



Inclusion & Diversity policy PwC NL

FY26



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1. Introduction

1.1 Inclusion & Diversity in our Global Network

We know that we are at our best when we bring together different perspectives, experiences and skills for our clients.

Our network-wide Inclusion First strategy is about fostering a culture where everyone is included, everyone belongs and everyone can thrive – because we believe inclusion is about each of us.

This means we embrace our differences. It means we develop the skills needed to work and lead inclusively. And it means we cultivate a rich breadth of abilities that let us deliver unexpected insights and solve complex challenges facing business and society.

As PwC NL, we are part of the PwC Global network. We work together with other territories in conceptualising and implementing several I&D initiatives globally and at territory level. The aim of our Inclusion First strategy is for I&D to be a critical enabler of PwC's business strategy.

We are committed to Dutch law and the guidelines as provided by external parties such as Talent naar de Top and the SER.

The Inclusion First approach helps our people develop the skills needed to value differences and to think, act and lead inclusively. By embedding inclusion in our systems and behaviours, we create the foundation to allow us to realise the full potential of our people, while fostering a stronger culture of belonging.

- **Systems:** We're instituting inclusive processes and policies that support opportunity at all levels and help our people to fulfil their career potential.
- **Behaviours:** In our interactions, we demonstrate our PwC Professional behaviours – foundational guidelines for how we deliver on our purpose, strategy and values that explicitly call for inclusion.

More information about I&D at PwC Global level can be found [here](#).

1.2 Our purpose and values

Our purpose is to build trust in society and solve important problems. To live up to our purpose relates not only to ‘what we do’, but also to ‘how we do things’. That is why we have formulated values that are in line with our purpose (e.g.: Act with Integrity) and PwC Professional behaviours that we expect from our colleagues. I&D is important to our purpose because if we want to add value for our clients and society at large, we need to be perceptive of their needs. This requires an outside-in perspective and looking at problems through different lenses.

1.3 Objective & scope of this document

This document describes the principles and guidelines for the PwC NL I&D policy and the underlying foundation in human rights. The I&D policy applies to all of us and our business processes. When we say “we”, “our” or “us” we are referring to all of us at PwC Netherlands (PwC NL), including its entities.

1.4 Human rights as our starting point

1.4.1 Our stand on Human Rights

We hold ourselves accountable for conducting our business operations while upholding international human rights standards. As a responsible employer, we have health and safety, inclusion and diversity, no harassment, cruel or degrading treatment, no human trafficking, modern slavery or forced labour, freedom of association, fair wages, income and working hours, and data and privacy protection as part of our human rights principles.

Our Global Human Rights Policy sets a baseline for ethical conduct and respect for human rights across our network of firms. The Universal Declaration of Human Rights, adopted by the United Nations in 1948, serves as a foundational document, articulating the basic rights and freedoms that should be protected for every individual.

Our commitment to human rights is integrated into regular business processes and supported through a range of policies, such as our renewed **Global Human Rights Policy**, **PwC Code of Conduct** and our **Global Third Party Code of Conduct**.

1.4.2 I&D through a human rights lens

We consider human rights as the foundation upon which our I&D strategy is built and the reason why we believe that our I&D strategy is a fundamental part of our organisation.

Within our network and the communities in which we live and work, we are committed to fostering an environment that stands for inclusion and diversity, and that allows people of all backgrounds to thrive and succeed. We are committed to providing equal employment opportunities and hiring practices for all.



How we apply this:

- We treat people based on the principle of non-discrimination, without distinction. This applies regardless of an individual's race, ethnicity, colour, age, sex, gender, gender identity or expression, sexual orientation, political beliefs, citizenship, national origin, ancestry, language, religion, mental or physical disability, medical condition, marital status, parental status, pregnancy status, economic/class status, veteran status or any other characteristics protected by law.
- We respect and encourage open dialogue, to create a climate for open and honest discussions. This enables the development of inclusive leaders at all levels, placing inclusive systems, processes and behaviours at our core.
- We employ, reward and promote based on the principle of equal opportunity. This means that we make employment decisions (including but not limited to) hiring, placement, promotion, development, training, compensation, discipline and separation – based on legitimate business factors such as qualifications, experience, performance and skills and emphasize proportional equality - ensuring that all talent is represented fairly and inclusively throughout our organization in making these employment decisions.

Our commitment to human rights within our sustainability framework is a testament to our dedication to sustainable, ethical and responsible business practices.

