



Sustainability Report

Fiscal Year 2025 - PwC Colombia





**Carlos Mario
Lafaurie Scorza**
Colombia Leader Partner

GRI 102-14

In these times of change in social, economic and environmental aspects that increasingly demand a great commitment from all actors in society, aimed at having a better quality of life, educational opportunities, fair jobs, care for the environment, the use of new technologies and innovation among other aspects, framed in the highest standards of quality, ethics and transparency, PwC Colombia understands that the Sustainability of the business must respond to the needs of our clients and the growing expectations of our stakeholders, through our management in environmental, social and governance (ESG) matters in line with our purpose of building trust in society and solving important problems.

Therefore, I welcome you to read our seventh Sustainability Report fiscal year 2025 (period between July 1, 2024 and June 30, 2025), which details the progress and actions in this area.

This report is aligned with the GRI (Global Reporting Initiative) methodology. This year we updated our double materiality analysis carried out in 2024, which allowed us to identify how we can manage the existing risks and opportunities to continue contributing to the sustainable development of the country. Furthermore, as a sign of our commitment, the document pays tribute to the extraordinary biodiversity of flora in Colombia, a country that is home to more than 26,000 plant species, 15% of which are endemic.

Our local strategy, One LoS, is structured around five pillars: 1. Profitable and sustainable growth, 2. People, 3. Technology, innovation, and operational excellence, 4. Risk and quality, and 5. Corporate sustainability. We are proud to be pioneers in joining the Chamber of Diversity and to continue working on our Net Zero commitment with targets for 2030.

Furthermore, during this period, we obtained second place in the Chamber of Commerce's ranking of leading companies in sustainability, reflecting our commitment to continuous strengthening in ESG matters.

We recognize the importance of the private sector in achieving the Sustainable Development Goals, which is why, since 2002, we have been signatories to the United Nations Global Compact and we contribute locally to 10 of the Sustainable Development Goals (SDG) and 33 of its targets.

This year we reaffirmed our commitment to excellence and continuous improvement by maintaining the certifications that support our Integrated Management System. The continued validity of the ISO 9001:2015 (Quality), ISO 14001:2015 (Environment), ISO 45001:2015 (Occupational Health and Safety), ISO 27001:2013 (Information Security), and Norsok SWA-006:2020 standards demonstrates the strength of our practices and motivates us to continue strengthening responsible and transparent management aligned with the highest international standards.

Lastly, I extend my gratitude to the more than 2,000 people who are part of PwC Colombia. The achievements of this fiscal year reflect their commitment, effort, and conviction that together we can generate a positive impact on our Firm, our clients, and society. Thanks to their dedication, we have consolidated progress that inspires us to continue transforming our environment with responsibility and excellence.

Acknowledgments:

This report was prepared collaboratively. We would like to extend our special thanks to the following teams at PwC Colombia:

Project management, writing and editing:

Corporate Sustainability Team.

Review and style correction:

Word Processing Team.

Layout and design:

Marketing & Sales Team.

Photographs taken by:

- Angela Martínez
- Karen Dayana Albarado
- Laura Janeth Perez Mesa
- Briyid Dayana Pineda

We acknowledge the invaluable support of our support areas in preparing this report and celebrating the talent of those who participated in our photography contest. Their images, inspired by the diversity of Colombia's natural flora, accompany this document and reflect our commitment to conservation.

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1.1. About us



PwC Global

We are part of the PwC Global Network of Firms, which has a presence in 149 countries and 656 cities around the world, generating trust in society and solving important problems, thanks to more than 370.393 workers. We are committed to the financial and sustainable development of our clients, and we do so by providing services with the highest quality standards and the integrity that characterizes our people.

PwC Colombia

GRI 2-1



- PricewaterhouseCoopers Asesores Gerenciales S.A.S.
- PricewaterhouseCoopers S.A.S.
- PwC Contadores y Auditores S.A.S.
- PricewaterhouseCoopers Servicios Legales y Tributarios S.A.S.
- PricewaterhouseCoopers Information Services S.A.S.
- PricewaterhouseCoopers Internal Firm Services S.A.S.
- PricewaterhouseCoopers Servicios de Auditoria S.A.S.

PricewaterhouseCoopers (PwC) was established in Colombia 78 years ago, and throughout this time we have supported our clients and other stakeholders. We operate in the country's four main cities, providing services in different regions. Furthermore, to deliver our specialized services, we have seven legally established entities.

GRI 2-6

Our services stand out in various sectors and markets, thanks to our broad portfolio and expertise, which include:

Tax and Legal

Tax services:

- Tax advisory and compliance
- Tax accounting
- Tax litigation
- Transfer pricing

Legal services:

- Legal advisory
- Labor, commercial, corporate and contractual advisory
- Immigration advisory
- Family Strategy Unit
- International trade and customs

Audit and Assurance

- External Audit and Statutory Audit
- Special audits
- Risk Assurance Services
- Capital markets

Mergers, Acquisitions, and Project Structuring

- Transactions
- Valuations
- Corporate finance
- Business recovery
- Infrastructure and project structuring

Business Consulting

Risks:

- Forensic services and fraud prevention
- Comprehensive risk management and Actuarial services
- Sustainability and Climate change
- Internal control services

Technology:

- Digital transformation
- Intelligent process automation

Business Strategy:

- Human talent transformation
- Performance improvement
- Supply chain
- Strategy
- Fixed asset management
- Mergers, acquisitions, and project structuring
- Project management

Industry-Focused Solutions

Outsourcing

Public sector:

- Financial processes
- Administrative processes
- Management and monitoring
- Accounting regulatory frameworks
- Digital solutions

Private sector:

- Accounting Outsourcing
- Administrative and financial management
- Payroll Outsourcing
- Personnel management
- Digital solutions

Knowledge and Experience Center

- Inhouse or tailored programs
- Knowledge Club
- Diplomas, courses, seminars, and workshops
- International certifications
- Accounting, financial, and tax community

Our clients

We contribute positively to the financial and sustainable development of our clients, offering innovative and high-quality work that allows us to reflect our purpose of building trust in society and solving important problems.

Industries to which our clients belong	Percentage
Retail and consumer goods	30.9%
Industrial and automotive manufacturing	24.9%
Energy, utilities, and resources	12.5%
Financial services	11.8%
Technology, Media, and Telecommunications (TMT).	10.4%
Health	3.9%
Government and public services	3.7%
Private equity	1.9%

One LoS - One Firm strategy

Our One LoS - One Firm strategy is based on five strategic pillars that focus our efforts and guide our actions as part of the PwC Global Network. Its purpose is to maintain our position as a leading firm in Colombia, ensuring profitable growth and sustainable results.



Act proactively in response to market changes to effectively adapt, making efficient and profitable use of all resources to achieve sustainable results.



Develop and leverage technology and innovation to enhance productivity in the delivery of all professional services and in the Firm's internal management.



Ensure compliance with the quality, independence, and risk requirements established by the PwC Global Network and maintain integrated management systems.



Attract, retain, and develop our human capital by enhancing their competencies in line with market needs and changes in the environment.



Incorporate environmental, social, and governance (ESG) considerations into the development of all Firm activities.

The New Equation Strategy

Our vision as PwC Network is driven by our purpose, to be the world's most trusted and relevant professional services firm. One that attracts the best talent and combines the most innovative technologies to help organizations build trust and deliver results that last amid digital transformation.

We call our refreshed global strategy The New Equation, and it speaks to the two most fundamental needs that clients and organizations are dealing with today.

First, there is the urgency to successfully respond and change in the face of the major challenges that are shaping the world: technological disruption or digital transformation, climate change and sustainability, fractured geopolitics, economic development, and social tension. Second, there is the need to build trust at a time that is extremely fragile and harder to win.

Corporate Sustainability Strategy (SC)

For PwC Colombia, Corporate Sustainability represents a new way of understanding business, which is why we are committed to positively impacting the community and the environment through our decisions and actions, aligning our Sustainability strategy with the United Nations Sustainable Development Goals (SDG), the ambitions of the PwC Global Network and our corporate values.

Taking this into account, our SC strategy focuses on being agents of change and doing the right thing through four strategic axes:

Sustainable Development Goals (SDG)

01. Responsible Business

We have a significant voice, especially regarding our ethics and integrity and the standards we maintain in the marketplace.

02. Inclusion and Diversity

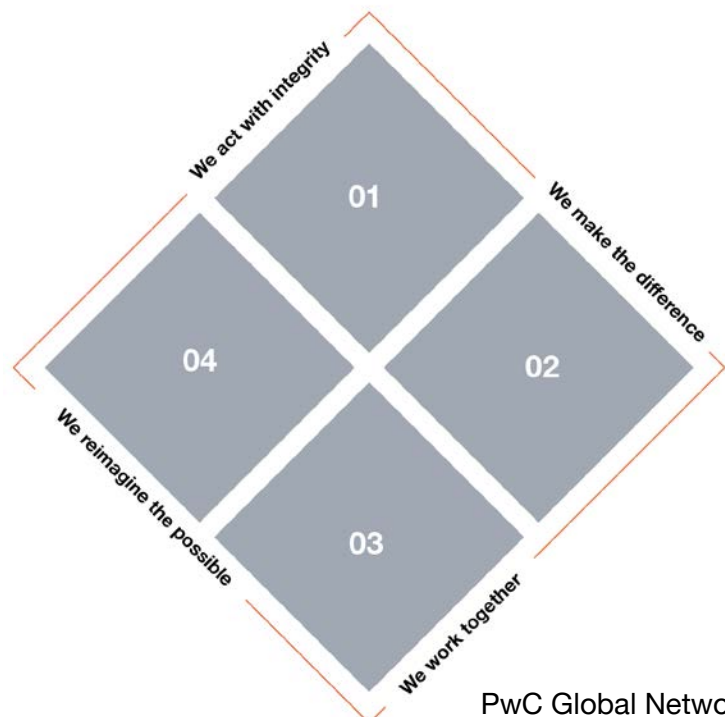
We create a diverse space that values differences and empowers the best talent.

03. Environment

We meet the growing expectations of our stakeholders regarding our environmental performance.

04. Community

We create shared value between communities and PwC talent, fulfilling our brand promise.



PwC Global Network
Ambitions

Affiliations

GRI 2-28

We are interested in generating alliances and strategic relationships with various organizations and associations, as this allows us to provide comprehensive solutions more efficiently to the needs of our stakeholders. Therefore, we work collaboratively with regulatory bodies, associations, NGOs, and other key entities.

During FY25, our main affiliations with national and international entities were:

- AMCHAM (Cámara de Comercio Colombo-americana).
- ANDI (Asociación Nacional de Empresarios de Colombia).
- ANDESCO (Asociación Nacional de Empresas de Servicios Públicos y Comunicaciones).
- Britcham (Cámara de Comercio Colombo - británica).
- CEA (Consejo de Empresas Americanas).
- ColCapital (Asociación Colombiana de Capital Privado).
- CCB (Cámara de Comercio de Bogotá).
- CCC (Cámara de Comercio de Cali).
- CCI (Cámara Colombiana de Infraestructura).
- Holland House Colombia (Cámara de Comercio Colombo – holandesa).
- INCP (Instituto Colombiano de Contadores Públicos).
- Invest Pacific (Agencia de Promoción de Inversión en el Pacífico Colombiano).
- ProColombia.

1.2. Executive Summary



Corporate Governance

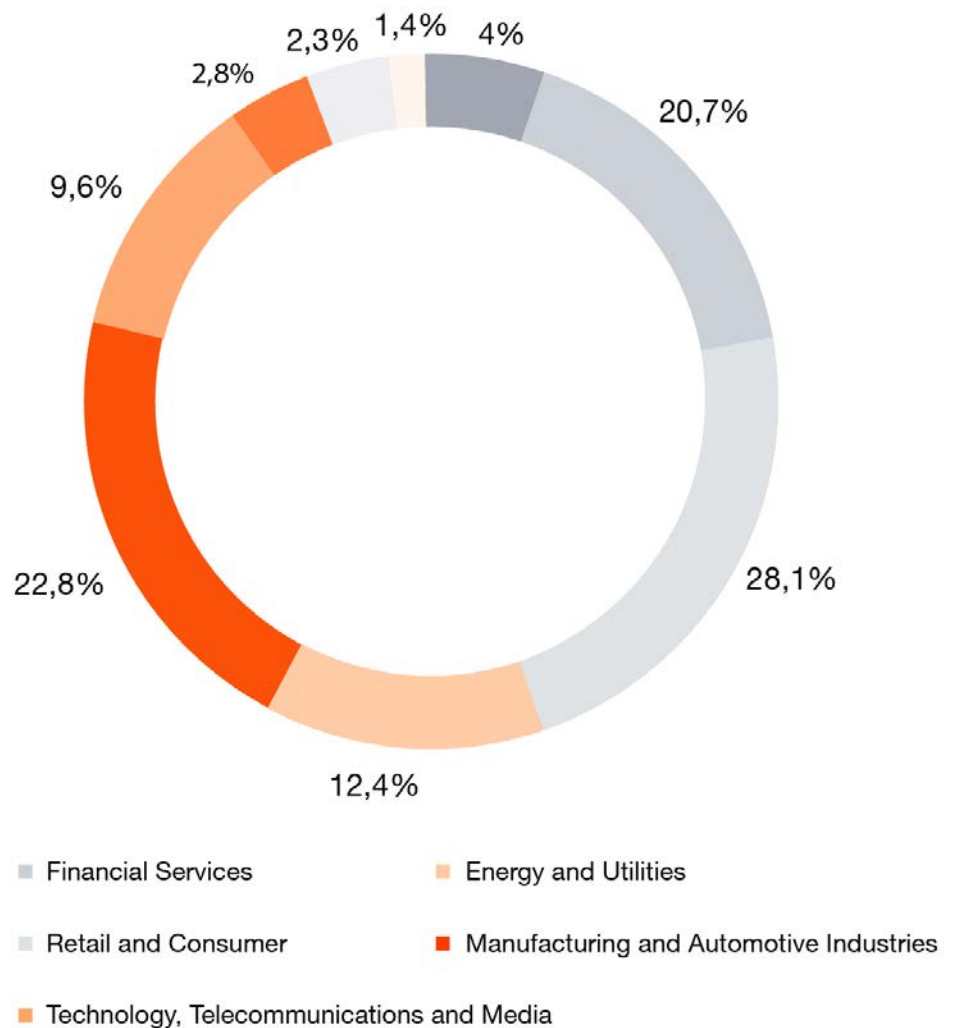
- The highest corporate governance body of the Firm is the Country Leadership Team (CLT), responsible for ensuring the proper functioning of PwC and prioritizing strategic issues that may affect economic, social and environmental capital.
- In addition, we have direct, secure, and anonymous communication channels designed to foster a culture of active listening and collaboration, allowing us to identify opportunities for improvement and timely solutions for all our stakeholders.
- In FY25, the courses related to ESG topics had a 99% completion rate by the Firm's Partners.
- We build trust in society and solve important problems by providing a service with high standards of quality and integrity.



Economic Performance

We maintained our Firm's level of financial indebtedness.

Our revenue was distributed across industries as follows:



Trust, Integrity and Transparency

We foster an environment of transparency and Speak Up in which we encourage reporting any situation that deviates from our values.



We act with integrity.



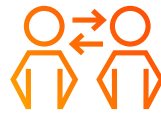
We care.



We make the difference.



We reimagine the possible.



We work together.

We update policies and processes in response to changes in the regulations on Politically Exposed Persons (PEPS), the detection of final beneficiaries, the subject of SAGRILAFI and the Business Transparency and Ethics Program.

4.773**Due Diligences
on Clients.**

- We celebrated a new edition of the Annual Ethics Week, a strategic initiative aimed at strengthening organizational culture by raising awareness about principles of ethics and integrity.
- We have an Ethics and Workplace Coexistence Committee available to all employees, through which we promote various prevention and resolution methods, in cases linked to the company's codes and Policies.
- We have a PwC Global Human Rights Declaration, supported by the Universal Declaration of Human Rights and our Code of Conduct.
- In fiscal year 2025, 100% of our partners and employees received information about our anti-corruption policies and processes. As a result, no material claims related to corruption incidents were recorded during that year.





Laws and Regulations

During the fiscal year, no cases of non-compliance with laws and regulations have been reported.

- We have kept our policies and programs up to date. In addition, alternate compliance officers have been appointed, focused on maintaining continuity in compliance programs, in accordance with the Firm's standards.
- We maintain ongoing training for our employees on legal and regulatory compliance, personal data protection, and anticompetitive and anticorruption practices. For example, during FY24, the e-learning course Combatting Corruption and Money Laundering had a compliance rate of 98,75%.

Excellence and Quality of Service

Thanks to our Integrated Management System for Occupational Health and Safety, Environment and Quality (SIG-HSEQ), we are able to anticipate, evaluate and control the possible impacts on our employees, the environment and the satisfaction of our clients.

We achieved a score of 9.1/10 in our Client Loyal Index, which demonstrates the trust and preference of our clients towards the work carried out by the Firm

- We are ranked #2 as a leading company in sustainability in the Bogotá Chamber of Commerce ranking.

Ranking World Tax 2024, categories:

- General Corporate Tax - Tier 1
- Transactional Tax - Tier 2.
- Transfer Price - Tier 1.



Innovation and Digital Transformation

- During this fiscal year we invested COP 69.133.248 million Colombian Pesos in innovation matters.
- 2,441 hours were allocated to the digital training of employees.
- During FY25 we worked on the development and implementation of 13 professional services, seeking to ensure that our professionals are leaders in current technological knowledge.

Environmental Performance and Climate Change

- We offset our carbon footprint by acquiring carbon credits and renewable energy certificates (RECs).
- Our Environmental Management System remains certified under ISO 14001:2015 and Norsok SWA-006:2020, as evidence of our commitment to good environmental practices in our operations.
- We implement programs focused on saving energy, water and paper, as well as on the proper disposal of waste, with the purpose of promoting responsible environmental practices among our employees.

Information Security and Cybersecurity

- We optimize the processes of collecting and managing personal and contact data by the Marketing & Sales team, with the purpose of ensuring that each record is treated appropriately, in accordance with the privacy standards and internal policies of the Firm.
- We continue to implement our course, designed to strengthen understanding of the importance of information security. This educational tool allows us to raise awareness about responsible practices in data management and digital environments.
- We have an Information Security Management System (ISMS), backed by ISO 27001:2013 certification and promoted from Senior Management, which guarantees the confidentiality, integrity and availability of information.
- There were NO well-founded complaints of privacy violations, leaks, thefts or losses of customer data this year.
- We carried out the study Global Digital Trust Insights 2024.
- We had a 99,8% completion rate in the Network Data Protection Program for FY25.

Social Development

Access Your Potential (AYP)

Was recognized as a Success Story by the Alliance for Labor Inclusion, formed by Fundación Corona, the National Association of Entrepreneurs of Colombia (ANDI by its Spanish acronym) through its Foundation, USAID through ACDI/VOCA, the United Nations Development Program (UNDP) and as a strategic ally, the Promigas Foundation.

4.986

People

Were Benefited from our programs- FY25

8

Social organizations

Were Benefited from our programs- FY25

386

Volunteers

Participated in our programs - FY25

178

Supplier contracts

We are pleased to highlight,
99% were local.

Human Talent

- During FY25, we continued to intensify our efforts to keep our employees' knowledge up-to-date and strengthen their skills. As a result, we provided more than 190,000 hours of training.
- We have had a significant decrease in turnover rates, due to the different programs, activities and initiatives that seek the well-being and balance of our employees, this is reaffirmed with the result of our GPS (Global People Survey) workplace climate measurement survey achieving a people engagement index of 90%.
- We renewed our membership in the Chamber of Diversity.
- During the period covered by this report, no cases of discrimination were reported.
- Due to outstanding professional performance and in line with our commitment to fostering the growth of our team, 581 promotions were carried out during FY25.



1.3. About this report



GRI 2-2; GRI 2-3

This Sustainability Report covers the period from July 1, 2024 to June 30, 2025 (fiscal year 2025 or FY25) and has been prepared in accordance with the GRI 2021 Standard. In addition, we have reviewed and updated the Firm's material information, which has been carefully identified, and is evidence of our commitment to maintaining open and transparent communication with all our stakeholders.

The material issues identified in the double materiality process addressed in this report correspond to the management carried out for the five corporate names of PwC Colombia; however, the information was analyzed equally and independently of the corporate name involved. During this period there were no mergers, acquisitions or disposals that affected the entities.

We want to know the points of view of our stakeholders, so we invite you to share your opinion about the report, as well as any aspect related to our performance in terms of sustainable development.

Contact: Corporate Sustainability Team from PwC Colombia.

Correo: co_sostenibilidad_corporativa@pwc.com

Our stakeholders

GRI 2-29

At PwC Colombia, we are interested in creating shared value for our stakeholders, seeking to reaffirm our purpose of building trust in society, and solving important problems. Therefore, it is essential to be able to identify and update our stakeholders, recognizing their dependence and influence on the Firm. These groups will be consulted in the impact materiality component of the double materiality analysis.

We identified 11 stakeholder groups

- Employees.
- Suppliers and contractors.
- Clients.
- Society and communities.
- Senior management and partners.
- Regulatory entities.
- PwC Global Network.
- Chambers and associations.
- Media.
- Former employees.
- Competitors.

We recognize the significant role that groups or individuals play in our strategic and sustainable development, as well as the impact of the Firm on the environment. Therefore, we build solid relationships, where trust, integrity, participation, and constant feedback are the bases for our performance, always seeking to understand the needs, expectations, and concerns of interested parties to integrate their opinions assertively in business decisions.

Annual frequency: ■

Monthly or bi-monthly frequency: ●

Permanent frequency: ●

Periodic frequency: ●

Stakeholder	Purpose of the relationship	Communication channels	Frequency
Employees	Attract and retain the best talent, as well as promote the quality of life, development, social responsibility, and productivity of our employees.	GPS (Global People Survey)	■
		Induction	●
		Coaching procedures	●
		Training	●
		Digital communications	●
		Events	●
		Sustainability Report	■
Suppliers and contractors	Properly manage the relationship with our suppliers and contractors, promoting anticorruption, ethical and safety practices throughout our supply chain.	Meetings	●
		Digital communications	●
		Telephone communications	●
		Sustainability Report	■
Clients	To offer results of the highest quality, responding to the needs and expectations of our clients, through the provision of a comprehensive service.	Satisfaction surveys	●
		Industry events and conferences (in person and virtual)	●
		Committees and work groups	●
		Website	●
		Digital communications	●
		Publications	●
		Telephone contact	●
		Sustainability report	■

Stakeholder	Purpose of the relationship	Communication channels	Frequency
Society/Communities	Contribute to capacity building in communities and to environmental protection with sustainable and responsible practices.	Participation in the Boards of Directors of social organizations	●
		Digital communications	●
		Website	●
		Satisfaction surveys	●
		Social media posts	●
		Sustainability report	■
Senior management and partners	Create sustainable economic value by promoting the adoption and implementation of best environmental, social, and governance (ESG) strategies and practices.	Digital communications	●
		CLT (Colombia Leadership Committee)	●
		Sustainability report	■
Regulatory entities	Promote anti-corruption, ethical and corporate governance practices, as well as compliance with Human Rights and the fight against climate change.	Periodic reports	●
		Response to formal requirements	●
		Audits	●
		Website	●
		Sustainability report	■
PwC Global Network	Strengthen our positioning on the Internet and disseminate our knowledge and results on best practices and trends by industry.	Clusters by industry	●
		Clusters by business lines and special projects	●
		Sustainability report	■

Stakeholder	Purpose of the relationship	Communication channels	Frequency
Chambers and association	Contribute to the development of public policies to benefit society and the environment and share our knowledge on the topics in which we are experts.	Participation in forums	●
		Participation in the Boards of Directors of chambers and associations	●
		Participation in committees of chambers and associations	●
		Digital communications	●
		Worktables	●
		Events	●
		Publications	●
Media	Share topics of interest to industries and disseminate relationship strategies with customers and suppliers.	Press releases	●
		Website (PwC Times)	●
		Interviews	●
		Events	●
Former employees	Promote sustainable, trust-based relationships with those who were previously part of the Firm.	Events	●
		Website	●
		Social media and digital communications	●
		Publications	●
Competitors	Promote the adoption of good practices and position ourselves as leaders in the market, attracting the best talent.	Events	●
		Website	●
		Social media	●
		Sustainability report	■

Double materiality analysis

GRI 2-14; GRI 3-1; GRI 3-2

Understanding that we face a world with growing expectations and permanent evolution, we recognize the importance of periodically measuring and quantifying the management associated with our material issues. Taking this into account, we developed the materiality exercise, with a double materiality approach, which we update and evaluate every two years. The above, with the purpose of understanding and being able to efficiently address the impacts that our business has on society and the environment, as well as the risks and opportunities that were identified in the environment and that could have some financial effect on the business with their materialization.

What is the double materiality analysis?

The double materiality analysis seeks to prioritize the Environmental, Social and Governance (ESG) issues that as an organization we must manage in line with our One Firm strategy, corporate sustainability, and the current context in which we carry out operations, following the new “dual” track analysis approach. This approach analyses impacts, risks, and opportunities from two perspectives:

- Financial materiality (outside-in view): analysis of the effect of environmental risks and opportunities on PwC’s economic value creation.
- Impact materiality (inside-out view): analysis of PwC’s positive and negative impacts on the environment and society.

Note: The exercise was carried out based on the most recent guidelines of international standards on Sustainability at a global level, which have included the concepts of impact materiality (GRI) and double materiality (EFRAG - ESRS). For the purposes of this year’s report, no update was made to the dual materiality analysis since it was done during Fiscal Year 2024, and no significant changes were identified that required a new analysis.

Methodology:

In this process, the potential risks and opportunities that could financially affect PwC Colombia were identified, classified, and assessed, as well as the positive and negative, real, and potential impacts that the organization generates in its environment. These impacts were then associated with ESG issues and prioritized according to the perspective of internal and external stakeholders.

In addition, an exercise was developed to group the business risks and opportunities in ESG issues to define, through an evaluation process of the perception of the possible financial effect that its materialization would have on the business and thus define its rating corresponding to the financial materiality component. These results were used to build the double materiality matrix.

