

www.pwc.com/sk/en

Sustainability Report 2022

PwC Slovakia





Contents

Foreword [GRI 2-22]	04
Overview of our sustainability-related activities in 2022	05
1 About us	07
1.1 PwC Global	07
1.2 PwC Slovakia [GRI 2-1, 2-2, 2-6, 201-1]	08
2 Ownership structure [GRI 2-1]	16
3 Financial results [GRI 201-1]	19
4 Values	23
5 Our vision of sustainability [GRI 2-22]	24
5.1 Net Zero by 2030 [GRI 2-23]	25
5.2 The 2030 strategy for the social ESG pillar	26
5.3 The 2030 strategy for suppliers	27
5.4 The 2030 agenda for sustainable development	28
6 What our stakeholders expect from us	30
6.1 Dialogue with stakeholders [GRI 2-29]	30
6.2 Materiality analysis [GRI 3-1, 3-2]	33
7 Responsible business conduct	39
7.1 Corporate governance [GRI 2-9, 2-20]	40
7.2 Code of Conduct	41
7.3 Reporting violations of ethical standards [GRI 2-15, 2-23, 2-24, 2-25, 2-26, 2-27]	42
7.4 Anti-corruption [GRI 205-1, 205-2, 205-3]	43
7.5 Anti-competitive behaviour [GRI 206-1]	45
7.6 Sustainable supply chain [GRI 2-6]	46



8	Responsibility towards clients	48
8.1	Relationship with clients [GRI 2-6-b, 2-6-c]	49
8.2	Protection of client privacy [GRI 418-1]	50
8.3	Client satisfaction	51
9	Environmental stewardship [GRI 2-4, 305-1, 305-2, 305-3]	52
9.1	Commitment to achieve Net Zero by 2030 [GRI 2-23]	57
9.2	Scope 1 – Direct emissions [GRI 305-1]	58
9.2	Scope 1 – Direct emissions [GRI 305-1]	59
9.4	Scope 3 – Indirect emissions from the value chain [GRI 305-3]	61
9.4.1	Business trips	63
9.4.2	Purchased office materials and electronic equipment [GRI 301-1, 301-2]	67
9.4.3	Waste [GRI 306]	69
10	People and workplace culture	70
10.1	General information on employees [GRI 2-7, 2-21, 2-30, 202-2]	72
10.2	Recruitment of diverse talent [GRI 401-1, 401-3]	76
10.3	Health, safety, and well-being of our employees [GRI 403-5, 403-6, 403-7]	85
10.4	Training courses and further education [GRI 404]	94
10.5	Diversity, inclusion, and equal opportunity [GRI 405]	98
10.6	Non-discrimination [GRI 406-1]	104
11	Community engagement	105
11.1	What's going on around us? [GRI 203-1, 203-2, 413-1]	109
11.2	Corporate volunteering [GRI 203-1, 203-2, 413-1]	110
11.3	Pro bono and discounted audits [GRI 203-1, 203-2, 413-1]	113
11.4	Financial and in-kind donations [GRI 203-1, 203-2, 413-1]	114
11.5	Membership in associations [GRI 2-28]	118
	Corporate responsibility team	119
	About this report	120
	ESG team	121
	Global Reporting Initiative (GRI) Content Index	123



Foreword

„Dear Readers,

Last year, we published our first sustainability report in line with the Global Reporting Initiative (GRI) and presented our results and approaches as regards ESG and sustainability in the calendar year 2021. This is the 12th year PwC has published a report on social responsibility.

The calendar year 2022 was a challenging one due to the continuing effects of the COVID-19 pandemic, the return to the office, and above all, due to the war in Ukraine. PwC Slovakia and PwC firms in 27 other countries are part of the PwC region covering Central and Eastern Europe (PwC CEE). Until recently, PwC Russia and PwC Belarus were also part of this region. After the outbreak of the war in Ukraine, PwC CEE suspended all business activities in Russia and Belarus and separated from entities operating on these territories. PwC Ukraine continues to be part of PwC CEE. The city of Lviv is home to a shared service centre (SSC), which we are very closely connected with, and we are fully engaged in providing aid to all our colleagues who are affected by the war in Ukraine. PwC Slovakia is helping employees and their close relatives who have remained in Ukraine and continue working from there, and also those who have decided to leave their home country. The situation in Ukraine is important to us, so we seek to provide aid and support within our capabilities.