[Read more about our Human Rights commitment.](#)

2. Governance, endorsements and reporting

2.1 Organizational set-up

Our I&D team in PwC NL is responsible for formulating the I&D strategy and plan. It leads the execution of initiatives and training, provides subject matter expertise and works closely together with stakeholders across the Firm to embed I&D within PwC's DNA. Our I&D team works together with all three Lines of Service (including their Business Units) and with Internal Firm Services. The I&D team also works closely together with internal I&D networks (see 3.2.2) in aligning I&D vision, approach and initiatives.

By aligning with stakeholders throughout our business, we can support critical I&D interventions that span every stage of our employee and business life cycles.

2.2 Governance

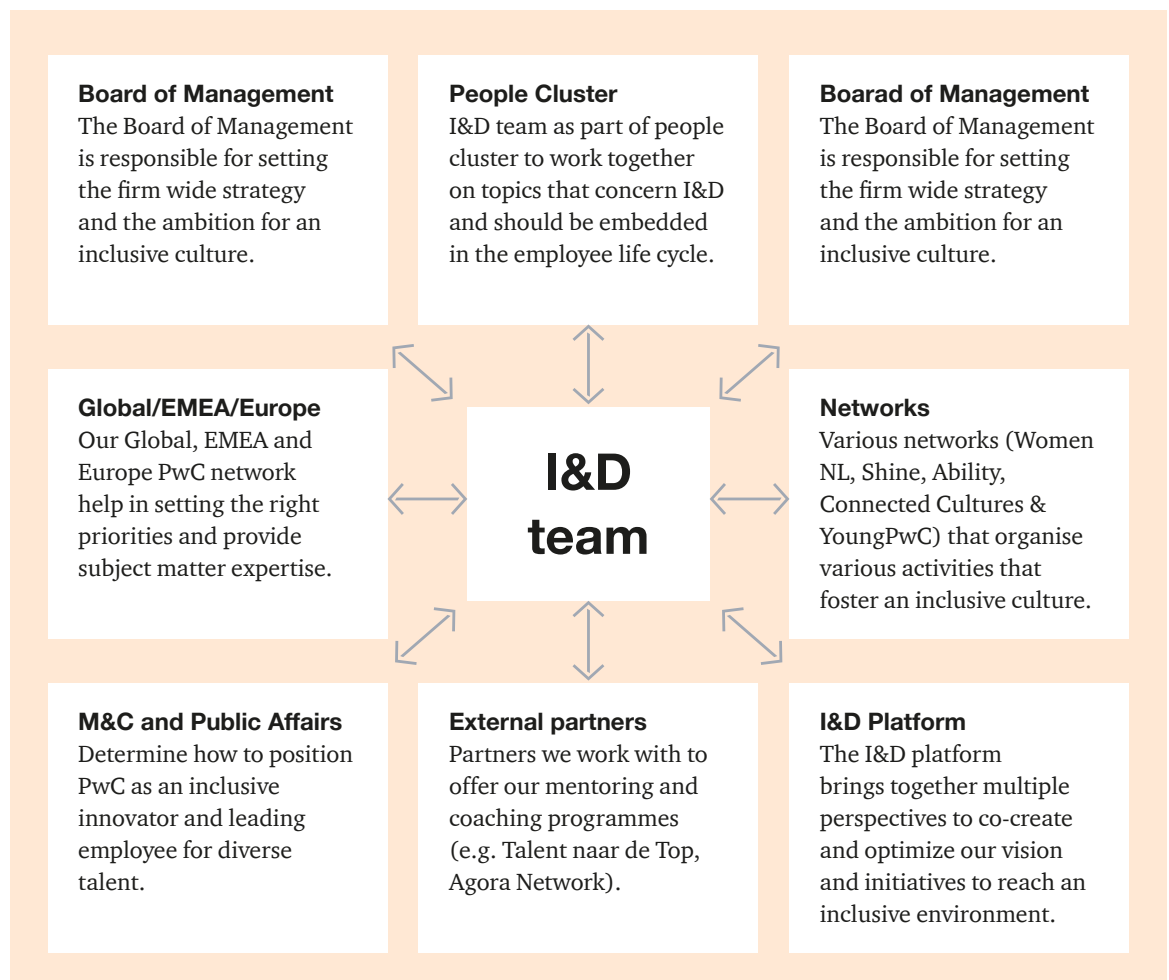
The I&D team is integrated within the People Strategy & Change team, which is a part of the People Cluster in Internal Firm Services. Our I&D strategy is approved by the Board of Management and is a recurring topic on the agenda of the Supervisory Board and Board of Management, following the Dutch Corporate Governance Code. The Board of Management periodically reviews and monitors progress of I&D initiatives. Performance indicators for key I&D topics are included in our management information updates and quarterly reports to our Board of Management, as well as in our Annual Report.

