



Sustainability report 2024

PwC Slovakia

www.pwc.com/sk/en



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Foreword



Martin Gallovič
Country Managing Partner

Dear Readers,

This is our fourth separate sustainability report compiled in line with the Global Reporting Initiative (GRI), in which we present an overview of our results and approaches as regards ESG (i.e. our environmental, social, and governance development) during the calendar year 2024. In the report, you will find details of all the activities we have undertaken in this context.

In 2024, AI was a key topic. PwC helps and supports clients in using AI effectively for transforming and streamlining processes and achieving strategic growth. We faced a number of challenges due to the rapid development of AI, cybersecurity, and automation, which affected our company in different areas. Our main goal is to ensure that technology will support the needs of people and our clients, while contributing to sustainable development.

The growing importance of climate change is an undeniable reality and a focus of attention for PwC Slovakia. We are intensively striving to raise awareness of this important issue using all available means. We offer a diverse range services related to ESG and responsible business conduct, focusing on sustainable development advice, carbon footprint calculation, and reporting non-financial, sustainability-related information. We support and assist our clients in defining and implementing ESG strategies across all three pillars – environmental, social, and governance.

We are the largest consulting company in Slovakia and place great emphasis on the continuous education of our staff and support for community activities. Our employees are given time to work for diverse communities, which contributes to the improvement of conditions in the public sphere.

This report is an important step towards greater transparency and responsibility to our stakeholders. We want to give you a better understanding of our responsibilities and measures as regards sustainability. We hope you will enjoy reading our sustainability report for 2024 and will gain a more complete picture of our company. I believe that together we can make a change and contribute to a better and more sustainable future.

Overview of our sustainability-related activities in 2024*

Our vision of sustainability



NET ZERO

by 2050

Our staff



950

employees



207

new joiners



75%

of employees are satisfied with their jobs

Our emissions



0

Scope 1 (t CO₂ eq.)



37.32

Scope 2 (t CO₂ eq.) (location-based)

Overview of our sustainability-related activities in 2024*



313.00
Scope 3 (t CO₂ eq.) (location-based)



37%
reduction of total emissions compared to 2019 (location-based)

Our community



54,091 hours
Training courses



45%
of all employees were involved in volunteering



€19,538
donated from our own funds

€55,299
donated from 2% of income tax via PwC Grant Fund



Pro bono and discounted services in the amount of

€87,516

53
employees involved

Overview of our sustainability-related activities in 2024*

Our financial results



€90,728 thousand

Net turnover



€47,850 thousand

Profit/(loss) for the accounting period after taxes

Our responsible business conduct and responsibility to clients



0

violations of ethical standards
cases of corruption
violations of fair competition
violations of personal data protection

About us

1.1 PwC Global

PricewaterhouseCoopers (PwC) is a global* firm with offices in 149 countries and over 370,000 employees and partners worldwide. We are a global leader in the provision of audit, tax, and advisory services to clients operating in various sectors. Our global network allows us to call on financial, process, and IT experts from different countries, which helps us obtain a complex insight into, and deep understanding of, businesses and business-related processes. Thanks to this, we can design and implement customized digital solutions to make business and processes more efficient in financial and non-financial areas.

We have more than 170,000 clients in 656 offices around the world. We are proud that 86% of Fortune Global 500 companies are our clients.

2050

PwC's global goal is to achieve carbon neutrality by the end of

370,393

Globally, the total number of PwC staff in FY24 was

86%

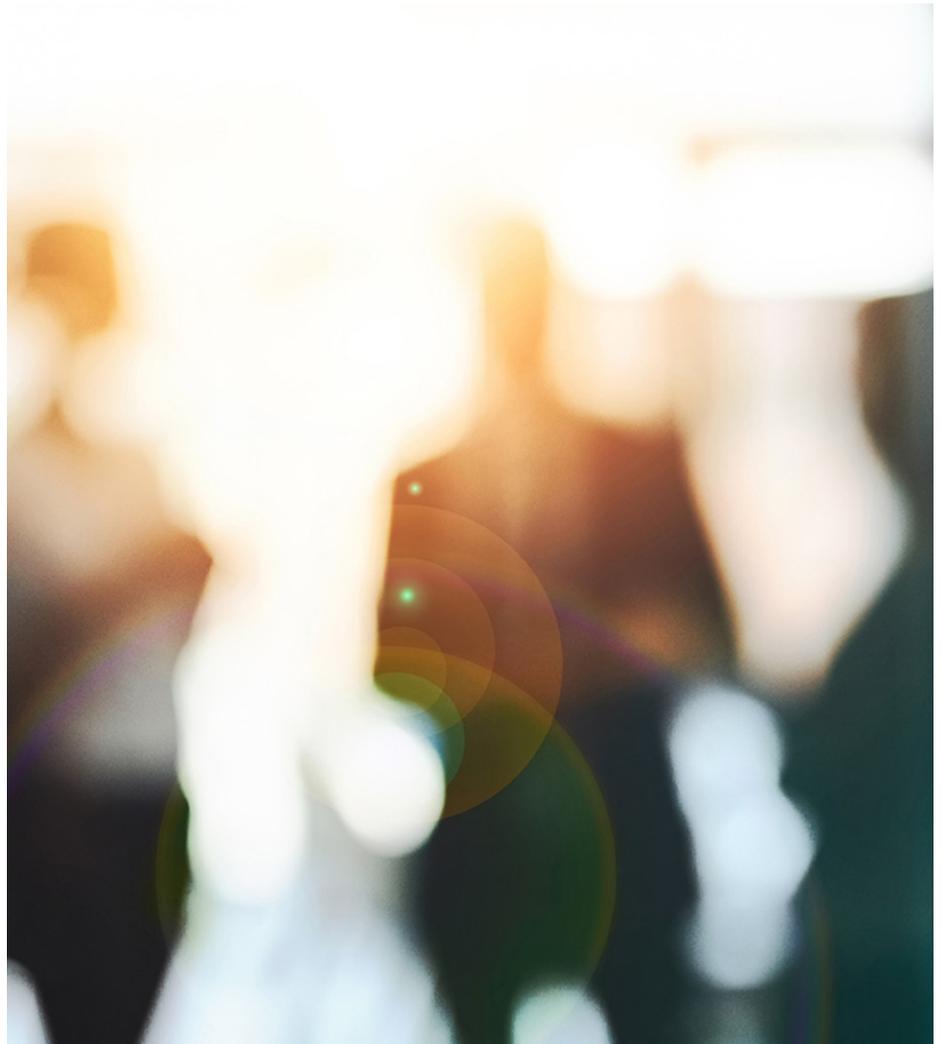
Our client portfolio includes of Fortune Global 500 companies

4.3%

In FY24, revenues in the PwC CEE region increased y/y by

\$ 55.4 billion

In FY24, global PwC revenues totalled



*Data referring to PwC globally was prepared at 30 June 2024 (end of FY24).

1.2 PwC Slovakia

PwC Slovakia is a member of the international PwC network and is currently managed by **19** partners. PwC firms operating on the Slovak market provide audit, tax, advisory, and legal services as well as shared services for PwC firms in the CEE region, advisory, consulting, and educational services for local and international companies from various sectors, NGOs, governmental organizations, and individuals. PwC Slovakia currently has **2** offices – our headquarters in Bratislava and a branch office in Košice – and is comprised of **5** legal entities:



PricewaterhouseCoopers Slovensko, s.r.o.
(PwC Slovensko)



PricewaterhouseCoopers Tax, k.s.
(PwC Tax)



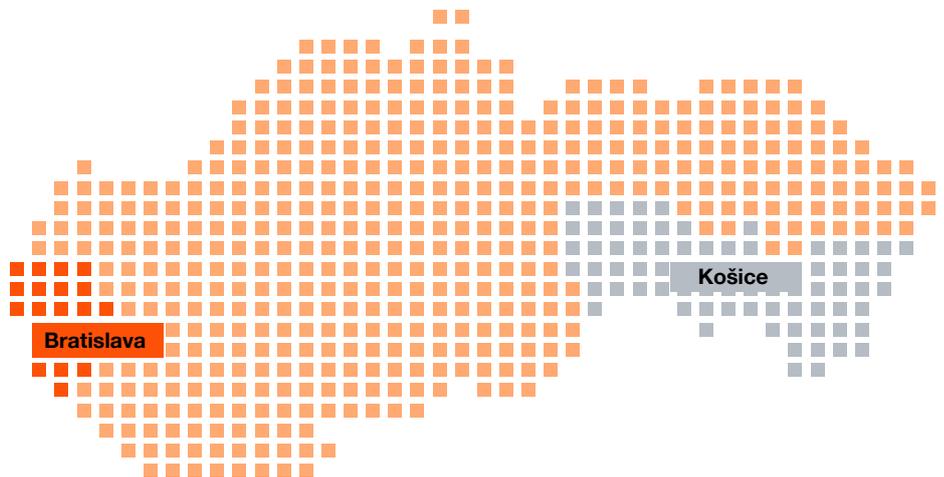
PricewaterhouseCoopers
Advisory s.r.o. **(PwC Advisory)**



PricewaterhouseCoopers CEE Firm Services s.r.o.
(PwC Firm Services)



PricewaterhouseCoopers
Legal, s.r.o. **(PwC Legal)**



PwC began operations in Slovakia in **1991**, so this year we celebrate the **33rd** year of our Slovak business. In **1997**, PwC Slovensko was established as a limited liability company and incorporated in the Commercial Register of the Slovak Republic in the next year (Commercial Register of the Bratislava III City Court, Section: Sro, Insert No.: 16611/B). The firm was established by the merger of two preceding companies, Price Waterhouse and Coopers & Lybrand, in **1998**.

33

years of operations on the Slovak market

PwC Slovakia is managed by

19

partners

In Slovakia, we currently have

2

offices – Bratislava and Košice

Structure of partners at 31 December 2024:



Martin Gallovič
Country Managing Partner



Willie Bosenberg
Assurance Partner



Todd Bradshaw
Tax, Legal and People Partner



Štefan Čupil
Assurance Partner



Ivo Doležal
Advisory Partner



Santos Equitz
Assurance Partner



Simon Ferrers-Dunn
Assurance Partner



Dagmar Haklová
Tax, Legal and People Partner



Peter Havalda
Assurance Partner



Karsten Hegel
Advisory Partner



Jens Hörning
Assurance Partner



Peter Mrnka
Assurance Partner



Alica Pavúková
Assurance Partner



Rastislav Petruška
Assurance Partner



Christiana Serugová
Tax, Legal and People Partner



Katarína Šilhárová
Assurance Partner



Juraj Tučný
Assurance Partner



Ralf Willer
Internal Firm Services Partner



František Zummer
Assurance Partner

About us

We provide services in the following areas:

Audit and Assurance

Our audit and assurance services are focused on reviewing and verifying information and processes. Audits of statutory financial statements constitute the majority of our audit practice. In our audit practice, we combine manual and automated systems, which allows us to continually innovate and find solutions to simplify routine audit work. Our digitally adept auditors provide a guarantee of the highest quality standards, and their innovative approach reflects their trustworthiness, independence, and professionalism.

Broader Assurance Services

Our specialists from the Broader Assurance Services (BAS) department focus on risk management in digital transformation, personal data protection, data analysis, cybersecurity, corporate governance, risk management, compliance programmes (Governance, Risk, and Compliance - GRC), and internal audit. They also address the implementation of new accounting and other systems and software and provide related consultancy.

Our accounting consultants from the BAS department provide comprehensive accounting advice related to IFRS (International Financial Reporting Standards), US GAAP (US Generally Accepted Accounting Principles), and Slovak Accounting Standards. We help our clients with the transition to, and implementation of, IFRS, offer integrated solutions and expertise in treasury and commodity risk management, and assist with the related regulation and accounting issues. The BAS department also includes a team of actuaries who provide our clients with valuable insights and recommendations regarding risk assessment, pricing strategies, and product design.

About us

ESG and responsible business conduct

Our company provides comprehensive consultancy on sustainable development. Our services include carbon footprint calculations, reporting of sustainability-related information, and implementation of the transition to a circular economy. We advise clients and help them implement new legislative requirements for sustainability reporting, analyse the status of their ESG activities, design ESG strategies, incorporate sustainability into their procurement processes, achieve carbon neutrality, calculate the carbon footprint, improve ESG ratings, and assist with obtaining ESG certificates. Our team of specialists also performs independent assurance of sustainability-related information, which increases the credibility of disclosures published by companies. ESG advice also focuses on other related topics in all three ESG pillars – environment, social matters, and governance. In cooperation with other departments of our firm, we offer advisory services to businesses on their journey to decarbonization, and help them obtain equal pay certifications, and assess climate risks. Our goal is to help clients transform their business as regards sustainability and thereby increase its value.

PwC Academy

The Academy is PwC's educational centre for studying to obtain internationally recognized professional qualifications and managerial training. It offers a unique opportunity to obtain key professional certifications, such as ACCA (Association of Chartered Certified Accountants) and PMP (Project Management Professional), as well as in areas other than accounting and finance, e.g. the HR Academy, data processing and visualization using Power BI, the Project Management Academy, and Lean Six Sigma. Training courses are tailored to the individual needs of our employees, and they are led by qualified internal and external tutors. Employees can select face-to-face or online learning to ensure maximum flexibility and satisfaction. The PwC Academy also offers training courses on soft skills development, which are always in demand. Managerial courses developed by CIPD (The Chartered Institute of Personnel and Development), workshops led by Shaolin masters on how to manage stress situations and handle conflicts, and the art of strategy course are also very popular.

About us

Bookkeeping and payroll

Our bookkeeping and payroll department helps our clients meet tax and accounting legislation requirements by outsourcing selected processes. We ensure efficient processing of accounting, payroll, and tax tasks by combining our experienced team of experts, top-level industry knowledge, and utilising advanced technology and digitization.

Tax consultancy

As part of our tax consultancy services, we cooperate with companies to help them navigate the complex tax system. Our expertise covers corporate income tax, personal income tax, VAT, and transfer pricing. Our tax experts offer comprehensive consultancy and help clients identify optimal tax strategies and procedures to minimize their tax liabilities, while ensuring compliance with all relevant regulations and norms. We are here to support our clients in creating sustainable and efficient tax planning.

Legal counselling

We provide legal services via our law firm PwC Legal. We focus on providing a wide range of legal advisory services and innovative solutions. Our consultancy is based on an extensive knowledge of Slovak legislation and international experience and is designed for both local and foreign clients. Our goal is to deliver legal solutions that are in line with the latest legal developments and help our clients achieve their business goals and ensure legal certainty.

Investing in Slovakia, supporting R&D and innovations

We help our clients examine and take advantage of various investment aid options from governmental or EU funds. Our services are related to the analysis, documentation, and coordination required to obtain state aid, including communication with the European Commission, and the subsequent implementation and monitoring of approved measures. We collaborate with our clients to ensure successful implementation of investment projects and support developments in R&D and innovations. We are here to provide our clients with professional advice and help them optimize their investing activities, achieve a competitive advantage, and encourage economic growth in Slovakia.

About us

HR Consultancy

We provide HR consulting to help our clients optimise personnel costs, implement an efficient system of staff remuneration and motivation, and increase employee competitiveness on the labour market. With our experience from the local market, we develop personalised solutions and contribute to increasing the return on investment in human capital. In addition, we advise on equal opportunities and diversity. Our consultants provide professional advice and help clients develop strategies that support sustainability, growth, and success at organizations via effective HR management.

Transaction advisory services

Our transaction advisory experts provide a wide range of services related to mergers, acquisitions, and restructuring. From strategy development to execution of fusions and spin-offs, our specialists will assist you during every step of the process. PwC auditors will prepare a report on the findings in accordance with current legislative requirements, and our accounting consultants will help you resolve complex transaction-related accounting issues and set up unified accounting systems and processes.

Optimization of businesses

Our consultancy on optimization of businesses focuses on achieving company growth, efficiency increases, improved use of talent, innovations, and technology. By leveraging our local and global knowledge, we help clients transform traditional methods of operation and support them in their search for new innovative solutions. We design, manage, and implement the changes necessary for increasing business efficiency, increasing sales, planning production or sales, and managing clients. We also assist with optimizing back office and service centre operations. Our consulting team will give you access to best practices and state-of-the-art tools.

About us

Transformation, automation, and technology consulting

Our technology experts focus on designing and implementing solutions related to automation, digitization, and technological transformation of processes. We are proud of our skills and expertise from the technological, process-related, and operating perspective, which is supported by experience from various sectors and countries. Our experts will give you access to a unique combination of knowledge that will help you achieve your goals. Our technology experts focus on designing and implementing solutions as regards automation, digitalization, transformation of technological processes, and implementing solutions using AI. We are proud of our skills and expertise from a technology, process, and operational perspective, and have experience across various sectors and countries. Digital transformation improves business processes with a focus on optimizing and aligning workflows. Our Digital Operations team designs tailored strategies to increase the efficiency and agility of contract manufacturing segments. We help our clients use AI to do their jobs faster, cheaper, and more accurately, while focusing on using AI ethically and responsibly from strategy to implementation. With our extensive sector-specific knowledge and comprehensive consulting capabilities, PwC delivers the right SAP applications, products, and technologies to clients. PwC's strategic outlook helps organizations leverage SAP technology, primarily S/4HANA, to accelerate business processes and transform them to meet new strategic challenges.

Public sector

Our consultants contribute to the success of governmental, regional, and community projects by offering expertise, proven effective methodologies, and experience from diverse projects in different sectors and countries.

Intelligent Processing Centre (IPC)

IPC enables us to provide our clients with services related to risk management, management of tax, financial, and reporting obligations, and support them in the development of application solutions and IT infrastructure. IPC operates based on the managed services concept which differs from the traditional outsourcing model by offering high-added value, with the support of the latest

Sectors and markets we provide our services to

technology. PwC has many years of experience in finance, taxes, and processes and in using the latest technology and systems – all this helps us deliver high-quality services in these areas. As a result, clients can concentrate on their main business activities and perform better.

Firm Services

Firm Services employs specialists in human capital, IT, facility management, procurement, finances, law, communication and marketing, transformation, risk management, and compliance. It provides a wide range of supporting services and complementary activities to other LoSs (Lines of Services) to ensure their effective operation.

[GRI 2-1, 2-2, 2-6, 201-1]

-  Automotive
-  Banking and Finance
-  Energy
-  Retail
-  Real Estate Market
-  Insurance
-  Telecommunications
-  Public Sector
-  Media
-  Pharma and Healthcare
-  Industrial Production





Ivan Hlavenka
Advisory Director



PwC is a global consulting firm whose Advisory team supports clients in achieving long-term sustainable growth and in increasing their competitiveness. In our work, we combine strategic consulting with extensive technological expertise, including application development, data analytics, and the use of AI. We help organizations effectively transform their operations, reduce costs, and improve governance, while reflecting environmental and social challenges.

Technology is at the core of our solutions for digital and sustainable transformation. We use cutting-edge tools, including AI and automation, to improve performance, reduce environmental impact, and build resilient organizations. Our approach includes the provision of managed services and consultancy in areas such as talent management and organizational development. We also support our clients with strategic and transactional decisions, while ensuring that technology solutions are always in line with their long-term goals. By combining global know-how, local experience, and data-driven innovation, we deliver solutions that help clients respond to the changing world – while building sustainable value for the future.

Ownership structure

PwC Slovensko

is listed in the Commercial Register of the Slovak Republic maintained by the Bratislava III City Court, Section: Sro, Insert No.: 16611/B. At 31 December 2024, the shareholder structure was as follows:

PricewaterhouseCoopers Eastern Europe B.V. | share in the company's registered capital: 66.66%, share in the voting rights: 39.00%, registered in the Netherlands

PRICEWATERHOUSECOOPERS podjetje za revizijo in druge finančno računovodske storitve, d.o.o. | share in the company's registered capital: 16.67%, share in the voting rights: 10.00%; registered in Slovenia

PricewaterhouseCoopers Polska spółka z ograniczona odpowiedzialnością Audyt spółka komandytowa | share in the company's registered capital: 16.67%, share in the voting rights: 51.00%; registered in Poland

The auditing company, PricewaterhouseCoopers Polska spółka z ograniczona odpowiedzialnością Audyt spółka komandytowa, holds the majority of voting rights in accordance with the Slovak Act on Auditors and the Slovak Chamber of Auditors (Act No. 466/2002 Coll., as amended).

PwC Advisory

was established in 2010 and has been listed in the Commercial Register of the Slovak Republic since 2011 (Commercial Register of the Bratislava III City Court, Section: Sro, Insert No.: 69978/B). At 31 December 2024, the shareholder structure was as follows:

PricewaterhouseCoopers Eastern Europe B.V. | share in the company's registered capital: 100%, share in the voting rights: 100%; registered in the Netherlands

PwC Tax

was established and listed in the Commercial Register of the Slovak Republic as a limited partnership in 1996 (Commercial Register of the Bratislava III City Court, Section: Sr, Insert No.: 304/B). At 31 December 2024, the shareholder structure was as follows:

Ing. Christiana Serugová, limited partner | share in the company's registered capital: 50%, share in the voting rights: 43%

Ing. Viera Hudečková, limited partner | share in the company's registered capital: 50%, share in the voting rights: 43%

PricewaterhouseCoopers Slovensko, s. r. o., general partner | share in the company's registered capital: 0%, share in the voting rights: 14%; registered in Slovakia

PwC Legal

was established and listed in the Commercial Register of the Slovak Republic as a limited liability company in 2011 (Commercial Register of the Bratislava III City Court, Section: Sro, Insert No.: 76152/B). At 31 December 2024, the shareholder structure was as follows:

Cezary Waldemar Zelaznicki | share in the company's registered capital: 67%, share in the voting rights: 67%

Dr. Zoltán Várszegi | share in the company's registered capital: 33%, share in the voting rights: 33%

PwC Firm Services

was established in 2007 and has been listed in the Commercial Register of the Slovak Republic since 2008 (Commercial Register of the Bratislava III City Court, Section: Sro, Insert No.: 49941/B). At 31 December 2024, the shareholder structure was as follows:

PricewaterhouseCoopers Eastern Europe B.V | share in the company's registered capital: 41.67%, share in the voting rights: 75%, registered in the Netherlands

PricewaterhouseCoopers Central & Eastern Europe Limited | share in the company's registered capital: 57.69%, share in the voting rights: 15%, registered in Cyprus

PricewaterhouseCoopers Services (Central & Eastern Europe) Limited | share in the company's registered capital: 0.64%, share in the voting rights: 10%, registered in Cyprus

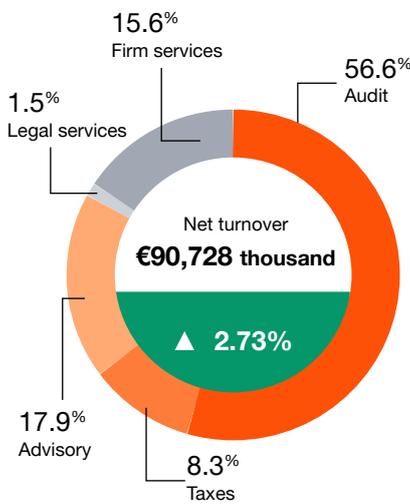
All PwC Slovakia entities are ultimately owned by PwC partners at our firms in Central and Eastern Europe (CEE). This allows PwC Slovakia to cooperate with other member firms of the CEE PwC network as regards the provision of diverse services for local and joint international clients operating in CEE. This collaboration is organized by a regional team of managers who ensure that all regional firms strictly follow the principles and procedures of PwC International Limited, while also fostering the sharing of resources among individual entities, enforcing risk management principles, and maintaining quality standards.

