissions from company car travel, which were reallocated to Scope 1 and Scope 2, incorporates train travel data, updates taxi travel information, and applies revised air travel emission factors for different distances in accordance with the PwC network's guidance.
7 Commuting	Included	This category covers commuting between employees' homes and workplaces. The data was collected through an employee commuting survey conducted in the firm during the financial period. The survey was used to calculate the average annual emissions of commuting per employee based on distance and mode data provided by the respondents. The responses were scaled to reflect the firm's entire staff based on its headcount on 30 June 2025. The calculation applied emission factors from the DESNZ (the UK Government's Department for Energy Security and Net Zero) for average passenger cars by motive power type, local and long-distance buses, and motorcycles. For train, metro and tram travel, the emission factor applied was an average of the emissions per passenger kilometre for commuter trains, trams and the London Underground. The emission factors were from 2025. The data was calculated for the first time for the 2025 financial period.
8 Upstream leased assets	Not included	Emissions under this category are considered non-material for the firm, as no additional emissions arise from leased assets beyond those already included in Scope 1 and Scope 2.
9 Downstream transport and distribution	Not included	Emissions for the category are considered non-material for PwC Finland, as the firm operates as a provider of expert services, and its operations do not involve transport or storage of products.
10 Processing of sold products	Not included	Emissions under this category are considered non-material for PwC Finland, as the firm does not sell products.
11 Use of sold products	Not included	Emissions under this category are considered non-material for PwC Finland, as the firm does not sell products.
12 End-of-life treatment of sold products	Not included	Emissions under this category are considered non-material for PwC Finland, as the firm does not sell products.
13 Downstream leased assets	Not included	Emissions under this category are considered non-material for the firm, as it does not lease out assets that would generate Scope 1 or Scope 2 emissions.
14 Franchising	Not included	Emissions under this category are considered non-material for PwC Finland, as the firm does not operate under a franchising model.
15 Investments	Not included	Emissions under this category are considered non-material for PwC Finland, as the firm does not hold significant investment assets as defined under the category.

Greenhouse gas emissions

		Base year 2019 [1]	Comparative 2024	N 2025	Change % (2025/2024)	2030	2050	Annual % target / base year
Scope 1 greenhouse gas emissions								
Gross Scope 1 GHG emissions	tCO_2-eq	184	55	32	-0.42%	92	18	-83%
Percentage of Scope 1 GHG emissions from regulated emissions trading schemes	%	0	0	0	0%	0	0	0
Scope 2 greenhouse gas emissions								
Gross location-based Scope 2 GHG emissions	tCO_2-eq	538	221	152	-31 %			-72%
Gross market-based Scope 2 GHG emissions	tCO_2-eq	394	43	11	-75 %	197	39	-97%
Significant Scope 3 greenhouse gas emissions								
Total Gross indirect (Scope 3) GHG emissions [1]	tCO_2-eq	1,148	7,180	8,852	23%			
1 Purchased goods and services [1]	tCO_2-eq	not included in the base year	5,390	6,504	21%			
2 Capital goods [1]	tCO_2-eq	not included in the base year	1,075	970	-10%			
3 Fuel and energy-related activities (not included in Scope 1 or Scope 2) [1]	tCO_2-eq	not included in the base year	58	48	-18%			
6 Business travel [1]	tCO_2-eq	1,148	656	839	28%	574		-27%
7 Employee commuting	tCO_2-eq	not included in the base year	Not reported	491				
Total greenhouse gas emissions								
Total GHG emissions (location-based)	tCO_2-eq	1,870	7,455	9,036	21%			
Total GHG emissions (market-based)	tCO_2-eq	1,726	7,277	8,895	22%			

1) The initial data for the 2019 base year differs from the scope of the 2024 and 2025 financial periods. The base year data does not include the fuel consumption of company cars for limited use under Scope 1. The initial Scope 2 data for the base year is incomplete, as electricity and heat consumption data is missing for some offices, along with charging data for company electric cars. The business travel data only includes air travel. Emissions from taxi trips, overnight hotel stays, train travel and trips subject to mileage allowance are missing. The initial data does not include any Scope 3 emissions in Categories 1, 2, 3 and 7.

Greenhouse gas intensity in relation to turnover		**2025**
Total greenhouse gas emissions, location-based	tCO_2e.	9,036
Total greenhouse gas emissions, market-based	tCO_2e.	8,895
Turnover	€M	198
Total (location-based) greenhouse gas emissions in relation to turnover	tCO_2e/ €M	45.6
Total (market-based) greenhouse gas emissions in relation to turnover	tCO_2e/ €M	44.9

Additional information on greenhouse gas emissions for scope 2 and scope 3

Share of market-based scope 2 GHG emissions linked to purchased electricity bundled with instruments such as Guarantee of Origins or Renewable Energy Certificates	%	84%
Share of scope 3 GHG emissions calculated using primary data obtained from suppliers or other value chain partners	%	8%

E1-7: Greenhouse gas reductions and mitigation projects funded through carbon offsets

PwC Finland is committed to reducing its emissions in line with its science-based targets. However, there are some emissions that PwC Finland has not yet reduced or eliminated. The firm purchases high-quality carbon credits each year equivalent to the volume of these emissions for its Scope 1, Scope 2 and Scope 3 business travel. These carbon credits are not accounted for as emissions reductions towards the firm's near-term targets. In line with the offsetting commitment made by the PwC network in 2020, the PwC network, including PwC Finland, is planning a to transition its portfolio to carbon removals from the 2030 financial period. In line with its long-term climate targets, the PwC network, including PwC Finland, aims to achieve net zero by 2050 and plan to

neutralise all unabated emissions from that point onwards. The PwC network continues to review evolving market solutions and options to meet these commitments.

PwC Finland sources its carbon credits centrally through the PwC network. When purchasing carbon credits, the firm wants to support quality projects that deliver real and verified outcomes. To help achieve this, the PwC network has minimum quality criteria that guide the network and its member firms to purchase the most recent credits from projects verified by an independent third party to market leading standards.

The PwC network works with its carbon offset providers to meet its quality criteria and deliver the intended impact. The PwC network regularly reviews and updates its quality criteria in response to emerging standards and market developments and all carbon credit purchases undergo third-party due diligence.

The majority of the PwC network's carbon credit portfolio is from natural climate solutions – projects that help to protect or restore the environment. For the 2025 financial period, all the firm's carbon credits have been sourced through the Lowering Emissions by Accelerating Forest finance (LEAF) Coalition. Due to the pioneering nature of the Coalition, delivery of credits has taken longer than anticipated. At the time of reporting, the credits PwC Finland has committed to buy through the Coalition are still awaiting issuance and cancellation.

Portfolio summary		**FY25 credits cancelled**	**FY25 delayed LEAF credits [2**	**Credits planned to be cancelled [3**
Total volume [1	tCO_2-e.	0	1 251	0
Share from removal projects	%	0 %	100 %	
Quality Standard: ART TREES share	%	0 %	100 %	
Quality standard: VCS	%	0 %	0 %	
Share from projects within the EU	%	0 %	0 %	
Corresponding adjustments	%	0 %	0 %	

1) PwC network takes a forward purchase approach to its carbon credit portfolio, meaning that PwC Finland as a member of the network estimates emissions for the year/s ahead and purchases an equivalent volume of carbon credits. The firm then reconciles emissions annually and accounts for surplus or deficits as required. This means that the volume of carbon credits reported may not match emissions reported under the scope of the commitment.

2) Credits PwC Finland originally committed to purchase through the LEAF Coalition for the year FY25, but where contracting and/or issuance has been delayed. Once issued, PwC network will cancel these credits on behalf of PwC Finland in order to meet the network's FY25 commitment

3) Credits contracted for future cancellation. Does not include credits to be supplied through the LEAF Coalition, where final contracts are yet to be issued.

03

Social information

Social information

ESRS S1 Own workforce

Strategy

ESRS 2, SBM-3: Material impacts, risks and opportunities, and their interaction with strategy and the business model

In its double materiality assessment, PwC Finland identified five positive impacts, three negative impacts and one risk related to its own workforce. In many respects, these impacts were found to be linked to the firm's business model and strategy, or to arise from them. PwC Finland has yet to establish a process for taking the identified impacts and risk into account in its strategy and business model, or for adapting them accordingly. The material negative impacts are considered to be systemic and structural in nature.

The positive impact related to adequate wages and affecting all employees under employment contracts arises from the firm's business model and strategy, as the business operations' production factors consist of the competence of the employees. To retain highly educated employees, the firm offers its staff adequate wages.

The negative impacts related to work–life balance, and health and safety arise from PwC Finland's business model and the nature of its industry. The workload is intensified by the cyclical nature of the services provided by the firm, tight schedules and the high level of clients' requirements. Through its strategy, the firm aims to generate identified positive impacts that affect all employees and are designed to address and mitigate negative impacts.

In terms of training and skills development, the positive impact stems from the business model. PwC Finland provides demanding expert services in a market where regulation and constant changes create a continuous need for learning. All employees are therefore offered broad and diverse opportunities to develop their competencies. The identified risk stems from the firm's strategy and business model, as PwC Finland's staff and their expertise constitute the key production factors for its business operations.

The negative impact on gender equality arises from the firm's business model. An approximately equal number of women and men apply to the firm, and gender distribution is balanced within the organisational hierarchy's lower tiers. The stress factors inherent to the sector and the business model have been found to cause women to leave the firm more often than men before advancing to senior roles. Through its strategy, PwC Finland is committed to promoting career development and diversity, and supports employees with families by offering childcare services to facilitate their participation in the workforce, for example.

The positive impact related to diversity stems from the firm's strategy. In line with its strategy, the firm seeks to promote inclusion in the workplace community. Actions aimed at fostering a positive impact are primarily targeted at employees belonging to minority groups under employment contracts. However, these actions are considered beneficial to the entire staff, as promoting psychological safety and inclusive practices fosters a more community-oriented working environment for everyone.

The potential negative impact identified in terms of privacy is not considered to stem from the firm's strategy or business model, as similar risks are common across nearly all organisations today, and the processing of personal data always includes the possibility of human error.

The material impacts identified in terms of the firm's own workforce pertain specifically to PwC Finland's own operations and encompass both employees under employment contracts and those in non-contractual employment relationships. The majority of the staff are employees under employment contracts. The firm also employs a small number of employees in non-contractual employment relationships. These employees are mainly sole proprietors. Each year, PwC Finland hires around 250 trainees to gain experience of a wide range of expert roles. Some trainees are employed permanently after completing their trainee period.

Based on discussions with HR specialists and occupational health professionals, PwC Finland has identified a particularly vulnerable group within its staff: employees returning to work after long periods of sick leave. The firm has found that the adverse impact related to workload is more likely to affect this group than the rest of the staff.