2.3 Stakeholder dialogue

We find it important to gather the different perspectives of a diverse range of stakeholder groups, as their combined views can help us understand societal expectations best. We have engaged with primary stakeholder groups within our value chain (partners, employees, clients, business partners and workers in our value chain), our regulatory environment (government entities and oversight bodies), those shaping the societal debate on topics that are material to PwC (media and civil society) and with nature as a silent stakeholder. We gathered their perspectives through a combination of initiatives, including our stakeholder dialogue, surveys, desk research and interviews with internal stakeholder representatives. In case of a stakeholder dialogue, a Board of Management member engages in one-on-one conversations with the stakeholders, often supported by a colleague with specific knowledge of the topic.

These conversations help us understand what stakeholders expect from us, what and how we can improve, and how we can build trust and deliver sustained outcomes.

Below is a visual representation of the various stakeholder groups and networks the I&D team liaises with.



2.4 Transparency in our reporting

The CSRD implementation affects the entire organisation: from strategy to reporting, from the finance department to procurement, from client services to our own energy consumption and travel policy and behaviour. We make sure to include information on our inclusion and diversity initiatives and KPIs in our annual report.

Our indicators conform to the standards set by the European Sustainability Reporting Standards (ESRS) and are independently verified by a third party.

2.5 Our commitment to CSRD and ESRS

2.5.1 Sustainability Statement

We are committed to integrating sustainability into our strategy and value chain, aligning with global sustainability guidelines and ambitions, such as the 10 United Nations Global Compact (UNGC) principles, the United Nations Sustainable Development Goals (SDGs), the Paris Agreement and local law. We leverage the synergy between the SDGs and ESRS target setting to enhance our sustainability efforts, focusing on creating positive economic, environmental, and societal impacts.

At present, we have set guiding targets on four SDGs. Two of these SDGs are strongly related to I&D: SDG 5, gender equality, and SDG 10, reduce inequality. We have set ambitions for FY30 for each career level for women (30-50%) to contribute to SDG 5. On an annual basis we set guiding targets on inflow, outflow and promotion to achieve the FY30 ambitions and emphasize equal opportunity. Setting these targets articulates our ambition and necessitates an active approach toward achieving these objectives. Furthermore, these serve as a baseline to ensure proportional equality, all while maintaining an objective and individualized evaluation in employment decisions.

To respond adequately to SDG 10, we pay attention to multiple diversity aspects such as gender, ethnicity, abilities, sexual orientation, etc. We also measure the progress made in contributing to the SDG goals each year with a custom-developed impact measurement method. As an example of our focus on Equality in line with SDG10: A key indicator of an inclusive culture is the extent of people receiving equal pay for equal work.

Ambition for 2030



Achieve gender balance and equal opportunities.



Achieve sustainable growth within the boundaries of social and environmental systems.



Achieve an inclusive and diverse culture and equal opportunities irrespective of age, disability, cultural background, sexual orientation or other status.



Achieve a positive environmental impact across our value chain.

2.5.2 Equal pay and equal opportunities

We are committed from an ethical standpoint, a strategic perspective, and a legal obligation (Equal Treatment Act) to providing equal pay for equal work and equal opportunities to all colleagues.

Advocating equal pay and equal opportunity actively promotes social justice and economic equality. Regardless of gender, migration origin or other characteristics, every individual should have an equal opportunity to succeed and thrive within PwC. Upholding these principles has a positive impact on our colleagues, their families and on society.

Our equal pay strategy does not preclude us from fostering a pay for performance culture and the recognition of the efforts and talent of our people. Attracting and retaining talents is crucial for our organisation's long-term success in today's competitive labour market. By offering equal pay and equal opportunities, we position ourselves as an employer of choice.



3. Embedding I&D: what we do and how we do it

3.1 Our ambition and objectives for I&D

Our ambition is to have an inclusion first approach – supporting our people developing the skills needed to value differences and to think, act and lead inclusively.

Our commitment to I&D is not a goal in itself but an essential means to deliver on our business strategy. After all, working in teams with people of different backgrounds and experiences is a key driver of creativity, collaboration and innovation. This requires that we build and maintain an agile and diverse talent pool.

Our I&D strategy at PwC NL is focused on:

- **Inclusion** - In an inclusive culture, all talents are recognised, different ideas are valued, and no one is implicitly or explicitly excluded just because they are perceived to be diverse. We focus on both visible and invisible differences.
- **Diversity** - Diversity is recognising and acknowledging visible and invisible differences between people, such as age, gender, life experiences, societal background, etc.

