



Sustainability Report 2025

Report on sustainable entrepreneurship
and corporate responsibility for FY 2025



Introduction

Dear readers,

It is my pleasure to present to you the seventeenth Sustainability and Corporate Responsibility Report of PwC Czech Republic for the financial year 2025. I am honoured to introduce this Report to you for the first time as the new Country Managing Partner at PwC Czech Republic, a role I assumed in July 2025, as well as the Leader of our Corporate Sustainability Programme.

The year 2025 brought numerous challenges in sustainability, particularly due to delays in legislative measures at the European level and the need for companies to adapt to a dynamically changing geopolitical environment. Nevertheless, our long-term goals, commitments and activities in this area remain unchanged.

One of our key commitments is responsible business practices grounded in the integration of sustainability principles. Over the past year, our Sustainability Report was awarded the TOP Responsible Company in Reporting, and in the overall ranking of TOP Responsible Large Companies, we have long been placed among the 30 most responsible large companies in the Czech Republic.

Our day-to-day operations are inextricably linked to reducing our carbon footprint and delivering on our worldwide commitment to achieve net zero greenhouse gas emissions with near-term science-based 2030 targets. We are actively preparing for future sustainability reporting in line with the European Corporate Sustainability Reporting Directive

(CSRD) while supporting our clients in its implementation. One of the key milestones of the year was the relocation of our Brno office to the modern Titanium building, certified under the BREEAM standard.

The principle of PwC's success lies in our employees and the relationships we develop with them. We are proud to have successfully renewed the Equal Salary certification, which confirms our commitment to equal pay and equal career opportunities for all our employees.

As part of our Next Era strategy, built on the values of courage to face challenges, optimism towards change and collaboration across the firm, we have introduced a new PwC visual identity.

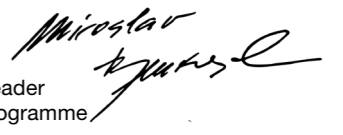
The end of the 2025 financial year was marked by a significant change in the leadership of our company. I would like to thank Jiří Moser for his fifteen years of leading the firm and for passing the baton. I wish him much success in his work on transforming the advisory division within the PwC CEE region.

As in prior years, we have prepared this Report in line with GRI international standards, including linking our strategy to the Sustainable Development Goals (SDGs).

I wish you an inspiring read.

Miroslav Bratrych

Country Managing Partner and Leader
of the Corporate Sustainability Programme
PwC Czech Republic




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Presentation of PwC

Globally

- 136** countries
- 636** cities
- 360,000+** employees
- 175,004** clients (82% of the Fortune Global 500 ranking)

Central and Eastern Europe

- 27** countries
- 13,500+** employees

Czech Republic

- 35** years on the Czech market
- 3** offices located in Prague, Brno, and Ostrava
- 31** partners
- 1,454** employees

Consulting companies belonging to the PwC network help their clients create the values they strive for. PwC is a professional services network with employees in 136 countries of the world. We provide high-quality audit, tax, and consultancy services supporting our clients in achieving their goals.

“PwC” signifies all companies belonging to the group PricewaterhouseCoopers International Limited Group with each of the companies being an individual and independent legal entity.

PwC Czech Republic belongs to the global network of PwC entities. We are part of the CEE region. Over 13.5 thousand employees work across 27 countries of the CEE region. PwC has been active on the Czech market for 35 years and it currently employs 1,454 professionals at its branches in Prague, Brno, and Ostrava. More information can be found in the Global Annual Review and the annual reports of PwC legal entities in the Czech Republic.

AI upskilling

We have invested in upskilling our people, and since July 2023 more than 315,000 PwC employees have participated in artificial intelligence upskilling programmes, many of which through our Network AI Academy.

In 2025, PwC was named by Forbes among the “World’s Best Management Consulting Firms” based on a global survey of clients and consultants across all continents. More information can be found [here](#).

Our Values

At PwC, we are guided by our five core Values (Values), which set the framework within which we strive to fulfil our core mission (Purpose) – creating trust in society and addressing key challenges.

These Values form the structure for our specific actions, known as **PwC Professional**, which puts our Values and Purpose into practice. These actions are based on the principles of Trusted Leadership and the achievement of Distinctive Outcomes.

These five values are as follows:

01 Act with integrity

- We adhere to doing the right thing, especially in difficult situations.
- Quality of the work we do is a matter of course to us.
- Our decisions are made and actions taken as if all our personal reputation was at stake.

02 Make a difference

- We are actively interested in the future of the world we are part of.
- We aim to influence our surroundings and to co-create it knowingly along with our colleagues.

- We are ready to respond to the constantly changing environment of our operation in a timely manner.

03 Care

- We try to understand everyone’s particularities and needs.
- We perceive the specific value and benefit of everyone.
- We support the work and development of our colleagues in such ways to enable them to do their best.

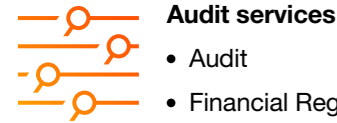
04 Work together

- Cooperation, sharing of contacts, ideas, information and know-how moves us forwards.
- We look for and connect various perspectives on things, people, thoughts, and ideas.
- We provide each other with feedback that helps us as well as others to improve.

05 Reimagine the possible

- Moving boundaries and trying out new things constitutes a constant challenge for us. We innovate, test and learn from our mistakes.
- We try to get the most of each thought and idea.

Products and Services



Audit services

- Audit
- Financial Regulations
- Internal Audit
- Accounting Advisory Services Including IFRS and US GAAP
- Non-financial Reporting Audit



Consulting

- Procurement Consulting
- Risk Management & Modelling
- Technology Consulting
- Regulatory Consulting
- Strategy Consulting



Cyber Security

- Information Security Management
- Threat Management
- Identity & Cloud Security (ICS)
- Security Implementation & Engineering



Tax and Legal Services

- Tax Consulting for Legal Entities and Individuals

- Transaction Tax Services
- VAT, Customs Duty, Excise Tax, and Environmental Tax
- Transfer Pricing Services
- Expert Evidence



Financial Advisory

- Actuarial and Risk Modelling Services
- Controlling
- Optimisation & Transformation of Corporate Finance Function
- Treasury & Commodity Advisory
- Future of Finance
- Financial Services Outsourcing



Global Business Services

- Setting up, Transforming and Growing your GBS



Human Capital

- Revision and Design of the Remuneration System
- HR Metrics and Analytics
- HR Transformation

- Process and Personnel Audit
- Inclusion & Diversity



Risk Advisory

- Financial Crime
- Cyber Security
- Risk Assurance
- Forensic Services
- Internal and IT Audit
- Treasury – Financial & Commodity Risk Management



Legal Services of PwC Legal



PwC Academy

- Courses for Companies
- Courses for Individuals



Technology and Data

- AI Governance & Compliance
- Digital Enablement
- Paperless office
- Cloud Transformations
- Tailored Application Development
- Data Analytics & AI
- Technology Consulting



Transaction and Business Advisory

- Capital Projects and Infrastructure, Debt Financing
- Crises Management
- ESG, Sustainability and Climate Change
- Merges, Acquisitions and Sales Consulting
- Procurement Consulting
- Operations Consulting
- ESG, Sustainability and Climate Change



Treasury & Commodity Advisory

- Treasury Design
- Cash Flow & Liquidity Management
- Treasury Management Systems



Accounting and Payroll Services

- Financial Services Outsourcing
- Accounting Advice on Czech Accounting Standards, IFRS and US GAAP
- Accounting, Annual Financial Statements and Accounting Advice
- Payroll Management



Artificial Intelligence for Businesses

- AI Governance and Compliance
- Digitisation and automation
- AI for key industries
- AI and data analytics

Financial Performance

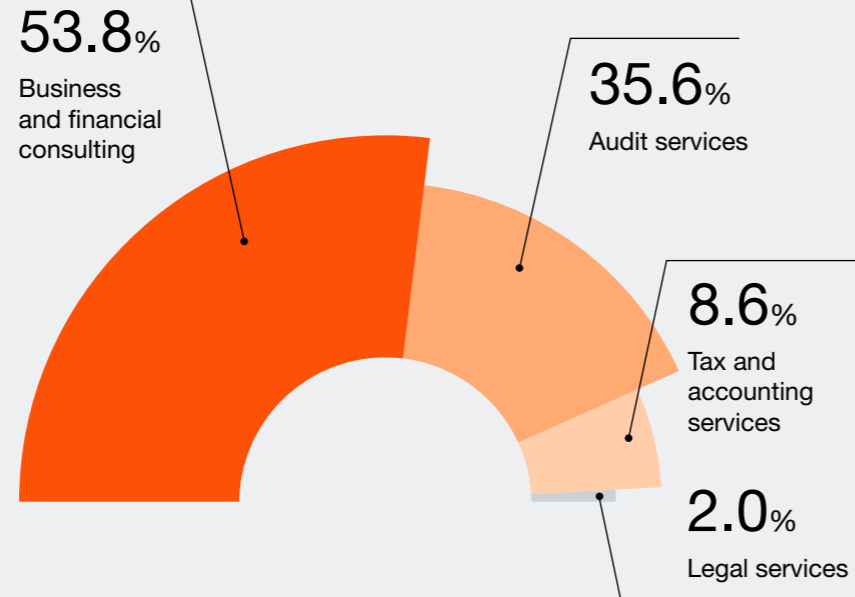
Revenue for FY2025 (CZK m)*

Audit services	1,718
Business and financial consulting	2,595
Tax and accounting services	417
Legal services	96
Total revenue	4,826

Total operating profit

CZK 1 bn

* Review of financial performance includes information on entities operating in the Czech Republic: PricewaterhouseCoopers Česká republika, s.r.o., PricewaterhouseCoopers Audit, s.r.o., PricewaterhouseCoopers Legal s.r.o., advokátní kancelář a PricewaterhouseCoopers Services, s.r.o. The aforementioned information includes the data collected from financial statements as of 30 June 2025, as published in the Commercial Register. The consolidated financial statements are prepared in the Netherlands.



ESG Team

Our ESG team focuses on educating all PwC employees about ESG and integrating these activities into their daily lives. The strategic team is managed by the Managing Partner along with the senior management, representing all our departments, defining the key direction and key projects.



Pavel Štefek
Audit Services
 Partner responsible for Sustainability Services



Martina Kučová
Human Capital
 Director responsible for Diversity & Employee Care



Olga Řehořková
Audit Services
 Partner responsible for Audit Services and Inclusion & Diversity Leader



Marek Mráz
Marketing & Communications
 Senior Manager responsible for Marketing & Communications

Country Managing Partner and Leader of our Corporate Sustainability Programme



Jiří Moser
 Up to June 2025



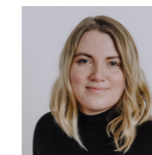
Miroslav Bratrych
 As of July 2025



Radka Nedvědová
Consulting
 Senior Manager responsible for Sustainable Reporting



Ondřej Rybka
Consulting
 Director responsible for Sustainability Services



Lucie Martincová
Consulting
 ESG Manager responsible for PwC Net Zero



Vendula Prjachová
Marketing & Communications
 Senior CSR Specialist

Our Vision and Attitude to Social Responsibility

Our vision

PwC takes part in dealing with the challenges of responsible entrepreneurship

Our commitment is to contribute to building a sustainable future. For us, accountability means not only taking responsibility for our own actions but also promoting the principles of responsible business. We strive for the development of our people and communities and seek to minimise our impact on the environment.

Our goal

To be a catalyst for change

We help companies gain the confidence and courage to grow their business with a focus on innovation, modern technology, and sustainable growth. We strive to strengthen their competitiveness and support the dynamism of the market environment in the Czech Republic. We focus on the long-term impact of business on society, the economy and the environment.

Doing things right

Our greatest strengths are our in-depth knowledge,

professional skills and extensive experience in management of business, finance, audit, tax, and law. We place a key emphasis on developing our employees, training and sharing our knowledge with others.

Our focus

Responsible entrepreneurship

We are committed to the principles of ethical and responsible entrepreneurship that constitute the foundation of our operations. Through our services, we actively transfer these values to our clients' businesses.

Our people

We create an inspiring and supportive environment that enables our employees to grow professionally and personally. We emphasise diversity, fairness and the overall satisfaction of our team. We care about making our people feel good not only at work, but also in their personal lives.

Non-profit sector

We focus on developing, educating and transferring our experience to non-profit organisations and social startups

in the areas in which we have long been active. We support the activities and development of non-profit organisations through professional and manual volunteering or by providing pro bono services.

Environmental protection

We have made a global commitment to achieving Net Zero. In this context, we have set short-term targets for until 2030, as agreed by the SBTi initiative, in line with the 1.5°C climate scenario. Our global strategy also includes a commitment to greater transparency and support for the development of comprehensive frameworks and standards for ESG non-financial reporting. At the same time, through our services, we support our clients and suppliers in transforming their businesses to achieve Net Zero.

82%

of employees feel that their work contributes to PwC's Purpose, representing a year-on-year improvement of 9%*

* Employee Satisfaction Survey 2025

Materiality Assessment

Internal stakeholder dialogue

Regular feedback is an essential input for us in identifying key topics, which we obtain through regular communication and surveys. Thanks to these surveys, we are gradually covering all topics relevant to employees.

Through a questionnaire administered in 2020, our employees were given the opportunity to evaluate the company's overall CSR strategy, express their priorities and make their own suggestions. In 2021, we focused on mapping employees' wellbeing needs, while in 2022 the survey was dedicated to training and development activities. In 2023, the global PwC Workforce ESG Preferences Survey was conducted to analyse employees' perceptions of ESG strategies and their employer's activities. As part of Sustainability Week in April 2024, PwC Czech Republic conducted a survey focused on employees' attitudes towards sustainability.

In April 2025, the annual employee satisfaction survey, known as the Global People Survey (GPS), took place, with a participation rate of 78% of our employees. This survey is a key tool for obtaining valuable feedback and identifying areas requiring improvement.

In the 2025 financial year, PwC Czech Republic also introduced a new tool – the Employee Pulse Survey (EPS). The EPS is conducted regularly every six weeks, enabling

us to continuously measure perceptions of the company atmosphere and the dynamics of team cooperation. In this way, we assess how successfully we are creating a working environment based on collaboration, respect and courage, and identify areas for further improvement.

The EPS and GPS complement each other: while the GPS provides a global view of employee satisfaction, the EPS delivers more frequent and more detailed insights into the reality of individual teams. The objective is to better understand how we cooperate and what we can further improve.

Double materiality assessment

In the 2024 financial year, we began implementing a double materiality assessment in relation to the partial transposition of the Corporate Sustainability Reporting Directive (CSRD) into Czech law. This legislation introduces new sustainability reporting requirements that require a systematic and transparent approach to identifying material impacts, risks and opportunities.

The assessment covers the environmental (E), social (S), and governance (G) areas and reflects the specific risks of our industry, such as competitiveness in the labour market or the increasing demands for transparency and corporate responsibility in sustainability. As part of this process, we have applied the European Sustainability

Reporting Standards (ESRS) methodology. The double materiality assessment process continued throughout the 2025 financial year, and its completion is planned for the following financial year. Key topics such as climate change, working conditions, equal opportunities for all, and community engagement were identified in collaboration with representatives of individual departments.

Through this comprehensive assessment, we are better able to reflect new regulatory requirements, strengthen our sustainability strategy, and ensure long-term value not only for our company, but also for our clients and partners.

