Time to act

Towards sustainable value chains in the Nordics

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pwc

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Increasing pressure to act

Sustainability considerations are increasingly important for companies to compete in the global context and ensure long-term viability. Customers, employees, investors and regulators are demanding more effective action on environmental, social and governance (ESG) matters and are becoming increasingly conscious about greenwashing attempts. Real change needs to take place – nothing less will suffice.

A major shift is happening also in company leaders' thinking. Instead of seeing ESG as something mundane and mandatory, they are increasingly viewing ESG as a source of strategic advantage and value creation. Sustainability performance is now becoming a key indicator of companies' long-term success. Companies that prioritise ESG considerations are more likely to attract investment, retain customers and mitigate company risks.

This survey builds on the ESG Empowered Value Chains 2025, a global PwC survey about ESG in operations released in early 2023, but focuses specifically on the Nordic markets. The survey was conducted by running in-depth interviews and an online questionnaire for over 50 senior executives and managers at mid- and large-sized Nordic companies. The purpose was to gain insight into Nordic companies' sustainability maturity and their progress on their ESG journey. In this study, the focus is on the environmental aspects and reducing greenhouse gas (GHG) emissions in companies' value chains.

As part of the analysis, the companies were ranked according to their sustainability maturity. The most advanced companies were named Nordic Champions, representing 17% of the respondents. The maturity of the companies' sustainability performance was rated using the respondents' answers to the survey and was evaluated on a scale from Beginners to Champions, with Contenders (second place) and Followers (third place) in between.

Nordic Champions demonstrate the will to adapt to changing market dynamics and have placed sustainability at the heart of their corporate strategy. They have clear short- and long-term action plans and are focused on driving change in the entire value chain. Still, they are at the early stages of their journey and have a lot of work to do to reach their ambitious targets and truly transform their business to become sustainable.

Even though sustainability has become a requirement for businesses, most companies, while stating ambitious goals, have been slow to act. As the demands keep increasing, leading companies see sustainability through a highly strategic lens, focusing on competitive and sustainable business. At the same time, companies that choose not to act run the risk of being left behind by competitors who proactively embrace sustainability and capitalise on the opportunities it presents.

Indeed, **customers, employees and suppliers** are becoming more sustainability conscious and are seeking companies that prioritise sustainability and ethical practices. PwC's 2021 Consumer Intelligence Series Survey on ESG showed that most customers and employees are more likely to buy from and work for companies that share their ESG-related values. Similarly, PwC's 25th Global CEO Survey found that most companies' decisions to make net zero commitments are driven by customer influence.

Investors are also becoming more aware of the potential risks associated with unsustainable practices and are seeking to invest in companies that are taking steps to mitigate these risks. Nearly 80% of investors consider ESG a key factor in investment decisions, despite hesitancy to accept a lower rate of return in exchange for ESG benefits. PwC's most recent Global Investor Survey 2022 found that global investors placed ESG-related outcomes such as effective corporate governance and GHG emissions reduction among their top five priorities for business to deliver.

"Demand for better ESG performance is going to truly transform the way business is conducted and investors want to make sure that they are rather a little ahead than behind in the transformation – no one wants to be part of business that is lagging behind the trends that drive the markets." – SEB

Finally, **governments and regulatory authorities** are increasingly imposing sustainability regulation and requirements on companies. Companies that fail to comply with these regulations may face legal and financial consequences. The amount of ESG regulation is about to increase and evolve in the future, with the Corporate Sustainability Reporting Directive (CSRD) and the Sustainable Finance Disclosure Regulation (SFRD) being only the beginning.

Investments in sustainable business are expected to grow rapidly over the coming years. This demonstrates the momentum behind broad-scale ESG efforts. Sustainability needs to be approached holistically to be a source of value creation, competitive advantage and resilience.

Not only can serious efforts to develop sustainability build greater trust and loyalty among investors, employees and customers, but they can also result in lower costs, improved productivity and higher equity returns.

The key findings of the survey can be summarised into five key messages:

1. **Nordic companies are leading the way in sustainability.** Nordic Champions have incorporated sustainability into their corporate strategy and have ESG roadmaps in place. They view sustainability as a competitive imperative and thus have ESG targets and KPIs cascaded down to operations and incentives.

2. **The biggest potential is seen in new sustainable value propositions and growth accelerated through strategic investments.** Nordic Champions are planning significant investments for the circular economy, product and service redesign, and energy sources to accelerate business growth and cost reduction efforts.

3. **Volatile regulatory environment and inadequate access to data are the biggest reported challenges.** Digitalisation is going to be essential for the success of ESG transformation in the value chain and in meeting increasing reporting requirements. The evolving regulation should not be considered as a decelerator, but as an input to the ongoing development process.

4. **The value chain perspective is a must in reducing GHG emissions with customers and suppliers.** Nordic Champions co-innovate with suppliers, make low carbon and circular product design changes and use emission data to guide supplier selections and co-operation.

5. **Sustainability is the single biggest catalyst and driver for the development of companies' data and reporting capabilities.** Nordic Champions have started to build reliant and efficient technology ecosystems to drive successful collaboration on sustainability matters. A data-driven approach needs to be adopted to understand where emissions, inefficiencies and risks lie in the value chain.

The results behind the key messages will be unpacked in the following chapters.

Survey results

1. Nordic companies are leading the way in sustainability

Sustainability is perhaps the biggest transformational opportunity of our time. Moving with the right pace and priority to mitigate climate risks, generate opportunities and decarbonise is an enormous strategic challenge.

Mirroring PwC's global ESG Empowered Value Chains 2025 survey, Nordic companies' ESG maturity was rated based on the respondents' answers to the survey questionnaire. Those scoring above 79% earned the title of Nordic Champions; 58%–79%, Contenders; 27%–57%, Followers; and those scoring under 27% were Beginners.

While Nordic Champions are leading the way in ESG transformation with Contenders not far behind, Followers are only at the beginning of their journey. Beginners seem to be focusing merely on ESG reporting compliance. The maturity was evaluated based on the performance across the following areas (Figure 1):

- ESG targets and KPIs: corporate ESG targets broken down into operational targets and KPIs on a function level; financial incentives on operational and management levels
- ESG strategy and operational measures: ESG embedded into corporate strategy; accountability among senior management and Board of Directors (BoD); comprehensive roadmaps in place
- Products and business model alignment: business model, products and services aligned with ESG objectives; sustainability as a core target in product development
- Value chain engineering: co-operation with value chain partners; circular supply chain considerations; strong effort to measure and reduce GHG Scope 3 emissions

Beginners
non-Champion: <27%

Sustainability targets and KPIs
- Are ESG targets and KPIs in place and measured?
- Are corporate ESG targets fully translated into operational targets and KPIs?
- Are financial incentives in place?

Followers
non-Champion: 27–57%

ESG strategy and operational measures
- Is ESG embedded into corporate strategy?
- Are the senior management and the BoD accountable for ESG?
- Is there a comprehensive ESG roadmap in place covering the whole valuea chain?
- Is there a significant effort to digitalise ESG reporting?

