



Sustainability Report 2024



**Report on sustainable entrepreneurship
and corporate responsibility for FY 2024**

PwC Czech Republic



Introduction

Dear readers,

I am pleased to present to you the sixteenth Sustainability and Corporate Responsibility Report of PwC Czech Republic, this time for the financial year 2024.

Sustainability remains an important topic for companies, investors as well as public institutions, and we continue to deliver on our commitment to responsible business. We incorporate sustainability principles not only into our own operations but also into our clients' strategies, as evidenced by our long-term ranking among the TOP 30 most socially responsible large businesses in the Czech Republic. It is vital that the path to sustainable business is seen primarily as a strategic opportunity for companies, rather than a mere response to regulatory requirements in ESG. Nevertheless, a survey conducted among Czech CEOs found that the reality is often more complex – with up to 30% of them saying that their efforts to go deeper into decarbonisation are facing obstacles posed by regulatory complexity.

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 goals. 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.

Our employees are a key pillar of our success. That is why we support their professional and personal development and are committed to equal opportunities. We are proud to have achieved 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.

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

Jiří Moser
Managing Partner
PwC Czech Republic

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Presentation of PwC

Consulting companies belonging to the PwC network help their clients create values they strive for. PwC is a professional services network with employees in 149 countries of the world. We provide high-quality audit, tax, and consultancy services supporting our clients in reaching 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 14 thousand employees work across 27 countries of the CEE region. PwC has been active on the Czech market for 34 years and it currently employs over 1359 people at its branches in Prague, Brno and Ostrava. More information can be found in our Global Annual Review and the annual reports of legal entities belonging to PwC in the Czech Republic.

Globally

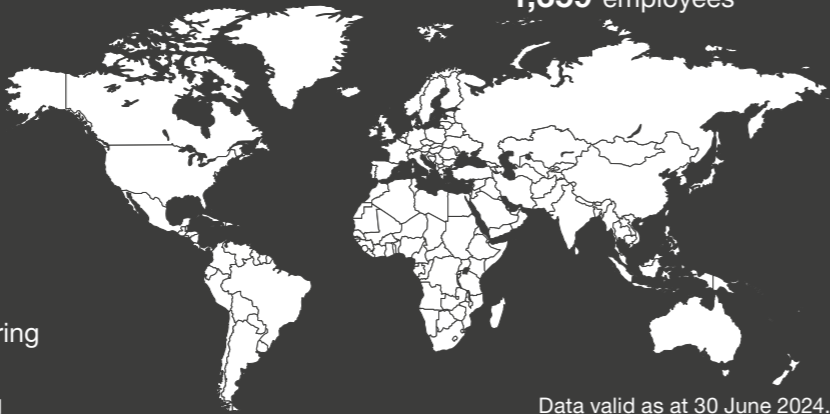
149 countries
656 cities
370,000+ employees
180,125 clients
(86% of the Fortune Global 500 ranking)

Central and Eastern Europe

27 countries
14,000+ employees

Czech Republic

34 years on the Czech market
3 offices located in Prague, Brno, and Ostrava
28 partners
1,359 employees



Data valid as at 30 June 2024.

Corporate responsibility

54,524 employees involved in volunteering projects
860,126 hours dedicated to volunteering

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:

Devotion

- 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.

Awareness

- 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.

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.

Cooperation

- 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.

Innovation

- 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
- Sustainability and Climate Change (ESG)



Tax and Legal Services

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



Financial Advisory

- Controlling



- Optimisation & Transformation of Corporate Finance Function
- Treasury & Commodity Advisory
- Future of Finance
- Financial Services Outsourcing

Human Capital

- Revision and Design of the Remuneration System
- HR Data Consulting
- Human Resources
- 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's Academy



Technology and Data

- AI Governance & Compliance
- Paperless Office
- Cloud Services
- Data & Automation
- Tailored Application Development
- Data Analysis & AI



Transaction and Business Services

- Capital Projects and Infrastructure, Debt Financing
- Business Recovery Services
- Valuation
- Merges, Acquisitions and Sales Consulting
- Procurement Consulting
- Operations Consulting
- Sustainability and ESG Strategies in Transactions



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



Industries and Markets

- Automotive Industry
- Banking, Insurance and Capital Markets
- Energy & Utilities
- Pharmaceuticals & Life Sciences
- Retail and Consumer Packaged Goods
- Real Estate
- Family Business Services
- Technology, Media & Telecommunications
- Public Sector
- Manufacturing and Industrial Products
- German market
- Chinese market
- Japanese market

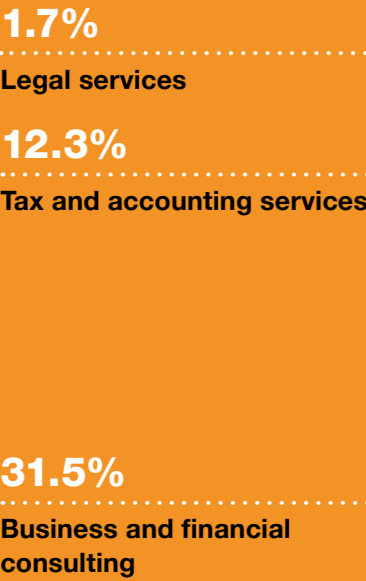


Financial Performance

Revenue for FY2024* (CZK m)

Audit services	1,690
Business and financial consulting	978
Tax and accounting services	383
Legal services	54
Total revenue	3,105

Total operating profit
CZK **841**m



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. The aforementioned information includes the data collected from financial statements as of 30 June 2024, 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.



Jiří Moser
Managing Partner
CSR Programme Leader



Jan Brázda
Consulting
Partner responsible for Sustainability and Net Zero Leader



Pavel Štefek
Audit services
Partner responsible for Sustainability Services



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



Martina Kučová
Human Capital
Director responsible for Diversity & Employee Care



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



Radka Nedvědová
Consulting
Senior Manager responsible for Sustainable Reporting



Lucie Martincová
Consulting
ESG Manager responsible for PwC Net Zero



Ondřej Rybka
Consulting
Director responsible for Sustainability Services



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 carbon neutrality. 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 carbon neutrality.



77%
of employees are proud
to work at PwC*

* Employee Satisfaction Survey 2024

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.

In 2020, employees were given the opportunity to evaluate the company's overall CSR strategy through a questionnaire, 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. A year later, we conducted a short survey focusing on employee commuting. In 2023, the global PwC Workforce ESG Preferences Survey was conducted to analyse employees' perceptions of ESG values and their employer's activities.

As part of the Sustainability Week in April 2024, PwC Czech Republic conducted a survey on our employees' attitudes towards sustainability. The survey results showed that almost 95% of our employees have at least basic knowledge of PwC's activities, while 21% are actively involved in sustainability initiatives.

In 2024, PwC Czech Republic also conducted a survey on the future direction of the company in inclusion and diversity. The survey found that more than half of employees want to be actively involved in the company's CSR activities. The preferred activities include professional volunteering and involvement in charity.

The results of the surveys reflect the key focuses we have set for each of the areas described in the individual chapters of this Report.

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. Key topics such as climate change, working conditions, business ethics and community engagement were identified in collaboration with representatives from each of the company's 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. The double materiality assessment process continues to be ongoing through the fiscal year 2025.



Stakeholder groups, dialogue form, and relevant topics

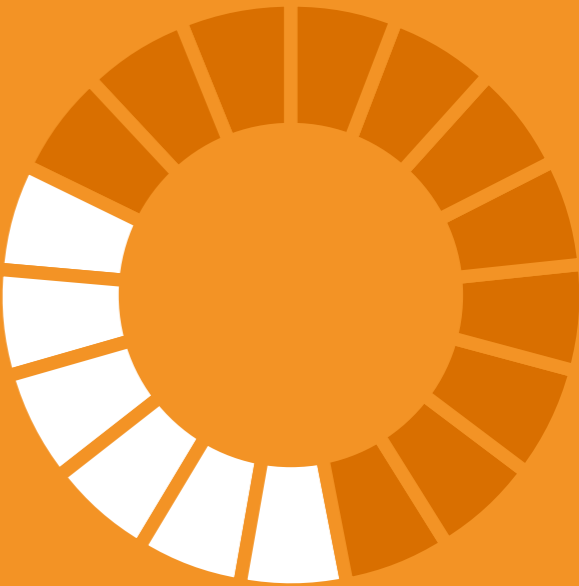
Stakeholder	Dialogue form	Relevant topics
Employees and partners	Feedback upon the completion of first-month's work and after six months; internal survey of employee satisfaction, feedback within the yearly appraisals, trainings, social media, intranet, teambuilding organisation, regular discussions 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
Clients	Satisfaction survey, personal meetings, CEO Survey, CFO Survey, Czech ESG Survey, CFO Community, ESG Talks, webinars, conferences, information brochures, website	Ethics and transparency, quality of our services, risk management, technologies, innovation and competitive ability, support of 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 (Change for the Better, 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


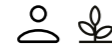




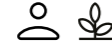


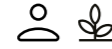







In September 2015, the United Nations adopted common Sustainable Development Goals (SDGs) to be achieved by 2030. This long-term agenda covers all areas of human activity. PwC is actively committed to these goals. We integrated them into our strategy and business activities in 2020 and reflect their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

We continue to implement our long-term strategy. Survey results and feedback from our stakeholders confirm that we are in line with the priorities set last year. At the same time, we are focusing on the 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			 8 DECENT WORK AND ECONOMIC GROWTH  12 RESPONSIBLE CONSUMPTION AND PRODUCTION	Target 8.2: Target 8.2: Productivity, modernisation, innovation, and added value / Digitalisation and AI, CEO Survey, Czech ESG Survey, CFO Community	Goal 9: Industrialisation, innovation, infrastructure Goal 11: Sustainable cities and municipalities / Our services in the area of public administration, self-governing institutions, smart cities
Economic performance					
Market cultivation and trend formulation					
Technology and innovation in our services					
Services in the area of sustainable entrepreneurship (ESG)					
OUR PEOPLE					
			GRI 2, 202, 401, 404, 405, 406		
Inclusion & Diversity: Diversity and equal opportunities promotion			 3 GOOD HEALTH AND WELL-BEING  4 QUALITY EDUCATION	Target 3.4: Promoting physical and mental health / Be Well Work Well programme	
Professional and personal development of employees ů				Target 4.4: Skills for professional success / Digital Upskilling, Talent programme, Leadership Development Programme, University Teaching	
Employee support					