Stakeholder groups, dialogue form, and relevant topics

Stakeholder	Dialogue form	Relevant topics
Employees and partners	Feedback upon the completion of first-month's work and after six months; internal survey of employee satisfaction, feedback within the yearly appraisals, trainings, social media, intranet, teambuilding organisation, regular discussions with the leadership, personal communication	Professional and personal development, employee care and supporting work-life balance, sustainability, promotion of diversity and equal opportunities, collaboration with the non-profit sector, environmental care, economic performance, privacy and data protection, climate protection
Potential employees	Job fairs, lectures, competitions for graduates and university students, university events, personal communication, communication through social media	Education and training, employee care, career development, work environment, diversity and volunteering, sustainability and environmental protection

Stakeholder	Dialogue form	Relevant topics
Clients	Satisfaction survey, personal meetings, CEO Survey, CFO Survey, Czech ESG Survey, CFO Community, webinars, conferences, information brochures, website	Ethics and transparency, quality of our services, risk management, technologies, innovation and competitive ability, support of the non-profit sector, sustainability and ESG, climate protection
Administrative and regulatory bodies, professional groups	Participation in professional forums, groups, associations and organisations, using the expertise of PwC specialists (REthink, Climate and Sustainability Leaders Czech Republic, Alliance for an Emission-Free Future)	Ethics and transparency, quality of our services, risk management, market cultivation, trend formulation
Non-profit sector	Membership in BPS platform, cooperation with the Via Foundation, electronic and personal communication with non-profit organisations we cooperate with on a long-term basis	Pro-bono services, support of charity projects
Suppliers	Formal evaluation of suppliers, regular meetings	Ethics and transparency, environmental protection, climate protection
Media	Press releases, conferences, round table discussions, electronic and personal communication	Economic topics, quality of our services, technologies and innovation, support of the non-profit sector, sustainability and environmental protection

SDG prioritisation



In September 2015, the United Nations adopted common Sustainable Development Goals (SDGs) to be achieved by 2030. This long-term agenda covers all areas of human activity. PwC is actively committed to these goals. We integrated them into our strategy and business activities in 2020 and reflect their implementation in this Report.

We have identified **6 priority SDGs** to which we have assigned specific sub-goals – SDG Targets. Their implementation is covered in this Report, including measurable results through the corresponding GRI indicators.








During the 2025 financial year, we continued implementing our long-term strategy. Survey results and feedback from our stakeholders confirm that we are in line with the priorities previously defined. At the same time, we focus on SDG Targets for which we have identified areas for improvement and opportunities for future development.

Material topics

Material topics	Impacts occurring inside our organisation, directly through our activities	Impacts to which we contribute through relationships with our business partners and stakeholders	Priority SDGs	SDGs Targets 1 and our activities	Gaps and opportunities
RESPONSIBLE ENTREPRENEURSHIP GRI 2, 201, 203, 205, 206, 308, 406, 407, 408, 409, 410, 411, 412, 414, 418					
Internal focus on quality, ethics, and transparency				Target 8.2: Productivity, modernisation, innovation, and added value / Digitalisation and AI, CEO Survey, Czech ESG Survey, CFO Community	Goal 9: Industrialisation, innovation, infrastructure
Economic performance					
Market cultivation and trend formulation					Goal 11: Sustainable cities and municipalities / Our services in the area of public administration, self-governing institutions, smart cities
Technology and innovation in our services				Target 12.6: Sustainable practices and reporting / Sustainability reporting, carbon footprint measurement & our services concerning sustainable entrepreneurship	
Services in the area of sustainable entrepreneurship (ESG)					
OUR PEOPLE GRI 2, 202, 401, 404, 405, 406					
Inclusion & Diversity: Diversity and equal opportunities promotion				Target 3.4: Promoting physical and mental health / Be Well Work Well programme	

inside our company clients society and environment

Material topics	Impacts occurring inside our organisation, directly through our activities	Impacts to which we contribute through relationships with our business partners and stakeholders	Priority SDGs	SDGs Targets 1 and our activities	Gaps and opportunities
Professional and personal development of employees				Target 4.4: Skills for professional success / Digital Upskilling, Talent programme, Leadership Development Programme, University Teaching	
Employee support					
NON-PROFIT SECTOR GRI 2, 201, 203, 406, 418					
Professional volunteering and pro bono services				Target 4.4: Skills for professional success / New World New Skills, University Teaching	
Passing know-how concerning digital and modern technologies					
Support of training and development of potential and talent				Target 8.3: Growth, entrepreneurship and access to services / Social Impact Award, pro bono audit services	

Material topics	Impacts occurring inside our organisation, directly through our activities	Impacts to which we contribute through relationships with our business partners and stakeholders	Priority SDGs	SDGs Targets ¹ and our activities	Gaps and opportunities
ENVIRONMENTAL PROTECTION GRI 2, 301, 302, 303, 305, 306, 308					
Carbon footprint reduction and handling resources				Targets 7.2 & 7.3: Renewable energy & energy efficiency / Energy sector services	
Our services in the area of sustainability and climate change (ESG)		 		Target 12.6: Sustainable practices & reporting / Sustainability reporting and our services in the area of ESG	
				Target 13.1: Response to climate-related hazards / Energy consumption reduction, carbon footprint reduction, paperless office, reaching Net Zero by 2030	

¹ Briefly paraphrased SDG Targets (complete official definitions are available at <https://sdgs.un.org/2030agenda>)

Our Success in the Area of Corporate Responsibility

We belong among the TOP 30 most socially responsible businesses in the Czech Republic. In 2025, we received the awards **TOP Responsible Large Business Advanced** and **TOP Responsible Business in Reporting**. The awards are announced and presented by the independent expert platform Business for Society. The TOP Responsible Business rating is a comprehensive assessment of companies' approach to responsible and sustainable business.



Ekonom Sustainability Ranking

In June 2025, the results of the third edition of the Ekonom Sustainability Ranking were announced at the Sustainable Forum 2025 conference. The Ekonom Sustainability Ranking is an independent assessment of companies in the Czech Republic organised by the weekly magazine Ekonom, with PwC Czech Republic acting as the professional guarantor. The ranking recognises companies with the best ESG projects. Companies participate through questionnaires evaluating their contribution to sustainable development and business sustainability.



Responsible Entrepreneurship

We care about the principles of ethical and responsible entrepreneurship. They constitute the basis of our operations, with respect to our approach both to employees and external partners. Through our services, we incorporate these principles into our clients' business activities.

Key Focus

Internal focus on quality, ethics, and transparency

Our goal is to create a corporate culture based on strong values such as ethical conduct, integrity, objectivity and professionalism. These principles are reflected in our day-to-day decision-making and approach to our employees, clients and partners.

Market cultivation and trend formulation

We actively participate in the development of the Czech market through membership in professional associations and participation in professional discussions. We monitor key economic trends and analyse market developments to contribute to market transparency and credibility. Our goal is to find innovative solutions to current challenges and to promote a healthy business environment in the Czech Republic. As part of our annual CEO Survey, which maps the opinions of CEOs and owners of Czech businesses, we also address ESG issues and their impact on the business environment.

Technology and innovation in our services

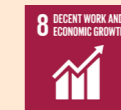
Modern technologies are an integral part of our work and are transforming the way we provide services to our clients. Through technological innovation, we are constantly expanding our service offerings and modernising traditional approaches. Our goal is to help Czech companies increase

their competitiveness and contribute to overall economic growth.

Services in the area of sustainable entrepreneurship (ESG)

Promoting sustainable business principles is crucial for us. In cooperation with our clients, we focus on provision of services that enable them to effectively integrate environmental, social and economic responsibility (ESG) aspects into their business. We also regularly host PwC ESG Talks – expert meetings and webinars focused on current ESG challenges and trends. These events aim to support companies and the public sector in understanding ESG issues and facilitate their adaptation to new sustainability requirements.

PwC's high-priority SDG Targets



Decent work and economic growth Target 8.2

/ Digitalisation, AI
/ CEO Survey
/ Czech ESG Survey
/ CFO Community



Responsible consumption and production Target 12.6

/ Sustainability reporting, carbon footprint measurement and our services concerning sustainable entrepreneurship

Internal Focus on Quality, Ethics, and Transparency

At PwC, we create a business culture based on ethical principles, integrity, objectivity and professionalism. The prerequisites of independence, sustainability and effective risk management therefore play a key role for us. Our activities comply with applicable professional standards, legislation and internal guidelines. However, we recognise that no set of rules can cover all situations, so we are also guided by our code of ethics, which sets out the principles of responsible and transparent conduct.

Code of Conduct and independence

The Code of Conduct and Global Independence Policy are binding on all employees of PwC. Not only do we respect the confidentiality of our employees' and clients' data, but we treat it in a way that prevents leakage or misuse.

Our Code of Conduct, which was updated in October 2024, provides a basic framework for dealing with complex ethical issues and commits us to reporting any suspected unethical conduct. It provides clear guidelines for decision-making and is based on the RADAR (Recognise, Assess, Decide, Agree, Report) methodology. One of its key principles is the responsibility to communicate openly and raise any

irregularities or inappropriate behaviour. Any suspected unethical behaviour or discrimination can be reported anonymously via the Ethics Hotline.


Independence is a key principle for us to avoid conflicts of interest and to maintain the utmost objectivity and professionalism. All employees are required to declare their independence annually. We carefully verify the identity of our clients and business partners to ensure that we only work with entities whose activities are legal, consistent with our values and that the cooperation does not pose a reputation risk. At the same time, we diligently ensure compliance with all anti-money laundering and other regulatory requirements.

To ensure that our employees' actions are consistent with the company's ethical standards and applicable laws, all employees receive a series of annual training sessions focused on, among other things:

- Ethical conduct
- Anti-money laundering
- Anti-corruption
- Data protection
- Insider trading
- Sanction laws, etc.


100%

of employees and partners of PwC Czech Republic have confirmed their independence.

 [Code of Conduct](#)

Human rights protection

All our activities are in full compliance with Czech law and PwC's Human Rights Policy, updated in 2025. We are committed to the protection of human rights in all aspects of our operations and are rigorous in ensuring that our activities do not lead to human rights violations. We do not tolerate child labour, modern slavery or any form of forced or compulsory labour. Wages we pay to our employees comply with applicable laws and regulations, never falling below the legal minimum. Although we do not have a trade union, we ensure freedom of association and collective bargaining for our employees. We expect the same standards from our suppliers.

 [PwC's Human Right Policy](#)

Our supply chain complies with sustainability principles

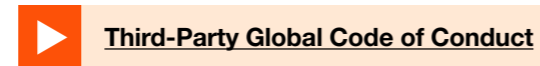
PwC is committed to minimising both the direct and indirect environmental impacts of its operations, including those of its supply chain. At the same time, we strive to continuously improve our environmental approach. That is why we have

made a commitment to achieve Net Zero by 2030. To achieve this goal, we will reduce greenhouse gas emissions by 50%, switch to renewable energy sources, support decarbonisation initiatives and work with our partners to decarbonise the entire value chain.

In 2010, we introduced a responsible procurement policy and operating guidelines that apply not only to PwC but also to our suppliers. In the environmental area, for example, we are focusing on our ability to monitor and evaluate the environmental impact of our activities and how environmentally friendly our proposed products and services are. In addition to environmental aspects, we also place emphasis on social responsibility and ethical principles. We expect our suppliers to adhere to the same standards that we do, including a commitment to a code of conduct. Rules on anti-money laundering, conflicts of interest, fraud and corruption are included in all contractual terms and firmly embedded in the third-party code of conduct.

Risk assurance

We solely cooperate with entities whose business activities comply with applicable laws and regulations and respect our ethical principles. We carefully screen each potential collaboration, including an analysis of their business practices and ethical aspects, and evaluate the potential impact of such collaboration. We regularly reassess our client relationships and decide whether to continue working with them. If necessary, we are prepared to refuse or withdraw from a contract. Protecting our company's reputation is crucial to our business.



Market Cultivation and Trend Formulation

Through membership in various organisations and professional associations, we contribute to the development of sustainable entrepreneurship on the market.

Chamber of Auditors of the Czech Republic

We are actively involved in the management of the self-governing professional organisation established by law to govern the audit profession in the Czech Republic. Our involvement comprises membership of the Executive Committee and chairing the ESG sub-committee.

Chamber of Tax Advisers of the Czech Republic

Through our active participation in the Presidium of the Chamber, we promote a professional view of the tax environment in the Czech Republic, contribute to its stability and clarity, and at the same time advocate for a high level of qualification and professionalism of all members.

Turnaround Management Association

We are one of the founding members of the Czech branch of the Turnaround Management Association (T.M.A.

International), an international association specialising in the resolution of financial crises and corporate insolvencies.

Blockchain Connect Czech Alliance

We were involved in the formation of this alliance, which aims to support the development of Blockchain technology in the private and public sectors in the Czech Republic and to actively participate in the digitalisation of Czech society.

Climate and Sustainability Leaders Czech Republic

We are co-founders of this platform, which focuses on pursuing the ambition of the largest Czech companies to reduce CO₂ emissions, motivating key players in the economy to sustainable and climate-responsible projects and supporting their implementation.

As the deputy chair of the platform, we are actively involved in its management and have methodically supported the Carbon Tracker project, which analyses the measurement of the carbon footprint, its reduction in recent years and the strategy or ambition to do so in the future for the 150 largest Czech companies by turnover.

Czech Business Council for Sustainable Development

We are part of the Czech Business Council for Sustainable Development, which inspires the business community to build a sustainable future for business, society and the environment. We are actively involved in its leadership within the Presidium and participate in the work of expert groups.

Czech Hydrogen Technology Platform (HYTEP)

PwC provides extensive strategic advisory, audit, tax and legal services, including specialisations in hydrogen technology, corporate transactions and cybersecurity. As members of this platform, we are actively engaged in sharing expertise and contributing to the development of the hydrogen economy.

Alliance for an Emission-Free Future

The Alliance for an Emission-Free Future is an open association of major companies operating in the Czech market with the aim of supporting the state, the business sector and society in reducing emissions and achieving Net Zero by 2050. The Alliance was established in November 2023, with PwC among its founding members. Its main mission is to accelerate and facilitate the transition to low-carbon models and technologies so that Czech companies do not lose competitiveness due to the slow implementation of climate-friendly measures. Other key partners of the Alliance include the ČEZ Group, Komerční banka, Moneta, Orlen Unipetrol, Aon, Onsemi, Economia, Sigma and McKinsey & Company.

Association for Infrastructure Development

PwC is directly involved in major infrastructure projects not only in the Czech Republic but also in the CEE region, both on the public and private sector side

Business for Society

We have long collaborated with the Business for Society platform, which promotes collaboration between companies and enables them to share experience and find innovative approaches to sustainable business. We are actively involved in professional working groups focused on diversity, pay transparency, support for women in business and spreading awareness of sustainable business among the Czech public.

Business Continuity Forum

PwC is a partner of the Business Continuity Forum, co-founded by Michal Wojnar, Director of the Business Continuity team. The BC Forum serves as a platform and community of experts from the Czech Republic and Slovakia who share experience and information in this area. At regular meetings, held 2-4 times a year, current trends, projects and topics related to business continuity, crisis management and risk management are discussed.

Our company is a member of

34

professional organisations

Czech CEO Survey

An important source of data is the annual CEO Survey, which focuses on the opinions of CEOs and owners of Czech companies. The survey focuses not only on traditional areas such as economic outlook and employment trends, but also on issues related to education, sustainability, cyber security and the implementation of modern technologies. The result is a set of data and analysis that provides valuable insights into the perspectives of key business leaders on the world today.

The 2025 survey confirmed further positive developments in decarbonisation as a relevant topic for business. ESG has become an integral part of corporate strategies and is increasingly reflected in supply chains, with most Czech companies already considering ESG factors when selecting suppliers. Pressure to decarbonise companies comes not only from regulation, but also from business partners, clients and employees. As a result, 55% of companies have already implemented specific decarbonisation measures and 44% have developed a carbon footprint reduction strategy. The most frequently cited barrier in the ESG area remains complex legislation. Other significant barriers include a lack of demand from external stakeholders, insufficient climate-friendly technologies and lower returns on ESG investments. In this context, the development of our ESG services represents one of the most significant opportunities to strengthen our positive social impact.



PwC CFO Community

We have established this platform to connect professionals in finance across all industries and to create this way room for sharing information, experience, and news from the world of finance, technologies and legislation. We raise awareness of what CFOs are concerned about; we also organise webinars regarding hot topics, and within the CFO Community Talks we also bring interviews with professionals who can provide inspiration from the world of finance.

PwC ESG Talks

The aim of PwC ESG Talks is to help companies and the public sector to understand the ESG topic. We hold regular sessions and webinars to raise awareness of ESG. We present there the latest developments in the field of sustainability and related regulations, invite interesting guests and provide inspiring examples. What we take away from the meetings is feedback on what Czech companies are interested in and where they perceive the need to address specific sustainability issues.