Sub-topic – Sub-sub-topic	Material impact, risk or opportunity	Description
Working conditions – Adequate wages	Actual positive impact	PwC Finland pays its employees an adequate salary, which increases employees' satisfaction and sense of appreciation and security.
Working conditions – Health and safety	Actual positive impact	PwC Finland fosters a positive working environment that supports both physical and mental health by offering its employees a range of benefits and programmes related to health and wellbeing. Through them, it prevents negative physical and mental health impacts caused by work and strengthens its employees' wellbeing.
	Actual negative impact	Employee workloads in client and project work are uneven and difficult to predict. The workload can be too high and intense in the short or long term, which can cause stress and even mental health problems.
Working conditions – Work–life balance	Actual positive impact	The flexible hybrid work model offered by PwC Finland supports employees' wellbeing. The firm offers paid and unpaid parental leave in accordance with the family leave regulations.
Equal treatment and equal opportunities for all – Training and skills development	Actual positive impact	PwC Finland takes care of the development of its employees' competence by providing both joint and business-area-specific training and by offering development opportunities in different jobs.
	Risk	Failure to update employees' skills may weaken the employer experience, hinder the retention and attraction of talent, and lead to a loss of clients if PwC Finland is unable to deliver high-quality expert services.
Equal treatment and equal opportunities for all – Gender equality and equal pay for work of equal value	Actual negative impact	The gender distribution in senior roles at PwC Finland is uneven, with the proportion of men increasing across all levels from the Senior Manager role upwards. The situation may affect women's perception of equal career advancement opportunities and reduce the number of women in the long-term applying to work at PwC Finland.
Equal treatment and equal opportunities for all – Diversity	Actual positive impact	PwC Finland invests in diversity efforts in different focus areas. Through its actions, it fosters a diverse workplace community where all employees can feel a sense of belonging, regardless of their background or personal characteristics.
Other work-related rights – Privacy	Potential negative impact	As part of its HR processes, PwC Finland processes its staff's personal data. If this information is compromised, it may adversely affect the privacy of the individuals concerned.

Impact, risk and opportunity management

S1-1: Policies related to own workforce

PwC Finland's policies related to its own workforce are based on the global policies of the PwC network, as well as on the firm's own national guidelines concerning its employees. The policies cover all the impacts identified in terms of its own workforce, as well as the identified risk.

The firm's most relevant human rights policy commitments concerning its own workforce are outlined in the PwC network's global Human Rights Policy (see PwC's Human Rights Policy section). Engagement with the firm's own workforce is described in section S1-2: Processes for engaging with the firm's own workers and workers' representatives about impacts and S1-3: Processes to remediate negative impacts and channels for the firm's own workers to raise concerns. During the 2025 financial period, topics such as equality and pay equity were discussed with the firm's own workforce.

During the 2026 financial period, the firm will further develop its due diligence processes and the related measures to ensure that potential negative human rights impacts are identified, and they are either remedied or remediation is enabled.

The firm manages the prevention of occupational accidents as part of its occupational healthcare operations. All PwC Finland's employees under employment contracts are covered by the occupational health and safety management system. The system is based on national legal requirements and is implemented by the firm in cooperation with the occupational health service provider. The occupational health management system is described in more detail in section S1-4: Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of these actions.

The most relevant policies in terms of the identified impacts and risk related to the firm's own workforce are PwC's Code of Conduct, PwC's Human Rights Policy, PwC's Confidentiality and Data Protection Policy, and the firm's Privacy policy.

PwC Finland has identified a particularly vulnerable group within its own workforce: employees returning to work after long periods of sick leave. The firm's workforce-related policies do not include specific commitments regarding inclusion or positive action targeted at the identified group in a particularly vulnerable position.

PwC's Code of Conduct

General information about PwC's ethical principles (Code of Conduct) is provided in section G1-1: Business conduct policies and corporate culture.

PwC's Code of Conduct outlines the network's commitment to respecting human rights and adhering to internationally recognised labour principles.

In accordance with the policy, people must be treated without discrimination regardless of race, ethnicity, skin colour, age, gender, gender identity or expression, sexual orientation, political views, nationality, national origin, family relationships, language, religion, mental or physical disability, health, marital status, parental status, pregnancy, economic or social standing, veteran status, or any other legally protected characteristic. In addition, according to the policy, PwC Finland is an inclusive organisation where diversity is fostered as a competitive advantage.

The policy also includes a commitment to investing in employees' career development, recognising that continuous learning is key to the firm's ability to innovate and fulfil its purpose of solving significant challenges in society. To manage the identified negative impact related to privacy, the

policy includes a provision for the protection of all confidential information, including data pertaining to the firm's own employees.

PwC's Human Rights Policy

In June 2024, the Executive Committee of PwC's Global Board approved the PwC network's global Human Rights Policy. The policy serves to harmonise human rights principles throughout the PwC network. The new Human Rights Policy was incorporated into PwC Finland's guidelines during the 2025 financial period. The policy defines the requirements and expectations related to human rights that guide the operations of PwC Finland and all its employees.

Human rights included in the Human Rights Policy are particularly material from the perspective of the PwC network and thus also from the perspective of PwC Finland's business operations. In the development of the Human Rights Policy, the aim was to create policies in accordance with international standards, focusing on human rights that are significant for the industry. In accordance with the policy, PwC Finland:

- is committed to providing a safe and healthy working environment
- is committed to fostering a culture that emphasises diversity and inclusion, ensuring equal opportunities for individuals from all backgrounds to succeed and access employment
- does not tolerate any form of harassment or violence, and addresses related incidents appropriately
- does not tolerate any form of human trafficking, modern slavery or any form of forced labour or other labour exploitation
- is committed to constructive dialogue and conflict resolution, and recognises the right of staff to lawfully form and join organisations of their own choosing
- is committed to supporting the principle of living wages for its staff and promoting a culture that fosters workplace flexibility and work–life balance
- is committed to protecting the privacy and confidentiality of information relating or belonging to its clients, partners and staff, as well as other business partners, in all their forms.

The new Human Rights Policy reinforces the firm's commitment to human rights. The Human Rights Policy includes a commitment to the International Bill of Human Rights and the related conventions such as the Universal Declaration of Human Rights (UDHR). In addition, the PwC network is committed to the Ten Principles of the UN Global Compact, the ILO Declaration on Fundamental Principles and Rights at Work, the OECD Guidelines for Multinational Enterprises, the UN Guiding Principles on Business and Human Rights (UNGP), and the UN Sustainable Development Goals (SDGs). PwC Finland does not have a separate monitoring process for monitoring compliance with international commitments.

The Human Rights Policy guides the management of several impacts identified as material. Health and safety impacts have been taken into account in the policy by undertaking to identify and reduce negative risks related to health and safety. In addition, the policy includes a commitment to creating a working environment that supports employees' wellbeing and mental health. In terms of work–life balance, the firm is committed to promoting a culture that supports flexibility in the workplace and work–life balance. The Human Rights Policy also addresses the issue of adequate wages, stating that employees must be paid at least the applicable national minimum wage in their country and be guaranteed a living wage.
The Human Rights Policy also includes a provision on the protection of personal data, regardless of whether the data pertains to the firm's employees, clients or other individuals.

In terms of gender equality and diversity, the Human Rights Policy sets out the aim of fostering a diverse and inclusive culture. The policy lists personal characteristics based on which discrimination is prohibited. The list of characteristics is identical to that in the PwC network's Code of Conduct.

The Human Rights Policy further states that employment-related decisions such as recruitment, promotions, development, training, compensation, disciplinary actions and termination are based on business-relevant criteria, including qualifications, experience, performance and skills.

It is the responsibility of all PwC employees in Finland to follow the guidelines of the Human Rights Policy. PwC Finland's Territory Leadership Team is ultimately responsible for ensuring that the principles set out in the Human Rights Policy are followed in the firm's operations. The PwC network's Human Rights Policy is available to all stakeholders on PwC Finland's public website and can be viewed by employees in the firm's intranet.

Confidentiality and Data Protection Policy and Privacy Policy

In terms of the negative impact on privacy, PwC Finland's operations are guided by the Confidentiality and Data Protection Policy drawn up by the PwC network. In addition, its operations are guided by the firm's Privacy Policy. These policies apply to all employees of PwC Finland. The privacy principles and related information are described in section S2-1 & S4-1 Policies related to value chain workers, consumers and end-users of the report.

S1-2: Processes for engaging with own workers and workers' representatives about impacts

PwC Finland engages with its workforce both directly and through representatives. During the 2025 financial year, the firm had several interaction channels in place for employees to express their views and contribute to the management of identified material impacts.

PwC Finland is committed to building a culture in which open dialogue with employees and a strong speak-up culture play a key role. The firm's goal is to foster an atmosphere in which everyone dares to express their opinions, bring their own contribution to the development of the workplace community and work, and address any grievances they have detected if necessary. Developing psychological safety in teams is an essential part of strengthening the speak-up culture.

CEO webcast

One of the key communication channels for all employees is the CEO webcast, with guest speakers discussing the strategy and its various themes, client cases and current matters. At the end of each webcast, there is a question-and-answer session for the employees to ask questions or express their thoughts to the management, either in their own name or anonymously. Questions are answered not only by the CEO but also by the Human Capital Leader and the COO.

The channel aims to promote a culture of openness and transparency within the firm. Five CEO webcasts were held during the 2025 financial period. Many questions were presented in the question-and-answer sessions at the end of the webcasts. The questions were answered immediately during the live broadcast whenever possible.

People Group

A specific body – the People Group – has been established to increase interaction between PwC Finland's employees and management. The group consists of representatives elected by the employees and representatives of the firm, chaired by the Human Capital Leader. The CEO participates in the group's meetings in accordance with the agreed schedule. The Human Capital Leader ensures regular communication and, where feasible, the incorporation of the group's feedback into the development of the firm's practices. The group's activities fulfil the requirements of the occupational health and safety organisation and the dialogue mandated by the Act on Co-operation within Undertakings.

The People Group discusses significant organisational reforms, general guidelines and practices affecting employees, matters related to the development of the workplace community and skills, proposals for changes related to employee benefits or other similar matters mentioned above, and

issues legally mandated to be addressed through cooperation. Through the group's employee representatives, employees can raise views concerning all identified material impacts and risks for discussion. During the 2025 financial period, the People Group contributed to organisational development by raising business-related updates and concerns, perspectives from regional offices, career path insights from administrative-level employees, and staff views on audit resourcing and induction processes. In the spring of 2025, members of the People Group served as employee representatives during change negotiations. The group met eight times during the 2025 financial period.

