

PRIVATE AND CONFIDENTIAL



Time to give back

Sustainability Practices Report

December, 2025



Introduction

Well-being and Development of Our Team Members

Social and Community Impact

Environmental Impact

Introduction

At RSM Uruguay, we believe that **responsible growth and positive impact are** the present and future of our firm. This sustainability report reflects our commitment to people and the environment, as well as our conviction that **well-being, diversity, and innovation are key drivers in building trust and delivering quality solutions to our clients.**

With every achievement and new goal, we renew a promise: to move forward alongside our team members and clients, creating genuine and sustainable value for all.

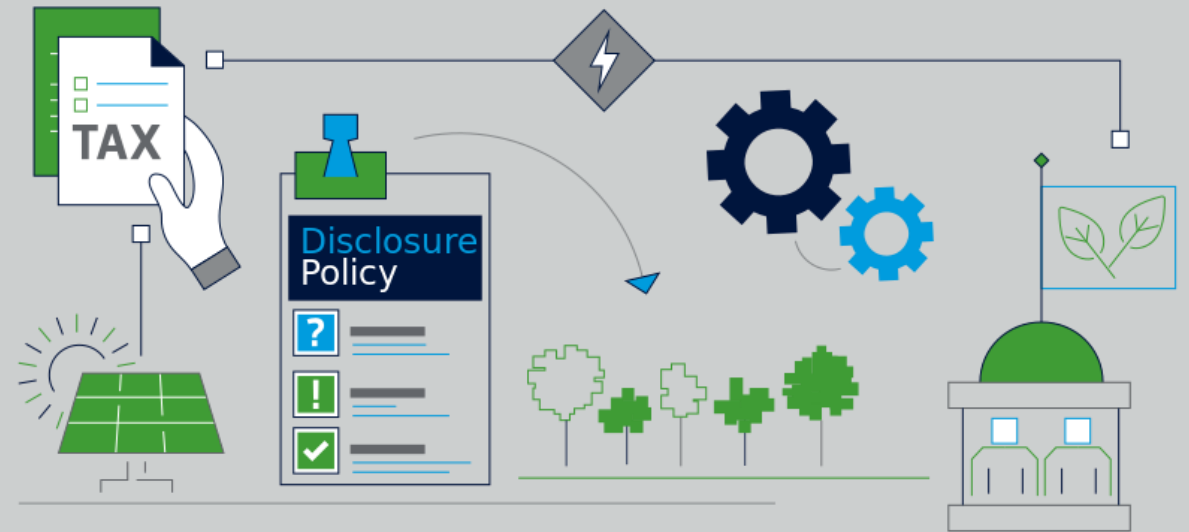


Our Sustainability Philosophy

Our purpose is clear: **to help our clients move forward with confidence**. Sustainability is embedded in the way we work and how we engage both within and beyond the firm.

We support the Sustainable Development Goals (SDGs) and have chosen to focus particularly on four of them, incorporating these principles into our daily strategy.

We prioritize **inclusion, equity, flexibility, and well-being**, convinced that a **diverse and human-centered culture strengthens our ability to support organizations striving to transcend their own limits**.





Jessica

One of the
RSM team

**Well-being and development
of our team members**

We build authentic and collaborative relationships, fostering opportunities for professional development and personal well-being for every member of RSM Uruguay.

Culture and Work Environment

We promote flexibility and trust through hybrid work models and personalized schedules.

Additionally, we organize events for special occasions, such as Book Day, Children's Day, Mother's and Father's Day, among others, which include the entire family, reaffirming that well-being goes beyond the workplace.

At RSM UY, we have an **Occupational Health and Safety Committee** composed of team members.

Well-being Support

We understand that professional success must be accompanied by emotional and physical well-being. Our comprehensive well-being policy includes the provision of fresh fruit in the summer and nuts during the rest of the year, as well as monthly psychological support sessions led by professional psychologists, available to the entire team. **Over the past year, more than one-third of our team members participated in workshops on stress management, self-care, and mental health.** We also promote physical health by providing fresh fruit in the summer and nuts in the winter, along with talks on healthy habits and access to "Pase Libre," a benefit that allows over 40% of our team to participate in sports activities. Additionally, we organize annual internal paddle tournaments and encourage group participation in races, fostering team spirit.