Stage	Result
<p>1</p> <p>Identification and updating of stakeholders.</p> <p>To define the methodology of internal and external consultations within the framework of the analysis of double materiality.</p>	<p>Identification of 11 interest groups for the double materiality exercise.</p>
<p>2</p> <p>Context analysis and identification of impacts, risks, and opportunities:</p> <p>Review and analysis of internal and external inputs for the identification of impacts, risks, and opportunities relevant to the Company from the perspective of double materiality</p>	<p>Identification of 93 impacts, 124 risks and 29 opportunities.</p>

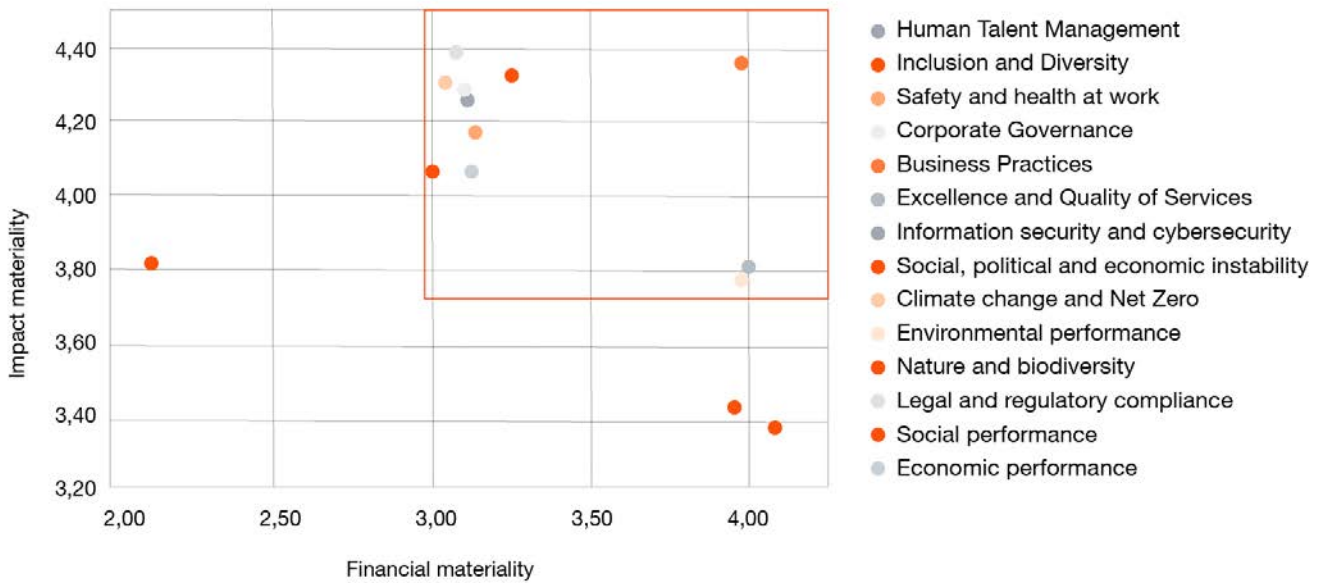
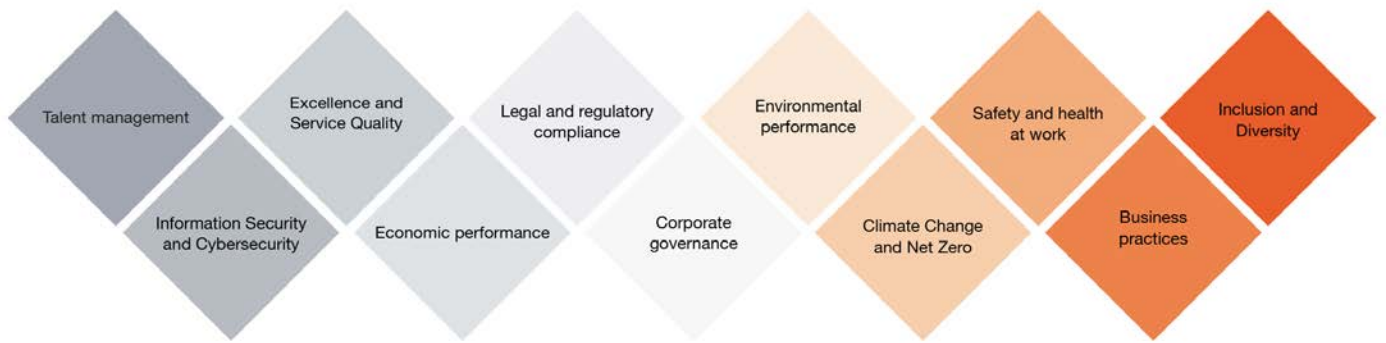
Stage		Result
3	<p>Identification of preliminary ESG issues:</p> <p>The Environmental, Social and Governance (ESG) issues that are the basis for the exercise are identified based on a benchmarking of the material issues reported by companies in the same industry and standards applicable to the sector. These preliminary ESG issues are associated with the impacts, risks and opportunities identified in the previous phase.</p>	<p>Identification of 160 preliminary Environmental, Social and Governance issues, which are consolidated into 14 preliminary ESG issues.</p>
4	<p>Impact materiality analysis:</p> <p>Design of the spaces and channels for consultation with stakeholders, both internal and external, who rated the ESG issues according to their relevance in relation to the importance of the management of the issues (magnitude) and the probability of generating an impact (positive or negative) with the management of these.</p>	<p>Prioritization of ESG issues based on obtaining 53 responses from the 6 interest groups through the different consultation processes.</p>
5	<p>Financial materiality analysis:</p> <p>Evaluation of the possible financial effect that the materialization of the previously identified risks and opportunities would have. To do this, the risk assessment is obtained through the company's different matrices, and to evaluate the opportunities, consultations are held with the leaders of the processes, where, based on their knowledge of the organization, they determine the level of impact and the probability that a financial effect will be generated with the materialization of the opportunities.</p>	<p>Risks:</p> <p>9 critical.</p> <p>76 significant.</p> <p>38 important.</p> <p>Opportunities:</p> <p>1 critical.</p> <p>11 significant.</p> <p>17 important.</p>

Stage	Result
<p data-bbox="450 672 1037 716">6 Prioritization of material issues:</p> <p data-bbox="450 716 1037 1167">Based on the results of impact materiality and financial materiality, the location of ESG issues within the double materiality matrix is obtained. Material issues are those that fall within the threshold defined in the exercise and correspond to those priority and management issues for PwC.</p>	<p data-bbox="1037 672 1508 716">Outcome of 11 material issues.</p>



As a result of this process, the following eleven material topics have been prioritized:

Double Materiality Matrix:










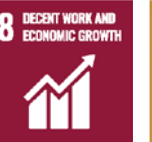




Our contribution to the Sustainable Development Goals (SDG)

At PwC Colombia we recognize the importance of the private sector in contributing positively and actively to the fulfillment of the United Nations Sustainable Development Goals (SDGs). Therefore, as signatories of the United Nations Global Compact since 2002, we recognize the fundamental responsibility we must contribute to the achievement of these global objectives.

From our vision of an integrated business, we align our operations and strategies with the SDGs, seeking to generate a positive impact on society and the environment in which we operate. Through an analysis of our management, we managed to identify 10 SDGs and 33 goals to which we contribute through our work with clients, our own operations and in collaboration with allies.

Chapter	SDG	SDG Goals
Corporate Governance	 	5.5, 16.6, 16.7, 16.9
Trust, Integrity, and Transparency		16.3, 16.5, 16.6, 16.9
Laws and regulations		16.3, 16.6
Economic performance	 	8.1, 8.2, 9.1, 9.4, 9.5
Digital Transformation and Innovation	  	4.4, 8.2, 9.5
Information security and cybersecurity		16.3; 16.10

Chapter	SDG	SDG Goals
Talent	    	3.3, 3.9, 4.4, 4.5, 5.1, 5.5, 8.2, 8.3, 8.5, 8.6, 8.8, 10.2, 10.3
Social development	 	8.3, 8.8, 9.3
Environmental performance and climate change	    	3.9, 6.4, 8.4, 12.2, 12.4, 12.5, 13.1



Corporate governance, trust, and integrity

At PwC, we are committed to carrying out all our processes with integrity and maintaining high standards of quality, professionalism, and ethics. We understand that the trust our clients, communities, employees, and other stakeholders place in PwC is essential to all our activities.

Within our global strategy, “The New Equation,” our purpose is to build trust in society and solve relevant problems. We are forming a community that offers solutions, uniting human intelligence, experience, and technological innovation to deliver sustainable results.

photograph taken by: Angela Fernanda Martínez Gutiérrez



2.1 Corporate Governance



SDG	Stakeholders	PwC Values
SDG 5: Goal 5.5	Senior Management and Partners	We act with integrity
SDG 16: Goal 16.6, 16.7	PwC Global Network Employees	We work together

According to the Financial Superintendency of Colombia, corporate governance is a system that seeks to facilitate the implementation of business strategy in an environment of transparency, responsibility, and equity, helping to balance power and responsibilities among the various stakeholders. In addition, it helps to avoid conflicts of interest and encourages ethical behavior in decision-making. At PwC, we are interested in offering the highest quality services within an integrated framework.

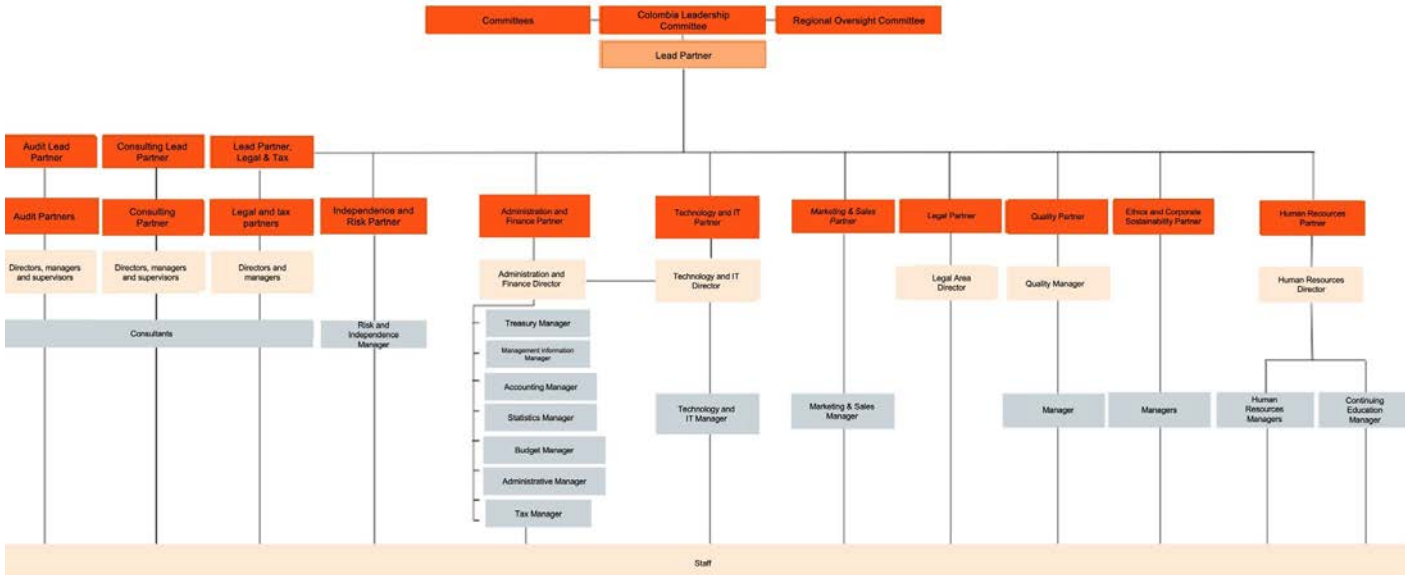
Composition of our corporate governance

GRI 2-9, 2-10, 2-11, 2-18

PwC Colombia is part of an international Global Network, in the country it operates through five independent local Firms, which are aligned with PwC's global standards and policies. These Firms are made up of the partners responsible for the 3 service lines: Audit, Consulting, Legal and Tax Advisory. These service lines share and operate under a common corporate governance structure.

Committees:

- Ethics Committee.
- Joint Committee on Occupational Health and Safety.
- Corporate Responsibility Committee.
- HSEQ Committee.
- Organizational climate committee.
- Inclusion & Diversity Committee.
- IPOCS Committee on Technology and Communication Incidents, Information Security



TSP (Territory Senior Partner), who is the one who leads our organization. This figure is selected through a nomination and voting process carried out by the other partners of the Firm. Once appointed, the Lead Partner designates the partners in charge of leading each service offered by the Firm. This group of partners, together with the Risk and Independence leaders of each line, form the Country Leadership Team (CLT), which aims to lead the Firm’s practice, aligning with the global strategy and adapting it to local needs, ensuring compliance with national and international regulatory and administrative requirements, to achieve a sustainable operation of high quality, ethics and transparency in all service lines.

Impact management from governance

GRI 2-12, GRI 2-13, 2-16, 2-18

The firm's highest governing body is the Board of Partners, which is responsible for establishing PwC Colombia's directives, mission, and vision, as well as making strategic decisions, ensuring corporate governance, and guaranteeing business sustainability. Additionally, there is the Country Leadership Team (CLT), responsible for ensuring PwC's smooth operation and prioritizing strategic issues that may affect its economic, social, and environmental capital.

Seeking to promote a culture of transparency, we have implemented various communication channels. These not only address strategic issues but also concerns that our employees or suppliers may have. We have direct, anonymous, and open channels that seek to create an environment of effective communication, promoting a culture of active and proactive listening to identify actions and solutions when necessary. The reports include performance metrics, improvement initiatives in the different service lines and critical concerns about real and potential negative impacts for the organization.

In addition, it is reviewed monthly in the CTL and quarterly in the Partners' Meeting. The information and data collected are used to continuously improve processes and strengthen corporate strategy.

Moreover, relevant issues are evaluated through a SWOT analysis², from which actions are established for their timely management. All leaders of the different service lines carry out constant monitoring of the issues under their responsibility and, if necessary, can call extraordinary meetings of the CLT to address specific cases that require their attention or the creation of an action plan.

Performance assessment

It is essential to define goals to achieve the established objectives, therefore, in the Firm the performance of our main Corporate Governance body is linked to the fulfillment of the indicators assigned to each of its members. An annual evaluation of the performance of each partner and the goals that were proposed at the beginning is carried out. This evaluation is carried out independently at the beginning of the fiscal year and is then reviewed and approved by the leaders of the different service lines and by the leading Partner of the territory.

The supervision of the CLT before the Global Network falls on the Oversight Board (OB), a regional committee whose main purpose is to monitor the actions of the Executive Committees of each country, ensuring their adherence to the rules, regulations and policies of the Global Network, as well as the correct application of all the rules related to the duties and obligations of the partners.

Furthermore, it is revised monthly on the CLT and quarterly in the partners' meeting. The collected information and data are used to constantly improve the processes and strengthen the corporate strategy.

Training in Environmental, Social and Governance (ESG) issues

GRI 2-17

It is important for a company to integrate ESG factors into the core of its strategy, as these aspects are aligned with its mission and represent a way to manage its impacts, face risks, take advantage of opportunities and make decisions considering its social and environmental impact in a territory³. At PwC, we recognize and highlight the relevance of environmental, social and governance issues. For this reason, we offer a series of virtual courses for the members of our highest governing body. At the same time, we seek to ensure that each person can make decisions considering ESG aspects, thus ensuring proper management of available resources.

In FY25, the courses related to ESG topics had a 99% compliance. These courses were the following:

Industry Essentials: Pathway

Industry ESG Essentials - Energy, Utilities and Resources.

It provides an overview of ESG criteria in the Energy, Utilities and Resources sector to help you develop your work with clients; starting with benchmarking and covering aspects such as: Why is ESG important in the Energy, Utilities and Resources industry? What are the challenges and opportunities in Energy, Utilities and Resources? How is the Energy, Utilities and Resources market responding to the challenges and opportunities? What are we doing with clients and how can I start a conversation?

Industry ESG Essentials - Consumer Markets.

It provides an overview of consumer markets on ESG, so you can develop your work with clients or expand the work you do with them; based on benchmarking and covering aspects such as: Why is ESG important within the consumer markets industry? What are the challenges and opportunities within consumer markets? What does ESG look like in consumer markets practice? What tools can I use to start conversations with our clients?

Industry ESG Essentials: Capital, Project & Infrastructure.

Provides an ESG perspective for capital and infrastructure projects so you can begin working with your clients or expand your work with them; starting with benchmarking and covering aspects such as: Why is ESG important within the capital and infrastructure industry? What our clients are looking for: decarbonization in infrastructure. A closer look at the three decarbonization issues our clients are looking to address. Industry tools to engage in conversations with clients.

Industry ESG Essentials - Financial Services.

Addresses ESG issues in financial services, so you can develop your work with clients; starting with benchmarking and covering aspects such as: Why is ESG important in the financial services industry? What are the challenges and opportunities in financial services? How is the financial services market responding to the challenges and opportunities? What are we doing with clients and how can I start a conversation?

Industry ESG Essentials - Technology, Media, and Telecommunications.

It provides a technology, media, and telecoms perspective on ESG criteria to help them develop their work with clients; starting with benchmarking and covering aspects such as: Why is ESG important in the technology, media, and telecoms industry? What are the challenges and opportunities in technology, media, and telecoms? How is the technology, media and telecoms market responding to the challenges and opportunities? What are we doing with clients and how can I start a conversation?

Climate Essentials – Curriculum.

Addresses ESG concepts and interaction with customers in relation to these issues.

2.2 Trust, Integrity, and Transparency



SDG:	Stakeholders	PwC Values
SDG: 16 Goals: 16.3, 16.5, 16.6	Senior Management and Partners Suppliers and contractors Clients Society/Communities Regulatory entities PwC Global Network Competitors	We act with integrity We make a difference We get interested We work together We reimagine what is possible

GRI 3-3

The trust of our clients is an integral part of our purpose as a Firm. For this reason, we constantly build a culture of anti-corruption, ethics, and transparency at different organizational levels through policies, regulations, and PwC Professional standards. This has forged in our employees and partners an exemplary conduct based on corporate values which allows us to generate security in our interest groups.



Through training, we promote awareness in our staff to make informed and objective decisions, with the aim of updating and enhancing their knowledge and skills. In addition, we use internal communication media to disseminate our policies and commitments, fostering an environment of transparency and Speak Up in which we tend to report any situation that deviates from our values.

At PwC, we take a responsible attitude towards compliance with regulations, and the management team has therefore allocated the financial, human, and technological resources necessary to carry out the procedures established in the SAGRILAFT⁴ Manual and the Anti-Money Laundering – AML Policy, applicable to the entire Global Network of Firms. Additionally, on an annual basis, we monitor potential annotations that modify the condition and/or

contractual relationship with our counterparties.

We also carry out Due Diligence⁵ procedures to warn about these risks and incorporate an anti-corruption clause in agreements with third parties. In this way, any individual who attempts to establish a business relationship with us must abide by the ethical principles that guide our actions.

The Annual Sustainability Report is an act of transparency and accountability in which we expose the positive and negative effects that we generate in our environment, in relation to our economic, environmental, social and governance performance.

We act with integrity; therefore, our business model is based on corporate excellence practices and the adherence to rigorous behavioral policies. This enables us to provide lasting results to our clients in an ethical context and, at the same time, contribute positively to sustainable development.

Milestones

- We held our third annual Ethics Week, an important time to raise awareness on issues related to ethics and integrity.
- We created dialogues with the aim of promoting an ethical culture based on respect and integrity.
- Updated policies and processes in response to changes in the regulations on Politically Exposed Persons (PEPS), the detection of final beneficiaries, subject matter of AML/CFT (Anti-Money Laundering and Counter-Terrorism Financing System) and the Business Transparency and Ethics Program.

Commitments and policies

GRI 2-23; 2-24.

At the Firm we have developed policies to continue fulfilling our purpose of building trust in society and solving important problems. For this reason, we have implemented various guidelines both nationally and internationally, such as, for example:

- The International Bill of Human Rights.
- The principles related to fundamental rights established in the Declaration of the International Labor Organization (ILO).
- The Fundamental Principles and Rights at Work.
- The United Nations Guiding Principles on Business and Human Rights.
- Law 1010 of 2006, through which measures are adopted to prevent, correct, and punish workplace harassment and other forms of harassment in the context of employment relationships.
- Resolution 652 of 2012, which establishes the formation and operation of the Labor Coexistence Committee in public entities and private companies.
- Resolution 1256 of 2012, which partially modifies Resolution 652 of 2012.
- External Circular 100-000016 of December 24, 2020, of the Superintendency of Companies.
- External Circular 100-000004 of April 9, 2021, the Superintendency of Companies.

Likewise, we have the PwC Global Human Rights Declaration, supported by the Universal Declaration of Human Rights and our Code of Conduct. This guarantees and reaffirms the protection of the human rights of all our stakeholders (partners, employees, clients, and suppliers) as a crucial component of operations and business relationships.

Since 2002, the PwC Global Network has ratified its commitment to the United Nations (UN) Global Compact. This reinforces our principle to assist organizations in their responsible behavior, in accordance with the 10 key

points of the agreement and aimed at strategically promoting the Sustainable Development Goals (SDG).

The senior partner, together with the partners' meeting, appoints the Compliance Officer, their alternates, and the AML partner, who are responsible for leading the firm's AML/CFT risk management system. In turn, the AML partner, and the Compliance Officer, with the approval of the partners' meeting, designate the personnel and organizational structure responsible for maintaining, implementing, and monitoring the system's operation.

At PwC, we recognize that preventing money laundering, countering terrorist financing, and promoting ethical and transparent practices go beyond legal compliance; they are fundamental pillars of our corporate culture and purpose. Therefore, we integrate these principles into all our business relationships, ensuring that every interaction with clients, suppliers, partners, and counterparties is governed by high standards of integrity.

Through our Comprehensive Self-Control and Risk Management System for Money Laundering/Terrorist Financing and Money Laundering (SAGRILAF), we apply enhanced due diligence processes, verification of beneficial owners, risk analysis, and constant monitoring that allow us to prevent, detect, and mitigate potential risks in our operations.

In addition, the Business Transparency and Ethics Programs (PTEE, in Spanish) consolidate an environment in which ethics is an unwavering principle, supported by codes of conduct, reporting channels, and continuous training processes.

In this way, our business relationships not only comply with national and international regulations, but also strengthen trust, protect our corporate reputation, and contribute to a safer, more transparent, and sustainable business environment.

Among the measures taken to effectively prevent and control these risks, we find the following:

- Training on the general system and possible warning indicators that can be identified in PwC Colombia's operations.
- Dissemination of relevant policies and processes, along with the obligations of employees in the prevention of money laundering, terrorist financing, and the financing of the proliferation of weapons of mass destruction.
- Procedures for understanding and properly attending to the parties with whom commercial relationships are sought to be established.
- Money laundering/terrorist financing/money laundering risk management through techniques for identifying, assessing, controlling, and monitoring PwC Colombia's inherent and residual risk profile. Supervision, monitoring, and auditing to identify gaps and opportunities for improvement in money laundering/terrorist financing/money laundering risk management.
- Handling and identifying warning signs, assessing irregularities, and reporting suspicious activities to the Financial Information and Analysis Unit (UIAF, in Spanish).

The system is monitored by the Board of Partners, led by the Compliance Officer, the AML Team⁶, the Client Due Diligence (CDD), the Client Due Diligence (CDD) Team, the RCS – ICS Internal Audit Team, the Statutory Auditor, and the Human Capital and Learning & Education Team.

In this context, we adhere to the recommendations made by the Financial Action Task Force (FATF) regarding the prevention of money laundering, terrorist financing, and weapons of mass destruction, as well as international conventions and Colombian legislation.

Policies, guides, and directives

To maintain trust, integrity, and clarity in our decisions, these are guided by the following guidelines and policies of the Organization:

- PwC Global Human Rights Declaration.
- Code of Conduct, Ethics, and Integrity.
- Global Code of Conduct for Third Parties.
- Ethics, Business Conduct and Workplace Coexistence Policy.
- Personal Data Processing Policy.
- Information Security Policy.
- Anti-Corruption Policy.
- SAGRILAFI Manual.



Due diligence

Own indicator G.E.3; 4; 6.

To comply with national and international standards, as well as internal policies and commitments, we continue to carry out our Customer Due Diligence (CDD) process. As for Fiscal Year 2025 we carried out 4.773 of these and 1.173 Advanced Due Diligences (ADD), with a total investment of COP 690.528.000, representing an increase of 18.4% compared to the previous fiscal year.

Service line	CDD	DDA
Assurance	2.067	462
Advisory	1.737	253
TLS	969	423
Administration	0	35
Total	4.773	1173





Conflict of interest

GRI 2-15

At PwC, we understand conflicts of interest as situations that may generate uncertainty about PwC's ability to act impartially when providing services or in relation to the services we offer. For this reason, we try to detect real and potential conflicts, and we develop client acceptance and continuity processes that allow us to determine which entities we can offer our services to without putting our objectivity and independence at risk.

Considering the above, we communicate to our stakeholders about conflicts linked to:

- Membership of various boards of directors.
- Existence of majority shareholders.
- Cross-shareholding with suppliers and other interest groups.
- Related entities, their links, operations, and accounts receivable.

Ethical concerns

GRI 2-26

At PwC, our interest lies in the ethical guidance tools that we offer to our employees. For this reason, we have the Ethics Site, where it is possible to consult the documentation and information related to Business Conduct and Workplace Coexistence. In addition, all policies and procedures are available on SharePoint, an internal platform accessible to members of the Firm. Finally, in the corporate induction, topics related to Ethics are addressed so that New Joiners have the knowledge from the moment they join. The above is periodically reinforced through the established communications plan.

Furthermore, we have an Ethics and Workplace Coexistence Committee available to all employees, from which we promote various prevention and resolution methods, in cases linked to the company's codes and policies. Some of these procedures include:

- Talk to your immediate supervisor and/or the Human Capital area.
- Contact the Lead Partner for Ethics and Conduct of Business in Colombia.
- Consult the members of the Ethics, Conduct of Business and Workplace Coexistence Committee.
- Send an email to CO_Etica@pwc.com
- Help Line, which is a chat channel available 24/7 to file complaints or claims regarding the conduct of an official. Its objective is to be able to report anonymously or on your own behalf the situations that may arise. Each complaint receives confidential treatment and is investigated by our Ethics team.

Communication and training on policies

GRI 205-2; 205-3. own G.E.2

At PwC, we have different channels to share and disseminate information that reflects our values, highlighting the importance of how every action or omission can have an impact both internally and externally.

How we communicate our commitments and policies

Employees:	Clients and suppliers:
New Joiners Induction.	PwC Colombia website.
Training.	Emails.
Emails.	Contracts.
Internal sites.	
PwC Colombia website.	

In fiscal year 2025, 100% of our partners and employees were informed about anti-corruption policies and processes. Additionally, all our partners and 99% of our staff received training on this subject.

The training we offer to our employees includes mandatory virtual learning courses, highlighting the Combating Corruption and Money Laundering course, which aims to raise awareness about the complexity of anti-corruption and money laundering issues. In turn, we have the Annual Ethics & Compliance

Training and Managing Sanctions Risks at PwC courses that seek to foster this ethical culture.

The ethics team regularly issues communications to raise awareness among the Firm's employees about the importance of participating in annual ethics training. This ensures they are familiar with institutional guidelines, policies, reporting channels, and other relevant information. Furthermore, continuous monitoring is conducted to guarantee that both partners and employees comply with their ethics obligations.

In addition, we link the compliance rate of these trainings with the performance evaluations⁵ of all employees as part of the Recognition and Accountability Framework (RAF).

As a result of our efforts and dedication, during fiscal year 2025 no incidents of corruption linked to the Firm were detected.



