

Key Topic **3**

# People development for shaping the future

## Our people strategy

### People strategy for realising Vision 2030

Vision 2030 communicates the Firm's commitment to provide integrated assurance services to solve trust gaps in society by expanding audit and assurance and advisory services and bringing together the diverse expertise of our people.

The Firm is striving to ensure unwavering quality that underpins trust and achieve growth to solve larger problems. In this effort, our people will lead the Firm in taking on challenges with the support of technology, such as AI. With the diverse business challenges faced by companies and problems in society, the scope of challenges the Firm needs to address continues to expand. As the complexity of problems increases, the level of expertise required in each area also increases. To address the breadth and complexity of these issues, it is essential that all partners and staff recognise the importance of acting as professionals. This is a prerequisite for realising Vision 2030.

The goal is to inspire each employee to proactively engage in organisational strategies while pursuing

their own personal growth. To support this, the Firm fosters a culture that encourages people to take ownership of their own growth and respect others' growth. We have also established a people development structure that empowers our people to pursue their career paths.

To realise Vision 2030, we will further invest in the professional growth of each employee, building on the foundation of quality and people that have underpinned our sustainable growth. These efforts aim to achieve sustainable growth in a unified and purposeful manner, driven by the commitment of the organisation and each employee.

Under the philosophy of 'Grow here, Go further,' our organisation is committed to providing an environment where every member can achieve personal growth.

We strive to promote a people strategy that seamlessly links individual development with organisational growth.



### A future of trust built through the pursuit of expertise and a culture of collaboration

**Masahiko Nara** Chief Human Capital Officer and Human Capital Planning Office Leader

We have contributed to society by offering integrated assurance services that bridge gaps in trust, through collaboration among professionals with diverse areas of expertise.

As we work toward realising Vision 2030, we will establish learning and education programs that empowers each staff member to take ownership of their professional growth and pursue their expertise.

Promoting Inclusion & Diversity (I&D) is essential for both organisation and staff to attain this sustainable growth.

Collaboration among people with diverse backgrounds and values, while embracing each other's differences, will lead to more creative and flexible problem-solving, ultimately enabling the delivery of trusted services.

We will create an environment where everyone can work with peace of mind and be their authentic selves, thereby deepening knowledge and experience and enhancing organisational resilience.

### Key initiatives for continuous growth support and people strategy

The Firm systematically operates an integrated program — ranging from recruitment to people development, training, assignments and performance review — to ensure that every staff member can continue to grow as a professional. Through this approach, we support the ongoing development of our people and contribute to delivering high-quality audits.

In particular, we have introduced specialised train-

#### ■ People development life cycle to deliver high-quality audits



# Our cultural initiatives

## Culture for realising Vision 2030

The greatest asset of professional firms is people, and the diversity of people shapes the future of firms. In other words, the behaviour of diverse people affects the activities of the organisation. Culture, which serves as a common behaviour guideline, guides us on what we need to do for the future to embody PwC Purpose and how we should behave to realise Vision 2030.

## Initiatives to foster culture

Culture can be fostered if each person behaves in line with these behaviour guidelines. But there is no right way to foster a culture to change people's behaviour. And even if we implement initiatives, they may not lead to immediate change. Therefore, it is important to raise people's awareness by continuously and repeatedly implementing initiatives and visualising the process.

The Firm has adopted an approach to continue the cycle of encouraging people to speak up and provide feedback, analysing feedback and developing and implementing action plans, receiving feedback on the outcome, and disclosing that process. One of the tools to receive feedback is an annual employee engagement survey. In the FY2025 survey, the Firm achieved a 91% response rate

## Approach to cultural initiatives



## People development and culture

The same applies to behaviour in the context of people development. For people to develop themselves to pave the career paths that lead to PwC Purpose and Vision, they need to cultivate a mindset of taking ownership of their own growth by basing their behaviour on guidelines comprised of Pursuit, Respect and Progression. Those who provide on-the-job training and feedback drive the growth of people by engaging in communication based on Pursuit, Respect and Progression.

## Behaviour Guidelines for realising our vision and PwC Professional

The Behaviour Guidelines play a vital role in connecting the organisation and individuals as we work toward realising Vision 2030: Building trust for the future of Japan. Previously, these guidelines were developed through a top-down approach, which posed challenges in its effectiveness due to inconsistency with actual practices. To address these challenges, in FY2023, we adopted a bottom-up approach that incorporated feedback from staff across all grades. This led to the selection of behaviour guidelines that embodied the vision of Evolve, Collaborate and Challenge. The implementation of guidelines was promoted throughout the Firm.

In FY2025, to align the Behaviour Guidelines with the direction of the integrated firm and the behavioral examples of the PwC Professional ► p.85

\*1, we held workshops at offices nationwide, with participation from many employees. In these workshops, we developed new guidelines centred on the keywords Pursuit, Respect and Progression\*2, further enhancing alignment with the PwC Profes-

sional.

When staff are uncertain about how to act, these three elements serve as a guide for actions to take. This will enable each staff member to embody the organisation's vision and play a key role in fulfilling the Purpose of the entire PwC network. In FY2026, we will continue to promote the implementation of the Behaviour Guidelines and the PwC Professional through ongoing workshops and other initiatives.

\*1 Referred to as 'Evolved PwC Professional' until the end of FY 2025.  
\*2 Pursuit: Be curious  
Respect: Embrace the actions of others and communicate with positivity  
Progression: Anticipate and adapt to the ever-changing times and move forward



Workshop for discussing Behaviour Guidelines held at the Fukuoka Office

### Behaviour Guidelines



**Voice of each staff member will shape the future of our organisation**

— How our culture evolves to deliver our Purpose and Vision —

Daisuke Tanaka Co-Leader of the People & Culture Office

Our cultural initiatives are deeply aligned with our people strategy, forming the foundation for delivering our Purpose and Vision. To build our ideal organisational model, we should consider the types of people we need and the behaviors we expect. By involving each staff member in the process of defining these guidelines and encouraging them to share their perspectives, we foster an environment where everyone takes ownership of their growth and is empowered to take on new challenges together with their colleagues.

We will be committed to engaging in these initiatives as we work together to shape our ideal organisation.