Each national member firm also has its own management structure in accordance with the respective legal and operating requirements. This legal structure and network arrangement gives all member firms the flexibility and independently to respond promptly and effectively to conditions in their local market. This business principle is supported by the fact that most countries allow domestic companies which are overwhelmingly owned and managed by local qualified auditors, to run an audit practice. In the EU, this may also include cooperation of auditors and/or auditing companies from various EU member states.

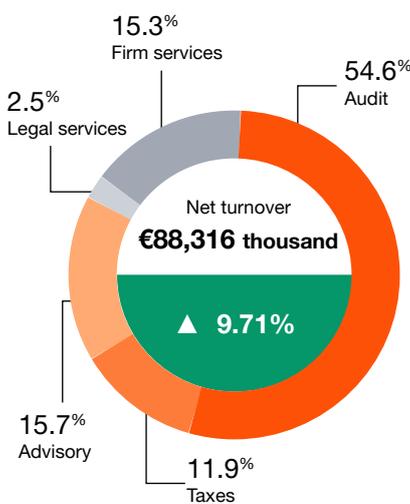


Financial results

2024



2023



The financial results include information on PwC firms operating in Slovakia:

PricewaterhouseCoopers Slovensko, s.r.o.

PricewaterhouseCoopers Tax, k.s.

PricewaterhouseCoopers Advisory s.r.o.

PricewaterhouseCoopers CEE Firm Services s.r.o.

PricewaterhouseCoopers Legal, s.r.o.

The reported data include the results disclosed in the financial statements of these companies for the calendar year ended 31 December 2024, except for PwC CEE Firm Services, s.r.o. whose financial results are disclosed for the financial year that began on 1 July 2023 and ended on 30 June 2024. The consolidated financial statements are then prepared by PricewaterhouseCoopers Eastern Europe Holdings B.V., seated at Raamweg 1.B, 's-Gravenhage 2596 HL, The Netherlands.

Line of service	Net turnover	Year-on-year change (2023, 2024)
Audit	€51,394 thousand	+ 6.64%
Taxes	€7,547 thousand	- 28.25%
Advisory	€16,235 thousand	+ 16.78%
Legal services	€1,396 thousand	- 37.00%
Firm services	€14,156 thousand	+ 4.95%

2024							
Line in the income statement	Item	PwC Slovensko	PwC Tax	PwC Advisory	PwC Legal	PwC CEE Firm Services*	Total for PwC Slovakia
1	Net turnover	51,394	7,547	16,235	1,396	14,156	90,728
2	Income from operating activities	51,070	7,648	15,350	1,405	14,216	89,689
10	Total cost of operating activities	-40,772	-6,954	-16,482	-1,435	-13,199	-78,842
27	Profit/(loss) from operating activities	10,298	693	-1,132	-29	1,017	10,848****
29	Income from financial activities	1,000	61	106	48	39,479	40,694
45	Cost of financial activities	-95	-20	-155	-1	-229	-500
55	Profit/(loss) from financial activities	905	41	-49	47	39,250	40,194
57	Corporate income tax	-2,470	-3	432	-4	-416	-2,461
58	Corporate income tax due	-2,678	-4	-10	-5	-687	-3,384
60	Transfer of shares in profit/(loss) to shareholders	0	-730	0	0	0	-730
61	Profit/(loss)	8,733	1	-749	13	39,851	47,850

* Data for PwC CEE Firm Services is published for a different reporting period, the financial year, that begins on 1 July and ends on 30 June

** Individual figures from the income statement are stated in thousands of €.

*** Rounded up by €1 thousand due to mathematical accuracy of the total profit/(loss)

2023							
Line in the income statement	Item	PwC Slovensko	PwC Tax	PwC Advisory	PwC Legal	PwC CEE Firm Services*	Total for PwC Slovakia
1	Net turnover	48,192	10,519	13,902	2,216	13,487	88,316
2	Income from operating activities	48,161	10,663	14,359	2,474	13,499	89,157
10	Total cost of operating activities	-40,861	-8,103	-16,611	-2,022	-12,667	-80,264
27	Profit/(loss) from operating activities	7,299	2,560	-2,251	452	832	8,892
29	Income from financial activities	2,929	53	25	29	30,759	33,795
45	Cost of financial activities	-120	-12	-101	-7	-337	-576
55	Profit/(loss) from financial activities	2,809	41	-75	22	30,422	33,219
57	Corporate income tax	-2,322	-3	401	-101	-242	-2,266
58	Corporate income tax due	-2,109	-2	0	-83	-375	-2,569
60	Transfer of shares in profit/(loss) to shareholders	0	-2,589	0	0	0	-2,589
61	Profit/(loss)	7,786	10	-1,925	374	31,012	37,257

* Data for PwC CEE Firm Services is published for a different reporting period, the financial year, that begins on 1 July and ends on 30 June

** Individual figures from the income statement are stated in thousands of €.

The presented financial results are an extract from the financial statements of individual PwC firms in Slovakia published in the Financial Statements Register under the requirements of the Slovak Accounting Act (Act No. 431/2002 Coll. on Accounting, as amended).

[GRI 201-1]

About us	Ownership structure	Financial results	Values	Our vision of sustainability	What our stakeholders expect from us	Responsible business conduct	Responsibility towards clients	Environmental stewardship	People and workplace culture	Community engagement
----------	---------------------	--------------------------	--------	------------------------------	--------------------------------------	------------------------------	--------------------------------	---------------------------	------------------------------	----------------------

Values

We come from different backgrounds and cultures, but our values are what we have in common. They govern the way we work with clients and with each other in teams, influence the type of work we do, and commit us to always seek to achieve our best. Our values help us fulfil our mission – build trust in society and solve important problems. The trust our clients, communities, and employees put in PwC, and our high standards of ethical behaviour are the basis of everything we do.

Given the rapidly changing business environment, we have set ourselves the goal of delivering dynamic and innovative solutions that help our clients make and implement diverse decisions. Our commitment is to work efficiently for our clients and deliver results of the highest quality. We are committed to delivering excellent performance and understand that our work impacts society as a whole, not only our clients.

We act with integrity



- We speak up for what is right, even when it feels difficult.
- We expect and deliver the highest quality outcomes.
- We make decisions and act as if our personal reputations were at stake.

More information in section

8. Responsibility towards clients

We make a difference



- We stay informed and ask questions about the future of the world we live in.
- We influence our colleagues, clients, and society via our actions.
- We respond with agility to the ever-changing environment in which we operate.

More information in section

7. Responsible business conduct

We care



- We seek to understand every individual and what matters to them.
- We recognize the value that each person contributes.
- We support others to grow and work in the ways that bring out their best.

More information in section

11. Community engagement

Values

We work together



- We collaborate and share relationships, ideas, and knowledge beyond boundaries.
- We seek and integrate a diverse range of perspectives, people, and ideas.
- We give and ask for feedback to improve ourselves and others.

More information in section

10. People and workplace culture

Nový pohľad na veci



- We challenge the status quo and seek to innovate.
- We innovate, test, and learn from failure.
- We have an open mind to the possibilities in every idea.

More information in section

5. Our vision of sustainability



Our vision of sustainability

The growing attention paid to sustainability indicates an increased realization of the need to protect the environment for future generations over the long term. PwC has been integrating the principles of sustainability into its practice for several years. Many companies face challenges during their transition to sustainable business practices, and we provide them support and assistance with this process. This is one of the reasons why we began to present our ESG Report in line with the GRI standards as a sustainability report, although we are not currently obliged to disclose this information. In 2026, PwC CEE plans to prepare and publish a consolidated sustainability report for 2025 in line with European Sustainability Reporting Standards (ESRS).

We strongly believe that we must engage in the global dialogue on sustainability and responsible business conduct, which will lead to positive changes globally. Our programme for responsible business conduct actively contributes to solving global challenges by adhering to the following two principles:

1

We initiate changes

We encourage companies to develop their business with a focus on innovations, use of modern technology, and long-lasting sustainability. We put a strong emphasis on increasing competitiveness and developing the market environment in Slovakia. We are interested in the long-term impact of business on social and economic development and the environment.

2

We do things right

Our biggest strengths are our expertise and experience in audit, taxes, law, finance, corporate governance, and sustainability. Therefore, we focus our activities on the development of our employees, education, and passing on our experience.

Part of our sustainability vision is to set goals, and we do all we can to achieve these goals as soon as possible.

Our vision of sustainability

5.1 NET ZERO commitment

PwC has made a global commitment to achieve net zero GHG emissions (Net Zero) with short-term 2030 targets. These short-term targets were approved by the Science Based Targets initiative (SBTi) as science-based targets in 2021. We have committed to decarbonizing our activities, including the carbon footprint from our business trips, and to neutralizing our remaining climate impacts by investments in projects that help reduce atmospheric emissions. To achieve this goal, we have put in place a number of measures across our network. We are working on reducing Scope 1 and Scope 2 emissions by 50% and moving to 100% renewable energy sources in all territories by the end of FY30. (In Slovakia, we have used renewable energy sources at our Košice office since 2021 and in Bratislava since 2023). For Scope 3 emissions, our target is to reduce emissions from business trips by 50% by the end of FY30 compared to FY19. Another global goal is to achieve 50% of our suppliers of goods and services (by emissions) having defined targets for reducing their climate impact based on SBTi.

[GRI 2-23]

For more information about our strategy related to the environmental ESG pillar, see section **9.1 Commitment to achieve NET ZERO**.

Our vision of sustainability

5.2 The 2030 strategy for the social ESG pillar

Achieving and maintaining equality among our employees, starting with equality in remuneration, is a priority of our strategy for the social ESG pillar. To achieve this goal, it is important to monitor the gender pay gap parameter at the company-wide level, including salary evaluation at the management level. Equality also applies to equal opportunities, which is monitored via the percentage of men and women at the partner and company management level.

The education of our employees and the community in which we operate is a priority for us. Internal training focuses on developing leaders with an emphasis on diversity, equality, and inclusion (DEI), supporting the development of leadership skills, the importance of a proactive approach and opportunities to engage employees in sustainable activities. External training on the significance of DEI and legislation related to the social ESG pillar is also important.

We seek to hire and retain new talent who will allow us to grow and provide even better services to our clients. In addition to training courses and lectures held at universities and providing internship opportunities for secondary school students, we cooperate with secondary schools and universities as regards other educational activities. We want to continue providing opportunities to parents returning after maternity or parental leave. To retain talent, we will continue focusing on extending our well-being activities which contribute to the overall satisfaction of our employees.

Our vision of sustainability

5.3 The 2030 strategy for suppliers

We have made a commitment that by the end of FY25 at least 50% of our suppliers of products and services will have set climate targets that are verifiable and based on science.

To achieve this goal, in 2023 we prepared a questionnaire for our key suppliers to determine the status of their climate goals and obtain a picture of their sustainability-related activities. After receiving a sufficient number of responses, we analysed the obtained data and evaluated our suppliers' efforts to meet their climate goals.

Another focus is the total value of purchases per supplier and year, and the volume of greenhouse gases emitted by our suppliers, e.g. due to long-distance transport of goods, or the use of non-ecological raw materials in production. In 2024, we contacted selected firms and asked them to provide us with their environmental goals, timetables, implemented changes, certificates, and similar information. Due to an insufficient number of responses received from our suppliers, we are continuing to collect responses in 2025. We have adjusted our processes and rules so that when selecting suppliers for purchases above a certain amount, we require suppliers to provide data on their environmental goals. These goals are part of our mandatory criteria for selecting suppliers.

As regards the purchase process, we have introduced a mandatory consideration of the lifetime and usability of products compared to their competing counterparts, their recyclability, energy efficiency, and service or repair options.

Our vision of sustainability



5.4 The 2030 agenda for sustainable development

Sustainable Development Goals (SDGs) provide a framework for peace and prosperity globally and environment protection. SDGs contain 17 goals and 169 related targets for sustainable development which UN member states adopted in 2015. These global commitments are the international community’s response to the most serious current global challenges – climate change, poverty, increasing economic and social inequalities, and the unsustainability of prevailing patterns of production and consumption, which are complex and interconnected problems.

The 2030 Agenda calls on member states to adopt a common coordinated approach to address these global challenges.

SDGs overlap with our corporate responsibility strategy which focuses on the following areas:

Responsible business conduct



We provide assurance, tax, and advisory services to the business community, and we are fully aware of our responsibility in this area. Our goal is to be a pioneer as regards responsible and transparent business practice. To achieve this, we consistently apply high ethical standards to the market that are in line with our Code of Conduct. We act fairly towards suppliers, deliver sustainable client services and share our thought leadership in this area.

Responsibility towards clients



Maintaining correct relationships with clients is of vital importance to us. We are aware that our company’s reputation and overall customer satisfaction depend on our relationships with clients. During our activities, we only collect client data that is essential to us and only retain it for the time necessary to perform our tasks. We work with client data discreetly, as we are aware of its increasing value for companies. We respect client privacy and protect their data in compliance with applicable legislation.

Our vision of sustainability

Environmental stewardship



Although our company is a non-manufacturing firm, our activities impact the environment. We are implementing the most efficient environmentally acceptable procedures. We see the biggest potential in impacting the environment via services we provide to clients. Companies must first understand their impacts on the environment and then begin with the implementation of measures to mitigate them. We proceed in the same way at our company. Environmental protection is part of our day-to-day operations – we have implemented environmental compliance principles and actively involve our people in tackling environmental problems.

People and workplace culture



Our goal is to create a working environment that fosters diversity and encourages our people to move forward in corporate responsibility. For us, this is fundamental if we want to ensure that our corporate culture works effectively. The performance of our employees is crucial for achieving this goal. Therefore, we invest in their education, development, and well-being. Our goal is to imbue future leaders with a genuine interest in corporate responsibility. A positive approach to our people, their motivation and their welfare, is vital for fulfilling this ambition.

Community engagement



Our daily activities (those which PwC undertakes as a firm and those carried out individually by our employees) impact the community in which we operate. Therefore, we seek to apply a responsible approach to building a strong and prosperous community. We believe that drawing on our expertise for the benefit of the community is the most effective way to achieve this. Our employees may also voluntarily participate in community projects via our company. We support them in volunteering for projects related to environmental protection and helping people in need.

We seek to do our best to eliminate all of our negative environmental impacts, even though these are minimal. Individual PwC firms in Slovakia meet and comply with all the legal conditions related to environmental protection. We apply a comprehensive system of environmental protection to all our activities to ensure sustainable development.

[GRI 2-22]

What our stakeholders expect from us

6.1 Dialogue with stakeholders

We maintain a regular dialogue with individuals and companies involved in our business activities (stakeholders). This dialogue significantly contributes to a direct engagement of stakeholders and helps us reflect their views and opinions in our activities. It is also important for us when selecting the relevant topics for this sustainability report.

Dialogue with internal stakeholders

When preparing this sustainability report, we collaborated with stakeholders within the company. The internal dialogue with company management and the leading partners of our departments (LoS – Lines of Services) took place in the form of meetings. In addition, we talked to employees of the following departments: HR, Education & Development, Corporate Responsibility, Legal, Finance, Marketing & Communication, Infrastructure and Procurement. We maintain a regular dialogue with all departments via formal and informal internal communication, so we can update significant sustainability topics if required. Our employees highly appreciate the social ESG culture, which is evidenced by their contributions of ideas on improving the environment and helping the community in which we live.

What our stakeholders expect from us

Dialogue with external stakeholders

Non-company stakeholders include individuals and organizations from the external environment affected by our activities. These external parties are our clients, suppliers, diverse administrative and regulatory bodies, professional associations, communities, and the media. We systematically collect feedback on customer satisfaction. In addition, we engage in dialogue via participation in professional forums and conferences, and cooperation with the non-profit sector and universities. We regularly exchange information and gain important inputs to determine topics that affect our business. For this purpose, we organize CEO and CFO surveys that give insights into current trends, challenges, and opportunities. We are also in permanent contact with our current and potential clients, suppliers, and experts from the relevant sector. These informal dialogues and mutual information exchanges help us better understand the needs and expectations of external stakeholders.

Stakeholder groups, dialogue types, and relevant topics

Stakeholder	Form of dialogue	Relevant topics
Potential employees	Career days, job fairs, lectures, competitions for university students and graduates, participation in university lectures and events, engagement in the Erasmus+ programme, personal communication, communication via social networks.	Education and training, professional development, diversity and equal opportunity, work-life balance, environmental protection, working environment, and volunteering.
Employees and partners	Feedback on work completed after the first month and after six months; internal employee satisfaction survey, internal employee survey on ESG topics and activities, regular feedback at the end of our financial year, training courses, social networks, intranet, team building activities, coaching, mentoring, and personal communication.	Occupational health and safety, education and training, professional development, work-life balance, diversity and equal opportunity, cooperation with the non-profit sector, environmental protection, economic performance, privacy and data protection.
Clients	Satisfaction survey, CEO Survey, CFO Survey, webinars, conferences, personal meetings, information brochures, PwC website.	Cooperation with the non-profit sector, ethics and transparency, quality of our services, risk management, technology, innovations and competitiveness.
Administrative and regulatory bodies, professional associations	Participation in professional forums, associations, and organizations.	Ethics and transparency, quality of our services, risk management, market cultivation, trend formulation.
Non-profit sector	Provision of pro bono and/or discounted professional services, PwC's Endowment Fund and the Helping Hand grant programme, engagement of employees in volunteering, organization of charity collections and donations.	Cooperation with the non-profit sector, pro bono services.
Suppliers	Supplier selection and evaluation, and regular meetings.	Environmental protection, ethics, and transparency.
Media	Press releases, press conferences, round table discussions, electronic and personal communication.	Cooperation with the non-profit sector, environmental protection, quality of our services, technology, innovations and competitiveness, economic topics.

[GRI 2-29]

What our stakeholders expect from us

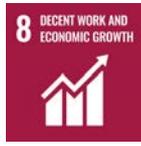
6.2 Materiality analysis

We prepared the materiality analysis of topics based on GRI standards and Sustainable Development Goals (SDGs). Our ESG strategy served as a basis for the selection of significant topics which were included in this report, as regards the activities of PwC Slovakia and stakeholder expectations. We linked selected topics with specific SDGs. In this way, we determined how our company's activities are aligned with 2030 agenda goals.

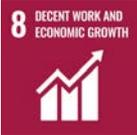
[GRI 3-1]



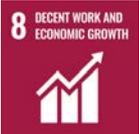
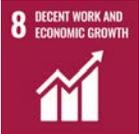
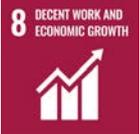
Materiality analysis

Areas of our ESG strategy	Stakeholder expectations	GRI	SDGs	SDGs goals
Responsible business conduct	Economic performance	201	 <p>Decent Work and Economic Growth</p>	Target 8.2 Achieve higher levels of economic productivity via diversification, technological upgrading and innovation, via a focus on high value-added and labour-intensive sectors.
	Market presence	202		
	Anti-corruption	205	 <p>Peace, Justice, and Strong Institutions</p>	Target 16.5 Substantially reduce corruption and bribery in all their forms.
	Fair competition	206		
	Environmental supplier assessment	308	 <p>Responsible Consumption and Production</p>	<p>Target 12.4 Achieve the environmentally sound management of chemicals and waste throughout its lifecycle in accordance with agreed international frameworks, and significantly reduce their release into the air, water, and soil to minimize their adverse impacts on human health and the environment.</p> <p>Target 12.5 Substantially reduce waste generation via prevention, reduction, recycling, and reuse.</p>
	Supplier social assessment	414	 <p>Reduced Inequalities</p>	<p>Target 10.2 By 2030, empower and promote the social, economic, and political inclusion of all individuals, irrespective of age, sex, disability, race, ethnicity, origin, religion, or economic or other status.</p> <p>Target 10.3 Ensure equal opportunities and reduce inequalities of outcome, by eliminating discriminatory laws, policies, and practices and promoting appropriate legislation, policies, and action in this regard.</p>
	Customer privacy protection	418	 <p>Peace, Justice, and Strong Institutions</p>	Target 16.6 Establish effective, responsible, and transparent institutions at all levels.h
Environmental stewardship	Materials	301	 <p>Decent Work and Economic Growth</p>	Target 8.4 Progressively improve global resource efficiency in consumption and production and seek to decouple economic growth from environmental degradation, in accordance with the 10-year framework of programmes on sustainable consumption and production, with developed countries taking the lead.