We have committed ourselves to attaining a diverse workforce in FY30 that better mirrors the wider societies in which we do business. We specifically have set targets for gender diversity and cultural diversity for all function levels for FY30: Women (30-50%) and Non-Western (15-30%). That ambition is translated to yearly inflow, promotion and outflow targets.

In addition to gender and cultural diversity information, we began collecting data on work-related challenges, gender identity, and sexual orientation in 2023. Employees can voluntarily and anonymously provide their data within our HR systems. These data provide insights into our inflow, promotions, and outflow, allowing us to plan and execute necessary initiatives at an aggregate level.

Setting diversity targets is an important step, but equally – if not more – important are our initiatives that facilitate a culture of inclusion to help retain our diverse talent (see 3.2.1).

We also set and follow specific targets for a balanced male/female ratio in our Board of Management, Supervisory Board and Subtop (our Line of Service Boards, i.e. Advisory, Assurance and Tax Legal Workforce) in compliance with ‘Wet ingroeiquotum en streefcijfers’. Our target is to have at least 30% females and 30% males in our Board of Management and in our Supervisory Board (both currently met). Our target for the Subtop is to have 30% females and 30% males across all Lines of Service Boards. The members of the Subtop are appointed for four years.

For more information on our PwC NL I&D Initiatives and programmes [click here](#) for our NL I&D website.

3.2 Executing our I&D strategy

Determining our I&D initiatives, all starts with our focus on inclusive systems and behaviours. We focus on fostering a community of inclusive solvers equipped with the human skills and behaviours needed to harness the power of diversity so that we are collectively empowered to build trust and deliver sustained outcomes; combined with a focus on inclusive systems to help all our people thrive and fulfil their potential.

In 2024 we introduced the Evolved PwC Professional (EPP) - our networkwide behavioural framework. Inclusion & Diversity is part of the core of the EPP behaviours. I&D has never been so ingrained in the behaviours we expect from our people, and ultimately how we will work together, hire, develop, reward and progress our people going forward. There are three I&D behaviours (Inclusion, Diversity and Allyship) in particular which are explicitly brought to life within the framework. Beyond the three explicit I&D behaviours, the notions of Belonging and Psychological Safety are also implicitly represented.

Synergy between I&D, the overall People Strategy and People Cluster, and the activities from other PwC teams such as our Culture team and our Business Conduct Leader is therefore a must to bring the EPP behaviours to life and ensure increased inclusion safety and belonging.

Our leaders play an important role in making our I&D policies a reality. They act as role models themselves, showing how inclusion works and encouraging the same in employees, display exemplary behaviour and take on responsibility as sponsors for colleagues. We expect our leaders at all levels to take ownership in driving an inclusive culture in the workplace.

3.2.1 Our I&D initiatives

Below are a few examples of initiatives in our I&D programme.

- **Inclusive employee benefits:**
 - **Parenthood:** existing leave regulations are extended to also apply to all employees who are part of multi-parent families (various family forms are conceivable) taking care of a child other than by means of legal parenthood.
 - **Special birth leave:** employees can receive special birth leave if they take a new-born child into their family within six weeks after birth, and for which their family will provide full care. These colleagues have the opportunity to take up to four times the weekly working hours paid leave in the first 26 weeks after the birth of the child.

- Adoption and foster care leave: employees can receive up to six weeks of adoption/ foster care leave when adopting a child or taking a child into foster care.
- Transition leave for trans people: we have a leave scheme for trans people during absence as a result of going into transition. In total, paid leave can be taken for a maximum of 24 weeks during a period of 10 years without the need to go on sick leave.
- **Flagship events:** We have 5 networks which serve as platforms for professionals to connect and share knowledge (3.2.2). They organise their own events and the I&D team supports them increase their impact (internal & external) by creating an engaging and informative experience for all participants.
- **Sponsorship:** Sponsorship aims to help minority groups within PwC with opportunities for career advancement. Unconscious bias may hinder talented individuals from female and diverse cultural backgrounds. Sponsoring ensures that talent is visible and get the necessary support to grow for a future diverse leadership.
- **Seeds of PwC:** partnership with the Universitair Asyl Fonds (UAF) in which PwC offers qualified asylum seekers holding a resident permit a traineeship possibly resulting in an employment contract.
- **Inclusive teams dialogue sessions:** various conversations on key I&D topics, e.g. bias and inclusive behaviour in the respective business units/team. The goal is to become more inclusive in the business units/team and being aware of concepts related to inclusion, moments exclusion/ discrimination if any and creating a safe environment to discuss about them.
- **Untold Stories:** sessions between role models from diverse backgrounds within the firm and a small group of colleagues. The role models share their PwC journey and how they navigated the Firm as a person with a diverse background.
- **Learning & development** (examples):
 - **In My Shoes:** PwC's In My Shoes racial awareness intervention training is enhancing empathy and shifting unconscious bias by creating opportunities to step into someone else's world. This also helps the learner to create an environment which is inclusive and non-discriminatory.
 - **Inclusive Mindset Knowledge training:** Through a variety of learning content, scenario-based exercises, personal reflection and interactive discussions, this curriculum helps our people gain insights that expand their mindsets and techniques that empower them to be more inclusive leaders, no matter the position they hold.
 - **Lead Your Way:** a training programme specifically tailored for women in senior roles who are eager to enhance their authentic leadership capabilities and connect with fellow female leaders to share experiences and learn from each other.
 - **Great Minds Don't Think Alike:** a training designed to build understanding of what neurodiversity is and what it means to be neurodivergent.