Inclusion & Diversity steering group and Inclusion Team

Led by the Inclusion & Diversity Leader, the Inclusion & Diversity (I&D) steering group serves as a key channel for dialogue between the firm's management and employees, and for promoting a diverse and inclusive workplace community. In addition to the Inclusion & Diversity Leader, the steering group includes a representative from each of the firm's lines of service, as well as the Human Capital Leader and the CEO. The steering group meets at least four times a year. The purpose of the group is to ensure progress towards the firm's diversity and inclusion targets, both at the corporate level and within lines of service and internal firm services. The steering group engages in active dialogue and collaborates with the Inclusion Team, which is composed of volunteer employees. The Inclusion Team aims to promote an inclusive corporate culture and workplace community through tangible actions.

Global People Survey (GPS)

The anonymous Global People Survey (GPS) is conducted annually towards the end of the financial period, following a process coordinated by the PwC network. HR, team supervisors, lines of service leaders and other parties such as the Inclusion & Diversity steering group review results by the line of service and team. Results are reviewed at team level with employees, who are invited to share insights and suggestions for developing the workplace community. Based on the above, team leaders prepare action plans for the financial period to strengthen the identified areas for improvement. The Territory Leadership Team approves the action plans and monitors their implementation.

The People Engagement Index, the key metric of the GPS Survey, is a key tool for understanding how PwC Finland can improve its working environment. The results highlight the areas on which the firm should focus from the employee perspective.

Another key metric of the GPS Survey is the Inclusion Index, which measures employees' experiences of inclusiveness and diversity in the workplace. The People Engagement Index and Inclusion Index are described in more detail in section S1-5: Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities.

In addition, the GPS survey includes other questions and indices that measure work–life balance, training opportunities, career development, management communication and actions, recognition at work, and perceptions of the fairness of remuneration decisions. The survey also allows respondents to provide open-ended comments.

Team and department meetings

Team and department meetings serve as forums for discussing current topics, working hours, workload management and the fair allocation of work. The aim is to ensure that work is distributed evenly within teams. Particular attention is paid to preparing for peak periods by jointly reviewing tasks and the division of work in advance. Practices vary from team to team.

During the 2025 financial year, lines of service leaders also organised targeted discussions for employees at different career grades, focusing on topics important to employees such as career development, remuneration and workload distribution.

Performance management process

PwC Finland's performance management process is designed to support and guide the professional development and performance of employees and partners in line with the firm's strategy, purpose and values. During the process, each individual's aspirations and goals related to skills development and career progression are discussed alongside the firm's perspective on these matters.

The Career Roundtable (CRT) process for employees and the Partner Goals and Evaluation process for partners are carried out in accordance with the annual calendar. The aim is for each employee and partner to both request and receive feedback on their performance from a broad range of colleagues during the process, as well as from those they supervise, their peers and those who supervise them, to support their professional development.

Change negotiations

In the spring of 2025, the firm held change negotiations to reorganise operations. The change negotiations concerned a total of 44 employees across three regional offices and the internal firm services unit. The employment of a total of 12 employees was terminated.

The change negotiations were conducted between representatives of the People Group who represented the functions and regional offices affected by the negotiations and representatives of the employer. Employees covered by the negotiations actively participated in the dialogue, voicing their concerns and suggestions through representatives of the People Group.

Each employee affected by the negotiations participated in a personal discussion regarding the decisions made and their implications for the employment relationship. Career coaching was offered to employees whose employment ended to support their transition to new career opportunities.

Assessment of effectiveness

PwC Finland assesses the effectiveness of employee engagement through the annual Global People Survey (GPS). In the GPS survey, the effectiveness of the management's actions is assessed through statements such as "The actions taken by the management over the last year have had a positive impact on my daily work" and "I am satisfied with the actions taken by the management to build a diverse and inclusive working environment".

During the financial year, a more targeted GPS Pulse survey was also conducted for selected lines of service. The survey gathered feedback on the effectiveness of the measures taken and assessed the need for additional measures in relation to the original GPS action plan. The survey results were reviewed across various organisational levels, mainly within the business unit to which the survey was directed. The themes of the GPS Pulse survey in the 2025 financial period were ethical conduct and employee engagement.

Vulnerable groups

PwC Finland has identified employees returning from a long period of sick leave as a particularly vulnerable group. These employees' return to work is supported through a working capacity discussion during which the employee, supervisor, occupational healthcare provider and, where necessary, HR jointly agree on work adjustment, potential partial sickness allowance or vocational rehabilitation. A return-to-work discussion is held at the initial stage of returning to work. The supervisor is responsible for ensuring the suitability of work tasks, monitoring the progress of returning to work, and providing sufficient support during the first weeks and months.

S1-3: Processes to remediate negative impacts and channels for own workers to raise concerns

In line with the PwC network's Human Rights Policy, the firm is committed to providing procedures and channels aimed at remedying adverse impacts on its own workforce that result from its own operations or its contribution to such impacts.

PwC Finland is committed to fostering an open corporate culture that encourages employees to speak up. It is therefore the firm's view that each employee is responsible for reporting conduct that violates legislation or the firm's values, Code of Conduct and various policies. Employees are encouraged to raise concerns primarily through their immediate supervisor. Every employee is encouraged to raise concerns with any supervisor along the management line, up to and including the CEO. Concerns and suggestions for corrective actions may also be reported to the firm's Ethics Leader. In the 2025 financial period, the firm's Human Capital Leader served as the Ethics Leader. Employees can also raise concerns through an HR representative in their own business unit or through members of the People Group.

In addition to general management and supervisory work development, the firm has introduced targeted channels through which employees can raise concerns:

- The Ethics Helpline is a whistleblowing channel operated by a third party, through which any employee or external stakeholder, either anonymously or under their own name, can report conduct that violates the law or ethical guidelines. Further information about the Ethics Helpline, including the process for handling any misconduct and the related corrective actions, is provided in section G1-1: Business conduct policies and corporate culture, Misconduct.
- The People Group serves as a representative discussion channel between employees and the firm's management. The People group is discussed in more detail in section S1-2: Processes for engaging with own workers and workers' representatives about impacts, People Group.
- The Global People Survey is an annual employee survey conducted by the PwC network, targeting all employees in an active employment relationship. The survey is discussed in more detail in section S1-2: Processes for engaging with own workers and workers' representatives about impacts, Global People Survey (GPS).

Suspected misconduct brought to the firm's attention is primarily investigated and addressed by individuals responsible for ethical conduct. The process for investigating, handling and implementing possible corrective measures in response to misconduct is described in more detail in section G1-1: Business conduct policies and corporate culture, Misconduct.

Corrective measures are determined based on the observed impact and the outcome of the ensuing investigation where applicable. Corrective actions may include a workplace mediation process facilitated by a third party. The process is suitable for resolving issues related to the work atmosphere, inappropriate behaviour, harassment or bullying.

The firm's management maintains regular communication with all employees to ensure awareness of the available reporting channels. In addition, information about different channels of influence is also constantly available in the firm's intranet. Each employee is required to confirm annually that they have familiarised themselves with the firm's key policies concerning ethical conduct and have acted in accordance with them (Annual Compliance Confirmation). This is also a means of ensuring that employees are familiar with the key principles and practices.

PwC Finland seeks to assess employee awareness of available channels and the effectiveness of corrective actions through an annual GPS employee survey. The GPS employee survey is discussed in more detail in section S1-2: Processes for engaging with own workers and workers' representatives about impacts, Global People Survey (GPS).

S1-4: Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of these actions

During the 2025 financial period, PwC Finland implemented measures to mitigate identified negative impacts, promote positive impacts and manage the risk. The measures' effectiveness is assessed by means of the GPS employee survey and performance and career development assessments. The capital or operating expenses associated with the measures taken do not exceed the thresholds for significant expenses. In the following sections, actions are described by topic.

Adequate wages

In the spring of 2025, PwC Finland started a project supported by an external service provider to conduct a pay comparison of the salaries paid to the employees by participating in a salary study that would continue into the 2026 financial period. Participation in the study provides information about the firm's salary level in relation to other companies, as well as a perspective on the possible need to update salaries. The salary study will help the firm to promote the identified positive impact related to adequate wages. In the 2025 financial period, the firm also initiated firm-level planning to harmonise pay structures for future financial periods.

In the 2025 financial period, the firm drew up a new salary policy (Compensation Philosophy), which was approved by the Territory Leadership Team in the autumn of 2024. The policy serves as a tool for both HR and those responsible for remuneration. The policy will be made available to employees in the firm's intranet during the 2026 financial year period. In addition, at the end of the financial period in June 2025, the firm established guidelines for salary increases, outlining the types of increases and the principles by which they are applied in connection with annual employee evaluations.

For the Corporate Responsibility Review for the 2024 financial year, PwC Finland defined an adequate level of pay against which employees' salaries were reviewed. In connection with this, in the 2025 financial period, the firm's Human Capital Leader established a minimum salary level below which employees cannot be paid. The firm will incorporate role-specific salary ranges into its HR system, whereby any deviations below the defined salary level will require separate approval. This is to ensure that all employees are paid adequately (as defined in S1-10: Adequate wages).

The measures mentioned form part of PwC Finland's preparations for the EU Pay Transparency Directive. The firm believes that these measures will increase the transparency of salaries and remuneration practices, as well as strengthening employees' perception of fairness in remuneration.

Training and competency development

As an ongoing action, all employees are required to complete certain competency-critical training annually. This includes training in ethics and compliance, risk management, independence, and information security and data protection, for example. The ethics and compliance training is discussed in more detail in the Targets and measures related to corporate culture section, and the information security and data protection training is described in more detail under S2-5 & S4-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities. Mandatory training ensures that employees' knowledge and skills remain up to date, enabling them to perform their roles in line with the PwC network's Code of Conduct and the firm's quality requirements. The firm's lines of service are responsible for developing the competencies related to their services. For example, in the 2025 financial period, the audit and assurance services line of service provided its employees with training in sustainability reporting assurance.

In the 2025 financial period, employees in supervisory roles were offered training related to wellbeing at work and performance management. Leadership training especially emphasised sales and client relationship management, while working life skills training focused especially on the use of artificial intelligence. In addition, the firm offers coaching programmes as an ongoing measure: one focusing on self-leadership skills for employees in senior associate roles; the other on leading others for those in manager roles.

Training and competence development aim to ensure that the employees' competence is up to date, supports professional development and meets clients' needs.

Gender equality and diversity

During the 2025 financial period, with the support of an external partner, PwC Finland carried out a task requirement classification to map tasks with similar requirement levels. Based on the insights gained, PwC Finland is advancing the implementation of equal pay within the firm.