Contenders
non-Champion: 58–57%

Products and business model alignment
- Is the business model aligned with ESG objectives?
- Is ESG a key objective in products development and product portfolio management?
- How many of products and services are in line with ESG objectives?

Nordic Champions
Champion: >79%

Value chain engineering
- IS ESG reporting used to promote transparecy and joint actions with value chain partners?
- Are circular supply chain considerations at scale?
- Are data and smart technologies being used to measure and reduce emissions throughout the value chain?

Figure 1: Indicative maturity levels from ESG Beginners to ESG Champions

The survey found proportionally more ESG Champions in the Nordic countries compared to the global benchmark. As much as 17% of Nordic companies qualify as Nordic Champions, compared to 6% of global companies. Similarly, there are 20 percentage points more Contenders, 26 percentage points fewer Followers and 5 percentage points fewer Beginners in the Nordic countries than globally (Figure 2). Nevertheless, these figures still reflect more ambition than reality, as Nordic companies are also taking the early steps on their sustainability transformation.

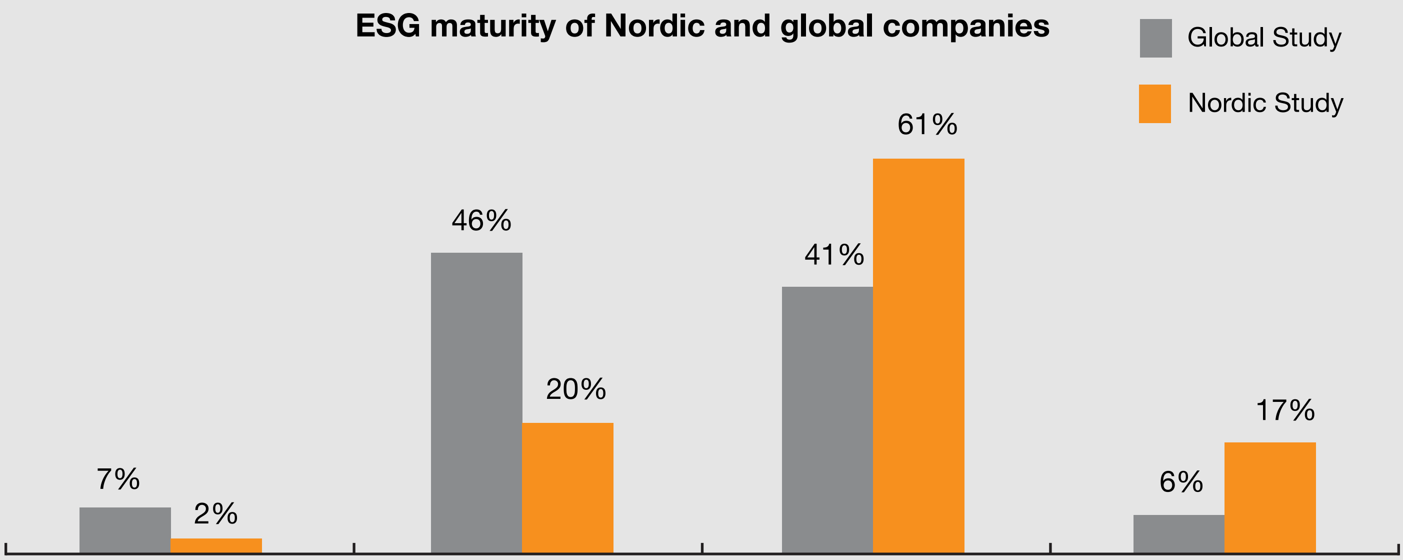
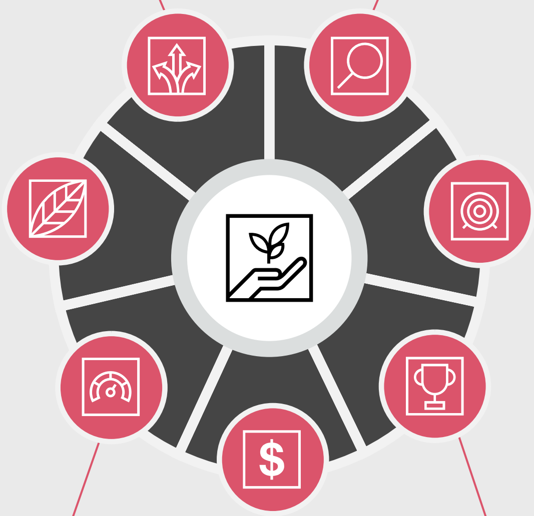


Figure 2: Nordic companies are more mature in considering sustainability than the global benchmark

Companies approach the sustainability agenda from different perspectives: strategy, operations and reporting, as illustrated in Figure 3. Nordic Champions are addressing all layers from strategy to reporting, while many of the non-Champions still see sustainability as a reporting issue. For example, ESG Beginners and Followers are still contemplating what the strategic importance of ESG is and how to respond to it.

Figure 3: Three-level approach to sustainability management

As depicted in Figure 4, Nordic Champions can be characterised by seven key aspects that make them stand out from other Nordic companies. Firstly, Nordic Champions have understood that the increasing regulatory requirements and stakeholder expectations are not temporary, but rather a permanent shift that demands attention and action. This awareness is the starting point for sustainable transformation and enables companies to grasp the essence of what it means to achieve net zero in the future.



1. Increasing regulatory requirements and stakeholder expectations are recognised – There is a struggle to keep up with changing regulatory requirements and especially high emission industries are under tightened pressure to reduce their emissions.

2. Creating value through sustainability is taking its place at the core of the corporate strategy – Strong value potential is anticipated in sustainability and big leaps have been taken towards sustainable business transformation. The intention is to become industry leader in sustainability within one's industry.

3. Top management is taking ownership of the sustainability agenda – Top management and BoD are increasingly involved in the ESG strategy formulation and implementation. Ownership is delegated into line organisation and effort to embed sustainability into operating model is ongoing. Sustainability KPIs are included for both short- and long-term incentives.

4. Sustainable business transformation is planned to be accelerated with large investments – Sustainability is increasingly incorporated into all investment decisions with sustainability investments focusing on circularity, product and service redesign and electrification and energy sources. Mergers and aquisitions (M&A) are seen as strategic tools to accelerate business model and value chain transformation.

5. Collaboration across the entire value chain is needed to succeed – An ecosystem approach is increasingly understood as the key to tackle the challenges in implementing the ESG strategy. A wide range of competences are needed to manage large amounts of data and be innovative in finding new low carbon materials and solutions.

6. Focus is to reduce greenhouse gas emissions across the entire value chain – Emission reduction is sought to be driven in co-operation with suppliers and customers by re-engineering the supplier network and own operations footprint and driving circularity and sustainable offering.