Indicators and goals

To assess the progress and effectiveness of the actions implemented to promote trust, integrity and transparency, PwC established the following objectives:

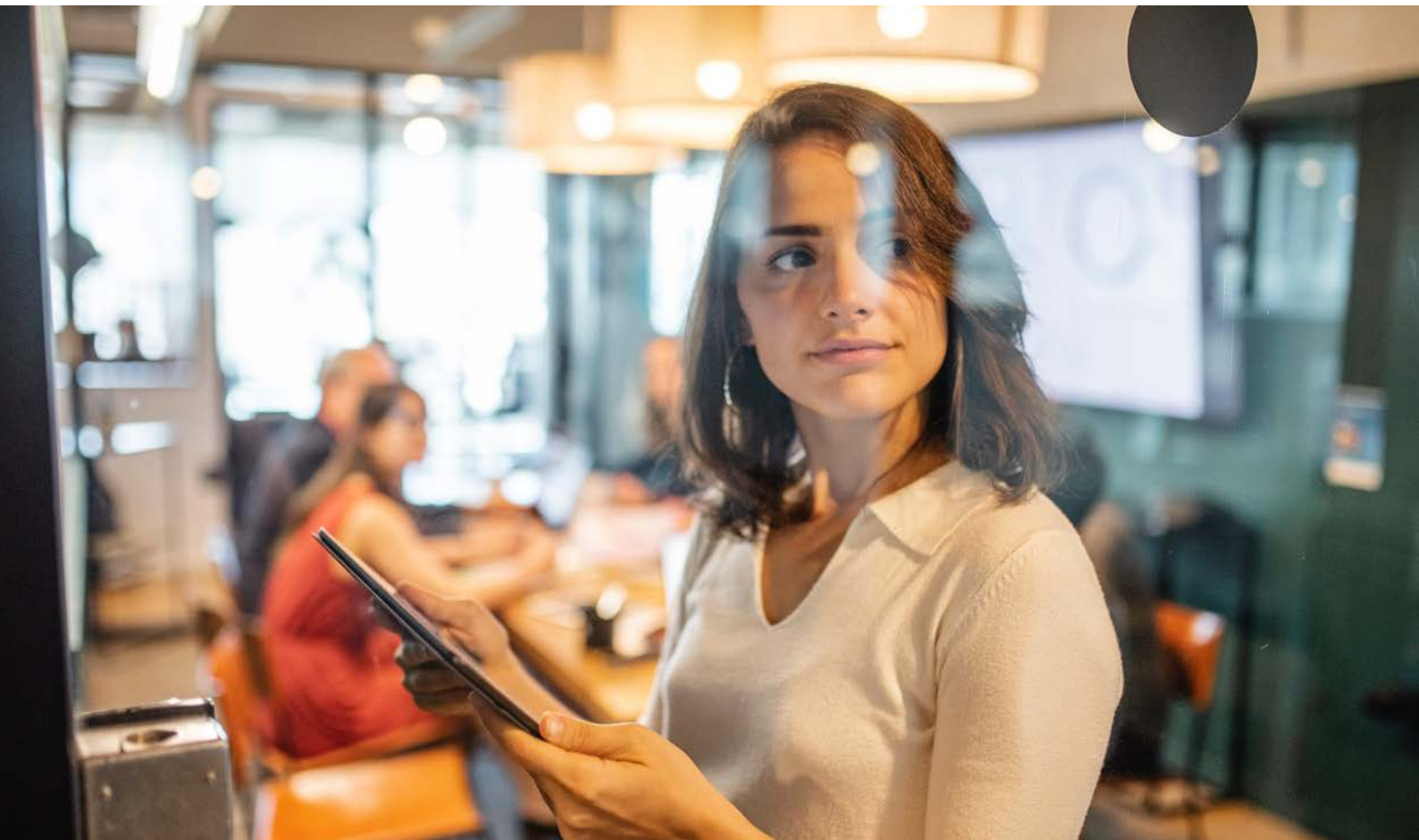
Indicator	FY25 Goal	FY25 Result	FY26 Goal
Completion rate for the mandatory virtual course Combating Corruption and Money Laundering.	100%	99,80%	100%
Percentage of training versus advisory mechanisms and ethical concerns.	90%	99,10%	90%
Confirmed corruption cases and measures taken.	0 (zero)	0 (zero)	0 (zero)
Percentage of employees to whom the policies and communication and reporting channels are communicated.	100%	100%	100%
Number of conflicts of interest related to members of the highest governing body.	0 (zero)	0 (zero)	0 (zero)
Number of sanctions and/or statements from regulatory entities regarding compliance with AML/CFT policies that affect our reputation as a Firm.	0 (zero)	0 (zero)	0 (zero)

Challenges and opportunities

Considering what is presented in this chapter, together with the national and international standards and trends linked to Trust, Integrity, and Transparency, we identify the following risks and opportunities for PwC Colombia:

Challenges	Opportunities
Technological adoption, achieving automation of the format and process of customer knowledge.	Institutional alignment, leveraging the convergence of global policies and procedures to strengthen credibility and facilitate audits.
Handling DDA alerts, reducing the operational burden derived from irrelevant alerts, improving process efficiency.	Control of critical segments, intensifying the review of counterparties in higher-risk sectors.
Training and organizational culture, strengthening technical skills and institutional awareness at all levels.	Strong positioning of the AML system as an added value for clients and stakeholders.

2.3 Laws and regulations



SDG and goals	Stakeholders	PwC values
ODS: 16	Government	We act with integrity
Goals: 16.3 and 16.6	Employees	
	Clients	
	Suppliers	

GRI 3-3

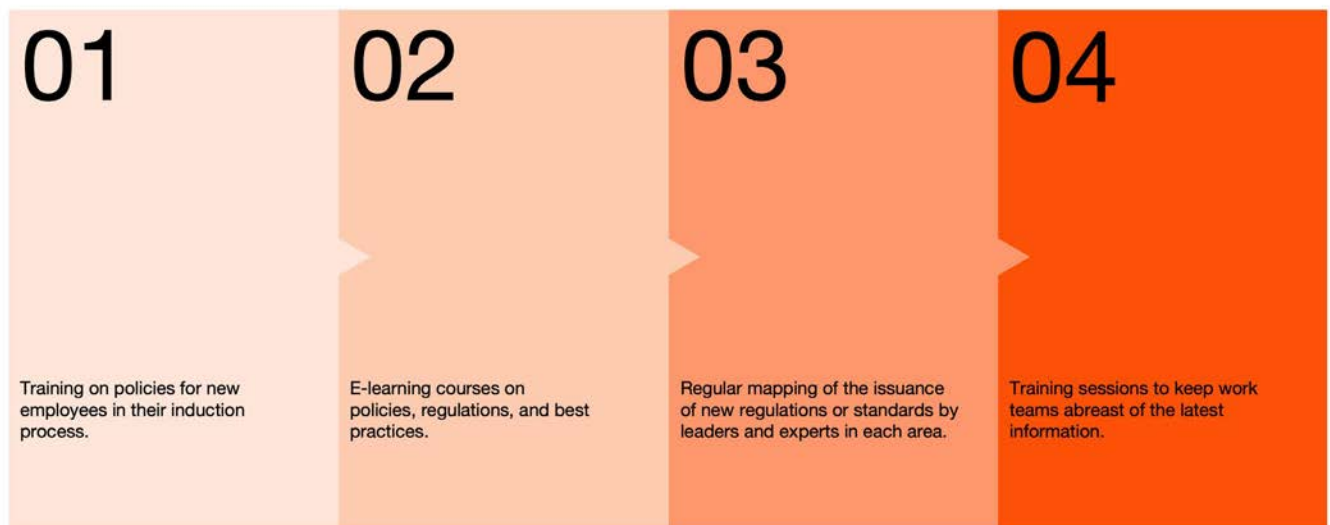
Therefore, we strive to integrate the rules, laws, and regulations applicable ethically and rigorously to our operations. This approach is fully aligned with PwC's global recommendations: in Latin America, forms of corruption have evolved, with bribes channeled through real or fictitious third parties involved in 86% of the cases investigated. This underscores the need to strengthen oversight and control throughout the supply chain and among third parties. Furthermore, technology is emerging as a key ally: tools such as data analytics and automation are essential for effective monitoring, risk detection, and accountability.⁷ This comprehensive approach promotes not only compliance but also the creation of sustainable value.

Milestones

- We have kept our policies and programs up to date. In addition, alternate compliance officers have been appointed, focused on maintaining continuity in compliance programs, in accordance with the Firm's standards.
- We maintain ongoing training for our employees on legal and regulatory compliance, personal data protection, and anticompetitive and anti-corruption practices. For example, during FY25 the e-learning course Combatting Corruption and Money Laundering had a compliance rate of 99.80%.

GRI 2-27

Recognizing the importance of implementing solid internal mechanisms to ensure that our change agents are up to date with the latest legal and regulatory information, we achieved that during FY25 there were no cases of noncompliance with laws and regulations. This is thanks to the fact that we are permanently improving training processes to generate awareness of the risk assumed in the provision of services, and the need to comply with the procedures that have been established to mitigate them.



Our policies, commitments, and guidelines

Own G.E.5

We understand and recognize that the first step to safeguard the safety and well-being of our clients, suppliers and the environment is to design policies and procedures that establish a solid framework for our operations, and that also reflect our commitment to maintaining high ethical and quality standards.

Our policies, commitments, and guidelines.	Related chapters.	Our policies, commitments, and guidelines.	Related chapters.
<p><u>PwC Global Human Rights Declaration</u>: demonstrates our commitment as PwC Colombia and Global Network to respect Human Rights in all our operations.</p>	<p>Trust, Integrity, and Transparency.</p> <p>Human talent.</p>	<p><u>Integrated Management System Policy for Occupational Health and Safety, Environment and Quality</u>: presents the integrated management system, the objective of which is to anticipate, recognize, evaluate, and control the risks that may cause injuries or illnesses in our employees, the negative impacts on the environment, due to working conditions and the risks that impact the satisfaction of our clients.</p>	<p>Excellence and quality of service.</p>
<p><u>Code of Conduct, Ethics, and Integrity</u>: guides employees to reflect on each situation and feel comfortable expressing their concerns, representing our values in their actions, and fostering a culture in which open dialogue is encouraged in cases of concern.</p>	<p>Trust, Integrity, and Transparency.</p>	<p>Privacy Policy: defines the guidelines for the processing of third-party information collected through our website.</p>	<p>Information security and cybersecurity.</p>
<p><u>Global Code of Conduct for Third Parties</u>: Framework detailing the standards of integrity and business practices we seek from third parties, defining the expectations that guide our interactions and agreements, expecting subcontracted entities or persons to demand the same levels of integrity and conduct from their contractors.</p>	<p>Trust, Integrity, and Transparency.</p>	<p>Cookies policy: Informs visitors about the use of cookies on our website, both for browsing services, industry publications, job opportunities, and advertising content.</p>	<p>Information security and cybersecurity.</p>

Our policies, commitments, and guidelines.	Related chapters.	Our policies, commitments, and guidelines.	Related chapters.
<p><u>Personal Data Processing Policy</u>: defines the guidelines, procedures, and guidelines for the proper processing of information of the Firm's clients, employees, and suppliers.</p>	<p>Trust, Integrity, and Transparency.</p> <p>Information security and cybersecurity.</p>	<p>Data Controller Policy: describes the obligations and rights, as well as the general guidelines under which PwC must be governed in its capacity as controller of protecting and ensuring the proper treatment of information, understanding this as the use, collection, storage, circulation, or deletion of personal data.</p>	<p>Information security and cybersecurity.</p>
<p><u>Information Security Policy</u>: presents the basic principles of action that govern PwC for the protection of our information assets and the technology used for their treatment and protection, to ensure their integrity, availability, and confidentiality.</p>	<p>Excellence and quality of service.</p>	<p>Inclusion and Diversity Policy: establishes the guidelines and position of the Firm in relation to the promotion of a culture of respect for diversity, equality, non-discrimination, and labor inclusion; guaranteeing equal opportunities for all employees.</p>	<p>Human talent.</p>
<p><u>Anti-Corruption Policy</u>: establishes the guidelines on the prohibition of requesting, accepting, receiving, offering, promising, or paying bribes by our employees.</p>	<p>Trust, Integrity, and Transparency.</p>	<p>AML/CFT Manual: defines the AML/CFT system (Anti-Money Laundering and Counter-Terrorism Financing System) of our Firm, which is governed by the guidelines of the Superintendency of Companies of Colombia. These policies complement the guidelines defined by our Global Network.</p>	<p>Trust, Integrity, and Transparency.</p>

Our policies, commitments, and guidelines.	Related chapters.	Our policies, commitments, and guidelines.	Related chapters.
<p>Ethics, Business Conduct and Workplace Coexistence Policy: formalizes the implementation of procedures related to the standards and requirements of Ethics, Business Conduct and Workplace Coexistence, to reinforce an ethical culture in our people and in the way we do business.</p>	<p>Trust, Integrity, and Transparency.</p>	<p>Internal Policy on the Processing of Personal Data: informs all employees and the different Service Lines (LoS) of the system for the use, circulation, storage and filing of Personal Data. Additionally, it establishes PwC as responsible for the processing of the Information of the members and other natural persons who are linked to PwC.</p>	<p>Information security and cybersecurity.</p>
<p>Complaint and Claim Reporting Policy: encourages people to report unsafe conditions and ask questions regarding the identification and control of hazards and/or risks that may generate repercussions on their health and safety, ensuring that no retaliation of any kind will be taken against people who make such reports.</p>	<p>Human talent.</p>	<p>Flexibility Policy: describes the flexibility guidelines, which refer to the different ways, spaces, and schedules in which our employees can carry out their work while always maintaining responsibility and trust.</p>	<p>Human talent.</p>
<p>Study Financing Policy: contributes to the professional development of the Firm's employees, through the development of English language skills; the training programs that the Firm offers to its clients; postgraduate programs, diplomas, certifications, and special support for undergraduate programs.</p>	<p>Human talent.</p>	<p>Extra time Policy: defines the methodology to carry out the economic recognition established by law to the personnel who, at the request of the Firm, must work on days or hours different from those established in the agreed workday.</p>	<p>Human talent.</p>

Our policies, commitments, and guidelines.	Related chapters.	Our policies, commitments, and guidelines.	Related chapters.
<p>Mental Health and Comprehensive Wellbeing Policy: aims to promote mental health and physical, emotional, and spiritual wellbeing in all employees and their families, contractors, suppliers, and visitors of PwC Colombia, preventing pathologies derived from stress and reducing the stigma associated with mental health problems.</p>	<p>Human talent.</p>	<p>Work Disconnection Policy: As of Law 2191 of 2022, the policy ensures that all employees of the Firm have the right to have clarity about their work schedule and that productivity and work-life balance are achieved.</p>	<p>Human talent.</p>
<p>Risk, Opportunities and Stakeholder Matrix (ROS): presents the impact analysis and the probability of the materialization of the risks and opportunities to which the Firm may be exposed, considering internal and external areas, and the definition of the relevant controls for their mitigation.</p>	<p>Human talent.</p>	<p>Comprehensive Solid Waste Management Plan: describes the methodology for the comprehensive management of waste generated by the Firm's different processes. Procedure for identifying hazards and environmental aspects and assessing risks and impacts: Methodology for identifying hazards and environmental aspects, assessing risks and impacts, and determining controls, according to their significance and/or acceptance by PwC Colombia.</p>	<p>Environmental performance and climate change.</p>

Our policies, commitments, and guidelines.	Related chapters.	Our policies, commitments, and guidelines.	Related chapters.
<p>ISO14001:2015 Environmental Management System Certification: PwC Colombia is certified under the ISO 14001:2015 Standard, which highlights our good environmental performance and helps us to: identify, evaluate, communicate and control environmental aspects and their impacts; protect and promote environmental care; comply with current national regulations applicable to environmental impacts; and ratify our commitment to minimize the environmental impacts of our operations.</p>	<p>Environmental performance and climate change.</p>	<p>ICONTEC Carbon Neutral Certification: certification that involves a mix between the implementation of actions aimed at reducing GHG (Greenhouse Gas) emissions and the compensation of residual emissions. Positioning us as the first Big Four to obtain this important recognition.</p>	<p>Environmental performance and climate change.</p>
<p>ISO 9001:2015 Certification: We promote the continuous improvement of all our processes, guaranteeing the highest quality standards in the market, which allows us to have an efficient and consistent performance in our operations.</p>	<p>Excellence and quality of service.</p>	<p>ISO 45001:2018 Certification: We are interested in taking care of the health and well-being of our people and interest groups visiting our offices, which is why we have an Occupational Health and Safety system that guarantees a safe environment for all people.</p>	<p>Human talent</p>

Our policies, commitments, and guidelines.	Related chapters.	Our policies, commitments, and guidelines.	Related chapters.
<p>One LoS, One Firm Strategy Policy: describes the structure and each of the axes defined in the One Firm - One LoS strategy, focusing our efforts and acting as part of the PwC Global Network, to remain a leading professional services Firm in the global market.</p>	<p>Human talent.</p>	<p>Corporate Sustainability Policy: Responsibly integrates ESG (Environmental, Social and Governance) interests and criteria, maintaining the quality of the services we offer and fulfilling our commitment to communities and the environment.</p>	<p>Social development.</p>
<p>Transparency and business ethics program: formulates and communicates the policies, values and principles established by the company to ensure the achievement of its strategic and business objectives in an ethical, transparent, and honest manner.</p>	<p>Trust, Integrity, and Transparency.</p>		

Indicators and goals

To measure the progress and effectiveness of the measures implemented to promote compliance with laws and regulations, at PwC Colombia we defined the following indicators and goals:

Indicator	FY25 Goal	FY25 Result
Representative findings of noncompliance with regulations or laws that result in sanctions or fines for the Firm.	0 (zero)	0 (zero)

Challenges and opportunities

Considering the information reflected in this chapter, as well as international standards and trends related to laws and regulations, we recognize the following challenges and opportunities for PwC Colombia.

Challenges	Opportunities
Difficulty in ensuring that all staff are always up to date with regulations that may affect the provision of the service.	Creation of new services following the publication of new regulations.
Inconvenience in identifying the issuance of new laws in time, given the regulatory dynamism that Colombia has.	

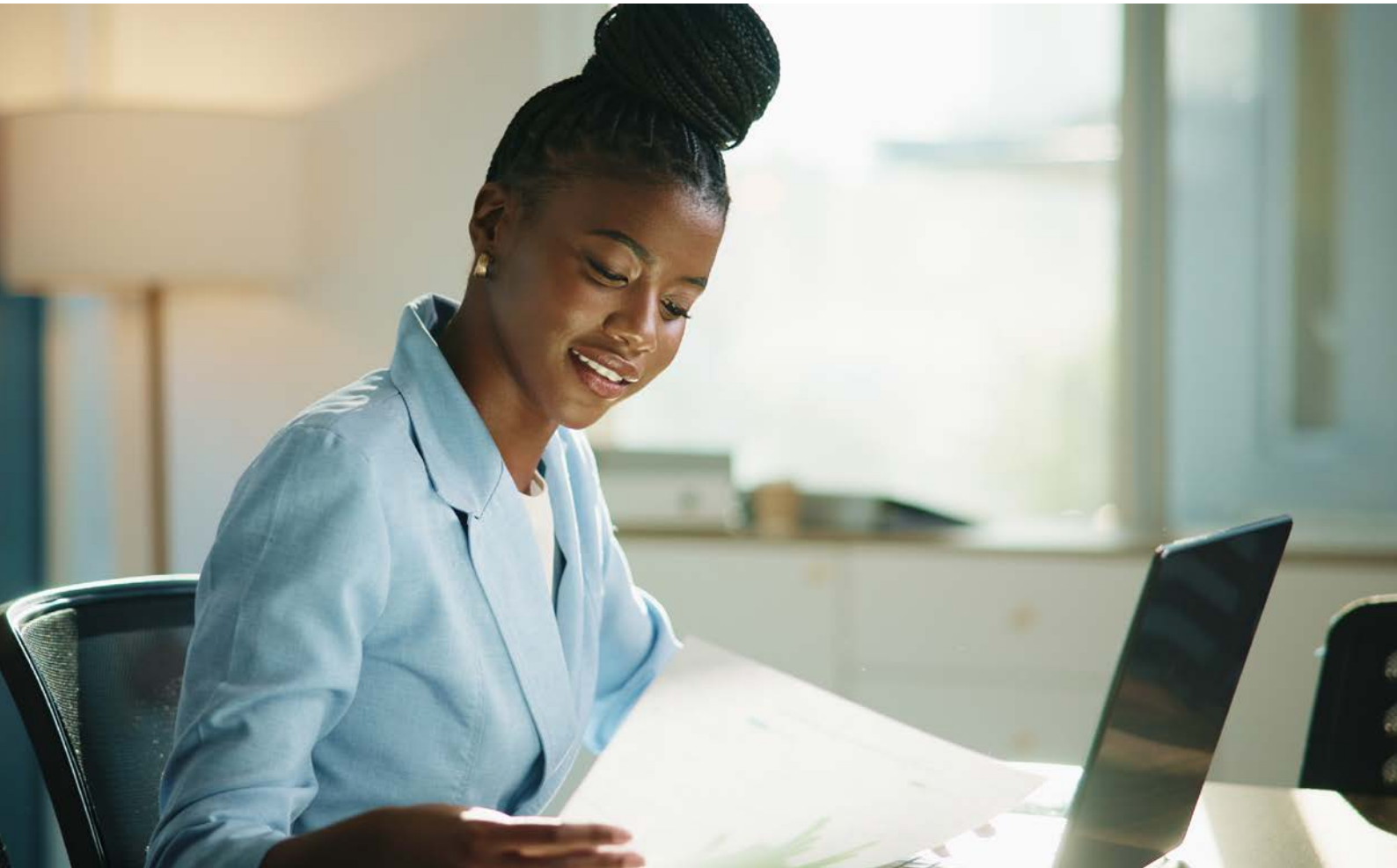
Our business

At our firm, we stand out thanks to our ability to effectively combine imagination, knowledge, innovative technology, and security to provide high-quality services to our clients. We recognize that we operate in a constantly evolving and changing environment, where quality service delivery demands innovative and effective solutions from us. For this reason, we collaborate to create unique experiences for our stakeholders, achieving sustainable results in a demanding business context.

Photography by: Karen Albarado



3.1 Economic performance



SDG	Stakeholders	PwC Values
SDG: 8 Goal: 8.1, 8.2	Senior Management and Partners	We act with integrity
SDG: 9 Goal: 9.1, 9.4, 9.5	Employees	We make the difference
	Clients	
	PwC Global Network	
	Government	

GRI 3-3

Colombia has significant potential to increase its contribution to Gross Domestic Product (GDP) growth by increasing productivity, which has remained stagnant for decades, and by diversifying and expanding its exports. Addressing infrastructure gaps, improving educational outcomes, and strengthening institutions are crucial steps to further boost the country's economic development⁸.

At PwC, we are interested in the business and financial development of our clients. We seek to be at the forefront to offer a broad portfolio of services and products, where quality is the most important factor, which allows us to continue contributing to the country's economic development.

To achieve this, we align ourselves with the global standards of the PwC Network and, in turn, we adapt to the needs and expectations of stakeholders with our policies on independence, financial statements, debt, among others.

Additionally, we frequently monitor our portfolio, billing processes, and management of the Firm's financial resources, seeking to ensure that these are managed appropriately, with the quality, ethics and integrity that always characterizes us, thus meeting the expectations not only of our clients, but also of all our stakeholders. Thanks to our monthly committees with partners,

weekly committees with the leaders of each service line and daily monitoring by the financial area, we manage our financial assets in a timely manner with the aim of fulfilling our purpose.

Milestones

- 100% of revenues were met.
- We maintained our debt level.
- We met the liquidity, solvency, and profitability indicators.

Our policies, commitments, and guidelines

To ensure our proper economic performance, we reflect our commitments and guidelines in the following policies and guides:

- Network Standards.
- Financial management policies.

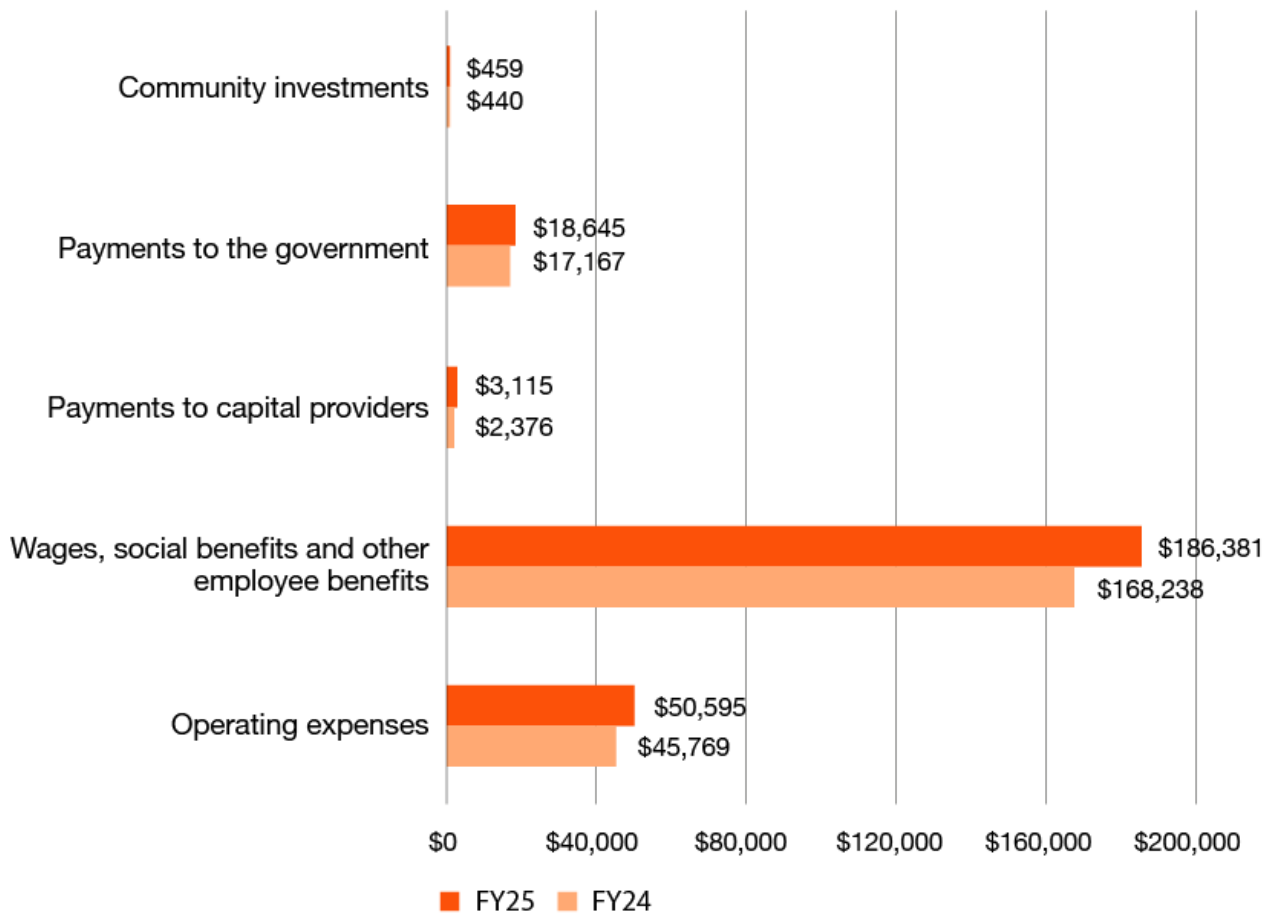
Our financial results

GRI 201-1, Own indicator N.N.1

We are very satisfied with our financial results, which demonstrate not only the Firm's positioning, but also the commitment of all our employees to achieve our goal of being the most reliable and relevant professional services firm.

The financial results for our fiscal year, from July 1, 2024 to June 31, 2025, were:

	FY25	Variation
Direct economic value generated (DEVG)	296.860	9,41%
Distributed economic value (DEV)	258.736	9,56%
Retained economic value		38.124
* Values in billion of colombian pesos		



The percentage by industry considering the total income obtained in FY 2025 is:

Industry	% of total FY24 revenue	% of total FY25 revenue
Financial Services	19,6%	20,7%
Retail and consumption	27,1%	28,1%
Energy and utilities	14,9%	12,4%
Manufacturing and automotive industries	22,7%	22,8%
Technology, telecommunications, and media	8,4%	9,6%
Industry Health industries	2,9%	2,8%
Government and public sector	2,9%	2,3%
Other services (individuals and private equity funds)	1,8%	1,4%
Total	100%	100%



Challenges and opportunities

Being aware of the importance of having solid policies and procedures that allow us to have a good economic performance, we recognize the following challenges and opportunities for our Firm:

Challenges	Opportunities
Comply with the annual budget, maintaining adequate control and management of expenditure.	Generate a greater degree of awareness and commitment in all the Firm's employees to comply with the annual budget.
Adapt the business model to the current volatile environment, facing political and economic challenges at local and global level.	Automate the different financial and accounting processes, through the implementation of technological tools, that allow improving the capacity for data analysis.
Invest in and update new technologies, which allow the optimization of processes and improve their efficiency.	Improve internal controls in accounting and tax matters, ensuring regulatory compliance and risk mitigation.
	Train managers to achieve a greater understanding of the business and the processes associated with billing and project management.

3.2 Excellence and quality of service



Stakeholders	PwC Values
Senior Management and Partners	We act with integrity
Employees	We reinvent the possible
Clients	We make a difference
PwC Global Network	
Competitors	

GRI 3-3

At our firm, we understand that organizations thrive in a rapidly changing environment. That is why we support their transformation journey, guiding them to make confident decisions and build lasting results. In this way, we aim to generate well-being for everyone in their ecosystem: investors, suppliers, employees, and other stakeholders.

We know that quality is an ongoing commitment, and therefore, Senior Management drives a continuous review of the Quality Management System (SoQM)¹, ensuring that it is aligned with the strategy, operates efficiently, and has the necessary resources to support our operations. This work allows us to maintain a dynamic, available, and prepared system ready to respond to market demands.

Our management is also based on continuous improvement. We review, adjust, and strengthen processes, convinced that this effort translates into increasingly robust and recognized services. At the same time, we pay close attention to the risks and opportunities that arise in the environment. With clear measures, we prevent impacts and enhance value-generating scenarios. Furthermore, we conduct internal audits that confirm each Service Line meets the quality standards that distinguish us.

“The team of people that make up the Tax department is highly trained and has extensive experience in tax and legal matters”.

-Client in the maritime transport sector.

