



Grant Thornton Argentina

# Sustainability Report

2023





# Presentation

In line with our commitment to business transparency and sustainable economic development, we present the **2023 Sustainability Report from Grant Thornton Argentina.**

This document presents our initiatives in Governance, Risk and Quality Management, Anti-Corruption, Social Responsibility, Employment and Environment to face the current challenges of the society in which we develop alongside our collaborators, our clients and our community

Questions and suggestions regarding this material are welcome and can be sent by e-mail to [conectados@argt.com](mailto:conectados@argt.com).





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Buenos Aires, February 2024

At Grant Thornton Argentina, our greatest motivation is to contribute to the development of our clients, of the social institutions with which we collaborate, the communities in which we carry out our activity and, especially, of our collaborators. They are the bearers of the knowledge and experience that allow us to make a difference and go beyond business, building long-term relationships.

Our role as service providers in a dynamic and competitive market reveals the importance of committing to sustainable, transparent and fair job opportunities. Especially for young professionals who take their first steps with us and, in many cases, develop their careers at Grant Thornton thanks to the opportunities they find in our firm and the climate of respect with which they can grow as people and professionals.

Our Sustainability Report aims to bring together the initiatives that our teams carried out in 2023 with the intention of contributing to the dissemination of good practices, compliance with the standards and regulations of our profession and the achievement of projects that we consider valuable for our society.

**Fernando Fucci**  
Managing Partner &  
Int. Business Centre Director  
Grant Thornton Argentina



# Institutional presentation





# 1.1. About us

## Grant Thornton International

**We embrace what makes each market unique. On a global scale.**

Grant Thornton is a global network of independent firms working in **Audit, Consulting and Tax**, with a structure that includes **more than 750 offices and 73,000 professionals in over 150 countries**. For nearly **100 years**, Grant Thornton has served organizations around the world to help them **grow and achieve their strategic ambitions**. To this end, it aligns the **global scale** with the knowledge of **local markets** and maintains a **collaborative model** that allows us to bring together specialized teams in different sectors, industries and geographical regions. Thus, we create customized solutions for each business segment.

Grant Thornton seeks to **go beyond**, working to increase recognition by the market as mid-market specialists, creating value and contributing to the construction of a **more promising future**, not only for our clients, but also for our collaborators and for the society. Our performance is guided by the **CLEARR global values**, which we share with all Grant Thornton member firms. Despite our cultural peculiarities, all of us support this unique way of promoting **positive change**.

### **COLLABORATION**

**Ask for help, give help.**  
We work well together.

### **LEADERSHIP**

**Have courage and inspire others.** We challenge each other to be the best we can be.

### **EXCELLENCE**

**Find a better way every time.** We never get complacent.

### **AGILITY**

**Think broadly, act quickly.**  
We thrive in change.

### **RESPECT**

**Listen and understand, be forthright.** We create honest relationships.

**C** **L** **E** **A** **R** **R**

### **RESPONSIBILITY**

**Use influence wisely.**  
We own our actions.





# 1.2. Our history

Grant Thornton International had its origins in 1904, with the firm **Thornton & Thornton** originally from **Oxford, United Kingdom**. Twenty years later and on the other side of the Atlantic, at the age of 26, the accountant Alexander Richardson Grant formed **Alexander Grant & Co** in **Chicago, United States**.

In 1969, led by Wallace E. Olson, **Alexander Grant & Co.** joined companies from **Australia, Canada and the United Kingdom** establishing **Alexander Grant Tansley Witt**. This organization ran successfully for 10 years. By 1980, **Alexander Grant & Co.** joined with **49 other accountancy firms**, including **Thornton Baker** in the **UK**, a firm with similar qualities, clients, staff number and values, to form a global organization: **Grant Thornton International**.

After its merger with Denver-based **Fox & Co.** in 1985, **Alexander Grant & Co.** became the ninth-largest accounting firm in the United States, behind the "Big Eight" group of firms of the time.

In 1986, **Alexander Grant & Co.** changed its name to **Grant Thornton**, reflecting its affiliation with the British firm **Thornton Baker**, which also changed its name to **Grant Thornton**.

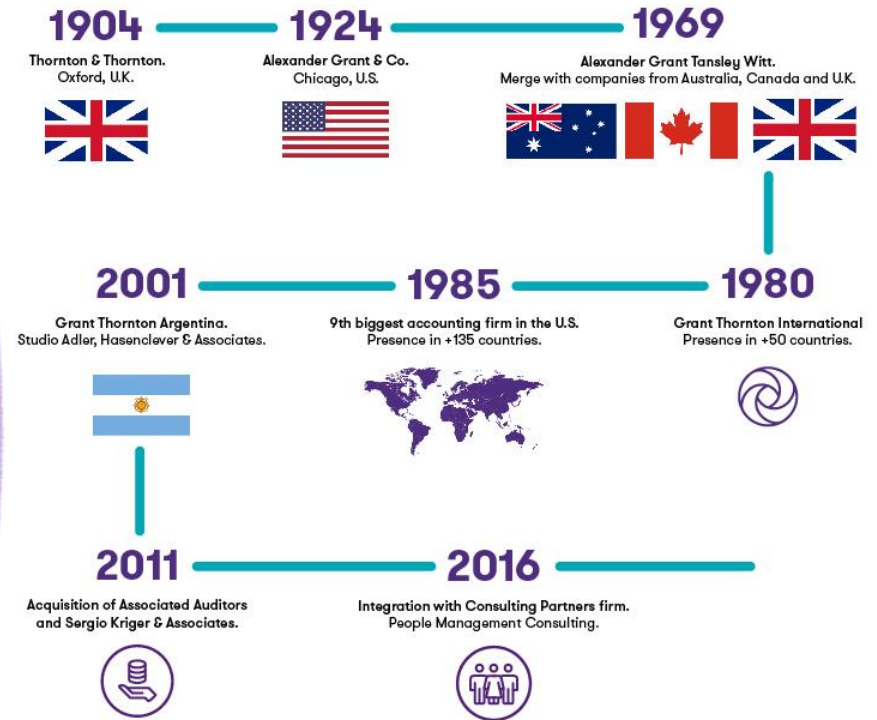
In 2001, the firm **Adler, Hasenclever & Asociados**, headquartered in Buenos Aires, joined **Grant Thornton International**, becoming **Grant Thornton Argentina**. The firm began its operations in the local market with the goal of assisting in the development and strengthening of companies and public entities, through the application of the professional policies and practices established by the international network.