3.2.2 Our internal networks

Five internal networks have been set up by and for employees to improve the visibility of different groups, to create a community, to voice the opinion of the different groups they represent and organise initiatives to align with the firm's I&D goals. Each network has quarterly meetings with (representatives of) our Board of Management to raise awareness for topics that concern the group that they represent.

The networks are as follows:

- **Ability:** they look for practical solutions to facilitate colleagues with a work-related challenge. Ability particularly commits to hiring people with challenged access to the labour market and offering them a sustainable position within our organisation. Physical and digital accessibility are important topics. Each year they organise the International Day of People with disability event.
- **Connected Cultures:** they encourage the connection between colleagues with diverse cultural backgrounds. They focus e.g. on the onboarding process of colleagues with a diverse cultural background, and organise events to increase cultural sensitivity, e.g. Ketikoti event, One day fasting experience, etc.
- **Shine:** they focus on contributing to an LGBTIQ+ inclusive working environment in which everyone's sexual orientation and gender identity are accepted. They are the driving force behind our special leave opportunities and our annual participation at the Amsterdam Canal Parade.
- **Women NL:** they focus on creating more awareness, opening discussions, and providing opportunities and resources, to ultimately strike a better balance between feminine and masculine values. They organise lean in circles, increase male allyship and raise awareness on and around International Women's Day.
- **Young PwC:** they focus on the younger generation at PwC. With close to 3,000 colleagues, the Young Professionals are the biggest group within our organisation. With Young PwC, we can better respond to the needs of this target group.

Networks are consulted in board meetings and decision-making processes to consider their views and avoid blind spots.

3.2.3 Our external partners

I&D is important for PwC and to society as a whole. We join forces with external partners to contribute to society and encourage the public debate about I&D. Some of the external partners we work together with, include the following:

- **Agora Network:** PwC partners with Agora in organising an annual mentoring programme in which participants learn from the diversity that everyone brings with them to the workplace.
- **Giving Back:** PwC works with Giving Back to offer students with a diverse cultural background access to workshops, training courses and a mentor programme with one-on-one assistance.
- **Onbepoort aan de Slag:** we work together to organise awareness sessions around work-related challenges. Onbepoort aan de Slag also provides us with qualified candidates.

- **SER Diversiteit in Bedrijf:** PwC has signed the SER Diversity Charter, showcasing commitment to workplace diversity. We contribute to their knowledge documents, speak at their events to exchange with other organisations.
- **Talent naar de Top:** we work together in mentoring programs, knowledge exchange sessions, events, and yearly monitoring on cultural diversity and gender diversity.
- **UAF (Universitair Asyl Fonds):** collaboration in the Seeds of PwC program, to offer young residence permit-holders a traineeship, potentially leading to a work offer. Ultimately this enhances their integration and opportunities.
- **Workplace Pride:** we collaborate in a mentoring program and attend their yearly seminar with over 150 other organisations to exchange knowledge and experience. We score high on their annual survey on LGBTQ+ inclusion.

3.3 Monitoring progress in I&D

We yearly monitor our progress in I&D from both an inclusion and diversity perspective. We monitor inclusion by looking at the responses of our people to a set of questions in our global people survey that add up to a score on our Inclusion index. From a diversity perspective we also monitor our intake, promotion and outflow for females and colleagues with diverse cultural background.





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At PwC, our purpose is to build trust in society and solve important problems. We're a network of firms in 149 countries with nearly 370,000 people who are committed to delivering quality in assurance, advisory and tax services. At PwC in the Netherlands over 5,900 people work together. Find out more and tell us what matters to you by visiting us at www.pwc.nl.