PwC Finland has identified a gender imbalance across all role categories at the senior manager level and above within the firm's hierarchy. To identify potential barriers and development needs related to career progression, the firm monitors the results of the annual Global People Survey (GPS) and prepares action plans based on the results. During the 2025 financial period, three voluntary background questions were added to the Global People Survey (GPS), concerning respondents' ethnic background, sexual orientation and disability status. The purpose of these questions is to more effectively identify potential differences in employee experiences, satisfaction and engagement, thereby enabling the targeted implementation of the necessary follow-up measures.

PwC Finland also conducts focus group discussions led by the HR Team, aimed at deepening the firm's understanding of potential issues and development needs. During the 2025 financial period, the firm organised focus group discussions for employees who do not speak Finnish. The discussions were used to explore participants' experiences of career progression and any related challenges they may have encountered.

The firm also offers its employees a comprehensive training programme, the Inclusive Mindset Learning Path, which focuses on the foundations of inclusion and diversity. All PwC Finland's partners are required to complete the training. In addition, during the 2025 financial period, employees in supervisory roles were provided with inclusion and diversity training sessions facilitated by the HR Team and an external instructor.

During the 2025 financial period, PwC Finland promoted diversity by improving accessibility. An external partner conducted an accessibility assessment of PwC Finland's Helsinki headquarters, covering mobility, vision, hearing and sensory accessibility. The assessment was aligned with statutory accessibility requirements and recommendations. Based on the assessment, the external partner provided recommendations for adapting the premises to better accommodate the needs of diverse employee groups. In addition, accessibility planning was started for new Helsinki office facilities to be commissioned in the 2027 financial period, along with an accessibility audit of the firm's website.

PwC Finland prepares an annual Inclusion & Diversity (I&D) action plan for each financial period to promote equal opportunities and ensure a workplace free of discrimination and harassment. Implementation and progress against targets and indicators are monitored by the Inclusion & Diversity (I&D) steering group, which convenes four times a year under the supervision of the firm's I&D Leader and CEO. The steering group also includes I&D representatives from the lines of service, who annually review performance evaluation results to identify any potential issues.

Health and safety, and work–life balance

During the 2025 financial period, PwC Finland implemented measures to support its employees' health and occupational safety, maintain working capacity, and prevent potential issues. These measures apply to all PwC Finland employees covered by an employment contract.

The firm employs an active support model for working capacity management, designed to detect working capacity risks at an early stage and ensure timely support. Supervisors receive guidance, training and support from the HR Team and occupational healthcare provider for the application of the model. The model also guides operations in cases of sickness absences and the return to work. The firm has a tool in place to help supervisors, the HR Team and the occupational healthcare provider in supporting the employees, monitoring sickness absences and anticipating disability risks.

In the 2025 financial period, PwC Finland also introduced various measures to support its employees' mental wellbeing. The services included access to an occupational psychologist, sessions with a mood coach, digital coaching programmes and the option for short-term therapy. In addition to services provided by the occupational healthcare partner, the firm offered access to Auntie, a low-threshold external support service providing conversational guidance on issues such as stress, recovery and work–life balance.

PwC Finland primarily addresses challenges related to work–life balance through resource planning and flexible working arrangements. The key measure during the 2025 financial period was the incorporation of seasonal fluctuations into resource planning to balance project workload. In addition, workload was mitigated through competence development and employee redeployment. PwC Finland's hybrid working model supports work–life integration by balancing the needs of clients, the work community and individuals. The teams jointly agree on rules that enable employees to make use of flexible working time arrangements, parental leave and unpaid absences.

The firm monitors the effectiveness of measures related to occupational health, employee wellbeing and work–life balance through health surveys and examinations conducted in collaboration with its occupational healthcare partner, and by monitoring the volume and duration of sickness absences and absences related to mental health. Leadership teams of the lines of service monitor absence trends at least twice per financial period and prepare corrective action plans based on the observed situation when necessary.

Privacy

Actions related to the identified negative impact on privacy are described in section S2-4 & S2-4: Taking action on material impacts, and approaches to managing material risks and pursuing material opportunities, and effectiveness of these actions.

Indicators and targets

S1-5: Targets related to managing material impacts, advancing positive impacts, and risks and opportunities

PwC Finland has set a measurable, time-bound and outcome-oriented target related to gender equality and diversity (Inclusion Index of the Global People Survey). No ESRS-compliant targets have been set for other topics, but the implementation of the policies prepared and the effectiveness of the actions taken are monitored through continuous annual targets. No base year or baseline value has been determined for these targets. PwC Finland does not report targets related to the material impact identified in terms of work–life balance.

Gender equality and diversity

PwC Finland has set Inclusion & Diversity targets aimed at fostering a diverse, equitable and inclusive workplace community. The Inclusion & Diversity steering group monitors progress towards the desired direction of the targets. The group convenes four times a year and is led by the firm's Inclusion & Diversity Leader with the CEO. Employees are represented in the steering group and have thus contributed to setting targets, monitoring progress, and identifying lessons learned and improvements arising from the firm's operations.

The key gender equality target is related to the Global People Survey's People Engagement Index (PEI). The firm aims to ensure that the gender gap in the People Engagement Index (PEI) does not exceed two percentage points. The target was not met during the financial period, and the gender gap increased to six percentage points.

The inclusion and diversity target is also related to the Global People Survey. The firm aims to achieve a 74% score in the Inclusion Index of the Global People Survey by the end of the 2026 financial period. During the financial period, the index developed in the desired direction.

Calculation principles

The People Engagement Index and Inclusion Index are part of the Global People Survey (GPS) conducted by the PwC network, with the index results provided by the network as part of PwC Finland's GPS summary.

The People Engagement Index score is derived from statements measuring employees' commitment to the workplace community, with respondents rating their level of satisfaction. The score indicates the proportion of respondents to the Global People Survey who agreed with a given statement. The score has been compared between respondents who identified as women and those who identified as men.

The Inclusion Index consists of statements that measure inclusion and diversity in the workplace community, to which the respondent responds on a scale indicating their level of satisfaction. The score indicates the proportion of respondents to the Global People Survey who agreed with a given statement.

Target	Base year 2022	2024 outcome	2025 outcome
The Inclusion Index of the GPS survey will be 74% by the end of the 2026 financial period	68%	70%	71%
In the GPS survey, the gender difference in the People Engagement Index (PEI) is </= 2%		4%	6%

Health and safety

The firm has sought to manage the identified negative impact by setting continuous targets for the sickness absence rate and long-term absence trends. The target is to keep the sickness absence rate at around 2.5%. In the 2025 financial period, the sickness absence rate was 2.4% (2024: 2.4%), meaning that the target was met.

The firm has also set a target of reducing the number of sickness absences lasting more than 30 consecutive days. In the 2025 financial period, the number of sickness absence days lasting more than 30 consecutive days was 1,780 (2024: 1,775 days), meaning that the target was not met. Leadership teams of lines of service' monitor progress towards these targets at least twice per financial period and establish requirements for corrective measures when necessary.

In response to an identified positive impact, PwC Finland set a target for the 2025 financial period of achieving an 80% score in the People Engagement Index of the Global People Survey (GPS). The metric indicates employee engagement from five perspectives: pride in the firm; willingness to recommend PwC as a workplace; sense of belonging within the workplace community; alignment between personal values and those of the firm; and enjoyment at work. The result for the financial period was 76% (2024: 80%), meaning that the target was not met. The survey is discussed in more detail in section S1-2: Processes for engaging with own workers and workers' representatives about impacts, Global People Survey (GPS)

Calculation principles

The calculation of the sickness absence rate includes all employees with an employment contract at PwC Finland. The initial data is collected from the firm's payroll and time-tracking systems. In calculating the sickness absence rate, the duration of absence is divided by the theoretical regular working time, i.e. the time that the employee would have been at work. The calculation formula is: sickness absence hours / (contractual working hours – absence hours).

The calculation of sickness absences exceeding 30 consecutive days is based on absence data collected from the firm's HR system. The figure includes all sickness absence days of employees with an employment contract that lasted 30 consecutive calendar days or more. Sickness absence periods exceeding 30 days are recorded in the month and financial period during which the absence began.

The People Engagement Index is part of the Global People Survey (GPS) conducted by the PwC network, with the index results provided by the network as part of PwC Finland's GPS summary. In the calculation, the percentage of positive responses refers to the proportion of individuals who answered "agree" or "strongly agree" to the statements forming the basis of the index.

Target		2024 outcome	2025 outcome
Sickness absence rate	%	2.4	2.4
People Engagement Index (PEI)	%	80%	76%
Sickness absences exceeding 30 days	days	1,775	1,780

Adequate wages

PwC Finland aims to pay all employees with an employment contract a wage that meets the adequacy criteria defined by the ESRS standards. Different remuneration principles apply to trainees than employees with an employment contract, but trainees are also generally paid a wage that meets the adequacy criteria. The primary purpose of traineeships is to provide work experience in the field.

This is a continuous target without a base year or target year. The firm's Territory Leadership Team monitors the implementation of adequate wages annually. The target level was reached in the 2025 financial period. All employees with an employment contract were paid a wage that meets the adequacy criteria.

Calculation principles

In defining and calculating adequate wages, the benchmark value used was the average income level for the private sector in 2023 as reported by Statistics Finland. An annual increase of 3% has been added to the figure to reflect assumed wage development. On this basis, in accordance with the ESRS standard, it has been calculated that an adequate wage must be 60% of the country's median wage, i.e. at least 60% of the benchmark value. Trainees are excluded from the scope of the review in accordance with the guidelines of the ESRS standard.

Target	2024 outcome	2025 outcome
All employees with an employment contract were paid a wage that met the adequacy criteria.	100%	100%

Training and competency development

The firm aims to ensure that all employees have completed key competence-critical training. The completion of this training guarantees the appropriate and sufficient skill level required for operations in line with the firm's ethical principles and quality requirements.

This includes training related to data protection and compliance with ethical principles. More information is provided in S2-5 & S4-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities and Targets and measures related to corporate culture. The target is for 100% of employees to complete this mandatory training. Progress towards the target (completion rate of the mandatory training) is monitored annually. Failure to complete the mandatory training may result in consequences for employees.

Privacy

Information about the targets and metrics related to privacy is provided in S2-5 & S4-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities.

S1-6: Characteristics of the undertaking's employees

Calculation principles

PwC Finland's reporting period is the financial period from 1 July 2024 to 30 June 2025. Information about the characteristics of employees (meaning employees with an employment contract) is reported in accordance with the situation on the final day (30 June 2025) of the financial period, with the exception of the employee turnover data, which is calculated over the duration of the financial period. The total number of employees was 1,423 on the final day of the financial period, and it corresponds to the figure provided in the financial statements. The data reported in the tables below includes all PwC Finland employees with an employment contract, covering all contract types (temporary, permanent, part-time and full-time). The figures are presented as headcount. All the firm's employees work in Finland. No significant assumptions have been made, nor has any estimated data been used in the calculation of the figures.