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
NON-PROFIT SECTOR					
GRI 2, 201, 203, 406, 418					
Professional volunteering and pro bono services			 4 QUALITY EDUCATION	Target 4.4: 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	 				
ENVIRONMENTAL PROTECTION					
GRI 2, 301, 302, 303, 305, 306, 308					
Carbon footprint reduction and handling resources			 7 AFFORDABLE AND CLEAN ENERGY	Targets 7.2 & 7.3: Renewable energy & energy efficiency / Energy sector services	
Our services in the area of sustainability and climate change (ESG)		 	 12 RESPONSIBLE CONSUMPTION AND PRODUCTION	Target 12.6: Sustainable practices & reporting / Sustainability reporting and our services in the area of ESG	
			 13 CLIMATE ACTION	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>)

 inside our company  clients  society and environment

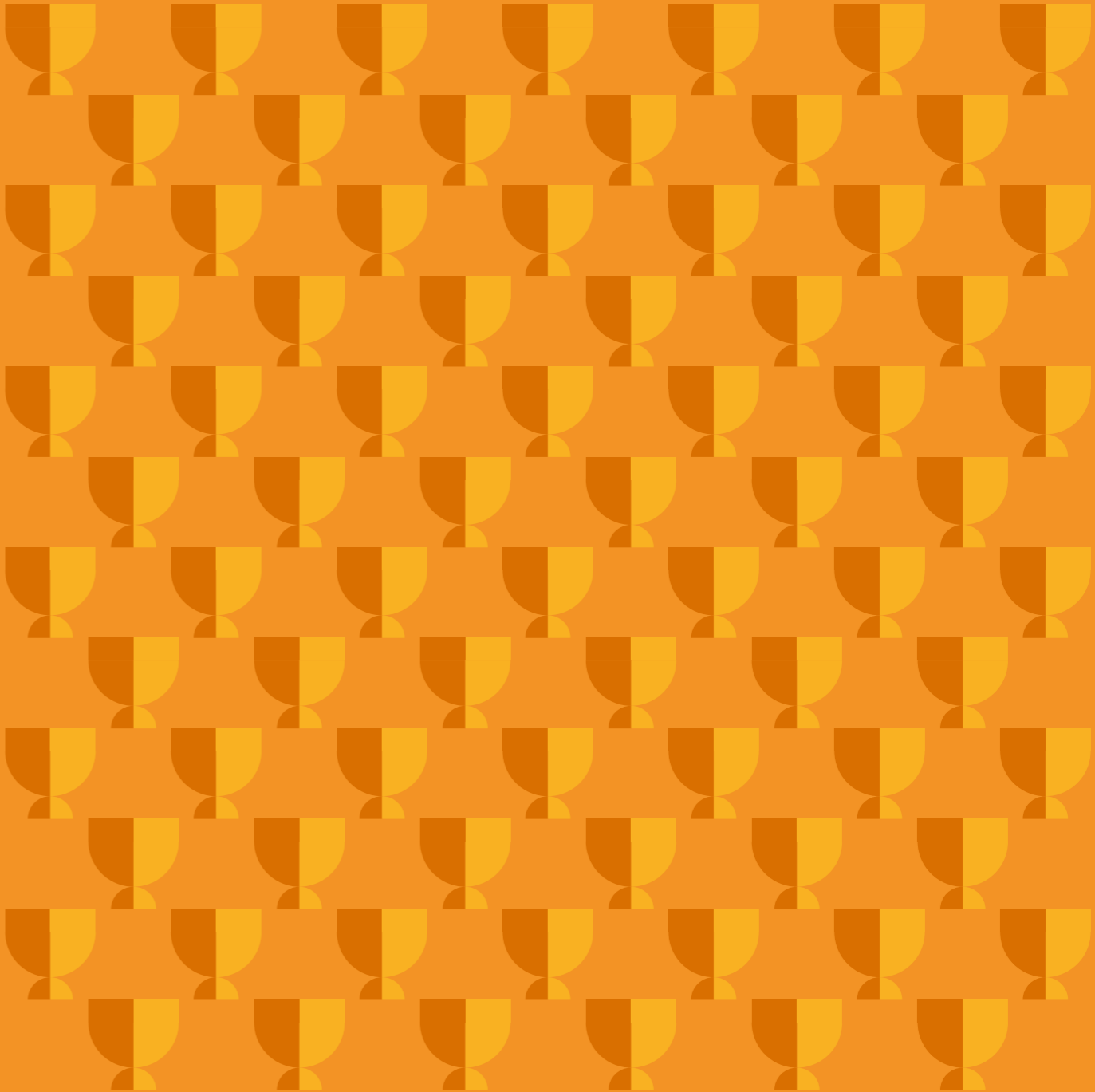
Our Success in the Area of Corporate Responsibility

We belong among the TOP 30 most socially responsible businesses in the Czech Republic. We are the holder of the **TOP Responsible Large Business award for 2024**. The award is announced and presented by the independent expert platform Business for Society. The TOP Responsible Business rating is a comprehensive assessment of companies' approach to sustainable business and CSR. PwC has held the TOP Responsible Large Businesses ranking for many years.



Ekonom Sustainability Ranking

In spring 2024, the second edition of the Ekonom Sustainability Ranking, which was created in cooperation between the weekly magazine Ekonom and the Confederation of Industry of the Czech Republic, took place. The professional guarantor of this prestigious ranking is PwC Czech Republic. The main objective of the ranking is to map in detail how the topic of sustainability is reflected in the actual functioning of companies; not only large and multinational corporations, but also small and medium-sized enterprises. The Ekonom Sustainability Ranking is based on the European Union's European Sustainability Reporting Standards (ESRS). The announcement of the ranking results took place in June 2024 at the Sustainability Forum conference.



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

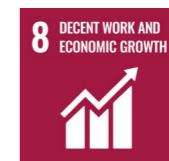
Internal focus on quality, ethics, and transparency

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.

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

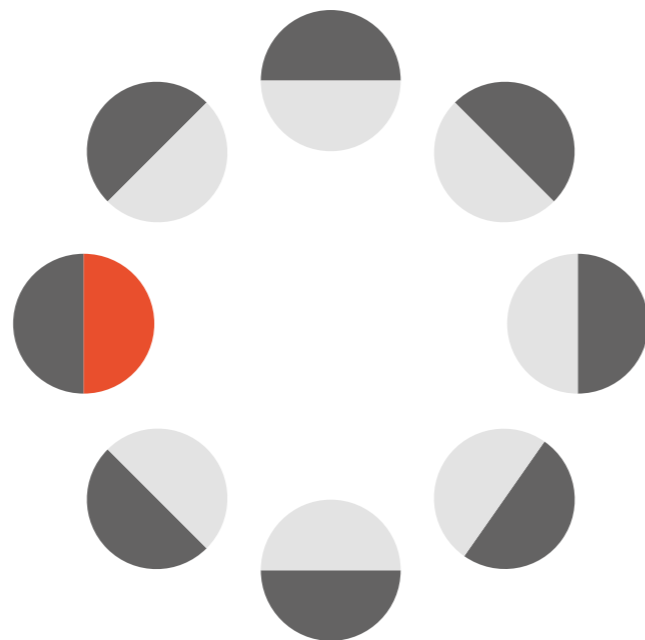
/ Sustainability reporting, carbon footprint measurement and our services concerning sustainable entrepreneurship

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.



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.

The Code of Conduct 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

100%

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

Code of Conduct

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.

Human rights protection

All our activities are in full compliance with Czech law and our PwC Human Rights Statement. 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 Human Rights Statement

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 carbon neutrality 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.

Third-Party Global Code of Conduct

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 & 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 carbon neutrality 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 are a long-standing partner of 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 and support for women in business, professional advice for social enterprises and non-profit organisations, 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.

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 2024 survey confirms further positive developments in the topic of decarbonisation as a relevant topic for business. The ESG theme is becoming an integral part of corporate strategies and is also making its way significantly into supply chains, with most Czech companies already taking

Our company is a member of

34

professional organisations

ESG factors into account when selecting suppliers. Moreover, the pressure to decarbonise companies comes not only from the regulatory environment, but also from business partners, clients and employees themselves. This is also why 53% of companies have already implemented specific decarbonisation steps and 38% of companies have a strategy to reduce their carbon footprint. In the ESG area, the biggest complaint of company bosses is the complex legislation. Other significant barriers to corporate decarbonisation, according to the survey, include lack of demand from external stakeholders, lack of 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 enhance 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 2024 financial year, we held a series of ESG Talks that focused on a range of topical issues such as hydrogen and decarbonisation, CBAM carbon duties, selected trends in the real estate market and lessons learned from the implementation of the CSRD. 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.

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

DocBot, 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%. Over five years, it has gained more than 15,000 users, created over 250 templates and generated 300,000 documents. However, the key benefit is the more than 450,000 hours saved, equivalent to 51 years of work by one employee.

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.