In 2011 **Grant Thornton Argentina** acquired **Associated Auditors** and **Sergio Kriger & Asociados**, achieving a **strong specialization** in auditing, taxes and consulting for the **financial and exchange markets**.

In 2016, the consulting firm **Consulting Partners** specialized in **E-Learning** and **people management services** joined the firm.

**Grant Thornton Argentina** has more than **50 years of experience** in the local market, offices in the Cities of **Buenos Aires** and **Córdoba** and strategic alliances in various regions throughout Argentina providing nation-wide coverage.

**Grant Thornton International**, more than a century since its inception, has become a global network of firms with more than **73,000 collaborators** with a presence in **150 markets** and more than **40 International Business Centres (IBCs)**.














# 1.3. Our motto: Go Beyond

**We “Go beyond” the usual, so that our clients can do it too.**

We invest our time in listening, building relationships and understanding our clients’ concerns to provide a more personal, agile and proactive experience. We work at the pace that matters, that of each business.

We celebrate innovation and diverse perspectives to find better solutions. **We do not predict the future. We help shape it.**

## Experience in all industries

-  Agribusiness
-  FMCG
-  Education
-  Energy and Natural resources
-  Finance
-  Real estate and Infrastructure
-  Mining
-  Health & Pharma
-  Public sector
-  Services
-  Technology
-  Tourism and Hospitality

## And in all kind of companies

-  Start-ups
-  Small
-  Medium
-  Large
-  Public (listed)





# 1.4. Our numbers

## In Argentina

**2**

Offices in Buenos Aires and Córdoba, with strategic allies in Tucumán, Santa Fe, Nuevo Cuyo and Neuquén.

**1**

International Business Centre (IBC)

**ARS 4.500M**

Annual turnover

**+400**

Collaborators

## Grant Thornton Int.

**+750**

Offices in

**150**

Markets

**+40**

IBCs

**USD 7.5 bn**

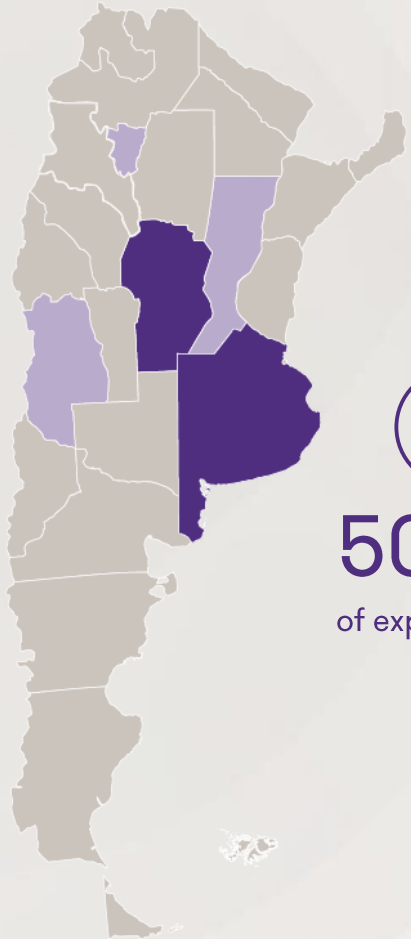
Annual turnover

**+73.000**

Collaborators



# 1.5. Grant Thornton Argentina



**50 years**  
of experience

**With coverage throughout the country, we have offices in Buenos Aires and Córdoba, regional allies in Tucumán, Rosario, Nuevo Cuyo and Neuquén.**

We combine global experiences with local knowledge to design and lead solutions capable of boosting the **resilience of companies in the face of market challenges, facilitating their sustainable growth.**

We work to strengthen our clients' attributes such as **transparency, efficiency and excellence** in strategies, processes and operations. Our team receives permanent training and is focused on developing customized solutions for all types of companies and segments: **from startups to listed companies.**

## We work under 3 pillars



**Global network and brand**



**Quality of services**



**Long-term relationships**





# 1.6. Governance structure

## Grant Thornton Argentina Partners



Grant Thornton International has a "**Board of Governors**" formed by leaders of the firms belonging to the network worldwide.

See **Board of Governors**.



# 1.6. Governance structure

## General Executive Committee



**Fernando Fucci**  
Managing Partner



**Alejandro Chiappe**  
Advisory Partner



**Leonardo Fraga**  
Audit Partner



**Sergio Verón**  
BPS Partner



**Guillermo Perdomo**  
BRS – Financial Sces. Partner



**Julia Adano**  
Tax Partner





# 1.6. Governance structure

## Quality Committee



**Natalia Avallone**  
Risk & Quality Manager



**Marcelo Pinto**  
Advisory Partner



**Mariana Alonso**  
BRS – Financial Ss. Partner



**Christian Martin**  
Audit Partner



**Juan Pablo Fossati**  
BPS Partner



**Javier Lazcano**  
Tax Partner



**Claudia Deprati**  
BRS – Financial Ss. Director

## Innovation Committee



**Fernando Fucci**  
Managing Partner



**Estanislao de León**  
Audit Partner



**Javier Lazcano**  
Tax Partner



**Patricia Terraza**  
Advisory Sr. Manager



**Ignacio Raffaelli**  
BPS Partner



**Cristian Bertone**  
BRS – Financial Ss. Partner








**Francisco González**  
BRS – Financial Ss. Partner



# 1.7. Our matrix approach

Our teams are designed to provide our clients with an **agile experience** through the development of **more efficient solutions**, putting the work of **our experts at the service of each project**. That is why we highlight our structure aligned **by service line and by industry**.