We facilitate a healthy work-life balance and organize recreational activities, such as monthly birthday celebrations and year-end after-office events, **where participation typically exceeds 90% of the team.**

Highlighted Benefits

Empathy drives our value proposition for our people. We offer birthday leave, coverage for medical certification days beyond legal requirements, monthly team breakfasts, and special recognition during significant moments, such as returning after hospitalization or welcoming a new family member.

We ensure an inclusive and celebratory environment by organizing monthly gatherings for birthdays and post-tax season recognitions.

Professional Development

Continuous learning is a cornerstone of our success. We implement an annual plan for internal and external training, which in the last cycle reached over 98% of our team members, covering technical topics and interpersonal skills. We support ongoing education with financial assistance for courses and postgraduate studies, covering up to 50% of the cost of specialization programs. Language training is offered at all levels of the organization and is reinforced for team leaders, recognizing that global communication is a fundamental part of our growth. Our RSM Campus platform facilitates digital learning, providing flexible and personalized access to education.

Growth and Career

All team members have access to a structured evaluation system and a career plan that allows them to visualize their long-term professional development and growth. We promote internal mobility, both locally and globally, within the RSM network.



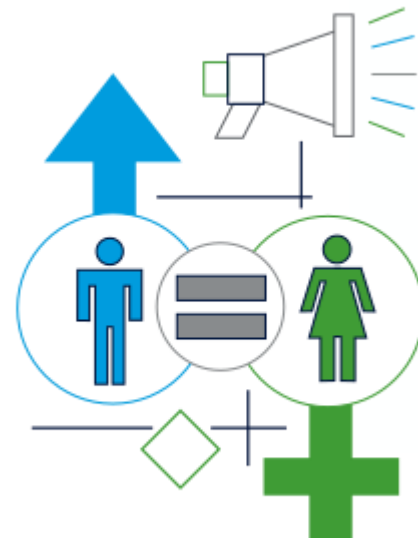
In 2023, 15% of our team participated in international mobility and/or training opportunities.



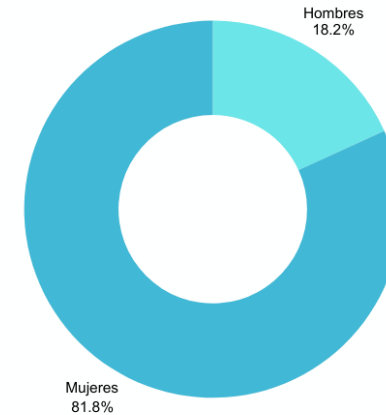
Inclusive Leadership and Mentoring

We believe in shared leadership and providing opportunities that reflect the diversity of our team. Women make up 66.2% of our workforce, many of whom hold leadership positions.

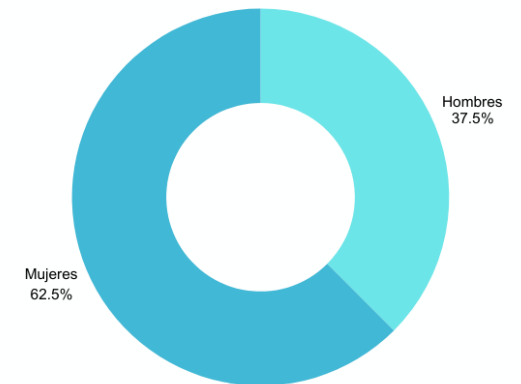
We foster mentoring and intergenerational exchange through programs like "Tertulias con People & Culture," regular gatherings where team members share learnings and best practices, promoting collaboration and a sense of belonging.