Climate change is undoubtedly another topic of great importance. PwC Slovakia is actively engaged with climate issues and uses all available means to increase awareness of this issue. We offer diverse services related to ESG and responsible business conduct. Our services focus on sustainable development consultancy, carbon footprint

calculation, reporting and assurance of non-financial and sustainability-related information, and transformation to the circular economy. We help our clients define and implement ESG strategies in all three pillars – environmental, social, and governance.

I see our clients are becoming increasingly interested in our services related to ESG and responsible business conduct. I have also noticed greater interest amongst applicants seeking jobs associated with ESG and in our activities we perform as regards sustainability and responsible business conduct. I see great potential for further development and plan to expand our existing team of ESG specialists. I have also noted increased interest from our current and potential employees in engagement in ESG and social responsibility activities. This is witnessed to by the increasing number of our volunteers and a higher number of hours spent on volunteering.

I hope you will enjoy reading our sustainability report for the calendar year 2022. You will find out more about our values, how our company is governed, our vision for sustainability, environmental stewardship, and our approach to communities.“



Martin Gallovič | Country Managing Partner

Overview of our sustainability-related activities in 2022

Our vision of sustainability



Net Zero —————> **by 2030**

Our staff



924
employees

347
new joiners

75%
of employees are
satisfied with their jobs

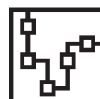
Our emissions



Scope 1 (t CO₂ eq.) — **1.90**



Scope 2 (t CO₂ eq.) — **41.26**



Scope 3 (t CO₂ eq.) — **207.80**



reduction of total emissions
compared to 2018 — **50%**