The number of employees by gender, as well as contract types by gender, are obtained from the firm's HR system. Gender is reported as male, female or not reported, as the HR system does not include the option "other gender". Employees add their gender information to the system and can update the information at any time. If the employee has not indicated their gender by the end date of the financial period, the person will appear in the "not reported" category. This is most commonly the case for those who have just started working for the firm. The "not reported" category can therefore include both individuals who have not wished to disclose their gender and individuals who have not updated their gender information in the system.

Number of employees by gender (figures presented as headcount)	Headcount 2025	Share (%) 2025
Men	675	48%
Women	744	52%
Not reported	4	—%
Total number of employees	1,423	100%

Country of operation	Number of employees (headcount)
Finland	1,423

Number of employees by contract type and gender (figures presented as headcount)	Women	Men	Not reported	Total
Number of employees	744	675	4	1,423
Number of permanent employees	721	650	2	1,373
Number of temporary employees	23	25	2	50
Number of non-guaranteed hours employees	34	24	0	58
Number of full-time employees	672	633	4	1,309
Number of part-time employees	38	18	0	56

Turnover data is obtained from the HR system for the total number of employees with an employment contract, and from the payroll system for the number of employees who have left the firm. In terms of turnover, PwC Finland reports two figures, the first of which includes all employees who left during the 2025 financial period. The calculation formula for this figure is: Number of employees who left during the financial period / Average total number of employees during the financial period × 100.

In addition, the firm reports, as an entity-specific metric, an employee turnover rate that excludes temporary employees, employees who have retired, and employees who have died during the employment relationship. The majority of terminated employment relationships are terminated employment relationships of fixed-term trainees. The calculation formula for this figure is: Number of employees who left during the 2025 financial period (excluding those whose fixed-term contracts ended, retirement, employees who retired and employees who died during the employment relationship) / Number of permanent employees on 30 June 2025 × 100.

Information related to employee turnover	
Total number of employees	1,423
Number of employees who left the undertaking during the reporting period	335
Employee turnover	22.7
Employee turnover (excluding temporary employees)	11.8

A total of 335 employment relationships ended in the 2025 financial period. The high figure is explained by the fact that PwC Finland employs around 250 fixed-term trainees annually, and only some continue their employment with the firm after the trainee period. Permanent employment relationships in the firm are mainly terminated because of resignation.

S1-7: Characteristics of non-employee workers in the undertaking's own workforce

Calculation principles

PwC Finland's reporting period is the financial period from 1 July 2024 to 30 June 2025, and the information about the number of non-employees (employees other than those with an employment contract) is provided in accordance with the situation on the final day (30 June 2025) of the reporting period. Non-employees are mainly sole proprietors. The figure also includes employees from other PwC member countries on short-term assignments of up to 11 months, who are not

classified as employees of PwC Finland. The data is obtained from the HR system and reported as headcount. No significant assumptions have been made, nor has any estimated data been used in the calculation of the figure.

The number of non-employees was 11 at the end of the financial period, while the number of employees was 1,423. Accordingly, the proportion of non-employees of the total staff was less than 1%, meaning that this group has a quantitatively very limited impact on PwC Finland's operations.

Number of non-employees in the undertaking's own workforce	
Total number of non-employees in the undertaking's own workforce	11

S1-9: Diversity metrics

Calculation principles

PwC Finland's top management is defined as the firm's Territory Leadership Team (TLT), which is one level lower in the firm's decision-making structure than the firm's Board of Directors, which acts as an administrative body. The information about the gender diversity of the Territory Leadership Team is obtained from the HR system, and the information provided covers all members of the Territory Leadership Team. Gender is reported as male, female or not reported, as the system does not include the "other gender" option.

Information about the age distribution of employees has been provided in accordance with the situation on the final day (30 June 2025) of the financial period. The data is collected from the HR system based on the dates of birth of the employees. Individuals enter their date of birth into the system themselves. The individual is excluded from the calculation if their date of birth has not been entered into the system. For the age distribution during the financial year, one individual has not provided their date of birth in the system.

PwC Finland's reporting period is the financial period from 1 July 2024 to 30 June 2025, and the information about the gender of members of the Territory Leadership Team and the age distribution of employees is provided in accordance with the situation on the final day (30 June 2025) of the reporting period. No significant assumptions have been made, nor has any estimated data been used in the calculation of the figures.

Gender distribution at top management 2025

	Male		Female		Not reported	
	person	%	person	%	person	%
Territory Leadership Team (TLT)	4	50%	4	50%	0	0%

Distribution of employees by age group	Person	%
Under 30 years old	445	31%
30-50 years old	834	59%
Over 50 years old	143	10%

S1-10: Adequate wages

PwC Finland pays adequate wages to all its employees in accordance with the reference values applicable to the ESRS S1 standard. Trainees are excluded from the scope of the review in accordance with the guidelines of the ESRS standard. The benchmark value has been calculated based on the average income in the private sector for 2023, as reported by Statistics Finland, with a

two-year salary increase applied (3% per year). An adequate wage has been defined as 60% of this average income.

S1-13: Indicators for training and skills development

Calculation principles

PwC Finland organises one annual performance and career development review for employees, conducted towards the end of the financial period. The assessment process and the number of assessments are based on guidance provided by the PwC network. The assessment process covers all employees, excluding partners and trainees, individuals who have been employed for less than six months, those on leave (such as parental or study leave), and individuals whose employment relationship has ended. The proportion of individuals who participated in the assessment is calculated based on the total number of employees in accordance with the situation on 30 June. Information related to assessment is collected from HR and payroll systems.

The number of completed training hours is obtained from the firm's time-tracking system. Training hours include both internal training and training organised by external providers. The average number of completed training hours per employee is calculated by dividing the total number of training hours completed by employees by the total number of employees, which is presented in S1-6: Characteristics of the undertaking's employees. The total number of training hours by gender is divided in accordance with the number of individuals by gender as reported in section S1-6.

The time-tracking system does not produce data by gender, so the calculation of average training hours by gender and employee group is partly manual. Gender-related information is retrieved from the HR system. Gender is reported as male, female or not reported, as the HR system does not include the option "other gender". If the employee has not entered their gender into the system by the end date of the financial period, the person will appear in the "not reported" category. The average number of training hours in the "not reported" category is relatively high, as several trainees completed training during the financial period but did not report their gender in the system. These individuals were not in an employment relationship on the final day of the financial year, which reduces the number of people in the category and increases the average.

No significant assumptions have been made, nor has any estimated data been used in the calculation.

Performance and career development reviews and training for employees broken down by gender

		Male	Female	Not disclosed	Total
Percentage of employees that participated in regular performance and career development reviews	%	86%	85%	50%	86%
Average number of training hours completed per employee with an employment contract	h	101	91	243	96

S1-14: Health and safety metrics

Calculation principles

PwC Finland's occupational health and safety management system meets the requirements of the Occupational Health Care Act for occupational healthcare services. It covers all employees, excluding those on unpaid maternity, paternity, parental or childcare leave, study leave or other unpaid leave, as they are not entitled to occupational healthcare services during their leave. Non-employees are also not covered by PwC Finland's occupational healthcare services.

In the calculation, the divisor used is the total number of employees reported in S1-6: Characteristics of the undertaking's employees. Individuals belonging to the above-mentioned groups who are not covered by occupational healthcare services are manually excluded from this total number.

Coverage of the health and safety management system

Percentage of people in the company's own workforce who are covered by the company's health and safety management system based on legal requirements and/or recognised standards or guidelines	96%
Percentage of non-employees in the company's own workforce who are covered by the company's health and safety management system based on legal requirements and/or recognised standards or guidelines	0%

Reported figures on occupational accidents, occupational diseases, suspected occupational diseases, and fatalities resulting from work-related injuries and occupational diseases at PwC Finland are obtained from the firm's insurance partner. The information provided by the insurance firm covers all employees of PwC Finland. The occupational accidents that occurred during the 2025 financial period were minor in nature.

Data is not systematically collected for non-employees and for external employees operating on the firm's sites. Any cases are brought to PwC Finland's attention through informal channels. No cases were brought to PwC Finland's attention during the financial year for either group.

The data on hours worked used in calculating the occupational accident frequency rate is collected from the firm's time-tracking system. The number of hours worked by employees is based on actual time entries, from which annual leave, public holidays, sick leave, unpaid absences and compensatory leave are deducted. The frequency rate is calculated using the formula defined in the ESRS standard: Occupational accidents involving employees during the financial year / total number of actual hours worked by employees x 1,000,000.

Instead of reporting cases of work-related ill health, PwC Finland reports confirmed and suspected cases of occupational diseases, as well as any resulting fatalities, due to uncertainties associated with collecting data on work-related ill health. A key challenge lies in the official guidance on case registration issued by the authorities, which results in classifications that do not align with the definitions set out in the ESRS standard. From the perspective of PwC Finland's operations, the key difference in the definitions of occupational diseases and work-related ill health is that occupational diseases do not include cases caused by psychosocial stress factors.

Occupational health and safety indicators

	Employees in the undertaking's own workforce
Number of fatalities as a result of work-related injuries	0.0
Number of fatalities as a result of work-related ill health	0.0
Number of recordable work-related accidents	6.0
Rate of recordable work-related accidents	2.6
Number of cases of work-related ill health	0.0

The reported number of days lost due to occupational accidents and work-related ill health at PwC Finland is obtained from the firm's insurance provider, and it covers all the firm's employees. Calendar days following the date of the incident are included if the absence lasts at least three days. Lost time days include weekends if the absence extends over the weekend. Information about incidents resulting in 1–2 days of lost time is also obtained from the insurance provider, but the number of lost days is calculated manually using data from the firm's time-tracking system.

Work-related ill-health cases and absences	
Number of days lost to work-related ill health from work-related accidents	5
Number of days lost to work-related fatalities from work-related accidents	0
Number of days lost to work-related ill health from work-related injuries	0
Number of days lost to work-related fatalities from work-related ill health	0

The sickness absence rate is an entity-specific indicator used by PwC Finland to describe the proportion of employees' available working time lost due to sickness absences. The calculation of the sickness absence rate includes all employees with an employment contract at PwC Finland. The initial data is collected from the firm's payroll and time-tracking systems. In calculating the sickness absence rate, the duration of absence is divided by the theoretical regular working time, i.e. the time that the employee would have been at work. The calculation formula is: sickness absence hours / (contractual working hours – absence hours).

Entity-specific metric	
Sickness absence rate (%)	2,4 %

S1-15: Work–life balance indicators

Calculation principles

All employees at PwC Finland are entitled to family leave under the Employment Contracts Act, including maternity, paternity, parental and childcare leave.