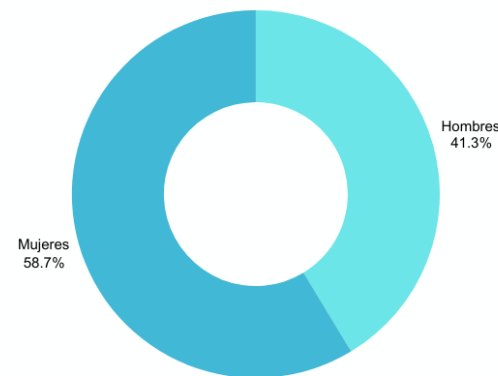
Directors and Managers



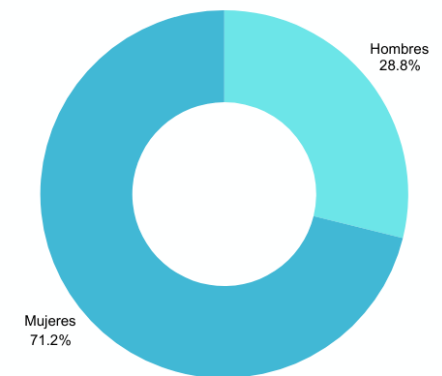
Partners



Assistants



Semi Senior and Seniors



The external recognition from Great Place to Work, achieved this year, validates the quality of our work environment and organizational culture..



Social and community impact



We are convinced that a responsible organization must actively engage with society. For us, creating a positive social impact means going beyond our professional role, promoting well-being and integration in the communities where we live and work.

Volunteering and Partnerships

Our team actively participates in volunteer initiatives, such as the reforestation of Cerro del Toro in partnership with DERES, reinforcing our commitment to the natural environment and local sustainability. Additionally, we maintain a strategic partnership with Fundación Forge, opening our doors to young people seeking their first steps into the professional world. During Open Day events, these young individuals experience our culture and values firsthand and participate in training workshops led by our team, enhancing their employability and fostering early professional development.

As part of RSM World Day, we reaffirmed our commitment to the community through a partnership with TECHO. As a team, we actively participated in building a home, working side by side with volunteers and beneficiary families.



Other Notable Volunteer Actions

Toy Donation: The entire RSM Uruguay team participated in a collection for School No. 196, delivering toys as part of Children's Day celebrations.

Clothing and Coat Donation: In collaboration with the association Abrigando Historias, clothing was collected to support people experiencing homelessness.

Christmas Donation: Toys were donated to the Fundación Niños sin Dolor at Pereira Rossel, bringing joy to children during the holiday season.

Christmas Donation

A toy donation was made to the Fundación Niños sin Dolor at Pereira Rossel, bringing joy to children during the Christmas season.



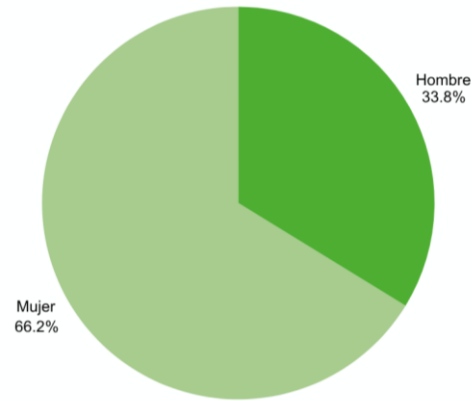
Participation and Integration

We promote integration and a sense of belonging by organizing workshops, events, and activities for commemorative dates both inside and outside the office.

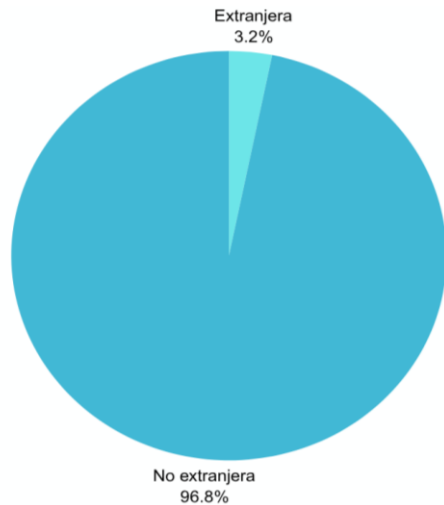
These initiatives not only encourage intergenerational interaction but also **create spaces for listening, creativity, and collective collaboration, reinforcing our commitment to building a strong community.**



Events such as Book Day, Children's Day, Mother's Day, Father's Day, and Animal Day are designed to connect employees and their families, strengthen bonds, and celebrate diversity.