Our community



Training courses

57,808 hours



€9,700

donated from our funds

€61,954

donated from 2%
of income tax



17%

of all employees were involved in volunteering



Pro bono and
discounted services
in the amount of

€64,168

51

employees involved

1,476

hours of work

Our financial results



€80,500 thousand

Net turnover

€35,867 thousand

Profit for the accounting period after
taxes

Our responsible business conduct and responsibility to clients



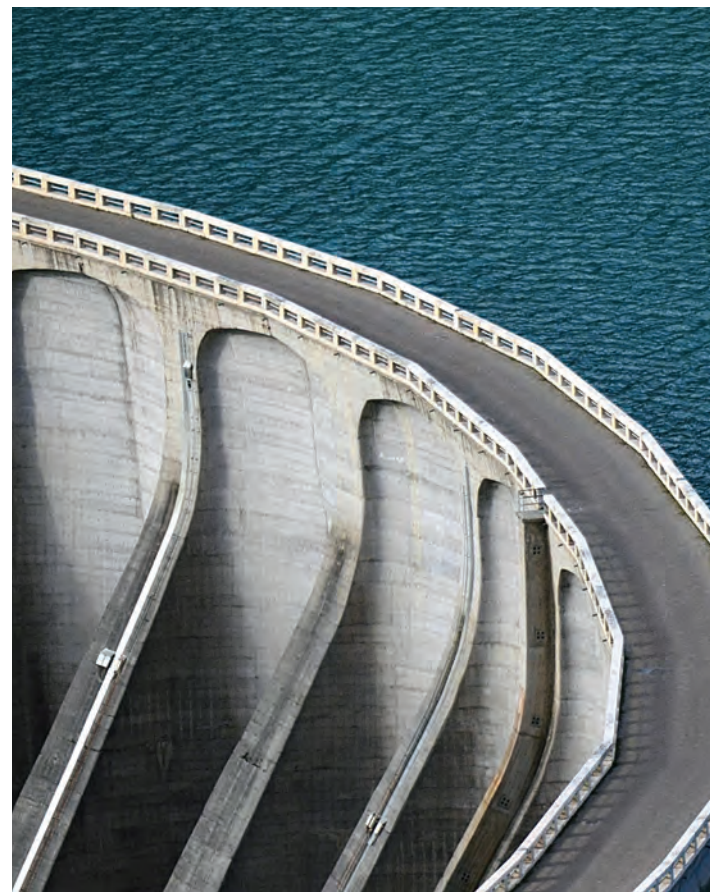
0

violations of ethical standards

cases of corruption

violations of fair competition

violations of personal data protection





1

About us

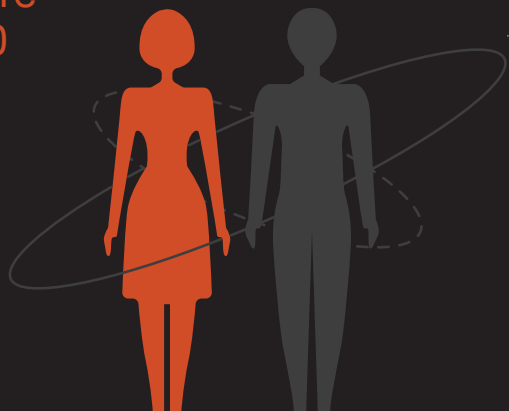
1.1

PwC Global

PwC has global* representation in **152** countries and **327,947** employees and partners worldwide. We are leader in the provision of professional services for clients, helping them create value via audit, tax, and advisory services. The global nature of our operations allows us to combine financial, process, and IT experts from across our network, and gives us a deep understanding of businesses and business processes. Thanks to this, we can design and implement customized digital solutions that make business and processes more efficient, by proposing solutions in financial and non-financial areas.

We have more than **191,000** clients in **688** offices around the world. We are proud that **84%** of Fortune Global 500 companies are our clients.

We have more
than 191,000
clients



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

2030

Globally, the total
number of PwC staff
at 30 June 2022 was

327,947

Our client portfolio
includes

84%

of Fortune Global 500
companies

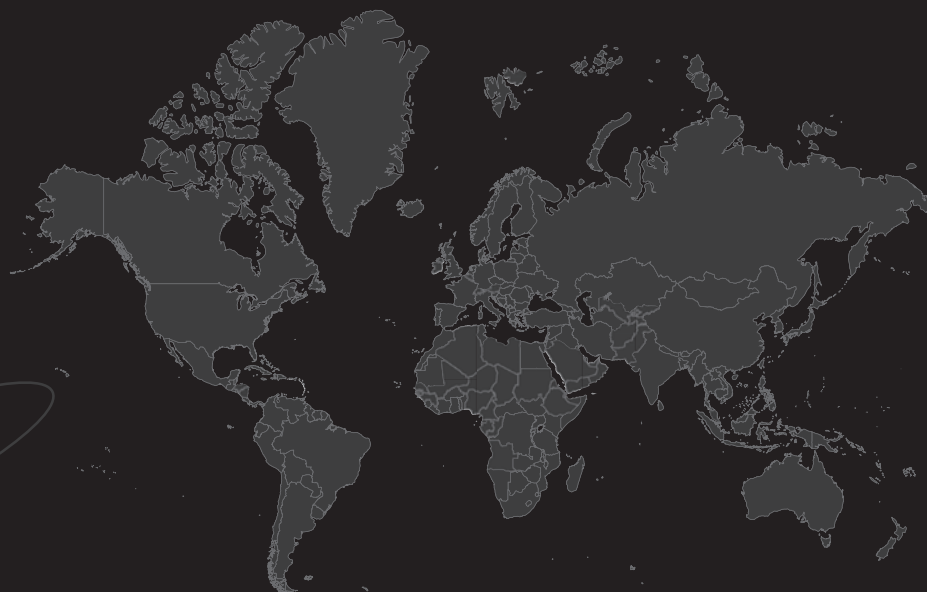
In FY22, revenues in the
PwC EMEA region
totalled

19.1 mil. \$

In FY22, global PwC
revenues totalled

50.3 bil. \$

*Data referring to PwC globally was prepared at 30 June 2022 (end of FY22).