Thanks to the above, it is in our interest to constantly fulfill the promise of value to our different interest groups and our clients, with whom we manage to know, integrate, and understand their perspectives for the improvement of our services and internal processes through various consultation mechanisms. These are some of our consultation mechanisms:

Clear and accessible communication channels allow internal and external clients, as well as other stakeholders, to share complaints, claims, suggestions, or proposals for improvement. Every message received is managed in a structured manner, ensuring traceability, timely response, and effective feedback. This process fosters participation, fuels our continuous improvement initiatives, and reflects the Firm’s commitment to an open, responsive culture focused on service quality and client satisfaction.

Customer satisfaction surveys with clear guidelines allow us to systematically evaluate how customers perceive the quality of the services they receive. This process aims to collect, analyze, and proactively respond to their opinions, identifying whether they are promoters or detractors, and integrating the management of complaints, claims, and suggestions. Each project is rated on a scale of 0 to 10, with a minimum expected score of 7 points. This threshold helps us identify opportunities for improvement, recognize the aspects that generate the most value, and strengthen the customer experience within a continuous improvement cycle. With these actions, we reaffirm our commitment to active listening, quality as a central focus, and building relationships based on trust with all our stakeholders.

- A mailbox for complaints, claims and suggestions.
- Periodic meetings where PwC leaders and partners are involved to share feedback from our clients.
- Having multidisciplinary work teams that define action plans for the effective management of improvement opportunities when working.

At PwC, quality guides every project we undertake. To maintain this standard, we foster continuous learning and staying up to date with market changes. We understand that industry trends and innovations transform the way business is conducted, which is why we strengthen our teams' capabilities through training and development opportunities. These programs enable them to respond with expertise and excellence to each of our clients' challenges.

Milestones

- We have improved our clients' perception in satisfaction surveys.
- We continue to work on the development of commercial and industry specific sheets.
- We implemented commercial training using the Pursuit methodology.
- We continue to work on and improve the School of Industries.
- We optimized the way we provide our services.
- We increased the registration and identification of opportunities.
- We obtained positive results in the audits carried out on the Firm.
- We comply with the strategic objectives of the SoQM quality management system.
- We effectively manage complaints, claims, suggestions, and results of satisfaction surveys.

Policies

We are dedicated to excellence and quality in the service we offer, which is why we have established the following policies in the Firm.

- **One LoS, One Firm Strategy Policy:** we highlight the importance of generating trust in society and addressing significant problems.
- **Integrated Occupational Health and Safety, Environment and Quality Management System Policy (SIG HSEQ):** in this policy, we express the commitment of senior management to excellence in the quality of our services.
- **ADM-M&S-PR-001 Customer Satisfaction Measurement:** To understand customer satisfaction perceptions through a survey that identifies compliments, complaints, or claims submitted by customers via email to the Marketing & Sales Manager for each service line, to identify potential issues and aspects for improvement in service delivery.



Standards and excellence practices

Own N.N.7

From PwC's Global Firm, a comprehensive quality management framework has been established, aligning with the principles of ISQM⁹. Its objective is to ensure that Member Firms possess the necessary capabilities to deliver services effectively, efficiently, and in accordance with the expectations of clients and stakeholders. Through 12 strategic areas, the QMSE promotes a culture of quality that integrates risk management, continuous monitoring, and ongoing improvement. Its implementation reflects PwC's commitment to technical excellence, professional ethics, and innovation, guaranteeing that every service provided is supported by robust processes, skilled talent, and advanced technology:

- Area 1. Governance and Leadership & Information and Communication.
- Area 2. Ethical requirements and values.
- Area 3. Objectivity and Independence.
- Area 4. Client selectivity, engagement acceptance, and continuance.
- Area 5. Managing services and products.
- Area 6. Quality controls in performing engagements.
- Area 7. Recruit, develop and retain.
- Area 8. Learning and education.
- Area 9. Assignment of people to engagements.
- Area 10. Evaluation and compensation.
- Area 11. Technological resources.
- Area 12. Engagement performance.

In addition, we have the following Network Standards which reflect the excellence and quality of the services we offer to clients:

- Network Standard 1 – PwC Strategy and Alignment:

Its objective is to strengthen strategic alignment within the PwC network, guided by our purpose, to build a more agile, coordinated firm, better prepared to face the challenges of the future. Our strategy, “The Next Era FY26”, aims to respond to global and local megatrends through growth priorities such as technology, data and artificial intelligence, business model reinvention, and sustainability, thereby addressing the needs of our stakeholders. To drive this change, we rely on key enablers such as brand, reputation and quality, operating and delivery model, technology platforms, talent, and culture. This alignment and consistency are fundamental to ensuring PwC’s quality, sustainability, and competitiveness both globally and locally.

- Network Standard 3 – Technology:

Its goal is to transform the Network into a global leader in technology-based professional services. These standards drive excellence through process digitization, automation of key tasks, and the use of advanced analytics. Each service line can offer more agile, secure, and accurate solutions, improving the customer experience and raising the technical standard of every delivery.

- Network Standard 4 – Brand:

This standard ensures that the PwC brand remains strong, consistent, and globally recognized. It reflects excellence in direct client interaction, guaranteeing that every service provided delivers on the brand’s value proposition: trust, integrity, and quality. Consistency in communication and across touchpoints reinforces the Firm’s reputation with its clients.

- Network Standard 5 – Leadership and Management:

The standard encourages member firms to invest appropriately and strategically, based on the priorities of their region and network. At PwC, these investment decisions translate into enhanced technical capabilities, access to advanced digital tools, and specialized training, which directly impacts the quality and depth of services provided to clients.

- Network Standard 6 – Member Firm Governance:

Ensuring all operational processes are aligned with best practices in customer service guarantees a consistent, efficient, and personalized experience. This standard reflects excellence by establishing clear parameters for customer interaction, from initial contact to resolution of requests, promoting a service culture that prioritizes empathy, speed, and effective solutions.

- Network Standard 7 – Serving Clients:

Ensure that communication with clients is clear, transparent, and proactive. Its purpose is to foster trusting relationships through effective channels that allow for listening, informing, and responding promptly. This standard reflects quality by establishing feedback mechanisms that enable continuous service improvement, adaptation to client needs, and a stronger bond with the organization.

- Network Standard 8.1 – Enterprise Risk Management Program:

This focuses on operational planning and control, ensuring that the services offered meet established requirements and exceed customer expectations. This standard reflects excellence by guaranteeing that each stage of the process is documented, monitored, and optimized, enabling consistent, safe, and high-value delivery.

- Network Standard 10.9 – Internal Audit:

Establish robust internal audit coverage to continuously assess and improve the effectiveness of governance, risk management, and control processes. By fostering systematic and independent reviews, transparency is strengthened, opportunities for improvement are identified, and the trust of clients and stakeholders is reinforced. Its implementation reflects PwC's commitment to operational excellence, accountability, and quality in service delivery.

During this period, we reaffirmed PwC's commitment to quality and sustainability, effectively implementing the controls established by the Global Network and ensuring the proper functioning of the System of Quality Management (SoQM). The continuous monitoring of key performance indicators provided us with a more comprehensive view of business performance and facilitated better-informed strategic decisions. Building on this foundation, we strengthened internal processes and drove initiatives to enhance the client experience. Looking ahead, we plan to expand the system with metrics focused on sustainable value, promote collaboration through the exchange of best practices, and consolidate SoQM as a pillar of excellence, resilience, and innovation in service delivery.



Awards and recognitions

Own N.N.9

At PwC we are committed to making a difference. Therefore, we have a team of exceptional employees, who, through their knowledge, excellence and dedication have allowed the Firm to be highlighted and nominated for different national and international awards. This allows us to constantly reaffirm our value and leadership in the different lines of services we offer. Below are some of the awards and recognitions received during FY25.

PwC Switzerland recognition in the LFA professional category to Kelvin Pulido.

For demonstration of his collaboration as a professional with the Local Agent of the Global Fund. Recognition awarded at the LFA Workshop held in Türkiye.



Position # 2 as a leading company in sustainability in the Bogotá Chamber of Commerce ranking.

The Sustainability Ranking is a self-assessment tool that allows companies to determine their current situation in terms of sustainability. It also highlights those that have significant management in the economic, environmental, and social dimensions.



Women in Business Law (Jurisdiction Award category)¹⁰

Recognizes excellence and innovation across the legal sector.

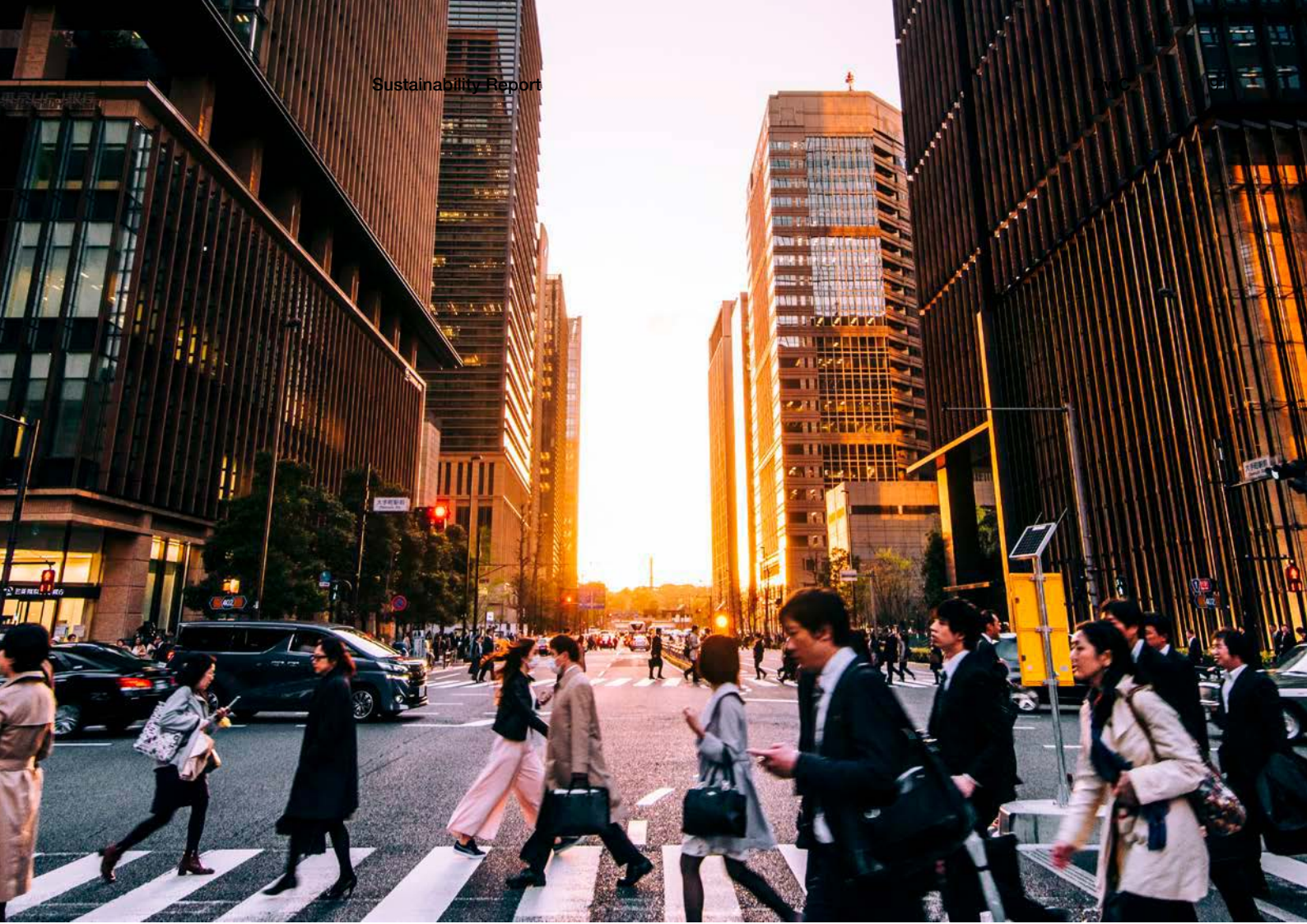


Ranking World Tax 2024 Categories:

- General Corporate Tax - Tier 1
- Transactional Tax - Tier 2
- Transfer Price - Tier 1

This ranking is presented as the most comprehensive guide to the main tax firms worldwide since it evaluates and analyzes in detail the most competent professionals and firms.





“They are a company with high-quality knowledge and protocol, and their leaders in this case are extremely knowledgeable about what they do, which gives one reason to recommend them without hesitation to others because one knows they will do an exemplary job.”

-Client in the basic precious metals industries sector.

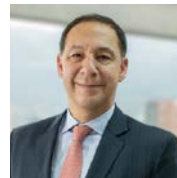
Our change agents have also received recognition in FY25:



This ranking is the most comprehensive guide to the world's leading tax firms, meticulously evaluating and profiling the most competent professionals and firms, covering more than 155 areas located on every continent.



**Carlos Miguel
Chaparro Plazas**



**Carlos Mario
Lafaurie Scorza**



**Nacira Lamprea
Okamel**



Marta Toro



This ranking is the most comprehensive guide to the world's leading tax firms, meticulously evaluating and profiling the most competent professionals and firms, covering more than 155 areas located on every continent.



**Carlos Mario
Lafaurie Scorza**



This ranking recognizes leading women for their contributions to the practice of business law, along with firms that have developed the most progressive diversity and inclusion initiatives across the region.



Nacira Lamprea Okamel



“Professional ethics and commitment are valued; we appreciate their customer care, timely responses, and prompt service.”

-Energy sector client.

New Services

Own N.N.8

In FY25, no new services were incorporated into our business lines. Instead, a transformation and strengthening process of the existing offerings was carried out, with the aim of responding more effectively to the needs of our clients and stakeholders.

Propio N.N.3

At the Firm we are committed to providing our clients with a high quality and professional experience, seeking to provide value solutions that exceed expectations. Therefore, through our Client Loyalty Index (CLI), we measure the probability that our clients will use our services again and recommend us to others. This allows us to identify and transform opportunities for improvement and increase future satisfaction.

The CLI, during FY25, was recorded at 9.1 out of 10, which shows the trust and preference of our clients towards the work done by the Firm. Among the characteristics that our clients highlight are:

- Professionals with a high level of knowledge.
- Experience.
- Quality in the services we offer.
- Professionalism of the experts.

“The company has a great team.
Highly competent and with extensive
experience in tax matters.”

-Client in the transport sector.



Indicators and goals

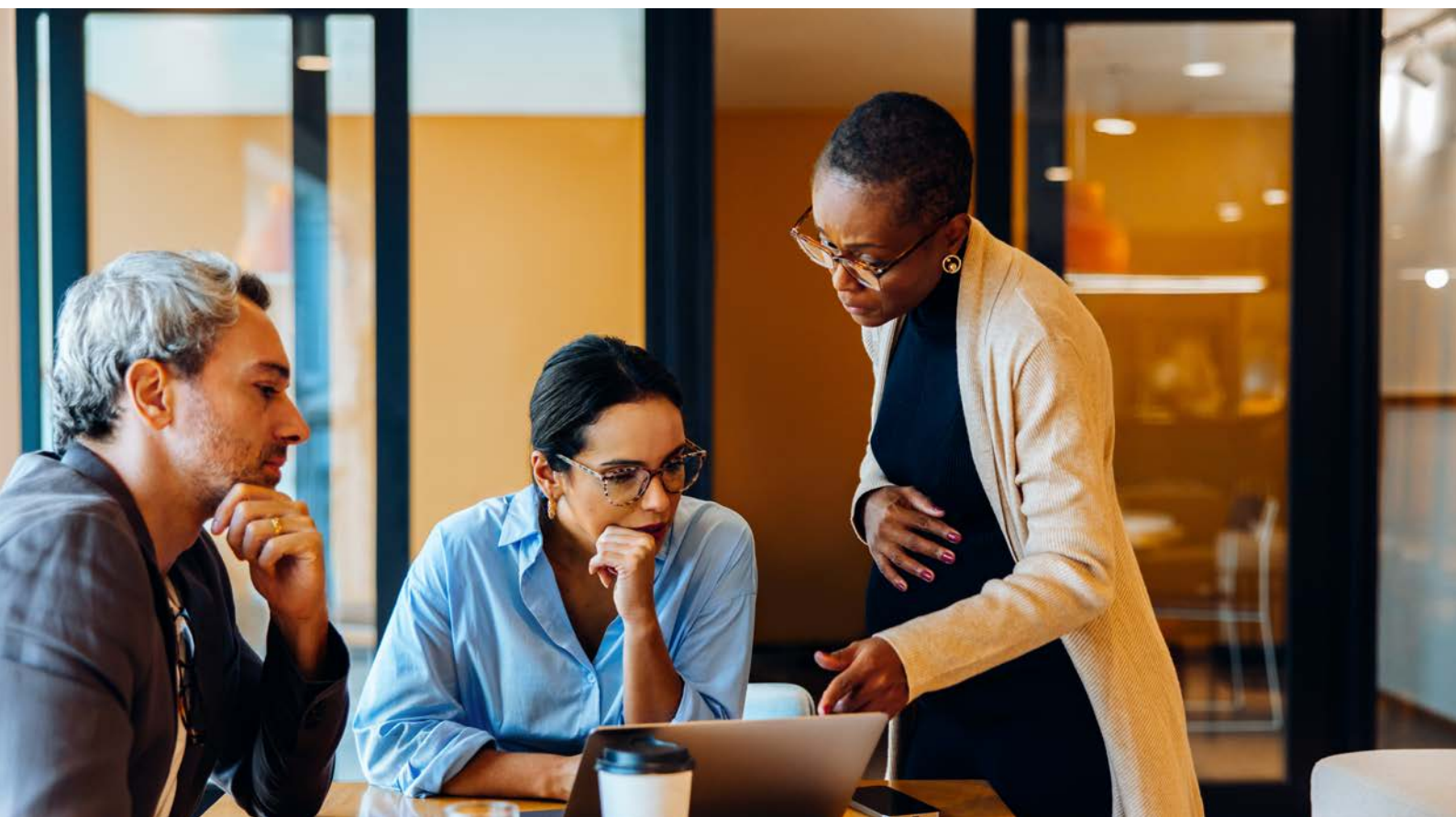
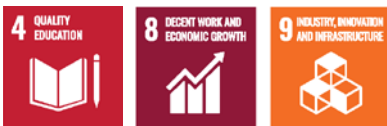
Continuing with our objective of measuring the effectiveness and progress of the measures implemented to promote the excellence and quality of our services, the Firm has identified the following goals:

Indicator	FY25 Goal	FY25 Result	FY26 Goal	Associated impacts
Opening of new services	Leveraging Artificial Intelligence tools, information visualization, and automated diagnostics.	Positioning of services through events and workshops, AI tools were used to enhance and improve experiences.	Increase the positioning of services and customer experience using Artificial Intelligence, for the visualization of information and the creation of automated diagnoses.	Improvement of products, services, processes and customer reputation thanks to the knowledge, expertise, experience and relationships of the firm's employees and partners in the provision of the services offered.
Client Loyalty Index (CLI)	Improve CLI by increasing Satisfaction Surveys for the 3 LoS, to have a greater perception of clients.	The CLI One Firm was 9.0, exceeding the global target of 8.0.	Improve the CSS process for greater customer perception in service delivery.	Emergence of competitors with a higher level of knowledge, specialty and experience that diminishes the Firm's position in terms of quality and excellence in the provision of service, affecting customer preference.

Challenges and opportunities

Challenges	Opportunities
Promote business opportunities through Cross Selling.	To have a better understanding of the services by the employees and improve the Cross Selling process, according to the needs of each LoS.
Increase the number of participants in satisfaction surveys.	Improve the CSS process to increase the perception of the clients in the provision of services.
Increase alignment with the business on prioritized services to generate greater impact with campaigns and obtain a greater number of business opportunities.	Through the Editorial Committee, strategies focused on priority services are being developed to generate a greater impact.

3.3 Innovation and digital transformation





SDG and Goals	Stakeholders	PwC Values
SDG 4: Goal 4.4	Society / Communities	We care
SDG 8: Goal 8.2	Employees	We make a difference
SDG 9: Goal 9.5	Clients	We reimagine the possible

Investment in innovation

Own N.N.11

According to an article by Meta, the use of modern technologies such as artificial intelligence, the Internet of Things, and mixed reality allows companies to optimize processes, manage employee knowledge and learning, and create better experiences and results for customers¹¹. In this sense, for PwC technological innovation is key, as it strengthens user adaptation and reinforces the Firm's internal and external relationships.

At PwC, we are dedicated to finding solutions led by highly qualified experts who leverage technology, aiming to combine digital transformation with human talent. To achieve this goal, we invested COP 69,133,248 during fiscal year 2025 earmarked exclusively for innovation initiatives. This investment represents an increased commitment to technological advancement and innovation.

During this fiscal year, we undertook various research and development activities aimed at strengthening our strategic analysis and brand positioning capabilities. First, we updated the 2025 Competitive Benchmark for the Tax & Legal, Assurance, and Advisory service lines to its third version, thus consolidating a more robust comparative perspective. Additionally, we conducted the first advertising study of the Big Four, with the objective of understanding the strategies these firms are implementing globally in terms of brand positioning and recognition. This analysis examined different spaces and media, such as exposure across communication channels, the organization of corporate events and celebrations, strategic sponsorships, and participation in industry-relevant rankings and awards.

Furthermore, we made progress on the second version of the PwC 2025 Industry Analysis and Study, which included the creation of a dynamic visualization dashboard for internal use, as well as an update to the industry risk analysis. Similarly, the company and sector profiles were restructured and updated, unifying their design and structure, resulting in 44 company profiles and 11 sector profiles under a single standard. Regarding internal processes, the methodology for managing tenders and private calls for proposals was improved, incorporating new filters and keywords that allow for the identification of opportunities more aligned with the services offered. Additionally, the second version of the certifications dashboard was developed, which now includes a tracking section.

A data extraction, transformation, and loading (ETL) process was structured for the proper use of PwC Colombia's commercial and financial reports and information from the last seven fiscal years. This process integrated PwC Global's industry classifications, EMIS reports, and descriptive information for more than 700,000 companies in Colombia, as well as commercial and descriptive data on accounts, opportunities, and contacts from our Salesforce CRM. Finally, strategic actions were implemented with the Service Lines to strengthen the Firm's positioning and optimize the client strategy under the One Firm concept, providing market and client information, aiming to optimize portfolio management and facilitate informed decision-making. The consolidation of this positioning was achieved through the Editorial Committee's strategy, highlighting experience and innovation, and optimizing lead conversion to increase its effectiveness by 20%. Future actions include continuing to support the Service Lines and Partners in developing their commercial strategies.

Digital Upskilling

Own N.N.13; 14

At PwC, we believe that flexible, diverse, and accessible learning can facilitate the development of meaningful skills. For this reason, the Digital Quest program, launched during fiscal year 21, is designed to provide our employees with an immersive virtual experience that allows them to expand their understanding of key technological concepts. This is achieved through four courses in which you can explore various teamwork situations or various industries, allowing you to develop your skills in these areas. Once all four courses are successfully completed, individuals receive a badge called “Digital Acumen Knowledge,” which demonstrates that the relevant skills have been developed and that there is a basic understanding of the digital skills that are of significant importance to the Firm and our PwC clients.

01

98,7 %

Curso Digital Quest 1
“Proyecto de Squad
Fuel” (94 % en FY24)

02

98,4 %

Curso Digital Quest 2
“Proyecto de BankSure” (92
% en FY24)

03

99 %

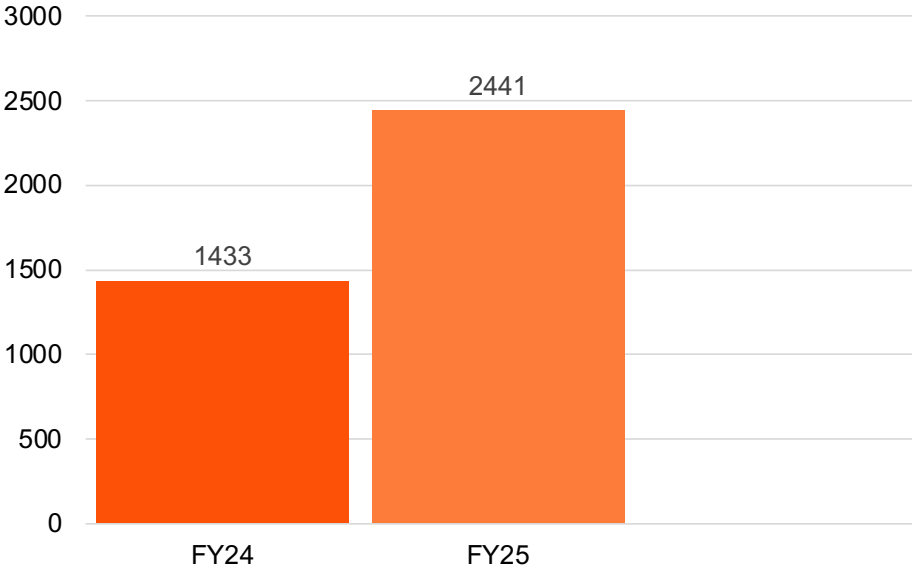
Curso Digital Quest 3
“Proyecto de LocalHealth” (92
% en FY24)

04

98,4 %

Curso Digital Quest 4
“Proyecto de Auto
Experience” (91 % en FY24)

Following this line of thought, PwC Global recognizes that this initiative is especially important for digital transformation, meaning that, as the company evolves, we must continue to improve the skills of our employees. Which means that our journey towards a digital business will not stop, and we are transforming into a Network of Firms driven by technology and human knowledge. To do this, we must continue to equip ourselves with new tools, skills, and capabilities.



The increase in digital training hours corresponds to the fact that employees are evaluated according to their completion of assigned training hours.

Our portfolio of digital solutions:

Own indicator N.N.11

At the Firm we seek to make a difference, which is why we have a broad and diverse portfolio of digital solutions based on new emerging technologies. The above is with the purpose of implementing them internally, seeking that our professionals are references of current technological knowledge, with the aim of offering them to our clients and interest groups. For this reason, during FY25, we worked on the development and implementation of 13 professional services.

Haiilo	This is an Employee Advocacy platform that connects the most active employees in the digital field with specific content from the Firm, according to the business area. This allows them to easily share relevant information about their respective services through their professional social networks, increasing the impact and visibility of the company. In this way, employees become spokespersons for their service lines, spreading valuable content that highlights their experience and generates interest among their contacts, who could become potential clients.
Metricool	Metricool is a tool that allows you to manage, optimize, measure, and administer the Firm's digital strategy on the different social networks it is part of. Its advantages include the organization of assets, shared content, and time optimization. In turn, the data generated by the platform is available in its entirety to the Firm and its services to monitor the behavior of our digital channels and make sound decisions based on the data provided.
Hotjar	This is an online analysis tool that provides information about how users interact with our website. With this information, we can make decisions to improve the usability of the interfaces and the experience we provide on our website.
Google Analytics	This is a free web analytics tool available on the market. It helps us understand the data generated by the traffic coming to our website, which is the result of campaigns and other actions. Unlike Hotjar, the data provided by this platform includes information about users, sessions, pages visited, among others.