Gender



Nationality

Diversity, Inclusion, and Equity

We foster an environment where everyone can reach their full potential, regardless of gender, age, or nationality. Women make up 66.2% of our team, and we adhere to the 7 Principles of Women's Empowerment.

We also promote inclusive hiring practices, encouraging authenticity and respect for each individual's identity.

Education and Awareness

We complement our efforts with awareness and training workshops on relevant social topics, such as gender equality, human rights, and respect for diversity.

Organizing and participating in these activities allows us to build a culture of respect and empathy, where every voice is heard and valued.

An aerial photograph of a dense urban environment. In the center, a modern building complex features extensive green roofs with lush vegetation and winding paths. The surrounding area is filled with tall, modern skyscrapers and older residential buildings. A dark blue, jagged, puzzle-like overlay covers the bottom right portion of the image. A green rectangular banner with white text is positioned in the middle-left area.

Enviromental Impact

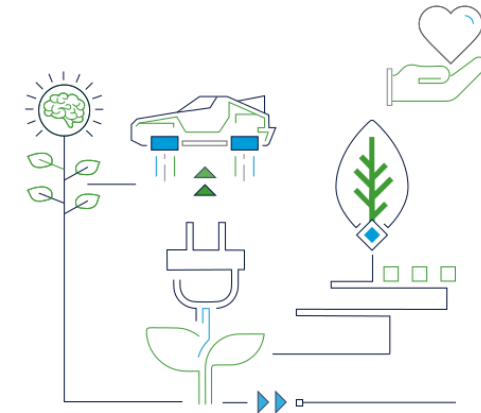
**We move forward with responsible decisions,
aligned with our vision of a sustainable future.**

Recycling Centers

We have set up recycling points for batteries, bottle caps, tickets, cardboard, and paper in our offices, enabling proper waste management and promoting sustainable habits across the team.

Eco Challenge

As part of World Environment Day, we participated in the Eco Challenge, which encourages the collection of bottle caps for recycling, contributing to a collective impact cause.



ESG Training

Two members of the CSR Committee provided comprehensive training on ESG criteria to the entire company, strengthening environmental knowledge and commitment at all levels of the organization.

Future

We will continue designing and implementing initiatives to reduce our environmental footprint and raise awareness about environmental care both within and beyond RSM.



Conclusion and next step

This journey is a collective effort, made meaningful by the commitment of individuals determined to leave a positive mark.

We are grateful for the dedication of our entire team, the trust of our clients, and the support of our partners who share our vision.

We will continue to foster a human, inclusive, and innovative culture. Our goal is clear: to be leaders in sustainability, contributing to a more equitable society and creating genuine value every step of the way.

If you want to learn more about our initiatives, experiences, and results in sustainability, we invite you to get in touch with us.

Together, we can create the change our environment needs.

THE POWER OF BEING UNDERSTOOD
ASSURANCE | TAX | CONSULTING



RSM Uruguay

Zonamerica - Ruta 8 Kmt 15.500
Edificio 100 - Local 121 A
Of. 003 Montevideo
Uruguay
T 59825182258 int. 106
rsm.uy

RSM Uruguay is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm each of which practices in its own right. The RSM network is not itself a separate legal entity of any description in any jurisdiction.

The network is administered by RSM International Limited, a company registered in England and Wales (company number 4040598) whose registered office is at 50 Cannon Street, London EC4N 6JJ. The brand and trademark RSM and other intellectual property rights used by members of the network are owned by RSM International Association, an association governed by article 60 et seq of the Civil Code of Switzerland whose seat is in Zug.

© RSM International Association, 2025