PwC Slovakia

PwC began operations in Slovakia in **1991**, so this year we celebrate the **31st** 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 **1998** (Commercial Register of the Bratislava III City Court, Section: Sro, Insert No.: 16611/B). The firm was established by the merger of Pricewaterhouse and Coopers & Lybrand in the same year. However, the history of these two companies stretches back **176** years.

31
years of operations
on the Slovak market

PwC Slovakia
is managed by
21
partners

In Slovakia, we currently
have
2
offices – Bratislava and
Košice

PwC Slovakia is a member of the international PwC network and is currently managed by **21** 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. The company's seat is in Bratislava and there is a branch office in Košice. The firm 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)





Structure of partners at 31 December 2022:



Věra Výtvarová
Country
Managing
Partner



Alica Pavúková
Assurance
Partner



**Bartosz
Jasiołek**
Tax and Legal
Services Leader



**Christiana
Serugová**
Tax and Legal
Services Partner



**Dagmar
Haklová**
Tax and Legal
Services Partner



**František
Zummer**
Assurance
Partner



Ivo Doležal
Advisory
Partner



Jens Hörning
Assurance
Partner



Juraj Tučný
Assurance
Partner



Karsten Hegel
Advisory
Partner



**Katarína
Šilhárová**
Assurance
Partner



Lee Eslyn
Assurance
Partner



Martin Gallovič
Assurance
Leader



Martin Šikulaj
Advisory Partner



Pavol Pravda
Advisory
Partner



Peter Havalda
Assurance Partner,
Inclusion and
Diversity Leader



Peter Mrnka
Assurance
Partner



Santoz Equitz
Assurance
Partner



**Simon
Ferrers-Dunn**
Assurance
Partner



Štefan Čupil
Assurance
Partner



**Todd
Bradshaw**
Tax and Legal
Services Partner



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 skilled auditors and their innovative approach are a guarantee of a high-quality standard as a result of their trustworthiness, independence, and professionalism.



Broader Assurance Services

Our risk management specialists from the Broader Assurance Services (BAS) department are engaged 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 experts 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 includes a team of actuaries who provide our clients with valuable insights and recommendations regarding risk assessment, pricing strategies, and product design.



PwC Business Academy

The Academy is PwC's educational centre for study to obtain internationally recognized professional qualifications and managerial training. We are here to meet the requirements of our clients and employees and give them the comprehensive skills they need to become leaders. Our Academy offers a wide range of specialized training courses so we can effectively respond to individual needs and support the development of our clients.



ESG and responsible business conduct

Our company provides comprehensive consultancy on a wide range of areas related to sustainable development. Our services include carbon footprint calculations, reporting of non-financial and sustainability-related information, and implementation of the transition to a circular economy. We advise clients and help them implement legislative requirements for sustainability reporting, analyse the status of their ESG activities, design ESG strategies, incorporate sustainability into their procurement process, and achieve carbon neutrality. Our team of specialists also performs independent assurance of non-financial 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. Our goal is to help clients transform their business as regards sustainability and thereby increase its value.



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 multifunctional teams 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 clients examine and take advantage of investment aid options from state 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.



HR Consultancy

We provide HR consulting to help 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. Our specialists will assist you during every step of the process with strategic consultancy, assistance with business integrations and spin-offs. PwC auditors will prepare a report on findings in accordance with current legislative requirements, and our dedicated 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.



Transformation, automation, and technology consulting

Our technology experts focus on designing and implementing solutions related to automation, digitization, and technological transformation of processes. We will help you implement technology strategies, big data analysis, application developments, and provide our clients with a unique combination of financial, technological, process-related, and operating knowledge supported by experience from various sectors and countries.



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 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 services to support and complement other Lines of Services and ensure their effective operation.