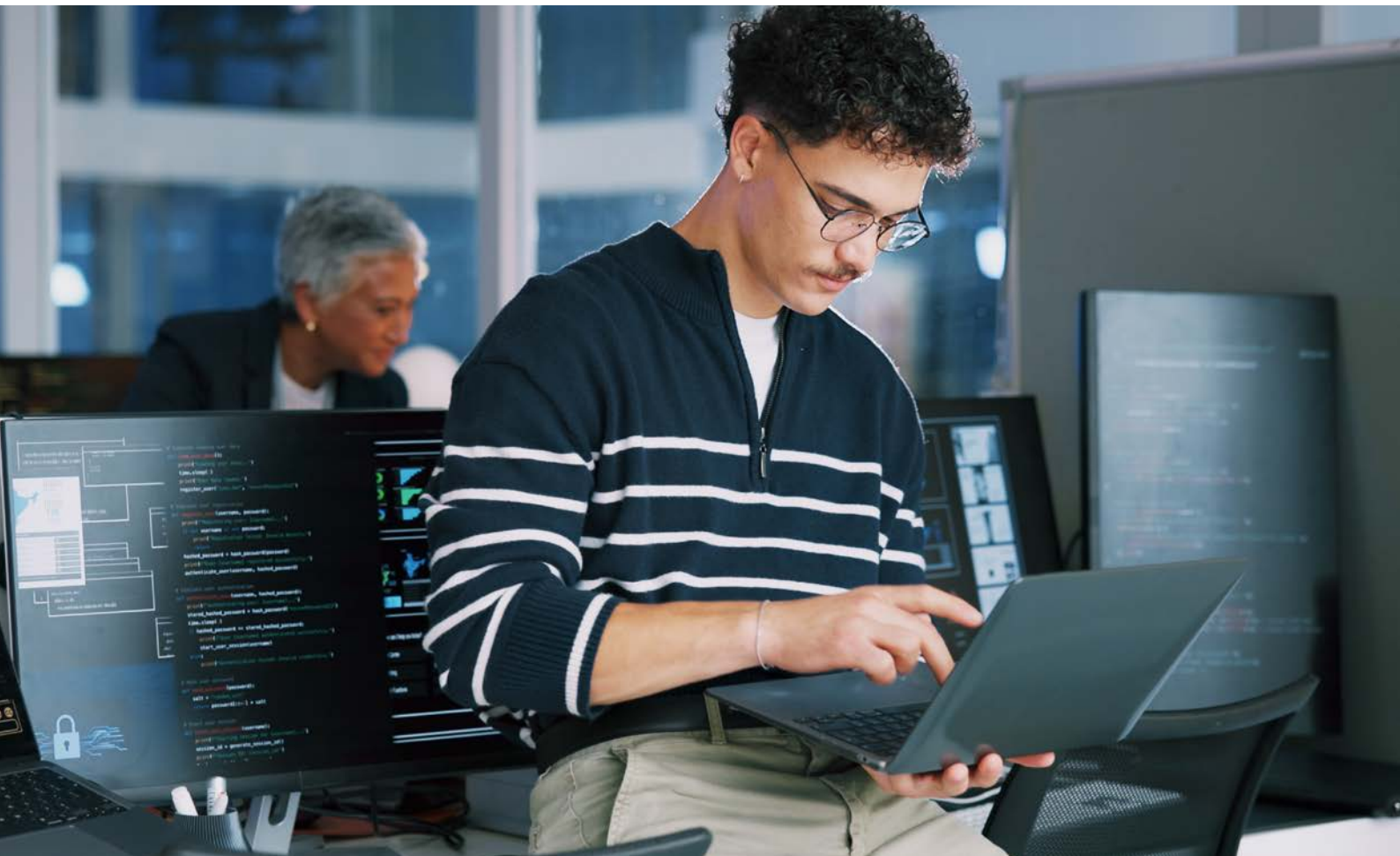
Visual Studio Code	This is a tool that allows you to edit and modify lines of code, thus allowing you to organize and visualize information for the assembly of a landing page.
Streamyard	This is a live streaming platform, which allows connection with the different social networks managed by the Firm, allowing the content to reach a greater number of users.
Adobe Creative Suite	It is a suite of solutions for the development of creativity and prototyping tasks. It includes tools for visual design, interface design, and user experience.
Master Base	Master Base is a platform that allows easy management and automation of sending email campaigns in an efficient and personalized way. Designed to facilitate the creation, segmentation and sending of mass emails, communication with clients, employees and subscribers is optimized.
Salesforce	This digital platform is used primarily for two reasons. On the one hand, it is used by the sales team to manage and record relationships with current clients. On the other hand, the marketing department uses it to track promotional actions that generate business opportunities.
Workbench y Power BI	These are platforms that allow data science teams to develop and apply their skills. They allow access to distinct types of data from multiple sources, such as file uploads, APIs, and database connections. They also allow you to clean information, create functions, run analytical models, calibrate models, and more.
Artificial Intelligence (Chat PwC and Copilot)	Artificial Intelligence (AI) has been integrated into various projects related to competitive research, market analysis, and risk assessment across different industries, as well as in the creation and analysis of social media content. It is expected that, in the future, we will be able to advance the development of AI agents that allow for a deeper analysis of service portfolios and business opportunities, enhancing strategic decision-making.
Alteryx	Currently, this tool is used to automate and schedule internal processes related to the loading, review, and debugging of the Firm's business data.
Semrush	Semrush is used by the Marketing & Sales team to strengthen search engine optimization (SEO) strategies, with a focus on content and website creation. Its use allows for keyword research, backlink analysis, benchmarking, and the identification of relevant content to improve digital visibility. Additionally, it offers the ability to perform technical website audits, facilitating the detection of optimization opportunities that contribute to strengthening both the digital strategy and the social media content strategy.

Goals and indicators

Continuing with our commitment to strengthen and measure the progress and effectiveness of the different actions established in the Firm for the promotion and digital transformation, we have established the following goals for the Fiscal Year 2026.

Indicator	FY25 Goal	FY25 Result
Percentage of employees who completed the Digital Quests.	100%	98,6%
Total number of training hours per year on digital topics per employee.	It was not defined	2.441
Total number of training hours on digital topics (Digital LAN Academy).	It was not defined	2.864

3.4 Information security and cybersecurity



SDG and Goals	Stakeholders	Valores PwC
SDG 16 - Goals: 16.10 y 16.3	Employees Clients Suppliers	We act with integrity. We make the difference.

GRI 3-3

We value the privacy and security of our stakeholders' data as a fundamental pillar for strengthening trust and ensuring sustainable results over time. This commitment is even more relevant given the unprecedented increase in automated cyberattacks. According to Fortinet (2025), more than 97 billion exploit attempts were recorded, driven by credential theft and the use of artificial intelligence¹², reinforcing the need to strengthen our cybersecurity measures.

In response, the Firm has adopted a proactive approach by implementing and monitoring courses defined by the Global Network and managed by the NIS team. This ensures that individuals possess the necessary knowledge to prevent security incidents and understand the vulnerability risks to their information. Additionally, specific programs have been developed, such as the NDRP LAN course¹³ and a local phishing course, aimed at reducing exposure to and incidents related to these types of threats.



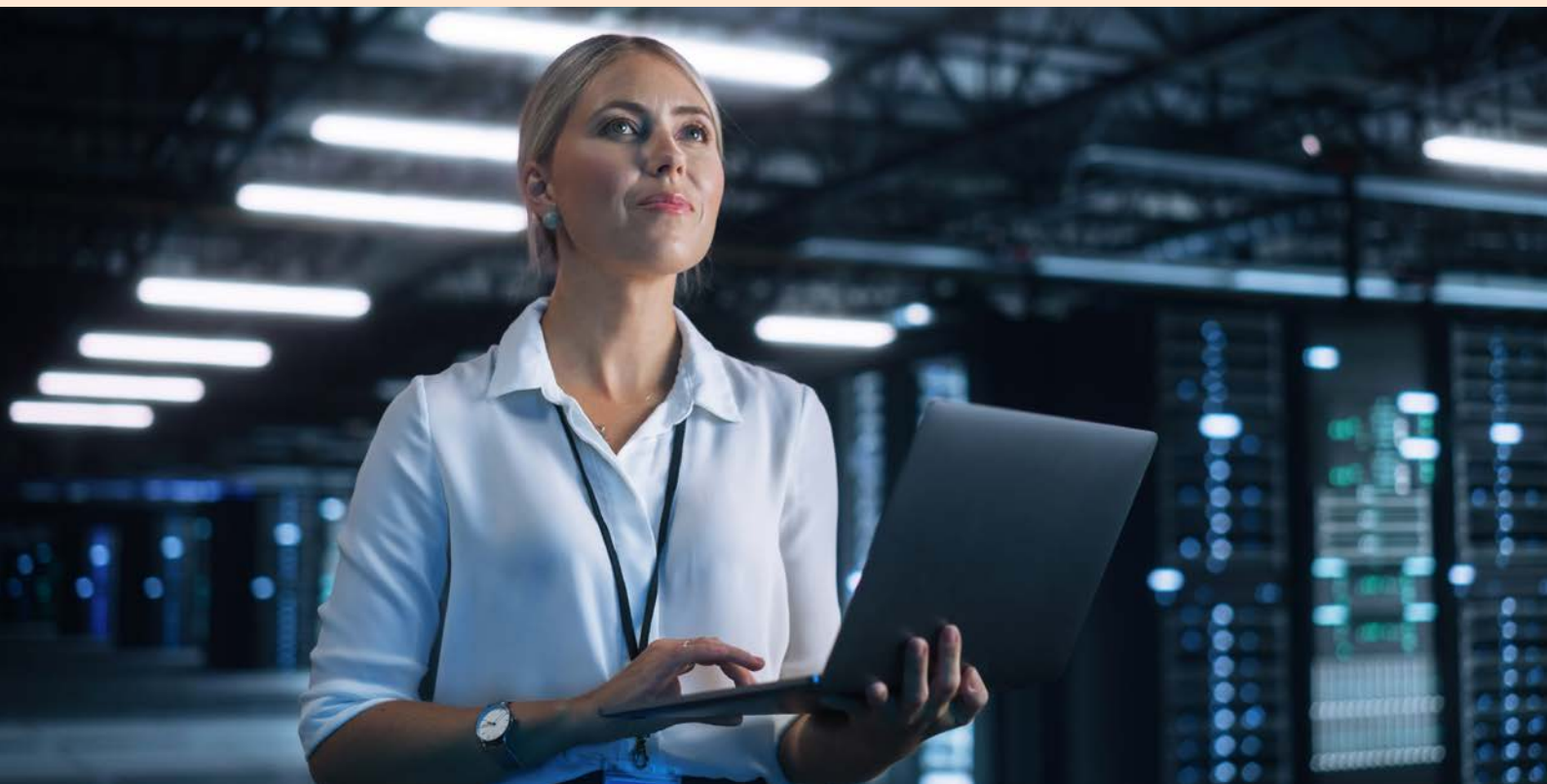
Milestones

- We restructured the process of consolidating personal and contact data by Marketing & Sales, to ensure the proper treatment of each contact.
- We standardized a report on the status of contacts for Email marketing exercises.
- We designed a course for Latin America in Spanish, which allows us to better understand the importance of information security and the way in which we can be exposed.
- The Global Digital Trust Insights for 2024 was developed.

Our policies, commitments, and guidelines

Through the following commitments, we promote an organizational culture that considers issues related to information security and cybersecurity in all its decisions and actions:

- Internal Policy on the Processing of Personal Data.
- Information Security Policy.
- Cookies Policy.
- Data Processor Policy.
- Personal Data Processing Policy.



Measure to ensure information security

Own N.N.16 ; 17

To reflect our purpose of building trust in society and solving important problems, we would like to highlight that PwC is a global leader in the development and implementation of privacy security services and third-party verification services. Our leadership is established not only by the range of experience we have in development, but also by our own example.

Our vision of an integrated business allows us to be aligned with the best practices in information security, as well as the regulations applicable in all the regions in which we operate. Therefore, some of the laws, decrees and regulations are the following:

- Decree 1759 of 2016.
- Partial Regulatory Decree 1377 of 2013.
- Regulatory Decree 2952 of 2010.
- Regulatory Decree 1727 of 2009.
- Statutory Law 1581 of 2012.
- Political Constitution of Colombia, Article 15 from Law 1266 of 2008.
- Introduction Protection Regulation of the European Union 679 of April 27, 2016.

The above will allow all clients of the different Service Lines (LoS) of PwC Colombia to know the system of use, circulation, storage, and archiving of Personal Data. In addition, we have an information security management system (ISMS) which has the ISO 27001:2013 certification, promoted by Senior Management, seeking to ensure the confidentiality, integrity, and availability of information.



Investment in information security and cybersecurity

Own N.N.18

Managing information and data responsibly, ensuring their privacy and confidentiality in society, allows us to mitigate risks and protect ourselves against any type of threats such as data leaks, cybercriminals and cyberattacks. Therefore, at the Firm, we allocated a budget of COP 561 million in digital security during fiscal year 2025.



Information security training

Own N.N.20

Considering the importance of keeping our employees up to date on information security, we have the mandatory course NDPP - Network Data Protection Program. This seeks to ensure that all people have basic knowledge of the implications of data protection and how to collect, manage and use personal data under PwC's quality and security standards. During FY25, the compliance percentage for this course was 99,8% surpassing the previous year's figure (96,4%). This improvement is a result of the regular review of Career Roundtables (CRTs), which has encouraged our staff to complete the course on time.

Substantiated claims

GRI 418-1

Thanks to the correct handling of data and information, during fiscal year 2024, there were no well-founded claims related to privacy violations, nor were there leaks, thefts, or losses of our clients' data. However, we highlight the importance of continuing to work on the permanent improvement of processes and technological updates, so that the security standards established by the Firm at a global level can be maintained.



Cybersecurity related services

At PwC Colombia we seek not only to be an example of good business practices, but we are also interested in the protection of our clients' information, and we do so through our Advisory service line, where we develop a wide range of specialized services in cybersecurity and privacy, seeking to ensure that institutions can operate with confidence, knowing that their most valuable data and assets are protected, among some of them we find:

- Source code review.
- Identity and access management.
- Business continuity management.
- Cloud security.
- Threat analysis and modeling.
- Forensics.
- Information security management.
- Privacy and data protection.
- Disaster recovery planning.
- Incident management and response.
- Penetration testing and social engineering.
- Threat intelligence.
- Cybersecurity operations center.

Indicators and goals

To evaluate the progress and effectiveness of our information security and cybersecurity initiatives, at PwC we have established the following goals:

Indicator	FY25 Goal	Resultado FY25
Percentage of employees trained in NDPP.	100%	99.8%
Substantiated claims relating to violations of customer privacy and loss of customer data.	To have 0 third-party complaints regarding the processing of information.	No third-party claims were received regarding privacy violations.
Policies, processes, and practices related to data security.	Updates to our contracts and policies.	Satisfactory*. ⁴



Challenges and opportunities

Considering the information related in this chapter and the international standards and trends in information security and cybersecurity, we recognize the following challenges and opportunities for our Firm:

Challenges

Continuing strengthening service delivery, from L&E¹³, working hand in hand with the teams responsible for controls and monitoring of training compliance, so that timely actions can be taken.

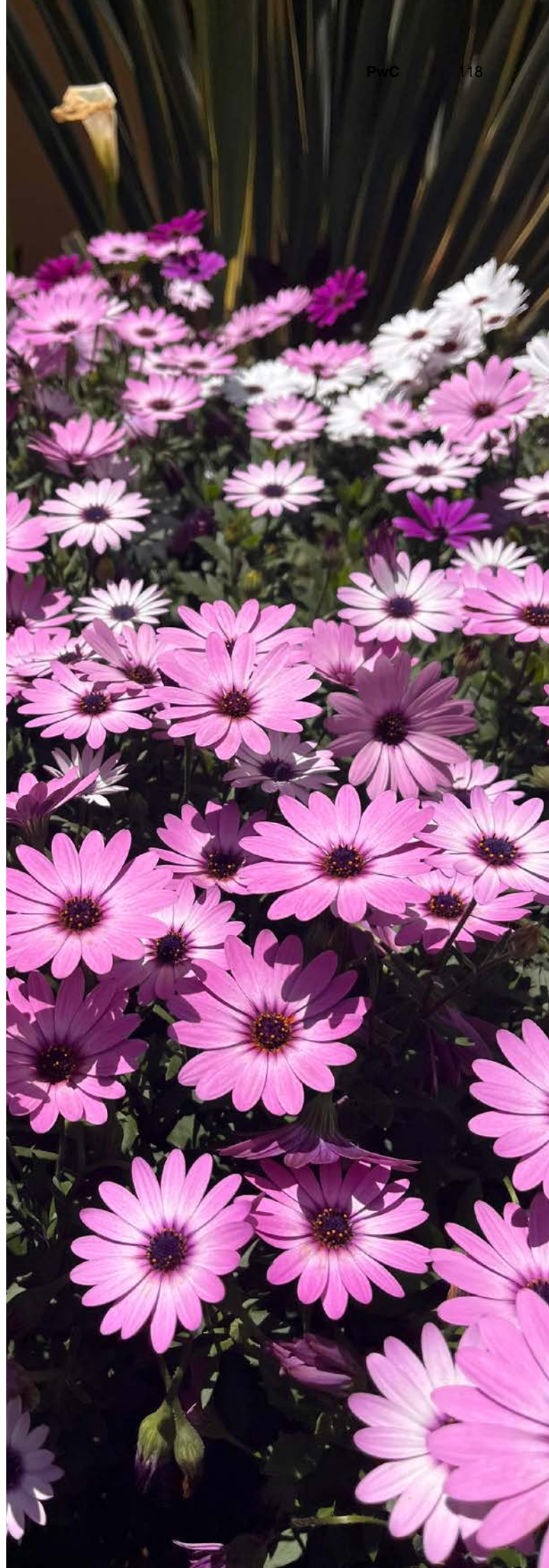
Opportunities

Evolve on the automation of reports and optimize information delivery times, while maintaining the high quality of the data already available.

Our people

At our firm, we stand out thanks to our ability to effectively combine imagination, knowledge, innovative technology, and security to provide high-quality services to our clients. We recognize that we operate in a constantly evolving and changing environment, where quality service delivery demands innovative and effective solutions from us. For this reason, we collaborate to create unique experiences for our stakeholders, achieving sustainable results in a demanding business context.

Photography of: Laura Janeth Perez Mesa



4.1 Human Talent Management, Occupational Health and Safety, and Inclusion and Diversity



SDG	Stakeholders	PwC Values
SDG 3: Goal 3.3, 3.9	Employees	We make the difference
SDG 4: Goal 4.4, 4.5	Society / Communities	We care
SDG 5: Goal 5.1, 5.5	Senior Management and Partners	We work together
SDG 8: Goal 8.2, 8.3, 8.5, 8.6, 8.8		
SDG 10: Goal 10.2, 10.3		

GRI 3-3

As a Firm we Firmly believe that the essential to generate happiness and deliver lasting results that make a difference, lies in the ability of our community to be agents of change and lead with their talent, taking advantage of technology to develop skills, thanks to the global strategy (The New Equation). We are convinced that promoting and empowering everyone's talent creates environments where each person can reach their full potential and shine from their authenticity.

In this context and in line with our PwC Global Statement of Human Rights, we work together with the objective of attracting, training and retaining the best talents and professionals, while promoting their welfare and quality of life, likewise, we seek to strengthen the competitive advantage of PwC Colombia with differentiating talent, not only attracting and developing professionals who, as current and future leaders, manage the strategy and performance of the business, but as a human force committed to the fulfillment of the Firm's objectives.

Our commitments

At the Firm, our purpose is to support and empower each of our employees, establishing environments where every individual can reach their full potential. Therefore, we are dedicated to:

- Adjust our selection processes to offer employment opportunities that align with the salary and professional expectations of the market.
- Establish wellness and flexibility policies that improve the quality of life of our employees, such as the PwC Flex initiative, the Be Well, Work Well program and a hybrid work model.
- Identify expectations of our Employees through the Global People Survey, which allows us to understand their perceptions and guide actions both locally and globally to improve their work experience at PwC.
- Promoting the development of interpersonal skills and strengthening the competencies of our change agents through online courses, the Leadership Development Experience (LDE), and the Global Mobility experience.
- Implement an Occupational Health and Safety Management System that, through prevention, identification and appropriate management of risks and opportunities, ensures the protection and coverage of all employees, contractors, and stakeholders of the company, all of this associated with the Integrated HSEQ Management System (Occupational Health and Safety, Environment and Quality).

Our policies and guidelines:

To effectively manage human talent, as a Firm we have established the following policies and guidelines that guide the development of our activities:

PwC Flexibility Policy.

Adapt some of PwC's work practices to current changes in the labor market, which supports the improvement of the quality of life, the work/life balance of our people, and productivity.

Work disconnection policy.

In compliance with the provisions of Law 2191 of 2022, the work disconnection policy is issued, which is aligned with labor legislation, productivity, and work-life balance.

Overtime policy.

Provide the economic recognition established by law to personnel who, at the request of the Firm, must work on days or hours different from those established in the agreed working day.

Mental Health and Comprehensive Well-being Policy.

Promote mental health and physical, emotional, and spiritual well-being in employees and their families.

Protocol for handling cases of gender violence.

Publish the guidelines for handling cases of gender violence.

Internal work regulations.

Publish the circumstances and conditions that will govern the development of the work performed by employees.

LDE - Leadership Development Experience.

Develop mechanisms for the professional development of human talent, in accordance with the guidelines defined by PwC Network Standard, considering feedback, performance measurement and continuous coaching.

Policy for the Prevention, Protection and Attention to Sexual Harassment in the Workplace.

It regulates the mechanisms for prevention, protection and correction of discriminatory conduct, violence, and sexual harassment in the Firm.

FY25 Milestones

- Positive results and participation in the GPS (Global People Survey) in the last measurement.
- Greater presence in universities and educational institutions in the country.
- Reduction of voluntary turnover in the Firm.

Our People

GRI 2-7; 2-8, Own N.G.1

Our team was composed of 2.161 change agents during FY25. This reflects a 4,3% increase in the workforce compared to the previous year, of which 94% had open-ended contracts.

Employees by gender

Women

63%

FY25: 1.361

Men

37%

FY25: 800

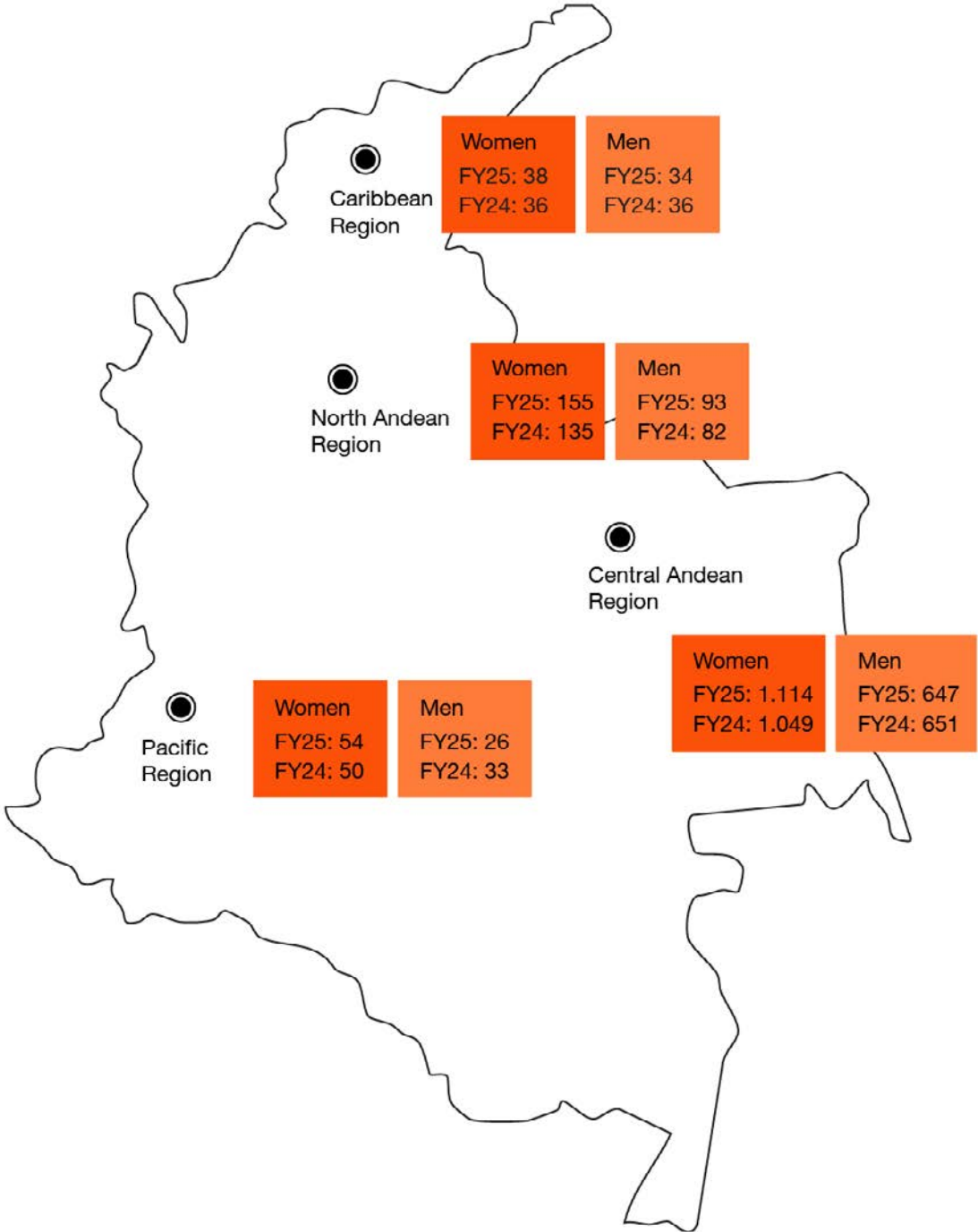
61%

FY24: 1.270

39%

FY24: 802

Employees by gender and region



Employees by region



Type of contract by gender

Women

Permanent	Indefinite	Apprentice
FY25: 24	FY25: 1.276	FY25: 61
FY24: 18	FY24: 1.131	FY24: 63

Men

Permanent	Indefinite	Apprentice
FY25: 12	FY25: 747	FY25: 41
FY24: 13	FY24: 755	FY24: 34

Type of workday by gender

Women

Full-time	Part-time
FY25: 1.359	FY25: 2
FY24: 1.257	FY24: 3

Men

Full-time	Part-time
FY25: 800	FY25: 0
FY24: 802	FY24: 0

The story of our people at the Firm

GRI 401-1. Own N.G.5; B.G.6

Our goal as a Firm is to attract the best talent, creating and providing services tailored to the needs of our clients and stakeholders, with the aim of strengthening trust in society and achieving sustainable results through our value proposition.

With this in mind, we are pleased to report that in fiscal year 2025 our exchange agent workforce grew by 4,3% over the previous year, adding up to a total of 796 new hires.

New Hires

By Age	Total	Composition
Under 30 years	589	74%
30 to 50 years	204	26%
Over 50 years	3	0%

Retiros

By Age	Total	Composition
Under 30 years	276	25,1%
30 to 50 years	246	35,52%
Over 50 years	15	8,43%

New Hires

By Gender	Total	Composition
Women	493	62%
Men	303	38%

Departures

By Gender	Total	Composition
Women	300	24,47%
Men	237	31,94%

New Hires

By Region	Total	Composition
Bogotá	648	81,41%
Medellín	109	13,69%
Barranquilla/Cartagena	15	1,88%
Cali	24	3,02%

Departures

By Region	Total	Composition
Bogotá	429	27,0%
Medellín	71	30,9%
Barranquilla/Cartagena	17	24,3%
Cali	20	25,0%

During FY 2025, we had 116 new additions between interns and apprentices, of which 11 were hired at the end of their internship period.

The staff turnover rate decreased by 10.24% compared to the previous period, settling at 27.29%. Within this context, employees between 30 and 60 years old exhibited the highest turnover rate, reaching 35.52%; however, a downward trend of 4% in turnover was observed compared to last year.

At the Firm, we value our people as our most important and valuable asset. Their dedication, permanence, effort, dedication, and commitment is what allows us to be a leading Firm in the development of innovative and sustainable solutions for our clients and stakeholders. For this reason, we are proud to have 233 problem solvers, who for more than 11 years have traveled this important path with PwC.

Employees by years of service

Number of Years with the Company	Number of Employees FY25	Number of Employees FY24
< 5 years	1.660	1.561
6 - 10 years	268	266
11 - 15 years	144	131
16 - 20 years	37	44
+ 20 years	52	70

PwC Professional

GRI 404-3. Own N.G.6; G.G.13

We are convinced that to attract the best talent, it is essential to encourage and support the development of different skills and competencies in our Employees. It is for this reason that we continually strive to ensure that each of our professionals obtains and reinforces the competencies that we know are essential within the PwC Professional:

PwC Professional



Global and inclusive



Holistic leadership



Relationship



Business
perspective



Technical and
digital capability

- Comprehensive leadership: I guide myself and others to make a difference and create a positive impact in a responsible, authentic, solid, inclusive, and passionate way.
- Business perspective: I provide business knowledge, innovation, and perspective to create distinctive value for clients and PwC.
- Technical and digital capacity: I apply a set of technical, digital, and professional capabilities to deliver quality and generate value.
- Global and inclusive: I work and collaborate effectively with a mindset that transcends borders and accepts diverse perspectives.
- Relationship-building: I build high-value, genuine and meaningful relationships.