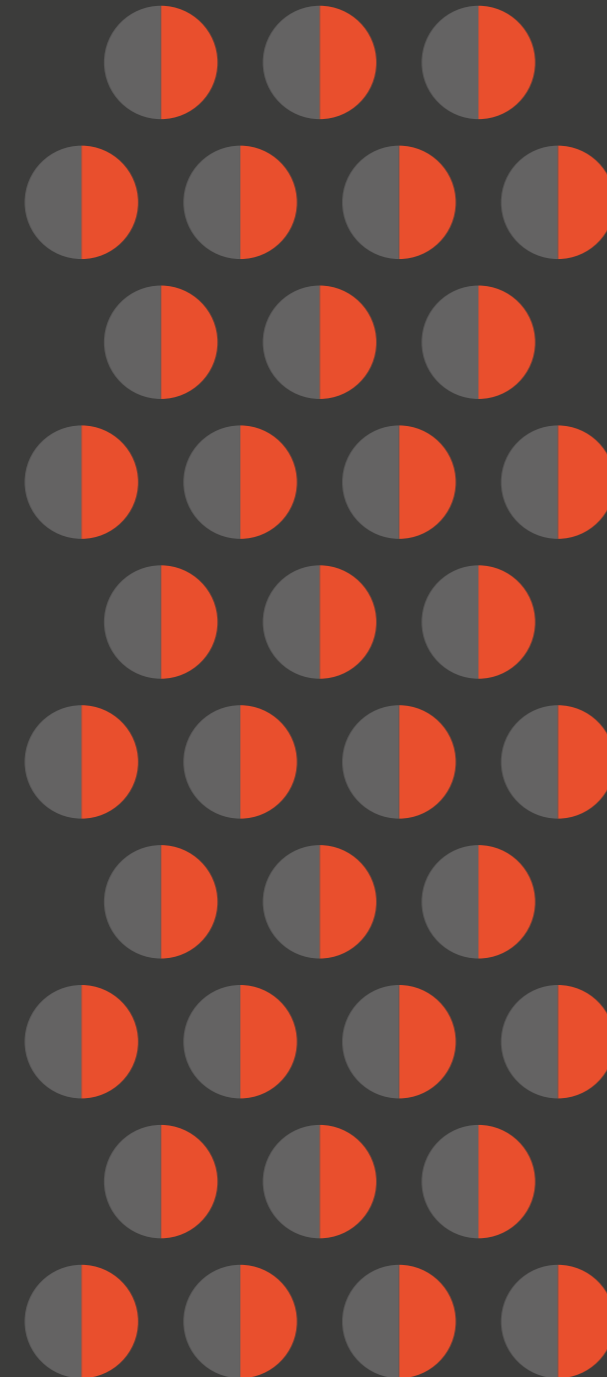
More information about the courses can be found at the website of [PwC's Academy](#)

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. 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.



Transparent sustainability reporting is becoming an integral part of modern business. European legislation in this area is complex and compliance requires a careful strategy. Companies that prepare early will not only gain a competitive advantage but also strengthen their credibility with investors, customers and other key stakeholders.



Pavel Štefek
Partner at PwC Czech Republic
responsible for Sustainability Services

Our Sustainable Entrepreneurship Services

The topic of sustainability is becoming increasingly important to companies, investors, consumers and government institutions. Our goal is to help clients face the challenges of social and environmental responsibility and prepare them for the future global arrangements.

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.

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

Double Materiality 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 Taxonomie

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 audit remuneration systems and review HR guidelines with the aim of achieving the prestigious Swiss Equal Salary certification. We have a dedicated team with many years of experience in

the field dedicated to equal pay issues, providing expert analysis and advice, including overlaps into other areas such as law, HR and others.

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 assessing the results of a double materiality assessment or conducting a gap analysis between an existing sustainability report and the requirements set by the CSRD.

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.

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, 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 p. 14).

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 Details on the specific activities can be found in this section.

O konkrétních aktivitách se dozvíte v této kapitole.

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



Our People

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 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.

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

PwC Inclusion & Diversity Leader

At PwC, we actively strive to create an inclusive work environment that supports all our employees and enables them to participate fully in the work process. Olga Řehořková, Partner responsible for Inclusion and Diversity in her second year in this leadership role, is systematically developing initiatives to promote equal opportunities and diversity within the firm.

PwC in the Czech Republic

Employees

736 women
622 men
1 not specified / other
1 359 in total



Partners

28 in total
3 women

Partners divided by age

0 under the age of 29
17 aged 30–49
11 over the age of 50

33 years
is the average age of our employees

Employees divided by age

Age	PwC employees
up to 29 years	463
30–49 years	808
over the age of 50	60

PwC employees



Check out our more detailed employee structure from the perspective of diversity on [p. 87](#).



”

In 2024, we became the fourth company on the Czech market to receive Equal Salary certification. This prestigious award 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

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 11%, we are pleased to note that in 2024 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 2024, we added new initiatives to help us achieve our goals:

- One of our major achievements this year was achieving 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:

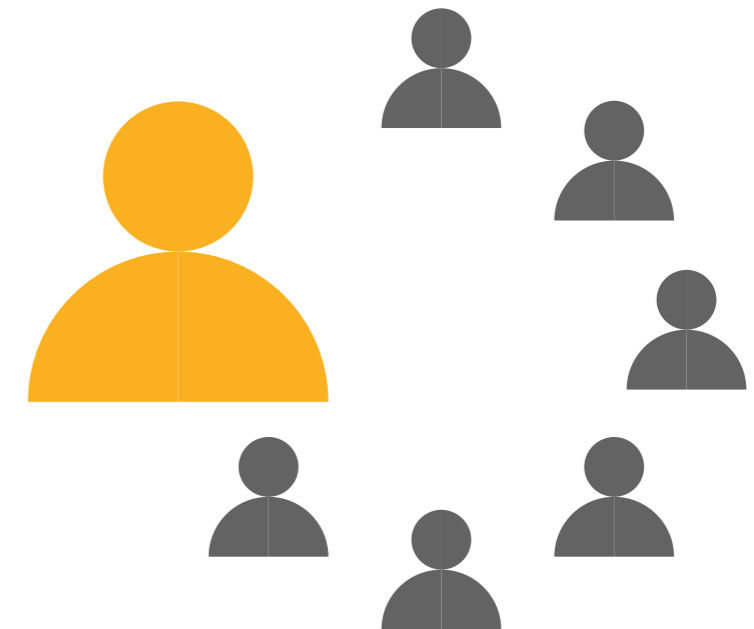
- mentoring for women; both internal (in the Czech Republic all female partners participate) and external in cooperation with Odyssey;
- networking events – inspirational breakfasts with top female leaders;
- active participation in webinars and mentoring sessions within the EMEA International Gender 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.

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 2024, 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 inclusion. 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 – five more PwC women have made 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 financial literacy;
- series of seminars for parents organised in cooperation with EDUin.

In 2024, we decided to focus on the topic of **Internet Safety**, which is relevant not only for parents but also for children. In cooperation with EDUin, we organised lectures on this topic, including a panel discussion with representatives of teenage children.

In June 2024, we opened the PwC offices to the children of our employees. This gave them the chance to see how and where their parents work, as well as to enjoy an interesting programme on Space Adventures and Digital Entertainment.

On maternity or parental leave we have

126 employees

- 50%** Audit
- 23%** Tax and Legal Services
- 12%** Infrastructure
- 15%** Consulting



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.

As part of this commitment, we have initiated the cooperation with Revenium, a non-profit organisation that has long focused on the inclusion of people with disabilities in the labour market. This organisation has arranged a specialist training for us, aimed at providing a deeper understanding of the issues surrounding the employment of people with disabilities, as well as offering a holistic view of the specific needs of these individuals in the work environment.

In 2024, we focused on the following activities:

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

We have also partnered with the Labour Office to not only improve our work environment to make it fully

accessible to people with disabilities, but also to facilitate the employment of people with disabilities who are on the Labour Office’s register.

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

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

Our employee group, the Tri Office Challenge Cyclotrip, consisting of thirty cycling enthusiasts, cycled more than 400 km between PwC offices in Prague, Brno and Ostrava to raise funds to support people with spinal cord injuries. **All the proceeds of CZK 100,000 were donated to the Paraple Centre.**

Barrier-free workplace

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



PwC for LGBTQ+ Inclusion

For PwC, it is important to foster belonging with the LGBTQ+ community, to inspire and learn from each other.

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 became a member of the Pride Business Forum, where PwC committed to implementing LGBTQ+ diversity principles while creating an inclusive and welcoming work environment for all employees, regardless of their sexual orientation and gender identity.
- We have completed a review of all internal HR policies to ensure they do not contain any form of discrimination.

- 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 20 colleagues participated in the Fun & Run 2024 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.
- In addition, we have been raising awareness within diversity, for example through a podcast with our Head of Inclusion & Diversity, Olga Řehořková.



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.

108,185

total number of hours dedicated to employee trainings

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

Job Position	Number of hours
Partner	40
Director	47
Senior Manager	41
Manager	45
Senior associate, Specialist, Consultant	82
Associate, Specialist, Consultant	115

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 from 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**. The goal of this change is to create an environment that fosters not only performance, but also a psychological sense of security – essential for the development of creativity and innovation.

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.

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.

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, 79% of employees participated in the survey. The results showed that 77% of employees are proud to work at PwC and two-thirds would recommend employment with our firm to others.

We also monitor employee satisfaction on a regular and ongoing basis. Monthly Mood Monitoring is carried out in individual teams to monitor the current mood of the team. Negative feedback is actively addressed, and we work with internal coaches to improve the situation. In the IFS department, we piloted the Employee Pulse Survey, a modern tool for continuous feedback collection that gives us insight into how employees are feeling at PwC.



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. Regular workshops held at universities, such as Audit naživo, allow students to experience working on a real audit engagement under the guidance of our specialists.

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. We also offer them thesis support.



More about these activities can be found in the Non-profit Sector – Support of Education, Potential and Talent Development [on page 65](#).

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 telecommuting is also standard. We offer flexible working conditions and a schedule that allows for an effective balance between work and personal and family life.

214 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 second year of operation, providing support through professional internal coaches who employees can contact at any time. However, coaching is not only for crisis situations – coaches also help with professional and personal development and the achievement of individual goals.

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

19 employees

with **53** hours
of coaching provided.

Psychotherapeutic support by Human Dynamics

The programme includes a 24-hour, toll-free 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.

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.

Massage

As part of the Be Well Work Well initiative, we have offered our employees the opportunity to take advantage of professional massage services directly in our Prague office. These services were provided by the Světélko massage studio, which employs visually impaired and blind masseurs.

Physical and mental challenges

Even this year, we organised a series of physical activity challenges for our employees, through which we encouraged them to run, walk or do any kind of physical activity of their choice.

In 2023, as part of the Be Well Work Well programme, we established the **PwC Sports Club** to encourage employees to participate in sporting activities. As part of the club, we contribute towards

entry fees when participating in running, cycling or cross-country skiing events. In the 2024 financial year, employees were able to use this contribution for races such as the Jizerská 50, the Prague Half Marathon or the Ostrava Marathon.

We also regularly organise collective running training sessions in Prague. For those interested in team sports, we rent sports halls and facilities 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 application. In Prague, they also had the opportunity to consult their measured values directly with the health care team. The programme included prevention in the form of checking skin moles or seminars and workshops focused on the use of modern technologies in health care and creating a balanced diet.

To mark the World Mental Health Day in October 2023, we held a Mental-Wellbeing Week during which we devised different challenges for staff each day.