## Our service lines

-  Audit
-  Tax
-  Advisory
-  BRS - Financial Services
-  Business Process Solutions

## Our industries "in focus"

-  Energy and Natural Resources
-  Agribusiness
-  Financial Services and Fintech
-  Life Sciences
-  Sustainability and ESG
-  Public sector





# 1.8. Risk Management and Quality

## Global Transparency Report

As part of our continued focus on transparency, the **Grant Thornton International Global Report** is designed to provide insight into how our organization operates globally, its member firms and its high-quality fiscal services.

We have people, processes and technology that translate into actions of public interest, including delivering **high-quality audits**.

Combined global revenue for Grant Thornton member firms for 2023 was **US\$7.5 billion**, increasing year-over-year. Grant Thornton has more than **73,000 people** serving in more than **150 markets**, making a difference for their customers and communities every day.

**Read the 2022 Global Transparency Report:**



## Quality Management Manual

All Grant Thornton member firms comply with the International Code of Ethics for Professional Accountants, established by the **International Ethics Standards Board for Accountants (IESBA)**.

The Grant Thornton network has a **Global Quality Framework**, which is a critical reference document that specifies the quality control standards required for all lines of service at Grant Thornton member firms around the world.

**The Advisory, Tax and Assurance quality functions have adhered to a common quality standard.** This framework is supported by policies and procedures developed by the service lines and Grant Thornton International Ltd. Each of the member firms produce their own **Manual de Gestión de Calidad (Quality Management Manual)**.



# 1.8. Risk Management and Quality

**Integrity, transparency and professional ethics characterize our work, through compliance with current legislation, professional regulations and applicable ethics codes.**

Our Firm has a **Quality Management System** designed to establish quality objectives consistent with the circumstances and nature of the Firm and its engagements or assignments; to identify the risks associated with those objectives; and to establish the necessary policies and procedures to mitigate such risks. These objectives, risks and responses are documented in our **Manual de Gestión de Calidad (Quality Management Manual)**, translated into policies and procedures applicable to all our collaborators.

Our ethical principles are:

- **Integrity:** Being objective and honest in all professional and commercial relationships
- **Objectivity:** do not allow prejudices, conflicts of interest or undue influence of third parties
- **Professional competence:** maintaining professional knowledge and skills at the required level
- **Confidentiality:** keep professional secrecy regarding client information and their business
- **Professional behavior:** comply with the laws and regulations and avoid any action that brings discredit to the profession

During 2023, we strengthened our bimonthly **Risk and Quality Newsletter**, implemented in 2022. In this publication, content related to **professional responsibility, independence, ethics and compliance** is shared with all Grant Thornton Argentina collaborators.



# 1.8. Risk Management and Quality

## Conflicts of interest management

To ensure compliance with the ethical and Independence principles in relationships with our clients, we maintain the **Global Independence System (GIS)**, through which we manage and monitor potential impacts on independence, related to the financial interests of professionals (partners and managers) and close relatives. In addition, we carry out global independence checks through the **Global Relationship System (GRS)** with all Grant Thornton member firms.

**Our collaborators formally undertake to declare, before starting any work and in all relationships with clients, all relationships** (family, financial, commercial, etc.) or actions that may constitute conflicts of interest between the related parties. This process is **audited periodically** to ensure total impartiality in all our activities and services provided.

Furthermore, in the **process of accepting new clients**, we use an **external tool that provides** commercial, legal, judicial and other information of potential clients and their management. **We also promote due diligence processes.** In this way, **we establish risk levels for the acceptance or not of our clients and/or engagements.**

Additionally, to address issues of conflict of interest and independence, **each employee must complete every year the Annual Confirmation of Independence**, declaring the relationships that with clients (direct or through relatives). The yearly confirmation process also requires updates to be made for any changes to their relationships during the period.



# 1.8. Risk Management and Quality

## Customer perceived quality

To detect the perception that clients have in relation to the quality of our services, we make the annual **Client Voice** survey.

This enquiry aims to **know the level of customer satisfaction of all our service lines**, and make informed decisions about our training plans, our work methodologies and the implementation of new technologies and work tools.





# 1.8. Risk Management and Quality

## Commitment to transparency

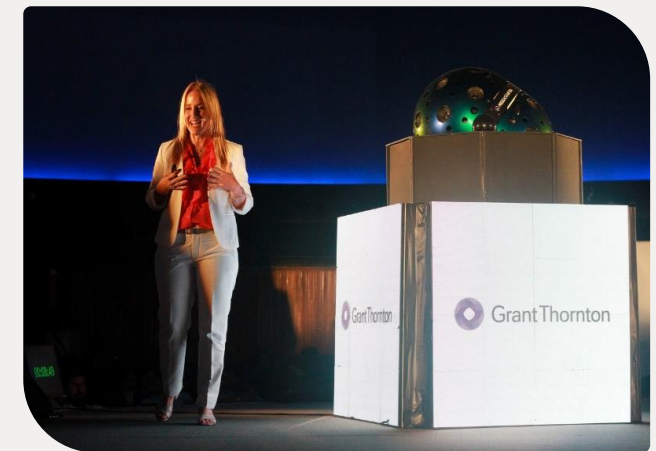
During 2023 we strengthened our bond with the Asociación Argentina de Ética y Compliance (Argentine Association of Ethics and Compliance) by participating in the **Encuentro sobre Ética y Compliance** between the public and private sectors; and we sponsored the Congress “Compliance de otro planeta” (Compliance from another planet).