The figures related to the use of family leave are obtained from the firm's payroll system. The payroll system recognises only male and female as gender options, as gender is determined based on the personal identity code. In the HR system, employees can report their gender themselves. In addition to the male and female categories, the system includes a third option: "not reported". The gender reported by all those who have taken family leave has therefore been retrieved from the HR system, and the figures in accordance with the gender distribution have been calculated based on this information.

All indicators related to the use of family leave have been calculated using the total number of employees (1,423) reported in section S1-6 at the end of the financial year.

In light of the figures, there does not seem to be a major difference between the genders in the amount of parental leave taken, but it should be noted that women's leave usually lasts considerably longer, as almost all relevant women take maternity and family leave. Men typically use the secondary caregiver leave, which may last as little as one week, whereas the birthing parent almost always takes at least six months of leave.

Work-life balance metrics		
Percentage of employees entitled to take family-related leave	%	100%
Percentage of entitled employees that took family-related leave	%	11,5%
Percentage of entitled employees that took family-related leave – male	%	12,2%
Percentage of entitled employees that took family-related leave – female	%	11,0%
Percentage of entitled employees that took family-related leave – not disclosed	%	0%

S1-17: Incidents, complaints, and severe human rights impacts and incidents

Calculation principles

In the section, PwC Finland reports incidents and complaints received both through the Ethics Helpline whistleblowing channel, which is available to internal and external stakeholders, and through internal reporting mechanisms. In the following, the term "reports" refers collectively to both incidents and complaints. All reports are documented in the same tracking database, so the number of reports is obtained directly from that system. The number of discrimination incidents reported during the reporting period includes all incidents of discrimination and harassment reported during the 2025 financial period. Similarly, the number of complaints covers all reports received through reporting channels, excluding the aforementioned incidents of discrimination and harassment. The reported figures do not include questions asked through the system. The reporting of data does not include estimates, nor have any significant assumptions been made in the reporting.

No incidents of serious human rights violations came to the firm's attention. A total of 8 reports were initiated internally through the Ethics Helpline whistleblowing channel, and an additional 10 separate reports, submitted outside the channel, were documented in the same database. In total, 18 different reports were investigated in the firm.

Depending on the case, the reports submitted will be processed by the Ethics Leader, the General Counsel or an employment lawyer. The reports are thoroughly investigated, and the firm treats every case with the utmost seriousness. In an investigation, the need for corrective measures is always assessed, and the necessary measures are taken.

Incidents, complaints, and severe human rights impacts and incidents

Total number of incidents of discrimination, including harassment, reported in the reporting period	incident	4
Number of complaints filed through channels for people in the undertaking's own workforce to raise concerns (including grievance mechanisms)	complaint	14
Total amount of fines, penalties and damages paid based on reported incidents and complaints	EUR	0

S2 Workers in the value chain and S4 Consumers and end-users

Information concerning value chain workers (S2) and consumers and end-users (S4) is reported jointly, as both groups are subject to the same potential negative impact. The policies, actions and targets related to the impact are consistent, regardless of whether the impact concerns value chain workers or consumers and end-users.

Strategy

ESRS 2, SBM-3: Material impacts, risks and opportunities, and their interaction with business model

The double materiality assessment identified a material potential negative impact related to PwC Finland's operations on the privacy of PwC Finland's own employees, clients' employees and clients' customers. The potential negative impact on the privacy of own employees is discussed in ESRS S1 Own workforce. The policies, targets and actions related to privacy are consistent, regardless of who may be affected by the potential negative impact.

The identified potential impacts related to privacy are linked to the firm's strategy and business model. In implementing its strategy, PwC Finland provides services that involve processing the personal data of its clients' employees (S2 Workers in the value chain) and its clients' customers (S4 Consumers and end-users). The processing of personal data inherently involves the risk that data may, either intentionally or unintentionally, fall into the wrong hands as a result of human error or a data breach, for example. Such a situation can have a negative impact on the privacy of individuals whose data has been compromised. The impacts depend on what kind of data is compromised. In the worst-case scenario, this may involve identity theft and financial loss.

The potential negative impact concerns all current and former employees of PwC Finland's clients and the clients' customers whose personal data is processed. If materialised, the adverse impact would be an isolated incident affecting a limited group of individuals whose data is processed as part of an individual assignment.

Sub-topic	Material impact, risk or opportunity	Description
S2 Workers in the value chain – Privacy	Potential negative impact	PwC Finland provides services that involve the processing of the personal data of its clients' employees. If this information is compromised, it may adversely affect the privacy of the individuals concerned.
S4 Consumers and end-users – Privacy	Potential negative impact	PwC Finland provides services that involve the processing the personal data of its clients' customers. If this information is compromised, it may adversely affect the privacy of the individuals concerned.

Although the impacts have not led to changes in the firm's strategy or business model, the potential negative impacts related to breaches of privacy have been identified and taken into account in the firm's business model. Measures taken to prevent the negative impact are described in S2-4 & S2-4: Taking action on material impacts, and approaches to mitigating material risks and pursuing material opportunities related to value chain workers, and effectiveness of these actions.

PwC Finland has not conducted a comprehensive assessment of workers in the value chain or consumers and end-users who may be affected by negative impacts, in accordance with the requirements of ESRS 2 IRO-1. To date, value chain workers, as well as consumers and end-users, have been examined at a general level. In the double materiality assessment, the employees of PwC Finland's clients and the clients' customers have been treated as uniform groups, without further analysis of whether there are particularly vulnerable groups within these groups.

During the 2026 financial period, the firm will carry out a human rights due diligence assessment of its value chain. The purpose of the assessment is to identify the characteristics, working conditions and roles of value chain workers and other individuals subject to potential negative impacts, which may place them at greater risk than others. As part of this process, the firm will also assess potential risks of child labour and forced labour that may be linked to its operations through the value chain.

Impact, risk and opportunity management

S2-1 & S4-1 Policies related to workers in the value chain, and consumers and end-users

The privacy-related policies concerning PwC Finland's value chain workers, as well as consumers and end-users, are based on the global policies of the PwC network and PwC Finland's local guidelines. The policies cover the identified material potential impacts related to privacy and apply to all the personal data processed by the firm, regardless of whose personal data is involved. PwC Finland emphasises trust. The privacy-related policies are designed to protect personal data so that confidential information always remains protected.

The key policies guiding privacy protection include PwC Finland's Privacy Policy, the PwC network's Confidentiality and Data Protection Policy, PwC's Code of Conduct, and PwC's Human Rights Policy.

The firm does not have dedicated processes or mechanisms in place to monitor compliance with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises. Consequently, it has not identified any instances of non-compliance with these guidelines and instructions. However, the Human Rights Policy of the PwC network is in line with these international frameworks. In addition, during the 2026 financial year, PwC Finland will further develop its due diligence processes to ensure appropriate practices and the implementation of the PwC network's Human Rights Policy across all PwC Finland's operations.

The firm has a supplier code of conduct in place: the PwC network's Global Third Party Code of Conduct. The policy is discussed in more detail in section E1-2: Policies related to climate change mitigation and adaptation. The PwC network's Global Third Party Code of Conduct addresses issues such as human trafficking, modern slavery and child labour. The policy also outlines that the PwC network requires its suppliers to process all personal data only as agreed, as defined by PwC and in compliance with applicable laws and regulations.

At the executive management level, responsibility for data protection matters at PwC Finland lies with the firm's Chief Operating Officer. PwC Finland's Territory Leadership Team receives information about the firm's data protection matters from the Chief Operating Officer, and the Board of Directors is informed by the party responsible for data protection at least annually. Ultimately, the Territory Leadership Team is responsible for the implementation of data protection policies. PwC Finland reports annually to the PwC network on data protection compliance.

PwC Finland's Privacy Policy and the PwC network's Confidentiality and Data Protection Policy do not refer to third-party standards or initiatives, but they comply with the obligations set out in the European Union's General Data Protection Regulation 2016/679 (GDPR).

Privacy Policy

PwC Finland has drawn up a Privacy Policy for the processing of personal data in accordance with the General Data Protection Regulation. Under the policy, PwC Finland collects, stores, transfers and disposes of personal data transparently and in a manner that fosters trust. Data is collected and processed only if there is a legal basis to do so. Access to this data is provided only as permitted.

Among other aspects, the Privacy Policy describes the types of personal data the firm processes, the sources of the data, the purposes for which the data is processed and the legal bases for the processing of personal data. The Privacy Policy also outlines principles for the transfer, security, retention and marketing of personal data. The Privacy Policy outlines the rights individuals have in relation to the personal data processed by PwC Finland.

The Privacy Policy is updated as required, but at least annually, in accordance with the schedule determined by the Information Protection Committee.

Confidentiality and Data Protection Policy

The Confidentiality and Data Protection Policy is a policy established by the PwC network, and it is directly binding on PwC Finland. It sets out obligations for all partners and employees within the PwC network regarding the processing of personal and confidential data. The purpose of the policy is to protect PwC firms and their clients, and to ensure the protection of individuals' personal data, whether it is related to PwC employees, clients or other individuals.

The policy outlines the general principles of data protection, including when and for what purposes data may be collected, data retention practices, and the rights of individuals whose data is being processed.

The policy is reviewed annually in accordance with the process determined by PwC Finland's Risk & Quality Team.

PwC's Code of Conduct

General information about PwC's ethical principles (Code of Conduct) is provided in section G1-1: Business conduct policies and corporate culture.

The PwC network's Code of Conduct includes top-level principles for the protection of personal data in various situations. In accordance with its policy, PwC Finland respects the privacy of its clients, employees and other stakeholders, as well as the confidentiality of information.

PwC's Human Rights Policy

General information regarding PwC's Human Rights Policy is provided in S1-1: Policies related to own workforce.

The global Human Rights Policy of the PwC network emphasises the importance of protecting the privacy of all stakeholders. In accordance with the policy, the privacy of data related to clients, partners, staff and other business partners must be respected, and personal data and confidential information are protected in all their forms. This is implemented by complying with applicable data protection and information security laws and regulatory requirements related to the collection, storage, processing, transfer and sharing of personal data.

The policy emphasises the protection of personal data and confidential information from unauthorised access, disclosure and damage. When data processing is transferred to third parties, contractual arrangements or other measures must be in place to ensure the appropriate processing of the data.