7. Digitalising and automating sustainability data gathering, analytics and reporting are to be utilised to drive improvement – Projects to build semi-automated analytics and reporting processes are planned or ongoing, with sizable investments into technologies and tools.

Figure 4: Nordic Champions stand out from other Nordic companies through seven key aspects

Going a step further, Nordic Champions have incorporated sustainability at the heart of their corporate strategy. They have made ambitious sustainability commitments and widely communicate their vision of being industry pioneers. Being a first mover in sustainability implies more risks driven by significant investment needs and the highly volatile regulatory environment. However, it also entails higher rewards, for example in the forms of reputation, competitive advantage and access to capital.

"It is imperative to make the business leaders understand that high ESG performance can create economic value – on top of operational value – through lower cost of capital, improved credit ratings and increased company valuation. In other words, investing in ESG is also investing in the future access to capital."
– Nordic private equity company

Nevertheless, Nordic Champions do not only talk about sustainability being important. They have also managed to operationalise the corporate level ESG strategy and targets down to function-specific operational targets and KPIs, with 56% having them in place and 44% having also incentivised them through bonuses.

This is also reflected in the ESG ownership. Among Nordic Champions, top management and the BoD are increasingly involved in formulating the ESG strategy. In most companies, they are also responsible for ESG performance – 33% of Nordic Champions have ESG responsibility under the CEO, 56% have a dedicated senior executive for ESG, and 78% have dedicated ESG responsibilities in the BoD.

To boost management's commitment to accelerate and implement ESG strategy and actions, Nordic Champions have incorporated ESG targets into management's incentive plans. A full 89% of Nordic Champions have ESG related incentives in place and as much as 78% have them for both short- and long-term targets. Among non-Champions, on the other hand, only 36% have incentives for both the short and long term, and 36% do not have them in place at all.

Significantly, while Nordic Champions have made a lot of progress, they also have a lot of work ahead. What differentiates them from non-Champions though, is that they have understood the extensiveness of the work that needs to be carried out and are approaching it from a strategic perspective.

2. The biggest potential is seen in new sustainable value propositions and growth accelerated through strategic investments

PwC's most recent Global CEO Survey found that nearly 40% of CEOs believe their business will not be economically viable in 10 years' time if it continues its current course. Companies' race against time is especially urgent when it comes to climate change. Real business change takes years and the changes companies want to see in five or ten years' time are based on the decisions they make today.

"ESG factors are significant growth drivers and good ESG performance implies that a company will also be successful in the future. Therefore, companies that demonstrate high ESG performance or potential for ESG improvement are attractive investment targets. To ensure long-term viability and financing, companies will need to start investing in ESG, if they are not already doing so."
– Nordic private equity company

Based on the survey results, Nordic companies anticipate the biggest value potential in the next five years in generating new demand through new, more sustainable offerings. Sustainability and ESG are a tremendous opportunity for companies to rethink their value proposition and invest in innovation in products, services and value chains.

Global supply chains are seen to offer the second highest source for value creation: decarbonising the supply chain, switching to more sustainable raw materials and enhancing the operative efficiency across organisational borders. Although fulfilling ESG reporting requirements is seen to have the least potential, it serves as an important accelerator for the implementation of ESG roadmaps through the transparency it introduces to companies' operations (Figure 5).

Biggest value potential in the next 5 years according to Nordic companies

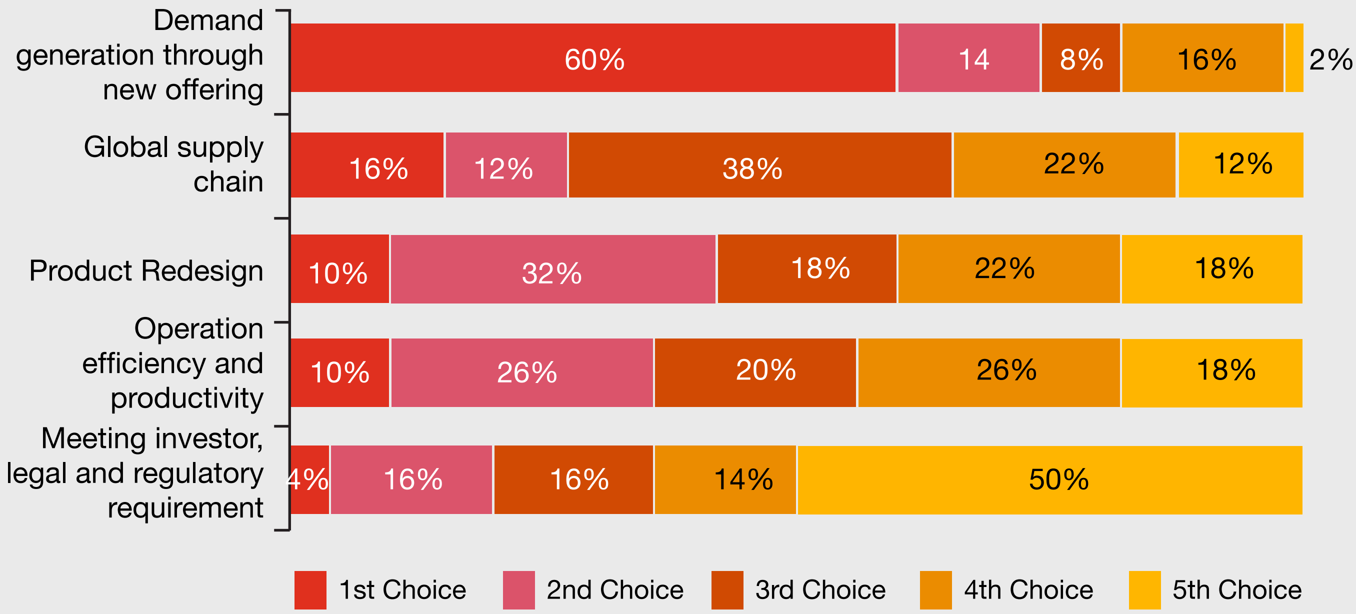


Figure 5: Nordic companies estimate the greatest value potential of sustainability in new business and sales growth. Survey question: Where in your organisation's value chain do you see the biggest value potential in the next 5 years considering sustainability and ESG? Rank the options from 1 to 5.

"It is important to remember that simply tracking operations is not enough but an actual habitual and process change needs to occur. With this in mind, reporting can serve as a significant catalyst for strategic and operative transformation through the visibility and transparency it introduces to companies' value chains." – SAP

In practice, the focus is on generating growth, strengthening market position and acquiring new capabilities to implement ESG strategy. Notably, what sets Nordic Champions apart from non-Champions is the more strategic approach to the investments (Figure 6). For example, Nordic Champions are planning to use M&A and other strategic investments to accelerate industry disruption and strategy implementation 43 percentage points more than non-Champions. They are also emphasising circularity and electrification more than non-Champions.