During the 2025 financial year, we organised a series of ESG Talks focusing on topics such as deforestation, CSRD reporting and experience with its implementation, and sustainable finance. These sessions provided a valuable space to discuss key sustainability issues that have a major impact on our clients' businesses and overall direction.

Technology and Innovation in our Services

We use digital and technological solutions to prepare ourselves and our clients for a dynamically changing world. For us, technology is not the goal, but a means to efficiently implement business visions with maximum benefit for users. We support clients in complex business and technology transformations across multiple industries.

DAO: Digital Adaptive Organisation

In cooperation with ATAIRU, we have developed the Digitally Adaptive Organisation (DAO) programme to support businesses in achieving digital adaptability. It focuses on three key areas: digitalisation, digital skills development for employees, and adaptability. The programme responds to the growing need for businesses to eliminate paper-based communication, streamline data management and automate processes to reduce manual workload.

Future of Finance

In finance, we provide clients with services aimed at streamlining financial processes through optimisation, automation and digitalisation. For instance, we offer automated data processing solutions that significantly reduce the time-consuming manual entry process, or help

clients customise reporting to make it clearer, more efficient and easier to prepare.

Cyber Security

In the area of cyber security, we provide clients with comprehensive information security services, including methodology design and risk management. We ensure the integration of security components into technology systems, including architecture design and audits. We provide expert support in threat management, including monitoring, detection and incident response.

Artificial intelligence and advanced analysis

We support clients in utilising AI by setting the appropriate strategy, collecting and standardising case studies, and prioritising. We focus on identifying cases with the highest return on investment (ROI) and develop Proof of Concept along with proposals for innovative, scalable and tested solutions. We also advise clients on ethics and eliminating bias in the use of AI, using the PwC Responsible AI toolkit in line with European Union legislation.

Document Bot

Document Bot, developed in collaboration with Legito at PwC Czech Republic, has become part of the Next Generation Audit programme and is fundamentally changing the way audit services are delivered globally. This document automation system uses templates and controlled document workflow to eliminate routine manual work, minimise errors and speed up the document creation process by up to 80%.

PwC's Academy

PwC's Academy offers a wide range of training courses and learning programmes focused on professional as well as personal development. Participants can deepen their expertise in areas such as finance and accounting, ESG, project management, change management and innovation, or learn key management and business skills.

Thanks to our experience and expertise, we have developed comprehensive training programmes that help you gain insight into current trends, legislative changes and new developments in ESG and sustainability. We offer training on non-financial reporting, carbon footprinting or sustainable project management. As for HR issues, we address them through specialist HR programmes such as the CIPD

qualification. The Lean Six Sigma programme enables companies to effectively analyse and optimise processes prior to digital transformation, thereby improving service quality and customer satisfaction while reducing costs.

In the area of project management, we offer expert training in Prince2, PMP, and CAPM methodologies, providing participants with not only the theoretical knowledge but also the practical skills essential for successful project management across a variety of industries. We have also newly introduced cyber security courses such as Deepfakes and Identity Fraud, and the New Cyber Security Act.



Digitalisation & Automation

We also take an innovative approach within our company. For instance, we use automated robotic systems to process travel billing, invoicing requirements, or planning orders, projects and resource allocation. During the 2025 financial year, we introduced the modern ChatPwC 4.0 platform with advanced capabilities such as dataset analysis and content creation. These technologies have already saved us

hundreds of hours of manual work. Other internal processes are also being digitised, helping us to reduce overall paper consumption, among other things.

Audit Smart Management Tool

We have developed an application that allows us to efficiently plan our audit engagements in terms of budget and optimisation of staff allocation. The application's algorithm considers various factors such as the number of employees, their seniority, previous experience with specific engagements or the distance of their residence from the client's work location. This results in more efficient scheduling, minimising downtime and eliminating the risk of double assigning staff to the same tasks. In addition, commuting optimisation helps to save employee time and reduce emissions associated with the use of automotive transport.

Our Sustainable Entrepreneurship Services

Our services are aimed at corporate and private companies, the public sector and cover a wide range of sectors including retail, banking, automotive, chemicals, energy, and construction. We offer professional ESG advice, covering a wide range of related topics.

The services most frequently provided by us include:

Sustainability and decarbonisation strategies

The significance of an ESG strategy consists in prioritising a sustainable entrepreneurship concept within strategic planning by top company executives. We help companies to set sustainable goals and to create a strategy to reach them. Most often, we work on the comprehensive decarbonisation of a company; based on a detailed analysis, we propose specific steps it can take to reduce its carbon footprint. This may involve identifying key areas of risk and opportunity, developing action plans for transitioning to low-carbon technologies and processes, setting up monitoring of progress towards targets or communications support.

Non-financial/ESG reporting and carbon footprint measurement

We offer clients support in the implementation and further development of ESG reporting, using renowned international standards. We monitor the latest developments in European regulations in this area and help companies prepare for their implementation. We expand our ESG training offer and proactively inform the public about future reporting obligations.

CBAM support

We provide comprehensive support to our clients regarding the Carbon Border Adjustment Mechanism (CBAM). We assist with registration in the CBAM reporting environment, register clients as authorised importers to avoid customs blocks upon release for free circulation, prepare manuals for procurement departments, and can also help with the calculation of CBAM liabilities.

ESG in transactions (ESG Due Diligence)

ESG Due Diligence focuses on environmental and social aspects, especially on identifying and assessing the associated risks of a given site (land, building, production plant, etc.). The output of the ESG Due Diligence is a Red Flag report that analyses the short and long-term risks that may negatively affect the potential investor and other stakeholders – whether from a financial, reputational or environmental perspective. When providing our Due Diligence services in M&A transactions, close collaboration across PwC's specialist teams is an integral part of the process.

Double Materiality Assessment (DMA)

A Double Materiality Assessment is a new approach to assessing the impact of a company's business and serves as a tool to keep reporting clear and relevant to the company. We offer preparation and workshops for our clients to identify double materiality, including:

- selecting relevant topics, risks and opportunities across the value chain;
- working with the results of stakeholder dialogue (where available);
- identifying ESG and financial impacts according to the scoring model.

EU Taxonomy

We provide companies with comprehensive support in taxonomy reporting at all stages. From the analysis of their activities to identify eligible activities, through the evaluation of technical screening criteria and the assessment of compliance with minimum safeguards to determine compliance with the taxonomy, to the preparation of the report in line with best practice and applicable European legislation.

ESG training and capacity building

We offer a comprehensive and structured training programme led by our experienced specialists. We support our clients in building and developing their capacity in all key areas – from investing in sustainable assets and projects to preparing non-financial sustainability reports.

Sustainable company management and Equal Salary

We conduct audits of remuneration systems and review HR policies. Successfully obtaining the prestigious Equal Salary certification confirms that our efforts in supporting diversity and equal opportunities are on the right track and places us among the leading employers in this field.

We support companies in preparing for the pay transparency directive, in the correct setup of job grading systems and in calculating the gender pay gap. Equal pay issues are addressed by our dedicated team with many years of experience in the field, providing expert analyses and advisory services, including matters overlapping with law, HR and other related areas.

Verification of sustainability reports and “audit readiness”

Independent verification of sustainability reports enhances the credibility of disclosed non-financial information through objective and independent assessment of disclosed claims, data and other information. We most often provide verification of sustainability reports in accordance with the International Standard on Assurance Engagements (ISAE 3000 revised).

We offer audit preparation services to companies preparing for the first year of mandatory reporting and verification of sustainability reports under the Corporate Sustainability Reporting Directive (CSRD) (EU) 2022/2464. These services include the verification of selected indicators according to ESRS, including the assessment of compliance in the double materiality evaluation process with ESRS requirements, or conducting a gap analysis between the

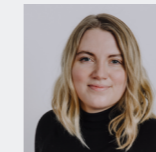
existing sustainability report and the requirements set by the CSRD directive.

ESG Management Solution

Non-financial and ESG reporting, along with carbon footprint measurement, are the key pillars of corporate responsibility. We support our clients in implementing and improving their ESG reporting practices in line with international standards. We monitor the development of European regulations and support clients in preparing to comply with them. Our PwC ESG Management Solution optimises the complex process of non-financial reporting and ESG data management for both mandatory and voluntary reporters in line with European sustainability regulations. The tool simplifies data collection, automates indicator calculations and facilitates reporting, enabling companies to effectively monitor and manage their ESG targets, including carbon footprint analysis.



At a time when sustainability is becoming increasingly important for companies, investors, consumers and government institutions, we provide key services for those who want to excel in this area. Our expert consultancy in non-financial reporting and the development of corporate sustainability strategies enables clients not only to comply with global standards but also to gain a competitive advantage. In this way, they strengthen their credibility with investors, customers and other key stakeholders.



Lucie Martincová

Manager at PwC Czech Republic
Leader of Sustainability Services and PwC Net Zero

Our People

Our employees are at the heart of everything we do. Our goal is clear: To create a work environment where our people feel supported, valued and motivated to grow every day.

Key Focus

Inclusion & Diversity: Diversity and equal opportunities support

We emphasize ethics, transparency, and human uniqueness to create a fair and open environment that does not restrict individuals by gender, sexual orientation, age, race, disability, or in any other way.

Professional and personal development of employees

We invest in the growth of our employees throughout their entire career at PwC, encouraging them to grow professionally and personally.

Employee support

We create flexible working opportunities and diverse work models, and our employees are provided with a number of benefits. We intend to support their ability to maintain work-life balance and help them feel good emotionally as well as physically at work or beyond.

We continue to develop the areas identified as priorities by our employees in internal employee surveys (see the section on materiality and stakeholders [on pages 14–16](#)).

These include:

- Employee care – work-life balance, stress management, formation of friendly relationships at workplace,
- Support of diversity, equal opportunities and fair remuneration,
- Development of soft skills, professional, technological, and language education.

You can find details of the specific activities in this chapter.

PwC's high-priority SDG Targets



Good health and well-being
Target 3.4
/ Be Well Work Well Programme



Quality education
Target 4.4
/ Digital Upskilling
/ Talent Programme
/ Leadership development programme
/ University Teaching

Diversity and Equal Opportunities Support

Promoting diversity is an integral part of our corporate culture, and we continuously strive to create a work environment that enables all employees to develop their full potential, regardless of their individual differences.

We continue to systematically develop an inclusive work environment that promotes equal opportunities and ensures that no employee experiences any form of disadvantage. The diversity of our teams is a key factor in bringing new perspectives and innovative approaches.

We are committed to creating a fair and open work environment where no one is discriminated against or favoured based on age, gender, gender identity, sexual orientation, race, ethnicity, colour, religion, cultural background or physical appearance.

In 2024, we proudly achieved and in 2025 successfully maintained the **Equal Salary** certification, which independently confirmed that we are on the right track in building a work environment that promotes equality. Our employment, remuneration and promotion processes are based on transparent criteria and ensure that decisions are not influenced by gender, nationality, race or other discriminatory factors. All these steps are based on objective assessments

that consider not only professional skills and competencies, but also ethics and individual achievements in meeting objectives.

Based on the global Inclusion & Diversity strategy within the employee survey, we selected 4 key areas in the 2023 financial year that we continue to actively support and develop. Individual work groups meet regularly to respond to current initiatives and needs while setting long-term commitments, monitoring communication forums and learning on the issues. At the same time, we have confirmed through a survey that support for the selected pillars is in line with the expectations and needs of our employees.

The four pillars of our initiative:

- PwC for Women
- PwC for Parents
- PwC for People with Disabilities
- PwC for LGBTQ+ Inclusion

In 2024, we strengthened the working groups with ambassadors from Czech leadership, who bring new ideas, a strategic perspective and actively contribute to the further development of activities within each pillar.

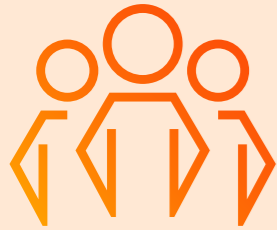


In 2024, we became the fourth company on the Czech market to receive Equal Salary certification. In 2025, we successfully maintained this prestigious certification, which confirms that our efforts to promote diversity and equal opportunities are moving in the right direction and that we are one of the leading employers in this area.



Olga Řehořková

Partner at PwC Czech Republic and Inclusion & Diversity Leader



PwC in the Czech Republic

Employees

789 women
665 men
1,454 in total

Employees divided by age

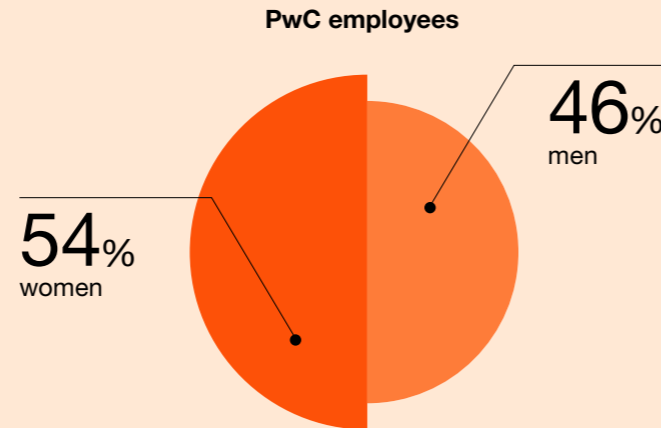
507 up to 29 years
851 30–49 years
96 over the age of 50

Partners

31 in total
4 women

Partners divided by age

0 up to 29 years
16 30–49 years
15 over the age of 50



Check out our more detailed employee structure from the perspective of diversity on [p. 88](#).

Supporting women at PwC – Active steps to equality and inspiration

We fully recognise that women make up more than half (54%) of our workforce, but structural challenges continue to hinder their wider representation in leadership roles. Although the current representation of women on the Board is 13%, we are pleased to note that in 2025 another woman successfully met all the requirements to join the partnership. This move will further strengthen the company’s leadership in the coming financial year.

We are motivated by this trend and consider supporting women as one of our long-term priorities. In 2025, we continued initiatives that help us achieve our goals:

- One of our major achievements this year was the successful reacquisition of the **Equal Salary certification**, which confirms that we are moving in the right direction not only in ensuring equal pay for women and men, but also in creating equal career opportunities for all our employees.
- In addition, we organised an opportunity for our women to attend the All Women Festival, where they could not only enjoy inspiring lectures, but also share their professional

experience and make new professional contacts.

In addition to these activities, we continued to pursue key programmes and initiatives started in 2023 such as:

- mentoring for women; both internal (in the Czech Republic all female partners participate) and external in cooperation with Odyssey;
- collaboration with the Czechitas digital academy on the joint development of women in our priority IT area;
- networking events – inspirational breakfasts with top female leaders;
- active participation in webinars and mentoring sessions within the EMEA International Gender Balance Week.

During the Women’s Week in March, which we organised at PwC to mark the International Women’s Day, we had the opportunity to organise additional mentoring sessions. PwC female partners and directors shared their personal stories and professional experience. The programme also included an internal podcast with Martina Kučová, head of the PwC for Women work group, focusing not only on the status of women at PwC.

As part of our Inclusion & Diversity strategy, the PwC for Women work group continued its activities to promote gender equality and strengthen women’s representation on key platforms and in management positions at PwC. Focus groups were held in each LoS to find out what barriers women perceive in their career paths and how PwC can support them.

In cooperation with PwC for Women and the Marketing & Communications team, we established the **PwC Women’s Club** in 2025 – a dynamic platform for women’s development, networking and knowledge sharing. We introduced the club at the Forbes Women’s Summit in May, where we highlighted ongoing pay inequalities.

We continue to monitor key indicators to help us measure progress on gender equality. For instance, we focus on the proportion of women in partner positions, the number of women promoted, the representation of women in senior positions and their involvement in the management of important projects. This data enables us to continuously evaluate and improve our strategy for advancing gender equality at PwC.

In 2025, we carefully monitored the nomination process for talent programmes to ensure that it fairly reflects not only all relevant skills and talents, but also the principle of inclusivity. In doing so, we aim to achieve gender balance at all levels of the company. We are also delighted about the success of our female colleagues – four more PwC women were included in the prestigious list of 131 inspiring women in finance, which is a significant motivation for us going forward.