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

Sectors and markets we provide our services to



Automotive



Banking and
Finance



Energy



Retail



Real Estate
Market



Insurance



Telecommuni-
cations



Public Sector



Media



Pharma and
Healthcare



Industrial
Production

”

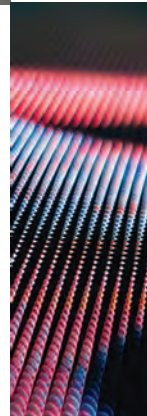
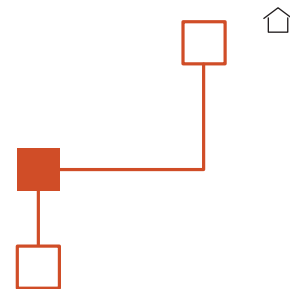
In today's dynamic environment, we continually seek to come up with new ideas that simplify our daily operating processes. Automated solutions allow us to perform tasks faster, more efficiently, and at lower cost. We are proud of our internal systems and can also provide them to other companies that are interested in continuous technology-based improvement.

Our systems are developed by experts, which is a guarantee of their high quality. In this way, our employees no longer need to perform routine tasks and can focus instead on personal development, or the development or growth of our business activities in all areas.

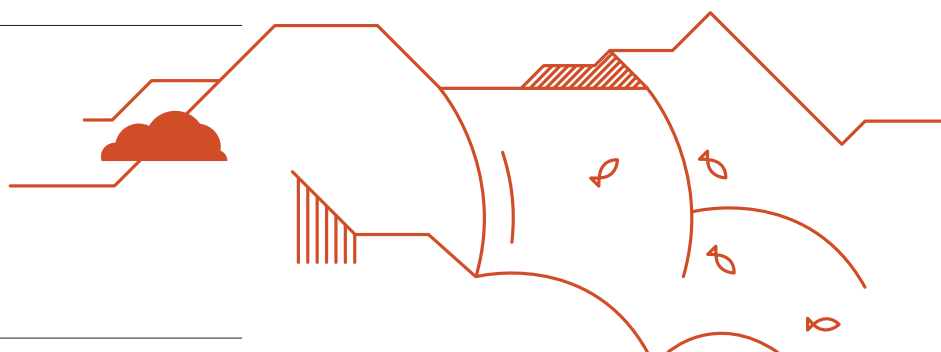
These new technological possibilities allow us to move forward and adapt to a rapidly changing market. We believe that investments in innovations are of the utmost importance for our success and for staying competitive.

Karsten Hegel

Intelligent Process Centre & Advanced Technology
Solutions Leader



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 2022, the shareholder structure was as follows:

PricewaterhouseCoopers Eastern Europe B.V. | share in the company's registered capital: 66.66%, 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%, registered in Slovenia

PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt spółka komandytowa | share in the company's registered capital: 16.67%, registered in Poland

The auditing company, PricewaterhouseCoopers Polska spółka z ograniczoną 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 2022, 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

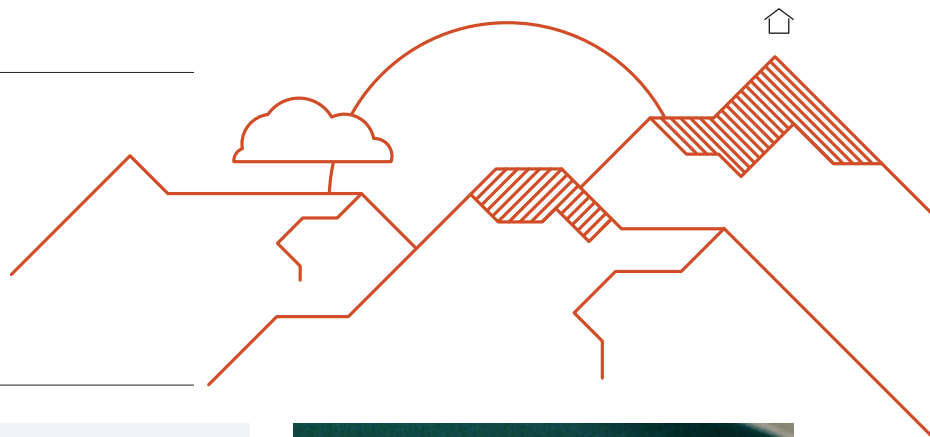
was established and listed in the Commercial Register of the Slovak Republic as a limited partnership in 1996 (Commercial Register of the Bratislava III City Court, Section: Sr, Insert No.: 304/B). At 31 December 2022, the shareholder structure was as follows:

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

Ing. Margaréta Bošková, 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

Ownership structure



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 2022, 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 2022, 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 cooperation is organized by a regional management team which, in addition to ensuring that the regional firms follow the principles and procedures of PwC International Limited, also enables the sharing of resources, and ensures risk management principles and quality standards are maintained.

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 autonomy to respond promptly and effectively to conditions in their local market. This business principle is supported by the fact that most countries grant the right to run an audit practice to domestic companies in which local qualified professional auditors (or a combination of auditors and/or auditing companies from various EU member states) have majority ownership and control.





3

Financial results

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 financial results include the figures disclosed in the financial statements of these companies for the calendar years ended 31 December 2022 and 31 December 2021, except for PwC Firm Services, whose financial results are published for financial years that begin on 1 July and end on 30 June 2022 and 30 June 2021. The consolidated financial statements are prepared at a higher group level in the EU by PricewaterhouseCoopers Eastern Europe Holdings B.V., seated at Raamweg 1.B, 's-Gravenhage 2596 HL, The Netherlands.

2022

Firm services

17.1%

Legal

2.1%

Advisory

16.3%

Tax

9.4%

Audit

55.1%

Net turnover
 €80,500 thousand

↑ 14.5%

2021

Firm services

16.4%

Legal

1.2%

Advisory

16.7%

Tax

10.6%

Audit

55.1%

Net turnover
 €70,303 thousand

↑ 10.36%



Type of service	Net turnover	Year-on-year change (2021, 2022)
Audit	€44,363 thousand	+ 14.60%
Tax	€7,593 thousand	+ 1.54%
Advisory	€13,112 thousand	+ 11.58%
Legal services	€1,670 thousand	+ 98.34%
Firm services	€13,761 thousand	+ 19.43%

2022

Line in the income statement	Item	PwC Slovensko	PwC Tax	PwC Advisory	PwC Legal	PwC Firm Services*	Total for PwC Slovakia
1	Net turnover	44,363	7,593	13,112	1,670	13,761	80,500
2	Income from operating activities	43,620	7,648	13,316	1,682	13,781	80,048
10	Total cost of operating activities	-36,372	-7,035	-14,063	-1,331	-12,410	-71,212
27	Profit/(loss) from operating activities	7,248	612	-747	351	1,371	8,836
29	Income from financial activities	747	7	58	8	29,403	30,223
45	Cost of financial activities	-231	-14	-49	-16	-45	-354
55	Profit/(loss) from financial activities	516	-7	10	-9	29,358	29,868



2022

Line in the income statement	Item	PwC Slovensko	PwC Tax	PwC Advisory	PwC Legal	PwC Firm Services*	Total for PwC Slovakia
57	Corporate income tax	-1,792	-1	100	-72	-470	-2,234
58	Corporate income tax due	-1,935	-1	0	-92	-524	-2,552
60	Transfer of shares in profit/(loss) to shareholders	0	-603	0	0	0	-603
61	Profit/(loss)	5,972	2	-637	270	30,260	35,867

2021

Line in the income statement	Item	PwC Slovensko	PwC Tax	PwC Advisory	PwC Legal	PwC Firm Services*	Total for PwC Slovakia
1	Net turnover	38,710	7,478	11,751	842	11,522	70,303
2	Income from operating activities	38,734	7,526	12,252	802	11,535	70,849
10	Total cost of operating activities	-28,108	-6,333	-11,904	-838	-9,945	-57,128
27	Profit/(loss) from operating activities	10,626	1,193	348	-36	1,590	13,721
29	Income from financial activities	1,288	11	41	3	35,147	36,490
45	Cost of financial activities	-89	-10	-12	0	-46	-157