## Complaints and claims

We have a direct channel for complaints or claims regarding ethical issues, irregularities in the provision of services, non-compliance with professional standards or our “Manual de Gestión de Calidad” (Quality Management Manual).

The address to send complaints is:  
[denuncias@ar.gt.com](mailto:denuncias@ar.gt.com).





# Our impact







# 2.1. Definition of Sustainability

**Sustainability is the ability to achieve economic prosperity sustained over time while protecting the planet's natural systems and providing a high quality of life for people. <sup>i</sup>**

<sup>i</sup> <https://responsabilidadsocial.net/>

## Sustainability and ESG

The creation of value from sustainable development is a subject of growing relevance for investors, clients, collaborators and other social actors. In accordance with this **growing social interest** and with the guidelines of **Grant Thornton International** and the other member firms of our network, we recognize the importance of **committing to ESG criteria**.

### Environmental

- We propose to optimize processes with the objective of achieving the efficient use of all resources.
- We promote efficiency and resource savings throughout our supply chain
- We promote good environmental practices in our community.
- We assist our clients in processes related to the determination and verification of compliance with metrics for a positive environmental impact.

### Social

- We are aware of the impact that our activities and those of our clients and suppliers have on the communities in which we operate.
- We support and collaborate with institutions of the social sector that share our values and that work for the diversity and inclusion of minorities and vulnerable groups.

### Governance

- Our decision-making is carried out in representative committees based on the interests of our stakeholders and our community.
- We provide clear communication and complaint channels with the aim of promoting transparency and accountability.
- We have a Quality Committee and a Risk and Quality Management responsible for regulatory compliance in all applicable areas.



## 2.2. Our stakeholders

Based on our local objectives and the international guidelines of our network, we consider that our main stakeholders are:

### Our teams

More than 400 people who provide services to our clients from our offices in Buenos Aires and Córdoba and working remotely from their homes in different parts of the country.

### Our clients

More than 1,000 companies and institutions across the country receive services from our business lines.

### Our candidates and collaborators

The people who are part of selection processes and those who are hired to be part of our client's teams as outsourced collaborators.

### Our community

Individuals, social groups, public, social, academic and private institutions that share our communities and that are allies in the fulfilment of our mission.



## 2.3. Sustainability - Governance



As Grant Thornton Argentina's **Managing Partner**, **Fernando Fucci** is responsible for the firm's sustainability, ESG and social responsibility strategies.



**Alejandro Chiappe**, **Lead Partner of Advisory Services**, is the **main spokesperson for Sustainability** as a service line of Grant Thornton Argentina.



**Patricia Terraza**, **Senior Manager of Advisory Services**, is a **spokesperson for Sustainability** due to her experience with projects related to the subject.

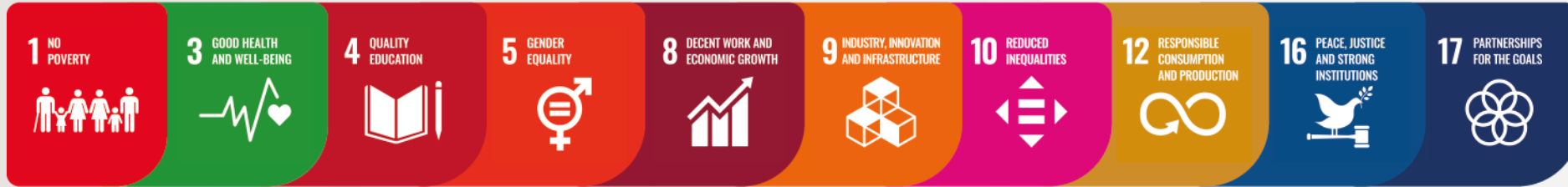
Grant Thornton International has a **Sustainability Solutions Steering Committee (SSSC)**, whose role is to provide sustainable development perspectives to the network's service lines.





## 2.4. Our commitment

Guided by the Sustainable Development Goals outlined by the United Nations, **we are committed** to carrying out the mission of **leading our sector through innovation and the contribution of new perspectives** that allow us to face the new challenges posed by the 21st century.



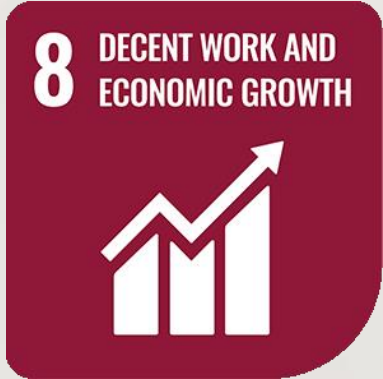
As an employer firm, as a social and economic actor in our country and as a benchmark in the local market, **we contribute to the achievement of 10 SDGs through sustainability actions and policies.**

Some of the social organizations we have collaborated with are:





## 2.5. Contribution to SDGs



**Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.**

We are committed to providing **quality work** that allows our collaborators to boost their progress and improve their living standards.

We provide career development opportunities for everyone, regardless of their age, gender, nationality, religion and political beliefs, **valuing and promoting diversity in all our teams.**

The achievement of this objective is related to 3 pillars that we summarize through the following SDGs:



**End poverty in all its forms everywhere**

- We contribute to first job offers and career development
- We participate in employment and training initiatives in vulnerable communities
- We encourage the active participation of our most qualified resources in teaching courses and lectures at different universities



**Ensure healthy lives and promote well-being for all at all ages**

- We provide quality medical coverage to all our collaborators
- We promote an adequate work-life balance in relation with the needs of a healthy social life.