To achieve the strategic objectives of the PwC Professional, at PwC we have the Leadership Development Experience (LDE). The purpose of this program is to provide continuous feedback to our Employees with an open-ended contract and those with more than two months of seniority, through a Career Coach (a more experienced employee). The LDE includes:

Leadership Development Experience

Feedback Exchange

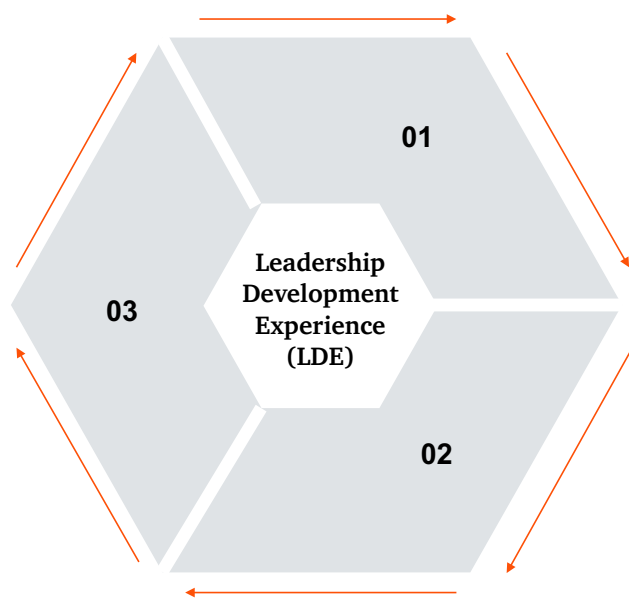
Management of continuous feedback on projects executed during the year, always within the five attributes of PwC.

Planning

Definition of goals and performance plan for the fiscal year, which involves career plan, professional interests and objectives, experiences and growth opportunities for continuous development.

Career Roundtable

Performance evaluation in which the line's lead partner, the team leader and the human resources team meet to review and issue a rating to each employee and establish possible promotions and category changes.



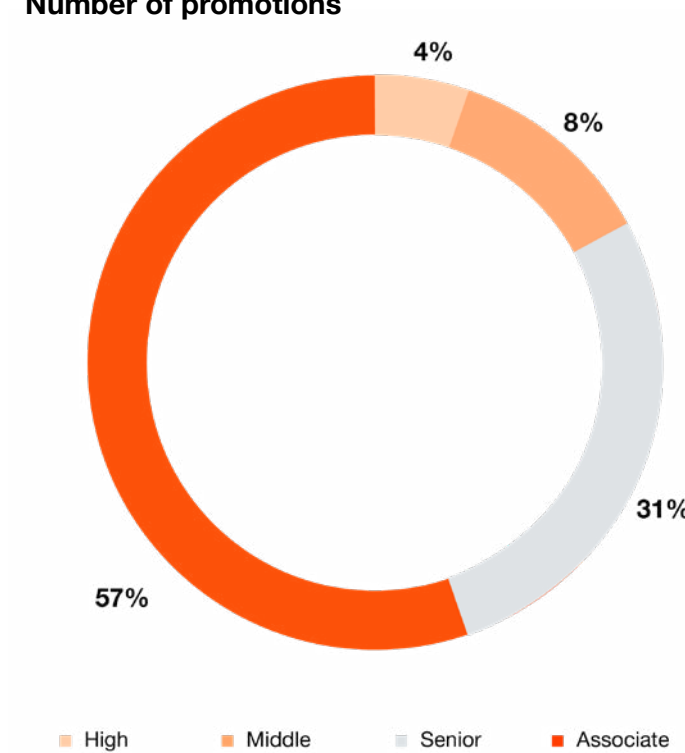
1.904
Feedback Exchange completed during FY25.

100%
Coverage of feedback exchange completed.

100%
Coverage of assessments completed.

As a result of outstanding work performance and in line with promoting the development of our staff, 581 promotions occurred during FY25, distributed as follows:

Number of promotions



Category	Total FY24	Women	Men	Total FY25
High	45	9	14	23
Middle	55	26	21	47
Senior	173	119	63	182
Associate	396	216	113	329

*The categories described include different positions within the organization that are categorized as follows:

Staff: Junior Consultants, Associates, P&L, Consultants, Analysts, Assistants, Auxiliaries, Secretaries, Trainees and Apprentices; Senior: Heads, Senior Associates P, M and L, Senior Consultants and Coordinators; Middle: Managers; High: Partners, Associate Partners.

Training

GRI 404-1; 404-2. Own N.G.11

We are committed to supporting the constant growth of the skills and competencies of our change agents. Therefore, we have created a solid training system that includes virtual sessions and self-learning courses (e-learning), focused on the Firm's identity and the development of soft, technical, and digital skills for our change agents. Thus, during our FY25:

Participation in training programs

Total Participants	Reach	Associated Course
1.094	41%	Digital Upskilling.
2.661	99%	Courses on how the Firm operates, both global and local.
860	32%	Courses related to independence topics.
2.533	95%	Courses on technical aspects and knowledge.

During FY25, we continued to increase our efforts to update the knowledge and improve the skills of our people. As a result, the hours dedicated to training and development exceeded 190,000.

Total training hours

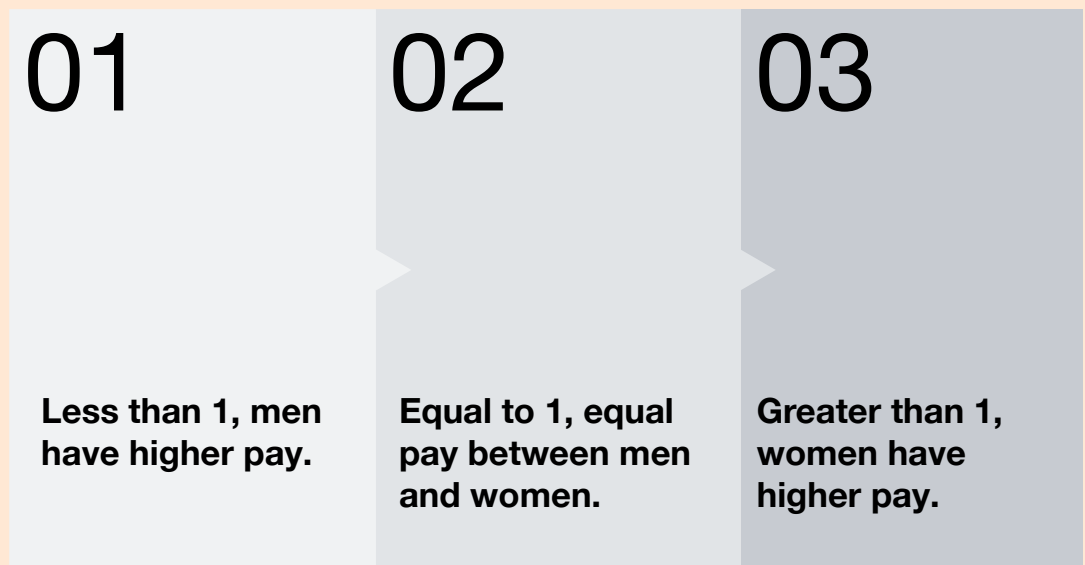
192.148 Total training hours.		Total	Assurance	Advisory	TLS	Administration
	High	8.402	3.360	1.538	2.999	505
Middle	17.537	7.193	3.371	5.580	1.393	
Senior	39.359.	21.265	5.904.	10.790.	1.402	
Staff	126.849.	55.038.	27.889.	35.604	8.317	

Remuneration

GRI 2-19; 2-20; 405-2

As a Firm, we are committed to offering fair salaries and respecting all the rights of our employees, in accordance with our Human Rights Declaration, our compensation guidelines, as well as our Inclusion and Diversity policy and the rules of the Substantive Labor Code.

In addition, to ensure transparency and clarity in our procedures, we have developed a salary structure that is closely monitored by the Board of Directors. This scale considers the labor market and the level of responsibility of each position. When establishing the differentials between the middle and high categories of each position, skills, responsibilities, academic training, experience, level of English, certifications, and performance evaluations, as well as the profile of the position by each of our professionals, are considered. The salary ratio between men and women at the Firm is shown below:



Labor Category	Base Salary Ratio ¹⁴	Average Compensation Ratio
High	1,00	0,99
Middle	0,85	0,91
Senior	1,03	0,98
Staff	1,00	0,95

As for the compensation of Equity Partners, there is a set of internal rules that determine their salary and their connection to the Firm. However, in directing PwC's strategies and operations, these partners contribute capital, which means that their remuneration is influenced by the capital invested, their responsibilities, their performance as partners and the overall performance of the Firm.

*Base salary refers to the minimum wage income per employee income category. The ratio for the high category is not reported because people who occupy this position usually move up within the company and are not new hires.



Wellbeing and development of our people

Own N.G.4

To continue optimizing the experience of our change agents, we conduct the Global People Survey (GPS) annually as part of the Global Network strategy. This survey allows us to measure the level of engagement and detect strengths, challenges, and opportunities in the management of our human talent. The results are reflected in the People Engagement Index. It is important to mention that this year we had a response rate of 95%, and this is reflected in the decrease in key indicators. Therefore, for FY26 a campaign will be carried out with the aim of familiarizing employees with the survey, the key indicators and everything that is done in this regard during the year.

Global People Survey & People Engagement Index



Similarly, and with the intention of supporting the personal and professional development of our change agents, we have established a well-being scheme based on six pillars:

Strategic Framework for Well-being

Psychosocial Risk management

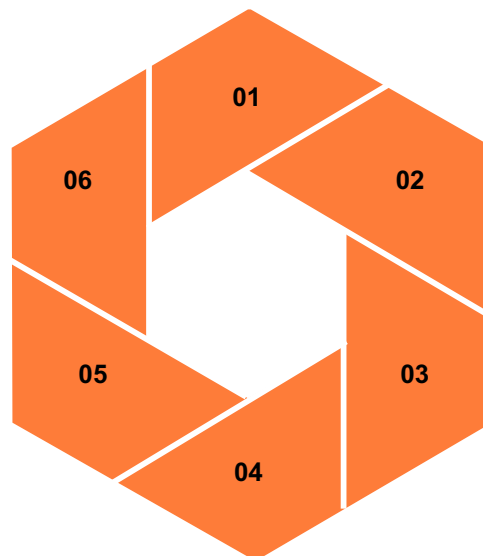
- Identification, evaluation and intervention of psychosocial risk factors.
- Psychosocial risk surveillance program.

Medical Advice

- Virtual medical advice.
- Monitoring and control of pregnant and lactating mothers.
- Promotion of healthy habits.

Mental health

- Prevention of pathologies derived from stress.
- Psychological first aid protocol.
- Mental health and comprehensive wellbeing policy.
- Policy for the prevention of consumption of psychoactive substances, alcohol and smoking.



Be Well, Work Well

- Strengthen comprehensive wellbeing dimensions: physical, emotional, mental and spiritual.
- Wellbeing tools.
- Our BWWW dimensions survey.

Promotions of PwC Benefits

- PwC Flex.
- AXA Colpatria prepaid medicine.
- Femprice.
- Extra-legal life and accident insurance policy.
- Professional card assistance.
- Marriage bonus.

Family Compensation Fund

Promotion of benefits to its members: aid, subsidies, discounts, virtual grids, events, advice etc.

The following benefits are also included within the strategic framework for well-being²:

PwC Benefits



Life insurance



Seniority recognition



Recognition of important dates



100% pay during medical leave



Marriage allowance



End-of-year party



Host program



Technical certifications within and outside the country



Prepaid medical



Visa application support



Wellness allowance



Additional (non-mandatory) vacation time



End-of-year gift for employees' children



Professional license issuance allowance

PwC Flex Flexibility Policy:

Own N.G.14

With the aim of promoting a balance between work, personal and family life, we have created the Flexibility Policy, which includes seven programs aimed at improving the quality of life and well-being of our Employees, adapting to, and improving the current trends in the labor market.

PwC Flex Program

100%

of our agents were able to enjoy the benefits of the PwC Flex program during our FY25.

1. Flex Time

We give our partners the freedom to choose the time slot that best suits their convenience and interests.

2. Hybrid work model

We have a hybrid work modality, using presence in a strategic way.

3. Mom Flex

We support mothers by providing more time with their children and families to strengthen their ties and personal life.

4. Dad Flex

We support fathers by providing more time with their children and families to strengthen their ties and personal life.

5. B-Day Flex

We celebrate our employees' birthdays by giving month of their birthday.

6. Flex Study

We offer new employees who are completing their undergraduate studies the opportunity to dedicate part of their daily workday to their studies.

7. Friday Flex

We give our employees the opportunity to enjoy half a working day off per month.

Parental leave:

GRI 401-3

During FY25, 51 change agents accessed the parental leave provided by the Firm. Of these, 44 were women and 12 hombres, who returned to their positions once their leave ended. However, of this total, 12 months after the parental leave ended, 3 female and 4 male employees left the Firm.

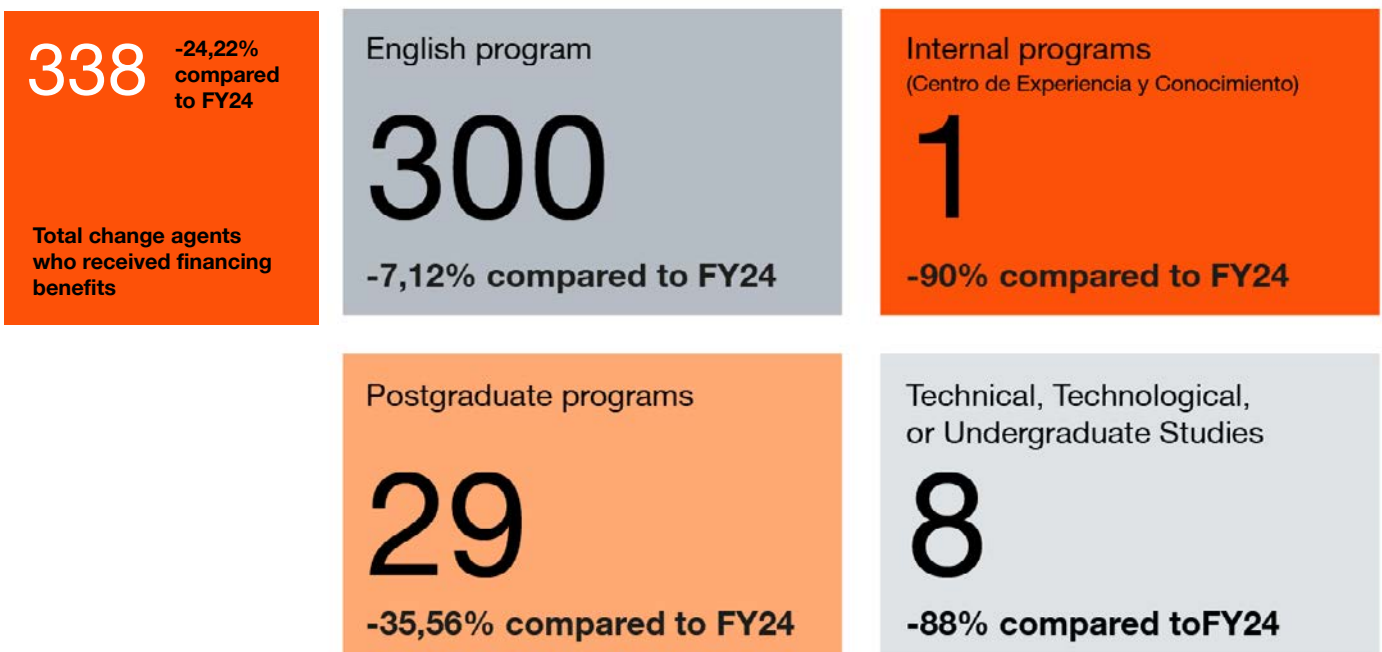


PwC study financing program:

Own N.G.10

As a Firm, we are committed to making a difference by promoting the professional development of our Employees through our study financing program, which encourages learning English, participation in training offered to clients, and supports the financing of technical and university studies through two modalities: the first is intended for postgraduate programs, diplomas, and certifications, and the second focuses on people who do not have a professional degree (excluding university interns and trainees), which allows providing support for studies in technical, technological, or professional training.

Number of agents benefiting from financing programs



Note: Educational loans decreased compared to FY24 because the Impact Tier score requirement increased to level 1 or Exceptional.

Inclusion and Diversity



GRI 3-3

As a Firm, we believe that to offer complete and personalized solutions to our clients, it is essential to have a diverse team, where everyone feels free to be themselves at work. This allows us to focus on developing their professional skills and enhancing their role as agents of change.

Our commitments:

At PwC Colombia, we are committed to fostering and empowering each of our talents, creating spaces in which all people can develop their full potential.

For this reason, our commitments are:

- Promote an organizational culture that values diversity, inclusion, equity, and rejects discrimination.
- Develop the local Inclusion and Diversity strategy, which seeks to strengthen the development of the New Equation, have a diverse DNA, where inclusion comes first, and promote a generation of inclusive leaders.
- Ensure compliance with the Firm's Inclusion and Diversity Policy.
- Build a culture of equal opportunities at all levels of the organization.
- Build inclusive leadership and develop capabilities in employees.
- Have a leading group in Inclusion and Diversity that will implement the strategy in this area, generating a positive impact on the visibility of all aspects defined by the Firm.
- Create safe work environments, which translates into efficiency and effectiveness in the work performed by our professionals, since their well-being, not only physical but also emotional, is key to their comprehensive development.

Diversity and Inclusion Policy.

Corporate Sustainability Policy.

Our policies and guidelines:

With the intention of acting as diverse and inclusive agents of change, at PwC we have created the following policies and guidelines that guide the development of our actions:

This policy defines the Firm's principles and stance regarding the development of a culture based on respect for diversity, recognizing and valuing the variety of differences among our people. It focuses on six key dimensions: ethnicity, gender, generation, disability, the LGBTIQ+ community, and religion, guaranteeing equality in treatment, rights, and opportunities.

Responsibly integrate ESG (environmental, social and governance) interests and criteria, through an individual and Firm commitment.

FY25 Milestones

- Renewed our membership to the Diversity Chamber.
- An update was made to the characterization survey on inclusion and diversity, seeking to enhance the value proposition of our strategy.

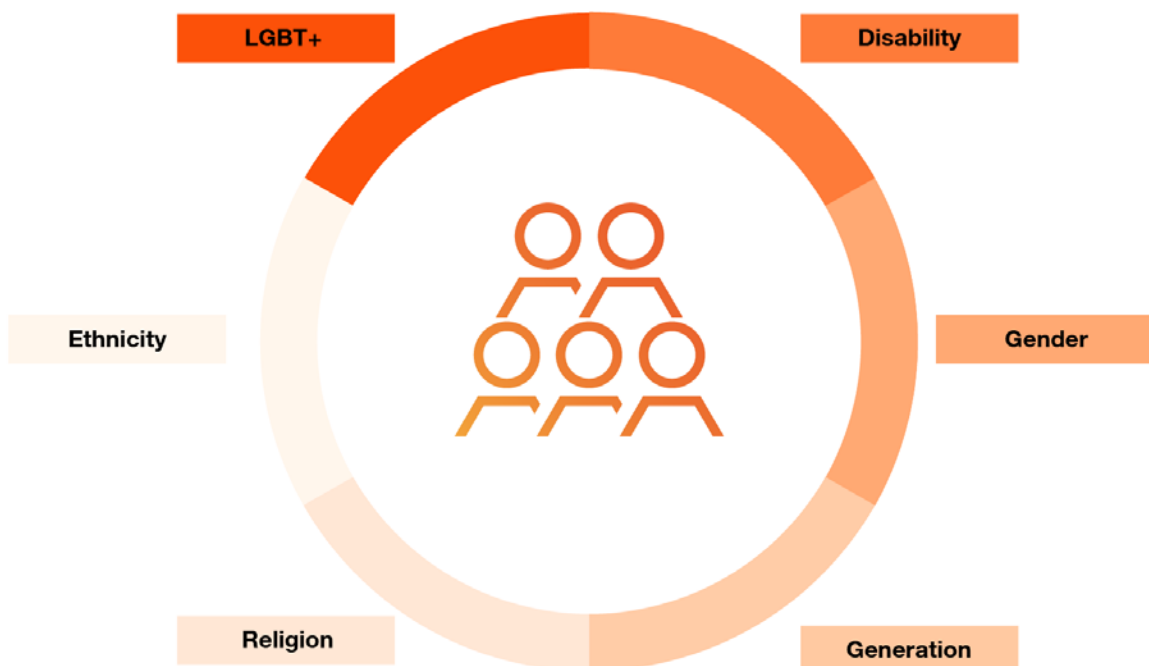


Inclusion and Diversity Committee

GRI 405-1; 406-1. Own N.G.2

To foster a Firm that is not only diverse, but also inclusive, we have created our Diversity and Inclusion Policy; in addition, we have a committee that is responsible for establishing and overseeing the Firm's guidelines and position on the development of a culture of respect, equity, and inclusion.

The Committee, made up of members from all areas and categories of the Firm, plans and executes various inclusive activities and practices to guarantee safe environments that address the six dimensions of diversity defined by us:



Over the course of our fiscal year, we highlighted several initiatives designed to promote inclusion and diversity:

Characterization Survey: An Inclusive Firm.

The purpose is to identify how the workforce of the Firm is formed in terms of diversity and with the results of this survey, develop action plans and initiatives to foster a culture that values and appreciates the individual characteristics of people.

ERG Shine for LGBT community members and allies.

According to DANE (Colombia's National Administrative Department of Statistics), there are more than 500,000 people in Colombia who identify as part of the LGBTI community. At our firm, we conducted an anonymous survey to understand the diversity of our employees and design inclusion plans that align with their realities. As an added value, we have prioritized the LGBTIQ+ dimension, since, based on the results obtained and our active listening, we recognize that we still have a long way to go in this area. We want to establish ourselves as a leading company in the national economy, not only for our ethics, transparency, and quality, but also for our commitment to the inclusion of this community and its partners.

Furthermore, in line with our Network vision, we seek to leverage the opportunities offered by belonging to the Global Network of Firms to support our strategy. Therefore, we prioritize the operation of our inclusion group, ERG Shine (LGBTIQ+ community and allies), fostering its growth in membership and increasing its visibility as a safe space for everyone within the Firm.

ERG Women and Allies.

We have our inclusion group or ERG Women and Allies, through which we seek to:

- Promote meeting spaces in which greater sisterhood can emerge among women.
- Generate proposals for improvement or solutions to common and/or shared challenges.
- Facilitate mentoring and the development of role models and examples to follow.
- Highlight the role of men as allies on the path to gender equality.

Chamber of Diversity Membership.

We are the first Big Four in Colombia to be affiliated with the Chamber of Diversity, whose objective is to work to provide tools that enhance the development of businesses, ventures and products of people who are sexually diverse, in terms of ethnic or racial origin, migratory or national origin, special needs or disabilities, and generational or intergenerational differences.

Participation in Pride Connection Network Activities.

We collaborate on different activities with the Pride Connection Network, which is a group of inclusive organizations that support the LGBT+ community and is dedicated to highlighting and promoting the value of diversity in companies.

PwC Women's Week.

During Women's Week in March, we were honored to have María Emilia Gouffray, writer, historian, and political scientist, present her talk, "The Myth of the Domestic Woman." With this campaign, we pay tribute to the women who inspire us daily with their talent, vision, and dedication, creating a space to discuss the diverse roles they have assumed in the family, at work, and in society, with the aim of breaking down paradigms and stereotypes surrounding their role.

Inclusion and Diversity Site.

Internal use site, which provides information on the different actions that the Firm is carrying out to promote inclusion and equity. In addition, the different initiatives in which employees can take part are announced, important dates for each of the aspects of diversity and inclusion are announced, access to recordings of past events is provided, and a virtual library is shared, from which the learning of an inclusive mentality with diversity continues to be promoted.

Social Inclusion. We have a diverse DNA not only within the Firm, but also externally with the communities where we interact. That is why, through corporate volunteering, we seek to:

- Positively impact girls, boys, and young people of school age from traditionally vulnerable populations, through our Financial Education, Digital Skills, and English programs.
- Leverage entrepreneurs, social organizations, women, and farmers as vehicles for economic growth and sustainability, through our Education for Entrepreneurs program (We have Pro-Bono services for small and medium-sized entrepreneurs in the country).
- We are developing our Scholarship program: Students with a Purpose, where 5 young people are accessing higher education, thanks to the scholarship granted for 50% of the value of their tuition, the other 50% is covered by the El Minuto de Dios Organization Corporation with whom we are developing the alliance.

Inclusive and diverse communication.

It is developed through the promotion of internal and external communications that are non-discriminatory, non-sexist, free of expressions that reinforce prejudices, and that value and respect diversity.



At PwC, we consider diversity not only as a requirement for business sustainability, but as a fundamental element of our brand identity and promise. For this reason, we are proud to say that 63% of our change agents are women and that in all our job categories there are people of different ages.

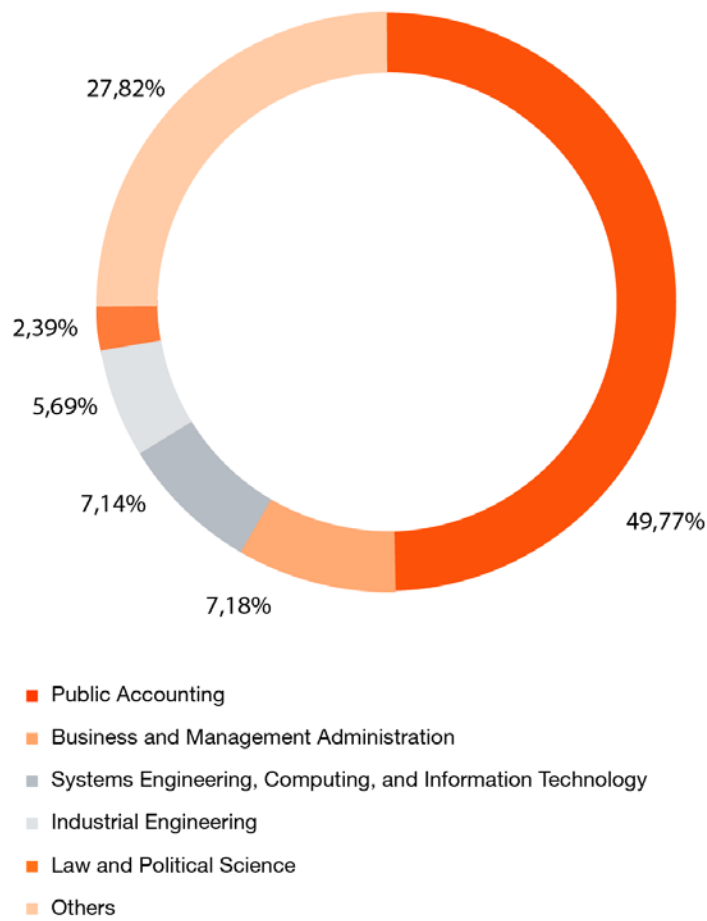
Percentage of employees by employment category, gender, and age

Job Category and Gender	Women	Men
High	50%	50%
Middle	58%	42%
Senior	63%	37%
Staff	65%	35%

Job Category and Age	< 30 years	30 to 50 years	+50 years
High	0%	76%	24%
Middle	6%	87%	7%
Senior	29%	67%	4%
Staff	73%	25%	2%

Diversity of professions

+130
Professions



We have a diverse group of experts from different fields and perspectives, which gives us a comprehensive view when developing solutions for our clients.

Finally, throughout our 25th fiscal year, no cases of discrimination were recorded.

Occupational Health and Safety

GRI 3-3

With the aim of providing a safe work environment that protects the physical and mental health of all our Employees, under the direction of Senior Management, the Firm ensures full coverage and protection of our associates, whether direct, indirect, temporary or contractor employees, both in person and remotely, through the Occupational Health and Safety Management System (SG-SST, per its initials in Spanish). This system promotes and ensures safe workspaces, controls risk factors that can cause occupational accidents and diseases and implements epidemiological surveillance programs to reduce the most significant occupational risks.