2021

Line in the income statement	Item	PwC Slovensko	PwC Tax	PwC Advisory	PwC Legal	PwC Firm Services*	Total for PwC Slovakia
55	Profit/(loss) from financial activities	1,199	1	29	3	35,102	36,333
57	Corporate income tax	-2,568	-1	-91	6	-394	-3,049
58	Corporate income tax due	-2,640	-1	-81	0	-437	-3,159
60	Transfer of shares in profit/(loss) to shareholders	0	-1,188	0	0	0	-1,188
61	Profit/(loss)	9,256	5	286	-28	36,297	45,816

* Data for PwC Firm Services is published for a different reporting period – the financial year 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 Slovak Accounting Act (Act No. 431/2002 Coll. on Accounting, as amended).

[GRI 201-1]





4

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, 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 to other people and society as a whole.



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**



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**



We reimagine the possible

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**



5

Our vision of sustainability

The increasingly discussed topic of sustainability indicates a growing interest in ensuring a sustainable environment for future generations. PwC has been applying the principle of sustainability for several years. We seek to be a leader, to inspire and help other companies with the transition to sustainable business conduct. This is why, last year, we began to present our ESG Report in line with the GRI standards as a sustainability report, though we are currently not obliged to disclose this information.

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

1

We initiate changes

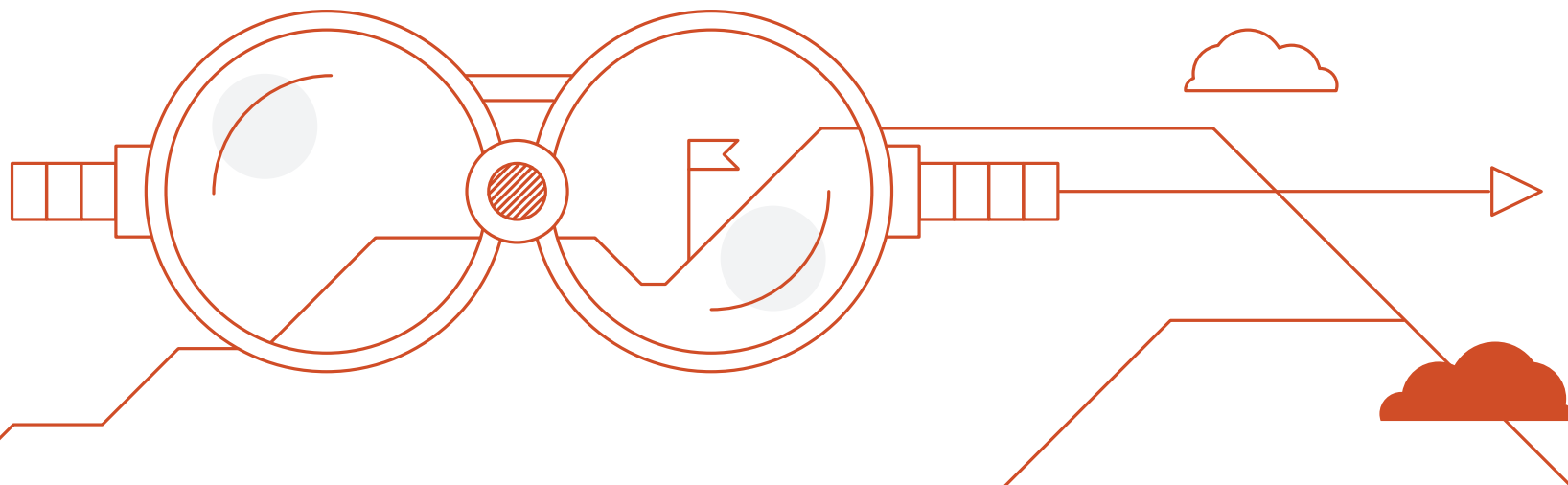
We encourage companies to develop their business with a focus on innovations, use of modern technology, and long-lasting sustainability. We put a strong emphasis on increasing competitiveness and developing the market environment in Slovakia. We are interested in the long-term impact of business on social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