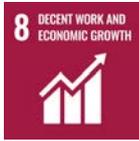
Materiality analysis

Areas of our ESG strategy	Stakeholder expectations	GRI	SDGs	SDGs goals
Environmental stewardship	Materials	301	 <p>Responsible Consumption and Production</p>	<p>Target 12.2 Achieve sustainable management and efficient use of natural resources.</p>
	Energy	302	 <p>Affordable and Clean Energy</p>	<p>Target 7.3 Double the global rate of improvement in energy efficiency.</p>
			 <p>Decent Work and Economic Growth</p>	<p>Target 8.4 Progressively improve global resource efficiency in consumption and production and seek to decouple economic growth from environmental degradation, in accordance with the 10-year framework of programmes on sustainable consumption and production, with developed countries taking the lead.</p>
	 <p>Responsible Consumption and Production</p>	<p>Target 12.2 Achieve sustainable management and efficient use of natural resources.</p>		
Emissions	305	 <p>Responsible Consumption and Production</p>  <p>Climate Action</p>	<p>Target 12.4 Achieve the environmentally sound management of chemicals and all waste throughout their life cycle in accordance with agreed international frameworks, and significantly reduce their release into the air, water, and soil to minimize their adverse impacts on human health and the environment.</p> <p>Target 13.2 Integrate climate change measures into national policies, strategies, and planning.</p>	
Waste	306	 <p>Responsible Consumption and Production</p>	<p>Target 12.4 Achieve environmentally sound management of chemicals and all waste via their life cycle in accordance with agreed international frameworks, and significantly reduce their release into the air, water, and soil to minimize their adverse impacts on human health and the environment.</p>	

Materiality analysis

Areas of our ESG strategy	Stakeholder expectations	GRI	SDGs	SDGs goals
Environmental stewardship	Waste	306	 <p>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</p> <p>Responsible Consumption and Production</p>	<p>Target 12.5 Substantially reduce waste generation via prevention, reduction, recycling, and reuse.</p>
	Employment	401	 <p>8 DECENT WORK AND ECONOMIC GROWTH</p> <p>Decent Work and Economic Growth</p>	<p>Target 8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity, and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including via access to financial services.</p> <p>Target 8.5 Achieve full and productive employment and decent work for all women and men, including young people and persons with disabilities, and equal pay for work of equal value.</p>
People and workplace culture	Health, safety, and well-being of our employees	401	 <p>8 DECENT WORK AND ECONOMIC GROWTH</p> <p>Decent Work and Economic Growth</p>	<p>Target 8.8 Protect labour rights and promote safe and secure working environment for all workers, including migrant workers, in particular women migrants, and those in precarious employment.</p>
	Training and education	404	 <p>4 QUALITY EDUCATION</p> <p>Quality Education</p>	<p>Target 4.4 Substantially increase the number of young people and adults with relevant skills, including technical and vocational skills, for employment, decent jobs, and entrepreneurship.</p>
	Diversity and equal opportunity	405	 <p>5 GENDER EQUALITY</p> <p>Gender Equality</p>  <p>8 DECENT WORK AND ECONOMIC GROWTH</p> <p>Decent Work and Economic Growth</p>	<p>Target 5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic, and public life.</p> <p>Target 8.2 Achieve higher levels of economic productivity via diversification, technological upgrading and innovation, via a focus on high value-added and labour-intensive sectors.</p>

Materiality analysis

Areas of our ESG strategy	Stakeholder expectations	GRI	SDGs	SDGs goals
People and workplace culture	Non-discrimination	406	 <p>Reduce Inequalities</p>	<p>Target 10.2 By 2030, empower and promote the social, economic, and political inclusion of all individuals, irrespective of age, sex, disability, race, ethnicity, origin, religion, or economic or other status.</p> <p>Target 10.3 Ensure equal opportunities and reduce inequalities of outcome by eliminating discriminatory laws, policies, and practices and promoting appropriate legislation, policies, and action in this regard.</p>
Community engagement	Indirect economic impacts	203	 <p>Decent Work and Economic Growth</p>  <p>Responsible Consumption and Production</p>	<p>Target 8.2 Achieve higher levels of economic productivity via diversification, technological upgrading and innovation via a focus on high value-added and labour-intensive sectors.</p> <p>Target 8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity, and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including via access to financial services.</p> <p>Target 12.6 Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle.</p>
	Local communities	413	 <p>Quality Education</p>  <p>Decent Work and Economic Growth</p>  <p>Reduce Inequalities</p>	<p>Target 4.4 Substantially increase the number of young people and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs, and entrepreneurship.</p> <p>Target 8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity, and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including via access to financial services.</p> <p>Target 10.2 By 2030, empower and promote the social, economic, and political inclusion of all individuals, irrespective of age, sex, disability, race, ethnicity, origin, religion, or economic or other status.</p>

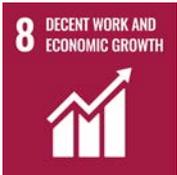
Materiality analysis

Areas of our ESG strategy	Stakeholder expectations	GRI	SDGs	SDGs goals
Community engagement	Local communities	413	 <p>Partnerships for Goals</p>	<p>Target 17.17 Encourage and promote effective public, public-private, and civil society partnerships, building on the experience and resourcing strategies of partnerships data, monitoring and accountability.</p>

[GRI 3-2]



Responsible business conduct



Decent Work and Economic Growth

Target 8.2

CEO Survey
CFO Community

Target 8.5

Equality in remuneration



Responsible Consumption and Production

Target 12.6

Sustainability report
Carbon footprint calculation
Our ESG services



Štefan Čupil

Broader Assurance Services Leader



At PwC, we strongly believe that business is not only about generating profit, but also about creating positive and sustainable impacts on society and the environment in which we operate. We are committed to always acting responsibly, while respecting environmental, social, and governance factors, thereby reinforcing the values of sustainability and social responsibility. We support ethical business practices that protect the rights of employees and contribute to their personal and professional development. Transparency, ethics, and responsibility are the cornerstones of our business philosophy. We apply the highest standards of proper governance and ensure the transparency of all our actions towards clients and other stakeholders. We regularly monitor and evaluate our performance in the environmental, social, and governance area to ensure continuous improvement and evaluation of our contribution to sustainable development. In this report, we would like to share details of our activities that illustrate our responsible character.

Responsible business conduct 7.1 Governance

PwC Slovakia is under the supervision of the supreme governing body - Country Managing Partner (CMP) – and the executives of individual entities. Biweekly, a leadership meeting is held, which de facto represents the executive board and is attended by the CMP, individual LoS (Line of Service) leaders, and the Chief Operating Officer (COO). The main role of leadership meetings is to identify and evaluate risks and opportunities for the firm. A significant part of the agenda of these meetings is the management of ESG and sustainability topics, goal setting, and corporate policy definition. Serious risks and potential adverse impacts are regularly assessed and reported to PwC CEE. In 2023 and 2024, no serious risks or negative impacts that would adversely affect the operations of PwC entities in Slovakia were identified.

The appointment of CMP, the highest executive position in our organization, is exclusively in the competence of PwC CEE. CMP's main responsibility is to fulfil the standards and strategies as regards business and business objectives and to ensure compliance with PwC's global standards.

A nomination submitted by local leadership team is needed to fill a vacant partner position. If no suitable candidates are available in a given year, new admissions to the partnership are made. Nominated candidates undertake an admissions process at CEE level and a recommendation of the admission committee is proposed to the local leadership. Partners may also be admitted from outside of the local firm. In this case, there is a similar process in place to help ensure that nominated candidates have all the required skills and capabilities to perform this important role.

Responsible business conduct

The performance of the members of the supreme governing body is evaluated under the same criteria and is subject to the same process as the performance appraisal of the firm's employees (more information in section 10. **People and workplace culture**). The remuneration of partners is based on a scorecard (balanced assessment of results and achieved personal objectives for each financial year). There is a formal appraisal process in place requiring partners to meet with their reporting partner on a semi-annual basis. At the end of the financial year, each partner receives a performance rating which, together with their level of responsibility and the financial performance of the firm, determines their future income. There are no pension schemes (retirement benefits) in place for the partners.

[GRI 2-9, 2-10, 2-11, 2-12, 2-13, 2-14, 2-16, 2-18, 2-19, 2-20]



Responsible business conduct 7.2 Code of Conduct

The PwC network adheres to the fundamental rules that govern our technical expertise, integrity, and independence, and to the global Code of Conduct that sets out what we stand for and what is expected of us. It is a statement of our values and provides guidance to our staff and partners in different situations. The Code of Conduct is binding for all stakeholders and compliance is mandatory. It is an integral part of our contracts with employees, clients, and suppliers. The Code of Conduct is a mandatory element of our training and development programmes for our employees. Every new staff member receives online training which specifically addresses the handling of different situations in which employees may find themselves and where proper conduct is vital. The Code of Conduct is also covered in other training modules. The same requirements for responsible business conduct are in place for our business partners who must be familiar with our rules.

Annual compliance confirmation is mandatory for every PwC employee and partner. This statement submitted by each new joiner upon commencement of employment and by each employee once a year covers independence, conflict of interests, business ethics, and the fight against corruption. All our employees must declare they are familiar with PwC Slovakia's rules and must comply with them.

Responsible business conduct



In 2024, there were no significant instances of violations of laws or regulations at our company.

In 2024, no fines were imposed on us.

Reporting violations of ethical standards

Employees of PwC Slovakia can report violations of ethical standards, serious concerns, or threats in a number of ways. One of them is via the Ethics Helpline which can be contacted by partners, employees at all management levels of the firm, clients, and third parties 24/7. It was established for the reporting of conduct resulting in a serious violation of regulations or laws, PwC rules, the PwC Code of Conduct, or unethical behaviour. The Ethics Helpline also provides answers to questions concerning PwC rules and the PwC Code of Conduct.

The violation of ethical standards can also be reported, and all the related questions can also be addressed, to our Ethical Committee, the members of which include experienced representatives of our LoSs, management, and the governing body. Reports can be submitted to the Ethical Committee anonymously and securely via the virtual Ethics Box. Such reports of alleged violations may refer to any ethical problem, issue, or other suspicion of wrongdoing. In addition, alleged violations can also be reported directly to a member of the Ethical Committee or via the Ethics Helpline.



Responsible business conduct

Ethical standards are also addressed by the Ethics Awareness Week initiative, which advises employees regarding communication channels where they can find information about the Code of Conduct and handle situations that contravene accepted procedures. The purpose is to raise employees’ awareness of the Code of Conduct and remind them of important topics as regards ethical workplace behaviour.

[GRI 2-15, 2-23, 2-24, 2-25, 2-26]

	2024	2023	2022
Significant instances of non-compliance with laws and regulations	0	0	0
Fines incurred	0	0	0
Non-monetary sanctions incurred	0	0	0
Fines paid	0	0	0
Fines for instances that occurred in previous reporting periods	0	0	0

If required by applicable law, we report on incidents in accordance with the respective legal regulations.

[GRI 2-27]



Responsible business conduct 7.4 Anti-corruption



In 2024, there were no confirmed incidents of corruption.

All employees have been trained and instructed on anti-corruption rules and procedures.

PwC considers corruption to be a serious threat to society and business. Given our values, we apply integrity, transparency, and independence within the organization and in relationships with clients and the environment we operate in on a daily basis. Corruption disrupts competition, business conditions, and the overall functioning of society. PwC is fully and actively engaged in preventing corruption via all available means and encourages employees to immediately report all incidents in line with the firm’s internal rules and effective law. PwC applies a zero tolerance to corruption and any retaliation against individuals reporting corruption. The PwC network has implemented standards that cover various areas, including preventing money laundering, ensuring fair economic competition, and combating corruption. Zero tolerance is applied to the violation of rules set at global and local levels for individual entities. New joiners must familiarise themselves with these rules and declare compliance after having been hired and at regular intervals subsequently.

	2024	2023	2022
Number and percentage of operations assessed for risks related to corruption	0	0	0
Significant risks related to corruption identified via risk assessment	0	0	0
Total number and nature of confirmed incidents of corruption	0	0	0
Number of employees dismissed or disciplined for corruption	0	0	0
Number of contracts with business partners terminated or not renewed due to violations related to corruption	0	0	0
Public legal cases regarding corruption brought against the organization or its employees	0	0	0

[GRI 205-1, 205-3]

	2024	2023	2022
Governance body members informed about our anti-corruption policies and procedures	100%	100%	100%
Employees informed about our anti-corruption policies and procedures	100%	100%	100%
Governance body members who have received training on anti-corruption	100%	100%	100%
PwC employees who have received training on anti-corruption	100%	100%	100%

[GRI 205-2]

Responsible business conduct



We have not been subject to any legal action for anti-competitive behaviour.

7.5 Anti-competitive behaviour

Behaviour that violates fair economic competition represents a risk to our business and the entire business environment. Our goal is to promote fair competition and set an example to other market players. PwC has not been associated with anti-competitive behaviour. The standards of the PwC network cover many areas, including fair competition. Our Code of Conduct includes our commitment to comply with the principles of fair economic competition in all our activities. As regards fair competition, rules are set at local and global levels and provide guidance in different situations. Infringement of these rules is unacceptable, and zero tolerance is applied. New joiners must familiarise themselves with our Code of Conduct and periodically declare compliance with it.

[GRI 206-1]

7.6 Sustainable supply chain

As a key market player, we are fully aware of our ability to shape the business environment we work in. Given our leading position, it is our responsibility to establish a supply chain that only includes companies that strictly adhere to our ethical standards and sustainability principles. In this way, we minimize adverse impacts on society and the environment.

Responsible business conduct

PwC suppliers are required to comply with our Global Third-Party Code of Conduct and have processes in place to combat money laundering, conflicts of interest, corruption, and fraud. It is essential that our suppliers understand and adhere to this Global Third-Party Code of Conduct. They are expected to be aware of their ethical responsibilities and apply the relevant principles of conduct defined in their work for PwC Slovakia. Just as we expect a high level of integrity and conduct from third parties, we expect the same from our own employees. We seek to make PwC Slovakia’s culture an example for others, by the application of the highest ethical and professional standards, and values, internal rules, laws, and regulations.

[GRI 2-6-b]

Supplier social assessment

Based on our Global Third-Party Code of Conduct, we expect our suppliers to require the same level of integrity and business conduct from their employees and anyone outside their organization involved in the provision of services for, or direct cooperation with, PwC Slovakia.

Discrimination from third parties against individuals in their employment or during the recruitment process is unacceptable. This includes discrimination based on race, ethnicity, colour, age, sex, gender identity, sexual orientation, political beliefs, citizenship, national origin, religion, disability, parental, economic, class, or any other status. Employers must guarantee the payment of the applicable minimum wage. A fair employee assessment includes the setting of working hours, wages, and overtime pay in compliance with applicable laws and regulations in the country or countries in which they operate. Third parties must not tolerate and actively oppose all forms of improper behaviour, including sexual harassment and bullying. Third parties must also establish a healthy and safe working environment in line with internationally declared human rights and ensure freedom of association for their employees.

Responsible business conduct

The Global Third-Party Code of Conduct also stipulates procedures for third parties to report in good faith issues or problems that may arise during their cooperation with PwC Slovakia. These channels may also be used to report violations or suspected violations of this Code, legal rules, regulations, or ethical and professional standards. Unless it contravenes laws or regulations, we expect third parties to manifest their concerns related to the Code via PwC's Global Ethics and Compliance helpline or by contacting our company representatives. Incidents may also be reported anonymously. We expect our business partners to inform their employees that there is no risk of retaliation as a result of reporting an incident.

Responsible business conduct **Supplier environmental assessment**

Based on the above Global Third-Party Code of Conduct, we expect our suppliers to be able to identify and manage their environmental impacts. We also expect them to minimize their GHG emissions and actively participate in initiatives aimed at promoting environmental sustainability, waste management, and efficient use of natural resources.

We have set a target for our suppliers that 50% of them will reduce their impact on climate change by reducing their GHG emissions and setting specific SBTi targets in this area by the end of FY25. Setting these goals will be one of our conditions for future cooperation with suppliers. However, it is unlikely that we will be able to meet this target by the end of FY25.



Responsibility towards clients



Peace, Justice, and Strong Institutionse

Target 16.6

Responsible institutions
Protection of client personal data



Christiana Serugová
Clients & Markets Leader



At PwC, we focus on ensuring the satisfaction of our clients who place their trust in us. Our clients' satisfaction is the pillar of our future and our company's growth. We are fully dedicated to providing first-rate products and services that precisely meet their needs and expectations. We are also committed to transparency, honesty, and integrity in all our interactions with clients. Our goal is to establish long-lasting partnerships based on trust and mutual benefit.

At PwC, we use the 'one-firm' approach, which means we provide our clients with a comprehensive solution by engaging various departments of our firm. In this way, we work on creating integrated customised solutions that cover all aspects of client needs. We are continually looking for ways to improve our services and innovate to keep up with dynamic changes in the market.

Responsibility towards clients



8.1 Relationships with clients

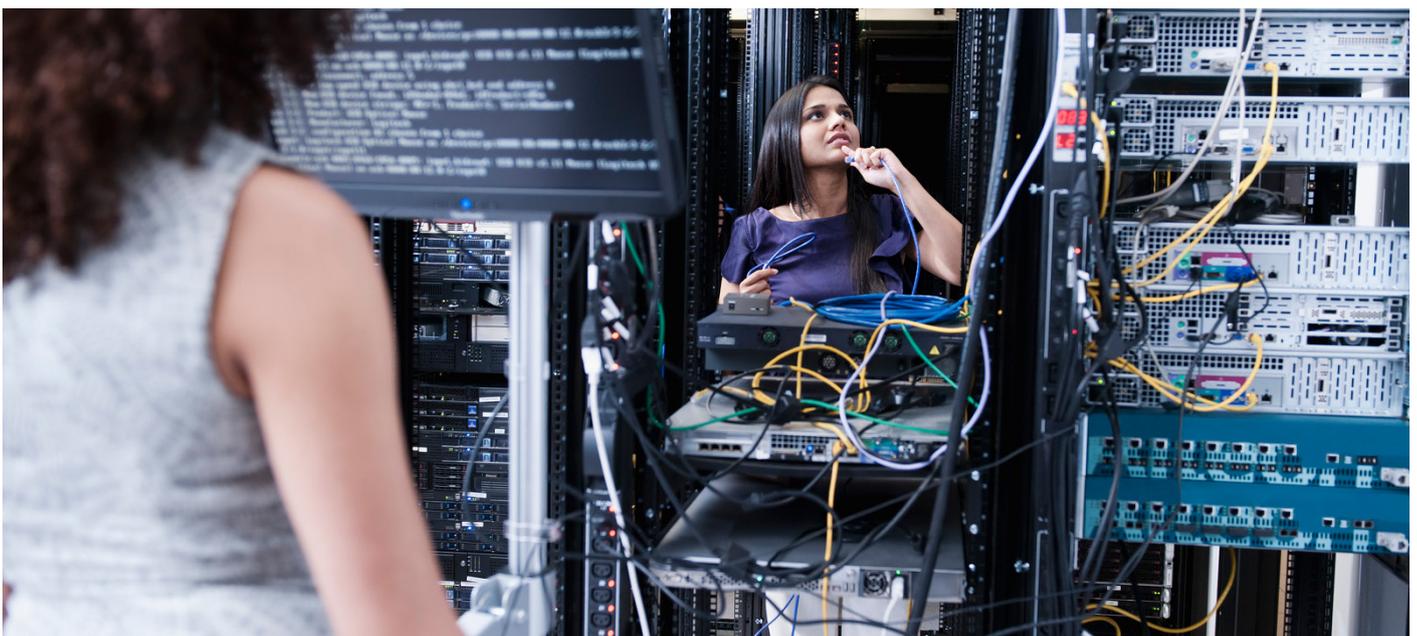
As a global audit, accounting, and consulting firm, we have extensive internal processes for approving assignments in place to ensure that we are independent of all our clients. Prior to concluding any business contract with third parties, we thoroughly check their business behaviour and ethical values, thus avoiding possible adverse impacts of future cooperation. As an audit company, we are also required to apply client and assignment identification rules as defined in Act No. 297/2008 Coll. on Protection against the Legalisation of Proceeds of Crime and Protection against Financing Terrorism (**Anti-Money Laundering Act** or **AML Act**). Therefore, as part of our standard procedures, we apply due diligence to all our clients, which comprises proper identification and verification. We are obliged to carry out these procedures before starting our work and during our cooperation. We reassess our clients once a year and, based on these assessments, decide on possibilities for future cooperation. If unacceptable facts are discovered, we decline cooperation or withdraw from the contract.

[GRI 2-6-b, 2-6-c]

Responsibility towards clients

8.2 Protection of client privacy

Technological progress continually presents new opportunities to work with data more effectively and make better use of it when doing business. New technologies allow us to gain a better understanding of client needs, explore market opportunities, set expectations and plans, develop marketing and investment strategies, and undertake financial reporting. However, with the use of technology in this context, we often see an ever-increasing number of violations of various legislative regulations, including those covering personal data and privacy protection which is frequently reported by the media. The offenders are often technological giants, which have been fined millions of euros in some cases. These violations may have serious impacts on businesses, including loss of client trust, reputational damage, and financial sanctions. They may also disrupt business operations and lead to legal disputes. The speed and intensity of technological development and data usage has forced companies to increase their focus on competition and innovations rather than just legal compliance, which results in insufficient data protection. This is why it is vital for companies to continually evaluate risks related to personal data protection and regularly update and enhance the relevant processes.



Responsibility towards clients



In 2024, did not identify any justified complaints concerning customer privacy breaches or customer data losses as defined by the GDPR.

We did not receive any justified complaints regarding data protection from our clients.

In line with the above, we consider the set-up of internal processes to ensure compliance with GDPR to be an opportunity to review and improve our internal processes. We believe that we increase value for our clients by respecting their privacy and by protecting the rights and freedoms of persons whose data we come into contact with. Our global Network Data Protection Programme, which we have implemented across the entire PwC network, has been integrated into our existing Risk and Quality Management Programme. The Data Protection Officer (DPO), responsible for data protection at all PwC entities in Slovakia, is directly subordinated to our CMP, and is also a member of the CEE Risk and Quality team. We believe that the key aspect of data protection programme is increasing awareness across the entire organization. We organize training courses and workshops for our employees to ensure that they comply with data protection rules. The positive result of these training courses and workshops is the feedback and other questions employees come up with as part of their day-to-day work. We consider moments when employees help identify and mitigate risks by asking the right questions to be very important. Unfortunately, due to rapid technological development and related changes to responsibilities of individual stakeholders, creation of rules and implementation of new guidelines is no longer sufficient. Therefore, we have introduced regular meetings of data protection experts within our global PwC network, focused on the evaluation of the key aspects of the data protection programme, and risk monitoring. At these meetings, we update and enhance our data protection procedures and measures based on the latest trends and development as regards data protection. Regular executive management meetings also address data protection issues.

[GRI 418-1]

Responsibility towards clients

8.3 Customer satisfaction

Customer satisfaction is a key goal which we achieve by providing high-quality services resulting from the experience and technical knowledge of our experts in various sectors. In this way, we not only strengthen client satisfaction, but also build overall trust in our company.

To achieve high service standards, we have implemented internal processes and norms at our company that continually shift the quality level upwards. We emphasize the importance of quality services at all company levels and regularly create space for dialogue about the level of service quality. We invest in our employees' further education to extend their expertise and specialization. To improve their capabilities and facilitate their professional growth, we offer them access to educational and personal development programmes, including training, conferences, and online courses. In this way, we foster their continuous development, which allows us to maintain a competitive advantage and ensure the provision of the highest quality services to our clients.

[GRI 2-28]

At the end of 2024, we the Directorate-General for Energy (DG ENER) began collaboration with PwC on a key project to develop the Hydrogen Mechanism for the EU Energy and Raw Materials Platform. This initiative is a crucial step in our efforts towards decarbonization and transition to cleaner energy sources. Hydrogen technologies have the potential to significantly reduce greenhouse gas emissions in key EU sectors. In collaboration with PwC, we are focusing on a tool to support the development of the hydrogen market in the European Union. This tool is intended to accelerate the EU's transition to clean energy. It focuses on developing hydrogen production, improving infrastructure, and supporting innovation, as well as ensuring energy security and establishing Europe as a global leader in hydrogen technologies. This collaboration contributes to fulfilling the EU's climate goals and supports our vision of a sustainable and eco-friendly future for the European energy sector. We appreciate the expertise and innovative approach of the PwC team in building this valuable tool with us.

Maciej Ciszewski

Head of the Diversification, Strategy, and Joint Purchasing Unit
 Directorate-General for Energy
 European Commission

Environmental stewardship



Responsible Consumption and Production

Target 12.6
Sustainability report



Climate Action

Target 13.1
Reduction of energy consumption
Reduction of the carbon footprint
Carbon neutrality by 2030

Given our substantial social impact, we actively engage in environmentally responsible business conduct to create better conditions for a sustainable future. Although we are a non-manufacturing company, our activities still have an environmental impact. We assess and monitor our impact as regards material and energy consumption, emission and waste generation. We have adopted a specific strategy and joined global initiatives in individual areas to achieve these goals.



Erika Vitálošová
ESG Leader



Sustainability and ESG are not just a trend, but a necessity for the long-term growth and credibility of companies. We help our clients turn these principles into concrete solutions that reduce environmental impact and strengthen their competitiveness. We apply the same responsible approach to our own activities – we have a clearly defined ESG strategy that is regularly updated, and we actively work on reducing our carbon footprint. We believe that only by combining internal commitment and high-quality external support can we bring about real changes.

Environmental stewardship

86%

of all our location-based emissions are associated with business trips.

The ISO 14001 certification for environmental management systems is a significant step for PwC Slovakia in strengthening its position as an environmentally responsible company. This certification demonstrates that we are actively working on minimizing our ecological footprint and are continually looking for methods for improving our practice in line with environmental legislation.

Implementation of ISO 14001 brings us many benefits. Employees are motivated to use resources more efficiently and reduce waste, which not only saves costs but also increases PwC's overall efficiency and sustainability. This certification also strengthens our credibility with clients and business partners who increasingly prefer sustainable and responsible approaches.