S2-4 & S4-4: Taking action on material impacts, and approaches to managing material risks and pursuing material opportunities, and effectiveness of these actions

During the financial year, PwC Finland has taken proactive measures to manage potential negative impacts related to data protection. The actions are continuous in nature:

- For new services and technologies and their possible changes, PwC Finland has an assessment process in place in which ensuring conditions related to data protection is one of the criteria in the process of introducing new technologies.
- PwC Finland's Information Protection Committee designs and implements a compliance programme related to data protection on an annual basis. The committee monitors the effectiveness of local data protection measures and risk assessments, and addresses any identified deficiencies on a quarterly basis. The PwC network reviews the privacy practices of its member firms at least annually.
- PwC Finland employs various technical safeguards to protect personal data. PwC Finland adheres to widely accepted technology standards and information security practices to protect personal data from destruction, loss, alteration, unauthorised disclosure or misuse. Access to personally identifiable information data that is being processed is granted only to authorised individuals, who are committed to maintaining the confidentiality of such data.
- PwC Finland applies internal audit practices to data protection matters and closely related areas.
- Client contracts include provisions for audit rights.
- PwC Finland conducts impact assessments on high-risk handling processes.
- The firm collects in-house feedback annually on the management of data protection matters.

PwC Finland has a designated a person responsible for data protection and a Chief Information Security Officer (CISO), who is responsible for ensuring the confidentiality, integrity, availability, reliability and appropriate disposal of data through appropriate security measures.

The Information Protection Committee follows an annual plan, which is regularly reviewed at group meetings. The purpose is to ensure that the items outlined in the plan are reviewed and updated as necessary.

PwC Finland has effective tools and processes provided by the PwC network for reporting and managing information security breaches. In addition, PwC Finland's crisis management procedure, as defined in its business continuity plan, is activated in the event of a serious personal data breach. PwC Finland has established processes to ensure remediation in the event that personal data in its possession is compromised.

No serious human rights issues or violations have been reported to the firm in relation to the upstream or downstream of the value chain.

Training and competency development

A key measure to prevent potential privacy-related negative effects is the active training of PwC Finland's employees.

Every employee starting at PwC Finland must complete the PwC network's joint data security and data protection training within 30 days of the start of their employment. As a continuous action, the firm's employees are required to complete the annual Be Smart Be Secure online training on data protection and information security. The training is discussed in more detail in section S2-5 & S4-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities.

In addition, the Ethics and Compliance online training, which is mandatory for all employees, covers matters related to data protection and information security. The training is described in more detail in Targets and measures related to corporate culture.

The training covers a broad range of data protection topics, drawing on both the PwC network's global guidelines and practical examples. The objective of the online training is to ensure that all employees at PwC Finland have an adequate understanding of the practices and risks related to ensuring privacy. This training covers all employees with an employment contract at PwC Finland.

In addition to mandatory training, PwC Finland organised advanced training sessions during the 2025 financial period covering data protection, information security and confidentiality for new managers, as well as for employees in HR, and the tax consulting and legal services teams.

Indicators and targets

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

The firm has not determined time-bound, outcome-oriented and measurable targets for managing potential negative impacts related to privacy, as required by the ESRS standards. However, PwC Finland has continuous training targets concerning data protection and information security that are set as common goals at the PwC network level. All the firm's new employees must complete data protection and information security training within 30 days of starting their employment. In addition, all employees of PwC Finland must complete annual training on data protection and information security. The objectives apply not only to employees but also to the external workforce working under the direction of the firm.

Furthermore, employees must confirm annually in writing that they are familiar with and understand PwC Finland's data protection policies and other practices.

The objectives aim to ensure that all individuals working under the firm's direction are familiar with the PwC network's data protection practices and targets, understand the importance of safeguarding personal data, and are capable of acting in ways that do not compromise anyone's personal data.

For data protection training, the objectives are the same for each reporting period, i.e. the target year is always one financial period, and the target level is 100% participation. No baseline or starting year has been set for the targets. Neither target was met during the financial year: 94% of new employees completed the data protection and information security training; 93% of employees participated in the annual training. Those who did not complete the training were primarily employees whose employment had ended, or who had started parental leave before the training deadline, for example. Achieving a 100% training completion rate is therefore practically impossible.

The firm's HR Team regularly monitors training completion and ensures that any consequences for non-compliance are addressed in accordance with the firm's policies. The team reports on training completion twice a year to PwC Finland's Territory Leadership Team and annually to the PwC network.

Calculation principles

The target group for the training is determined based on employee data retrieved from the HR system. The firm's HR Team responsible for training monitors training performance based on training data collected from the firm's learning platform. Processing the data into its final reporting format requires the manual combination of information retrieved from these systems.

All employees who started their employment during the 2025 financial period (1 July 2024 to 30 June 2025), as well as external workforce working under the guidance of the firm, are classified as new employees. An individual is included in the training target group if the final completion date for the training falls within the current financial period.

The reported percentage of training completion is calculated as follows: Individuals within the target group who completed the training during the 2025 financial year / the total number of individuals in the training target group for the 2025 financial period. The percentage is calculated separately for individuals classified as new employees for this purpose for the financial period and for other members of the target group.

Target	2025 outcome
Percentage of new employees who participated in data protection and information security training	94%
Percentage of employees who participated in data protection and information security training	93%

04

Governance information

Governance information

ESRS G1 Business conduct

Sub-topic	Material impact, risk or opportunity	Description
Corporate culture	Actual positive impact	PwC Finland promotes a value-driven and ethical corporate culture. An ethical corporate culture that is in line with employees' personal values promotes their wellbeing at work and job satisfaction.
Corporate culture	Actual positive impact	PwC actively strives to create a culture and ways of working that increase client trust and promote client relationships and business continuity. This contributes to employees' sense of stability. In addition to client relationships, an ethical corporate culture benefits society as a whole.

Impact, risk and opportunity management

G1-1: Business conduct policies and corporate culture

PwC's values:

Reimagine the possible

Care

Mage a difference

Act with integrity

Work together

The key policy in relation to the identified material impacts is the PwC network's Code of Conduct. The policy addresses both identified impacts related to corporate culture: the ethical principles aim to foster a culture that builds trust and generates positive influence, both within the workplace and more broadly across society.

PwC's Code of Conduct

The PwC network's Code of Conduct (ethical principles) lays the foundation for PwC Finland's operating practices as part of the global PwC network. The ethical principles are not a guidebook applicable to every situation; rather, their purpose is to support the PwC network's partners and employees in recognising ethically challenging situations and encourage them to seek guidance and raise potential concerns with confidence. The PwC network's Code of Conduct appliers to all member countries and employees, including PwC Finland and its staff.

The PwC network's Code of Conduct is available to all stakeholders on the PwC network's public website. It is also available to employees in the firm's intranet.

The PwC network's revised Code of Conduct was published in the autumn of 2023, with minor updates introduced in the autumn of 2024. In accordance with the ethical principles, PwC Finland adheres to the Ten Principles of the United Nations Global Compact initiative (UNGC), the OECD Guidelines for Multinational Enterprises and the objectives of the International Labour Organization (ILO). The firm does not have a separate monitoring process for monitoring compliance with international commitments.

For PwC Finland, the Territory Leadership Team is ultimately responsible for the implementation of the Code of Conduct. The implementation of the policy is monitored annually by the firm's Territory Leadership Team. The Ethics Leader reports to the Territory Leadership Team on cases submitted via the Ethics Helpline whistleblowing channel (see Misconduct), including root cause analyses and any improvement needs identified during the handling of the cases. Conduct in line with the Code of Conduct is also assessed at the employee level as part of each individual's annual performance review process.

The PwC network's Code of Conduct guides employees to act ethically and build trust in various professional situations, in their interactions with others, within their communities, and in their processing of information. Together, these factors foster a positive corporate culture. Breaches of the guidelines or failure to address such breaches may result in disciplinary action. The policy also includes the PwC network's commitment to complying with internationally recognised principles of business conduct and good governance.

Development and assessment of corporate culture

PwC Finland is committed to promoting a value-driven and ethical corporate culture. The firm operates in a sector where trust and integrity are key. In practice, the foundation of trust lies in a corporate culture that upholds moral and ethical standards and promotes behaviour that inspires trust, honesty and fairness, even when no one is watching.

The PwC network's Code of Conduct, along with other policies and guidelines for ethical business conduct, forms the foundation for the development of the firm's corporate culture and ethical decision-making.

In the 2025 financial period, the ethical corporate culture was further developed through the launch of the PwC network's shared PwC Professional framework. The framework outlines ways of working and leading that support the implementation of the firm's strategy, values and purpose, while also guiding the development of the corporate culture in the desired direction. The framework is designed to encourage the firm's management and employees to inspire, empower, grow, act as pioneers and advocates, build new solutions, create value for clients, and deliver results. During the financial period, the firm communicated extensively about the PwC Professional framework via the firm's intranet and internal workshops to support the implementation of the model and strengthen employee engagement.

As of the beginning of the 2025 financial period, the framework has been integrated into PwC Finland's management model, as well as into employees' personal goal-setting and performance reviews. As part of the firm's performance management process, employees are required to request feedback from their colleagues and provide feedback on operations in accordance with the PwC Professional framework. Feedback is used to steer the corporate culture in the desired direction. Operations in accordance with the framework are also assessed as part of employees' performance reviews.

The implementation of the corporate culture is assessed not only at the individual level but also at the firm level. The implementation and development of the corporate culture is measured annually as part of the Global People Survey (GPS). With the aid of the survey, the firm collects feedback from employees on the implementation of the corporate culture with the aid of various statements and open-ended answers. More information about the GPS employee survey is provided in section S1-2: Processes for engaging with own workers and workers' representatives about impacts, Global People Survey (GPS). Based on the results, lines of service and teams prepare action plans for the financial period, aimed at further developing the ethical corporate culture. The progress of the plans is monitored regularly. During the financial period, a GPS Pulse survey was carried out for a limited group of employees. Its purpose was to help assess the effectiveness of measures.

Misconduct

The firm has outlined its whistleblower protection policy in PwC network's ethical principles (PwC's Code of Conduct). The policy describes the PwC network's shared Ethics Helpline, through which employees of member firms, clients and third parties can report misconduct anonymously and without fear of retaliation. In accordance with the policy, the firm is committed to protecting its employees from retaliation. The policy also states that retaliatory actions are considered serious violations, are not tolerated, and will result in consequences. The PwC network has supplementary guidelines to its Code of Conduct concerning the protection of whistleblowers. The "Guidance on

Maintaining a Work Environment Free from Discrimination, Harassment and Retaliation" outlines in more detail the PwC network's procedures in cases where retaliatory action has been taken against an employee who has raised a concern or reported suspected misconduct in good faith. The PwC network's Global Complaints and Allegations Policy outlines the process for handling reports submitted via the reporting channel, including practical measures for the protection of whistleblowers.

The Ethics Helpline serves as a reporting mechanism for cases that may violate legislation or the PwC network's Code of Conduct. An Ethics Helpline report can be submitted either under one's own name or anonymously. Ethics Helpline reports are documented in a tracking database, along with the processing phases, conclusions and corrective measures. The same database is also used to document other reports of conduct that violates ethical principles that have come to the attention of the Ethics Leader or HR through other channels such as verbal or email reports.