**Achieve gender equality and empower all women and girls**

- 61% of our staff are women
- 50% of leadership and decision-making positions are held by women
- We offer all women the same opportunities to join the firm and professional development: in 2023, 69% of promotions were for women.
- We respect salary equity



## 2.5. Contribution to SDGs



### Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

We are committed to promoting educational initiatives that favor job and academic development in the communities where we have a presence.

We have our own chair of Audit at the Universidad Argentina de la Empresa (UADE). We also participate in classes at the Universidad de Buenos Aires (UBA), Universidad Austral, Universidad Nacional de Rosario and Universidad Nacional de Córdoba.



### Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation

- We provide solutions to clients in various sectors, contributing to innovation and sustainability in their activities and personnel management
- We provide internal training that accompanies the general development of our collaborators as well as their specialization in a specific subject.



### Reduce inequality within and among countries

- We provide employment to migrants, especially nationals from Latin American countries in socio-political conflict
- We spread content focused on their inclusion in our community.



### Ensure sustainable consumption and production patterns

- We maintain a remote and flexible work policy focused on efficiency in commuting
- We offer workspaces with recycling and responsible consumption of supplies policies
- We intend to be paperless through 100% digitized internal processes.





## 2.5. Contribution to SDGs



Promote peaceful and inclusive societies

- From our leadership role as audit consultants, we uphold and support the concepts of independence and transparency in our practices.



Strengthen the Global Partnership for Sustainable Development

- We participate in local, regional and global Associations and chambers through our partners, our teams and our affiliates in more than 150 markets worldwide.

We are members of the following institutions:





## 2.6. Grant Thornton in the Community

Every year, the member firms of the Grant Thornton network commit to dedicating their time to activities that contribute to the Sustainable Development Goals. The days called "Grant Thornton in the Community" are established globally as days dedicated to sustainability actions.



**Grant Thornton**  
in the community

### Training with Fundación Botella de Amor

Within the framework of the actions for **International Mother Earth Day**, we participated in an **in-house training with the "Botella de Amor" Foundation** on recycling of single-use plastics through "love bottles" destined to become **plastic wood**.



### Plastic collection with Fundación Botella de Amor

We join as a **collection point** so that all our collaborators can participate in the single-use plastic recycling project. In total, **we have collected over 30 kilos of plastic**.



**Botella de Amor** is a non-profit organization. Since 2018 has been working for sustainable development and mitigation of the effects of climate change, promoting circular economy projects and environmental education for schools, institutions, companies and city governments.



## 2.6. Grant Thornton in the Community

### Toy factory with Fundación Sí

We joined **Fundación Sí's toy factory** painting wooden figures and turning them into educational games. They were donated to **community centres**, where children attend through the year.



### Games and toys collection for Fundación Sí

We carried out a **collection of games and toys** among our collaborators to donate to **Fundación Sí**, so that **children who attend community centres** receive their **Christmas gifts**.



**Fundación Sí** is a non-profit organization that began its work in 2012. Its purpose is to promote social inclusion of the most vulnerable sectors of Argentina through a comprehensive approach that includes assistance, support, training, education and work ethics initiatives. Some of their outstanding activities are university residences, scholarships and assistance to community centres.





## 2.6. Grant Thornton in the Community

In addition to joining the global "Grant Thornton in the Community" day, during 2023 we collaborated with organizations that are part of our community and work for people in vulnerable situations.

### Collaboration with the Sociedad Alemana de Beneficencia (German Charity Society)

We participated in the musical evening to benefit the work of the **Sociedad Alemana de Beneficencia (DWG)**, sponsored by the Ambassador of the Federal Republic of Germany.

**DWG works in the assistance of the elderly, improving their quality of life.**



### Participation in institutional yearbook – Hogar María Luisa

We participated in the sponsorship of the Yearbook of **Hogar María Luisa**.

**Hogar María Luisa provides protection to boys and girls who have been separated from their families by government institutions. It is over 140 years old and hosts approximately 30 children per year.**





# Our people





# 3.1. Sustainable work

Our goal is to promote conscious, respectful, inclusive and safe collaboration in our teams. We seek to promote decent work, without distinction of any kind (race, colour, gender, sexual orientation, physical condition, religion, political opinion or ethnicity), both the recruitment process as in the entire employment relationship.



At Grant Thornton Argentina we believe that the generation of multi-generational and multi-cultural teams enriches the quality of services we provide to our clients. That is why we promote the introduction of new generations into the labour market, career development within our firm, and equal growth opportunities.

We offer our collaborators a career development that is sustained in four pillars:

Mobility	Diversity	Flexibility	Growth
Opportunity to transfer from one division to another and to experience international exchanges.	Opportunity to work in multicultural environments with equal opportunities for all.	Opportunity to have flexible working time and location to reconcile work with other responsibilities and activities.	Opportunity for promotions, local and international exposure, new challenges, a wide variety of clients from all industries.

Our benefits policy is aimed at achieving an adequate balance between work and personal life for people at different stages of their lives.

- Permanent training
- Flexible working scheme
- In-company English classes
- Private health coverage
- International exchanges
- Extra free days per exam
- Referral program
- Birthday off
- Discounts on leading brands
- Gifts for marriage and child birth
- Extended paternity leave
- Extra free days
- Reward for commercial leads





# 3.1. Sustainable work

**Grant Thornton Argentina, as a member of the Grant Thornton International network, is committed to provide valuable experience to its collaborators as part of their professional training and as a life experience. The firm aims to provide a space for exchange in which all its members can build their own destiny and become protagonists of their career.**

In recognition of our commitment, we obtained the **Great Place to Work® Argentina Certification** in 2023, based on a satisfaction survey conducted among all the firm's collaborators.