Lectures and webinars

Employees could participate in weekly mindfulness sessions, which are meditation sessions led by an experienced coach. In addition, the so-called CEE Wellbeing Webinars are available to employees every month, focusing on different 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 register for free on the Red Button EDU learning platform. This portal brings together experts from a range of different fields who share their experience and know-how through online programmes. Employees thus have access to a wide variety of videos, podcasts and debates on social, business and technology topics.

Employee benefits

Since 2009, we have been using the PwC Choices system of optional employee benefits, which allows us to tailor benefits to employees’ personal preferences. On an annual basis, each employee receives 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 offer also includes a lump-sum meal allowance or a MultiSport Card that promotes active leisure and a healthy lifestyle.

Moreover, employees can donate their benefit points to non-profit organisations with whom we cooperate on a long-term basis. **For the period from 1 July 2023 to 30 June 2024, benefit points worth CZK 58,365 were distributed.**

Our employees can also use discounts provided by our contractual partners or the possibility of cheaper rent or purchase of a vehicle within the PwC Cars programme.

Events for employees

We regularly organise formal and informal staff meetings to promote company culture and deepen cooperation. 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 the Talent Programme participants introduce their teams, projects and career focus to other colleagues.

Several other employee events were held throughout the year. To mark the International Women’s Day, we organised a thank-you coffee and refreshments for our female employees, which were available in all PwC offices. As part of the International Men’s Day, we focused on awareness-raising on the prevention of male diseases. On this occasion, we organised an information campaign focused on the importance of preventive care and an interview with urologist Michal Pesl. In the run-up to Christmas, we 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.

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At PwC, we are fully aware of the importance of professional and personal development of our employees. I greatly value the Be Well Work Well programme, which provides our employees with comprehensive support in the areas of physical and mental health. I am delighted that we are succeeding in creating an inclusive environment where everyone feels respected. We see investing in our employees and looking after their wellbeing as a core part of our corporate responsibility.



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 228 employees participated in volunteering events and donated a total of 1,757 hours to help non-profit organisations.
- We helped, for instance, in the organisations SOS Dětské vesničky Brno, ZOO Ostrava, Palata – Domov pro zřakově postižené, Potravinová banka Praha, Lesy hl.m. Prague, Centre for Special Services Oáza Hodonín, and others.

Professional volunteering

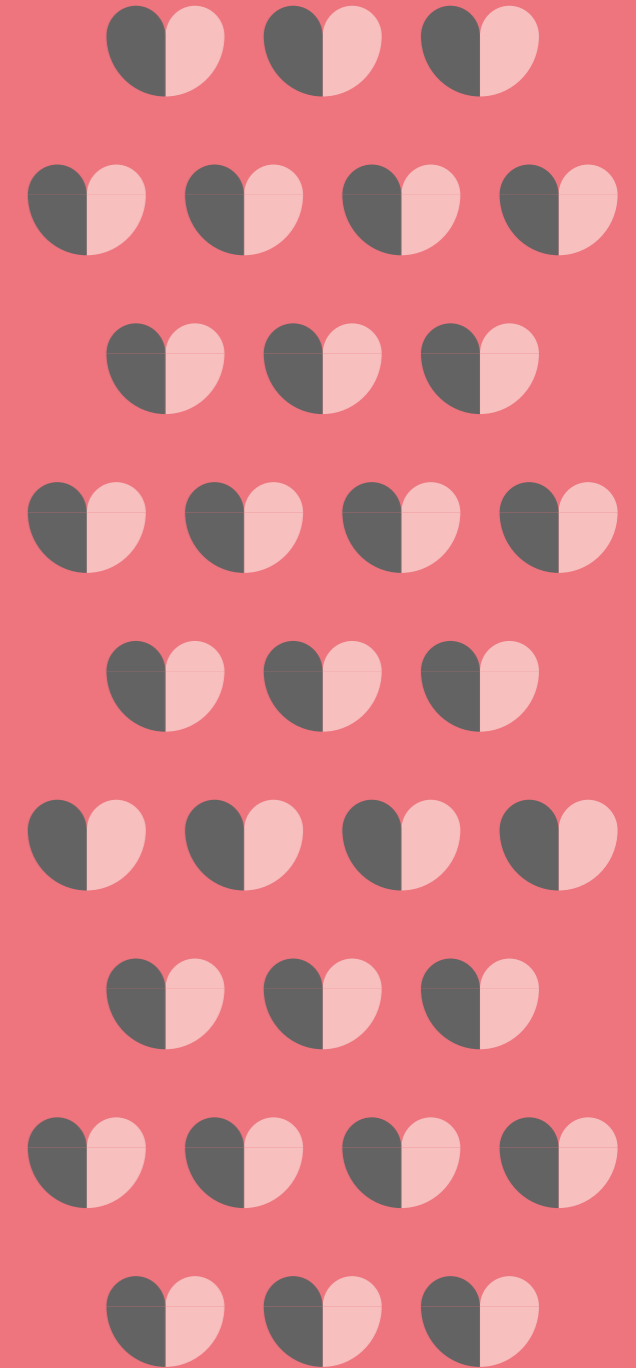
- We provide non-profit organisations with pro-bono audit and other professional services. We are the mentors of social entrepreneurs within the Social Impact Award project and beyond.

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, whether in the field of soft skills or technical skills. We also try to actively involve them in our internal events or the Christmas Charity.

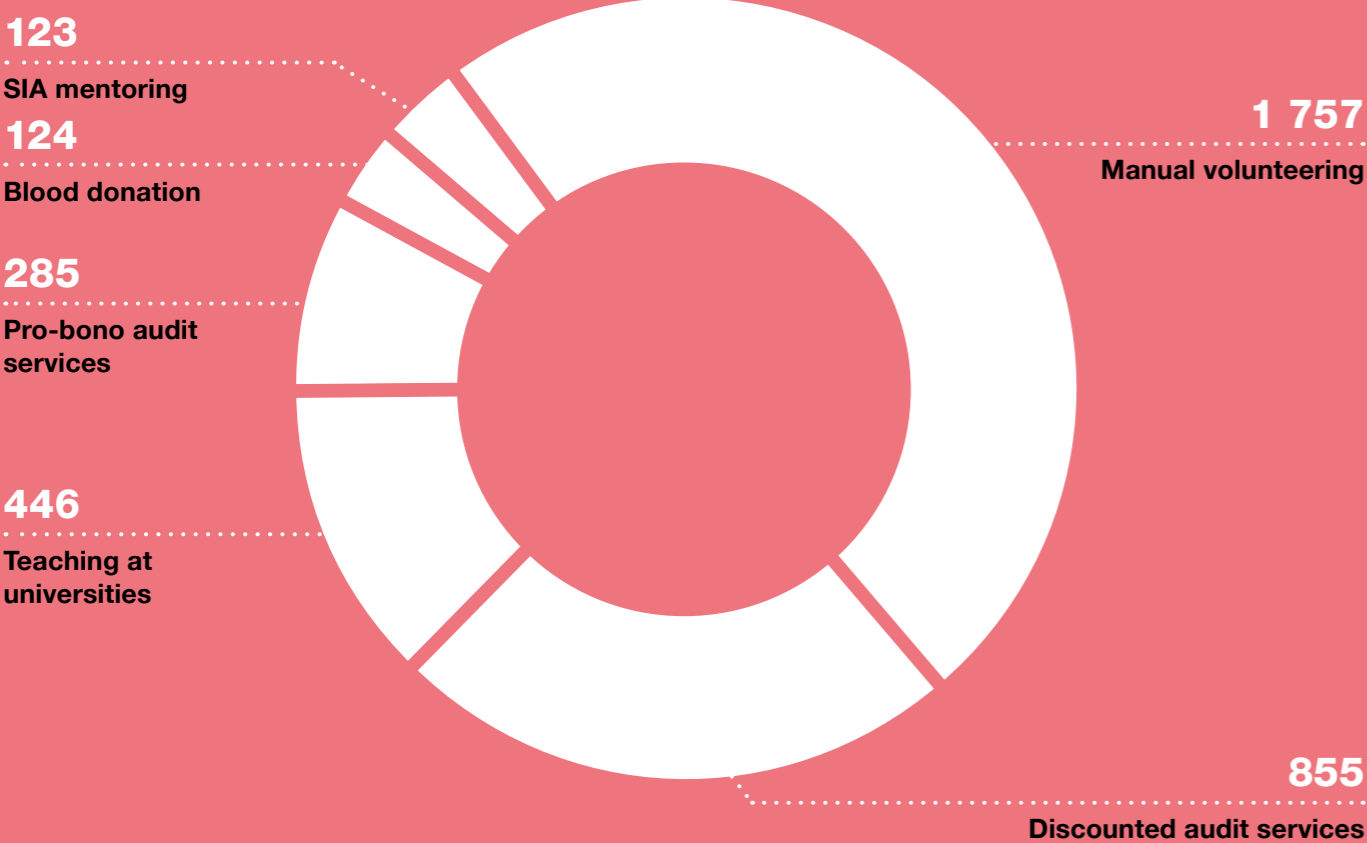
Philanthropic activities

- As part of the Christmas Charity, we support charitable projects nominated by employees themselves, as well as non-profit organisations with which we have long-standing relationships. Our employees can donate their benefit points from the Benefit Plus employee programme to non-profit organisations.
- We support the Remembrance Day collection.
- A group of 30 colleagues decided to initiate a charity cycling challenge called the “Tri Office Cycling Challenge”. As part of the challenge, they cycled around all three PwC offices in Prague, Brno and Ostrava over two days. The aim of the physical activity challenge was to help people who cannot move on their own due to spinal cord injuries. In total, our colleagues rode more than 400 km and raised over CZK 100,000, which they donated to the Paraple Centre’s physical activity programmes.
- During the Sustainability Week, we organised a collection of clothes and books for the Hvězdný bazar charity shop run by the Czech Paraplegic Association. The organisation helps those with spinal cord injuries to get back to a normal life and Hvězdny bazar serves as a practice workplace for wheelchair users.