By using the Plan-Do-Check-Act (PDCA) approach, PwC is committed to achieving clearly defined environmental and economic goals. By applying the ISO 14001 certification, PwC Slovakia is also committed to increasing its impact on environmental responsibility and sustainable development.

Human activity is now known to be the main factor responsible for climate change. Due to GHG emissions, the greenhouse effect is growing stronger, which is becoming ever more evident due to rising temperatures, extreme weather and climate events, and changing climatic conditions in different global regions. The Greenhouse Gas Protocol (GHG Protocol), which provides internationally recognized accounting standards for GHG emissions, categorizes these emissions into three levels (Scope 1, 2, 3) and ensures measurability and transparency in this area.

Environmental stewardship

Scope 1 direct emissions from own or controlled sources.

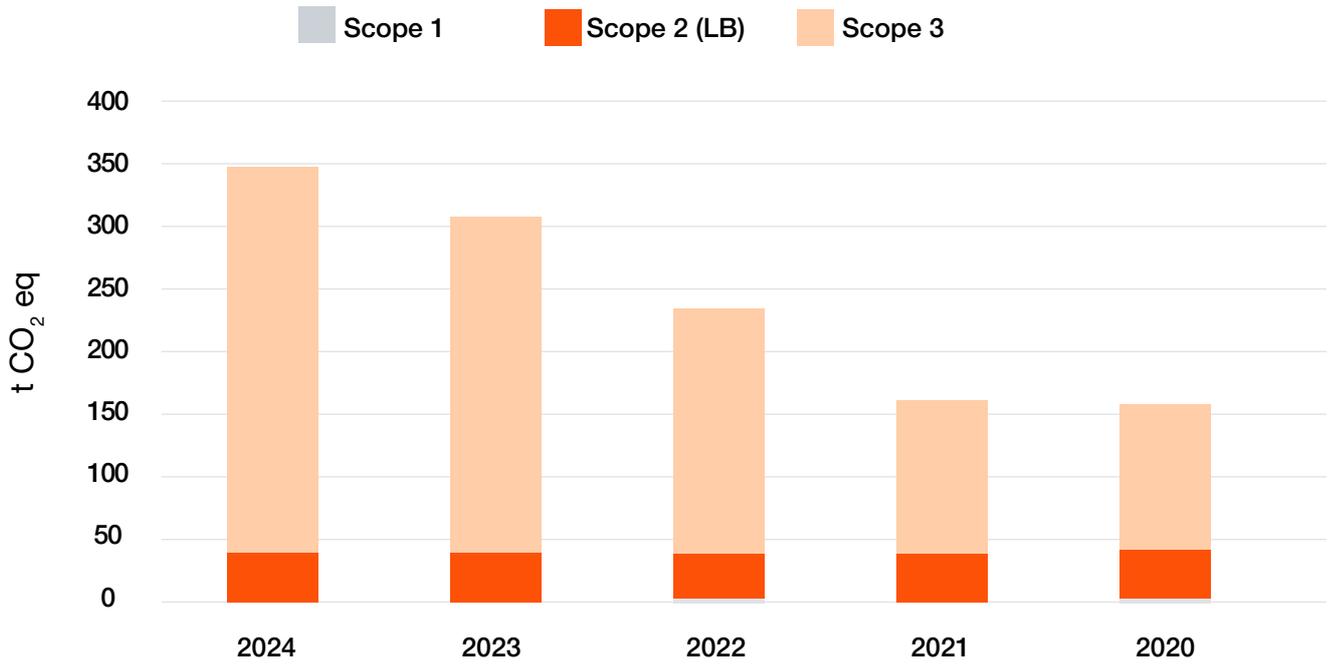
Scope 2 indirect emissions from the purchase and use of electricity, steam, heating, and cooling.

Scope 3 all other indirect emissions that occur across the value chain and are outside of an organisation's direct control (e.g. emissions associated with business trips, purchased goods and services, etc.).

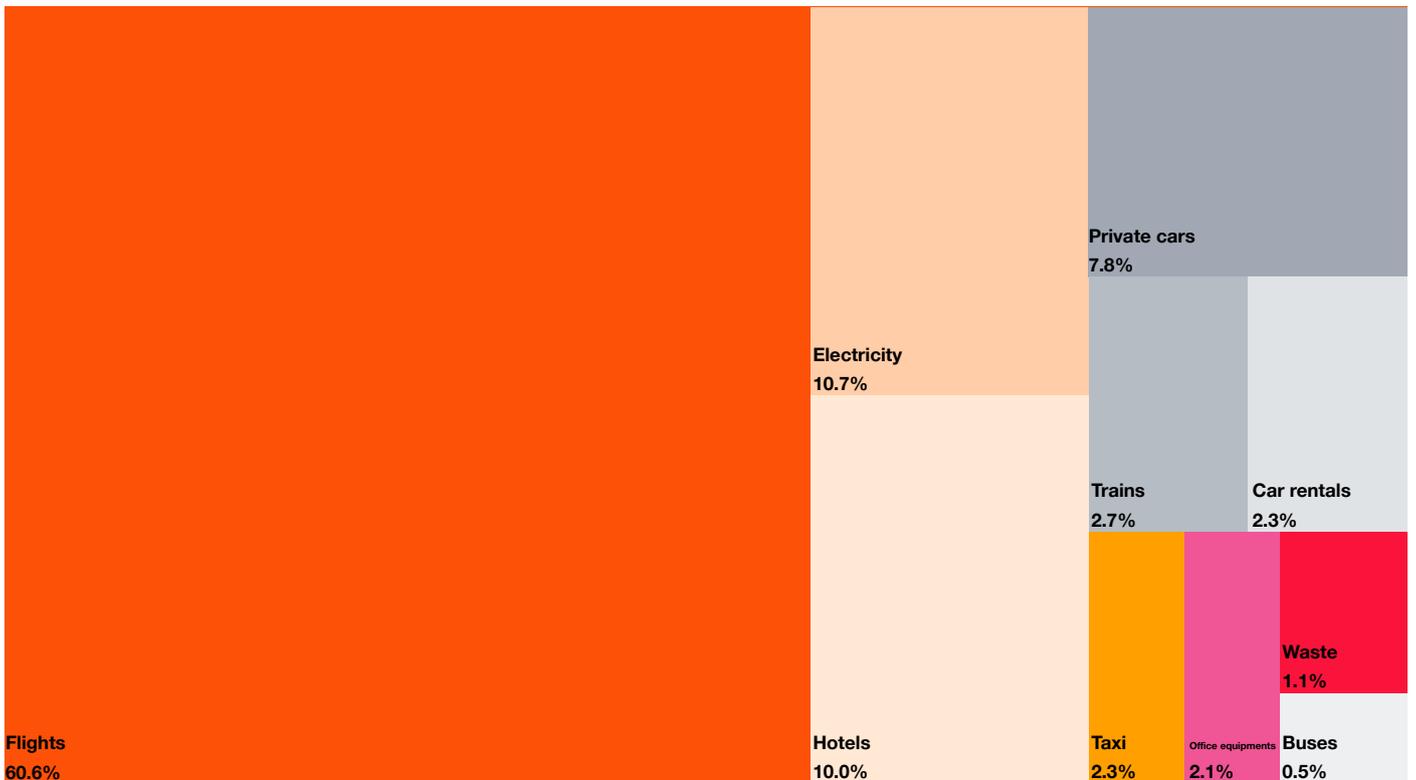
PwC Slovakia generates GHG emissions at all three levels, with direct emissions constituting the smallest share. Other indirect emissions, i.e. Scope 3, make up the biggest share of emissions at most non-production companies, and the same applies to us. Emissions associated with business trips are also classified as other indirect GHG emissions.

Although GRI standards do not stipulate an obligation to report emissions for the last 5 years, we have decided to share with you our carbon footprint for this period. This allows us to identify the biggest source of our CO₂ emissions, to determine how they are evolving over time, and to take the appropriate measures to reduce our carbon footprint. In this way, we ensure transparent monitoring and responsible management of our GHG emissions to achieve sustainable development and contribute to environmental protection.

Overview of PwC Slovakia's emissions for the last 5 years



*Scope 2 (location-based)



* Scope 2 (location-based)

Emissions in the 2019-2024 period

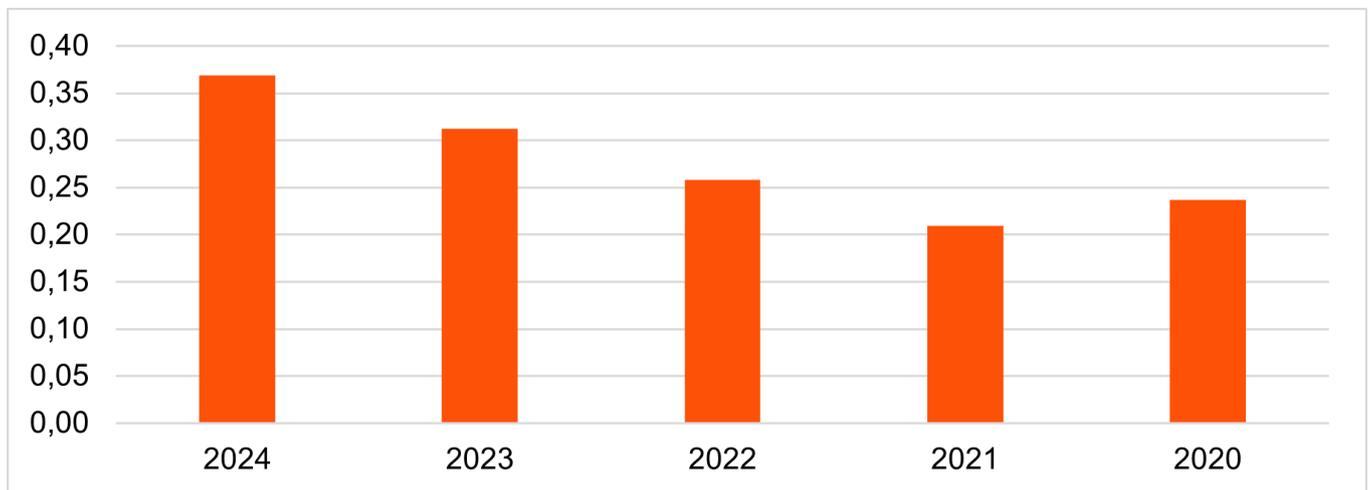
GHG emissions (t CO ₂ eq.)	2024	2023	2022	2021	2020	2019
Direct emissions (Scope 1)	0.00	0.00	1.90	0.12	0.40	0.65
Indirect emissions from purchased energy (Scope 2 market-based)	0.00	0.00	41.26	37.08	48.30	53.83
Indirect emissions from purchased energy (Scope 2 location-based)	37.32	39.77	38.28	42.25	44.48	54.48
Other indirect emissions (Scope 3)	313.00	271.79	197.94	120.06	117.33	500.11
Total emissions (market-based)	313.00	271.79	241.10	157.26	166.03	554.59
Total emissions (location-based)	350.32	311.56	238.12	162.43	162.21	555.24

Scope 2 and total emissions were recalculated to market-based and location-based for all preceding periods.

[GRI 2-4]

In 2024, there was a slight increase in total emissions, however, we saw a decrease of almost 37% in total location-based, and more than 43% in total market-based, emissions compared to 2019. This is mainly due to the fact that we have used renewable energy sources at our Košice office since 2021 and at the Bratislava office since 2023. Direct Scope 1 emissions from company cars dropped to zero in 2024, as we did not own any company cars in that year.

Total emissions produced per employee on average



* Scope 2 (location-based)

Environmental stewardship

We calculated GHG emissions in accordance with the GHG Protocol, using the consolidated operational control approach, i.e. aggregated data from all 5 PwC firms operating in Slovakia. The calculation of Scope 2 indirect emissions was carried out in two ways:

- using emission factors based on location (location-based method)¹
- using emission factors based on a specific market (market-based method)²

In 2021 and 2022, we purchased some of our energy from renewable sources. In 2023 and 2024, all the energy we consumed was purchased from renewable sources (as witnessed to by guarantee-of-origin certificates) with a zero-emission footprint according to the GHG Protocol. For 2020-2022, the calculation of Scope 1 and Scope 3 emissions was carried out based on emission factors published by the competent UK authority, the Department for Energy Security & Net Zero of the United Kingdom (DESNZ).³

[GRI 305-1, 305-2, 305-3]

¹ EIB Project Carbon Footprint Methodologies: Methodologies for the Assessment of Project GHG Emissions and Emission Variations (2020). Luxembursko: Európska investičná banka. ISBN 978-92-861-4715-9
EIB Project Carbon Footprint Methodologies: Methodologies for the Assessment of Project GHG Emissions and Emission Variations (2022). Luxembursko: Európska investičná banka [online] [cit. 2024-05-09] Dostupné na: https://www.eib.org/attachments/lucalli/eib_project_carbon_footprint_methodologies_2023_en.pdf
Pre konzistentnosť údajov využívame jeden zdroj emisných faktorov. Emisný faktor za rok 2020 pre Slovenskú republiku bol použitý aj na rok 2021 z dôvodu chýbajúcich zdrojov EIB v tom roku. V kalendárnych rokoch 2022 až 2024 bol použitý zdroj z roku 2022.

² Association of Issuing Bodies: European Residual Mixes [online] [cit. 2024-05-09]. Dostupné na: <https://www.aib-net.org/facts/european-residual-mix>

³ Government conversion factors for company reporting of greenhouse gas emissions. <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

Environmental stewardship

9.1 Commitment to achieve NET ZERO

Climate change is currently one of the most important issues we pay much attention to. It affects all of us without exception. To slow the pace of climate change, the European Green Deal has set a pan-European goal for all EU countries to achieve Net Zero by 2050.

In 2021, our global short-term targets were approved by the SBTi. Our global short-term targets for 2030 are as follows:

- Reduce Scope 1 and Scope 2 emissions by 50% by the end of FY30 compared to FY19;
- Reduce emissions from business trips by 50% by the end of FY30 compared to FY19;
- Use electricity from renewable sources in all our offices by the end of FY30; and
- Achieve that, by the end of FY25, 50% of our suppliers of goods and services (by emissions) will have defined targets for reducing their climate impact based on SBTi.



Environmental stewardship

Our global strategy, **The New Equation**, is evidence that we have committed to transform our business model and decarbonise our value chain, increase transparency, and support the development of sustainability reporting methods. Our global coverage means we can play an integral role in managing the transition to a net-zero economy.

Air miles flown for business purposes accounts for the largest proportion of our carbon footprint. To fulfil our **Net Zero** commitment, we must reduce our total emissions from business trips by 50% compared to the 2019 reference year. In 2024, we reduced total emissions from business trips by more than 37% compared to 2019. In 2024, we also reduced the total number of kilometres driven by more than 47% compared to 2019.

[GRI 2-23]

We rent our office premises in Bratislava in a building with a BREEAM (**B**uilding **R**esearch **E**stablishment **E**nvironmental **A**ssessment **M**ethodology) certificate with an **EXCELLENT** rating in 2017. This certificate is part of the voluntary certification system of sustainable built environment and serves for the assessment of the performance of buildings from the environmental point of view.

We also seek to reduce our carbon footprint by encouraging our employees to use bicycles to commute to work (shower rooms are available at our offices).

Our internal ESG team provides climate change education for employees and promotes activities aimed at reducing GHG emissions. Our employees can take on-the-job training via our internal educational platform and interactive courses on various ESG areas (sustainability reporting, Net Zero, ESG social pillar).

Environmental stewardship



At the beginning of each financial year, we prepare an employee communication plan and the respective activities. Our environmental values are also applied in relation to our clients. We provide diverse services as regards ESG and sustainability, including carbon footprint calculations, GHG reduction set-up, preparation of sustainability reports, implementation of legislative requirements as regards ESG, ESG transformation and strategies, and consultancy on transition to circular economy.

9.2 Scope 1 – Direct emissions

Scope 1 includes direct emissions from owning company property, e.g. emissions from company-owned vehicles.

In 2024, we had no company cars. For business purposes, employees may use public transport, contracted taxi services, their own cars, or rent a car from a contracted firm.

	2024	2023	2022	2021	2020
Mileage (km)	0.00	0.00	11,038	530	1,908
Direct emissions from company cars (t CO ₂ eq.)	0.00	0.00	1.90	0.12	0.40

[GRI 305-1]

Environmental stewardship

9.3 Scope 2 – Indirect emissions from external energy suppliers

Scope 2 includes indirect emissions from purchased and consumed energy, such as electricity for office operations, heating, and air conditioning. Energy consumed by our company comes from Slovakia's energy mix, which comprises renewable and non-renewable energy. The reported energy consumption refers to the energy consumed in our leased office premises.

	2024	2023	2022	2021	2020
Energy consumption (MJ)	819,267	872,906	840,269	756,684	796,730
Electricity consumption (kWh)	227,574	242,474	233,408	210,190	221,314
Emissions from electricity consumption (market-based in t CO ₂ eq.)	0.00	0.00	41.26	37.08	48.30
Emissions from electricity consumption (location-based in t CO ₂ eq.)	37.32	39.77	38.28	42.25	44.48

[GRI 302-1]

We have switched to energy from renewable sources at our office premises (at our Košice office since 2021, and at the Bratislava office since 2023), which is witnessed to by guarantee-of-origin certificates. When calculating emissions from the consumption of purchased energy, a zero-emission factor is applied under the GHG Protocol for the market-based method.

Environmental stewardship

We have adopted several measures to reduce energy consumption in our offices:

1. On working days, offices are heated to a maximum of 22°C.
2. Rooms may be cooled using the air conditioning system to a maximum of 19°C.
3. Air conditioning is turned off after the end of business hours (6 p.m. to 6 a.m.) and on weekends.
4. In the open space, we have implemented a system for automatic switching off of the lights.
5. On weekends and holidays, coffee makers, water dispensers, kettles, and TVs in meeting rooms and offices are turned off.

We also raise awareness among our employees about how they can contribute to reducing energy consumption at the workplace and at home. Every year, on World Environment Day, we send out an overview of our activities accomplished and other actions our employees can undertake to help the environment.

[GRI 305-2]

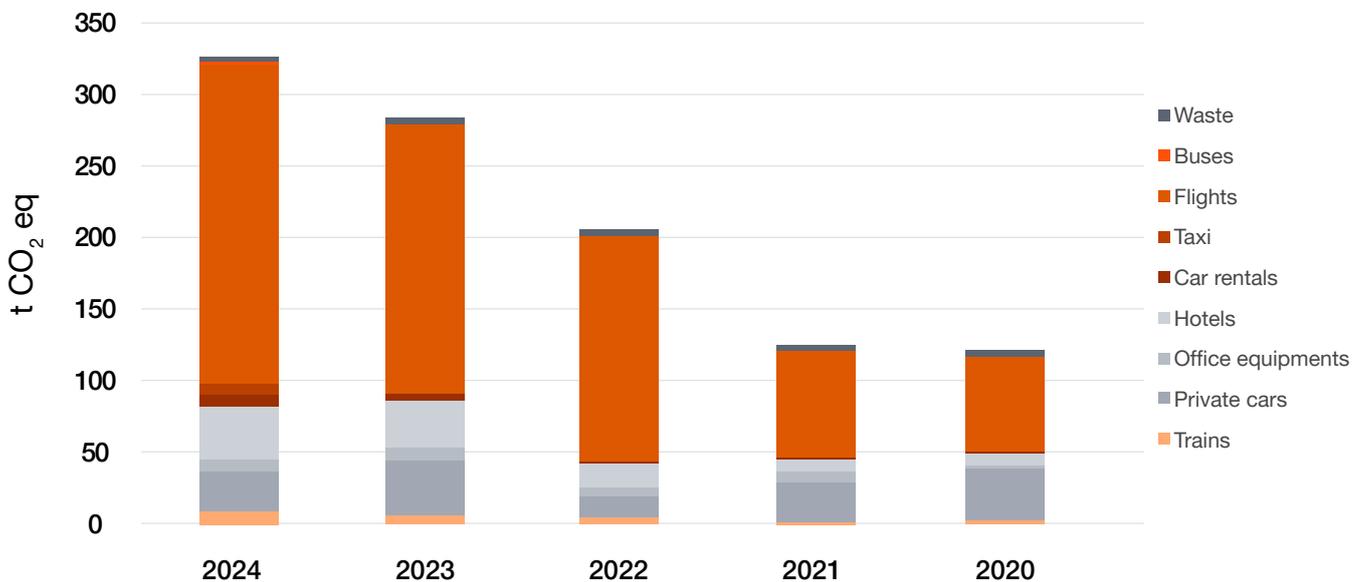


Environmental stewardship

9.4 Scope 3 – Indirect emissions from the value chain

Scope 3 includes other indirect emissions from our value chain, i.e. activities that are not part of our ownership which we do not have control over. They comprise emissions from purchasing materials and services, disposing generated waste, renting buildings and vehicles for business trips, and other emissions produced during business trips. Scope 3 constitutes the largest part of our emissions and is therefore the most significant part of our carbon footprint calculation.