Great Place to Work® Certification is the only recognition based entirely on what employees' report about their workplace experience. Specifically, in how they consistently experience a **high-trust** workplace. The Certification is recognized worldwide, both by employees and employers.



We participated in the **“Empresas Comprometidas con los Derechos Humanos”** (Companies Committed to Human Rights) programme. Through it, we reaffirm our commitment with diversity and inclusion in our teams and we obtained the **Empresa Comprometida** (Committed Company) seal.



“Empresas Comprometidas con los Derechos Humanos” is a program of the Government of the City of Buenos Aires that aims to support companies and employer organizations located within the geographical limits of the Autonomous City of Buenos Aires in the training and adoption of good practices in terms of human rights.





## 3.2. Our responsibility

**We understand that generating "sustainable work" today means creating conditions that allow our collaborators to remain active throughout their lives.**

At Grant Thornton Argentina we propose to promote and generate actions that align with **6 development points based on our most valuable assets: our values**. These 6 points are pillars that lead and guide our actions, our daily work and our decisions. They are our guide to “**go beyond**” and transform the lives of our clients and communities.

### Responsibility

- Commercial development through business policies that generate opportunities for our services;
- Opposition to informal work, non-compliance with regulations and tax evasion;
- Respect for free competition and compliance with the profession's ethics and quality policies.

### Customer focus

- Flexibility and resilience to respond to dynamic environments;
- Commitment to the appointment of the best resources for the development of each project or service;
- Ethical and professional behaviour maintaining due confidentiality.

### Innovation

- Updating and digitizing processes, products and business models;
- Change management and identification of new methodologies that combine efficiency, productivity and benefit distribution;
- Inclusive and participatory leadership facilitating decentralized access to knowledge.

### Excellence

- Trainings and coaching to increase productivity and commitment;
- Work environment with equity, meritocracy, intergenerational teams and camaraderie;
- Permanent updating based on market and profession trends, and the requirements of our clients.

### Commitment to people

- Equal opportunities and recognition of the value of all collaborators, especially those most vulnerable;
- Development of labour policies that encourage diversity and inclusion;
- Special consideration of flexibility as a tool for the inclusion of women and other minorities.

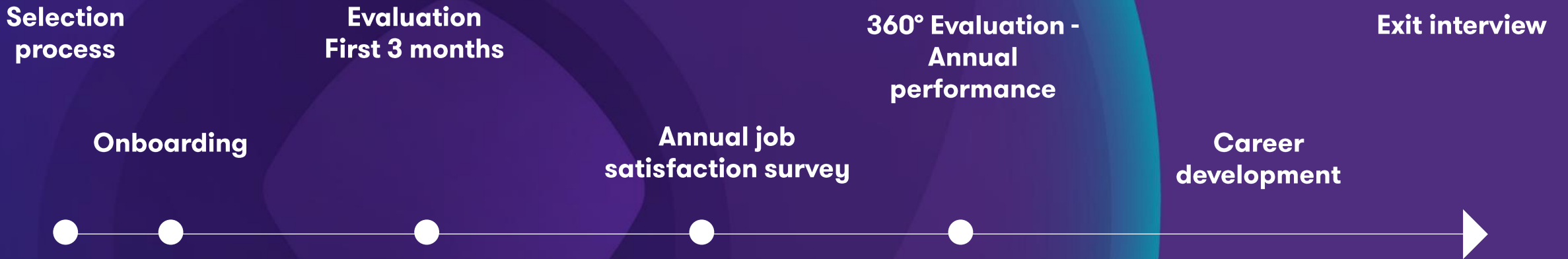
### Sustainability

- Reduction of the amount of waste in the workplace and implementation of recycling points for different materials;
- Respect for institutional governance bodies;
- Promotion of environmental and social initiatives within our teams.



# 3.3. Collaborator cycle

From the selection process onwards, we accompany each of our collaborators on their journey at Grant Thornton, paying special attention to the key moments in the development of their careers.



**TRANSPARENCY:**

- Applications through internal portal, websites, labour networks and public and private educational institutions;
- Digital and/or face-to-face selection process;
- Support at the beginning of the functions and onboarding into the Grant Thornton culture;
- Policies and benefits published on the intranet, accessible to all collaborators.

**LOYALTY:**

- Survey to the collaborator and his direct supervisor 3 months after admission;
- Performance evaluation starting at 6 months at Grant Thornton;
- Annual satisfaction survey to collaborators;
- Games, raffles for special dates, gifts for personal events: birth, marriage
- Award at important work anniversaries
- Permanent support by staff divisions: People & Culture, IT, Administration, Risk & Quality and MCBDS.

**GROWTH OPPORTUNITIES:**

- Internal training based on division and tasks;
- Local and international E-Learning platforms;
- Possibilities of promotions, international experiences and horizontal mobility;
- Participation in events and seminars of sectorial and professional institutions.



## 3.4. Internal Communications

Our focus on flexibility as a tool to achieve equal opportunities encourages us to stay connected with all our collaborators through digital and in-person communications.

During 2023, institutional technology and cybersecurity-related content was published.

### Monthly newsletter

Through the monthly newsletter "**Conectados**" we communicate the month's news, and share institutional content and invitations to events, seminars and other activities.

### Intranet

In 2023, the **Intranet** implemented in 2022 was updated, offering all firm's collaborators access to content, work materials, contact information, international materials, news of general interest and sports, etc.

### Benefits platform

**Mi GT** platform offers **discounts and benefits** available nationwide. Through it, the **Estar Bien Programme**, focused on work, physical and mental well-being content.

### IT Tips

During 2023, **IT Tips** was published. Through this content on **technology** and good practices for the use of work applications and cybersecurity was spread.