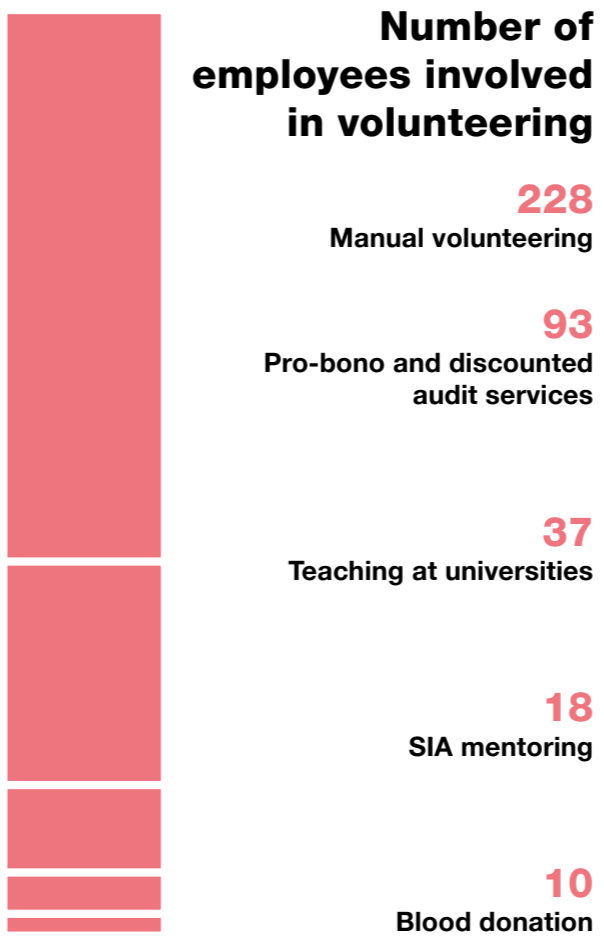
3,590 hours

were dedicated to our employees' volunteering



386 employees

participated in volunteering activities



CZK 747,197

is the total amount donated to support non-profit organisations

Gifts and sponsoring

CZK 198,500
Financial and material contributions from PwC

CZK 490,332
Christmas Charity:
• PwC (CZK 199,810)
• Employees (CZK 290,522)

CZK 58,365
Donated employee Benefits points

Pro-Bono Audit and Other Services

We provide our audit services to non-profit organisations either free of charge or at significantly reduced prices that correspond to their financial possibilities.

We also offer pro bono verification of the selection process of the winner of the Global Teacher Prize Czech Republic, organised by EDUin. The aim of this initiative is to support and reward quality teachers, motivate current and future teachers to pursue their profession, increase the prestige of the teaching profession and positively change the perception of teachers within Czech society.

For the fiscal year 2024, we donated 1,140 hours of pro bono and discounted audits to the following organisations.

1,140 hours

of pro bono and discounted audits

- **Doctors Without Borders** provides medical assistance in places affected by war or humanitarian crisis anywhere in the world.
- **Dobry Andel 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.



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When it comes to auditing, we are among the best at it. Even companies in the non-profit sector have an audit obligation and we can hardly offer a more effective form of assistance than to take care of the audit for them, for free or at a greatly reduced cost. Donor money can then be directed by the organisations to where it can best help. Plus, working for a non-profit organisation is incredibly inspiring and energising.



Danuše Polívková
Assurance Director
PwC Czech Republic

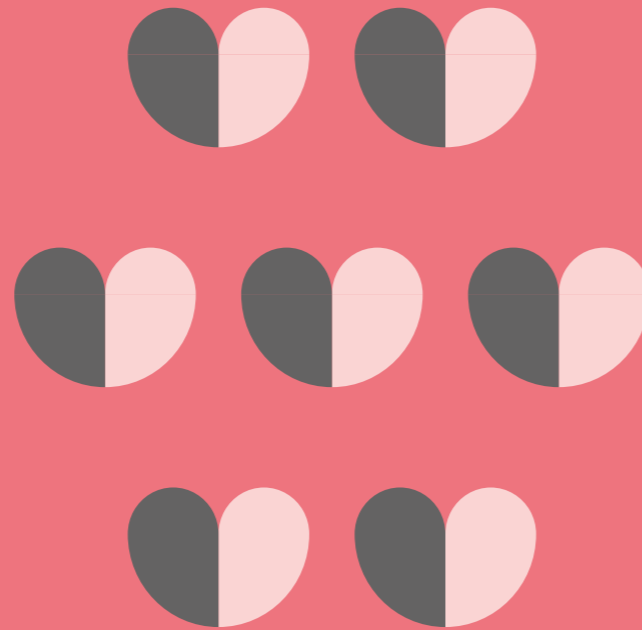


Non-profit Sector

Social Impact Award

Mentoring of social entrepreneurs

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 issues 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.



12 years
of cooperation with
the Social Impact Award

105 social startups
have been helped by PwC within
its cooperation with the SIA

PwC and Social Impact Award 2024

A total of 18 mentors from among PwC employees shared their know-how and experience from the business environment with the participants. Each of the finalist projects can rely on the support of one two mentors throughout the duration of the Social Impact Award. Mentoring focused 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 2024

Memoirist

Memoirist is a SaaS platform that simplifies the process of writing biographies and memoirs.

It provides each family with a personal AI ghostwriter to guide them through capturing the life stories of their loved ones and turning them into a biography. Compared to existing solutions, the platform aspires to be cheaper and provide more support to families.

Zkratky života

A podcast that intends to raise awareness of social disintegration and the conditions in which people in the Czech Republic live. Zkratky života offers a unique platform to share the stories of people who often don't have the opportunity to be heard. The aim of the project is to find out what is happening in the country now, how to change it, and to participate in reforming the system.

Safeli

This project introduced a tracking app focused on sexually transmitted infections. Users and female users scan each other's QR code; if one of them is later positive, the app anonymously alerts all previous contacts. The app has the potential to work internationally and significantly more efficiently compared to existing health station notifications or local text messages.

Naše hnízdo

The public award went to a family and co-working centre in Orlová. It is a co-working space with childcare, a playroom and activities for development and relaxation for children and adults.

Christmas Charity

The Christmas Charity collection has a long tradition at PwC. It is the fifth 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

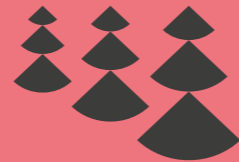
As part of the Christmas Charity, employees had the opportunity to support fifteen selected organisations and individuals who are facing difficult life circumstances or have exceptional talents but lack the financial means to develop them or are looking for support to make their life dreams come true.

Employee engagement

Stories for the Christmas Charity are nominated directly by our employees.

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.



CZK **439,522**

was the total proceeds of the Christmas Charity

Support by PwC

PwC supported each of the stories with CZK 10,000.

Supported projects and non-profit organisations

- Rehabilitation for Barunka
- Animation workshops for twins with autism
- Therapy dog training courses for Bára
- Help for Jirka and his two young sons
- Neurorehabilitation for Karolína and Rozárka
- Spa treatment for Samuel
- Specially adapted car for Laurinka
- Help for the widow Lucie and her two young children
- Psychological counselling and therapy for children at risk
- Pája is getting back on his feet
- Yoga therapy for Teo
- Help for a single mother Jindra and her three children
- Neurorehabilitation for Mareček
- Health and humanitarian aid in conflict areas
- Doctors Without Borders

Support of Education, Potential and Talent Development

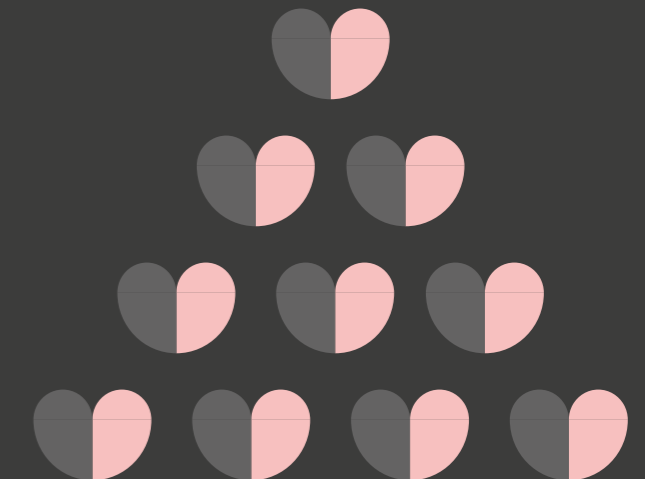
Connecting students with real-world professionals

We support young university students to develop their talents and potential so that they are ready to succeed at the start of their careers.

Students and recent graduates can experience technology consulting in practice as part of the **PwC Consulting Challenge**. In teams of 2 to 4 members, they are tasked with developing a specific case study that seeks a solution to a real problem the company is facing. This year, the teams were dedicated to finding a solution to a challenge faced by Coinmate. Their task was to design a growth strategy not only for cryptocurrency enthusiasts.

Participants have a unique opportunity to gain direct experience working in the technology consulting industry. While solving practical tasks, they can consult their approaches with our specialists and test their presentation skills while defending their proposal in front of an expert jury. The best solution is awarded with a financial prize; however, the key benefit is the fact that the developed proposals do not just remain on paper – the company is also ready to implement them.

We have organised workshops at universities on various professional topics, during which the students, under the guidance of our specialists, were able to try working on real projects that we handle at PwC. The offer was extensive – from tax and audit to technology consulting. We also actively cooperate with student organisations for which we organise professional as well as informal activities.



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 support our clients in meeting their own sustainability goals.

Key Focus

Carbon footprint reduction and handling resources

We aim to reduce our carbon footprint through all the relevant factors, including but not limited to consumption of energy, paper, travelling, waste generation, etc., and to reach our Net Zero commitment by the year 2030.

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.

More information on our services in this area can be found on pages 34 – 35 of this Report.

PwC's high-priority SDG Targets



Affordable and clean energy
Target 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.



FY24 progress towards near-term science-based targets

Our near-term science-based targets:

- 50% absolute reduction by FY30 from a FY19 baseline
 - 100% renewable electricity usage in all our territories by FY30
 - 50% absolute reduction by FY30 from a FY19 baseline
 - 50% of our PG&S suppliers (by emissions) to set SBTs by FY25
-
- 71% absolute reduction in scope 1 & 2 GHG emissions relative to FY19
 - 95% renewable electricity usage in 117 countries and territories across our global network
 - 43% absolute reduction in scope 3 business travel GHG emissions relative to FY19
 - 24% of our purchased goods and services (PG&S) suppliers (by emissins) have set science-based targets and a further 11% have committed to do so in future

Aside from these obligations, we will continue to offset our emissions through high-quality carbon credits and will transition our carbon credit portfolio to 100% carbon removal by FY30.