Emissions within GHG Scope 3

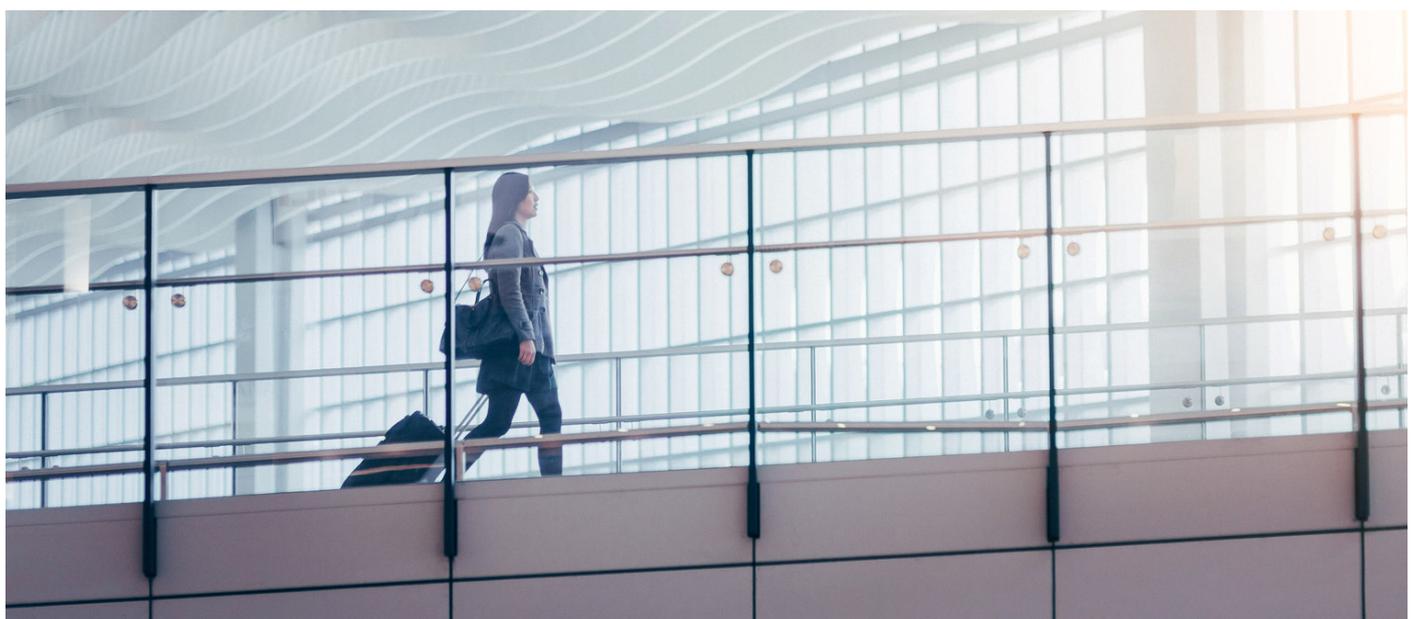
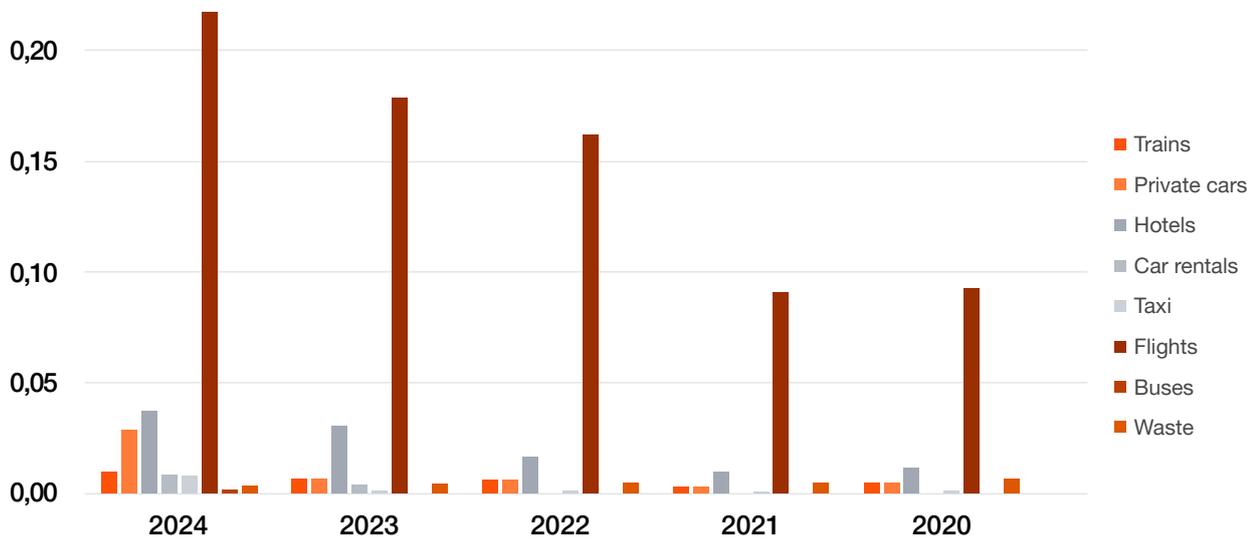


Emissions – Scope 3 (t CO ₂ eq.)	2024	2023	2022	2021	2020
Emissions from business trips	301.92	258.12	187.09	108.61	110.71
Emissions from purchased office materials and electronic equipment	7.33	9.12	6.34	7.69	2.10
Emissions from waste	3.74	4.55	4.51	3.76	4.52
Total emissions	313.00	271.79	197.94	120.06	117.33

[GRI 305-3]

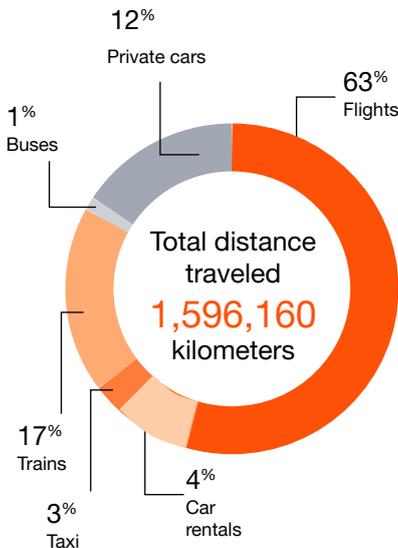
9.4.1 Business trips

Total emissions produced on average per employee



Environmental stewardship

2024



In the given year, an average employee used:

1,066 km
Flights

280 km
Trains

16 km
Buses

56 km
Taxi

262 km
Cars

2.2 nights
Hotels

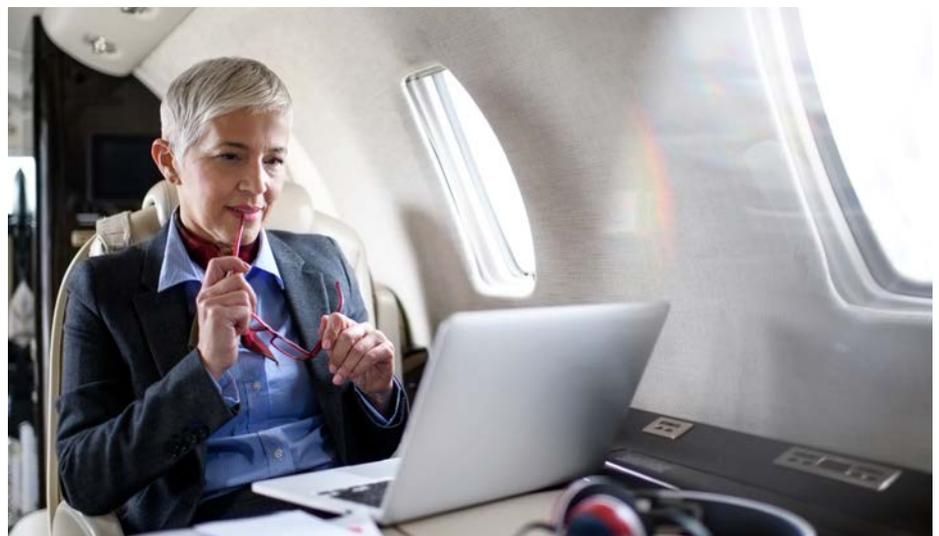
Air miles

Due to restrictions associated with the COVID-19 pandemic, we observed a significant drop in air miles flown in 2020. Despite our efforts to reduce flights for business purposes, there has been a slight increase in air travel since the end of pandemic measures.

Air miles flown for business purposes (km)	2024	2023	2022	2021	2020
Short-haul flights (less than 1,500 km)	504,595	526,285	251,383	40,360	102,535
Medium-haul flights (1,500 - 3,500 km)	187,647	99,046	250,284	75,646	77,597
Long-haul flights (over 3,500 km)	320,141	334,817	476,504	345,113	232,880
Total	1,012,383	960,148	978,171	461,119	413,012
Emissions (t CO₂ eq.)	212.35	178.51	150.18	70.80	63.41

*A change was made to the methodology for reporting air miles flown compared to 2021. In the 2021 sustainability report, the decisive date was the invoice date. In the 2022-2024 sustainability reports, the decisive date is the departure date, which is consistently used for all five reporting years. The definition of short-haul, medium-haul, and long-haul flights has also been changed. We categorised the flights based on the definition adopted by the EU. This caused a 11.74% change to the total reported air miles flown in 2020 and a 26.14% change for 2021.

[GRI 2-4]



Environmental stewardship

Privately owned cars

Emissions produced by our employees when using private cars for business purposes were also included in emissions from business trips.

	2024	2023	2022	2021	2020
Mileage (km)	186,795	203,319	83,964	159,554	213,797
Emissions from electric cars (market-based) (t CO ₂ eq.)	0.04	7.99	-	-	-
Emissions from hybrid, diesel, and petrol cars (market-based) (t CO ₂ eq.)	27.25	28.97	13.93	27.00	34.62
Total emissions (t CO ₂ eq.)	27.29	36.96	13.93	27.00	34.62

Taxis

Our employees also use our contracted taxi service when travelling to clients. This produced the following amounts of emissions:

	2024	2023	2022	2021	2020
Mileage (km)	53,570	7,467	10,250	5,086	6,902
Emissions (t CO ₂ eq.)	7.96	1.11	1.52	0.76	1.00

Rented cars

Employees may rent cars from a contracted car rental company and use them for business purposes. Data on rented cars was only included in our calculation in 2023, so there is no data for previous years.

	2024	2023	2022	2021	2020
Mileage (km)	62,043	35,045	-	-	-
Emissions (t CO ₂ eq.)	8.02	4.22	-	-	-

Environmental stewardship

Trains

Over the last 5 years, our employees used trains for business trips to the following extent:

	2024	2023	2022	2021	2020
Mileage (km)	265,950	192,361	166,055	63,911	101,731
Emissions (t CO ₂ eq.)	9.43	6.82	5.89	2.27	3.76

Buses

Our employees also use bus transport. Bus transport data was only included in our calculation this year, so there is no data for previous years.

	2024	2023	2022	2021	2020
Mileage (km)	15,418	-	-	-	-
Emissions (t CO ₂ eq.)	1.67	-	-	-	-

Hotels

When business trips last several days, our employees use hotels to stay overnight. Our calculation includes domestic and foreign overnight stays in hotels and overnight stays during teambuilding and other company events:

	2024	2023	2022	2021	2020
Number of nights	2,083	1,404	655	261	271
Emissions (t CO ₂ eq.)	35.19	30.49	15.57	7.79	7.92

Environmental stewardship

The figures for 2024 show a significant increase of hotel use during business trips or company events. This was due to improved internal hotel usage records and to better cooperation with our suppliers, who provided us with more detailed supporting documentation for our records.

9.4.2 Purchased office materials and electronic equipment

Paper

At PwC Slovakia, office paper is the main component of our consumable material. Our goal is to reduce paper consumption to conserve natural resources, reduce environmental impacts related to using materials, and minimize waste. We are continually looking for new ways of promoting digital and virtual work with as little energy consumption as possible in all areas of our business, including relationships with our clients. We are developing and implementing new work procedures, software and cloud solutions that also contribute to the reduction of paper consumption in our offices.

Printer usage is limited by individual access, which enables monitoring paper consumption per user. The default setting of our printers is to use recycled paper and print in black and white. We also have a special container for used office paper, which we recycle in compliance with data protection security rules. The years 2021 and partly also 2023 were affected by the COVID-19 pandemic, during which our employees worked primarily from home. Offices and printers were not fully used, which also affected total paper consumption.

Environmental stewardship

In 2024, we used **474,740** sheets of paper, of which **0 (0%)** were sheets of recycled paper* (2023: **562,496** sheets of paper, of which **187,480 (33.33%)** were sheets of recycled paper**).

* As we do not have exact data on the consumption of recycled paper and no recycled paper was purchased, we cannot estimate this data as we did last year.

**As we do not have exact data on the consumption of recycled paper, these figures represent the best estimate calculated based on information about the percentage of purchased recycled paper in the total paper purchase in 2023.

[GRI 301-1, 301-2]

To calculate our carbon footprint, we also state data on the amount of paper purchased in the last 5 years. In 2022, we only used stock from the previous year. In 2024, we bought 0.5t of paper.

	2024	2023	2022	2021	2020
Amount of virgin paper purchased (t)	0.5	1.00	0	2.01	1.17
Amount of recycled paper purchased (t)*	0	0.50	0	2.30	0.63
Total amount of paper purchased (t)**	0.5	1.50	0	4.31	1.80
Emissions (t CO ₂ eq.)	0.67	1.37	0	3.96	1.65

*In 2024, due to a lack of data, data on the amount of recycled paper purchased could not be collected.

**The purchased amount of paper in tonnes was calculated based on data on the number of purchased packages of individual paper types. The paper type is stated in g/m². We recalculated this figure to one A4 sheet in m² and then multiplied the interim result by the number of sheets in one paper package.

Environmental stewardship

Electric and electronic equipment

Purchased electric and electronic equipment used in our daily work or available in our offices was also included in the calculation of our carbon footprint. This equipment comprises notebooks, monitors, smartphones, loudspeakers, tablets, microwave ovens (small appliances) and refrigerators and dishwashers (large appliances) in our kitchens that are used by our employees. For each device, we calculated the volume of emissions by multiplying the weight and relevant emission factor. By this procedure, we obtained information on emissions resulting from the use of electric and electronic devices.

	2024	2023	2022	2021	2020
Small equipment (total weight in tonnes)	1.01	1.32	1.04	0.66	0.25
Large equipment (total weight in tonnes)	0.22	0.09	0.14	0.00	0.00
Total weight of electric and electronic equipment (t)	1.23	1.41	1.18	0.66	0.25
Emissions (t CO ₂ eq.)	6.66	7.76	6.34*	3.73	0.45

*The significant increase in emissions is due to a larger amount of electric and electronic equipment purchased in 2022, as some larger devices (refrigerators and microwave ovens) had to be replaced and because we hired more employees who need smaller electronic equipment, such as laptops and mobile phones to perform their daily work. In 2023 and 2024, we again purchased large electric equipment due to the expansion of rented premises at our Košice and Bratislava offices.

Environmental stewardship

9.4.3 Waste

At PwC Slovakia, we place great emphasis on waste management and recycling. We have been separating waste into municipal waste, glass, plastics, and paper for a long time. In 2023, we began to separate organic waste and collect used batteries at our Bratislava office. At our Košice office, we also collect used batteries. In 2024, batteries were collected and sent to collection points for recycling, but the amount of waste generated from them was not recorded. We have been using glass and ceramic cups instead of paper ones for a long time, so we do not generate additional disposable waste. As a non-manufacturing company, we do not generate waste as a by-product of our processes. Waste management is handled by an external company that collects and processes our waste.

Type of waste (t)*	2024	2023	2022	2021	2020
Paper and cardboard packaging	1.61	1.79	1.77	1.73	1.65
Plastic packaging	0.33	0.27	0.23	0.24	0.12
Mixed municipal waste	7.39	9.02	10.00	8.34	10.24
Glass containers	0.11	0.11	0.06	0.04	0.08
Organic waste	6.24	0.96	-	-	-
E-waste	0.09	0.46	-	-	-
Total	15.78	12.61	12.06	10.35	12.09
Emissions (t CO₂ eq.)	3.74	4.55	4.51	3.76	4.52

*When calculating the carbon footprint of our waste, we assume that the waste we separate in our offices is subsequently recycled, except for municipal waste that is taken to a landfill.

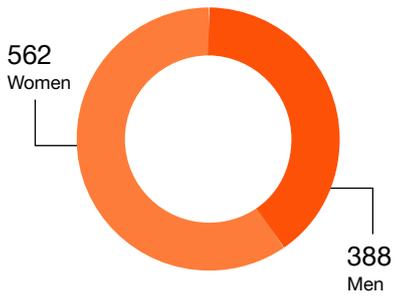
[GRI 306-1, 306-2, 306-4, 306-5]

Waste information only includes waste from our Bratislava office and is based on the building manager’s best estimate depending on the size of the rented premises. Data related to our Košice office was not available.

[GRI 306-3]

People and workplace culture

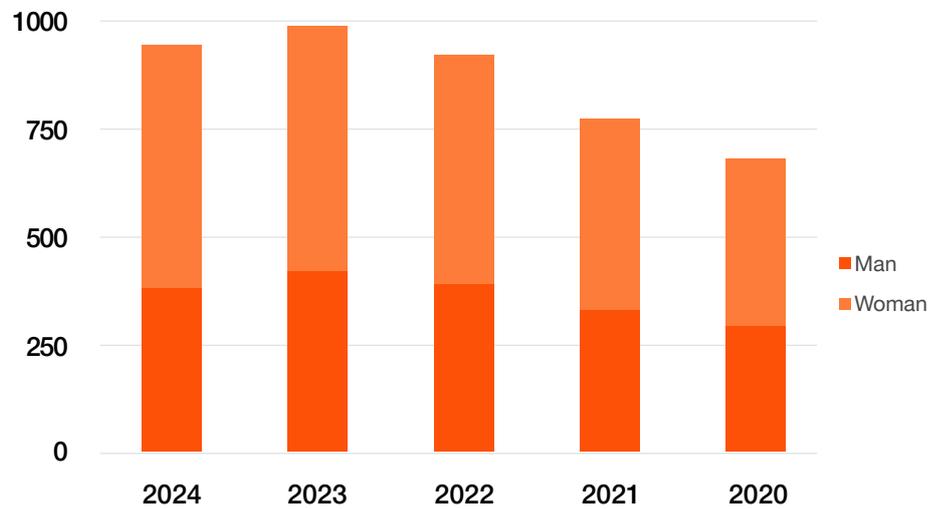
Number of staff



Staff structure in 2024

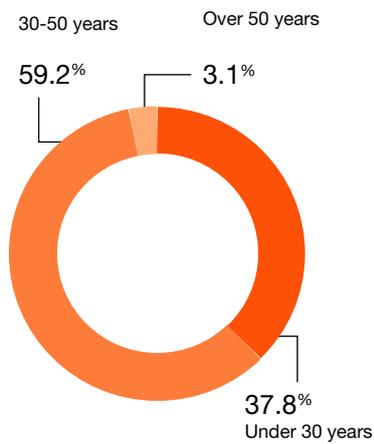


At PwC Slovakia, our employees are of the utmost importance to us. We create an environment that boosts their professional and personal growth and success. We foster values such as fairness, diversity, and work-life balance. We also provide guidance and mentoring to help our employees achieve their personal and professional goals.



People and workplace culture

Number of staff by individual age categories:



General information on employees

We collect and update employee data on a regular basis and store it in our internal software tool. All information disclosed below is based on the headcount method, i.e. on the total number of staff at 31 December, including contract students and part-time employees. PwC Slovakia does not have a Temporary employees category. Given the number of staff, it can be concluded that we are continuing to grow steadily, although there was a slight decrease in headcount in 2024.

	2024	2023	2022
Total number of staff (m/w)	950	997	924
Men	388	426	396
Women	562	571	528

Number of staff by individual age categories:

Age	2024	2023	2022
< 30 years	359	473	452
30 – 50 years	562	502	450
Over 50 years	29	22	22
Total	950	997	924

[GRI 405-1]

People and workplace culture

	2024	2023	2022
Permanent staff (m/w)	890	917	839
Men	388	386	360
Women	562	531	479

	2024	2023	2022
Employees with a non-guaranteed number of hours at work (m/w)*	60	80	85
Men	26	40	36
Women	34	40	49

*Employees with a non-guaranteed number of hours at work include our interns and contract employees.

	2024	2023	2022
Full-time employees (m/w)	820	842	772
Men	356	377	354
Women	464	465	418

	2024	2023	2022
Part-time employees (m/w)	70	75	67
Men	6	9	6
Women	64	66	61

[GRI 2-7]

No collective bargaining agreements are in place for PwC entities in Slovakia.

[GRI 2-30]

People and workplace culture

52%

of our senior management come from Slovakia.



Tibor Černák
HC Leader

PwC Slovakia classifies our partners and executives as senior management as stated in the excerpts from the Slovak Commercial Register.

Market presence

	2024	2023	2022
Percentage of senior management hired from the local community	52.2%	60.0%	56.0%

[GRI 202-2]



Employees are the fundamental pillar of our company. Their expertise, dedication, and creativity form the basis of our ability to compete and succeed. We invest heavily in their personal and professional development, as we believe that satisfied and motivated employees guarantee our long-term growth and prosperity. We are proud of our team culture and are committed to fostering inclusion, diversity, and equality in all aspects of our work. Our employees are not only a resource, but also our most valuable investment in our company's future.

People and workplace culture

Employment

Our HR strategy is to approach the best talent on the market and develop them via work on interesting and complex projects. We are open to applicants with diverse educational and professional experience. Critical thinking, intellectual curiosity, courage, and integrity in action are key values for us. All job seekers go through a structured selection process, during which we assess their behaviour in various situations, which are formulated in line with the global **PwC Professional** framework. This framework defines the capabilities our employees need to contribute to achieving PwC's global goals, strategy, and values.

Today, employees place increasing emphasis on achieving a work-life balance and taking care of their own physical and mental health. Flexibility, an inclusive working environment, and support for mental well-being are now key criteria when choosing an employer. There is also increasing interest in working temporarily from home.

There is a general perception of the Big 4 companies as demanding employers in terms of workload and the number of hours worked. We seek to change this image, especially via our internal **We Care** policy. We motivate our employees in their effort to understand each individual and their work tasks. We also encourage them to recognize the value that everyone contributes and to support others to grow and work in a way that fully utilizes their potential. Our social culture is a tool that helps us retain our talent. We primarily do this by changing our working environment. In 2024, the number of staff at PwC Slovakia slightly dropped to 950 at 31 December 2024. We invest a great deal of time and money in creating the **PwC of Tomorrow** strategy. With this strategy, we respond to market demands to deliver a more digital experience as regards our services to clients.

People and workplace culture

Our strategy has three components:



1. Increasing the level of digital literacy

we invest in the development of digital skills across our organization;



2. Skills-for-All Programme

this significant programme develops our people so they can bring meaningful changes to our communities; and



3. The Be Well, Work Well principle

we invest in increasing well-being at work and in the personal lives of our employees, so they cope with the pace and complexity of changes which are occurring today.



People and workplace culture

10.2 Recruitment of diverse talents

We believe that our corporate culture, which defines who we are as a company and what we can offer to our employees in return, is a key factor in attracting and retaining new talents. In the HR area, our motto for the upcoming period is **BALANCED LIFE & WORK**. This is reflected in a hybrid working model that offers our employees flexibility and well-being in the working environment.

The principles of our value-based approach to employees (People Value Proposition Framework or PVP Framework):

1. **Innovative, purpose-led work**
2. **Appreciating and caring for our people**
3. **Inclusive leadership and teamwork**
4. **Future-focused growth and development**
5. **Evolving, leading-edge flexibility**

These five principles, built on our purpose and values, reflect the inherent trust we have in our people. In this way, we foster a sound working environment which helps us work together as a community of solvers to deliver on our strategy – building trust and creating sustained outcomes. The PVP Framework recognizes the needs of diverse talents, as every individual has different individual needs and working relationships with colleagues. This is why the PVP Framework is continually evolving.

New joiners and rate of new employee hires (m/w) in the reporting period, broken down by age and sex:

	2024			2023		
	Number of new joiners	Percentage in the total number of new joiners	Rate of new employee hires	Number of new joiners	Percentage in the total number of new joiners	Rate of new employee hires
Men	87	42%	22%	151	43%	35%
Women	120	58%	21%	204	57%	36%
Age under 30 (m/w)	143	69%	40%	250	70%	53%
Age 30-50 (m/w)	60	29%	11%	103	29%	21%
Age 50+ (m/w)	4	2%	14%	2	1%	9%
Total	207	100%	22%	355	100%	36%

*The rate of new employee hires in individual categories, broken down by sex and age, shows the number of new joiners in the category divided by the total number of employees in the given category. For example, the rate of new employee hires under 30 is calculated as the number of new joiners under 30 (143) divided by the total number of staff younger than 30 (359).

[GRI 401-1]

76%

of new joiners were under 30 years old



In 2024, we hired 207 new employees, of which 42% were men and 58% were women.

Our company's focus on hiring and fostering young talent, especially university graduates, is also reflected in the total number of new joiners.