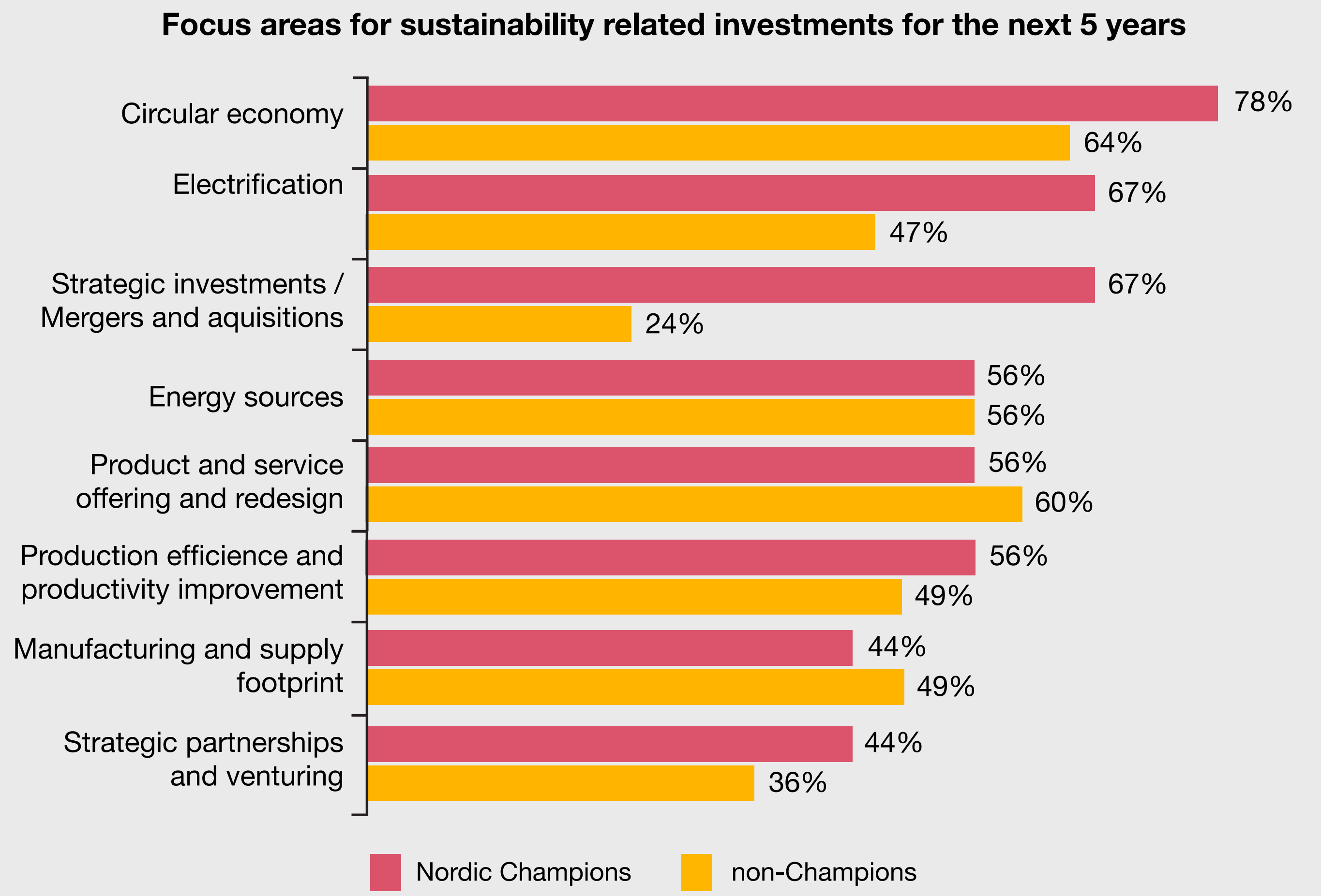


Figure 6: Nordic Champions are using investments as a strategic catalyst to reach their ESG targets. Survey question: What are your organisation's focus areas for ESG and sustainability related investments in the next 5 years?

Similarly, the investment amounts clearly differ between Nordic Champions and non-Champions. Two thirds (67%) of Nordic Champions plan to invest 100–500 million euros or more to sustainability initiatives during the next five years, while only 13% of non-Champions intend to invest such amounts (Figure 7). This is partly explained by the fact that most Nordic Champions are large companies.

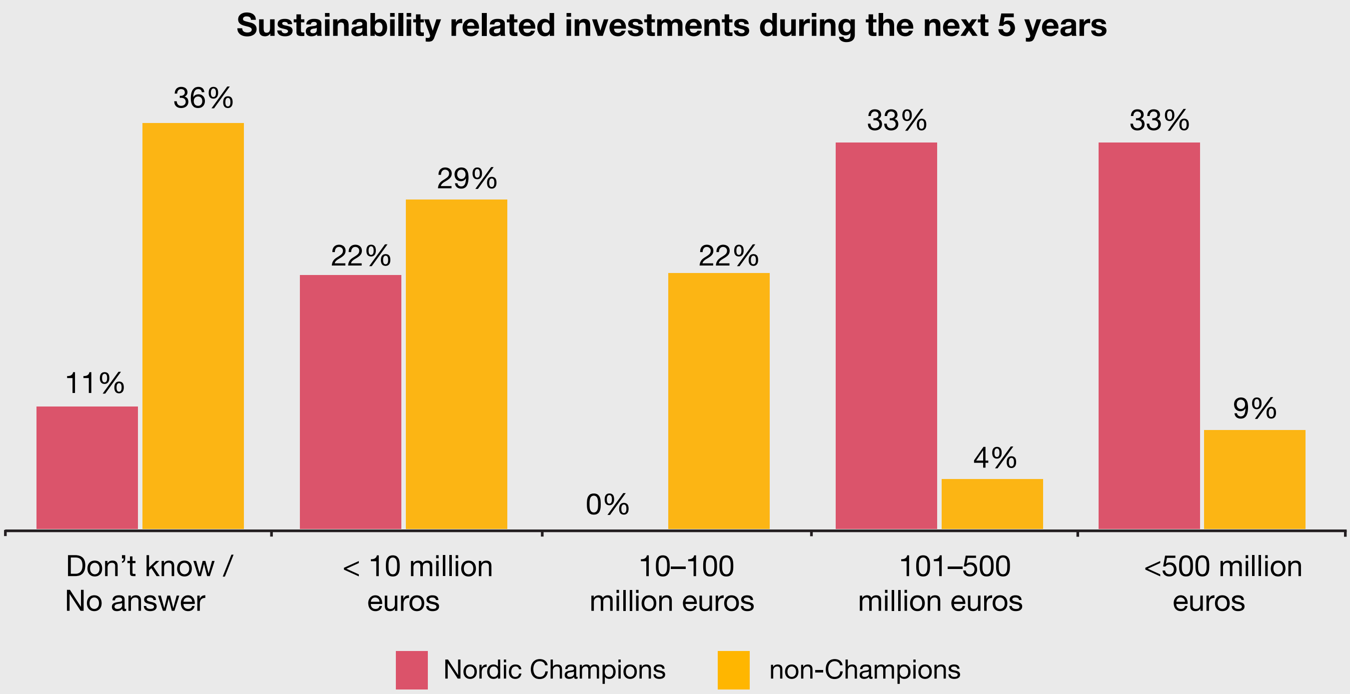


Figure 7: Nordic Champions are planning significant investments in sustainability initiatives to accelerate their sustainability transformation. Survey question: Over the next 5 years, how much does your organisation plan to make capital investments in sustainability initiatives?