PwC for Parents

We treat employees who go on maternity or parental leave with the utmost individual care. We openly discuss their preferences for returning to work and the possibility of working together during their parental leave. Based on individual preferences, we offer flexible working hours and create a working pattern that best suits their family and professional requirements. We stay in regular contact with parents on maternity or parental leave through various events for parents as well as specialised training courses that they can attend as required.

Our aim is to support employees in balancing work and family life. We try to offer help in dealing with the challenges and complex situations that parenthood can bring, whether it is caring for pre-school children, school children or teenagers.

Our main activities are as follows:

- children’s current psychological issues (how to prevent them and where to find help; supporting children’s digital health);
- first aid for children;
- supporting adolescents in their development, growth, and safe navigation in cyberspace;
- series of seminars on current topics for parents, organised in cooperation with EDUin.

In December 2024, we held a workshop with Igor Wotke on “How (Not) to Teach Children to Ski”, where we shared practical and playful tips for safe and enjoyable learning on the slopes.

We also organised a pre-Christmas swap of children’s winter clothing and footwear. A selection of items was donated to the Klokánek organisation.

In May and June 2025, we celebrated Children’s Days in all our office locations by inviting children to the office for an afternoon dedicated to parents and kids on the theme “World of Emotions”, as well as outings to playgrounds or amusement parks creating space to enjoy time together with colleagues and their families.

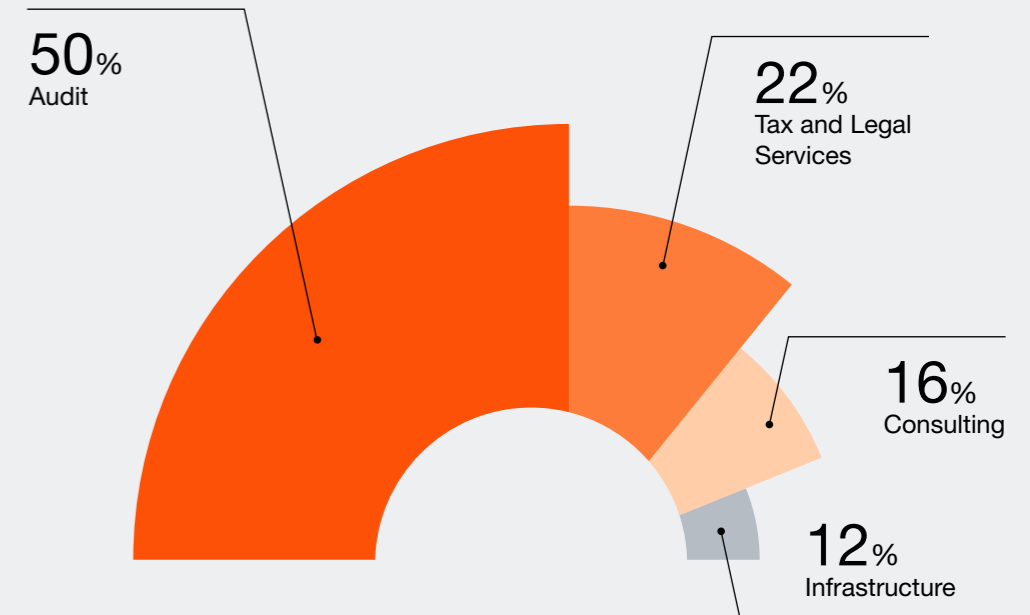
All our offices also feature baby-friendly meeting rooms equipped with toys for the children of our employees.

25%

on maternity leave are working

On maternity or parental leave we have

135 employees:



PwC for People with Disabilities

Supporting people with disabilities is one of the priorities of our Inclusion & Diversity strategy. We aim to create an inclusive work environment where every employee feels welcome regardless of any physical or mental limitations. **At PwC, our focus in this area is on the following activities:**

- employing people with disabilities as fully integrated members of our teams;
- creating an inclusive and friendly working environment for people with disabilities;
- providing pro bono specialised services to non-profit organisations dedicated to helping people with disabilities.

In the 2025 financial year, we continued our cooperation with the non-profit organisation Revenium, which focuses on the integration of people with disabilities into the labour market. In May 2025, Revenium organised a talk featuring Hanka Potměšilová from the organisation and our partner Kateřina Trombalová. The session provided deeper insight into the world of people with disabilities and showed how greater mutual understanding can be fostered. During the year, individual consultations also took place between our employees and mentors from Revenium, focusing on social and health benefits, care allowances and disability pension applications.

In December 2024, mentoring meetings were held on the International Day of Persons with Disabilities. Their purpose was to connect colleagues with disabilities across regions, share experience and concerns, open discussion and strengthen mutual collegiality. Mentors shared their personal stories and participants had the opportunity to ask questions and jointly address challenges.



In addition, we have been involved in several charity events:

Within the **Christmas Charity**, we managed to raise **CZK 337,150**.



Barrier-free workplace

Our offices in Prague, Brno and Ostrava are completely barrier-free and adapted to smooth movement of persons with physical disabilities.

PwC for LGBTQ+ Inclusion

Our mission is to create a culture where everyone feels safe, respected and able to be their authentic self. Our goal is not only to support gay, lesbian, bisexual and transgender people, but to build a truly inclusive environment where everyone can freely express their identity and feel empowered to engage authentically.

PwC Czech Republic is a member of the global **PwC Shine Network** and a proud signatory of the Pride Business Forum memorandum, supporting the implementation of LGBTQ+ diversity principles and the creation of an inclusive, welcoming workplace for all employees regardless of their sexual orientation or gender identity.

We focus on the following activities:

- promotion of equality and a culture of mutual respect,
- implementation of internal measures that support the creation of an inclusive environment,
- creation of a network of allies across the company and all roles.

We strive to create an open environment where everyone can be themselves. We also aim to become an attractive employer for individuals belonging to the LGBTQ+ community.

These were our main activities:

- We participated for the first time in the LGBTQ+ Friendly Employer Award.
- In cooperation with the Pride Business Forum, we revised internal HR policies to ensure inclusive language.
- We continue to be an active member of the PwC Shine Network, a global network of firms committed to creating a safe and supportive environment for individuals of all gender identities and sexual orientations across the PwC network.
- More than twenty colleagues once again took part in the Fun & Run 2025 charity event under the PwC banner, joining in the celebration of respect and the fight against discrimination and stigma against the LGBTQ+ community.
- Once again, we joined PwC EMEA Pride Month as panellists to share our experience of LGBTQ+ inclusion across the European region.
- Together with the Pride Business Forum, we organised a firm-wide workshop on “How to support an inclusive environment and why it matters?”.
- Representatives of our working group attended the Pride Business Forum Conference 2025 and took part in the workshop “How to sell inclusion to people who are hostile or indifferent to it”.
- We appointed a group ambassador from among Czech leadership.

Professional and Personal Development of Employees

Our priority goal is the systematic development of our employees, including not only continuous training but also the acquisition of new skills in modern technologies. We then apply this knowledge in practice and pass it on to our clients through the services we provide.

Comprehensive Learning and Development Programme

As part of the continuing education of all employees, we emphasise that the courses and trainings offered are relevant to their professional specialisation and are designed so that they can immediately apply the acquired knowledge in their client work. In addition, new colleagues attend an extensive induction training programme to help them quickly find their bearings in their new job role.

Through the PwC’s Academy, our employees can gain prestigious professional qualifications and certifications such as ACCA, CIPD, PMP, and Lean Six Sigma, thereby expanding their professional competencies beyond accounting and finance.

Digital Upskilling

The development of innovation and modern technologies is one of our long-term strategic priorities, which is why we are also systematically dedicated to strengthening the digital competencies of our employees. They could undergo specialised training programmes focused on data analysis and visualisation, where they acquire both basic and advanced knowledge of working with Alteryx and Power BI tools.

In cooperation with OpenAI, we have developed ChatPwC, an in-house tool already actively used by most PwC employees. The greatest progress has been made by professionals from the department of tax consulting and the PwC Legal law firm, who have been working extensively with the specialised Harvey tool. This system is specifically adapted to legal and tax issues. This provides employees with a programme like ChatGPT, but with a higher level of security for working with sensitive data and extended coverage of tax, legal and other specialist topics.

Last year, we also launched a new era of smart work with a Microsoft 365 Copilot licence, which is now available to everyone in the CEE region. As part of our digital transformation, we created an AI Super Users network –

employees with deep expertise in AI tools who actively support colleagues in embedding modern technologies into daily work, advise on platforms and effective practices, and showcase use cases that lift productivity and service quality. Their expertise and enthusiasm help drive innovation and foster a company culture that confidently harnesses the potential of AI.

114,962

total number of hours dedicated to employee trainings*

Year-on-year increase of 6%

Average number of hours dedicated to upskilling according to positions per 1 employee

Job Position	Number of hours
Partner	35
Director	32
Senior Manager	31
Manager	45
Senior Associate, Specialist, Consultant	87
Associate, Specialist, Consultant	114

Talent Programme

Talent and potential development support constitutes the key focus with respect to our company as well as our employees. The Talent Programme is a specialised development and training programme designed for employees who achieve outstanding performance. This programme is designed for those who not only excel in their profession but also want to continue to grow and have the potential to become future leaders.

We offer a wide range of training and workshops aimed at developing leadership skills and the ability to lead teams effectively. Spotlight workshops give them a deeper insight into projects and different professional roles within internal teams.

Networking is also an integral part of the programme, allowing for peer-to-peer sharing and learning. Mentoring also plays an important role, both through collaboration with partners in the company's management and through an internal mentoring programme.

Leadership Development Programmes

The **Highway** development programme, designed for all employees in leadership positions, continued this year. This programme focuses on strengthening the key skills essential to lead a team efficiently and necessary for all good leaders. In addition to training sessions focused on topics such as feedback, motivation, delegation and team dynamics, the programme also offers regular community meetings that provide a space to share best practices and discuss specific challenges or issues that participants encounter in leading their teams.

Highway is part of the wider Leaders Hub development programme, which is a long-term initiative aimed at shaping the culture, attitudes and skills of leaders across the organisation. The programme aims to understand and align the attitudes and mindsets of leaders that are essential to effectively navigate today's VUCA (volatility, uncertainty, complexity, and ambiguity) world. The programme includes not only practical skills training within Highway, but also the development of leaders' strengths and individual dispositions through intensive experiential courses. The programme also includes interactive online discussions, Leaders Hub Talks, which are open to all employees, and which regularly bring together inspiring leaders from a variety of backgrounds to discuss current leadership topics and their impact on business.

Internal Mobility Programme

Internal mobility is a key element of our Evolved PwC Professional (EPP) approach and provides employees with opportunities for professional development within PwC. It enables career progression within an existing team, a move to another department or relocation to another country within the CEE region, supporting the maximisation of individual talent and professional skills. This approach reflects the constantly evolving working environment and the increasing demands of both our clients and employees.

Career Discussion with Focus on IMPACT

To move away from the traditional approach to feedback, we have replaced appraisals with IMPACT-focused career discussions. We are shifting away from feedback as a backward-looking assessment of past performance and increasingly focusing on the actual impact of our work – in combination with relevant skills and the behaviours required.

This new approach is built on our **Evolved PwC Professional (EPP)** framework, which emphasises not only what was delivered (the "What") but also how it was achieved (the "How") – i.e. the skills, mindsets and behaviours that led to the outcome. The goal of this change is to create an environment that fosters not only performance but also psychological safety – essential for the development of creativity and innovation. Career discussions are designed to help both individuals and the firm remain relevant in a rapidly changing world and focus on what will matter for the future.

To encourage a change in mindset at PwC, we are creating a **LeadersHub programme** focused on the development of employees in leadership roles. This programme is designed to prepare participants for current challenges, such as dynamic change and working with Generation Z. At the

same time, we place great emphasis on identifying the talents and strengths of our employees to leverage them effectively and enable everyone to contribute where they add the most value.

We are newly expanding our development offering with LeadersHub Bold, introduced in connection with the Next Era strategy. This programme focuses on enabling our leaders to be bold in decision-making, open to new approaches and ready to embrace the challenges of today's fast-changing world.

As part of Assurance, employees can regularly interact with management on topics relevant to colleagues in junior roles through the Junior Leadership initiative. Employees identify representatives who meet with management monthly to discuss current issues. In addition, regular meetings between management and staff, known as All-Hands meetings, are held in each department, as well as regular professional community meetings.

Even this year, we continued our **One Firm webcast** series – online meetings between employees and management. This platform provides employees with an overview of key events in the company and allows them to ask questions of members of management on topics of interest to them.

During the 2025 financial year, the One Firm webcast prioritised our people, with a particular focus on introducing the EPP programme and the various opportunities PwC offers to support their career development. This reaffirms that our people are the firm's key asset.

At the end of the 2025 financial year, there was a change in the firm's leadership after fifteen years: from 1 July 2025, Miroslav Bratrych, the former Deals Leader, succeeded Jiří Moser as Country Managing Partner. With the new role, Miroslav also became Head of the Corporate Sustainability Programme and took over hosting of these webcasts.

Employee Satisfaction Survey

Another key feedback tool is the annual Employee Satisfaction Survey, which allows us to identify areas for improvement and take action to optimise them. This year, 78% of employees participated in the survey. The results show that 82% of employees feel that their work contributes to fulfilling PwC's Purpose, representing a year-on-year improvement of 9%.

We also regularly monitor employee satisfaction through the **Employee Pulse Survey (EPS)**, which we introduced in the 2025 financial year as the main tool for continuous feedback. EPS helps us better understand how employees feel at PwC and actively create an environment based on open communication where every voice is heard. This modern tool supports a motivating and safe workplace and enables us to respond quickly to employee input.

82%

of employees feel that their work contributes to fulfilling PwC's Purpose

Young Talent and Student Development

Developing potential and talent are our key focuses in employee growth. We offer employees with above-average performance the opportunity to join the Talent Programme or take advantage of exchange opportunities within EMEA through the Gateway Programme.

University students constitute an important group of our stakeholders, and we run several programmes each year to develop their talent and potential. The aim of these initiatives is to support students as they enter their professional lives.

We actively participate in job fairs and student workshops, offering university students and recent graduates the opportunity to gain practical experience in technology consulting through the **PwC Consulting Challenge**. In November 2024, students were able to try the work of consultants on a real assignment from a fictitious client.

Periodically, we open positions for interns, supporting the development of young talent during their studies. In addition to gaining their first work experience, our interns are also involved in training programmes. Furthermore, we offer them thesis support.

7,599

hours dedicated to development of interns

Employee Support

Our goal is to create a healthy and inspiring work environment for our employees and conditions that support their mental and physical well-being. We strive to ensure that they achieve an optimal balance between work and personal life.

Flexible working conditions and part-time work

We offer employees the option of part-time work, and working from home is also standard. We offer flexible working conditions and a schedule that allows for an effective balance between work and personal and family life.

232

employees work part-time

Be Well Work Well programme

The aim of the programme is to provide all employees with a comprehensive support system focused on healthy lifestyle, mental and physical well-being and assistance

in dealing with work or personal issues. Through internal communications, we regularly share useful information in this area and inform employees of available activities in which they can participate.

Support provided by our internal coaches

We strive to ensure that our employees have support in challenging life situations, both professionally and personally. The PwC Coaching Centre is now in its fifth year of operation, providing support through professional certified internal coaches who employees can contact at any time. Coaches help with the professional and personal development of our employees and with achieving individual goals.

This year, the services of the Coaching Centre were used by

20 employees

with

73 hours

of coaching provided.*

* Year-on-year increase of 38%

Mentoring

We also offer mentoring support for our employees in three areas:

- **Technology mentoring**

Guidance on the use of artificial intelligence and other modern technologies used within PwC.

- **PwC for Women**

Guidance for women on balancing family and work, succeeding in a male-dominated business environment, taking on leadership roles and managing their career paths.

- **Sustaining our physical and mental health**

Guidance on how to maintain mental and physical health over the long term, keep work-life balance, build good team relationships, and practical tips on delegation, prioritisation, networking, project management and multitasking.