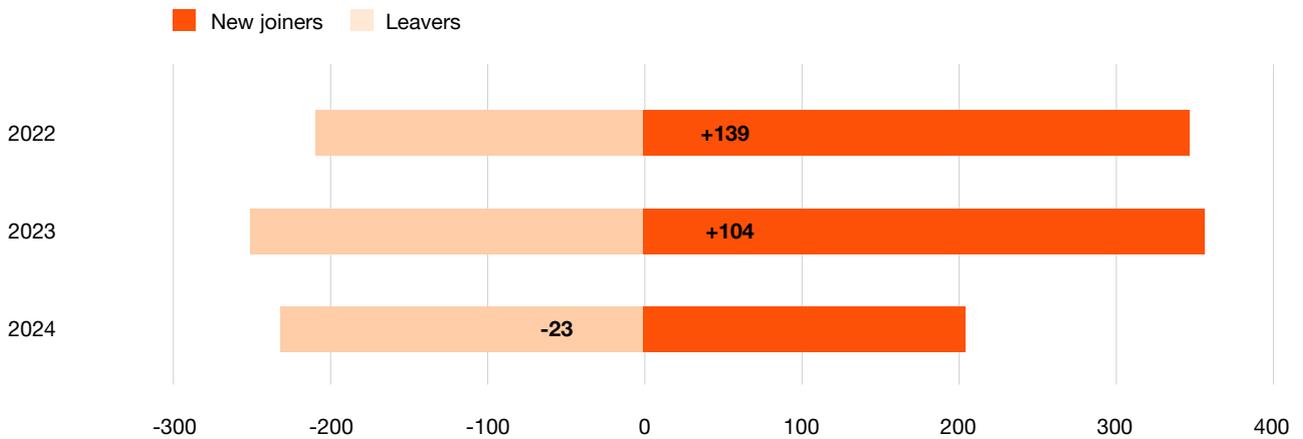
To provide the wide range of products and services that PwC offers, we also need experienced employees with extensive knowledge and specific expertise in various technical areas. These requirements often lead to the opening of new positions in our teams. In this category, employees aged 30-50 with a higher level of experience occupy senior positions. Due to our organization's structure and low staff turnover in this age group, the hiring of new employees aged 30-50 is at a lower level.

Leavers and employee turnover (m/w) in the reporting period, broken down by age and sex:

	2024			2023		
	Number of leavers	Percentage in the total number of leavers	Employee turnover	Number of leavers	Percentage in the total number of leavers	Employee turnover
Men	111	48%	29%	108	43%	25%
Women	119	52%	21%	143	57%	25%
Age under 30 (m/w)	134	58%	14%	165	66%	17%
Age 30-50 (m/w)	90	39%	9%	83	33%	8%
Age 50+ (m/w)	6	3%	1%	3	1%	>0%
Total	230	100%	24%	251	100%	25%

*Employee turnover in individual categories, broken down by sex and age, shows the number of leavers in the respective category divided by the total number of employees in the given year. For example, employee turnover for individuals under 30 is calculated as the number of leavers under 30 (134) divided by the total number of staff (950).

[GRI 401-1]



People and workplace culture

Total number of staff (m/w) entitled* to maternity or parental leave, broken down by sex:

	2024	2023	2022
Men	58	53	75
Women	119	106	108

*All employees with a child under 3 are entitled to maternity or parental leave.

Total number of staff (m/w) who went on maternity or parental leave in the given year, broken down by sex:

	2024	2023	2022
Men	6	1	8
Women	23	18	26

Total number of staff (m/w) on maternity or parental leave at 31 December of the given year, broken down by sex:

	2024	2023	2022
Men	0	0	2
Women	77	89	66

Total number of staff (m/w) who returned to work from maternity or parental leave in the reporting period, broken down by sex:

	2024	2023	2022
Men	6	1	8
Women	16	6	16

People and workplace culture

21 employees

In 2024, 21 employees returned to work from maternity or parental leave.

On average, over

89%

retention of our employees after returning from maternity or parental leave. Our goal is to create suitable conditions for parents when returning from maternity or parental leave, so they can continue their employment.

Total number of staff (m/w) who returned to work from maternity or parental leave and after 12 months were still our employees, broken down by sex:

	2024	2023	2022
Men	1	7	8
Women	6	12	11

Return to work (m/w) after maternity or parental leave, broken down by sex*:

	2024	2023	2022
Men	100%	50%	100%
Women	65.2%	75%	93.7%

*Return to work shows the proportion of employees who returned to work after maternity or parental leave of the total number of staff (m/w) expected to return to work from maternity or parental leave in the given year.

Retaining employees (m/w) after maternity or parental leave, broken down by sex*:

	2024	2023	2022
Men	100%	87.5%	100%
Women	87.5%	75%	100%

*Retaining employees after maternity or parental leave shows the proportion of staff who remained employed 12 months after returning from maternity or parental leave of the total number of employees (m/w) who returned to work from maternity or parental leave in the previous reporting period.

[GRI 401-3]

People and workplace culture

3.8%

In 2024, we reduced the average number of overtime hours per employee by 3.8% compared to 2023.

10.3 Health, safety, and staff well-being

Ensuring the health and safety of our employees is one of the main pillars of our corporate responsibility. At PwC Slovakia, we evaluate the risks for health, safety, and well-being of our employees, and we consider the risk of burnout to be the most serious risk for the above areas. Therefore, we regularly monitor overtime hours broken down by sex and each employee category:

Average annual number of overtime hours per employee:

	2024	2023	2022
Average number of overtime hours per employee	43.5	45.2	46.5

Our long-term goal is to sustainably reduce the average number of overtime hours worked by our employees. The initial priority is to monitor the average number of overtime hours. We also provide managers with guidance and training aimed at reducing overtime within their projects and teams. We regularly check employees' overtime and personal leave balances and report the current balance to team leaders, so they can discuss it individually with their team members.

We also mitigate the burnout risk via various initiatives aimed at ensuring the well-being of employees. The **Be Well, Work Well** initiative addresses behaviour and habits that support the four types of energy (physical, mental, emotional, and spiritual) and helps us improve both professionally and personally. Our employees have access to well-being videos and may compile their own plan to ensure their own well-being. This also includes the **Activate Yourself** programme, which allows employees to choose activities to build up physical, mental, and spiritual energy. To encourage our employees to take part in this programme, we motivate them with rewards for completing individual activities. In 2024, 200 employees participated in this programme.

People and workplace culture



In addition, we organize sports activities paid for by PwC Slovakia, which our employees can sign up for on a weekly basis. In 2024, we again offered a wide range of sports activities, including jogging, football, tennis, table football, badminton, swimming, beach volleyball, squash, chess, basketball, power yoga, and group personal training. Tournaments are organized in some sporting activities, where employees can test their sporting skills and compete against each other.

We also run the **Work-Life Coaching Programme**, which is a tailored counselling programme for employees and their family members. We offer it in cooperation with an external company, Human Dynamic Europe. This programme gives employees confidential access to consulting services provided by advisors, psychologists, therapists, lawyers, and financial consultants, who support our employees in their private and professional lives. Employees can make use of this counselling via a non-stop counselling phone line, face-to-face psychological counselling, email, or online. Since September 2023, we have also offered (in cooperation with Human Dynamic) individual consultancy in finance, law, and psychology to all employees. They can sign up for one 50-minute consultation per month, and these consultations are available on two days a month. In 2024, **287** employees participated in this programme, resulting in **945** consultations. All consultations are strictly confidential, and PwC only retains statistical data on the number of consultations and the most frequent topics discussed. Since 2024, we have also offered (in cooperation with Human Dynamic) individual coaching at the workplace to all employees at manager level and above. They can take one 50-minute consultation per month. In 2024, **38** employees participated in this programme and there were **78** consultations.

People and workplace culture

Also in 2024, we sent a well-being newsletter, Coffee and Read, to all employees each month to inform them about current well-being-related activities beneficial for mental and physical health.

Since October 2022, our employees can order massages at the workplace once a month. These massages are very popular, and time slots for all three massage tables are quickly full. This service is provided by several masseurs from a sheltered workshop, which includes disabled people actively engaged in working life. In 2024, our employees received **994** massages in 7 months.

In 2024, our employees represented our company at several running events (ČSOB Marathon and Telekom Night Run in Bratislava, Košice Peace Marathon, and Košice Night Run). Our firm paid the registration fees for all our participants and provided them with company running tops. In total, **111** employees participated in these events.

[GRI 403-5, 403-6, 403-7]

People and workplace culture



We also seek to ensure the well-being of our employees by granting diverse employee benefits. These include the option to select from the firm’s health benefits, employee discounts, and the cafeteria system. Each year, we give employees a credit which they can use for various leisure activities or material rewards according to their preferences.

The opportunity to work in another country via corporate mobility (**Global Mobility Programme**) is an employee benefit and a tool for fostering career development. During secondment, our employees face various challenges and gain new experience that broadens their horizons, builds up their skills and abilities, and contributes to their career growth. This programme is for employees with excellent working results who have obtained a certain level of seniority at PwC.

“External secondment, i.e. work in another country, was one of my big goals from my very first day at PwC Slovakia. After a little over 4 years of gaining experience in Slovakia, I succeeded and moved to New Zealand in 2024. Thanks to the Global Mobility Programme, I not only got the chance to live in an amazing country on the other side of the world, but also the opportunity to work with different teams and move forward in my career in a new environment.

This programme enriches a person from a professional perspective and provides personal experiences, creates new friendships, and most importantly, travel experiences that will last a lifetime.”

Dominik Pavličko
Senior Associate

People and workplace culture



“The decision to go on secondment to a PwC office abroad was spontaneous and one of my best. After more than 3 years in the Risk Assurance dept., I moved to Auckland in New Zealand in early 2024. This opportunity has brought many changes, but also opportunities such as getting to know the open and friendly New Zealand culture and easier access to new travel destinations.

PwC New Zealand has been very helpful and supportive from my very first day at work, which helped me quickly adapt to the new work style that continually benefits my personal and professional growth.”

Kristína Kinčevová
Senior Associate



People and workplace culture

58 employees

In 2024, 58 employees used the opportunity to work temporarily from abroad. Popular destinations were Spain, Italy, and Portugal.



After 6 months of work at our company, PwC Slovakia offers all its staff the option of working remotely from abroad for up to 6 weeks in a calendar year. This benefit is very popular with our employees, as it gives them the opportunity to change their environment and explore new cultures. Most of our employees use this benefit along with a holiday, which allows them to fully enjoy life in a new environment.

“For me, the opportunity to work temporarily from abroad is one of the most attractive benefits PwC offers. In summer 2024, I decided to take full advantage of this opportunity by spending 7 weeks in Vietnam, and I was then able to enjoy 3 weeks of vacation in Thailand.

This experience gave me a new perspective on the world and allowed me to combine work tasks with travel. Vietnam and Thailand enchanted me with their rich culture, traditions, and beautiful nature. I also got a real culture shock from being in Southeast Asia and experienced the never-sleeping cities full of hustle and bustle and the ubiquitous scooters. Unfortunately, I also witnessed the contrast with Europe in the amount of waste and the ubiquitous plastic in these countries, which opened my eyes to the fact that all countries should join the effort to reduce plastic packaging.

Working from abroad wasn't just about relaxation and travel. It also brought challenges, e.g. dealing with time differences and internet connectivity in more remote locations. All this taught me to be efficient and flexible, which are valuable skills transferable to everyday working life.

All in all, working temporarily from abroad has been incredibly beneficial to me, not only professionally but also personally. I am grateful that our company offers such a modern and innovative approach to work, which opens the door to unforgettable experiences and professional growth. I hope that more colleagues will take advantage of this exceptional opportunity and discover all the benefits that work from abroad brings.”

Barbora Balážová
Senior Associate

People and workplace culture

75%

of our employees are satisfied with their work.

We regularly monitor the effectiveness of all our initiatives via internal employee satisfaction surveys.

We monitor the satisfaction of our employees in Slovakia and PwC conducts a Global People Survey (GPS) once a year. In FY25, a mood tracker was undertaken at PwC Slovakia for the fourth time. The People Engagement Index results indicate that more than 74% of employees are satisfied with their workload and responsibilities, consider there is a good team atmosphere, feel recognized, supported by their superior, and think there is a good overall mood in the working environment and the team.

Shortly before the publication of this PwC Sustainability Report, the results of the PwC Global People Survey for FY25 were collected and summarised. The GPS results show that more than two-thirds of PwC employees would recommend PwC as an excellent place to work in the long-term, and 80% of staff are proud of working for PwC. Nearly 80% of employees feel that PwC values are consistent with their own values and enjoy working for the company, with survey results on these issues remaining high year-on-year. The survey results are also evidence of inclusion and well-being at the workplace, which we strive to achieve and are a key priority. The summarized GPS results for FY23, FY24, and FY25 are presented below.

People and workplace culture

	FY25	FY24	FY23
GPS completion rate*	79%	75%	69%
People Engagement Index**	74%	74%	75%
I would recommend PwC as an excellent place to work	68%	69%	68%
I am proud of working for PwC	80%	79%	80%
My personal values are consistent with PwC values	79%	77%	77%
I feel that I am part of PwC	70%	69%	74%
I like working for PwC	75%	76%	75%

*GPS completion rate is the proportion of completed and submitted responses to the total number of responses requested from our employees.

**The People Engagement Index is a measure of employee satisfaction.

In 2024, we also monitored one of our LoSs via a new type of employee survey (focus group interviews), which mainly focuses on details and discussions with employees. It is based on gathering in-depth insights and opinions of a representative employee group. The survey is designed to explore and understand employee perspectives and experience with specific workplace-related topics. It is also a valuable method for better understanding and identifying areas for improvement. The advantages of this survey over a shorter standard questionnaire include higher quality of observations, better understanding of employee engagement and expectations, insight into the organisational culture, and identification of strengths and weaknesses. Next year, it is planned to implement the survey for all our LoSs.

People and workplace culture

We care about the opinions of individual employees. We believe that active listening to our employees is a key aspect required for continuous growth. The Staff Advisory Board initiative serves this purpose, which employees are directly engaged in. Its purpose is to provide all employees with a platform to present their opinions and views on workplace matters, come up with new ideas, and present the opportunity to foster changes for the better. The board representatives are directly elected by employees to two chambers, The junior chamber is composed of employees in junior positions and of senior consultants, and the senior chamber consist of selected representatives working in managerial positions. These two chambers provide space for all employee categories and their unique needs and opinions. Representatives meet each month and present their requirements, come up with solutions, and put forward ideas as a group. The Staff Advisory Board also includes members of the HR department.



People and workplace culture

10.4 Training courses and further education

We pay great attention to the continuing education of our employees and create various development programmes that reflect current business needs and the changing environment. We support the development of new skills, especially in using modern technology and AI. This commitment not only increases the capabilities of our employees, but also positively affects our clients by providing them with professional support and innovative solutions. By improving the skills of our staff, we increase productivity and innovation, thereby contributing to the economic performance of our organization, and we also seek to create quality development programmes internally that take into account current economic changes.



Eva Hupková
Assurance Director, Academy Leader

Our global policy determines the provision of adequate qualifications. The necessary training and professional development are identified within the educational planning process.



We strongly believe that continuing education of our employees is key to their personal growth and the long-term success of our company. The ever-changing technology and market conditions require continual enhancement of skills and acquisition of new knowledge. That's why we provide our employees with access to educational programmes, training courses, and mentoring, so they can continually improve their skills and contribute to the innovation and growth of our company. Investing in educating our staff is an investment in the future and a guarantee of our competitive position in today's rapidly evolving environment.

People and workplace culture

54,091
hours of training

In 2024, we delivered 54,091 hours of training courses to our employees.

Technical training for employees includes:

- Tax Academy
- Preparatory courses for SKAU (Slovak Chamber of Auditors) and UDVA (Auditing Oversight Authority) exams
- International Financial Reporting Standards (IFRS) training courses
- Soft skills training and language courses
- United States Generally Accepted Accounting Principles (US GAAP) & United States Generally Accepted Auditing Standards (US GAAS)
- ESG Academy and ESG and sustainability training
- Foundation In Accountancy (FIA)
- Digital Academy
- Association of Chartered Certified Accountants (ACCA)
- Managerial skills
- Advanced project certification (Prince2)
- Audit methodology
- Broader Assurance Services (BAS) Academy
- Risk management
- Risk Assurance Services (RAS) Academy
- Shaolin courses on handling conflicts, managing stress situations, and coping with uncertainty
- Occupational health and safety and fire protection course
- First aid course

People and workplace culture

In 2024, PwC Slovakia employees spent **54,091** hours on professional training courses (approx. **57** hours per employee). Compared to 2023, there was an increase in the total number of training hours by around 10% (2023: **49,292** training hours, i.e. **49** hours per employee). This considerable increase was primarily due to a more efficient use of the applied new methodology compared to the previous year, a more precise calculation of training hours from reports and training systems, and to new requirements on auditor expertise for sustainability-related assurance. The extension of services provided in such areas as automation and digitization, and the internal use of technology due to the onset of AI also required new training for employees. In October 2024, selected employees attended a training on reporting sustainability statements in accordance with the EU's Corporate Sustainability Reporting Directive (CSRD).

In 2024, new training events were organized for employees. Some professional training blocks were more extensive, which led to an increase in the average number of hours each employee spent on training. In addition, each employee must complete occupational health and safety and fire protection training courses lasting a few hours once every two years.

Average number of hours spent on training:

	2024	2023	2022
Total number of staff	57	49	63
Men	63	55	71
Women	52	45	56

People and workplace culture

	2024	2023	2022
Intern / Trainee (m/w)	19	16	41
Associate (m/w)	70	69	77
Senior Associate (m/w)	60	42	62
Manager (m/w)	34	36	45
Senior Manager (m/w)	36	30	39
Director (m/w)	53	39	46
Partner (m/w)	58	43	59

*Figures are mathematically rounded to whole numbers.

There was a technical problem in the internal system meaning there was no data on the training of employees who terminated their employment during the year. In the average number of training hours per employee by sex. This caused a difference in the average number of hours per reported number of employees at the year end. There was an overall y/y increase in the average number of training hours.

2024 saw a significant increase in the average number of training hours for Director and Partner positions, which was due to their participation in training related to sustainability reporting. This training was essential for obtaining sustainability audit licenses and providing ESG and sustainability services to our clients.

[GRI 2-17, 404-1]

People and workplace culture

We put great emphasis on developing innovations and modern technologies. Employees can train in a number of educational programmes focused on data processing and visualization, and creation of data robots. We organise programmes in basic and advanced proficiency in software tools such as Alteryx, Power BI, and UiPath. They also have the opportunity to gain knowledge in using generative AI, CEE Digital Tools Upskilling, and the Data Analytics Online Academy, which are focused on their work performance.

We also improve the qualification of our employees in digital skills via training courses organized by CEE Google Academy and CEE Salesforce Academy, addressing all Google and Salesforce tools that significantly facilitate and streamline our work and communication. Our digital accelerators selected from all our LoSs specialize in digital technology and agile thinking, which allows them to increase their skills and knowledge. These acquired abilities help us implement new ways of working and supports the digital transformation of our clients. This year, we also provided our employees with AI training.

In addition to technical skills, we also develop the soft skills of our employees across all levels. We offer space for the development of a wide range of business skills. These include communication and presentation skills, courses on giving and receiving constructive feedback, and programmes on building high performance teams. We also develop our employees in programmes to improve leadership skills of managers and advise on how to manage difficult situations. Employees can also take foreign language courses (English or German). Foreign employees can attend individual Slovak courses to support an inclusive environment.

People and workplace culture

New joiners undergo a series of introductory training courses for their job position. These courses provide them with basic knowledge of our internal tools which they will use in their work. The curriculum has been carefully designed with emphasis on continual education, so the courses are tailored to employees' professional growth. Our employees may also select programmes addressing relevant cutting-edge topics, such as digital upskilling, leadership development, mental well-being webinars, soft skill topics, and improvement of professional and technical qualifications. Soft skills, professional progress, and technical growth are an integral part of the learning cycle at our company.

Employees may also take training courses via Vantage, our learning and development platform. This includes mandatory and optional courses, with most of them also available as e-learning. During an employee's entire life cycle, we monitor their success rate when passing courses via Vantage and its overviews. Learning is evaluated based on feedback forms, attendance score, individual responses, and trainer assessment. For employees who cannot attend regular training sessions, alternative programmes are available to ensure staff do not miss out on educational opportunities.

[GRI 404-2]

People and workplace culture

All

our employees receive regular feedback.

Feedback is of great value to us. It is an opportunity for personal development, improving work performance, and strengthening mutual relationships. We annually evaluate the performance of our employees with an emphasis on feedback results, which serves as a springboard for further professional and career growth in the following year. To provide constructive and effective feedback, we organize training courses for our employees aimed at developing skills in this area. All decisions are subject to consultations with representatives on individual LoSs. Employee education, training outputs, and surveys are discussed and further steps agreed on at regular meetings with the representatives of LoSs.

	2024	2023	2022
Employees who received regular feedback on their performance and career development (m/w)	100%	100%	100%

[GRI 404-3]



People and workplace culture

Approximately

6%

of employees are from abroad.

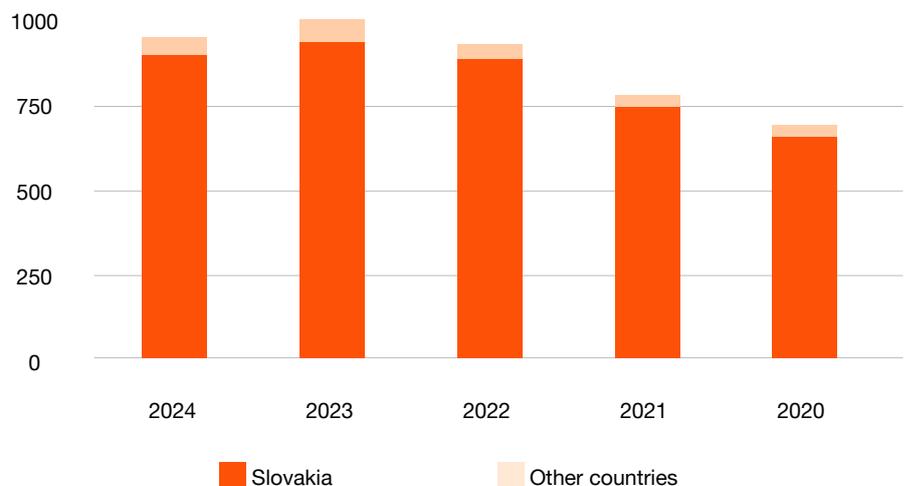
10.5 Diversity, inclusion, and equal opportunity

Equal opportunity

To deliver value to our clients and communities, it is essential for us to focus on building and maintaining firm relationships among employees with different talents, experience, and background. We can only achieve this by establishing an inclusive and diverse environment that fosters interest, attraction, development, and retains high potential staff who are able to work with each other effectively and on a long-term basis.

We believe that every single employee is unique. We realize that people are unique and different, regardless of age, sex, marital status, gender identity, or cognitive diversity. We bring together people from different environments and with different perspectives to create values for our clients, colleagues, and the entire society. Our core values, such as care for others and cooperation, ensure we appreciate the contribution of every employee and create a dynamic and diverse working environment.