Our ESG services – Case study

Taxonomic compliance check of a real estate company's portfolio

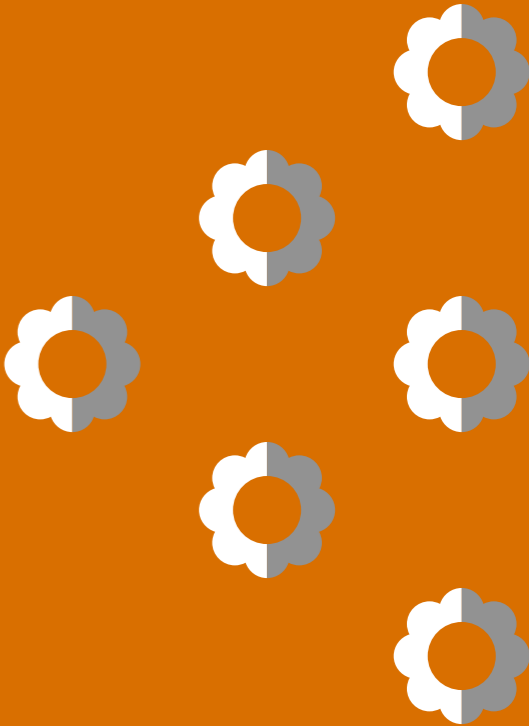
The purpose of the project was to assess the compliance of the residential property portfolio with the European taxonomy for sustainable financing with the aim of refinancing residential assets through banking institutions in the Czech Republic and Poland, including the European Bank for Reconstruction and Development (EBRD).

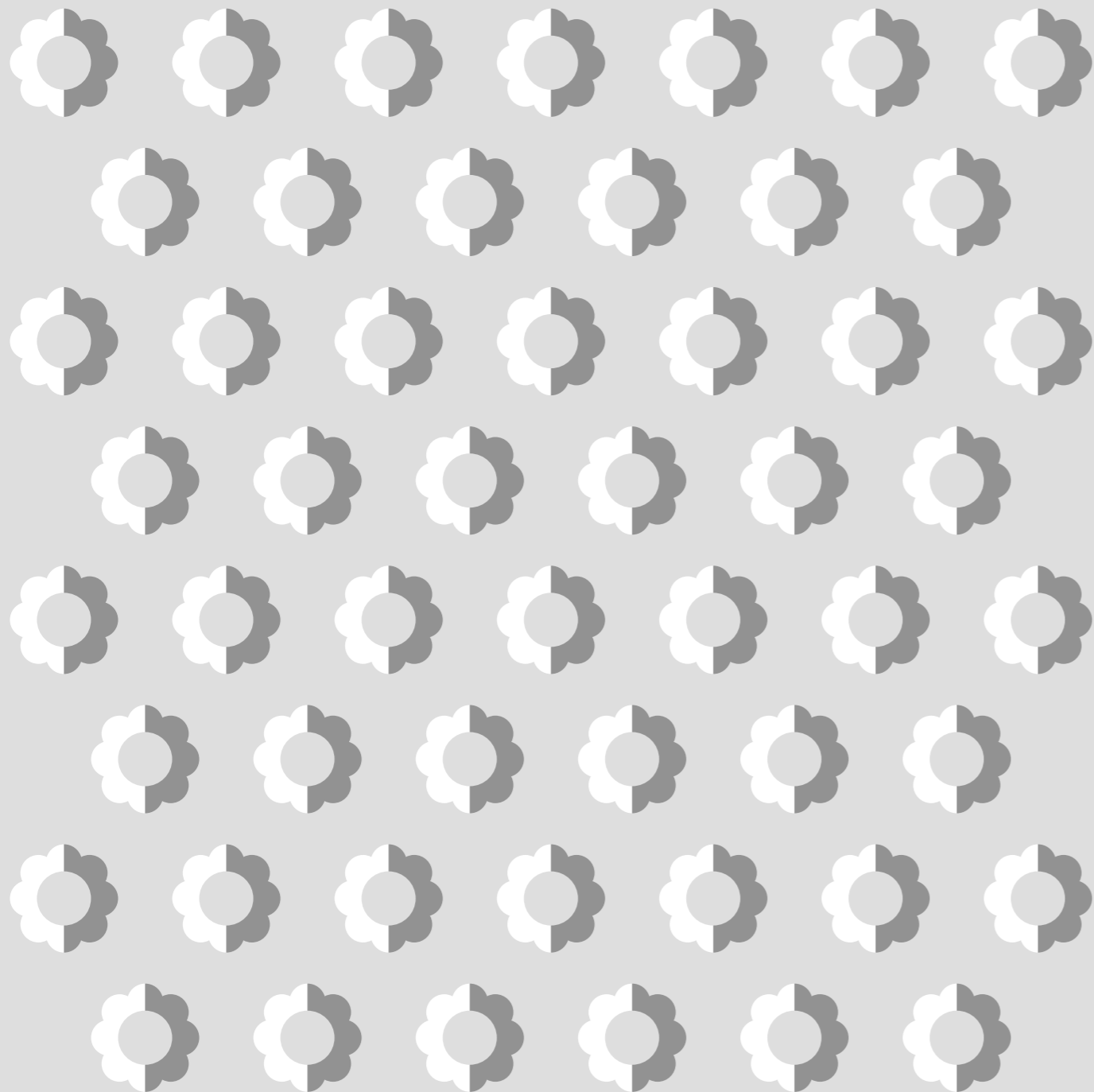
The EU Taxonomy provides clear rules on which investments are considered sustainable. Projects that comply with the taxonomy are often considered less risky, especially in the long term, and present better refinancing conditions (e.g. lower interest rates).

The project team has carried out a competent analysis of the housing portfolio in the form of a clear **EU Taxonomy Compliance Checklist**. The overall residential compliance analysis consisted of an assessment against:

- **Technical criteria** (energy efficiency of buildings, use of renewable energy resources and other environmental standards)
- **Criteria for minimising negative impacts:** Assessment of whether the activity would cause significant harm (the so-called “Do No Significant Harm”) to other environmental objectives.

- **Social and governance criteria** (assessing compliance in social and governance aspects such as respect for human rights, working conditions and transparency in corporate governance)





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. We recognise that this ambitious goal cannot be achieved without a long-term strategy and 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 2030 targets. This strategy is based on five key areas:

1 Measuring and reporting impact

In 2024, because of the implementation of the new data collection mechanism, we systematically measured and reported our Scope 1 and Scope 2 emissions. Under Scope 3, we focused on quantifying emissions associated with business travel, water consumption and now also accommodation and supply chain at the direct supplier level. For the other Scope 3 categories, we continue our analytical work to ensure accurate and transparent reporting.

2 Reducing direct emissions and switching to renewable electricity

As of 2021, our Prague office operations are powered exclusively by electricity from renewable sources. By the end of 2025, this model will also be implemented in our offices in Ostrava and Brno. Our office space also meets the highest environmental standards – the City Green Court building in Prague is LEED Platinum certified, while Nová Karolína Park in Ostrava is BREEAM certified.

To optimise energy consumption, we have developed a set of measures for each building, some of which have been implemented immediately. Specific steps include optimising office temperatures or reducing the water temperature in sinks and washbasins to 65°C.

3 Managing the impact of our business travel

We have undertaken a comprehensive analysis of the existing travel policy, based on which new internal rules were formulated in the 2024 financial year. These policies include, among other things, promoting the use of low-emission modes of transport such as electric vehicles and public transport, while introducing measures to reduce air travel to minimise the environmental impact of business travel.

As part of the promotion of electromobility, last year we installed a new electric vehicle charger in PwC's Prague office and introduced higher reimbursements for travelling to clients by electric vehicle.

4 Supplier engagement

We continue to focus on working closely with our key suppliers to support their own sustainability commitments. We aim for 50 % of our suppliers (by emissions) to have their own science-based targets by the end of FY 2025.

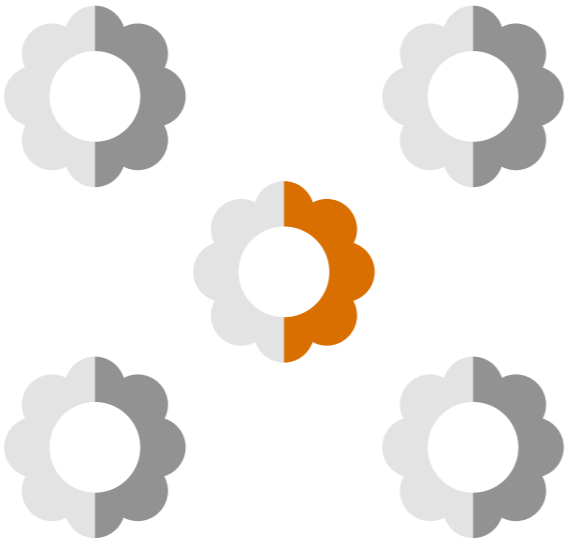
From the 2024 financial year, we will begin to internally monitor emissions in our supply chain at the direct supplier level. This is part of our broader goal across our global network to incentivise our suppliers to be greener, which includes an obligation to quantify and reduce their emissions. At the same time, we began conversations with our top 10 suppliers about their own science-based climate commitments in 2024.

5 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.

We are committed to offset our emissions through high-quality carbon credits and will transition our carbon credit portfolio to 100% carbon removal by FY30.

In purchasing carbon credits, we emphasise achieving 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.

1 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.

Last year, we conducted another employee survey and identified ideas that could help further improve sustainability within PwC.

In addition, PwC has a Sustainability Community initiative which acts as a platform for employees interested in sustainability. This group meets several times a year for a variety of workshops, educational lectures and discussion forums to exchange experience, share best practices and actively collaborate to strengthen sustainability across

the organisation. One of these meetings is the Sustainability Community Breakfast, during which we occasionally invite inspiring guests in the field of sustainability.

Governance structure of the local Net Zero strategy

Decision-making	Leadership				
Net Zero Team	Jan Brázda				
	Jan Pejter		Lucie Martincová		
Support	IFS	CSR	RAS	Finance	
				Communica-tions	
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

2 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.

3 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. In line with our commitment to achieve net zero greenhouse gas emissions, we have also established collaboration with the Ocean4Future startup. This innovative project focuses on removing plastic waste from the oceans using a special technology that allows it to be converted into fuel oil.