Psychotherapeutic support by Human Dynamics

The programme includes a 24-hour, free-of-charge hotline and the possibility of personal, telephone or online psychological consultations for employees and their family members. Each employee has up to six consultations with professional psychologists on a specific topic in any six-month period. Each employee can also arrange a one-off ad-hoc therapeutic session once a month directly at the PwC office.

Supporting a healthy lifestyle

Exercise at the office

Regular yoga classes directly at our offices in Prague, Brno and Ostrava are available to all our employees free of charge.

Physical and mental challenges

We continued this year with organising physical activity challenges for employees, motivating them to run, walk, or engage in any form of movement they enjoy.

As part of the Be Well Work Well programme, we established the PwC Sports Club in 2023 to support employees in their sporting activities. Within the club, we contribute towards entry fees for participation in running, cycling, or cross-country skiing races.

We also regularly organise collective running training sessions in Prague. For those interested in team sports, we arrange the rental of sports halls and pitches in Prague, Brno and Ostrava.

Health Day

In our offices, we once again had the opportunity to organise a Health Day, during which our employees could check their health via the Dr. Digital mobile application. Employees could measure their vital functions, have blood tests taken

and have their skin moles checked. In Prague, they also had the opportunity to consult their measured values directly with the health care team. The programme also included seminars and workshops focused on the use of modern technologies in health care and creating a balanced diet.

In October 2024, on World Mental Health Day, we organised a Mental Health Week, during which we devised different challenges for employees each day. We produced a series of video interviews with Jakub Chomát, a professional coach specialising in mental and physical wellbeing and an expert in Energy Management. These interviews were full of tips on how to maintain good mental and physical condition through quality sleep, diet, proper hydration, and regular exercise. We also offered his cold-exposure training based on the Wim Hof method to all employees.

Lectures and webinars

Employees have the opportunity to participate in weekly mindfulness sessions, which are meditation meetings led by an experienced coach. In addition, CEE Wellbeing webinars are available to employees every month, focusing on various aspects of physical and mental health. These expert-led seminars provide practical advice and techniques to improve the overall quality of life and work performance.

Our employees can also register free of charge on the Red Button EDU learning platform. This portal brings together experts from a variety of fields who share their experience and know-how through online programmes. Employees thus have access to a diverse range of videos, podcasts, and discussions on social, business, and technology topics.

Employee benefits

Since 2009, we have been using the PwC Choices system of optional employee benefits, which allows for individual tailoring of benefits to employees' personal preferences. Each employee receives, on an annual basis, a virtual account with an allocated number of points that can be redeemed for a wide range of services and products from more than 2,000 providers. The offering also includes a lump-sum meal allowance and a MultiSport Card, which supports an active lifestyle and spending leisure time in a healthy way.

In addition, employees can donate their benefit points to non-profit organisations with whom we have long-term cooperation. For the period from 1 July 2024 to 30 June 2025, benefit points worth CZK 52,875 were distributed.

Employees also have access to discounts with contractual partners and the option of preferential rental or purchase of a vehicle under the PwC Cars programme.

Events for employees

As part of supporting company culture and strengthening mutual cooperation, we regularly organise both formal and informal staff events. These events provide a unique opportunity to network across different teams, share experience, and learn about current projects across the company. One such initiative is the Spotlight meeting, where participants of the Talent Programme present their teams, projects, and professional focus to other colleagues.

A number of other employee events took place throughout the year. To mark International Women's Day, we prepared a thank-you in the form of coffee and refreshments for our female employees, available in all PwC offices. As part of International Men's Day, we focused on raising awareness of the prevention of men's health issues. On this occasion, we ran an information campaign on the importance of preventive care and hosted an interview with urologist Michal Pešl. In the run-up to Christmas, we once again made the working day more pleasant for our employees with a traditional Christmas gathering, where they could enjoy sweets and mulled wine at all our branches.

We also resumed afterwork events, where our employees can meet in an informal atmosphere over good refreshments. For example, we organised a table-football tournament, board-game evenings, and we cheered together for the Czech ice-hockey team.

The "PwC on the Move" challenge motivated employees from May to September 2024 to commute to work under their own steam, and by sending photos from their journeys they could enter monthly prize draws.

At a celebratory breakfast at Fresherie, we celebrated colleagues' 20-, 25- and 30-year anniversaries at PwC, during which our then Country Managing Partner Jiří Moser and other long-standing colleagues received awards and shared their reflections.

For Easter, we organised a flower-arranging workshop where employees could try creating their own bouquet.



At PwC, we are fully aware of the importance of professional and personal development of our employees. That is why, during the 2025 financial year, we introduced a new initiative providing our employees with mentoring support in the areas of technology, the PwC for Women programme, and the sustainability of physical and mental health. I am also very pleased that, in support of our company culture, we have expanded our range of employee events to include several informal gatherings, such as afterwork events.



Martina Kučová

HR Director
PwC Czech Republic

Non-profit Sector

Our vision is the development of education and the transfer of experience in the field in which we have long been active.

Key Focus

Professional volunteering and pro bono services

We provide our expertise, experience and best practices to non-profit organisations and social start-ups. Through professional volunteering, we support start-ups in building successful and sustainable businesses that bring positive change to our society. We also support non-profit organisations to address operational challenges so they can use their resources more efficiently and focus on their core mission – helping people and communities in need.

Passing know-how concerning digital and modern technologies

We are part of **PwC New World New Skills**, a global initiative to develop knowledge in digital and modern technologies. We believe that digital skills should be accessible to all without discrimination so that individuals and society could reap the benefits.

Promotion of learning, potential and talent development

We see education as a crucial factor for the development of individuals, organisations and society. We actively support young people in developing their potential and talent to be better prepared for life in the ever-changing world. We aim to help build the skills necessary for their professional and

personal success and to contribute to their ability to play an active role in the economy, community and society.

PwC's high-priority SDG Targets



Quality education

Target 4.4

/ New World New Skills
/ University Teaching



Decent work and economic growth

Target 8.3

/ Social Impact Award
/ Pro-bono audit services

Volunteering and Philanthropic Activities

We support the local community and build our position as a reliable partner to the non-profit organisations we have long worked with. We respond to events in our country and around the world as needed.

Manual volunteering

- Every employee has the possibility to dedicate one working day per year to volunteer for non-profit organisations. Within our volunteering programme, employees have the opportunity to pick a volunteering activity on offer or to suggest an organisation to their liking. Performance of volunteering events is organised in cooperation with the Hestia non-profit organisation.
- This year, a total of 186 employees participated in volunteering activities and dedicated a total of 1,507 hours to supporting non-profit organisations.
- We helped, for instance, in the organisations Palata – Home for the Visually Impaired, Potravínová banka Praha, Česká krajina, o.p.s., Diakonie ČCE, Slezská diakonie, Spolek MetroFarm, Zoo Brno, Zoo Ostrava, and others.

Professional volunteering

- We provide non-profit organisations with pro bono or

discounted audit and other professional services. We mentor founders of socially beneficial start-ups within the Social Impact Award project and beyond.

Learning activities

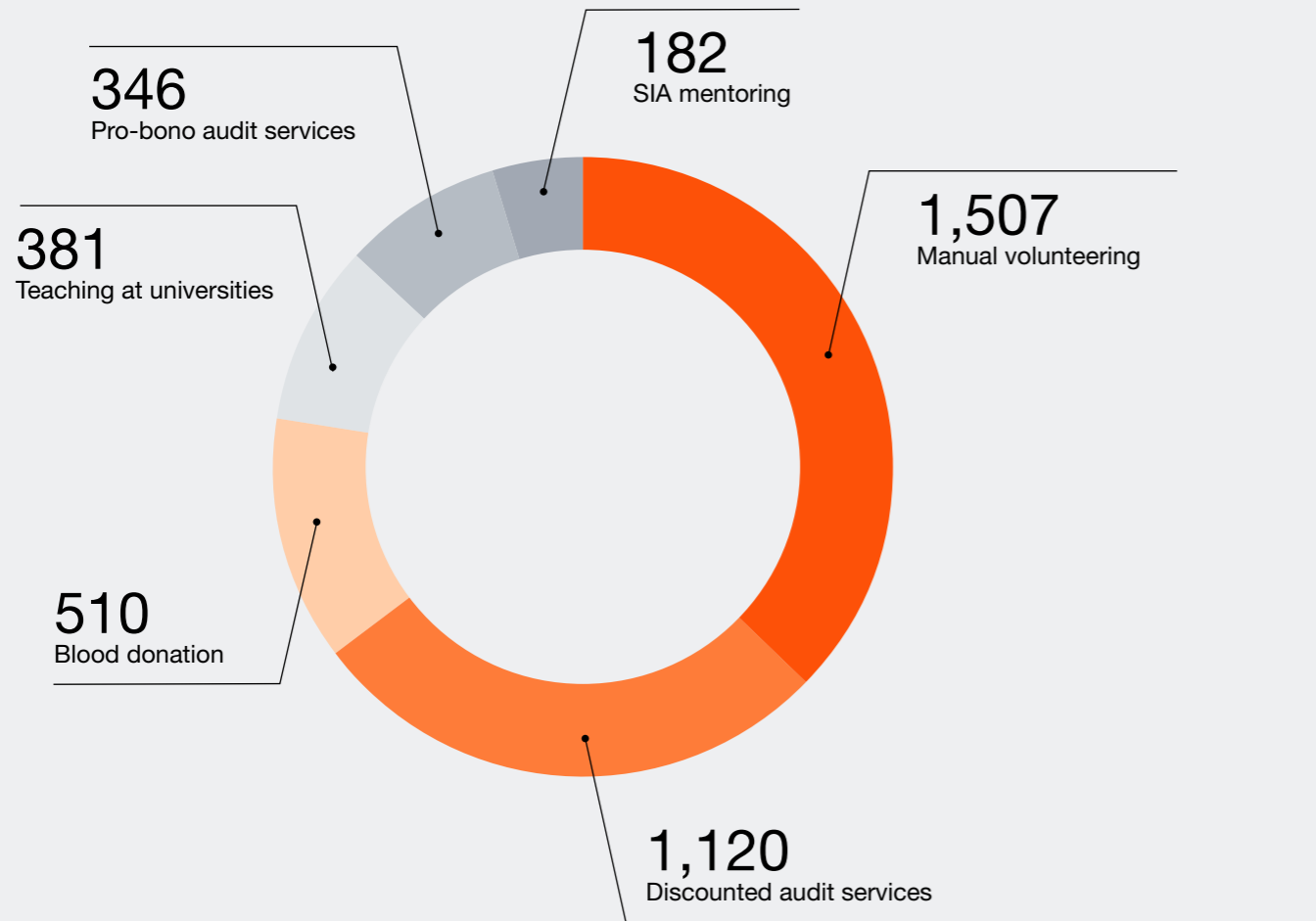
- Thirty of our colleagues give lectures at Czech universities.
- We offer representatives of non-profit organisations the opportunity to participate in our internal training courses and workshops, whether focused on soft skills or technical skills.

Philanthropic activities

- As part of the PwC Christmas Charity project, we support charitable projects and non-profit organisations nominated by our employees. Both PwC and our employees contribute financially to these initiatives.
- Employees can also donate their benefit points from the Benefit Plus employee programme to selected non-profit organisations.
- We respond to current developments and societal needs. In this financial year, we provided financial support to flood relief efforts in the Jeseník region.

4,046 hours

dedicated by our employees to various volunteer activities.*

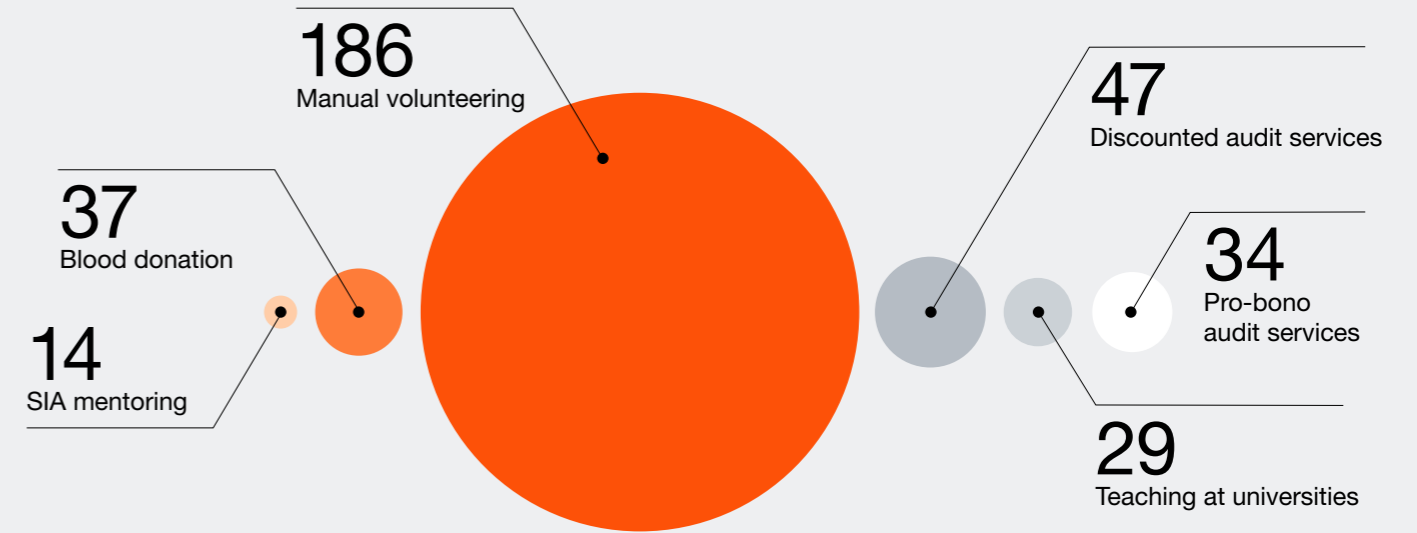


* Year-on-year increase of 13%

347 employees

participated in volunteering activities

Number of employees involved in volunteering



CZK 676,768

is the total amount donated to support non-profit organisations

Financial and material contributions from PwC	CZK 235,000	
Donated employee Benefits points	CZK 52,875	
Christmas Charity	PwC	CZK 201,743
	Employees	CZK 187,150

Pro bono audit and other services

We provide non-profit organisations with our audit services either almost free of charge or at significantly reduced fees that reflect their financial capabilities.

In addition to audit services, we also provide non-profit organisations with professional advisory services and education. We are the main partner of EDUin and verify the winner selection process of the Global Teacher Prize Czech Republic, which has been organised by GetThePoint for more than ten years. The aim of this initiative is to support and recognise inspiring teachers, motivate current and future educators in their profession, help redefine standards of teaching practice, and increase the prestige of the teaching profession in Czech society.

In the 2025 financial year, we donated **1,466 hours** of pro bono and discounted audit services to the following organisations:

- **Doctors Without Borders** provides medical assistance in places affected by war or humanitarian crisis anywhere in the world.
- **Dobry Anděl Foundation** helps families who are in a difficult situation due to illness.
- **Care Czech Republic** helps people threatened by hunger, poverty, armed conflict and climate change.
- **Prague Civil Society Centre** is a foundation of People in

Need, which works to protect human rights and support civil society and independent media in Eastern Europe and Central Asia.

- **EDUin** provides long-term and systematic information to the public and the media on the changing world of education and education policy and connects the professional and general public.
- **Mary's Meals** provides food to the world's poorest children through its school feeding programmes.



1,466 hours

Donated to pro bono and discounted audit services *

Year-on-year increase of 29%



We are proud to support non-profit organisations by providing them with discounted audits that help demonstrate the credibility of their work. Our teams are dedicated to these projects with exceptional commitment because we see a deeper purpose and direct impact on society in validating beneficial initiatives. This work gives us a different kind of energy and motivation, which is reflected in the quality and care with which we conduct our audits.