Nationality



Structure of PwC Slovakia's employees by nationality

	2024					2023				
	Men	Women	Total	% of men of total number of men	% of women of total number of women	Men	Women	Total	% of men of total number of men	% of women of total number of women
Czech Republic	3	4	7	0.8	0.7	3	5	8	0.7	0.8
Australia	2	0	2	0.5	0	2	0	2	0.5	0
Ukraine	12	11	23	3.1	2.0	9	12	21	2.1	2.1
US	2	2	4	0.5	0.4	2	2	4	0.5	0.3
Germany	2	2	4	0.5	0.4	3	0	3	0.7	0
Serbia	3	0	3	0.8	0	1	1	2	0.2	0.1
Spain	0	0	0	0	0	1	0	1	0.2	0
Greece	0	0	0	0	0	1	0	1	0.2	0
Latvia	0	0	0	0	0	1	0	1	0.2	0
Poland	0	1	1	0	0.2	1	1	2	0.2	0.2
Russia	1	5	6	0.3	0.9	1	2	3	0.2	0.4
Ecuador	0	1	1	0	0.2	0	1	1	0	0.2
Belarus	0	1	1	0	0.2	0	1	1	0	0.2
Romania	0	1	1	0	0.2	0	1	1	0	0.2
UK	1	0	1	0.3	0	1	0	1	0.2	0
Sri Lanka	0	2	2	0	0.4	0	2	2	0	0.4
Uzbekistan	1	0	1	0.3	0	1	0	1	0.2	0
Italy	1	0	1	0.3	0	1	0	1	0.2	0
Portugal	2	0	2	0.5	0	4	0	4	1	0
India	0	0	0	0	0	0	1	1	0	0.2
Slovakia	359	534	893	92.3	94.8	393	543	936	93.8	97.1
Total	388	562	950	100	100	426	571	997	100	100

We create values for our employees by fostering creativity, authenticity, diversity in educational opportunities, selecting a career path, and by creating and accepting a diverse working environment and corporate culture. We also seek to create a good work-life balance. Processes associated with recruitment, remuneration, and promotion are based on transparent evaluations. Decisions about career progression are made after evaluating the results of annual employee appraisals, which reflect the set criteria and objectives and take into consideration current and requested skills, competencies, compliance with ethical principles, and success in meeting professional and individual goals and objectives.

Parents on maternity or parental leave may use an external educational and development programme to help them return to professional life. After returning from maternity or parental leave, they may work part-time, or request a change their job description.

About us	Ownership structure	Financial results	Values	Our vision of sustainability	What our stakeholders expect from us	Responsible business conduct	Responsibility towards clients	Environmental stewardship	People and workplace culture	Community engagement
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People and workplace culture

Inclusion and diversity

PwC entities in Slovakia confirmed its commitment regarding inclusion and diversity and made a public commitment by becoming a co-founder of the Diversity Charter Slovakia in 2017.

We actively support the LGBTI+ community as part of our efforts for diversity. In June, we organize webinars addressing important topics related to the LGBTI+ community and our employees from this community can participate in a confidential mentoring programme with our colleagues. We also organize online meetings where our colleagues can share their personal experience and views and meet new people. We provide our employees with access to online sources that help them better understand the challenges associated with LGBTI+ inclusion. In 2024, we organized diversity and inclusion training for our customers, where we presented information on key topics from this area, how to design the respective strategy and measure the results. In May 2024, we joined an Inakosť (Otherness) initiative, which invited firms to be active in this area. In June 2024, we issued legal documents to help the LGBTI+ community navigate various legal situations.

Since January 2024, we have been part of the Profesia Lab programme in collaboration with Alma Career, which focuses on employing people with disabilities. We have provided job opportunities to people who are part of this project and have conducted office tours and offered jobs to two people involved in the programme. To support our teams, we employ people of different nationalities and seek to identify more suitable job opportunities for applicants from the Profesia Lab programme. We also create equal development opportunities for all our employees. We identify suitable opportunities that are sustainable in the long term and invest more time in induction training for people who come to the company from the Profesia Lab programme.

We support NGOs that employ people with disabilities and health disadvantages. Massages in our office are provided by people with disabilities, and catering at internal events is provided by sheltered workshops.

People and workplace culture

Thanks to healthy and tasty alternatives, lactose-free milk is available in our workplaces for all employees with milk intolerance or allergies.

We participated in the PwC Global Women in Work Index in March 2024. Slovakia placed 19th in the OECD ranking. We evaluated the index results based on data from 2022. Our employees could also celebrate International Women’s Day for which a webinar was held – refreshments and small gifts were provided.

All diversity and inclusion issues are managed by a specialized team which includes a partner of PwC Slovakia. Prior to accepting new measures, they must be discussed with company management and the team responsible for inclusion and diversity. The results and assessments of our initiatives are regularly reported via our HR dashboards. Our employees have freedom of association, although PwC does not have trade unions.

Percentage of individuals in PwC Slovakia’s governance bodies (partners and executives) for each of the following categories:

	2024	2023	2022
Men	78.0%	76.0%	74.0%
Women	22.0%	24.0%	26.0%
Age under 30 (m/w)	0.0%	0.0%	0.0%
Age 30-50 (m/w)	65.2%	72.0%	88.5%
Age 50+ (m/w)	34.8%	28.0%	11.5%

[GRI 405-1]

People and workplace culture



We are gradually moving towards full equality in remuneration (equal pay for equal work) regardless of sex.

Ratio of remuneration* of women to men for each employee category:

	2024	2023	2022
Intern/Trainee (w/m)	109.1%	98.2%	100.0%
Associate (w/m)	95.7%	96.9%	96.9%
Senior Associate (w/m)	90.0%	92.9%	93.5%
Manager (w/m)	96.2%	98.4%	100.7%
Senior Manager (w/m)	101.7%	105.9%	98.9%
Director (w/m)	111.1%	103.4%	97.0%
Partner (w/m)**	97.8%	116.6%	85.8%

*Remuneration includes base salary, additional and variable salary components.

**The significant difference in the ratio of remuneration of women to men in the 'Partner' category in 2023 and 2024 is due to changes to the company's partner structure in 2024.

[GRI 405-2]



People and workplace culture



Peter Havalda
Diversity & Inclusion Leader



PwC considers inclusion to be a cornerstone of our corporate culture. We are proud to have a team of employees from different countries and cultures, which enriches our working environment with diversity and new perspectives. An inclusive environment allows us to create innovative solutions and better understand the needs of our customers in a global context. We acknowledge and appreciate the unique contribution of each individual and actively foster a working environment where everyone feels valued, respected, and accepted. We are convinced that our diversity is our strength that allows us to create better working conditions and build a successful future.



People and workplace culture

0

reported incidents of discrimination

10.6 Non-discrimination

The PwC network cooperates with clients and communities from around the world and seeks to achieve our common goal – building trust in society and solving important problems. Whether we work with people from PwC, or from the external environment, we depend on each other to fulfil our ethical responsibilities. Our approach to human rights is firmly integrated in our existing business practices, for example, as part of our activities related to human capital, procurement, ethics, compliance, and corporate sustainability.

We treat every supplier and client fairly. We only cooperate with clients for which we have sufficient competencies to provide the service required, which appreciate our services and meet our legitimacy and integrity standards. We ensure we only work with fair companies whose activities have been determined to be legal and do not contravene our principles. Before commencing cooperation, we rigorously review their activities and business approach to determine whether there is any risk that collaboration would jeopardize our reputation.

In 2024, no cases of discrimination were reported or recorded.

[GRI 406-1]

11

Community engagement

In 2024, we:

spent more than

2,750 hours

on activities to support NPO's and communities, thus confirming the high level of employee engagement in community work in 2023 (2,786 hours in total);

19 organizations

helped with our services or volunteering activities and another;

24 organizations

via financial donations from our own funds or as a 2% allocation of our corporate income tax paid;

€74,837

donated via financial donations from our own funds or as a 2% allocation of our corporate income tax paid; and

€3,895

collected for charity, together with our employees.

At PwC, we believe that sustainable growth and a positive impact in communities go hand in hand. We realize the importance of engaging with communities to understand the needs of local society and support meaningful change. In this chapter, we address our commitments to community engagement, present our initiatives, and evaluate the results achieved in 2024.



2024						2023				
INITIATIVE	Total number of employees	Total number of hours	Value (€)	Number of entities affected	List of entities affected	Total number of employees	Total number of hours	Value (€)	Number of entities affected	List of entities affected
Pro bono and discounted services	53	1,602	87,516	10	1. Učiteľ Slovenska (Teacher of Slovakia)	57	1,796	84,425	8	1. Učiteľ Slovenska (Teacher of Slovakia)
					2. Junior Achievement Slovensko					2. Junior Achievement Slovensko
					3. DofE*					3. DofE*
					4. Nadácia pre deti Slovenska (Foundation for the Children of Slovakia)					4. Nadácia pre deti Slovenska (Foundation for the Children of Slovakia)
					5. ČSOB Foundation					5. ČSOB Foundation
					6. DOBRÝ ANJEL, n. o. (Good Angel, NPO)					6. DOBRÝ ANJEL, n. o. (Good Angel, NPO)
					7. Slovak Olympic and Sports Committee Foundation					7. Slovak Olympic and Sports Committee Foundation
					8. SLSP Social Finance projects					8. SLSP Social Finance
					9. Raná starostlivosť, n.o. (Early Care, NPO)					
					10. Kolégium Antona Neuwirtha (Anton Neuwirth College)					
Our City	56	397	N/A	5	1. Mestské lesy Bratislava (Bratislava urban forests)	74	444	N/A	5	1. Mestské lesy Bratislava (Bratislava urban forests)
					2. DePaul Slovensko, n.o. (NPO)					2. DePaul Slovensko, n.o. (NPO)
					3. Materské centrum Hojdana (Hojdana Maternity Centre)					3. Budúcnosť INAK (Open Future)
					4. Detská železnica Košice (civic association)					4. Detská železnica Košice (civic association)
					5. Shelter of Saint Louise de Marillac					5. Centrum Dorka, Košice (NPO)
Mentoring (DofE) – Leaders of tomorrow*	11	98	N/A	18	Confidential – students	10	91	N/A	18	Confidential – students
Mentoring (DofE) – Diamond Award*	3	N/A	N/A	3	Confidential – school principals	-	-	-	-	-
Help after floods, Bratislava ZOO	22	150	N/A	1	Bratislava ZOO	-	-	-	-	-
Waste collection, Košice	7	56	N/A	1	Košice urban forest	-	-	-	-	-
Blood donation	46	319	N/A	N/A	Blood donation	41	296	N/A	N/A	Blood donation

2024						2023				
INITIATIVE	Total number of employees	Total number of hours	Value (€)	Number of entities affected	List of entities affected	Total number of employees	Total number of hours	Value (€)	Number of entities affected	List of entities affected
Planting trees, My Slovakia civic association	16	96	N/A	1	Mestské lesy Bratislava (Bratislava urban forests)	59	451	N/A	3	1. Mestské lesy Bratislava (Bratislava urban forests) 2. Mestské lesy Soblahov (Soblahov urban forests) 3. Biskupské Lesy (Bishop Forests)
Klub detskej nádeje (Children's Hope Club)	10	32	N/A	1	Národný ústav detských chorôb (National Institute of Children's Diseases), Bratislava	7	36	N/A	1	Národný ústav detských chorôb (National Institute of Children's Diseases), Bratislava
DePaul	9	36	N/A	2	1. Saint Vincent de Paul Hostel and Shelter 2. Shelter of Saint Louise de Marillac	28	137	N/A	1	1. Saint Vincent de Paul Hostel and Shelter 2. Shelter of Saint Louise de Marillac
Donations from PwC funds	N/A	N/A	24,701	12	1. OZ Svetielko nádeje (Little Light of Hope, civic association) 2. OZ Moje Slovensko (My Slovakia, civic association) 3. HugArt 4. Platforma rodín detí so zdravotným znevýhodnením (Platform of Families with Children with Health Disadvantages) 5. OZ Vagus (civic association) 6. OZ Pre našu školu (For Our School, civic association) 7. OZ Divé maky (civic association) 8. Business Leaders Forum 9. INESS – Inštitút ekonomických a spoločenských analýz (Institute of Economic and Social Studies) 10. Pontis Foundation – Naše Mesto (Our City) 11. OZ Belasý motýľ (civic association)	N/A	N/A	24,701	12	1. DofE* 2. INESS – Inštitút ekonomických a spoločenských analýz (Institute of Economic and Social Studies) 3. Business Leaders Forum 4. KlnIT (Kempelen Institute of Intelligent Technologies) 5. Košický klaster nového priemyslu (Cassovia New Industry Cluster , CNIC) 6. Nadácia Pontis – Naše mesto 7. OZ Moje Slovensko (My Slovakia, civic association) 8. ZŠ Rajčianska (Primary school) 9. Depaul Slovensko 10. Maják, n.o. (NPO) 11. EDI, n.o. (NPO) 12. Brána do života, n.o. (Gateway to Life, NPO)
Donations - 2% allocation of tax paid	N/A	N/A	22,500	12	Helping Hand – projects supported due to an employee initiative	N/A	N/A	22,500	14	Helping Hand – projects supported due to an employee initiative

2024						2023				
INITIATIVE	Total number of employees	Total number of hours	Value (€)	Number of entities affected	List of entities affected	Total number of employees	Total number of hours	Value (€)	Number of entities affected	List of entities affected
2% allocation of tax paid -direct financial aid	N/A	N/A	13,052	7	1. OZ Pre našu školu (For Our School, civic association)	N/A	N/A	13,052	4	1. Pre našu školu (Civic association)
					2. OZ Svetielko nádeje (Little Light of Hope, civic association)					2. Svetielko nádeje (Civic association)
					3. OZ Vagus (civic association)					3. OZ Vagus (Civic association)
					4. NIE RAKOVINE (STOP CANCER, civic association)					4. NIE RAKOVINE (STOP CANCER, civic association))
					5. OZ Divé maky (civic association)					
					6. KInIT (Kempelen Institute of Intelligent Technologies)					
					7. DofE*					

*Mentoring (DofE) takes place during the school year. Therefore, the programme-related data represent figures for the financial years commencing on 1 July and ending on 30 June. For the Diamond Award programme, the number of hours is not evaluated.

All the activities PwC Slovakia undertakes as a firm and which employees undertake as individuals impact the communities in which we operate. Our employees are actively engaged in community projects, and we encourage them to take part in these activities by providing them with opportunities to help others.

We support our community via a wide range of initiatives and activities in the following areas:

1. Corporate volunteering: qualified and manual
2. Provision of pro bono and/or discounted services
3. Financial and non-financial (in-kind) donations

Community engagement

The following community partners and platforms help us extend the range of our activities in communities:

The Pontis Foundation: active in responsible business conduct, philanthropy, and social innovations.

The Business Leaders Forum: an association of companies committed to be leaders in promoting the principles of responsible business conduct.

The Diversity Charter: a voluntary initiative of companies and organizations supporting inclusion and diversity at the workplace, which originated within the Business Leaders Forum.

The Firms-for-the-Community platform: supports corporate volunteering and engagement of employees, and was originated within the Business Leaders Forum.



Community engagement

11.1 Fundraisers, collections and other volunteering activities

Twice a year, in spring and autumn, PwC employees can take part in a collection of clothes and other essentials items. Thanks to our membership in the Firms for Communities Platform, the Pontis Foundation sends us a list of NPOs that need material help, such as adult and children's clothing, hygiene essentials, and household, and school supplies. In 2024, we again helped in this way.

Every year, PwC employees vote for NPO projects to help them receive a financial grant from PwC's 2% corporate income tax. As part of the employees' Helping Hand programme, we supported 12 NPO projects from non-profit organizations in 2024. This programme is held once a year.

On the occasion of the Earth Day, PwC Slovakia organizes a Sustainability Week for its employees every year. In 2024, employees could:

- learn new facts about individual ESG pillars on the internal website;
- share their sustainable activities in a group chat;
- support the Tamara Shelter in Trnava;
- support abused and abandoned women by purchasing soap;
- join a fundraiser for a health-disadvantaged child;
- join an online webinar on food waste, where they could learn how to store food for longer and what can be done with leftovers, as well as the most important data on the food system and its impact on the climate and the environment, and why this system needs to be changed.

Community engagement

As part of activities PwC performs every year to commemorate Giving Tuesday, a day of generosity, donation, and volunteering, which began in 2012, 46 of our employees donated blood at our Bratislava office.

During our 2024 Christmas party, we raised funds for Belasý motýľ, a civic association. We also financially supported 2 organizations from the proceeds of a pre-Christmas auction of paintings created by students of the Mokrohájska Unified School in Bratislava and by children from the Divé maky NGO. We also organized a fundraiser for the Red Nose organization during our spring party. And finally, during Sustainability Week in April 2024, we raised funds for the Tamara battered women’s refuge in Trnava (Bratislava office) and the Early Intervention Centre in Košice (Košice office).

[GRI 203-1, 203-2, 413-1]



11

Community engagement

45%

of our employees were engaged in volunteering activities in 2024.

11.2 Corporate volunteering

Qualified volunteering

The Duke of Edinburgh's International Awards (DofE): PwC Slovakia supports the Leaders of Tomorrow project, the Duke of Edinburgh's International Award development programme for young people. Every year, PwC mentors help young people define their goals as regards talent development, sport, and volunteering, mentor them for 10 or 18 months, and help them win a bronze, silver or gold medal. In the 2023/2024 school year, 10 of our colleagues were involved in this project and mentored 18 students. In the 2024/2025 school year, 11 colleagues were allocated to 18 students.

For the third year, we are also part of the Diamond Award programme, where experienced managers mentor secondary school principals. The Diamond Award is a programme focused on developing the leadership and communication skills of school leadership. In the 2024/2025 school year, 3 of our leaders participated in it, and helped increase the managerial skills of selected secondary school principals.

Lectures at schools: we support the development of education in Slovakia. Our colleagues have a great deal of technical experience and skills, and they share their knowledge by giving lectures on many different topics at schools and universities every school year. Although specifically designed for students of specific subjects, they are also often attended by employees and students of other specializations. There is always great interest in practical lectures, which give students a chance to see how their knowledge can be applied and utilized in practice. Some of our colleagues even teach specific subjects, such as PowerBI and FIA, at the University of Economics in Bratislava.

Community engagement

PwC Slovakia also organizes lectures and workshops for university and secondary school students throughout the year. Lectures and workshops focus on both hard skills (e.g. Excel, finance, digital platforms) and soft skills (e.g. giving feedback). This activity is performed several times a year.

PwC Slovakia also supports secondary schools via ‘Get Cool’, a pilot self-awareness programme for secondary school students, which focuses on helping students build resilience to emotionally challenging situations via interactive workshops and is currently in the testing phase. This programme takes place several times a year.



On the occasion of Earth Day, commemorated on 22 April 2024, we prepared a Sustainability Week for our employees, with the objective of spreading awareness of ESG, corporate sustainability, our CSR activities and volunteer opportunities, and to explain to our colleagues why PwC is dedicated to this topic. Each day was dedicated to a different pillar with activities such as informative articles, challenge of the day, checklists, collections, webinars, etc. We launched a new chat group called Sustainable Life, where employees could share their stories and photos from daily challenges and tips on how to live more sustainably. Ideas and contributions were rewarded, and the group remained active throughout the year. I believe that we inspired each other to be more sustainable in the workplace and at home, and that after 5 days of ESG activities, we realized that achieving sustainability is within our reach and brings many benefits.

Jana Grošeková
Corporate Social Responsibility
Senior Specialist

Community engagement

Manual volunteering

From 2023, every PwC employee in Slovakia may spend 2 working days in a calendar year on manual volunteering at an NPO of their own choice. Employees may choose from a number of NPOs and activities that are in line with PwC’s CSR strategy and volunteer to support community organizations. The list of supported NGOs and activities is updated during the year.

Each year, our employees participate in the largest volunteering event, Naše Mesto (Our City), which has been organized by the Pontis Foundation since 2006. At these events, employees from many companies volunteer to support community organizations. In this way, they offer their time and skills to help those who need it most. In 2024, 56 of our employees participated in these activities in Bratislava and Košice.

In March 2024, we helped local foresters plant trees in Bratislava urban forests as part of the Green Slovakia Project. In September, our volunteers helped clear up at the Bratislava ZOO, which was damaged by heavy floods. In October, volunteers from our Košice office collected waste in the local urban forest.

[GRI 203-1, 203-2, 413-1]

Community engagement

In 2023, we provided an audit for no consideration or at a discounted rate to the following foundations and NPOs:

Pro bono:

Učiteľ Slovenska (Teacher of Slovakia)

Junior Achievement Slovensko

The Duke of Edinburgh’s International Award Slovensko

Nadácia pre deti Slovenska (Foundation for the Children of Slovakia)

Raná starostlivosť, n.o. (Early Care, NPO)

Kolégium Antona Neuwirtha (Anton Neuwirth College)

Discounted audits:

ČSOB Foundation

DOBRY ANJEL, n.o. (Good Angel, NPO)

Slovak Olympic and Sports Committee Foundation

SLSP Social Finance

11.3 Pro bono and discounted services

In 2024, PwC provided professional services to support community organizations and the non-profit sector by sharing our expertise.. This cooperation with community organizations is organised on the same basis as relationships with commercial client engagements. However, our professional services are provided pro bono (for no consideration), or at a discounted rate.

53 of our employees (including partners, directors, senior managers, managers, senior associates, associates, and administrative staff) spent 1,602 hours on these projects. The value of our pro-bono and discounted services amounted to **€87,500**.

[GRI 203-1, 203-2, 413-1]



Community engagement

11.4 Financial and non-financial (in-kind) donations

Financial donations and support for organizations

In the run up to Christmas, our employees financially supported the Belasý motýľ civic organization at our Christmas party, and Divé maky and Pre našu školu civic organizations via an auction of paintings. PwC supports education, and diversity and inclusion. This is why we decided to help an organization that supports gifted Roma children and a school that educates disadvantaged students. Students from both organizations painted pictures for an auction and the Divé maky children recorded music for a Christmas greeting. As part of fostering digital education in Slovakia, we also financially supported the Kempelen Institute of Intelligent Technologies, which we have cooperated with for several years.

In 2024, we supported the following entities by making financial donations from our funds in a total amount of **€19,538**:

OZ Pre našu školu (For Our School, civic association)	€3,000
OZ Vagus (civic association)	€3,450
OZ Svetielko nádeje (Little Light of Hope, civic association)	€2,000
HugArt, o. z. (civic association)	€1,000
Platforma rodín detí so zdravotným znevýhodnením (Platform of Families with Children with Health Disabilities)	€500
OZ Divé maky (civic association)	€3,000
Naše Mesto	€1,988
Business Leaders Forum	€3,600
Belasý motýľ (civic association)	€500
OZ Moje Slovensko (civic association)	€500
Total	€19,538

Community engagement

In 2024, we supported the following organizations with a total amount of €55,299 from PwC's grant fund:

KInIT (Kempelen Institute of Intelligent Technologies)	6 746 EUR
6 NPOs (DofE, Divé maky, Pre našu školu, Svetielko nádeje, OZ Vagus, NIE RAKOVINE)	26 053 EUR
Helping Hand grant programme with the help of The Pontis Foundation	22 500 EUR

In addition to the above, our employees also supported NPOs with financial donations of €3,895 from other activities:

Funds raised during a Christmas auction for Divé maky and Pre našu školu civic organizations	€1,659
Funds raised during our Christmas party for Belasý motýľ civic organization	€808
Funds raised during our Spring party for Červený nos Clowndoctors civic organization	€119
How much love can fit in a shoebox?	€645
Funds raised during the Sustainability Week for the Tamara battered women's refuge in Trnava	€344
Funds raised during the Sustainability Week for the Early Intervention Centre in Košice	€320

Community engagement

How was the allocated 2% of PwC Slovakia's corporate income tax spent?