Regarding investments in general, 69% of Nordic companies have included ESG criteria in their capital allocation decisions. All Champions have started to consider ESG criteria as the predominant factor in investment decisions, and 78% of Nordic Champions would turn down an investment opportunity if it failed to meet the set ESG criteria. On the other hand, 29% of non-Champions leave ESG criteria completely out of investment decisions.

3. Volatile regulatory environment and inadequate access to data are the biggest reported challenges

Businesses can no longer afford to delay the implementation of sustainable development. Despite the increasing level of awareness of the importance of ESG, its practical implementation is lagging behind.

The volatile regulatory environment is reported as the single biggest challenge for Nordic Champions as they have understood its significance on the strategic planning of their operations. An unstable regulatory environment is particularly challenging, as regulatory uncertainty complicates and can potentially slow down investment decision making. As preparation of regulation and building understanding of the implications for business usually take a long time, it is difficult for companies to keep abreast of what is mandatory and relevant to their business and operations.

Both Nordic Champions and non-Champions highlight the inadequate access to data as the second biggest challenge (Figure 8). Digitalisation of operations is vital, as access to data is essential for successful ESG co-operation in the value chain and for meeting the increasing reporting requirements. To overcome this challenge, companies need to start assessing how they can further develop their digital and data capabilities across the value chain to leverage data not only for regulatory reporting but to really improve the performance of companies' operations.

"It has become critical for companies to create sustainable value chains and ensure transparency and accountability all the way from the raw materials to the final products and their lifecycle. Companies need to be able to not only measure the impact of their own operations but also their suppliers and the lifecycle of their products. And this is where technology will have an increasingly important role as an enabler."
– Laura-Marie Töpfer, PhD, Chief Sustainability Lead, Western Europe, Microsoft

Furthermore, 44% of Nordic Champions report a lack of ESG compliant suppliers (e.g., low carbon products and services) and lack of competence as other key challenges they are struggling with. Considering the complexity, scale and pace of the expected changes in the market, these challenges are not expected to disappear soon. On the other hand, 44% of non-Champions are struggling to understand the business implications and business case for sustainability.

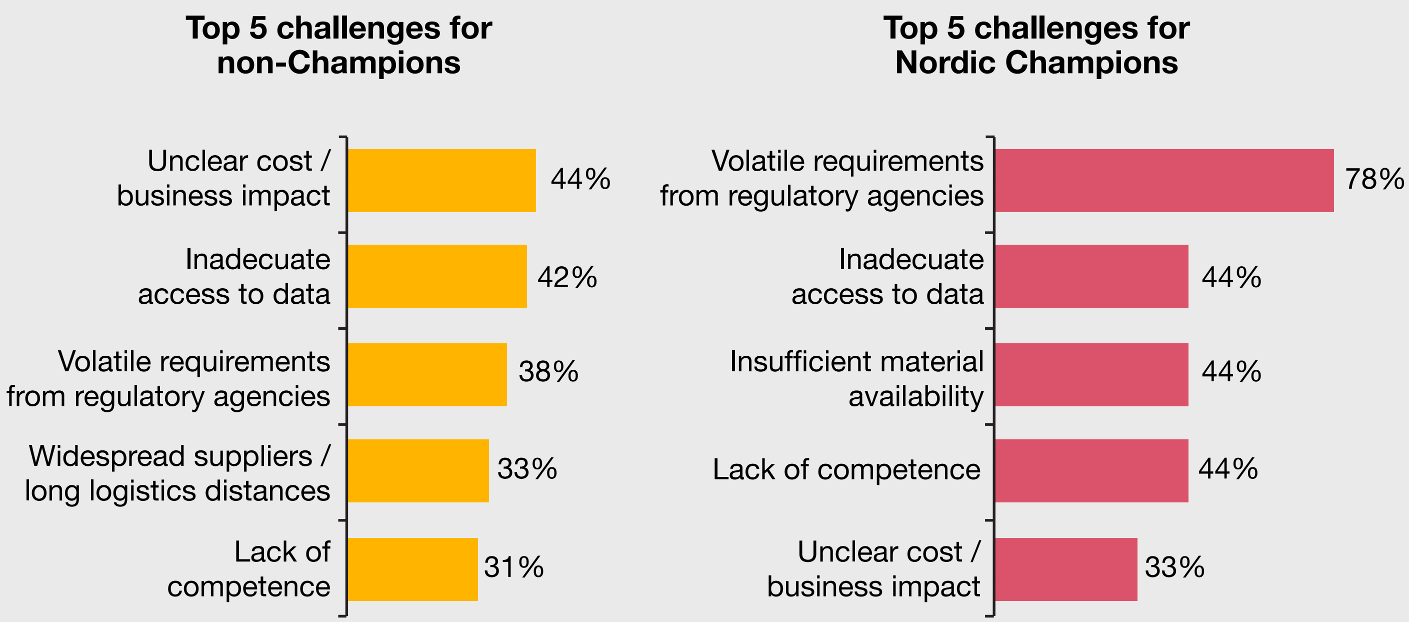


Figure 8: Nordic Champions struggle the most with volatile regulatory requirements, while non-champions see unclear cost/business impact as the main challenge. Survey question: Based on your organisation's experience, what are the main operational challenges to implementing an ESG strategy?

4. Value chain perspective is a must in reducing GHG emissions with customers and suppliers

Reducing GHG emissions is one of the most important elements of any sustainability transformation. Often the majority, up to 90%, of a company's GHG emissions come from the value chain beyond companies' own operations (Scope 3). It is therefore essential to understand and co-operate across the entire value chain. This provides a platform for companies not only to reassess their carbon emissions and costs, but also to change the value chain to improve resilience, efficiency and revenue.

As companies lead the way to a sustainable future, value chain integration and new operational models will become inevitable, creating new business opportunities and roles. Value chain redesign is also important to solve some of the operational challenges, such as insufficient material availability.

"Combient Pure was established to accelerate value chain wide co-operation and create business value from low carbon and circular solutions. The success of Combient Pure's multi-stakeholder projects shows that cross-organisational knowledge-sharing and joint value creation can resolve climate challenges that individual organisations have not been able to overcome on their own." – Louna Laurila, Combient Pure

The survey shows that Nordic companies use a variety of different emission reduction practices rather evenly to target their GHG emissions. Most Nordic companies are focused on operational efficiency improvements (56%), low carbon and circular product design (52%), prioritising supplier selection based on environmental impact (50%) and adjusting internal protocols (50%) (Figure 9).