## 3.4. Internal Communications

**Our focus on flexibility as a tool to achieve equal opportunities encourages us to stay connected with all our collaborators through digital communications.**

During 2023, institutional, technology and cybersecurity-related content was published.

### Risk & Quality Newsletter

Through the bimonthly **Risk and Quality** newsletter, policies, news and good practices on compliance, quality and independence are communicated to all the firm's collaborators.

### Manuals and instruction booklets

**Manuals and instruction booklets** are available for our collaborators **since their onboarding**, allowing them to access benefits and learn about the policies and good practices of the GTIL network.

### Institutional mailings

**Greetings for special dates, surveys, event communications, training, charity initiatives** and other content of interest are sent every month.

### Billboards in the office

**Special dates, collaborator surveys, events, trainings, charity initiatives** and other content of interest are communicated.





# 3.4. Internal Communications

Estar Bien Programme: Through Mi GT platform -which functions as an internal social network that includes a nationwide benefits and discounts programme- during 2023, a content programme on 4 topics was shared with collaborators.



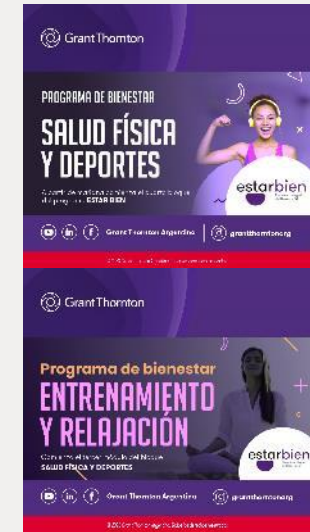
Financial planning



Prevention of work-related illnesses



Language for well-being



Physical health and sports



## 3.4. Internal Communications

We maintain a policy of **Digital Disconnection** outside of main business hours.

We believe in the importance of finding a **balance** between our personal lives and our work-related activities.

We insist that each member of our teams can take measures to **preserve their moments of rest, disconnection and their mental health.**

Therefore, in the **digital signatures** of our collaborators, we encourage them to include their **working hours.** This way, their colleagues and contacts will know when to expect an answer to e-mails and calls.







# 3.5. Loyalty and integration

With the aim of promoting exchange between the teams, GT Fun internal events programme was implemented during 2023. Special dates were celebrated with charitable and recreational activities.



## Women's Day

We share moments of relaxation and active breaks during our workday together with members of the En Buenas Manos Foundation. This organization aims to promote the insertion of people with disabilities into the labour market.



**Friend's Day  
After office**



**Games in the office  
Children's Day**



**Costume morning  
Halloween**



**End of the year's  
party**



# 3.6. Career development

Our commitment to the professional growth of our collaborators is reflected in the training opportunities offered by Grant Thornton Argentina and our international network.



E-Learning platform by Grant Thornton Argentina



Grant Thornton International's Learn Connect platform

We create learning spaces, Q&As with experts, technical training, short- and long-term Secondment programmes, face-to-face and online meetings to strengthen ties and share knowledge between members of our national teams and our colleagues in the Grant Thornton network.





## 3.6. Career development

### English classes in Company and digital library:

As part of our benefits and career development plan, we offer in-company English classes **during working hours for collaborators in all divisions**. The classes are held online so that **collaborators who work remotely from various parts of the country** can also participate.

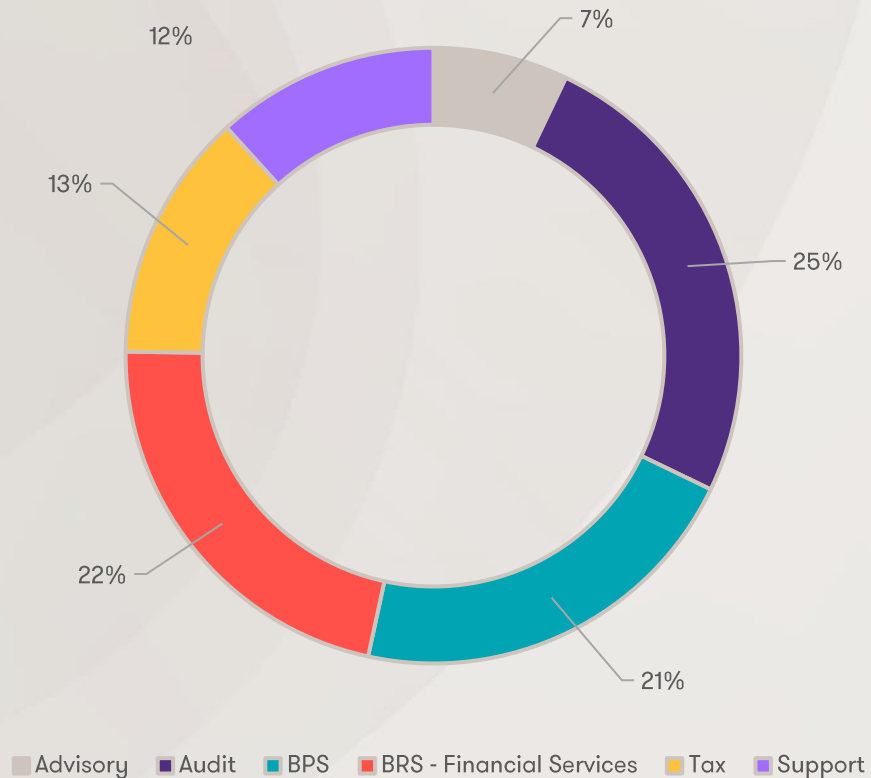
Groups are coordinated according to their level of language proficiency. This creates spaces for **learning** where professionals from **different divisions and roles** meet and share their projects. Twice a year, students in the most advanced courses give **oral presentations on a topic of their choice in English in front of their classmates and a representative or executive of the firm**.