Our commitments:

As a Firm, we work together to prevent accidents and illnesses, as well as the well-being of our employees. With this in mind, we are committed to:

- Involving Senior Management in the health and safety of employees, with the Integrated HSEQ management system, through the definition of policies, the allocation of resources, the establishment of measurable objectives and permanent involvement in decision-making based on the results obtained. Senior management promotes a culture of safety by encouraging open communication, regularly reviewing performance, and developing skills in employees.
- Compliance with the applicable legal requirements and the guidelines of ISO 45001:2018 and NORSOK SWA-006:2020, defining a work plan to achieve the prevention of incidents, accidents, and occupational diseases, generating a safe environment for employees.
- Continuous identification and monitoring of the hazards and risks present in the Firm, ensuring a preventive approach to our SST management system, the HSEQ team and the Firm's Employees maintain a constant commitment

to the identification and reporting of situations or hazards that may arise in the development of their work activities.

- Generate and promote a “Zero Harm” self-care culture, with which we seek to promote a comprehensive safety culture in the Firm, enhancing leadership skills in HSEQ (Health, Safety, Environment and Quality) at all levels of the organization.
- Have an interdisciplinary team committed to implementing strategies and practices aimed at protecting and promoting the health of workers by preventing diseases and reducing occupational risks. This includes conducting periodic health assessments, monitoring medical conditions, promoting healthy lifestyles, and identifying and controlling risk factors in the work environment.
- Continuous improvement to identify opportunities for improvement, evaluate performance and implement changes to the OHS management system procedures, to increase efficiency, quality and safety of employees and interested parties.



Our policies and guidelines:

Our policies and guidelines: We have defined the following policies to ensure safe and healthy working conditions for employees and stakeholders:

Integrated Occupational Health and Safety, Environment and Quality Stoy (SIG-HSEQ).

Establishes the commitment of Senior Management to the health and safety of employees to prevent occupational accidents and disease.

Risk, Opportunities and Interested Parties Matrix (RIOPI).

Controls are defined to mitigate or take advantage of risks and opportunities, aligned with the expectations of stakeholders and the macroeconomic, social, environmental, and technological environment.

Industrial Hygiene and Safety Regulations.

Defines the perspective of risks and occupational hazards according to the activities carried out in the Firm for each service line.

Work incident reporting and investigation procedure.

Methodology that establishes the steps to carry out the investigation of the incidents presented, composition of the investigative team, as well as the guidelines for the respective investigation and the actions to prevent the occurrence of new events.

Occupational Medicine Program.

Focused on the pillar of prevention, promotion, and control of the health of employees in the face of occupational risk factors.

Integrated Management System Manual.

Defines the approach of the transversal elements for the planning, implementation and improvement of the Occupational Health and Safety Management System.

Legal Requirements Matrix.

Groups the legal requirements applicable to PwC Colombia.

FY25 Milestones

- Strengthening awareness among employees to promote a culture of selfcare in the Firm.
- Achievement of the targets set for the Firm’s OSH indicators.

GRI 2-25; 403-1; 403-2; 403-6; 403-8; 403-10.

In addition to all the above, constant monitoring of the applicable legal requirements is carried out to ensure compliance.

Among the most notable requirements are:

Relevant SG-SST requirements

Substantive Labor Code	Law 100 of 1993	Resolution 1401 of 2007	Law 100 of 1993
Decree 1072 of 2015	Resolution 0312 of 2019	Circular 0041 of 2020	Resolution 773 of 2021
Law 2088 of 2021	Decree 649 of 2022	ISO 45001:2018	Norsok SWA-006:2020
Decree 1227 of 2022	Resolution 555 of 2023		



The evaluation of compliance with these requirements is carried out through internal audits, external audits, reviews by control entities and the use of a tool provided by the ARL called RADAR. According to the latest RADAR report, the implementation of the SG-SST reached 100%. In addition, the Firm has the ISO 45001:2018 certification and the Norsok SWA-006:2020 standard qualification, with a result of 96.92%, which confirms the compliance of the SST management system, ensuring good practices in terms of health and safety at work, the prevention of accidents and occupational diseases and promoting healthy habits that guarantee the well-being of all staff.

Likewise, we have a methodology to identify hazards, evaluate, and assess risks, as well as apply controls, following the Colombian Technical Guide GTC45. This ensures an adequate and timely definition of measures that allow eliminating or reducing damage or injuries to our associates, facilities, equipment, and the environment. Among the controls implemented, the risks associated with teleworking have been considered.

In fiscal year 25, three work-related illnesses and conditions were documented and appropriately managed by the company's occupational risk insurance provider. To improve communication regarding risks or circumstances that could cause workplace accidents or illnesses, the company offers various reporting channels.

SG-SST communication mechanisms

Unsafe Acts and Conditions Report Card	Card on which employees can report any dangerous situations detected at their workplace or in their work environment.
HSEQ mail	Official mail in which internal and external stakeholders express their concerns, suggestions and report hazards.
HSEQ Communications	Communications informing employees of the potential hazards they may encounter in their workplace and the respective controls.
Suggestion Box	Mailbox where you can actively contribute to the continuous improvement of the Firm, including the satisfaction of our clients, our processes, our tools, among others.
Internal Process Satisfaction Survey	Internal client's perception of the quality of the firm's support processes.
HSEQ SITE	Site with relevant information on the occupational health and safety management system.
Labor Roundtable	It is a formal space for dialogue, agreement and participation between the representatives of the organization and the collaborators, whose purpose is to address in a structured way issues related to the work environment, working conditions, well-being, safety and health at work, as well as other aspects that impact the quality of working life.

Be Well, Work Well

Highlighting our commitment to protecting the health of our team, both in the workplace and in their personal lives, we address wellbeing in a comprehensive manner through our Be Well, Work Well program:

Physical dimension:

It is the main source of energy, which is preserved by good sleep habits, exercise, nutrition and rest.

Mental dimension:

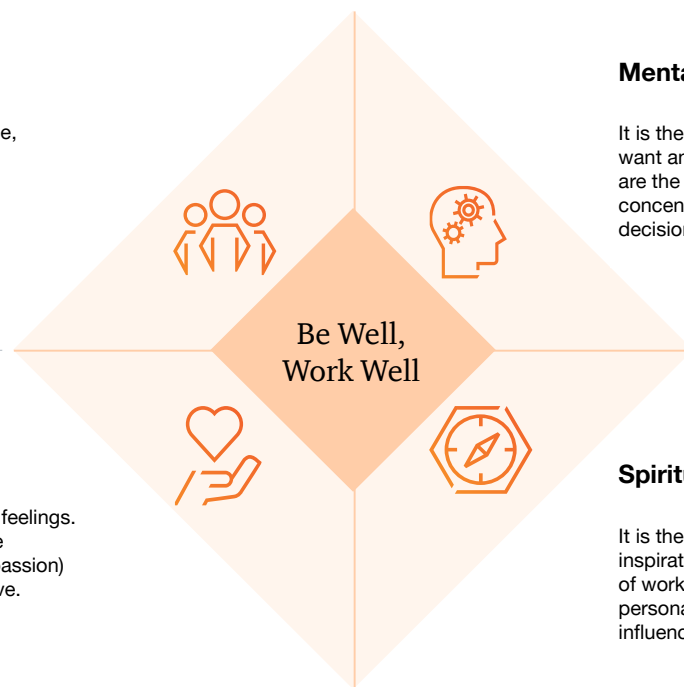
It is the ability to direct attention where you want and when you want during the day. These are the cognitive abilities (attention, memory, concentration) that help you make better decisions and have critical thinking.

Emotional dimension:

It is the ability to manage emotions and feelings. Possessing a greater number of positive emotions (empathy, gratitude and compassion) makes people more resilient and effective.

Spiritual dimension:

It is the personal source of motivation, inspiration and determination inside and outside of work. It is about what matters most on a personal, family and social level and how it influences life purpose and meaning.



Indicators and goals

Thinking about the development and constant improvement, as well as the measurement of the effectiveness of the measures implemented in the management of Human Talent, the Firm defined the following goals:

Indicator	FY25 Goal	FY25 Result	FY26 Goal
GRI 406-1 Number of cases of discrimination presented in the organization and corrective actions taken	0	0	0
GPS participation rate	96%	98%	98%
GRI 403-1 Scope of workers, activities and workplaces covered by the occupational health and safety management system	100%	100%	100%
GRI 403-10 Number of deaths and/or number of occupational illnesses and diseases recorded in employees and non-employees	Fatal incident target: 0 Prevalence of occupational disease Target: <=200	Fatal incidents: 0 Occupational disease: 3	Fatal incident target: 0 Prevalence of occupational disease Target: <=200

Our commitment with the environment

At the Firm, we commit ourselves to social progress and environmental protection. We understand the value of leveraging our teams' skills and resources to make a positive impact on communities. We also recognize the importance of using natural resources responsibly and efficiently. Therefore, in line with our Net Zero Commitment and 2030 targets, we encourage sustainable actions and cultivate an environmentally conscious mindset among our people. Furthermore, we strive to reduce our carbon footprint and integrate sustainable practices into all aspects of our operations.

Photograph by: Briyid Dayana Pineda



5.1 Social Development



SDG and goals	Stakeholders	PwC Values
We make the difference	Clients	SDG 4
We care	Suppliers	Goal 4.4, 4.5, 4.7
We work together	Society/Communities	

At PwC Colombia, we are interested in generating a positive impact on the community and the environment, contributing through our actions to the sustainable development of the country. We do this thanks to the time, knowledge, and experience of our people, because by being agents of change, they manage to generate value in society, while we promote social dialogue, the development of skills of our volunteers and we generate a business culture that recognizes the importance of transforming the realities of those who are most vulnerable.

Our contribution to the community lies in recognizing education as a tool for transformation, thanks to this transfer of knowledge, we manage to empower people and promote the progress of the country. Taking this into account, we focus our decisions on creating inspiring experiences for our beneficiaries and on building solid foundations for their growth, promoting equity, inclusion and maintaining the highest quality standards that characterize the Firm.

Our contribution to the community

Own Com.1; 2; 3; 4

Within the framework of the Corporate Sustainability strategy, we manage to work with different actors, generating added value together for children, young people, entrepreneurs, social and environmental organizations in the country. Our actions are framed within the commitment that we have as a PwC Global Network, to invest in the future and growth of people, different NGOs, micro-enterprises, and entrepreneurship.

4.986

People

Beneficiaries of our programs – FY25

8

Social organizations

Beneficiaries of our programs – FY25

5.432

People

Beneficiaries of our programs – FY24

21

Social organizations

Beneficiaries of our programs – FY24



Each fiscal year (FY), we seek to increase our impact by developing more initiatives and extending our reach to different departments and municipalities in Colombia. In addition, we seek to increase the number of employees who participate in the programs we develop, contributing to the development of their soft skills and taking advantage of digital tools and remote collaboration to continue promoting work in communities. With this clear objective, during FY 25, we were able to benefit a considerable number of children, youth, and social organizations. These actions were made possible thanks to the collaborators who shared their time and knowledge to empower the future of the country. While the number of volunteer collaborators decreased during this period compared to the previous year, this is explained by the increased loyalty of the participants. In other words, the volunteers themselves demonstrated a prominent level of commitment and continuity, consistently participating in the various activities.

Department	Presence 24	Presence 25
Antioquia	X	X
Arauca	X	
Atlántico	X	X
Bolívar	X	X
Boyacá	X	X
Caldas	X	
Caquetá	X	
Cauca	X	
Cesar	X	
Chocó	X	X
Cundinamarca	X	X
Guainía		X
Magdalena	X	
Meta	X	
Norte de Santander	X	
Risaralda	X	X
Santander	X	
Valle del Cauca	X	X
Vichada		X

386

(516 FY24) PwC volunteers.

5

5 (4,9 FY24) on the level of satisfaction of volunteers (measurement based on 1-5, with 5 being the highest score).

2.719

(2.272 FY24) hours equivalent to the hours invested in corporate volunteer programs¹.

\$ 334'437.000 COP

(\$265'161.189 COP FY24) Financial contribution equivalent to the hours invested in corporate volunteer programs.

Our corporate volunteering strategy encompasses two lines of action; these are:

- Skills-based volunteering: We bring the knowledge and experience of our volunteers into contact with different realities in our country, contributing to social, economic, and environmental development.
- Socially conscious volunteering: We contribute, through the time and commitment of our volunteers, to the development of social projects, benefiting our community and being part of the effort to build a better country for all.

Program	Percentage of beneficiaries per Corporate Sustainability program
Education is the Key Campaign	18%
Access Your Potential - Basic English Program	6,4%
PwC Christmas campaign	10,4%
Andi Foundation Volunteering: Time Bank	4,1%
All together	1,5%
Entrepreneurship Education Program	1,7%
Access Your Potential - Financial Education	2,1%
Let's share with Colombia - Institutional Strengthening	0,3%
Students with Purpose Program	0,2%
Other initiatives developed:	55,8%
<ul style="list-style-type: none"> • Let's go Cali • Let's go Puerto Colombia • El Centro Vive • Claro for Colombia • Human Capital Workshop – Antares • Business visit – Colegio Débora Arango • Mujeres Adelante • Hair donation 	

According to a UNESCO study (2023), distance learning solutions reached up to one billion students worldwide. In rural areas of China, for example, the distribution of high-quality recorded lessons benefited 100 million students, improving their results by 32% and reducing the gap with urban areas by 38%. At PwC, we recognize that these types of supplementary programs (such as virtual tutoring or remote learning content) are essential for strengthening adaptability to different scenarios and ensuring quality education, regardless of the context.¹⁵



Skill-based volunteering

Access Your Potential: Financial education, Digital skills, and Basic English

According to a survey conducted by the Financial Superintendency of Colombia (between November and December 2023), none of the participants scored above 5.1 on a scale of 0 to 10 when answering basic financial literacy questions. Furthermore, the survey revealed that 55.7% prefer online learning, 53.9% prefer in-person learning, and 34.6% are open to both. Among those who opt for online learning, the most popular channels are Facebook (78.1%), Instagram (72.8%), and TikTok (53.3%). These findings demonstrate the low level of general financial knowledge, highlighting the urgent need for programs that provide effective financial education.¹⁶

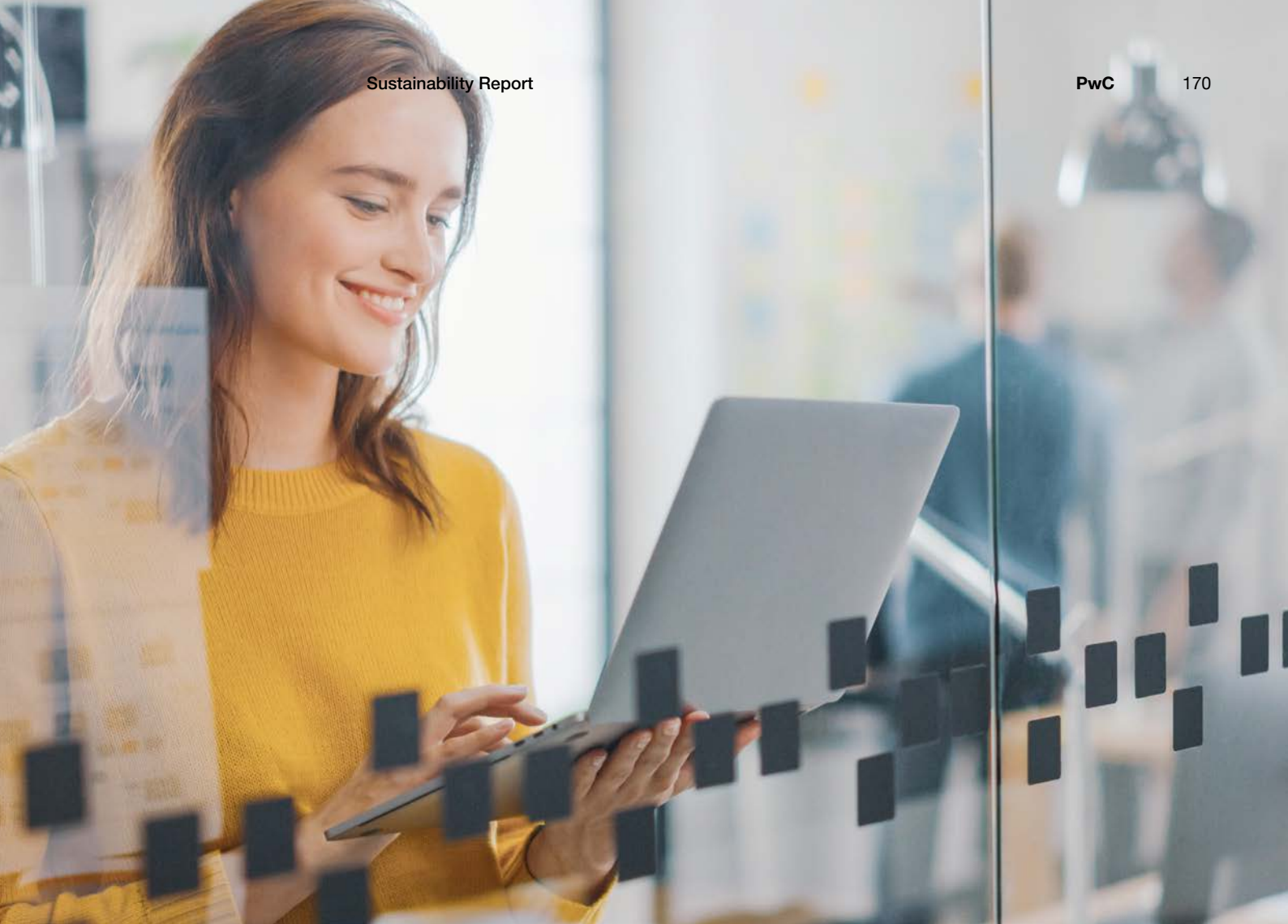
On the other hand, a recent study by La Nota Económica (2025) highlights that the Colombian technology sector is undergoing rapid transformation but faces a critical talent shortage. According to experts at Experis, the Net Employment Outlook (NEO) in the IT sector reached 24%, showing a recovery compared to the previous year, but also highlighting the growing gap between the supply and demand for digital skills, where the most in-demand skills include cybersecurity, artificial intelligence (AI), and data analytics.⁴ The report projects that, without concrete training measures, the software developer shortage could reach between 68,000 and 112,000 professionals by 2025. Furthermore, data from AdeccoTech reveals that 6 out of 10 companies in Colombia are already seeking talent with digital skills, particularly in areas such as data analysis, intelligent systems programming, and ethical technology development.¹⁷

Furthermore, a recent analysis published by UNAD (National Open and Distance University, 2025) highlights that, although English proficiency is key to accessing better job and academic opportunities, the transition to bilingual education in Colombia faces significant obstacles. The report emphasizes four main barriers: a lack of specialized teacher training, where, beyond language skills, teachers must master effective pedagogical methodologies; insufficient educational resources, which, without adequate materials, limit student learning; poorly structured curricula, where many institutions lack a gradual and robust plan for teaching English; and, finally, resistance to change, in which teachers, students, and families may resist new methodologies and assessments. The report emphasizes that moving toward successful bilingual education requires a gradual process, with teacher training, pedagogical innovation, continuous assessment, and educational inclusion as fundamental pillars.¹⁸

This is how Access Your Potential (AYP) represents our contribution to reducing educational gaps and improving the learning processes of school-aged children in the country, because we are convinced that education is an engine of social change. Through this program, we create inspiring experiences for school-aged children and young people, facilitating the development of knowledge and skills in financial literacy, digital skills, and English proficiency. In this way, we prepare them to meet the challenges of the 21st century. AYP is aligned with the global strategy New World, New Skills, which promotes student empowerment and opens doors to new opportunities for learning, growth, and personal development.

Thanks to our program we obtained:

- 426 students impacted in different regions of the country.
- 126 PwC volunteers.
- 474 invested hours.



“I want to thank the mentors at PwC for sharing their knowledge and guiding us through this financial training process.”

Beneficiary, Financial Education Program.

“I want to thank PwC for the English classes, the teachers for their time and commitment, and I also want to tell you that I had a lot of fun during the implementation.”

Beneficiary, English Program.



Entrepreneurship Education Program

According to an article in La República magazine, in Colombia 28% of the population participates in early entrepreneurial activities; however, only 33.5% of new businesses manage to survive over time⁷. With this in mind, we at the Firm recognize that entrepreneurs are drivers of economic growth, innovation, and productivity in the country. Therefore, through our Entrepreneurship Education Program, we seek to provide support and a solid foundation to strengthen social, environmental, and micro-entrepreneurs, helping them consolidate and project their businesses sustainably.

- 83 beneficiary entrepreneurs.
- 13 PwC volunteers.
- 57 hours invested.

“I would like to thank PwC for their commitment and the Soy Doy Foundation for implementing the Entrepreneurship Education project, and for considering the Asoprolomax association, which gave us a solid foundation for building our own businesses. This allows us to deliver our products according to the needs of the communities and our own economic needs. In finance, they taught us basic concepts such as assets, liabilities, equity, and the differences between debit and credit. They also taught us how to create an effective business strategy and how to manage our money to have a stable financial base and be able to reinvest in our businesses..”

Beneficiary - Entrepreneurship Education Program.

Professional Services for the Community

Thanks to the alliances that we generate with the aim of creating shared value for the community, we participate in initiatives with different NGOs, organizations, universities, among others, to contribute to the social and environmental development of the country. During fiscal year 2025, we provided support, accompaniment and contributed with the time, knowledge, and experience of our people in the following projects and initiatives.

- **Compartamos con Colombia:** we participate in the Institutional Strengthening Program for Social and Environmental Organizations of the country, which seeks to strengthen the strategic capacities of community-based social and environmental organizations, to help them enhance their impact in a sustainable way over time.
- **Fundación ANDI:** We participated in the Time and Talent Bank project, which aims to foster trust between the public and private sectors by mentoring students and entrepreneurs in different districts of Bogotá. During these mentoring sessions, topics such as financial literacy, soft skills, marketing, and entrepreneurship are addressed. We also hosted the Business Visit to the Débora Arango District School, in which the students had an introduction to business life.
- **Chamber of Commerce of Bogotá (CCB):** We joined the Todos Unidos program, which seeks to positively impact small and medium sized companies with personalized advice and different webinars on topics related to business strategy, marketing and sales, financial planning, production and quality, digital transformation, innovation, sustainability, corporate governance, and human talent management.
- **CEA Foundation:** We participated in the Mujeres Adelante project, which seeks to empower women in the cities of Bogotá, Cartagena, and Medellín through a comprehensive training and support process, with the aim of empowering them by helping them obtain stable employment and/or strengthen their own businesses.

Socially conscious volunteering

During fiscal year 2025, we participated in different initiatives developed by our allies, impacting not only specific populations, but also, through these actions, we promoted social dialogue in our employees, developing in them other skills such as social commitment and empathy, seeking that they can face new challenges, serve unconditionally, dedicating their time to building a more egalitarian country.

For this fiscal year, we joined different initiatives developed by our partners, managing to benefit not only specific populations, but also, through these actions, we fostered social dialogue among our employees, developing in them other skills such as social commitment and empathy, seeking to enable them to face new challenges, dedicating their time to building a better society.

- Christmas campaign: We joined the Corporación Organización El Minuto de Dios to bring smiles and joy to 518 from Barranquilla, Bogotá, Cali, and Medellín during the Christmas season. In this activity, 76 volunteers from PwC were part of the delivery of gifts.
- Education is the Key Campaign: We worked together with the El Minuto de Dios Organization Corporation for the children of Istmina, Chocó, through the donation of notebooks and packaging of school kits, contributing positively to their return to classes and academic activities. In this activity, 23 volunteers participated, managing to positively impact 900 students from different regions.
- El Centro Vive: We participated in this initiative led by the Fundación ANDI and the Mayor's Office of Bogotá, whose objective was to contribute to improving the security of the city, help rebuild the social fabric and contribute to the beautification of the spaces we inhabit. In this activity 21 PwC volunteers participated.
- Claro por Colombia: We partnered with Claro to participate in the beautification of the Argentina District School, located in the Ciudad Bolívar district. This initiative benefited 800 students, who also strengthened their soft and technological skills. On this day, 24 volunteers donated their time and commitment to make this transformation possible.

- **Let's go Puerto Colombia:** In Puerto Colombia, we participated in an initiative led by the Fundación ANDI, where we carried out beautification and maintenance days in public spaces, benefiting more than 1,400 community members. This activity aimed not only to restore and improve shared environments but also to foster a sense of belonging and collective well-being. On this occasion, 6 volunteers contributed to this community effort.
- **Let's go Cali:** Within the framework of COP168, we collaborated on the Let's go Cali (Vamos Cali) initiative in partnership with the Fundación ANDI, with the aim of beautifying public spaces in Santiago de Cali and contributing to the city's strengthening as host of this international environmental event. Thanks to this work, five local communities benefited, thanks to the collective support and participation of nine volunteers from the Firm.
- **Hair Donation Campaign:** In partnership with Fundación Ámese, we conducted a hair donation campaign in which 13 volunteers donated some of their hair to make wigs for women with breast cancer.

Volunteering to distribute gifts is a deeply rewarding experience. Sharing these moments with children warms the heart, and sowing joy in their hearts while receiving their genuine gratitude is something always worth the effort to do and repeat.

Volunteer - Christmas Campaign.

It was an extremely rewarding and meaningful experience, both personally and professionally, at PwC, due to the wonderful and challenging work of contributing to providing children with good school supplies. Additionally, being able to share this experience with other colleagues from different areas of PwC, hearing their stories, dreams, aspirations, and efforts, makes me feel a greater sense of belonging to my workplace and the people who are part of this organization.

Volunteer - Education Is Key Campaign.

These kinds of activities allow me to connect more deeply with my city, to contribute to its beautification, and to benefit the communities of Bogotá. It is important to me that these activities continue.

Volunteer - El Centro Vive.



Students with Purpose Program

Since fiscal year 2024, we have been running the “Students with Purpose” scholarship program in partnership with the El Minuto de Dios Organization. Through this initiative, we are positively impacting the personal and professional lives of eleven young people by covering half of their semester tuition (the other half is covered by the Corporation). In addition, they receive personalized mentoring from our partners, directors, and managers, ensuring that the recipients feel supported, guided, and heard during this formative stage of their lives. Upon completion of their university studies, it is expected that they will be able to join PwC in positions that align with their professional profiles.



Our supply chain

GRI 204-1, 414-1. Own Com. 5

At PwC Colombia we strive to ensure that all our processes always maintain the highest quality standards and as part of our commitment to having a comprehensive business model that is concerned not only with financial aspects, but also social and environmental ones, we have implemented purchasing policies and procedures that incorporate sustainable purchasing guidelines, where we address key aspects such as the environment, safety and health at work, as well as human rights.

Taking this into consideration, we conduct a periodic evaluation of the Firm's suppliers, validating their compliance with legal requirements and our internal policies. Those who obtain a score between 70 and 100 points in this evaluation are accepted as suppliers, thus ensuring that suppliers share the Firm's corporate values and adhere to our vision of an integrated business.

For fiscal year 2025, we had 187 supplier contracts, of which, we are pleased to highlight that 95% of our suppliers were local, reaffirming our commitment to Colombia's economic and sustainable development. The reduction in the addition of new suppliers during this fiscal year reflects the consolidation of existing partnerships and long-term, trusted relationships. Looking ahead, we will move forward with the creation of an automated platform to optimize and streamline the purchasing process for our entire supplier network.



178

Local suppliers contracted

164

Were evaluated and selected in accordance with social criteria

-2.53% less than FY24

Total amount of expenditure on suppliers	\$31'240.332.864 COP FY25
Amount of spending on local suppliers	\$27'154.527.623 COP FY24

Note: The related information for supplier expenses for fiscal year 2024 was restated due to accounting adjustments.