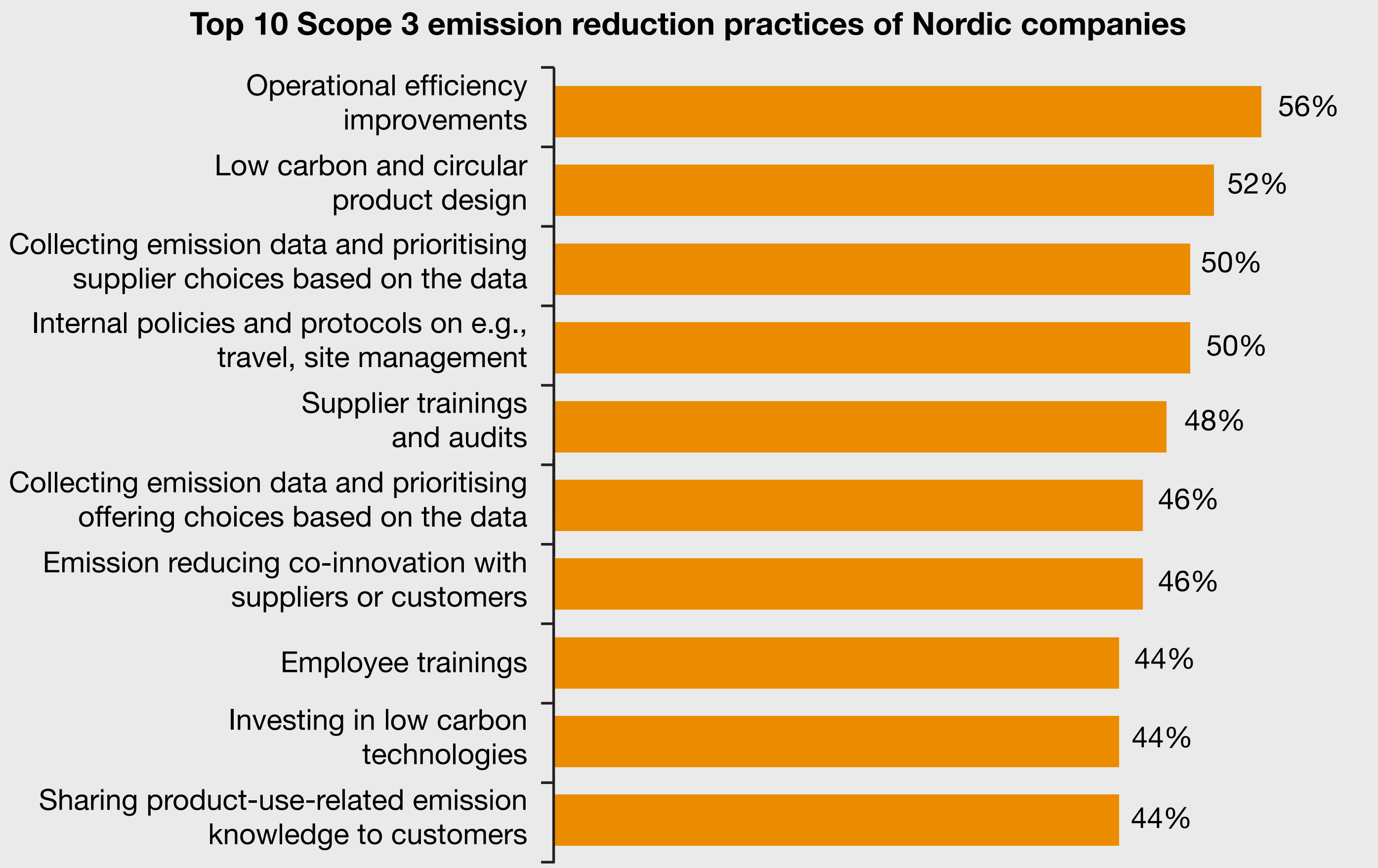


Figure 9: Nordic companies rely relatively evenly on a variety of practices to reduce their Scope 3 emissions. Survey question: What kind of scope 3 emission reduction practices is your organisation implementing to reach its Scope 3 targets?

"From environmental perspective, investors are increasingly interested in companies' emission reduction practices, the use of the renewable energy, biodiversity and circular economy considerations across the value chain. These areas tend to have a significant impact on the sustainability of companies' products and services. These topics will require even more attention from companies in the future." -SEB

Nevertheless, the extent of GHG reduction practices differ quite a lot between Nordic Champions and non-Champions, as seen in Figure 10. Nordic Champions innovate with suppliers and customers to reduce emissions, make low-carbon and circular product design changes and use emission data to guide supplier selections. Nordic Champions have also started to use more advanced methods to calculate their Scope 3 emissions. Every Nordic Champion engages its suppliers, while 44% leverage smart data integration tools or carbon accounting software.

Non-Champions focus relatively more on driving operational efficiency. Also, 76% of non-Champions tend to focus on less advanced methods in GHG emission measurements, such as material weights or spend information.