Employees are regularly informed about the Ethics Helpline and its purpose through internal newsletters, annual Ethics and Compliance training sessions, and induction programmes for new employees.

Access to reports submitted via the channel is strictly limited. The persons handling reports are bound by confidentiality. Generally, depending on the case, the reports submitted are processed by the Ethics Leader, the General Counsel or an employment lawyer. The party responsible for the processing follows the PwC network's Global Complaints and Allegations Policy and assesses how and to what extent the reported matter will be investigated, as well as which other parties may need to be involved in the investigation.

Reports are handled confidentially, and the firm has procedures for taking corrective measures if grievances are detected. The investigators are separate from the involved line management. An important principle for the operation of the Ethics Helpline whistleblowing channel is that it is safe to report suspicions of abuse.

Internal training

The firm trains all its employees in issues related to Code of Conduct. All the firm's employees are required to complete the PwC network's Ethics and Compliance e-learning course, which covers ethical principles, ethical conduct and compliance. All employees are required to complete equivalent training annually to maintain awareness. Further information about training related to Code of Conduct is provided in Targets and measures related to corporate culture.

In addition to joint training in business conduct, the firm has established obligations depending on the line of service and the employees for training related to business conduct. For example, employees working in tax consulting and legal services were required to complete the PwC network's Tax Code of Conduct training during the 2025 financial period, which addresses ethical principles from the perspective of professionals working in the field of taxation.

The firm's training organisation monitors the completion of mandatory training in accordance with the firm's ethical principles. The training organisation reports on the training performance to the firm's management and annually to the PwC network.

Indicators and targets

Targets and measures related to corporate culture

The firm has not determined time-bound, outcome-oriented and measurable targets as required by the ESRS standards. However, at the level of the PwC network, PwC Finland has set continuous training targets concerning the development of corporate culture. All the firm's new employees complete training in ethical conduct and compliance within 30 days of starting their employment. In addition, all employees of PwC Finland must complete annual training in ethical conduct and compliance. The targets also concern non-employees such as subcontractors working under the direction of the firm. The targets aim to ensure that all employees are familiar with the PwC network's ethical principles and can apply them in practice.

For training in ethical principles and compliance, the objectives are the same for each reporting period, i.e. the target year is always one financial period, and the target level is 100% participation. No baseline or starting year has been set for the targets. Neither target was met: 99% of new employees completed the Ethics and Compliance training; 91% of employees participated in the Ethics and Compliance training. Those who did not complete the training were primarily employees whose employment had ended, or who had started parental leave before the training deadline, for example. Achieving a 100% training completion rate is therefore practically impossible.

Stakeholders have not been involved or consulted in the setting of the targets, as the targets are shared across the PwC network.

The firm's HR Team regularly monitors training completion and ensures that any consequences for non-compliance are addressed in accordance with the firm's policies. The team reports on training completion twice a year to PwC Finland's Territory Leadership Team and annually to the PwC network.

Calculation principles

The target group for the training is determined based on employee data retrieved from the HR system. The firm's HR Team responsible for training monitors training performance based on training data collected from the firm's learning platform. Processing the data into its final reporting format requires the manual combination of information retrieved from these systems.

All employees who started their employment during the 2025 financial period (1 July 2024 to 30 June 2025), as well as external workforce working under the guidance of the firm, are classified as new employees. An individual is included in the training target group if the final completion date for the training falls within the current financial period.

The reported percentage of training completion is calculated as follows: Individuals within the target group who completed the training during the 2025 financial year / the total number of individuals in the training target group for the 2025 financial period. The percentage is calculated separately for individuals classified as new employees for this purpose for the financial period and for other members of the target group.

Target	2025 outcome
Percentage of new employees who participated in the Ethics and Compliance training	99%
Percentage of employees who participated in the Ethics and Compliance training	91%

Metrics related to corporate culture

Calculation principles

As part of the Global People Survey (GPS), the PwC network, including PwC Finland, annually monitors indicators related to ethical conduct. The indicators are determined by the PwC network and are monitored in all PwC member countries. In the GPS survey conducted in the spring of 2025, key aspects related to values and corporate culture were examined using the following statements:

- My personal values align with the values demonstrated at PwC.
- I can voice my opinions and raise concerns even when my views are different from others.
- At PwC, I feel comfortable discussing or reporting ethical issues and concerns.
- The people I work with demonstrate conduct consistent with PwC's Global Code of Conduct.

The results are calculated for each statement using the formula: (Number of “agree” replies + number of “strongly agree” replies) / number of all replies.

Metrics related to corporate culture

My personal values align with the values demonstrated at PwC	%	79
I can voice my opinions and raise concerns even when my views are different from others	%	78
At PwC, I feel comfortable discussing or reporting ethical issues and concerns	%	76
The people I work with demonstrate conduct consistent with PwC’s Global Code of Conduct	%	88

Taxes

Sub-topic	Material impact, risk or opportunity	Description
Entity-specific topic	Actual positive impact	Taxes and tax-like payments paid by PwC Finland benefit Finnish society. Taxes are used to finance the welfare society, which enables education, social security and healthcare services for citizens, for example

Impact, risk and opportunity management

Policies related to taxation, GRI 207-1 Approach to tax

PwC Finland's policies concerning taxation are based on the PwC network's global policies. The policies cover the identified material firm-specific tax impact related to taxation. In managing taxes, the firm complies with the ethical principles (PwC's Code of Conduct) defined by the PwC network.

PwC Finland's purpose is to build trust in society and solve important problems. In maintaining trust, transparency is a key factor, and PwC Finland also wishes to be transparent about its activities' direct added economic value for the surrounding society in the form of taxes and tax-related fees.

The services PwC Finland provides to its clients create added economic value for both the firm and its employees, as well as for society. Added value is distributed to employees and shareholders living in Finland in the form of salaries, performance bonuses and dividends. This added value results in various contributions for society in the form of corporate income tax, value added tax, personal taxation contributions, and social and pension insurance contributions.

PwC Finland's business operations are carried out by PricewaterhouseCoopers Oy, which is wholly and directly owned by its shareholders living in Finland. The firm's operations are not funded from abroad, and it does not have any interest-bearing liabilities from abroad. The variable salary portions paid by the firm to its employees and shareholders are determined based on the firm's results, the fulfilment of personal goals and high-quality operations based on its values. In addition to salary, the shareholders also receive dividends from the firm. The firm's annual turnover is mainly used to remunerate employees and shareholders.

PwC Finland follows both the letter and the spirit of the law in all its activities. As PwC Finland operates as a Finnish limited liability company, its taxation is straightforward and governed by legislation, case law and Tax Administration guidelines. PwC Finland does not have a separate written tax policy or strategy, as this has been deemed unnecessary.

PwC's Code of Conduct

General information about PwC's ethical principles (Code of Conduct) is provided in section G1-1: Business conduct policies and corporate culture, PwC's Code of Conduct.

The policy emphasises the importance of conducting business in accordance with professional standards, laws and regulations. It outlines the values and behaviours that define PwC's operations, with the aim of ensuring that its operations are responsible and aligned with its values.

In accordance with the policy, PwC Finland is a responsible taxpayer, and all relevant tax filings are completed accurately, in good faith and on time.

Measures related to taxes, GRI 207-2 Tax governance, control, and risk management

PwC Finland strives to identify potential tax risks related to its operations and monitor them effectively. The firm monitors legislative changes and anticipates their impacts on its operations. The aim of the actions is to ensure that PwC Finland fulfils all its tax obligations in a timely and accurate manner.

PwC Finland's Chief Operating Officer is responsible for tax administration and reporting. The firm's Financial Management Team is involved in tax reporting and is responsible for the implementation of high-quality and efficient financial management and financial business advice. If necessary, the Financial Management Team seeks advice from the firm's tax and legal services experts. The activities of the Financial Management Team are regulated by the firm's accounting policies (Accounting Manual). The accounting policies include a description of the policies and approval processes, with the aim of ensuring that the financial statements comply with generally accepted accounting principles; that assets are protected; and that financial management is conducted accurately, efficiently and transparently. The employees responsible for the management of PwC Finland's tax and accounting functions are expected to follow the principles and procedures set out in the Accounting Manual. The principles are reviewed annually and when necessary. The principles are reviewed by relevant employees and approved by the Board of Directors.

GRI 207-3 Stakeholder engagement and management of concerns related to tax

To build trust and promote constructive dialogue and information-based decision-making, the firm seeks to cooperate with the tax authorities and engage in political debate related to taxation.

As in all areas of its operations, PwC Finland also has an Ethics Helpline for tax-related matters, through which employees and other stakeholders may report any concerns. The channel is discussed in more detail in section G1-1: Business conduct policies and corporate culture, Misconduct.

Indicators and targets

Targets and metrics related to taxes, GRI 207-4: Country-by-country reporting and PwC Finland's tax footprint

PwC Finland's business operations are carried out by PricewaterhouseCoopers Oy.

PwC Finland has not set measurable, outcome-oriented and time-bound tax-related targets as defined by the ESRS standard, as this has not been deemed necessary. However, the management and monitoring of the firm's taxes and tax-like payments are a key part of the firm's financial reporting and management processes. The aim is to ensure that PwC Finland fulfils all its tax obligations accurately and in a timely manner.

Turnover for the financial period amounted to EUR 198 million. The amount of paid taxes and tax-like charges and payments totalled EUR 104 million. Totalling EUR 65 million, corporate taxes and withholding tax, as well as social security and pension payments, accounted for the majority of these taxes and tax-like payments.

To a significant degree, the added economic value generated by the firm for society, or the PwC Finland's tax footprint, consists of withholding tax collected and paid by the firm. The amount of withholding tax is presented in the table below.

Calculation principles

The firm reports tax information applying the GRI 207 standard. The figures are derived from the statutory audited financial statements. In calculating and reporting its financial statements, the firm complies with the Finnish Accounting Standards (FAS).

Country-specific figures and taxes and tax-like charges for the financial year from 1 July 2024 to 30 June 2025

Primary activities: Audit and assurance, tax and legal services, deals and consulting		
Number of employees	persons on average 30.6.2025	1,423
Revenues from transactions with independent parties	€	197,968,177
Profit before tax	€	13,048,983
Tangible assets other than cash and cash equivalents	€	4,073,356
Accrued income taxes	€	2,733,176

Revenue	€197,968,177
Total taxes and fees	€104,260,383
Tax withheld in advance	€31,766,730
Social security contributions	€1,638,558
TyEL pension insurance	€26,650,764.00
Unemployment insurance contributions	€2,001,828
VAT paid	€39,485,715.00
Corporation tax	€2,716,788.00

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