Indicators and goals

To measure the progress and effectiveness of the measures implemented to promote social development, PwC defined the following goals:

Indicador	FY25 Goal	FY25 Result
Percentage of participation of total employees in volunteering activities.	≥ 10%	18%
Number of beneficiaries impacted by volunteering programs.	≥ 800	4.986 people and 8 social organizations
Percentage of effective working hours invested by employees in corporate volunteering programs.	≥ 80%	100%

5.2 Environmental performance and climate change



SDG and Goals	Stakeholders	PwC Values
SDG 3: Goal 3.9	Clients	We make the difference
SDG 6: Goal 6.4	Suppliers	We care
SDG 8: Goal 8.4	Society/Communities	We work together
SDG 12: Goals 12.2, 12.4 y 12.5	PwC Global	
SDG 13: Goal 13.1	Partners	

GRI 3-3

We are aware of the relevance of facing environmental challenges and we are committed to working together to generate a positive impact on the environment in which we operate. We identify climate change as one of the greatest risks today, and for that reason we strive to mitigate our impact on the environment through internal and external actions that involve the adoption of sustainable business practices leveraged by the United Nations Sustainable Development Goals (SDGs).

Therefore, in PwC Colombia, we believe that we must promote positive and lasting change in time, both in society and in the environment, taking timely measures to mitigate and offset the effects of climate change.

Milestones

- We offset 100% of our carbon footprint with carbon credits and purchase of renewable energy certificates (RECs)¹.
- Our Environmental Management System remains certified under ISO 14001:2015 and Norsok SWA-006:2020 standard, as evidence of our commitment to good environmental practices in our operations.
- We were certified as a carbon neutral Firm by ICONTEC.
- Our Greenhouse Gases (GHG) inventory was certified by ICONTEC.



Continuing to strengthen each of our commitments related to environmental management and climate change, we have the following Firm policies, guides, and guidelines:

- Integrated management system policy.
- Procedure for identification of hazards and environmental aspects and assessment of risks and impacts.
- Matrix for identification of environmental aspects and impacts.
- Integrated solid waste management plan (PGIRS, per its initials in Spanish).
- PwC Colombia travel policy.
- Matrix of environmental legal requirements.
- Life cycle analysis.
- Greenhouse gas inventory procedure.
- Paper handling procedure for printing.
- Methodology procedure for calculating Home Office emissions.
- Procedure for purchasing renewable energy certification.
- Greenhouse Gas (GHG) Compensation Procedure.
- Circular economy procedure.

Our risks and opportunities related to climate change

GRI 201-2. Own D.A.C.C.13

According to the latest United Nations SDG Report, by 2024, records associated with the climate crisis will be broken. Rising temperatures have not abated, and global greenhouse gas emissions continue to rise. In addition, natural disasters associated with extreme weather conditions affect communities on a daily basis¹⁹. At the Firm, we recognize that these changes can impact our operations and stakeholders, so we have identified the risks and opportunities related to climate change to counteract its effects. Climate risks can be segmented into the following categories: (1) physical risks because of extreme climate change events and (2) risks related to the transition to a low-emission economy.

Physical risks

Our offices may be exposed to extreme weather events. Therefore, we carry out a risk and impact analysis, considering geographic information, internal surveys carried out in different areas and our knowledge and skills on climate change.

Our risk analysis involves several climatic events that could affect us.

- Acute events:

Floods, extreme precipitation, fires, hurricanes, and droughts.

- Chronic events:

Rising sea levels, constant heat waves.

Figure 1

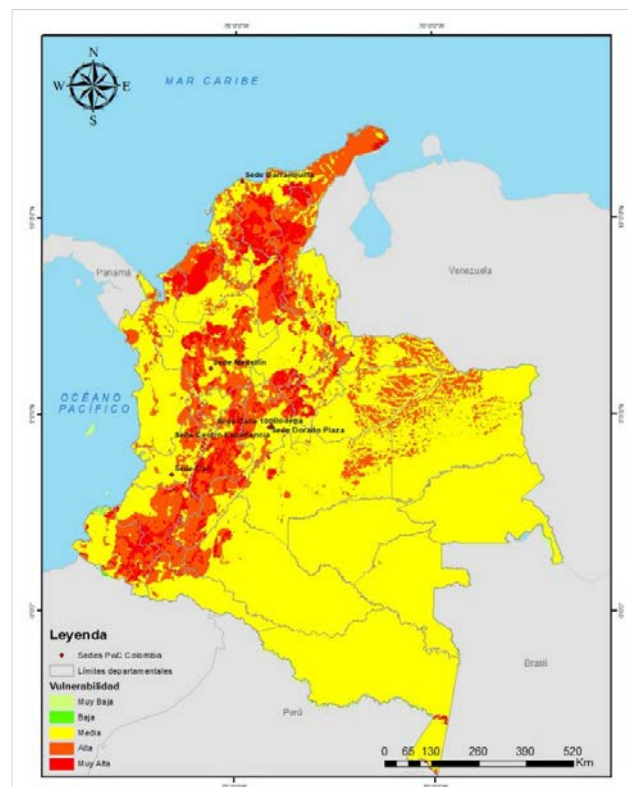


Figure 1 shows the level of vulnerability of our offices to such events during the period from 2011 to 2040, based on their geographic location. This can criteria associated with the population, goods and services that may be negatively impacted. Additionally, it evaluates the degree of ecosystem conservation and adaptation to climate change, according to the technical and socioeconomic capacity of each region.

This analysis was based on the geographic information published by the Institute of Hydrology, Meteorology and Environmental Studies (IDEAM, per its initials in Spanish), and was adapted to our context. In this way, we can identify that the vulnerability of our offices to an event related to climate change is medium.

Impact:

- Decrease in productivity due to interruptions in operation:

Weather events could cause the delay or cancellation of land or air transportation services, and the interruption of the provision of public services. This could hinder our operations and result in financial losses for the Firm.

- Impact on our employees:

Our personnel could see their health and professional performance negatively impacted, causing a higher turnover rate and increasing the level of absenteeism.

- Impact on the Firm's physical infrastructure:

The material structure of our offices may deteriorate due to weather events, generating temporary closures, which leads to economic losses related to the repair of these and the use of risk insurance.

Transition risks

On the other hand, the transition to a low-carbon economy involves political, legal and market variations as vehicles for mitigation and adaptation to those aspects associated with climate change, which may cause impacts for the Firm. In view of this, we conducted an analysis of risks and impacts based on the information provided in internal surveys, data on the sectoral behavior of emissions and the Firm's knowledge.

This analysis reflects the relevance of the climate change mitigation and adaptation strategies, as well as the importance of continuing with these good practices that we have implemented and identifying related opportunities.

Political and legal risks

Carbon price increase

A possible national policy for setting and increasing carbon prices would affect the costs related to the supply chain of the Firm's operations, including air and land transportation, as well as the price of electricity. However, through our Net Zero strategy we have managed to mitigate these risks by reducing air travel, increasing energy efficiency, and supporting our supply chain on the path of transition towards decarbonization.

Reputational risks

Loss of services and brand value

Climate change is leading to more stringent policies and regulations for organizations. Faced with this scenario, the different actors will have to accelerate their decarbonization processes and increase requirements throughout their supply chain.

This could represent a reputational risk for PwC Colombia, affecting the image of the brand and the services provided, if there are no robust actions against climate change. For this reason, we have our Net Zero commitment, through which we constantly demonstrate the Firm's commitment and contribution to climate action and integral sustainability.

Technological risks

Transition costs to low-carbon technologies, practices, and processes

The Firm's commitment to transition to a low-carbon operation involves economic and logistical efforts that may increase over time. However, our strategy transcends this risk to ratify our commitment and make a difference in our social and environmental surroundings. In addition, we constantly evaluate optimal alternatives from an economic, social, and environmental standpoint.

Climate opportunities

Our Greenhouse Gas (GHG) emissions reduction strategies, as well as our Sustainability and Climate Change services, can generate opportunities and benefits for the Firm:

- Corporate resilience

It is crucial for the Firm to identify the risks and impacts associated with climate action, to develop adaptive action plans that allow the continuity of our services and generate value for society, thus, building corporate resilience in our operations.

- Reducing resource consumption

Our actions on the road to decarbonization include the responsible consumption of natural resources, as well as a travel policy that is conscious of the environmental impact of air travel. In this way, we can reduce operating costs associated with energy, water, and paper consumption, as well as those related to business travel.

- Increasing demand for sustainability and climate change services

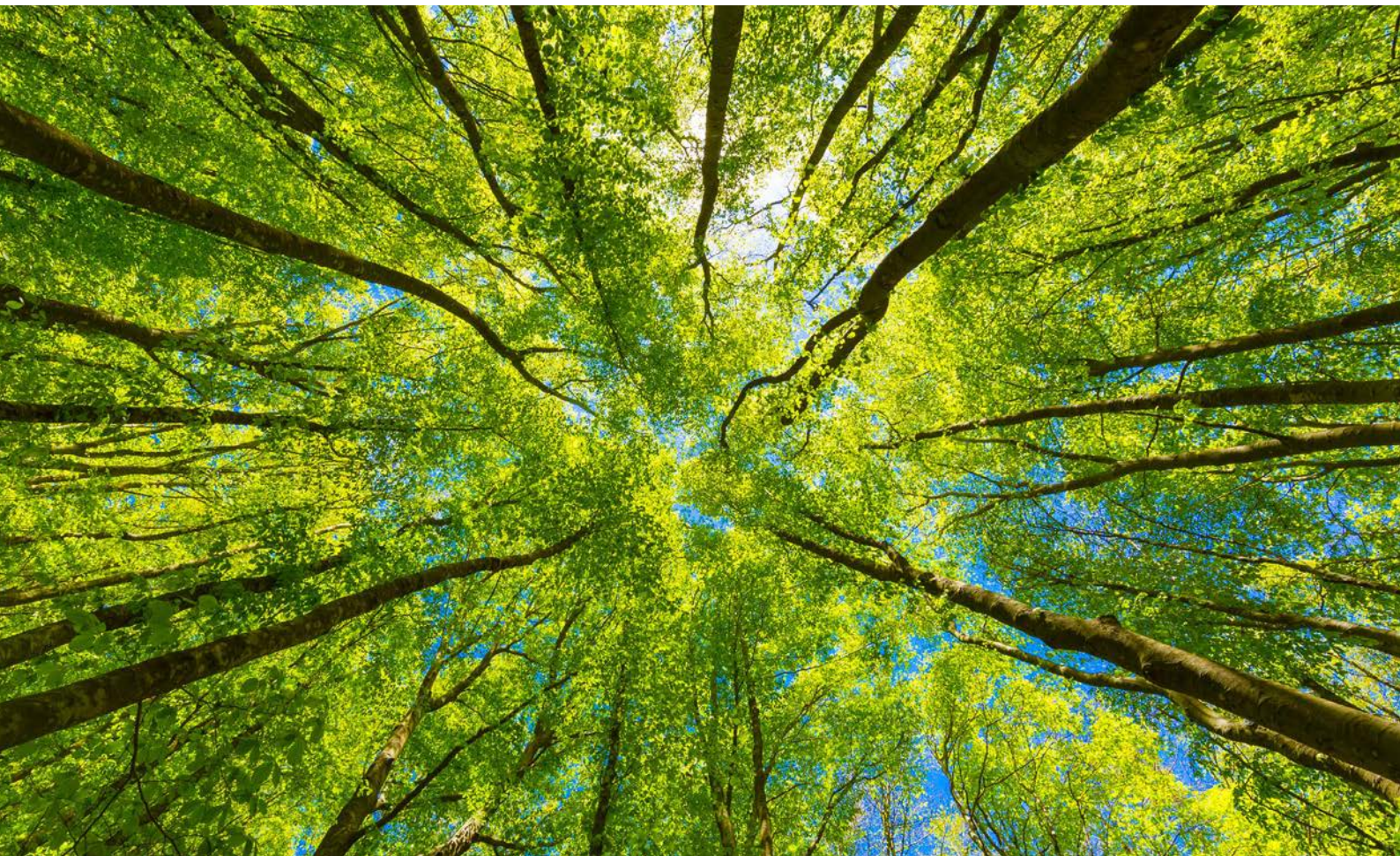
Organizations are currently focusing on reducing considering house Gas (GHG) emissions and measuring their environmental impact considering the growing trend in the industry to measure the impact generated on the environment and analyze the risk associated with climate change.

In this way, our Sustainability and Climate Change services become particularly relevant to ensure that our clients and stakeholders can comply with

regulations and standards. The progressive requirement of these, in different sectors of the economy, increases the demand for these services, generating greater opportunities in the market.

- Increasing brand value

The strengthening of our Sustainability and Climate Change Services allows us to establish ourselves as a leading organization in climate management and ESG issues. This reputational advantage generates the opportunity to provide support to the different stakeholders in our supply chain, which generates brand value and customer loyalty.



Our path to net zero

Own D.A.C.C.1.

Operations:

- Programs to adopt sustainable habits including responsible consumption of energy, water, and paper.
- Establishment of an internal travel policy to reduce our transportation and lodging emissions.
- Establishment of a paper handling procedure for printing to reduce the number of reams consumed.

Clients and suppliers

- Classification of clients according to their industry segment to offer the most convenient strategies and action plans.
- Continuous training that provides added value to the provision of our Climate Change services with respect to net zero emissions.
- A training session was held for PwC suppliers to raise awareness about the importance of setting science-based targets (SBTs) on climate change. They were also informed that, as a firm, PwC has committed to the Net Zero goal, with targets set for 2030, and the goals and requirements that must be met to achieve this objective.
- At PwC Colombia, we continue to support and guide our clients and suppliers in adopting environmental objectives under the Science Based Targets initiative (SBTs), promoting the strengthening of their knowledge and capabilities regarding science-based climate goals. In this way, we encourage more organizations to take firm steps toward decarbonization and in building sustainability strategies aligned with global commitments to combat climate change.

Our environmental impact

GRI 305-5; Own D.A.C.C. 3; 4; 5; 6; 8; 10; 12.

Every year we calculate our carbon footprint through our Greenhouse Gas inventory, which allows us to identify those strategies that guide us to meet our goals and the improvement actions we must take. This is based on the Greenhouse Gas Protocol - A Corporate Accounting and Reporting Standard (GHG Protocol Corporate Standard)¹⁶. Through the results, we can make informed decisions to achieve our commitment to the environment.

For the purposes of this Sustainability Report, we identified the scopes, emission sources of the GHG inventory and the Key Performance Indicators defined by PwC Global in its Global Net Zero Reporting Manual FY25 for monitoring and reporting our emissions.

The base year considered for our inventory is fiscal year 2019 (FY19) i.e., the period from July 1, 2019, to June 30, 2020. This year was selected to avoid expected anomalies in the results, from the pandemic derived from COVID-19.

Our carbon footprint

381,21 TonCO₂e.

FY 24

496.33 TonCO₂e.

FY 25

Scope 1: Direct emissions.

FY24:

- Fugitive emissions from recharging refrigerants: 6,76 TCO₂e.
- Fugitive emissions from recharging fire extinguishers: 10,24 TCO₂e.

FY25:

- Fugitive emissions from recharging refrigerants: 9,19 TCO₂e.
- Fugitive emissions from recharging fire extinguishers: 0,53 TCO₂e.

Scope 2: Indirect emissions associated with the consumption of electrical energy.

FY24:

- 50,63 TCO₂e - Consumption: 354.659 kWh

FY25:

- 49,35 TCO₂e - Consumption: 331,891 kWh

The emission factor set by Global for fiscal year 2025 is considerably higher than that of 2024, which implies an increase in emissions generated, even though energy consumption is lower.

Scope 3: Other indirect emissions**FY24:**

- 313,58 TonCO₂e.

FY25:

- 437,26 TonCO₂e.

Emissions	FY24	FY25
Transportation on air	230,30 TonCO ₂ e.	369,47 TonCO ₂ e.
Transportation on land	45,15 TonCO ₂ e.	27,61 TonCO ₂ e.
Accommodation	16,49 TonCO ₂ e.	22,55 TonCO ₂ e.
Waste management	5,82 TonCO ₂ e.	4,96 TonCO ₂ e.
Mailing	14,31 TonCO ₂ e.	11,97 TonCO ₂ e.
Paper consumption	0,37 TonCO ₂ e.	0,38 TonCO ₂ e.
Water consumption	1,14 TonCO ₂ e.	0,33 TonCO ₂ e.

During the last period, while our emissions increased by 23.2%, this is primarily due to the gradual return of more employees to the office, which has led to increased resource consumption, as well as an increase in business travel. Nevertheless, at PwC Colombia, we remain committed to responsible carbon management, working to reduce and offset our emissions through various programs implemented within the Firm, aimed at effectively reducing our environmental footprint.

Initiatives to manage our impact

GRI 306-2, 306-5, Own D.A.C.C. 2.

In accordance with the environmental aspects and impacts related to our operations, we implement campaigns and initiatives which seek to encourage the responsible and sustainable consumption of natural resources by our employees within the Firm.

Electric power

- Energy saving program, Vampire Energy: Seeks to encourage the use of energy resources by disconnecting electronic devices when they are not being used.
- RECs certificates: Through their acquisition, it is possible to certify that our total energy consumption is generated through renewable sources.

Air travel

- Offset 100% of emissions associated with this source through the purchase of carbon credits.

Water consumption

- Turn off the water tap, open your environmental awareness program: This program aims to stimulate environmental awareness in our employees by recommending a shower time of 5 minutes (time suggested by the World Health Organization, WHO).

Paper consumption

We use paper made from sugarcane fiber, which is recyclable and biodegradable.

- Paper procedure: Seeks to limit the number of printouts made in our offices strictly to those that are indispensable.

Waste management

- Our facilities have ecological points, in compliance with current legal regulations.
- The management of our waste is carried out by a supplier specialized in the treatment, recovery, and proper disposal of this waste.
- Waste electrical and electronic equipment (WEEE) is sent to a third party, who restores these devices and then allocates them to social projects.



Indicators and goals

To evaluate the progress and effectiveness of the action plans established in line with our environmental commitment and to mitigate climate change, at PwC Colombia we have defined the following goals:

Indicator	FY25 Goal	FY25 Result	FY26 Goal
Tons of CO2 emitted by solid waste disposal.	≤ 6 TonCO2e	4,96 TonCO2e	≤ 6 TonCO2e
Tons of CO2 emitted by electricity consumption.	≤ 73 TonCO2e	49.35 TonCO2e	≤ 73 TonCO2e
Tons of CO2 emitted by air travel.	≤ 442 TonCO2e	369,47 TonCO2e	≤ 442 TonCO2e
Tons of CO2 emitted by water consumption and disposal.	≤ 10 TonCO2e	0,33 TonCO2e	≤ 10 TonCO2e
Tons of CO2 emitted by paper consumption.	≤ 6 TonCO2e	0,38 TonCO2e	≤ 6 TonCO2e

Challenges and opportunities

In accordance with what was established during this chapter, we define the risks and potential opportunities for the Firm, as shown below:

Challenges	Opportunities
Low interest of collaborators to be part of the environmental processes, programs and commitments assumed by the Firm.	Work together with the PwC Global Network to adopt good practices from other territories.
Low number of local suppliers that have established science-based objectives and are aligned with the SBTi initiative.	Establishment of the firm as a sustainability leader in its Industry sector, leading to potential business opportunities.
Low interest of suppliers to begin their path towards decarbonization.	Generate Shared value with other actors in our supply chain, such as customers and suppliers, by supporting them in their decarbonization journey.
	Establishment of new strategies, programs and campaigns associated with the low carbon economy.
	Decrease in costs associated with natural resource consumption.
	Creation of an environmentally friendly corporate culture.

6. GRI Content Index



GRI Standard / Proprietary Indicator	Indicador	Location / Direct Response	Omissions		
			Requirements omitted	Reason	Explanation
General content					
GRI 2: General content	2-1: Organizational details.	See chapter 1.1 About us.			
	2-2: Entities included in the sustainability report.	See chapter 1.3 About this report.			
	2-3: Reporting period, frequency and point of contact.				
	2-4: Information update.	'5.1 Social development: The information related to supplier expenses for fiscal year 2024 was restated due to accounting adjustments.			
	2-5: External verification.	This report was not externally verified.			
	2-6: Activities, value chain and other business relationships.	See chapter 1.1 About us.			
	2-7: Employees.	See chapter 4.1 Human Talent.			
	2-8: Workers who are not employees.				

GRI 2: General content	2-9: Governance structure and composition.	See chapter 2.1 Corporate Governance.	
	2-10: Designation and selection of the highest governing body.		
	2-11: President of the highest governing body.		
	2-12: Role of the highest governing body in overseeing the management of impacts.		
	2-13: Delegation of responsibility for impact management.		
	2-14: Role of the highest governing body in the presentation of the sustainability reporting.	See chapter 1.3 About this report.	
	2-15: Conflicts of interest.	See chapter 2.2 Trust, integrity and transparency.	
	2-16: Communicating critical concerns.	See chapter 2.1 Corporate Governance.	
	2-17: Collective knowledge of the highest governing body.		
	2-18: Performance evaluation of the highest governing body.		

2-19: Remuneration policies.	See chapter 4.1 Human Talent.			
2-20: Process for determining remuneration.				
2-21: Annual total compensation ratio.		2-21	Confidentiality restrictions.	This is sensitive information for the market competitiveness of our industry. The application of standards for estimating competitive compensation is guaranteed.
2-22: Declaration on the sustainable development strategy.	See chapter 0. Letter from the Leader Partner.			
2-23: Commitments and policies.	Ver capítulo 2.2 Trust, integrity and transparency.			
2-24: Incorporation of commitments and policies.				
2-25: Processes to remedy negative impacts.	See indicator 3-3 of the material topics.			
2-26: Mechanisms for requesting advice and raising concerns.	See chapter 2.2 Trust, integrity and transparency.			
2-27: Compliance with legislation and regulations.	See chapter 2.3 Laws and regulations.			
2-28: Membership in associations.	See chapter 1.1 About us.			
2-29: Approach to stakeholder engagement.	See chapter 1.3 About this report.			
2-30: Collective bargaining agreements.	PwC Colombia does not have collective bargaining agreements.			

Material Issues			
GRI 3: Material issues	3-1: Process of determining the material issues.	See chapter 1.3 About this report.	
	3-2: List of material issued.		
Trust, Integrity, and Transparency			
GRI 3: Material issues	3-3: Management of material issues.	See chapter 2.2 Trust, integrity and transparency.	
GRI 205: Anti-corruption	205-2: Communication and training on anti-corruption policies and procedures.		
	205-3: Confirmed cases of corruption and measures taken.		
	2-15: Conflict of interest.		
	2-23; 2-24: Commitments and policies.		
	2-26: Ethical concerns.		

Own indicators	G.E.2: Percentage of completion of the e-learning course Combatting Corruption and Money Laundering.	See chapter 2.2 Trust, integrity and transparency.	
	G.E.3: Total Client Due Diligence processes performed.		
	G.E.4: Total Advanced Due Diligence processes - AML.		
	G.E.6: Annual costs associated with the preparation of CDD and DDA.		
Laws and regulations			
GRI 3: Material issues	3-3: Management of material issues.	See chapter 2.3 Laws and regulations.	
	2-27: Training in transparency, integrity and risk prevention.		
Own indicators	G.E.5: Actions for monitoring and managing laws and regulations.		
Economic performance			
GRI 3: Material issues	3-3: Management of material issues.	See chapter 3.1 Economic performance.	
GRI 201: Economic performance	201-1: Direct economic value generated and distributed.		
Own indicators	N.N.1: Proportion of total revenue by industry.		

Excellence and quality of service

GRI 3: Material issues	3-3: Management of material issues.	See chapter 3.2 Excellence and quality of service.	
Own indicators	N.N.3: Client Loyalty Index.		
	N.N.7: Standards of Excellence and Quality of Service.		
	N.N.8: Opening of new services.		
	N.N.9: Prices and awards.		

Innovation and digital transformation

Own indicators	N.N.11: Investment in innovation.	See chapter 3.3 Innovation and digital transformation.	
	N.N.12: Digital solutions portfolio.		
	N.N.13: Percentage of employees who completed the Digital Quests.		
	N.N.14: Total number of hours of training per year on digital topics per employee.		
	N.N.15: Number of beneficiaries of the innovation and digital transformation programs guided by the Firm.		

Information security and cybersecurity

GRI 3: Material issues	3-3: Management of material issues.	See chapter 3.4 Information security and cybersecurity.	
GRI 418: Client privacy	418-1: Substantiated claims relating to violations of customer privacy and loss of customer data.		
Own indicators	N.N.16: Policies, processes, and practices related to data security.		
	N.N.17: Information Security and Cybersecurity Standards.		
	N.N.18: Digital security budget.		
	N.N.20: Percentage of employees trained in NDPP.		

Human Talent

GRI 3: Material issues	3-3: Management of material issues.	See chapter 4.1 Human Talent.	
GRI 401: Employment	401-1: New employee hires and staff turnover.		
	401-3: Parental permission.		

GRI 403: Occupational Health and Safety	403-1: Occupational health and safety management system.	See chapter 4.1 Human Talent.	
	403-2: Hazard identification, risk assessment, and incident investigation.		
	403-6: Promotion of workers' health.		
	403-8: Coverage of the occupational health and safety management system.		
	403-10: Occupational illnesses and diseases.		
GRI 404: Training and education	404-1: Average number of training hours per year per employee.		
	404-2: Employee skills enhancement programs and transition assistance programs.		
	404-3: Percentage of employees who receive periodic performance and professional development evaluations.		
GRI 405: Diversity and equal opportunities	405-1: Diversity in governing bodies and employees.		
	405-2: Ratio of base salary and remuneration of women versus men.		
GRI 406: Non- discrimination	406-1: Cases of discrimination and corrective actions taken.		

Own indicators	NG1: Total number of professions in the staff of collaborators.	Ver capítulo 4.1 Talento humano.	
	NG2: Policies, programs and initiatives to promote diversity.		
	N.G.4: Global People Survey (GPS).		
	NG5: Percentage of trainees and apprentices in new hires.		
	NG6: Percentage of total employees according to their years of service with the Firm.		
	NG10: Number of collaborators benefiting from the study funding policy.		
	NG11: Total training hours.		
	NG13: Number of promotions by gender and category.		
	NG14: Flexible work options.		

Environmental performance and climate change

GRI 3: Material issues	3-3: Management of material issues.	See chapter 5.2 Environmental performance and climate change.	
GRI 201: Economic Performance	201-2: Financial implications and other risks and opportunities arising from climate change.		
GRI 303: Water and effluents	303-1: Interaction with water as a shared resource.	At our facilities, the water supply comes from the companies responsible for providing water and sewage services at each of our locations. This resource is primarily used for cleaning, disinfection, and human consumption. The used water is then discharged into the sewage systems of each city. The impacts associated with water use have been identified by calculating our carbon footprint and analyzing the environmental effects of both consumption and final disposal.	
GRI 305: Emissions	305-5: Reduction of GHG emissions.	See chapter 5.2 Environmental performance and climate change.	
GRI 306: Waste	306-2: Management of significant impacts related to waste.		
	306-5: Waste intended for disposal.		

Own indicators	D.A.C.C. 1: Decarbonization plan.	See chapter 5.2 Environmental performance and climate change.	
	D.A.C.C. 2: Total amount of recyclable and ordinary waste generated.		
	D.A.C.C. 3: TCO2 emitted by solid waste disposal.		
	D.A.C.C. 4: Total energy consumption.		
	D.A.C.C. 5: TCO2 emitted from electricity consumption.		
	D.A.C.C. 6: Number of trips by air travel.		
	D.A.C.C. 7: Distance traveled in km by air displacement.		
	D.A.C.C. 8: TCO2 emitted by air travel.		
	D.A.C.C. 9: Total water consumption.		
	D.A.C.C. 10: TCO2 emitted from water consumption and disposal.		
	D.A.C.C. 11: Total paper consumption.		
	D.A.C.C. 12: TCO2 emitted by paper consumption.		

Non-Material Issues

Social development

GRI 204: Procurement practices	204-1: Proportion of spending on local suppliers.	See chapter 5.1 Social Development.	
GRI 414: Social evaluation of suppliers	414-1: New suppliers who have passed selection filters according to social criteria.		
Own indicators	Com.1: Employee participation in corporate volunteering activities.		
	Com.2: Investment of effective working hours in corporate volunteering activities.		
	Com.3: Financial contribution equivalent to the hours invested in corporate volunteering programs.		
	Com.4: Number of beneficiaries of Corporate Sustainability programs and activities.		
	Com.5: Percentage of hiring local suppliers.		



Sustainability Report

Fiscal Year 2025 - PwC Colombia

[Access all the documents referenced here](#)