During 2023, a **collaborative digital library** with texts in English, Spanish and other languages was added to the English materials space on the intranet. The library grows with the contributions of all collaborators who wish to share their favourite texts on diverse topics and genres with their colleagues.





# 3.7. Our team's composition



Our support divisions (staff) comprehend five teams that provide services to our consultants and allow the daily activities of the firm. These teams are:

- Administration and finance
- Risk Management and Quality
- People & Culture
- IT
- Marketing, Communication, Business Development and Sustainability.

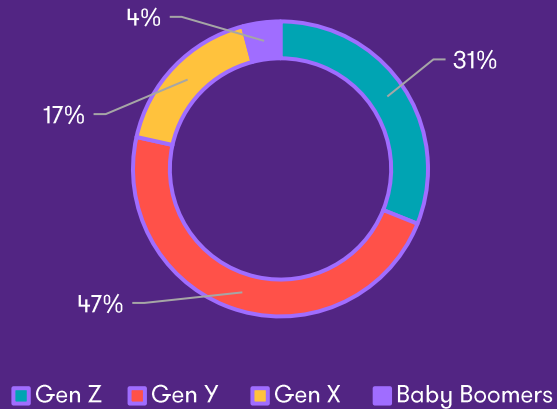
(\*) Data as of 12/31/2023.



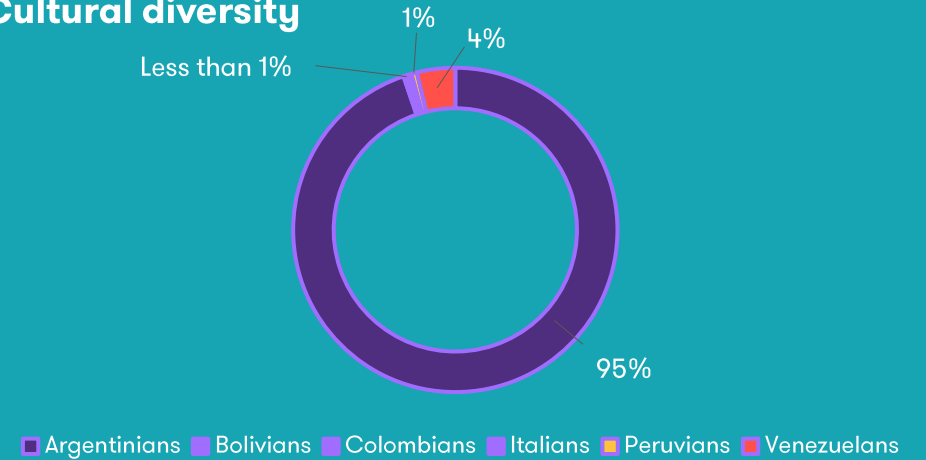
# 3.8. Diversity and Inclusion

Our work is enriched by the knowledge and experiences provided by our team members from different generations, cultural, academic and work backgrounds.

### Generational composition



### Cultural diversity



(\* ) Data as of 12/31/2023.



## 3.8. Diversity and Inclusion

**At Grant Thornton Argentina, we work to promote and uphold equal opportunities in our teams.**

At the end of 2023, we measure the **proportion of women in our teams**. It turned out to be that women are **61%** of all our collaborators throughout the country. We also count the number of **women in leadership roles**, that is, how many women hold positions of Supervisors, Managers, Directors and Partners. Forty of these eighty positions are occupied by women, thus reaching a proportion of **50%**. Lastly, we also measured how many women were promoted during the year. In this case, **69%** of promotions in all areas of the company were for women.

**61%**

Of our collaborators are women

**50%**

Of leadership positions are held by women

**69%**

Of 2023 promotions were for women

**Mariana Amores**, Director of People & Culture, represented us at the 24th **Congreso Nacional de Ciencias Económicas**, where topics of job placement, multigenerational teams and sustainable work were discussed.







## 3.9. Work and environment

**We are committed to minimizing the environmental impact of our operations through initiatives related to waste recycling, digitalization of processes, and energy efficiency.**

Due to the nature of our services, we are not a company with significant negative environmental externalities, but this does not prevent us from going beyond business and taking actions that mitigate our carbon footprint. Our main asset is people, and our main negative environmental impact is related to Greenhouse Gas (GHG) emissions from energy consumption, traffic and employee commuting. In this sense, remote or hybrid work of our collaborators significantly reduces the energy used in our offices and the gas emissions typical of daily commuting.



### Digitalization of processes

Since 2020, digitalization processes have been implemented for personnel management, administrative procedures, and reporting to our clients.



### Paperless mindset

The mentality of our teams is not to print their own content or that of our clients, unless it is strictly necessary in the fulfilment of our functions.



### Waste segregation

In our offices we maintain a strict policy of wet, plastics and other dry waste sorting, which are discarded separately for subsequent recycling.



### Sustainable merchandising

We prioritize merchandising suppliers and vendors that use recycled materials or those with less negative impact on the environment.



# 3.10. Information security

We have a [Privacy Policy](#) published on our website, so it can be known by all our stakeholders.

## Confidentiality towards our collaborators

Grant Thornton Argentina maintains the confidentiality of our collaborators' private information.

They have contact channels with People & Culture division, through which they can find out the information that the company has about them.

## Confidentiality towards our clients

Our professionals sign a confidentiality agreement regarding managing of our clients' data.

Our contracts have an information protection clause.

## Confidentiality in our network

Confidentiality in the treatment of information of all our stakeholders is the focus of training within the Grant Thornton International network.

Compliance with our Global Information Security Policy is audited by Grant Thornton International (GTIL).

# #GoBeyond



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