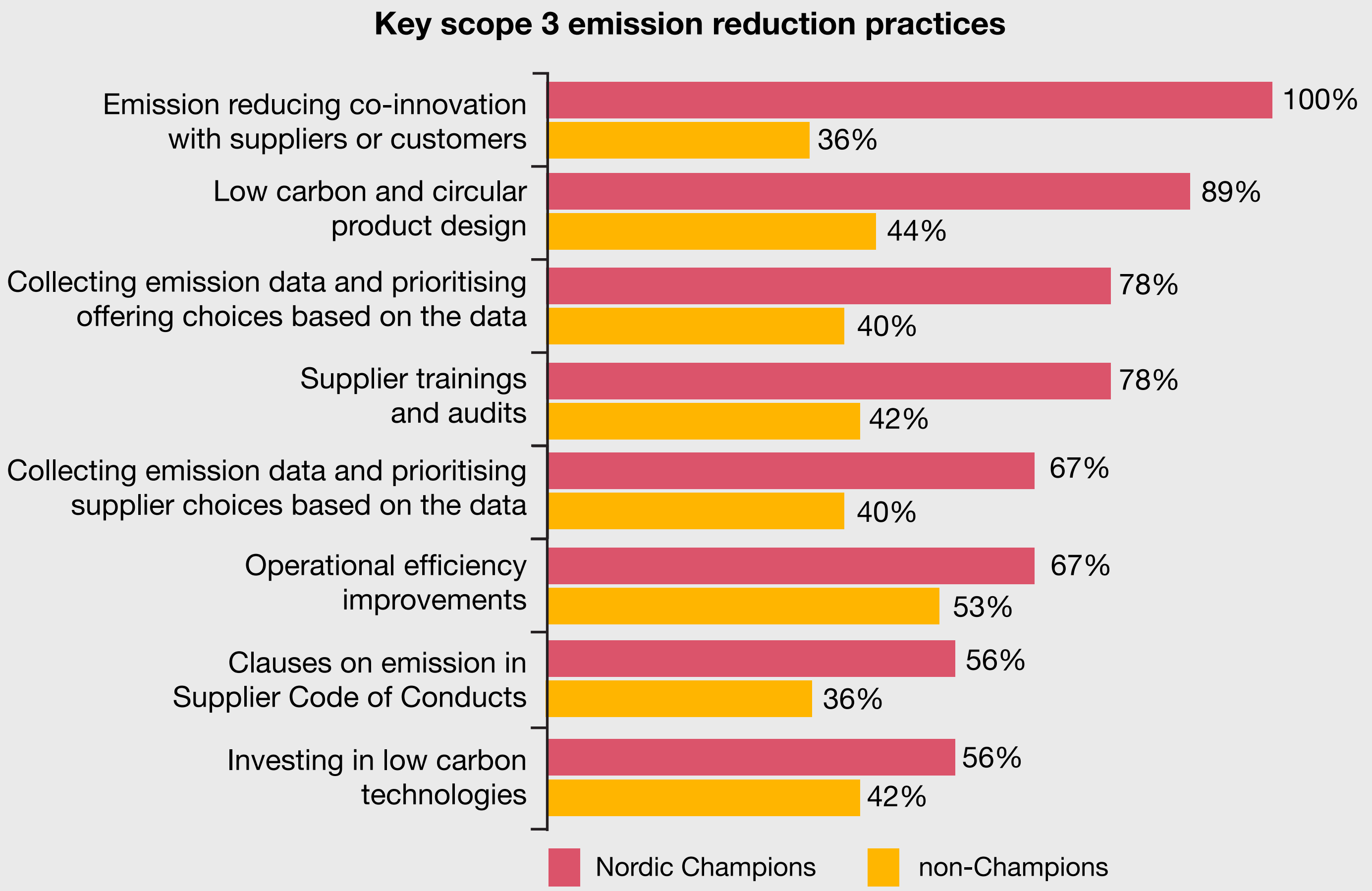


Figure 10: Nordic Champions approach Scope 3 emission reduction through co-operation across organisational borders. Survey question: What kind of scope 3 emission reduction practices is your organisation implementing to reach its Scope 3 targets?

5. Sustainability is the single-biggest catalyst and driver for the development of companies' data and reporting capabilities

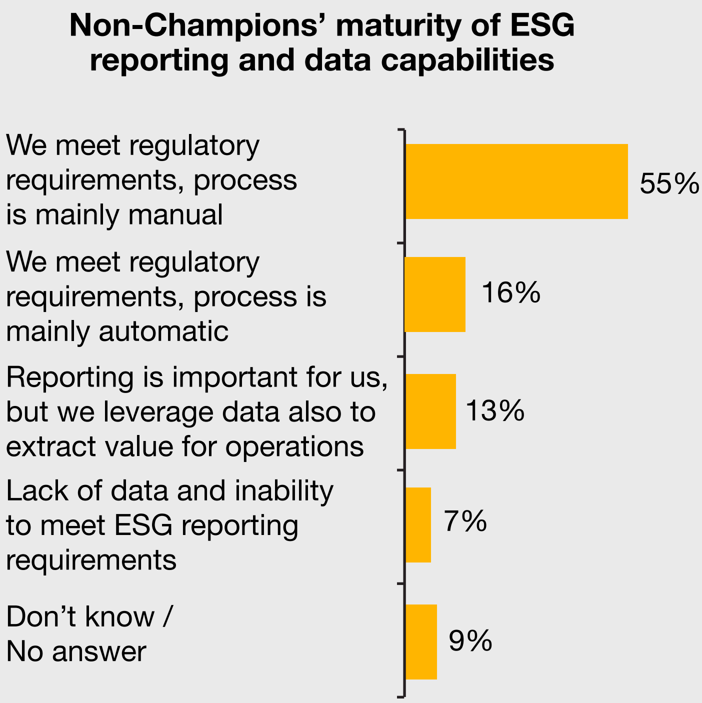
A recent PwC Global Investor Survey 2022 showed that companies consider it important to report on the importance of sustainability to their business model (69%) and the cost of meeting sustainability commitments (73%). It is no longer enough to simply collect data internally – companies need to gather data and drive sustainable business change across the entire value chain.

The EU's Sustainability Reporting Directive (CSRD) will make sustainability reporting a mandatory requirement in 2024. This means that sustainability reporting will have to be of the same quality as financial reporting. The reporting obligations will be tightened and independent auditor will have to verify the reporting. The role of companies' management team and board will also increase, as they will have to approve sustainability reports in the same manner as the company's annual report.

"It is no longer enough to collect data within a company; companies need to understand what is happening across their entire value chain. With the right technology and data capabilities, the environmental impact of products can be tracked down to the component level, increasing transparency for customers." – SAP

Despite the growing significance of ESG reporting, Nordic companies are struggling to establish effective reporting capabilities and processes, as indicated in Figure 11. Up to 44% of Nordic companies still use manual processes to collect ESG data to meet regulatory requirements. As seen in previous chapters, 50% of Nordic companies stated ESG reporting as a key area for sustainability related investments and 43% considered the lack of access to data as a key challenge to ESG strategy implementation.

Nevertheless, Nordic Champions are leading the way with implementing mainly automated data collection and reporting processes. They also plan to use the data and reporting capabilities for other purposes and value creation opportunities. At the same time, more than half of non-Champions still meet current ESG reporting requirements mainly through manual processes.



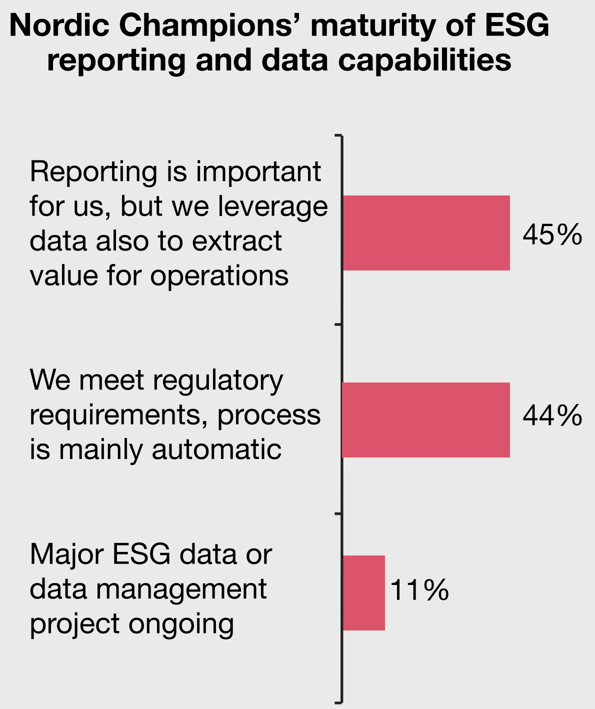


Figure 11: Nordic Champions' data capabilities are more mature than those of non-Champions. Survey question: What best describes your organisation's current maturity to use ESG related data for business decision making and compliance reporting?