Danuše Polívková

Assurance Director

Social Impact Award

Mentoring of young founders of social startups

For the twelfth year, we are a proud partner of the Social Impact Award (SIA) project, which aims to support young founders of social startups. PwC provides ten selected finalists with comprehensive support through a three-month accelerator programme to help them transform their vision for positive change into a stable and sustainable business. Participants in the programme can attend expert workshops and benefit from mentoring by PwC staff, who provide professional advice on financing, legal structure, tax matters, the use of AI and digitalisation, and project management. The project will culminate in a ceremony to announce the three most successful startups, which, according to the expert jury, have made the most progress and will receive financial support for further development. A public prize is also awarded.

13 years

of cooperation with the Social Impact Award

114 social startups

supported by PwC during its cooperation with SIA

PwC and Social Impact Award

Each of the finalist projects can rely on the support of one two mentors throughout the duration of the Social Impact Award. Mentors from PwC employees share their know-how and business experience. They focus on key aspects of the business, including assessing the feasibility of the project, developing a long-term strategy, setting up the business model and preparing for the actual implementation. Mentors also helped young entrepreneurs identify potential risks and discover new opportunities to further develop their business plan.

Cooperation with young startups brings valuable experience to the mentors themselves. It allows them to use their expertise and work experience in the field of social entrepreneurship and to see their work from a new perspective. At the same time, they develop leadership and communication skills that are crucial for their professional growth.

Winning projects Social Impact Award 2025

Hope to See

In collaboration with the School for Visually Impaired in Plzeň and the companies Samsung and SolidWorks, 3D-printed smart glasses are being developed to assist visually impaired children in reading texts, signs, and numbers through the use of AI. The glasses are tailored to meet the needs of children and will soon help 200 children.

Blurred

The initiative of the organization Blurred (Beat Drink Spiking by Beat Sexism) is fighting against drink spiking (adding a stupefying substance to a person's drink without their knowledge and consent for the purpose of exploitation). Blurred is the first in the Czech Republic to map this phenomenon, offering education and prevention.

Ataka Medication

Ataka Medication is part of the Ataka project, which helps people with mental health issues navigate a world that is challenging for them to comprehend. Ataka Medication has created organizers with guides on psychotropic medications to ensure people heal rather than harm themselves.



Mentoring truly made a difference. It was great to see how the guys are thinking about a better future for children with visual impairments. They demonstrated that the boundaries of science and technology are being pushed forward through hope, curiosity, and bold creativity.

David Mfon-Obong

Senior associate in PwC Czech Republic and mentor of the project Hope to See

Christmas Charity

The Christmas Charity collection has a long tradition at PwC. It is the sixth year we have been organising it in cooperation with the Via Foundation and using the Darujme.cz donation platform. This allows us to better involve our employees in selecting where their contributions will be sent, and to make the whole donation process much simpler.

Fundraising for specific purposes

As part of the Christmas Charity, employees had the opportunity to support fifteen selected organisations and individuals who are facing difficult life circumstances or have exceptional talents but lack the financial means to develop them or are looking for support to make their life dreams come true.

Employee engagement

Stories for the Christmas Charity are nominated directly by our employees, who also financially support them themselves.

Easily-made donations

Gifts can be donated online through the Darujme.cz donating website that also brings an overview of which amount has been raised so far.

PwC support

PwC supported each project with a contribution of CZK 10,000 and, in cooperation with the Via Foundation, ensured the implementation of the collections.

CZK 337,150

was the total amount raised through the PwC Christmas Charity in the 2025 financial year.

Supported projects and non-profit organisations

- Help for mum Zuzka and her family
- Maruška creates with children for others
- First independent steps for little Klaudinka
- Physiotherapy for Esterka
- Food and veterinary care for abandoned dogs
- Support with moving to a barrier-free apartment for Mirek and his children
- Hugo and Max get a chance to live a full life
- Restoration of Ranč u Vojty destroyed by floods
- Therapeutic stay for Mařek
- Special reading magnifier for Tetiana
- Help for Nela on her journey towards a new start in life
- Štefánek is standing on his own feet
- Intensive speech therapy for Matouř
- Professional support for parents of children born with disabilities
- Neurorehabilitation programme for Karolínka

Environmental Protection

We are devoted to reducing all environmental impacts of our business to meet our Net Zero commitment with near-term science-based 2030 targets. Through our services, we also support our clients in achieving their sustainability goals. In July 2021, our science-based emissions reduction targets were validated by the independent initiative Science Based Targets (SBTi), which supports companies and financial institutions worldwide in addressing climate change.

Key Focus

Carbon footprint reduction and handling resources

We aim to reduce our carbon footprint through all the relevant factors such as energy and water consumption, waste sorting in offices, promoting eco-friendly travel, and reducing paper usage. Through these efforts, we aim to fulfill our global Net Zero commitment with near-term science-based 2030 targets.

Our sustainability and climate change (ESG) impact services

We aim to provide our clients with services that will help them manage and mitigate the impact of their businesses on the environment. At the same time, we support their long-term competitiveness.

More information on our services in this area can be found on pages [32–34](#) of this Report.

PwC's high-priority SDG Targets



Affordable and clean energy
Targets 7.2 & 7.3
/ Energy sector services



Responsible consumption and production
Target 12.6
/ Sustainability reporting and our services in the area of ESG



Climate action
Target 13.1
/ Energy consumption reduction, carbon footprint reduction, paperless office, reaching Net Zero by 2030

Net Zero with near-term science-based 2030 targets

In September 2020, PwC announced a worldwide commitment to achieve net zero greenhouse gas emissions with near-term science-based 2030 targets. These targets are consistent with the 1.5°C climate scenario to avoid the worst impacts of climate change as outlined in the Paris Agreement. In July 2021, our near-term science-based 2030 targets were independently verified by the Science Based Targets Initiative (SBTi).

This commitment applies to all firms in the PwC network, including PwC Czech Republic.



Our long-term target is to reduce Scope 1, 2 and 3 absolute emissions by 90% from a 2019 financial year base by 2050 financial year.

Our near-term science-based targets:

- Reduce Scope 1 and 2 absolute emissions by 50% from a 2019 financial year base by 2030 financial year.
- Transition to 100% renewable electricity across our network by 2030 financial year.
- Reduce Business Travel absolute emissions (Scope 3) by 50% from a 2019 financial year base by 2030 financial year.
- Have 50% of the network's purchased goods and services suppliers (by emissions) set science-based targets to reduce their own climate impact by 2025 financial year.

Progress in the 2025 financial year against our near-term science-based targets:

- 73% reduction in Scope 1 and 2 absolute emissions compared to the 2019 financial year.
- 99% renewable electricity across our global network.
- 38% reduction in Scope 3 business travel absolute emissions compared to the 2019 financial year.

- In total, 28% of our purchased goods and services (PG&S) suppliers (by emissions) have set science-based targets and a further 5% have publicly committed to setting such targets.*

* Reducing emissions in our supply chain remains one of the biggest challenges in our transition to climate neutrality. With regard to structural constraints, we achieved 56% of the 2025 financial year target. Many organisations face data gaps and differing methodologies, leading to inconsistent standardisation and the unavailability of relevant data. These inconsistencies are common across markets and remain beyond the control not only of suppliers but especially of companies engaging them within their value chains. We will continue to work with the SBTi in future years toward meeting this target.

Our ESG Services – Example of Good Practice

Supporting a company in the implementation of the EU Deforestation Regulation (EUDR)

The project focused on providing comprehensive services to ensure the company's compliance with the requirements of the EU Deforestation Regulation (EUDR) across several European countries, as well as supporting the company in the implementation of the regulation through a structured capacity-building programme. The support covered key areas including corporate governance, procurement, data and IT, and supplier management.

The objective of the EU Deforestation Regulation (EUDR) is to reduce the EU's contribution to global deforestation by establishing rules for the production of selected commodities that have the greatest impact on deforestation worldwide. These commodities include timber, cattle, coffee, soy, oil palm, cocoa, and rubber. The regulation also governs the placing on and trading of products derived from these commodities on the EU market.

The PwC project team focused on the following key activities:

- 1 Screening of more than one hundred company products to assess their relevance under the EUDR.
- 2 Conducting a risk assessment related to the implementation of the EUDR within the company's internal processes, developing a mitigation plan and integrating compliance requirements across the value chain.
- 3 Designing and implementing a due diligence system in line with the regulation, ensuring full traceability of raw materials and harmonising internal processes (including supplier engagement), technology and documentation with regulatory requirements.
- 4 Providing legal advisory services related to contract updates to ensure compliance with the regulation.

As part of the project, targeted workshops were also delivered to engage key stakeholders, validate newly designed processes and support the organisation's overall readiness for the EUDR requirements.

Our Net Zero Strategy

Reducing our carbon footprint and minimising the impact of our business are essential steps towards achieving the global Net Zero commitment with near-term science-based 2030 targets. We recognise that this ambitious goal cannot be achieved without a long-term strategy and a systematic approach. That is why in 2023 we began the process of formulating a comprehensive sustainability strategy that reflects both global climate commitments and the specifics of our business. In 2024, we presented the strategy internally with clearly defined measures and milestones that will enable us to progressively reduce emissions and meet near-term science-based targets by 2030. This strategy is based on six key areas:

01 Measuring and reporting impact

In 2025, following the implementation of a new data-collection mechanism, we systematically measured and reported Scope 1 and Scope 2 emissions. Under Scope 3, we focused on quantifying emissions associated with business travel, water consumption, accommodation and the supply chain at the level of direct suppliers. We newly expanded Scope 3 reporting to include emissions from employee commuting and emissions related to fuel- and energy-related activities not included in Scope 1, Scope 2 and business travel. For the remaining Scope 3 categories, we continue analytical work to ensure accurate and transparent reporting.

02 Green office buildings

All our offices are certified as green buildings and meet the highest environmental standards. The City Green Court building in Prague is certified at the LEED Platinum level. Our Ostrava office in Nová Karolína is certified under BREEAM, as is the TITANIUM building in Brno, to which we relocated at the end of the 2025 financial year. Since 2021, operations at our Prague office have been powered exclusively by electricity from renewable sources.

03 Energy consumption reduction measures

We continuously monitor energy consumption across our offices and make targeted investments in technical innovations. To achieve optimal energy efficiency, we developed a detailed set of measures for individual buildings, including adjusting office temperature settings and regulating water temperature in washbasins and sinks to 65 °C.

At our Prague office in City Green Court (CGC), we are implementing technologies aimed at reducing energy consumption by optimising equipment settings based on weather forecasts and real-time energy price developments. During the year, we introduced several measures, including replacing cooling controls for easier temperature adjustment and installing new suspended air-conditioning units in selected rooms.

Furthermore, in 2025, roof repairs were completed at the Prague building, water reserves for air humidification were increased, and beehives were installed on the roof.

The new sustainable TITANIUM building in Brno is equipped with state-of-the-art heat pumps, supported by specially designed geothermal boreholes to ensure maximum efficiency. The building also features two green fitness roofs contributing to environmental sustainability. In 2025, installation of photovoltaic panels began, which will cover part of the building's energy consumption.

04 Managing the impact of our business travel

We conducted a comprehensive review of our travel policy, based on which new internal rules were introduced in the 2024 financial year. These measures promote low-emission modes of transport such as electric vehicles and public transport, while also introducing restrictions on air travel to minimise environmental impacts.

As part of our electromobility support, we installed a new EV charging station at the Prague office in October 2024 and introduced higher reimbursements for travel to clients by electric vehicle. An additional EV charger was installed at the TITANIUM building in Brno in 2025.

05 Supplier engagement

We continue to work closely with our key suppliers to support their own sustainability commitments, including setting science-based climate targets under the Science Based Targets initiative (SBTi), in which PwC plays an active role.

From the 2024 financial year, we began internally monitoring emissions in our supply chain at the level of direct suppliers. This forms part of a broader global objective to motivate suppliers towards more sustainable behaviour, including the obligation to quantify and reduce their emissions. We provided training and support, particularly to smaller suppliers willing to set SBTs but lacking internal capacity. We also integrated sustainability into our procurement processes and the Global Third-Party Code of Conduct and introduced new tools for tracking supplier emissions.

In 2025, we continued dialogues initiated in the previous year, holding active discussions with our ten largest suppliers focused on deepening their science-based climate commitments.

06 Emissions offsets

Our approach to achieving Net Zero with near-term science-based 2030 targets is based on the principle of the environmental impact mitigation hierarchy, which means that our primary focus is on implementing emission reduction measures across our value chain. We then focus on reducing emissions outside this chain, i.e. through initiatives that apply to activities outside our immediate business.

The purchase of carbon credits serves to compensate for residual emissions after significant reductions have been achieved. All PwC firms have been required to offset reported emissions since 2023, and from 2030 we will neutralise remaining emissions through carbon-removal methods.

When purchasing carbon credits, we emphasise long-term value by addressing interconnected environmental

and social challenges such as biodiversity loss, social inequalities, climate resilience and supporting a just transition to sustainable economies.

Our strategy also includes three cross-cutting topics:

By leveraging advanced digital and technology solutions, we strive to ensure that both our organisation and our clients are fully prepared for the challenges presented by a dynamically evolving world. For us, technology is not the goal, but an effective tool that enables us to realise our business vision and achieve optimal results for all stakeholders. We provide our clients with expert support in complex business and technology transformations that span different areas of their businesses.

01 Governance and stakeholder engagement

In 2023, we established an internal PwC Net Zero team responsible for developing and implementing our strategy and to gain insight into our employees' preferences for commuting patterns and client engagements.

Governance structure of the local Net Zero strategy

Decision-making	Leadership led by Miroslav Bratrych		
Net Zero Team	Timea Křižová	Jan Pejter	Lucie Martincová
Support	Finance		Communications
	IFS	CSR	RAS
Engagement	PwC ESG community		PwC employees
Cooperation	CEE Net Zero Team	Global Net Zero Team	

IFS = Internal Firm Services, CSR = Corporate Social Responsibility, RAS = Risk Assurance Services

02 Understanding and managing risk

We have developed a list of potential risks associated with the implementation of our Net Zero strategy and corresponding mitigation measures. We regularly monitor and evaluate the key risks.

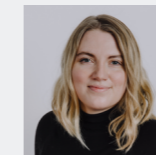
03 Internal communications

Internal communication of our Net Zero commitment is essential to help our employees understand their role in delivering it. Topics related to the environmental protection, and, above all, ecological activities performed directly at our offices constitute a regular part of our internal communications.

On the PwC CZ Hub internal platform, we created a **Net Zero 2030** microsite dedicated to our commitment to achieve net zero greenhouse gas emissions with near-term science-based 2030 targets. This site contains specific actions and defined milestones that will enable us to progressively reduce emissions and meet our targets by 2030. At the same time, we regularly inform employees about sustainable activities on our intranet.



We continue to pursue our environmental ambitions, as corporate decarbonisation is not only an environmental necessity but also a key factor for long-term competitiveness and business resilience. In line with this objective, we relocated to a new sustainable BREEAM-certified office in Brno and introduced modern energy-saving measures in our Prague building. As in the previous year, we further expanded our emissions reporting categories in 2025, strengthening our preparedness for future CSRD reporting.



Lucie Martincová

Manager responsible for internal Net Zero strategy
PwC Czech Republic

Activities of PwC Global

In addition to locally specific Net Zero activities, PwC Czech Republic is also part of the PwC Global Network, which is guided by the global Net Zero commitment (i.e. to achieve net zero greenhouse gas emissions) with near-term science-based 2030 targets. These targets are in line with the 1.5°C climate scenario and have been endorsed by the Science Based Targets initiative (SBTi).

PwC Network Sustainability Report 2025

The PwC Network Sustainability Report for the 2025 financial year builds on the commitment to achieve Net Zero with near-term science-based 2030 targets and provides an overview of our sustainability activities, including the global environmental strategy for decarbonising our operations and supply chain. The report summarises PwC's near-term science-based 2030 targets related to emissions reductions and the transition to renewable energy, and describes the progress made in meeting these targets during the 2025 financial year. The report also includes the first materiality assessment for the global PwC network, identifying key sustainability topics considered critical to our business.

The full PwC Network Sustainability Report 2025 is available here:

 [PwC Network Sustainability Report 2025](#)

Transparency Report

PwC Global published its Transparency Report for the 2025 financial year, highlighting financial performance, investments in people and professional capabilities, and improvements in quality processes. The report describes risk management across the network, as well as PwC's approach to ethical conduct and governance, including compliance with established standards and codes of conduct.