In April 2024, we held our second annual **Sustainability Week**, the main objective of which was to introduce our Net Zero 2030 strategy to our

employees and to present steps that will lead to achieving this commitment. At the same time, we focused on promoting sustainable habits not only in the work environment but also in everyday life.

The whole week was thematically divided into individual days that focused on different aspects of sustainability – from PwC carbon reduction and energy savings, to education, sustainable eating and the principles of the circular economy. Each topic was detailed in an article on the intranet and complemented by daily challenges that offered employees simple tips on how to be more environmentally friendly. These challenges included, for instance, encouraging people to cycle to work or choosing a meat-free lunch.

Another part of the programme was an internal event with an ESG quiz, a book exchange, a clothing collection for the Hvězdny bazar charity shop, an ESG survey, and a podcast with our sustainability partner Jan Brázda.

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Decarbonising companies is not just an environmental necessity, but a key factor for long-term competitiveness and business resilience. This year, we have therefore introduced new measures to focus on more sustainable modes of transport for business travel and extended the calculation of emissions to include our direct suppliers. They will also have to take action towards net zero, which is becoming the new standard for responsible business.



Jan Brázda

Partner and Net Zero Leader
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).

2023 PwC Network Environment Report

2023 PwC Network Environment Report builds on the Net Zero commitment with short-term targets to 2030 and provides an overview of our sustainability activities, including our global environmental strategy to decarbonise our operations and supply chain.

You can read the comprehensive 2023 PwC Network Environment Report [here](#).

CDP Score

PwC has defended its leadership position in environmental responsibility, earning an A-rating for its 2024 CDP Report, achieving the prestigious Leadership status for the second consecutive year.

This year, more than 24,800 global organisations disclosed their environmental impacts through CDP, demonstrating the growing emphasis on environmental risk management in the corporate sector. Increasingly, companies are seeking to align their strategies with global initiatives and adapt to tightening regulatory requirements.

From a market perspective, environmental performance is becoming an increasingly important factor in winning new contracts. **A significant number of key clients actively consider the CDP scores of professional service providers in their tenders; therefore, achieving a high score is a major competitive advantage.**

Transparency Report

PwC Global has issued the Transparency Report for the financial year 2024. The Report highlights financial performance, investments in human resources and professional skills, and improvements in quality processes. It describes the network's risk management and approach to ethical conduct and governance. This includes adherence to established standards and codes of conduct.

The Report can be found [here](#).

Reducing our Environmental Footprint

Our main area of interest and activities through which we intend to reduce our environmental impact.

Carbon Footprint Measurement

The reported value of the carbon footprint has significantly increased compared to last year, primarily due to the addition of further categories within Scope 3 related to the supply chain at the level of direct suppliers. In this reporting period, we also expanded Scope 3 to include the accommodation category.

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.

Within Scope 3, we report emissions only from two categories according to the GHG protocol methodology – business travel and purchased products and services. However, the latter category is not complete; it only includes emissions from directly contracted suppliers through PwC's Czech offices. It does not cover central suppliers or purchases between individual international PwC entities.

In the business travel category, we report emissions from material sources for us, specifically from business trips by plane, car, train, taxi, and also emissions related to accommodation.

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

Eco-friendly office building

We monitor our consumption and invest in technical innovation on a long-term basis, with a particular focus on our Prague office at the City Green Court (CGC), which is certified as a green building. As part of this programme, we implement technologies aimed at reducing energy consumption, using optimal settings for all equipment based on weather forecasts and current energy price changes.

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

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 [page 90](#).

Water consumption

Year	Water consumption (m³)
2020	1,358
2021	1,004
2022	1,283
2023	1,629
2024	1,734



Water consumption has slightly increased compared to last year.

All energy and water consumption measurements can be found on [pages 89 and 90](#). Details on emission production can be found on [page 90](#).

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. The use of G-suite tools, which enable efficient sharing of documents between employees, has had a positive impact on the overall reduction in paper consumption, thereby 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



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 40% of the total waste generated for further processing; a slight increase has been recorded compared to last year due to the overall increase in waste production.

All data related to the waste generation and processing can be found on [page 91](#).

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 commitment to achieving carbon neutrality (Net Zero), during the 2024 financial year we implemented new internal regulations on business travel that focus on the use of more sustainable modes of transport and the promotion of electric mobility.

Green volunteering

Contribution to environmental care and protection is also ensured by our volunteering events. This year, our employees helped, for instance, the Lesy hl. m. Prahy organisation (Forests of the City of Prague).

More information about our volunteering activities can be found in the section dedicated to the non-profit sector on [page 56](#).

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.

Information contained in this Report only concerns our activities carried out in the Czech Republic. More on social responsibility activities of the international PwC network can be found www.pwc.com/globalcommunities. All qualitative and quantitative data included in this Report concerns the financial year 2024 (from 1 July 2023 to 30 June 2024).

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 still includes all indicators reported in previous years. However, we have not expanded the reporting to include all the information that would be required for full compliance with the revised GRI Standards issued in 2021. This is since we will be subject to mandatory reporting under the European CSRD in the future, and therefore we will make changes and extensions already about the requirements of the European Sustainability Reporting Standards (ESRS). We are working on the necessary steps for 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.
- PricewaterhouseCoopers IT Services, s.r.o.
- PricewaterhouseCoopers IT Services Limited, odštěpný 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 2023 - 30 June 2024 with reference to the GRI Standards.

GRI Standard version 1: GRI 1: Foundation 2021

GRI Sector Standards: None

GRI Standard	Disclosure Name	Location of disclosure	Explanatory notes
GRI 2 (2021) GENERAL DISCLOSURES (2021)			
Organizational details			
2-1	Organizational details	6, 80	
2-2	Entities included in the organization's sustainability reporting	80	Each legal entity prepares its own financial statements independently. This Report presents the information summary
2-3	Reporting period, frequency and contact point	80, 96	1 July 2023 - 30 June 2024
2-4	Restatements of information	77	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	
2-7	Employees	36 – 53, 87	

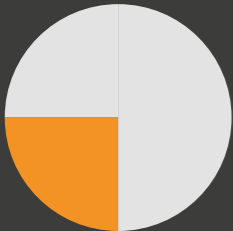
GRI Standard	Disclosure Name	Location of disclosure	Explanatory notes
Governance			
2-13	Delegation of responsibility for managing impacts	11	
2-15	Conflicts of interest	25 – 26	Compliance with independence requirements was confirmed by 100% of employees and partners.
Strategy, policies and practices			
2-22	Statement on sustainable development strategy	3	
2-26	Mechanisms for seeking advice and raising concerns	25 – 26	
2-27	Compliance with laws and regulations	–	No penalties for regulatory violations occurred in the reporting period.
2-28	Membership associations	27 – 30	
Stakeholder engagement			
2-29	Approach to stakeholder engagement	14 – 16	
2-30	Collective bargaining agreements	26	Our employees are not unionised.
GRI 3 (2021) MATERIAL TOPICS			
3-1	Process to determine material topics	80	
3-2	List of material topics	81 – 85	
3-3	Management of material topics	80	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	Disclosure Name	Location of disclosure	Explanatory notes
GRI 202 (2016) Material Topic: Market Presence			
202-2	Proportion of senior management hired from the local community	39, 89	
GRI 203 (2016) Material Topic: Indirect Economic Impacts			
203-2	Significant indirect economic impacts	12, 13, 55 – 65, 88	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	25, 89	
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	78, 79, 89	
GRI 302 (2016) Material Topic: Energy			
302-1	Energy consumption within the organisation	67 – 78, 89	
GRI 303 (2018) Material Topic: Water			
303-3	Water withdrawal	78, 90	
GRI 305 (2016) Material Topic: Emissions			
305-1	Direct (Scope 1) GHG emissions	90	
305-2	Energy indirect (Scope 2) GHG emissions	68 – 77, 90	
305-3	Other indirect (Scope 3) GHG emissions	68 – 77, 90	
305-4	GHG emissions intensity	77, 90	In the course of refining the calculation methodology this item is temporarily not included.

GRI Standard	Disclosure Name	Location of disclosure	Explanatory notes
GRI 306 (2020)	Material Topic: Waste		
306-1	Waste generation and significant waste-related impacts	79	
306-2	Management of significant waste-related impacts	79	
306-3	Waste generated	91	
306-4	Waste diverted from disposal	91	
306-5	Waste directed to disposal	91	
GRI 308 (2016)	Material Topic: Supplier environmental assessment		
308-1	New suppliers that were screened using environmental criteria	26, 68 – 76	
COMPANY			
GRI 401 (2016)	Material Topic: Employment		
PwC indicator	New hires	92	Information on new employee hires is provided pursuant to our internal indicator; not the full scope of GRI 401-1.
PwC indicator	Parental leave	42, 92	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 well-being	50 – 53	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	46 – 47, 92	
404-2	Programs for upgrading employee skills and transition assistance programs	40 – 47, 49	

GRI Standard	Disclosure Name	Location of disclosure	Explanatory notes
404-3	Percentage of employees receiving regular performance and career development reviews	47 – 48	
GRI 405 (2016) GRI 406 (2016)	Material Topic: Diversity, Equal Opportunity and Non-discrimination		
405-1	Diversity of governance bodies and employees	38, 39, 87, 92	
406-1	Incidents of discrimination and corrective actions taken	–	No case of discrimination has been reported.
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		26	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	26	
408-1	Operations and suppliers at significant risk for incidents of child labor	26	
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	26	
410-1	Security personnel trained in human rights policies or procedures	26	
411-1	Incidents of violations involving rights of indigenous peoples	26	
412-1	Operations that have been subject to human rights reviews or impact assessments	26	
GRI 414 (2016)	Material Topic: Supplier social assessment		
414-1	New suppliers that were screened using social criteria	26	
GRI 418 (2016)	Material Topic: Customer Privacy		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	–	None occurred.