Even with fully automated processes, ensuring the accuracy and consistency of ESG data can prove challenging. Many companies are still struggling to integrate sustainability data from different business units and locations. Thus, their reporting can be incomplete or inconsistent.

Consequently, it is no wonder that the top ten investment areas for ESG data capabilities for Nordic companies include ESG reporting (57%), GHG emission calculation (52%) and supply chain performance monitoring (52%) (Figure 12).

Top 10 investment areas for Nordic companies to improve ESG data capabilities

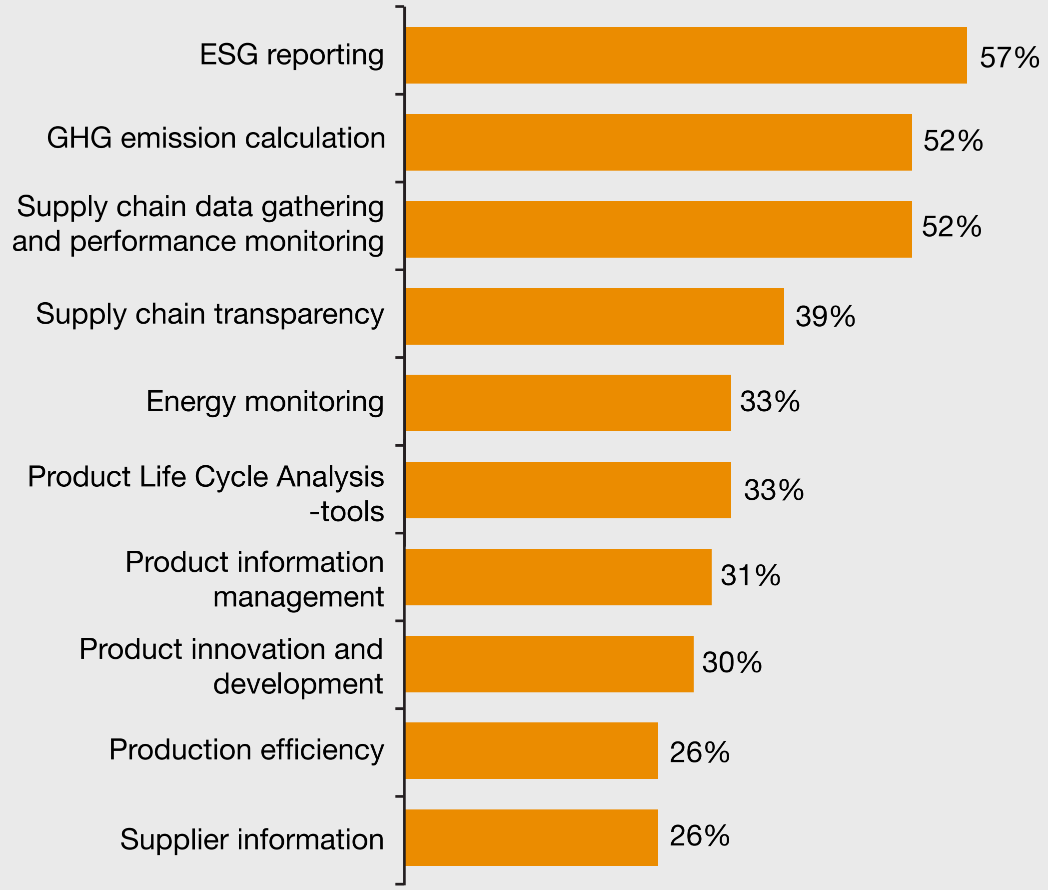


Figure 12: ESG reporting is the single biggest investment area for Nordic companies to improve their data capabilities. Survey question: In which areas does your organisation plan to invest in the next 5 years to improve its data capabilities?

"Data is often stored in different data repositories and not managed in a consistent way. And when you have multiple different formats and different ways to store the data, the process of collecting and calculating emissions becomes very complicated. And now companies are required to have visibility throughout their entire value chain, making the challenge even bigger. As such, ESG requirements will put further pressure into developing companies' data and digital capabilities." – Laura-Marie Töpfer, PhD
Chief Sustainability Lead, Western Europe, Microsoft

In the very near future, regulatory requirements for sustainability reporting will accelerate investments in data capabilities. Companies that see the development of these capabilities as a strategic initiative can reap significant benefits. Regulatory requirements will continue to tighten and customers will demand more transparency, putting further pressure on companies' data capabilities. At the same time, the development of new technologies, especially artificial intelligence (AI), offers new opportunities to extract value from companies' data sources, providing new levers for developing competitive advantage.

Concluding remarks

The 2020s will show whether companies, economies and societies were able to accelerate transition to a meaningful level. The change needed is significant and has to happen under uncertain market conditions. While the task at hand seems unthinkable, leading companies are increasingly taking the leap to transform their business models, as maintaining the status quo is not an option. Companies that are able to translate long-term aspirations into actionable models will champion ESG empowered value chains in 2025 and beyond. The time to act is now.

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About the survey

PwC released its global survey on ESG in operations, Empowered Value Chains 2025, in February 2023. Although a standalone work, the Nordic survey mirrors the global survey's structure and company maturity categorisation. The survey thus provides insight into Nordic companies' performance on their sustainability journey.

Responses were collected both through in-depth interviews and an online questionnaire between November 8, 2022 and February 15, 2023, from 54 senior executives and managers at mid- and large-sized companies. The industries included high tech, industrial manufacturing and equipment, logistics, process industries, retail and consumer goods and services. Combient Pure participated in the survey by conducting selected client interviews. Combient Pure is part of the Combient Group, which brings together 35 leading companies in the Nordic countries to collaborate across industries. Combient Pure specifies in helping these industry-leading companies to co-create low carbon and circular business solutions.

Most of the responses came from Finland and Sweden, but responses were also received from Denmark and Norway. Importantly, the responses represent the participants' perceptions of their companies' ESG performance and are thus prone to subjectivity to some extent. In addition, in-depth interviews were conducted with the Financial Supervisory Authority of Finland, the financial services provider Skandinaviska Enskilda Banken (SEB), a Nordic private equity company and technology solution providers Microsoft Corporation and SAP Software Solutions to provide further insight on the challenges and opportunities companies are likely to face during their ESG journey.

With more than 1,300 dedicated professionals in Finland and 328,000 globally, PwC helps its clients to respond to diverse challenges in today's rapidly evolving business environment, generate sustainable growth and drive positive societal impact. PwC's leading-edge solutions are leveraged by experience, industry knowledge, high standards of quality, commitment to innovation and a wide network of experts. There are as many solutions as there are clients — building trust and working closely with each of them ensures that every client can be supported as effectively and uniquely as possible.

Thank You

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