The Transparency Report is available here:

 [Transparency Report](#)

Reducing our Environmental Footprint

Carbon Footprint Measurement

The reported value of the carbon footprint remained at a similar level compared to the previous year. The values for Scope 1 (direct greenhouse gas emissions – PwC's vehicle fleet) and Scope 2 (indirect greenhouse gas emissions from purchased energy) are similar to last year. In the 2025 financial year, we reported Scope 3 emissions from the following four categories in line with the GHG Protocol methodology – Purchased Goods & Services, Business Travel, and newly for 2025 also Fuel- and Energy-Related Activities Not Included in Scope 1, Scope 2 and Business Travel, and Employee Commuting.

In the business travel category, we report emissions from material sources for us, specifically from business trips by car, train, taxi and plane, and emissions related to accommodation. In the 2025 financial year, there was a slight increase in the carbon footprint for Business Travel (air, car, train and taxi), while emissions related to accommodation decreased, primarily due to a lower emissions factor. In the Purchased Goods & Services category, there was a decrease compared to the first reporting period in 2024 financial year, driven by a refinement of the reporting methodology in 2025 financial year (e.g. rent for leased PwC office premises is no longer included in this category). However, this category is not

complete; it only includes emissions from directly contracted suppliers through PwC's Czech offices and does not cover central suppliers or purchases between individual international PwC entities, which represent a significant share of the firm's footprint (e.g. emissions from cloud computing and data centres).

We continue to work on expanding Scope 3 reporting in the next financial period.

Electrical energy consumption

Year	Electricity consumption (kWh)		
	Renewable resources	Non-renewable resources	Total
2020	–	725,955	725,955
2021	337,297	406,566	743,863
2022	753,030	89,478	842,508
2023	670,426	143,131	813,557
2024	601,993	150,301	752,294
2025	574,291	149,600	723,891

During the reporting period, we used electricity from renewable sources only in the Prague office.

Details on emission production data and the carbon footprint calculation can be found on [pages 92–93](#).

Water consumption

Year	Water consumption (m ³)
2020	1,358
2021	1,004
2022	1,283
2023	1,629
2024	1,734
2025	1,979

Water consumption has slightly increased compared to last year.

All energy and water consumption measurements can be found on [pages 91 and 92](#). Details on emission production can be found on [page 93](#).

Transition to paperless office

Our long-term strategy is to minimise the use of printed documents in all areas of our business. We are making significant progress in this area by digitising internal and external processes. In connection with the overall reduction in paper consumption, the use of Microsoft 365 tools, which we adopted by the end of the 2025 financial year, has had a positive effect. These tools enable efficient sharing of documents between employees, significantly reducing the need for printing. Other steps taken include sending invoices to clients exclusively in electronic form, reducing the number of printers and continuing to digitise internal staff administration.

Paper consumption

Year	Paper consumption (pcs)
2020	2,888,103
2021	1,951,979
2022	1,679,512
2023	1,268,196
2024	1,122,627
2025	1,036,219

Waste sorting in the office

We continuously strive to reduce waste and motivate our employees to sort it correctly, for example through a clear labelling system in the kitchens. We separate and recycle paper, plastics, glass, batteries, fluorescent tubes, metals and bio-waste such as coffee grounds, and beverage cartons.

The waste collection and disposal service are provided by an external contractor with whom we work to monitor and report on the amount of waste in all our offices. We send 45% of the total waste generated for further processing, which represents a slight increase compared to last year and is linked to an overall increase in waste generation.

All data related to the waste generation, and processing can be found on [page 94](#).

Support of green travelling

We encourage our staff to use alternative modes of transport, with all our offices well-served by public transport. We consider distance and commuting options as one of our key criteria when planning work teams for individual clients. Our building is equipped with suitable facilities for cyclists.

We try to optimise business travel by air and car as much as possible and replace meetings via online platforms wherever practicable. As part of our global commitment to achieving Net Zero with near-term science-based 2030 targets, during the 2025 financial year we implemented new internal rules on business travel focusing on the use of more sustainable modes of transport and the promotion of electromobility (including the installation of a new EV charger at the Prague office).

Green volunteering

We also seek to contribute to environmental care and protection through our volunteering events. This year, our employees helped, for example, the organisation Česká krajina, o.p.s.

More information about our volunteering activities can be found in the section dedicated to the non-profit sector on [pages 57–67](#).

About the Report

As a global network of companies, PwC is the signatory of the voluntary initiative programme called the United Nations Global Compact, incorporating the Ten Sustainability Principles in anti-corruption, human rights, labour, and the environment. On an annual basis, PwC Czech Republic publishes a report on its social responsibility activities. We are dedicated to topics we consider as the most significant from our point of view as well as from the perspective of our partners.

The information contained in this Report relates solely to our activities in the Czech Republic. For information on corporate responsibility at the level of the global PwC network, please visit www.pwc.com/globalcommunities. All qualitative and quantitative data presented in this Report relate to the 2025 financial year (from 1 July 2024 to 30 June 2025).

Reporting process

Unless otherwise provided, quantitative information is obtained by measurement using an internal central system, including financial records. Our reporting process is based on data arising from the specific measurement of the individual departments (energy consumption measurement, paper consumption measurement, employee records, records of workload and trainings) which is subsequently passed onto the ESG reporting team.

Our carbon footprint is calculated in compliance with the international Greenhouse Gas Protocol methodology. As for the carbon footprint indicators, the categories reported in Scope 3 have been expanded; historical data has also been back calculated to ensure comparability over time. The Report for PwC Czech Republic is prepared in compliance with the GRI Standards.

The Report continues to include all indicators reported in previous years. However, reporting has not been expanded to include all information required for full compliance with the revised GRI Standards issued in 2021. This is because PwC Czech Republic will be subject to mandatory reporting under the European Corporate Sustainability Reporting Directive (CSRD) in the future. Changes and extensions will therefore be implemented in line with the requirements of the European Sustainability Reporting Standards (ESRS). We are currently working on the necessary steps to support this transition.

Our reporting is performed on an annual basis and includes all legal entities

- PricewaterhouseCoopers Audit, s.r.o.
- PricewaterhouseCoopers Česká republika, s.r.o.
- PricewaterhouseCoopers Legal s.r.o., advokátní kancelář
- PricewaterhouseCoopers Services, s.r.o. závod

Address

City Green Court Hvězdova 1734/2c, 140 00 Prague 4

GRI Index (content index)

Statement on the use of standards: PwC firms in the Czech Republic report the information in this GRI Content Index for the period 1 July 2024 - 30 June 2025 with reference to the GRI Standards.

GRI Standard version 1: GRI 1: Foundation 2021

GRI Sector Standards: None

GRI Standard	Item name	Position in the report	Explanatory notes
GRI 2 (2021)	GENERAL DISCLOSURES (2021)		
	Organizational details		
2-1	Organizational details	6, 82	
2-2	Entities included in the organization's sustainability reporting	82	Each legal entity prepares its own financial statements independently. This Report presents the information summary
2-3	Reporting period, frequency and contact point	82, 100	1 July 2024 - 30 June 2025
2-4	Restatements of information	89	Revised carbon footprint calculation following the expansion of Scope 3 categories.
2-5	External assurance	–	This Report is not subject to external verification.
	Activities and workers		
2-6	Activities, value chain, and other business relationships	6–9	

GRI Standard	Item name	Position in the report	Explanatory notes
GRI 2 (2021)	GENERAL DISCLOSURES (2021)		
2-7	Employees	36–56, 95	
	Governance		
2-13	Delegation of responsibility for managing impacts	11	
2-15	Conflicts of interest	24–26	Compliance with independence requirements was confirmed by 100% of employees and partners.
	Strategy, policies and practices		
2-22	Statement on sustainable development strategy	2–3	
2-26	Mechanisms for seeking advice and raising concerns	24	
2-27	Compliance with laws and regulations	–	No penalties for regulatory violations occurred in the reporting period.
2-28	Membership associations	27–29	
	Stakeholder engagement		
2-29	Approach to stakeholder engagement	14–16	
2-30	Collective bargaining agreements	25	Our employees are not unionised.
GRI 3 (2021)	MATERIAL TOPICS		
3-1	Process to determine material topics	14–16	
3-2	List of material topics	15–20	
3-3	Management of material topics	7, 11–13	Approach to material topics management is described in the relevant chapters of this Report. See also the Global Annual Review at: https://www.pwc.com/gx/en/about/global-annual-review.html
ECONOMIC			
GRI 201 (2016)	Material Topic: Economic Performance		
201-1	Direct economic value generated and distributed	10	A complete overview of our financial performance is available in the Annual Report disclosed in the Commercial Register (www.justice.cz). This Report contains the selected key financial indicators.

GRI Standard	Item name	Position in the report	Explanatory notes
GRI 202 (2016)	Material Topic: Market Presence		
202-2	Proportion of senior management hired from the local community	40, 88–89	
GRI 203 (2016)	Material Topic: Indirect Economic Impacts		
203-2	Significant indirect economic impacts	12–13, 57–67, 90	Collaboration with the non-profit sector
GRI 205 (2016) GRI 206 (2016)	Material Topic: Anti-corruption and Anti-competitive behaviour		
205-2	Communication and training about anti-corruption policies and procedures	24–25, 86	
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	–	No sanction for the breach of policy on the protection of economic competition has been imposed.
ENVIRONMENTAL			
GRI 301 (2016)	Material Topic: Materials		
301-1	Materials used by weight or volume	80, 91	
GRI 302 (2016)	Material Topic: Energy		
302-1	Energy consumption within the organisation	79–80, 91	
GRI 303 (2018)	Material Topic: Water		
303-3	Water withdrawal	80, 92	
GRI 305 (2016)	Material Topic: Emissions		
305-1	Direct (Scope 1) GHG emissions	93	
305-2	Energy indirect (Scope 2) GHG emissions	70–81, 93	
305-3	Other indirect (Scope 3) GHG emissions	70–81, 93	
305-4	GHG emissions intensity	79, 93	In the course of refining the calculation methodology this item is temporarily not included.
GRI 306 (2020)	Material Topic: Waste		
306-1	Waste generation and significant waste-related impacts	80	
306-2	Management of significant waste-related impacts	80	

GRI Standard	Item name	Position in the report	Explanatory notes
306-3	Waste generated	94	
306-4	Waste diverted from disposal	94	
306-5	Waste directed to disposal	94	
GRI 308 (2016)	Material Topic: Supplier environmental assessment		
308-1	New suppliers that were screened using environmental criteria	25–26, 70–76	
COMPANY			
GRI 401 (2016)	Material Topic: Employment		
PwC indicator	New hires	95	Information on new employee hires is provided pursuant to our internal indicator; not the full scope of GRI 401-1.
PwC indicator	Parental leave	43, 95	Information on parental leave is provided pursuant to our internal indicator; not the full scope of GRI 401-3.
PwC's own topic	Material Topic: Occupational health and safety		
PwC indicator	Employee care – healthy lifestyle and wellbeing	52–55	The scope of information concerning the monitoring and recording is performed with respect to the nature of our business. This is not the full scope as required by GRI Standard 403 and Indicator 403-6.
GRI 404 (2016)	Material Topic: Training and education		
404-1	Average hours of training per year per employee	96	
404-2	Programs for upgrading employee skills and transition assistance programs	37–55	
404-3	Percentage of employees receiving regular performance and career development reviews	49–50	
GRI 405 (2016) GRI 406 (2016)	Material Topic: Diversity, Equal Opportunity and Non-discrimination		
405-1	Diversity of governance bodies and employees	38–40, 89, 97–98	
406-1	Incidents of discrimination and corrective actions taken	–	

GRI Standard	Item name	Position in the report	Explanatory notes
GRI 407, GRI 408, GRI 409, GRI 410, GRI 411, GRI 412 (2016)	Material Topic: Human Rights (Freedom of Association and Collective Bargaining, Child Labor, Forced or Compulsory Labor, Security Practices, Rights of Indigenous Peoples, Human Rights Assessment)		Our approach to respect for human rights within the company and among our suppliers is governed by our codes and statements set out in this Report.
Human Rights		25	We are committed to protecting and respecting human rights in all of the following areas. We require the same of our suppliers.
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	25–26	
408-1	Operations and suppliers at significant risk for incidents of child labor	25–26	
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	25–26	
410-1	Security personnel trained in human rights policies or procedures	25–26	
411-1	Incidents of violations involving rights of indigenous peoples	25–26	
412-1	Operations that have been subject to human rights reviews or impact assessments	25–26	
GRI 414 (2016)	Material Topic: Supplier social assessment		
414-1	New suppliers that were screened using social criteria	25–26	
GRI 418 (2016)	Material Topic: Customer Privacy		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	–	None occurred.

Detail Measurement of GRI Indicators

GRI 2-7 | Information on employees

Total employee numbers at all times as at 30 June of the relevant year.

Total employee number is calculated based on local employment contracts excluding interns and contractors. What we provide is the headcount, not the FTE.

Department	Total number of employees					Women				
	Financial year									
	2025	2024	2023	2022	2021	2025	2024	2023	2022	2021
Audit	692	663	633	562	517	383	356	321	293	262
Consulting	356	313	256	232	218	147	138	107	87	81
Tax and legal services	181	176	172	146	181	131	127	120	101	134
Infrastructure	225	207	190	177	168	128	115	101	98	94
Total	1,454	1,359	1,251	1,117	1,084	789	736	649	579	571

Department	Men					Not specified / other				
	Financial year									
	2025	2024	2023	2022	2021	2025	2024	2023	2022	2021
Audit	309	306	312	269	253	0	1	0	0	2
Consulting	209	175	149	145	137	0	0	0	0	0
Tax and legal services	50	49	52	45	47	0	0	0	0	0
Infrastructure	97	92	89	79	74	0	0	0	0	0
Total	665	622	602	538	511	0	1	0	0	2

Department	Prague					Brno					Ostrava				
	Financial year														
	2025	2024	2023	2022	2021	2025	2024	2023	2022	2021	2025	2024	2023	2022	2021
Audit	462	457	446	411	404	93	92	92	81	63	137	114	95	70	50
Consulting	335	302	253	230	217	20	11	3	2	1	1	0	0	0	0
Tax and legal services	151	150	146	122	155	27	23	24	22	24	3	3	2	2	2
Infrastructure	203	190	178	169	161	13	11	9	6	5	9	6	3	2	2
Total	1,151	1,099	1,023	932	937	153	137	128	111	93	150	123	100	74	54

Department	Part-time					Fixed-term				
	Financial year									
	2025	2024	2023	2022	2021	2025	2024	2023	2022	2021
Audit	117	110	85	73	66	16	22	9	11	28
Consulting	37	23	16	19	17	71	54	19	20	13
Tax and legal services	46	48	45	44	56	7	11	12	6	7
Infrastructure	32	33	24	21	22	26	22	20	12	13
Total	232	214	170	157	161	120	109	60	49	61

GRI 202-2 | Composition of management

Financial year	Composition of Leadership (partners) by nationality						Total
	Czech	British	Australian	Slovak	Polish	Romanian	
2025	29	1	0	0	0	1	31
2024	26	1	0	0	0	1	28
2023	25	1	0	0	0	1	27
2022	24	1	0	0	1	1	27
2021	20	2	0	0	1	1	24

GRI 203-2 | Cooperation with the non-profit sector

Volunteering

Activities	FY 2025		FY 2024		FY 2023		FY 2022		FY 2021	
	Hours	Employees	Hours	Employees	Hours	Employees	Hours	Employees	Hours	Employees
Manual volunteering	1,507	186	1,757	228	1,142	145	775	99	103	15
Teaching at universities	381	29	446	37	366	30	692	40	777	37
Blood donation	510	37	124	10	24	3	78	8	366	26
Pro-bono audit services	346	34	285	32	370	42	278	38	261	29
Discounted audit services	1,120	47	855	61	767		695		397	
Security audit for Doctors Without Borders						n/a			161	5
DofE mentoring									141	25
Mentoring SIA	182	14	123	18	119	17	48	8	139	22
Support of Ukraine					12	4	470	12		
Other professional volunteering n/a (financial literacy, mentoring for reKáva, etc.)		n/a			30	6	87	10		n/a
Total	4,046	347	3,590	386	2,830	247	3,123	215	2,345	159

Gifts and sponsoring

Activities		FY 2025	FY 2024	FY 2023	FY 2022	FY 2021
Financial and material contributions by PwC		CZK 235,000	CZK 198,500	CZK 200,000	CZK 2,197,458	CZK 145,000
Donated employee Benefits points		CZK 52,875	CZK 52,674	CZK 34,008	CZK 166,008	CZK 27,709
Support for health professionals – Energy Boost to Hospitals PwC Employees	PwC					CZK 164,193
	Employees			n/a		CZK 46,650
Christmas Charity	PwC	CZK 201,743	CZK 199,810	CZK 199,865	CZK 199,338	CZK 190,563
	Employees	CZK 187,150	CZK 290,522	CZK 258,650	CZK 327,878	CZK 223,130
Total		CZK 676,768	CZK 741,506	CZK 692,523	CZK 2,890,682	CZK 797,245

Note: In 2025 financial year, PwC made an extraordinary financial contribution of CZK 200,000 to support the public charity collection “For the Entire Jesenicko Affected by Floods.” The amount of financial and material resources in 2022 was influenced by the response to Russian aggression and support to Ukraine.