Detailed 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				Men				Not specified / other			
	Financial year															
	2024	2023	2022	2021	2024	2023	2022	2021	2024	2023	2022	2021	2024	2023	2022	2021
Audit	663	633	562	517	356	321	293	262	306	312	269	253	1	0	0	2
Consulting	313	256	232	218	138	107	87	81	175	149	145	137	0	0	0	0
Tax and legal services	176	172	146	181	127	120	101	134	49	52	45	47	0	0	0	0
Infrastructure	207	190	177	168	115	101	98	94	92	89	79	74	0	0	0	0
Total	1,359	1,251	1,117	1,084	736	649	579	571	622	602	538	511	1	0	0	2

Department	Prague				Brno				Ostrava				Part-time				Fixed-term			
	Financial year																			
	2024	2023	2022	2021	2024	2023	2022	2021	2024	2023	2022	2021	2024	2023	2022	2021	2024	2023	2022	2021
Audit	457	446	411	404	92	92	81	63	114	95	70	50	110	85	73	66	22	9	11	28
Consulting	302	253	230	217	11	3	2	1	0	0	0	0	23	16	19	17	54	19	20	13
Tax and legal services	150	146	122	155	23	24	22	24	3	2	2	2	48	45	44	56	11	12	6	7
Infrastructure	190	178	169	161	11	9	6	5	6	3	2	2	33	24	21	22	22	20	12	13
Total	1,099	1,023	932	937	137	128	111	93	123	100	74	54	214	170	157	161	109	60	49	61

Note: We have not previously reported fixed-term contracts, the number of which was negligible; therefore, we are only reporting data from the 2020 financial year onwards.

GRI 202-2 | Composition of management

Year	Composition of Leadership (partners) by nationality						Total
	Czech	British	Australian	Slovak	Polish	Romanian	
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	2024		2023		2022		2021	
	Hours	Employee-es	Hours	Employee-es	Hours	Employee-es	Hours	Employee-es
Manual volunteering	1,757	228	1,142	145	775	99	103	15
Teaching at universities	446	37	366	30	692	40	777	37
Blood donation	124	10	24	3	78	8	366	26
Pro-bono audit services	285	32	370	42	278	38	261	29
Discounted audit services	855	61	767		695		397	
Security audit for Doctors Without Borders	n/a						161	5
DofE mentoring							141	25
SIA mentoring	123	18	119	17	48	8	139	22
Support of Ukraine	n/a	n/a	12	4	470	12	n/a	
Other professional volunteering (financial literacy, mentoring for reKáva, etc.)	0	0	30	6	87	10		
Total	3,590	386	2,830	247	3,123	215	2,345	159

Note: Note: In 2024, there was more employee engagement in manual volunteering. We are trying to accommodate individual employee opportunities so that as many people as possible can get involved. Entire teams and groups of employees are also increasingly participating in manual volunteering.

Gifts and sponsoring

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

Note: In 2024, PwC made an extraordinary donation of CZK 100,000 to Charles University in Prague in response to the attack at the Faculty of Arts. At the same time, tangible assets (phones, laptops and monitors) were donated to the non-profit organisation Hestia. In 2022, the increase in financial and material resources was influenced by the response to Russian aggression and assistance to Ukraine.

GRI 205-2 | Anti-corruption action

	Unit	Financial year			
		2024	2023	2022	2021
Annual confirmation of independence	% of employees	100	100	100	100

GRI 301-1 | Paper consumption

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

GRI 302-1 | Energy consumption within the organisation

Energy	Office/Energy	Unit	Financial year			
			2024	2023	2022	2021
Gas	Ostrava	kWh	0	0	0	73,591
Heat	Prague	GJ	808	939	1,228	1,512
	Brno		150	231	314	262
	Ostrava		57	95	116	n/a
Electricity – non-renewable resources	Prague	kWh	0	0	0	366,075
	Brno		30,825	30,222	31,453	34,499
	Ostrava (2022 incl. cooling))		119,476	112,909	58,025	5,992
Electricity – renewable resources	Prague	kWh	601,993	670,426	699,603	337,297
	Brno		n/a	n/a	n/a	n/a
	Ostrava (2022 incl. cooling)		0	0	53,427	n/a
Energy consumption total	Gas	GJ	0	0	0	265
	Heat		1,015	1,265	1,658	1,774
	Elektricity					
	non-renewable		541	515	322	1,464
	renewable		2,167	2,414	2,711	1,214
	Total		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	Financial year			
		2024	2023	2022	2021
Prague	m³	785	825	615	436
Brno		525	448	425	253
Ostrava		424	356	243	315
Total		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 CO2e)		Source of emissions	2024	2023	2022	2021	Emission factor	
305-1	Direct (Scope 1) GHG emissions		Gas	0	0	0	13.5	DEFRA	
			Company cars	0.6	1.1	3.3	1.0		
			Scope 1	0.6	1.1	3.3	14.5		–
305-2	Indirect GHG emissions from purchased energy (Scope 2)	Market-based method	Electricity	99	78.7	49.2	216.5	AIB	
			Heat	50.7	60.0	80.5	84.1	DEFRA	
			Scope 2	149.7	138.7	129.7	300.6		
		Location-based method	Scope 2	370.2	394.7	468.9	456.8	–	
305-3	Other indirect (Scope 3) GHG emissions	Emission sources reported in previous years	Business trips by plane	512.6	391.0	223.6	39.5	DEFRA	
			Business trips by car	149.3	166.6	109.3	52.5		
			Business trips by train	28.5	8.5	7.6	2.8		
			Business trips by taxi	11.4	9.3	5.6	1.4		
			Water	0.3	0.4	0.5	0.4		
			Subtotal	702.1	575.8	356.6	96.6		
		Additional emission sources for FY 2024	Accommodation	247.1					
			Direct suppliers	7 070.0					
			Scope 3 in total	8 019.2	575.8	346.6	96.6	–	
		CO2 emissions in total		Market-based method	8 169.5	715.6	479.6	411.7	
				Location-based method	8 390.0	971.6	818.8	567.9	

Note: Greenhouse gases emissions include CO2 emissions. Due to the nature of our business, other emissions are insignificant. We have now included accommodation and direct suppliers among the emission sources reported under Scope 3. 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 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	Financial year			
			2024	2023	2022	2021
Paper	Prague	tonnes (t)	5.02	6.56	8.57	11.50
	Brno		0.65	0.66	0.70	0.70
	Ostrava		data unavailable	data unavailable	data unavailable	0.28
Plastic	Prague	tonnes (t)	6.14	3.06	3.32	3.60
	Brno		0.02	0.01	0.02	0.04
	Ostrava		data unavailable	data unavailable	data unavailable	0.09
Glass	Prague	tonnes (t)	1.61	1.44	0.54	n/a
	Brno		0.06	0.04	0.06	0.06
Beverage cartons	Prague	tonnes (t)	0.19	0.15	0.12	0.14
Organic waste	Prague	tonnes (t)	0.37	0.61	0.68	2.65
Mixed waste	Prague	tonnes (t)	21.41	20.16	14.57	5.98
	Brno		data unavailable	data unavailable	data unavailable	data unavailable
	Ostrava		data unavailable	data unavailable	data unavailable	data unavailable
Total		tonnes (t)	35.47	32.70	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.

		Unit	Financial year			
			2024	2023	2022	2021
GRI 306-4	Waste diverted from disposal	tonnes (t)	14.1	12.5	14.0	19.1
		% of total	39.6	38.3	49.0	76.1
GRI 306-5	Waste directed to disposal	tonnes (t)	21.4	20.2	14.6	6.0
		% of total	60.4	61.7	51.0	23.9

Recruitment (internal indicator)

	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

Parental Leave (internal indicator)

	Unit	2024	2023	2022	2021
Parents on maternity and parental leave	number	126	130	126	137
Working parents on parental leave	%	34	32	33	35
Parents who entered maternity and parental leave	number	46	45	35	39
Parents coming back to work from maternity and parental leave	number	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				Average hours dedicated to training			
	Financial year											
	2024	2023	2022	2021	2024	2023	2022	2021	2024	2023	2022	2021
Partner	1,113	905	1,441	1,152	28	27	27	24	40	34	53	48
Director	2,414	1,601	1,935	1,733	51	44	38	35	47	36	51	50
Senior Manager	4,150	3,223	2,675	2,649	101	78	74	65	41	41	36	41
Manager	11,754	12,629	10,959	10,535	262	244	207	200	45	52	53	53
Senior Associate, Specialist, Consultant	39,617	40,160	30,620	29,790	483	463	390	383	82	87	79	78
Associate, Specialist, Consultant	49,033	49,888	50,849	51,194	426	388	374	370	115	129	136	138
Assistant, Support staff	104	470	39	51	8	7	7	7	13	67	6	7
Total	108,185	108,876	98,518	97,104	1,359	1,251	1,117	1,084	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				Men				Part-time			
	Financial year															
	2024	2023	2022	2021	2024	2023	2022	2021	2024	2023	2022	2021	2024	2023	2022	2021
Partner	28	27	27	24	3	3	2	2	25	24	25	22	0	0	1	1
Director	51	44	38	35	11	9	9	8	40	35	29	27	7	5	5	3
Senior Manager	101	78	74	65	31	20	22	21	70	58	52	44	17	13	12	10
Manager	262	244	207	200	126	114	85	93	136	130	122	107	51	54	42	44
Senior Associate, Specialist, Consultant	483	463	390	383	287	255	226	212	196	208	164	170	82	55	64	67
Associate, Specialist, Consultant	426	388	374	370	268	241	228	229	158	147	146	140	57	43	33	36
Assistant, Support staff	8	7	7	7	8	7	7	6	0	0	0	1	0	1	0	0
Total	1,359	1,251	1,117	1,084	734	649	579	571	625	602	538	511	214	171	157	161

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

How to prepare a company's Sustainability Report?

The new ESG programme by PwC's Academy will teach you everything you need to know and learn.

Contact:



Radka Nedvědová
Sustainable Development
Reporting & ESG Programme
PwC Czech Republic
+420 724 561 326
radka.nedvedova@pwc.com

- 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

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:

- Carbon footprint calculation and reporting
- ESG & non-financial reporting
- ESG reporting for the experienced – upgrade from GRI to ESRS
- Mandatory ESG reporting – EU CSRD & ESRS standards
- Mandatory ESG reporting – EU Taxonomy
- Mandatory ESG reporting – double materiality assessment
- ESRB Standards – Environmental Pillar
- ESRB Standards – Social Pillar
- ESRS Standards – Governance Pillar; due diligence and value chain

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.

Sustainability and Climate Change

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.

Contact



Lucie Martincová
ESG Manager responsible
for PwC Net Zero
lucie.martincova@pwc.com

Corporate responsibility