In 2024, PwC Slovakia again supported community-friendly projects of various NGOs and local governments in a number of ways. One of them was a sponsorship via the **PwC's Endowment Fund** at the Pontis Foundation. Each year, our staff nominate projects which they consider beneficial for communities via the Helping Hand grant programme. We distinguish between recommended projects and employee direct involvement projects. Nominations are based on genuine relationships between our employees and the proposed projects, rather than an ad-hoc connection for the purpose of receiving a grant, which provides a guarantee to us that the funds will be used transparently.

In 2024, our employees were again actively involved in the **Helping Hand** grant programme. Together, they nominated 14 projects, of which 12 were selected via employee voting for financial support in the approved amount of **€22,500**.

Recipient	Project	Approved amount
DETSKÁ CHIRURGIA – OZ SLNIEČKO NA CESTE (PAEDIATRIC SURGERY – LITTLE SUN ON THE WAY, civic association)	Let's Change the Hospital Space for Paediatric Patients – safety features	€2,000
OZ Kvapka v mori (A Drop in the Ocean, civic association)	St. Martin's Day Fundraiser	€2,000
TJ Rapid Bratislava (sports club)	Stabilization of Body and Mind	€1,500
Cirkevná ZŠ s MŠ Štefana Moyzesa (church primary and nursery school)	Tatami for School – Let's Do Gymnastics Safely	€1,800
ZŠ s MŠ Antona Matulu (primary and nursery school)	Convenient Learning in a Modern Language Classroom	€1,800
OZ Francesco (civic association)	Catch-up lessons – VITA VICTIS	€1,800
DEPAUL SLOVENSKO, n.o. (NPO)	Equipment for the Shelter and Care Service Facility of St. Louise de Marillac	€2,000
Bratislava ZOO	Identification/Learning by Touch	€2,000
OZ Životný reštart (Life Restart, civic association)	Záhradečka	€2,000
Platforma rodín a detí so zdravotným znevýhodnením (Platform of families with children with health disadvantages)	Modern and Effectively with the Platform of Families with Children with Health Disadvantages – webinars on current topics	€2,000
ZŠ Medzilaborecká (primary school)	A Round-the-World Trip	€2,000
Združenie rodičov a priateľov detí ŠÍRAVKA (An association of parents and friends of children, NPO)	A Healthy Mind in a Healthy Body	€1,800
TOTAL		€22,500

Community engagement

In-kind donations

For a number of years, we have supported civic associations that organize help for people in need by in-kind donations via the Firms for the Community platform of the Pontis Foundation. In 2024, via a spring and autumn collection, we donated womenswear, menswear, and childrenswear, toiletries, shoes, bed sheets, dishes, and other essentials to four organizations. The recipients of these items were the Archdiocesan Charity in Košice, the Community Centre in Hnúšťa, OZ Vagus (civic association), and Spoločnosť priateľov detí z detských domovov Úsmev ako dar (Society of Friends of Children from Orphanages Smile as a Gift).

During Christmas time, we also joined the project *Koľko lásky sa zmestí do krabice od topánok?* (How much love can fit in a shoebox?). With this project, we brought joy to lonely seniors. Our employees in Bratislava and Košice filled **40 shoeboxes** with various gifts and delivered them to seniors in retirement homes.

We are pleased that we were able to donate **22 computers** to Slovak schools, hospitals, and NPOs in 2024 to help maintain contact between students and teachers and support medical facilities and other organizations that will use these computers for the benefit of others.

[GRI 203-1, 203-2, 413-1]

Community engagement

11.5 Membership in associations

We believe in the power of partnerships when creating sustainable solutions. In 2024, we again actively sought opportunities to collaborate with associations working in various fields. These partnerships allowed us to capitalize on our expertise and resources and positively utilize the experience of our partners. In this year, we also became a member of the Austrian Chamber of Commerce in the Slovak Republic, which fosters good business relations between Slovak and Austrian businesses. Its activities include consultancy, support, and assistance with the development of its members from diverse fields and sectors. In addition, the Chamber organizes educational, commercial, and other events to support the building of business relationships.

In 2024, PwC Slovakia was a member of the following associations and organizations:

ASSOCIATIONS

Engage Group	corporate and community engagement in the Pontis Foundation
Business Leaders Forum	an association of companies committed to be leaders in supporting the principles of responsible business conduct



Community engagement

CHAMBERS OF COMMERCE

AmCham Slovakia	The American Chamber of Commerce in Slovakia seeks to make Slovakia a better place for life and doing business.
The Slovak-German Chamber of Commerce and Industry	The Slovak-German Chamber of Commerce and Industry (AHK Slowakei) represents the interests of the German economy and supports small and medium-sized enterprises to enter the German and Slovak markets.
The Slovak-Austrian Chamber of Commerce	The Slovak-Austrian Chamber of Commerce (SÖHK) fosters business relations between Slovakia and Austria, arranges contact with business partners, provides market information and customized advisory services. It helps with establishing companies and resolving cross-border issues.
Slovak.AI	A non-profit platform that strengthens cooperation in AI areas between scientists, entrepreneurs, government, international institutions, and society
The Netherlands Chamber of Commerce in the Slovak Republic	The Netherlands Chamber of Commerce in the Slovak Republic is an organisational platform representing the interests of Dutch and Slovak businesses in Slovakia.



Community engagement

PROFESSIONAL ASSOCIATIONS AND PLATFORMS

ACCA	Association of Chartered Certified Accountants
AICPA	American Institute of Certified Public Accountants
Circular Slovakia	A platform to increase awareness of opportunities and problems as regards transition to a circular economy
CISA	Certified Information System Auditors
ESG KLUB	ESG KLUB supports Slovak companies with the implementation of ESG principles, increasing awareness of ESG issues, and supporting the development of sustainable practices in the Slovak business environment.
HRcomm	HR community for exchanging experience with successfully implemented projects
Investment Support Association	Supports the SARIO agency, provides services for investors and serves as a platform for collaboration and networking
Košice IT Valley	An association of leading IT companies that creates a technologically advanced and innovative business environment in Slovakia. Its goal is to make Slovakia a centre of excellence for business, research, education, and a place where technological solutions with a global reach are developed.

Community engagement

Komunita kybernetickej bezpečnosti (The Cybersecurity Community)

The Cybersecurity Community under the auspices of the National Coordination Centre Slovakia (NCC-SK) is a single point of contact for businesses, firms, organizations, public administration, and the general public. Its objective is to strengthen Europe's capacities and competitiveness as regards cybersecurity and create a strong community in this area in coordinating cybersecurity activities at all levels in the European environment.

Slovenská aliancia pre inovatívnu ekonomiku (Slovak Alliance for Innovation Economy)

Slovak Alliance for Innovation Economy (SAPIE) is an independent platform that brings together more than 170 innovative and technological companies in Slovakia. It focuses on supporting and developing an innovative business environment, connecting companies, investors, public administration, and decision-makers, and opening discussions on current topics of the innovative economy.

Slovenská asociácia pre elektromobilitu (The Slovak Electric Vehicle Association)

The Slovak Electric Vehicle Association (SEVA) represents its members including technological companies, charging infrastructure operators, car importers, companies from the energy, logistics, finance, and other sectors.

The Slovak Compliance Circle

The Slovak Compliance Circle is an association of businesses which promotes the principles of compliance and business ethics in Slovakia.

SLOVCA

Slovak Venture Capital and Private Equity Association

Slovenská asociácia finančníkov (The Slovak Association of Men and Women of Finance)

The Slovak Association of Men and Women of Finance (SAF) is a professional organization that brings together finance experts.

Community engagement

SKAU	Slovenská komora audítorov (Slovak Chamber of Auditors)
SKCU	Slovenská komora certifikovaných účtovníkov (Slovak Chamber of Certified Accountants)
SKDP	Slovenská komora daňových poradcov (Slovak Chamber of Tax Advisors)
SSA	Slovenská spoločnosť aktuárov (Slovak Society of Actuaries)
Turnaround Management Association Slovakia	Turnaround Management Association Slovakia is a civic association that organizes events where lawyers, bankers, investors, trustees, and insolvency specialists meet to exchange experience, opinions, and expertise and education in this area.
ZAP	Zväz automobilového priemyslu SR (Automotive Industry Association of the Slovak Republic)
ZEP SR	Zväz elektrotechnického priemyslu Slovenskej republiky (Association of Electrical Engineering Industry of the Slovak Republic)

[GRI 2-28]

Community engagement

Social responsibility team

Our internal social responsibility team addresses CSR issues at PwC. Below we present the members of our internal CSR team as of the day this sustainability report for the calendar year 2024 was prepared:



Erika Vitálošová
ESG Leader



Monika Bízíková
ESG Consultant



Tibor Černák
HC Leader



Radoslav Náhlík
Chief Operations Officer



Katarína Hruzíková
Infrastructure & Procurement Leader



Peter Havalda
Diversity & Inclusion Leader



Alex Melník
Volunteering



Jana Grošeková
CSR Senior Specialist



Lucia Sukopová
CSR Senior Assistant



About this report

All information disclosed in this report applies to PwC Slovakia, which is comprised of the following legal entities:

PricewaterhouseCoopers Slovensko, s.r.o.

PricewaterhouseCoopers Tax, k.s.

PricewaterhouseCoopers Advisory s.r.o.

PricewaterhouseCoopers CEE Firm Services s.r.o.

PricewaterhouseCoopers Legal, s.r.o.

Contact for information regarding PwC Sustainability Report:

Jana Grošeková,
jana.grosekova@pwc.com

All qualitative and quantitative data in this report applies to the calendar year 2024 (1 January 2024 to 31 December 2024), unless stated otherwise. The reporting period is consistent with the reporting period for which the financial statements and the annual report were prepared, except for PricewaterhouseCoopers CEE Firm Services s.r.o., for which the sustainability reporting period is identical with that of other Slovak PwC entities (1 January 2024 to 31 December 2024), but the financial reporting period is from 1 July 2023 to 30 June 2024.

This sustainability report is not subject to a review by an external auditor. However, if needed or required by law, PwC Slovakia uses the services of an external auditor to audit its financial statements and review its annual reports. The statutory financial statements of individual PwC entities in Slovakia are audited by an auditor in accordance with the law. The auditor is appointed by the General Meeting of the entities' shareholders.

PwC Slovakia annually publishes its CSR Report. Since 2021, it has published a sustainability report in line with GRI standards, which is publicly available at this link: <https://www.pwc.com/sk/en/corporate-responsibility.html>

About this report

Graphic design

Denis Búzek

Filip Duffala

Data reporting

All quantitative data in this report has been obtained by extraction or direct calculation from our internal systems and tools, unless specifically stated as being an estimate, extrapolation, etc. Our reporting process is based on the data obtained from specific measurements of our individual departments and submitted to our ESG team. Our carbon footprint is measured as defined by international Greenhouse Gas Protocol methods. Quantitative indicators describe impacts inside our organization directly associated with our activities. We also report on our management approach as regards impacts outside our organization, resulting from our activities and business relationships.

GRI standards

This is the fourth sustainability report of PwC Slovakia and is published in accordance with the Global Reporting Initiative (GRI) Standards. It applies the methodology defined in GRI 1: Foundation (2021). The GRI Index at the end of this report includes all material topics and indicators and lists the pages where the disclosure for each indicator can be found. The structure of this report has been prepared by applying a materiality analysis (see section 6.2 Materiality Analysis). In the report, we focus on the most important topics for our stakeholders and our identified strategy.

Inclusive sustainability report

Our goal is to create an increasingly inclusive and fair environment in our society. The 2024 sustainability report is very important to us, as it expresses our values and approach to the society. The report was created to be inclusive and easily accessible to all readers.

About this report

Language

This report has been prepared in Slovak and English. In both versions, we use inclusive and gender-neutral language, which takes into consideration diversity and respects all our employees. All group and general terms used in the report include all sexes and gender identities. We have chosen the words, information, and images in this report to be free of gender bias and stereotypes. We believe that an inclusive language underpins PwC values and contributes to creating an inclusive society.

When reporting information in accordance with GRI standards, we have in some cases followed the requirements of specific GRI standards, which categorise data by sex (men and women).

We have also avoided technical terms, abbreviations, and jargon which may be difficult to understand.

Navigation

The index will help you quickly find the data you are looking for. In addition, we have provided automatic linking to articles to make browsing the report easier.

Easier access thanks to technology

The sustainability report can be accessed from computers, tablets, and smartphones. Its design is focused on ensuring accessibility from, and adaptability to, all types of technological devices.

About this report

Preparation of PwC Slovakia's Sustainability Report

This sustainability report was prepared by PwC employees from Slovakia's ESG team. Our ESG team members are qualified experts who undertake projects related to environmental protection, social aspects, and corporate governance. The expertise and experience of our ESG team allows us to provide high-quality consultancy and support on sustainability for our company and for our clients.

The ESG team members who contributed to the preparation of this sustainability report for the calendar year 2024 are listed below.



Erika Vitálošová
ESG Leader



Adam Belák
ESG Manager



Michal Ruman
Senior ESG
Consultant



Štefan Ščipák
ESG Consultant



Reporting Initiative (GRI) Content Index

GRI Standard	Disclosures	Reference	Reason for omission	Omission of disclosure - Explanation	Comment
GRI 2: General Disclosures 2021					
1. The organization and its reporting practices					
2-1	Organizational details	p. 9 – 22	-	-	-
2-2	Entities included in the organization's sustainability reporting	p. 19 – 22, 134	-	-	-
2-3	Reporting period, frequency, and contact point	p. 134	-	-	-
2-4	Restatements of information	p. 62, 71	-	-	-
2-5	External assurance	p. 134	-	-	-
2. Activities and workers					
2-6	Activities, value chain, and other business relationships	p. 12 – 17, 49 – 50, 54	-	-	-
2-7	Employees	p. 78 – 80	-	-	-
2-8	Workers who are not employees	-	confidentiality	The scope of cooperation with external workers represents a competitive advantage on the market.	-
3. Governance					
2-9	Governance structure and composition	p. 43 – 44	-	-	-
2-10	Nomination and selection of the highest governance body	p. 43 – 44	-	-	-
2-11	Chair of the highest governance body	p. 43 – 44	-	-	-
2-12	Role of the highest governance body in overseeing the management of impacts	p. 43 – 44	-	-	-
2-13	Delegation of responsibility for managing impacts	p. 43 – 44	-	-	-
2-14	Role of the highest governance body in sustainability reporting	p. 43 – 44	-	-	-
2-15	Conflicts of interest	p. 46 – 47	-	-	-
2-16	Communication of critical concerns	p. 43 – 44	-	-	-

GRI Standard	Disclosures	Reference	Reason for omission	Omission of disclosure - Explanation	Comment
3. Governance					
2-17	Collective knowledge of the highest governance body	p. 99-101	-	-	-
2-18	Evaluation of the performance of the highest governance body	p. 43 – 44	-	-	-
2-19	Remuneration policies	p. 43 – 44	-	-	-
2-20	Process to determine remuneration	p. 43 – 44	-	-	-
2-21	Annual total compensation ratio	-	confidentiality	As PwC Slovakia entities are privately owned, information on remuneration is not disclosed.	-
4. Strategy, policies, and practices					
2-22	Statement on sustainable development strategy	p. 5, 31 – 33	-	-	-
2-23	Policy commitments	p. 28, 46, 64	-	-	-
2-24	Embedding policy commitments	p. 46 – 47	-	-	-
2-25	Processes to remediate negative impacts	p. 46 – 47	-	-	-
2-26	Mechanisms for seeking advice and raising concerns	p. 46 – 47	-	-	-
2-27	Compliance with laws and regulations	p. 47	-	-	-
2-28	Membership associations	p. 57, 127 – 131	-	-	-
2-29	Approach to stakeholder engagement	p. 33 – 35	-	-	-
2-30	Collective bargaining agreements	p. 80	-	-	-
GRI 3: Material Topics 2021					
3-1	Process to determine material topics	p. 36	-	-	-
3-2	List of material topics	p. 37 – 41	-	-	-
3-3	Management of material topics	p. 46 – 47	-	-	stated for each major topic
GRI 201: Economic performance 2016					
3-3	Management of material topics	p. 46 – 47	-	-	see: Annual Report
201-1	Direct economic value generated and distributed	p. 9, 17, 23 – 24	-	-	-
201-2	Financial implications and other risks and opportunities due to climate change	-	N/A	Due to the organization's core business, its activities are not directly or significantly affected by climate change.	-
201-3	Defined benefit plan obligations and other retirement plans	-	confidentiality	The benefits offered represent a competitive advantage and are subject to market competition.	-

GRI Standard	Disclosures	Reference	Reason for omission	Omission of disclosure - Explanation	Comment
GRI 201: Economic performance 2016					
201-4	Financial assistance received from government	-	N/A	The organization does not receive financial aid from government.	-
GRI 202: Market Presence 2016					
3-3	Management of material topics	p. 43 – 44	-	-	-
202-1	zRatios of standard entry level wage by gender compared to local minimum wage	-	confidentiality	Staff remuneration represents a competitive advantage and is subject to market competition.	-
202-2	Proportion of senior management hired from the local community	p. 81	-	-	-
GRI 203: Indirect economic impacts 2016					
3-3	Management of material topics	p. 117 – 126	-	-	-
203-1	Infrastructure investments and services supported	p. 117 – 126	-	-	-
203-2	Significant indirect economic impacts	p. 117 – 126	-	-	-
GRI 205: Anti-corruption 2016					
3-3	Management of material topics	p. 48 – 49	-	-	-
205-1	Operations assessed for risks related to corruption	p. 48	-	-	-
205-2	Communication and training on anti-corruption policies and procedures	p. 48	-	-	-
205-3	Confirmed incidents of corruption and actions taken	p. 48	-	-	-
GRI 206: Anti-competitive behaviour 2016					
3-3	Management of material topics	p. 49	-	-	-
206-1	Legal action due to anti-competitive behaviour, anti-trust, and monopoly practices	p. 49	-	-	-
GRI 301: Materials 2016					
3-3	Management of material topics	-	-	-	-
301-1	Materials used by weight or volume	p. 74 – 75	-	-	-
301-2	Recycled input materials used	p. 74 – 75	-	-	-
301-3	Reclaimed products and their packaging materials	-	N/A	Due to the organization's core business, the organization does not create physical products and does not use packaging materials	-

GRI Standard	Disclosures	Reference	Reason for omission	Omission of disclosure - Explanation	Comment
GRI 302: Energy 2016					
3-3	Management of material topics	p. 28, 64, 67	-	-	-
302-1	Energy consumption within the organization	p. 67	-	-	-
302-2	Energy consumption outside of the organization	-	N/A	Due to the organization's core business, energy is only consumed within the organization.	-
302-3	Energy intensity	-	N/A	As the organization's core business does not create physical outputs, energy intensity has no informative value.	-
302-4	Reduction of energy consumption	-	N/A	Energy is exclusively consumed for the operation of office premises, which the organization does not own.	-
302-5	Reductions in energy requirements of products and services	-	N/A	As the organization's core business does not create physical outputs, energy intensity has no informative value.	-
GRI 305: Emissions 2016					
3-3	Management of material topics	p. 28, 58 – 66	-	-	-
305-1	Direct (Scope 1) GHG emissions	p. 58 – 63, 66	-	-	-
305-2	Energy indirect (Scope 2) GHG emissions	p. 58 – 63, 67 – 68	-	-	-
305-3	Other indirect (Scope 3) GHG emissions	p. 58 – 63, 69 – 70	-	-	-
305-4	GHG emissions intensity	-	N/A	As the organization's core business does not create physical outputs, GHG emissions intensity has no informative value.	-
305-5	Reduction of GHG emissions	-	N/A	Due to the organization's core business, the organization does not produce significant volumes of emissions when carrying out its activities.	-
305-6	Emissions of ozone-depleting substances (ODS)	-	N/A	The organization does not produce these emissions.	-
305-7	Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions	-	N/A	The organization does not produce these emissions.	-
GRI 306: Waste 2020					
3-3	Management of material topics	p. 77	-	-	-
306-1	Waste generation and significant waste-related impacts	p. 77	-	-	-
306-2	Management of significant waste-related impacts	p. 77	-	-	-
306-3	Waste generated	p. 77	-	-	-
306-4	Waste diverted from disposal	p. 77	data not available	The organization's waste is processed by an external supplier and the organization was unable to obtain this data.	-
306-5	Waste directed to disposal	p. 77	data not available	The organization's waste is processed by an external supplier and the organization was unable to obtain this data.	-

GRI Standard	Disclosures	Reference	Reason for omission	Omission of disclosure - Explanation	Comment
GRI 308: Supplier Environmental Assessment 2016					
3-3	Management of material topics	-	-	-	-
308-1	New suppliers screened using environmental criteria	-	N/A	All suppliers of the organization have been informed as regards the PwC's Code of Ethics for Third Parties.	-
308-2	Negative environmental impacts in the supply chain and actions taken	-	N/A	Due to the organization's core business, the supply chain mainly represents office equipment. The organization is not aware of any diverse impacts on the environment.	-
GRI 401: Employment 2016					
3-3	Management of material topics	p. 73	-	-	-
401-1	New employee hires and employee turnover	p. 82 – 86	-	-	-
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	-	confidentiality	The benefits offered represent a competitive advantage and are subject to market competition.	-
401-3	Maternity and parental leave	p. 87 – 88	-	-	-
GRI 403: Occupational Health and Safety 2018					
403-5	Worker training on occupational health and safety	p. 89 – 91	-	-	-
403-6	Promotion of worker health	p. 89 – 91	-	-	-
403-7	Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	p. 89 – 91	-	-	-
GRI 404: Training and Education 2016					
3-3	Management of material topics	p. 98 – 104	-	-	-
404-1	Average hours of training per year per employee	p. 98 – 101	-	-	-
404-2	Programs for upgrading employee skills and transition assistance programs	p. 102 – 103	-	-	-
404-3	Percentage of employees receiving regular performance and career development reviews	p. 104	-	-	-
GRI 405 Diversity and Equal Opportunity 2016					
3-3	Management of material topics	p. 105 – 109	-	-	-
405-1	Diversity of governance bodies and employees	p. 78 – 79, 105 – 108	-	-	-
405-2	Ratio of basic salary and remuneration of women to men	p. 109	-	-	-

GRI Standard	Disclosures	Reference	Reason for omission	Omission of disclosure - Explanation	Comment
GRI 406: Non-discrimination 2016					
3-3	Management of material topics	p. 111	-	-	-
406-1	Incidents of discrimination and corrective actions taken	p. 111	-	-	-
GRI 413: Local Communities 2016					
3-3	Management of material topics	p. 117 – 126	-	-	-
413-1	Operations with local community engagement, impact assessments, and development programs	p. 117 – 126	-	-	-
413-2	Operations with significant actual and potential negative impacts on local communities	-	N/A	The organization has not identified any significant adverse impacts on local communities.	-
GRI 414: Supplier Social Assessment 2016					
3-3	Management of material topics	-	-	-	-
414-1	New suppliers screened using social criteria	-	N/A	All suppliers of the organization have been informed of the PwC's Code of Ethics for Third Parties.	-
414-2	Negative social impacts in the supply chain and actions taken	-	N/A	Due to the organization's core business, the supply chain mainly represents office equipment and the organization is not aware of any diverse impacts on the environment.	-
GRI 418: Customer Privacy 2016					
3-3	Management of material topics	p. 55 – 56	-	-	-
418-1	Substantiated complaints concerning breaches of customer privacy and loss of customer data	p. 55 – 56	-	-	-

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