GRI 205-2 | Anti-corruption action

	Unit	FY 2025	FY 2024	FY 2023	FY 2022	FY 2021
Annual confirmation of independence	% of employees	100	100	100	100	100

GRI 301-1 | Paper consumption

	Unit	FY 2025	FY 2024	FY 2023	FY 2022	FY 2021
Paper consumption at the office	pcs	1,036,219	1,122,627	1,268,196	1,679,512	1,951,979
Per tree calculator	pcs	88	94.7	107	143	166

GRI 302-1 | Energy consumption within the organisation

Energy	Office/Energy	Unit	FY 2025	FY 2024	FY 2023	FY 2022	FY 2021
Gas	Ostrava	kWh	0	0	0	0	73,591
	Prague		733	808	939	1,228	1,512
Heat	Brno	GJ	245	150	231	314	262
	Ostrava		123	57	95	116	n/a
Electricity – non-renewable resources	Prague		0	0	0	0	366,075
	Brno	kWh	40,030	30,825	30,222	31,453	34,499
	Ostrava (2022 incl. cooling)		109,570	119,476	112,909	58,025	5,992
Electricity – renewable resources	Prague		574,291	601,993	670,426	699,603	337,297
	Brno	kWh	n/a	n/a	n/a	n/a	n/a
Energy consumption total	Ostrava (2022 incl. cooling)		0	0	0	53,427	n/a
	Gas		0	0	0	0	265
	Heat		1,101	1,015	1,265	1,658	1,774
	Electricity non-renewable	GJ	539	541	515	322	1,464
	renewable		2,067	2,167	2,414	2,711	1,214
	Total		3,707	3,723	4,194	4,691	4,717

Note: The Ostrava office moved to different premises during 2022 and no longer has its own gas consumption (which has been replaced by electricity consumption). In 2022, this office also temporarily used electricity from renewable sources. In 2023, this has changed and no longer shows electricity in the renewable category. This is due to a disagreement with the remaining tenants. In the previous report, the reported value of heat for the Ostrava office was incorrect. The original value of 156 GJ for 2022 has now been corrected to 116 GJ. This change also affects the subtotal and total for 2022.

GRI 303-3 | Water abstraction

Office	Unit	FY 2025	FY 2024	FY 2023	FY 2022	FY 2021
Prague	m ³	801	785	825	615	436
Brno		649	525	448	425	253
Ostrava		529	424	356	243	315
Total		1,979	1,734	1,629	1,283	1,004

Note: We consume water supplied by third parties (public water network). We do not have information on the source of water abstracted or the origin of water from drought-affected areas for these abstractions. Water consumption increased during FY 2023 and FY 2024 compared to previous years. This is due to the return to normal operations after the end of pandemic restrictions in previous years.

GRI 305 | CO₂ emissions

Carbon footprint	Indicator name (tonnes CO ₂ e)	Source of emissions	FY 2025	FY 2024	FY 2023	FY 2022	FY 2021	Emission factor	
305-1	Direct (Scope 1) GHG emissions	Gas	0	0	0	0	13.5	DESNZ (Defra)	
		Company cars	0	0.6	1.1	3.3	1.0		
		Scope 1	0	0.6	1.1	3.3	14.5	-	
305-2	Indirect GHG emissions from purchased energy (Scope 2)	Electricity	87	99	78.7	49.2	216.5	AIB	
		Heat	54	50.7	60.0	80.5	84.1	IEA	
		Scope 2	141	149.7	138.7	129.7	300.6	-	
		Location-based method	Scope 2	338	370.2	394.7	468.9	456.8	IEA
		Emission sources reported in previous years	Business trips by plane	635	512.6	391	223.6	39.5	DESNZ (Defra)
			Business trips by car	164	149.3	166.6	109.3	52.5	
			Business trips by train	33	28.5	8.5	7.6	2.8	
			Business trips by taxi	13	11.4	9.3	5.6	1.4	
			Water	0.4	0.3	0.4	0.5	0.4	
		Subtotal	845.4	702.1	575.8	346.6	96.6	-	
305-3	Other indirect (Scope 3) GHG emissions	Additional emission sources for FY 2024	Accommodation	129	247.1			Cornell Hotel Sustainability Benchmarking Index (CHSB)	
		Direct suppliers	6,069	7,070			Confidential (specific to PwC)		
		Employee commuting	631						
Additional emission sources for FY 2025		Fuel- and Energy- Related Activities Not included in Scope 1 and Scope 2	17.7					DESNZ (Defra)	
		Fuel- and Energy- Related Activities Not included in Business Travel	122						
		Scope 3 in total	7,814.1	8,019.2	575.8	346.6	96.6	-	
CO2 emissions in total		Market based method	7,955.1	8,169.5	715.6	479.6	411.7	-	
		Location based method	8,152.1	8,390	971.6	818.8	567.9		

Note: Greenhouse gases emissions include CO₂ emissions. Due to the nature of our business, other emissions are insignificant. The calculation of Scope 3 emissions up to 2023 only includes emissions from our organisation's activities in the main categories: business travel by plane, car, train, and taxi, and emissions from water consumption. The current carbon footprint calculation per employee does not allow for relevant year-on-year comparisons, as the categories within Scope 3 are expanded each year. We have newly included Employee Commuting and Fuel- and Energy-Related Activities Not Included in Scope 1, Scope 2 and Business Travel as monitored emission sources in Scope 3. Employee commuting emissions were determined based on data obtained from a survey conducted among our employees. In the 2024 financial year, we allocated emissions from Accommodation and emissions from suppliers directly contracted through PwC's Czech offices to Scope 3. However, this last category does not include emissions from central suppliers or purchases between individual international PwC entities, which represent a significant part of the firm's carbon footprint. The reduction in the carbon footprint in the direct Suppliers category for the 2025 financial year is due to a refinement of the reporting methodology. The reduction in the carbon footprint in the Accommodation category for the 2025 financial year is due to a significant decrease in the emission factor for the Czech Republic. We do not report GRI 305-4 and GRI 305-5 due to the ongoing refinement of the company's carbon footprint calculation.

GRI 306-3, 306-4, 306-5 | Effluents and waste within the office

Material	Office	Unit	FY 2025	FY 2024	FY 2023	FY 2022	FY 2021
Paper	Prague	tonnes (t)	3.74	5.02	6.56	8.57	11.50
	Brno		0.65	0.65	0.66	0.70	0.70
	Ostrava		data unavailable	data unavailable	data unavailable	data unavailable	0,28
Plastic	Prague		5.14	6.14	3.06	3.32	3.60
	Brno		0.03	0.02	0.01	0.02	0.04
Ostrava	data unavailable		data unavailable	data unavailable	data unavailable	0,09	
Glass	Prague		1.07	1.61	1.44	0.54	n/a
	Brno		n/a	0.06	0.04	0.06	0.06
Beverage cartons	Prague		0	0.19	0.15	0.12	0.14
Organic waste	Prague		0.25	0.37	0.61	0.68	2.65
Mixed waste	Prague	12.61	21.41	20.16	14.57	5.98	
	Brno	data unavailable	data unavailable	data unavailable	data unavailable	data unavailable	
	Ostrava	data unavailable	data unavailable	data unavailable	data unavailable	data unavailable	
Total		22.81	35.47	32.7	28.58	25.04	

Note: The volume of mixed waste for Brno and Ostrava is not recorded. Municipal waste collection in Prague is carried out jointly for all office tenants and thus information on volumes separately for PwC is not available. The amount of waste generated is returning to the values before the introduction of the pandemic restrictions. In 2025 financial year, we do not report the amount of glass produced in the Brno office, as it is now sorted manually.

		Unit	FY 2025	FY 2024	FY 2023	FY 2022	FY 2021
GRI 306-4	Waste diverted from disposal	tonnes (t)	10.2	14.1	12.5	14	19.1
		% of total	44.8	39.6	38.3	49	76.1
GRI 306-5	Waste directed to disposal	tonnes (t)	12.6	21.4	20.2	14.6	6
		% of total	55.2	60.4	61.7	51	23.9

Recruitment (internal indicator)

Financial year	Unit	By age			By gender		By office			Total
		Up to 29 years	30–49 years	over the age of 50	women	men	Prague	Brno	Ostrava	
2021	number	145	56	0	94	107	177	10	14	201
	%	72.1	27.9	0.0	46.8	53.2	88.1	5.0	7.0	18.5
2022	number	210	102	3	150	165	242	45	28	315
	%	66,7	32.4	1.0	47.6	52.4	76.8	14.3	8.9	28.2
2023	number	231	103	4	174	164	272	26	40	338
	%	68.3	30.5	1.2	51.5	48.5	80.5	7.7	11.8	27.0
2024	number	301	121	6	219	209	331	44	53	428
	%	70.3	28.3	1.4	50.6	49.4	77.3	10.3	12.4	30.2
2025	number	304	161	22	229	258	397	46	44	487
	%	62.4	33.1	4.5	47.0	53.0	81.5	9.4	9.0	33.5

Parental Leave (internal indicator)

	Unit	FY 2025	FY 2024	FY 2023	FY 2022	FY 2021
Parents on maternity and parental leave	number	135	126	130	126	137
Working parents on parental leave	%	27	34	32	33	35
Parents on maternity and parental leave	number	44	46	45	35	39
Parents coming back to work from maternity and parental leave	number	25	39	33	27	20

GRI 404-1 | Average hours of training per year per employee

Job position	Number of hours dedicated to training					Number of employees				
	FY 2025	FY 2024	FY 2023	FY 2022	FY 2021	FY 2025	FY 2024	FY 2023	FY 2022	FY 2021
Partner	1,071	1,113	905	1,441	1,152	31	28	27	27	24
Director	1,687	2,414	1,601	1,935	1,733	53	51	44	38	35
Senior Manager	3,683	4,150	3,223	2,675	2,649	118	101	78	74	65
Manager	12,769	11,754	12,629	10,959	10,535	281	262	244	207	200
Senior Associate, Specialist, Consultant	43,666	39,617	40,160	30,620	29,790	503	483	463	390	383
Associate, Specialist, Consultant	52,014	49,033	49,888	50,849	51,194	458	426	388	374	370
Asistent, Support staff	72	104	470	39	51	10	8	7	7	7
Total	114,962	108,185	108,876	98,518	97,104	1,454	1,359	1,251	1,117	1,084

Job position	Average hours dedicated to training				
	FY 2025	FY 2024	FY 2023	FY 2022	FY 2021
Partner	35	40	34	53	48
Director	32	47	36	51	50
Senior Manager	31	41	41	36	41
Manager	45	45	52	53	53
Senior Associate, Specialist, Consultant	87	82	87	79	78
Associate, Specialist, Consultant	114	115	129	136	138
Asistent, Support staff	7	13	67	6	7
Total	79	80	87	88	90

GRI 405-1 | Diversity of governing bodies and employees

Total employee numbers at all times as at 30 June of the relevant year.

Total employee number is calculated based on local employment contracts excluding interns and contractors.

Composition of Leadership by nationality, see GRI 202-2 | Composition of senior management.

Job position	Employees in total					Women				
	FY 2025	FY 2024	FY 2023	FY 2022	FY 2021	FY 2025	FY 2024	FY 2023	FY 2022	FY 2021
Partner	31	28	27	27	24	4	3	3	2	2
Director	53	51	44	38	35	12	11	9	9	8
Senior Manager	118	101	78	74	65	40	31	20	22	21
Manager	281	262	244	207	200	130	126	114	85	93
Senior Associate, Specialist, Consultant	503	483	463	390	383	302	287	255	226	212
Associate, Specialist, Consultant	458	426	388	374	370	291	268	241	228	229
Assistant, Support staff	10	8	7	7	7	10	8	7	7	6
Total	1,454	1,359	1,251	1,117	1,084	789	734	649	579	571

Job position	Men					Part-time				
	FY 2025	FY 2024	FY 2023	FY 2022	FY 2021	FY 2025	FY 2024	FY 2023	FY 2022	FY 2021
Partner	27	25	24	25	22	0	0	0	1	1
Director	41	40	35	29	27	7	7	5	5	3
Senior Manager	78	70	58	52	44	16	17	13	12	10
Manager	151	136	130	122	107	56	51	54	42	44
Senior Associate, Specialist, Consultant	201	196	208	164	170	96	82	55	64	67
Associate, Specialist, Consultant	167	158	147	146	140	57	57	43	33	36
Assistant, Support staff	0	0	0	0	1	0	0	1	0	0
Total	665	625	602	538	511	232	214	171	157	161

Staff composition by age	FY 2025	FY 2024	FY 2023	FY 2022	FY 2021
up to 29 years	507	463	421	379	404
30 - 49	851	808	765	677	636
over the age of 50	96	60	65	57	44
age not recorded	0	0	0	4	0
Total	1,454	1,359	1,251	1,117	1,084
Composition of Leadership (partners) by age					
up to 29 years	0	0	0	0	0
30 - 49	16	17	17	16	13
over the age of 50	15	11	10	11	11
Total	31	28	27	27	24
Composition of Leadership (partners) by gender					
Women	4	3	3	2	2
Men	27	25	24	25	22
Total	31	28	27	27	24

How to prepare a company's Sustainability Report?

The comprehensive ESG Programme of PwC's Academy will teach you everything you need to know and learn.

Contact



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- Are you looking for a way how to make heads or tails out of the increasing volume and complexity of ESG regulations?
- Are you compiling a sustainability and social responsibility report or are you about to start the preparation process?
- Do you wish to improve its quality and enhance its impact on the target groups?
- Would you like to know why and how to report in compliance with international standards?
- Carbon footprint measurement and disclosure
- ESG reporting – Preparing in times of change
- Mandatory ESG reporting – EU CSRD & ESRS Standards
- Mandatory ESG reporting – Double materiality assessment (DMA)
- ESRS Standards – Environmental pillar
- ESRS Standards – Social pillar
- ESG – Governance, sustainable due diligence and value chain
- ESG reporting for experienced professionals – Upgrading from GRI to ESRS

The training programme is followed by courses focused more deeply on the selected issue; it is therefore designed for specialists or those interested in the specific area:

- ESG & Non-financial reporting
- Changes in ESG reporting – Omnibus update 2026
- ESG reporting – How to navigate sustainability reports according to CSRD/ESRS
- Mandatory ESG reporting – EU Taxonomy

To find out more about the follow-up **courses**.

In addition to the reporting training, you can also sign up for training on **sustainable assets and projects**.

PwC specialists can also help you with sustainability through **ESG services**.



Why to Read the Report and What to Learn from it

The Report is aimed for everyone who wants to know more about connecting business strategies with the corporate responsibility concept, or who wants to get to know us better or get inspired.

We look forward to your feedback and comments, as they constitute an important source of information helping us improve our future activities. Thank you in advance for your feedback.

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