5.1

Net Zero by 2030

The PwC network's global commitment to achieve carbon neutrality by the end of 2030 was set in September 2020, based on our existing global commitment regarding climate. Our goal is to achieve net zero GHG emissions (**Net Zero**) by reducing company emissions combined with negative emissions, which we remove from the atmosphere via carbon offsets and capture. We have committed to decarbonizing our activities, including the carbon footprint from our business strips, and to neutralizing the remaining climate impacts by investments in projects to remove emissions from the atmosphere.

To achieve this goal, we plan to reduce Scope 1 and Scope 2 emissions by 50% and Scope 3 emissions (business trips) by an additional 50% compared to 2019. Improving energy efficiency in all our offices and taking into consideration the consequences of climate change and other ESG factors in our work with clients will help us achieve this goal. Considering the quality of our services and client relationships, we are gradually transforming our model for the provision of client services to balance remote work and on-site work, as travel is the source of additional emissions. Globally, we plan to implement 100% renewable energy in all our offices. We have used energy from renewable sources at our Košice office since 2021 and plan to use renewable energy at our Bratislava office as of 2023.

[GRI 2-23]

For more information about our strategy related to the environmental ESG pillar, see section **9.1 Commitment to achieve Net Zero by 2030**.





5.2

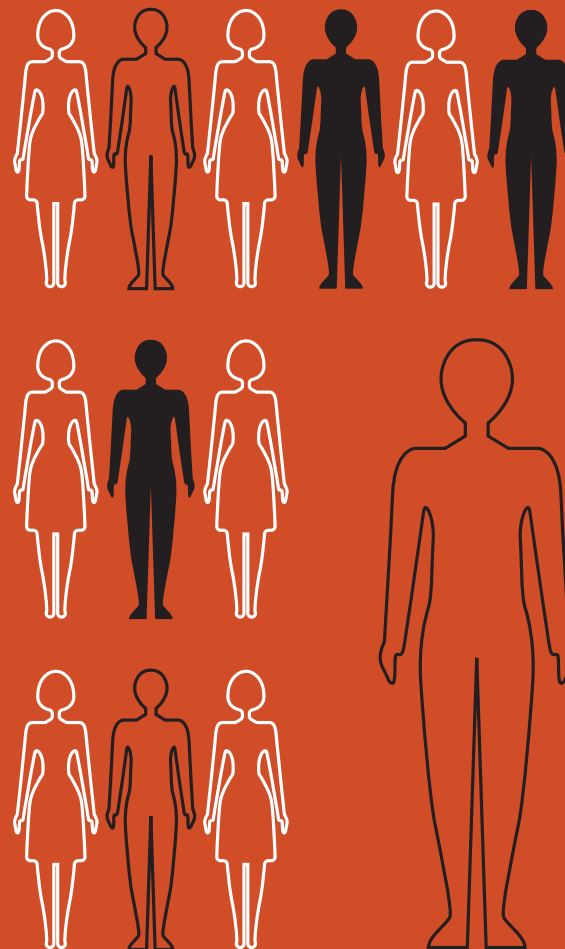
The 2030 strategy for the social ESG pillar

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. In this area, PwC Slovakia strives to obtain the internationally recognized EQUAL-SALARY certification. This certification provides an independent verification that the company complies with its commitment to equal pay for men and women for equal work or work of equal value.

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. We plan to extend cooperation with secondary schools and universities, and 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.

The social ESG pillar is also related to the technology we use when providing services to our clients. Our ESG Management Tool allows companies to record sustainability data and automate the preparation of the sustainability report. It is also helpful in the decision-making process for sustainable business conduct, as it provides important information to support decisions aimed at fostering sustainability.

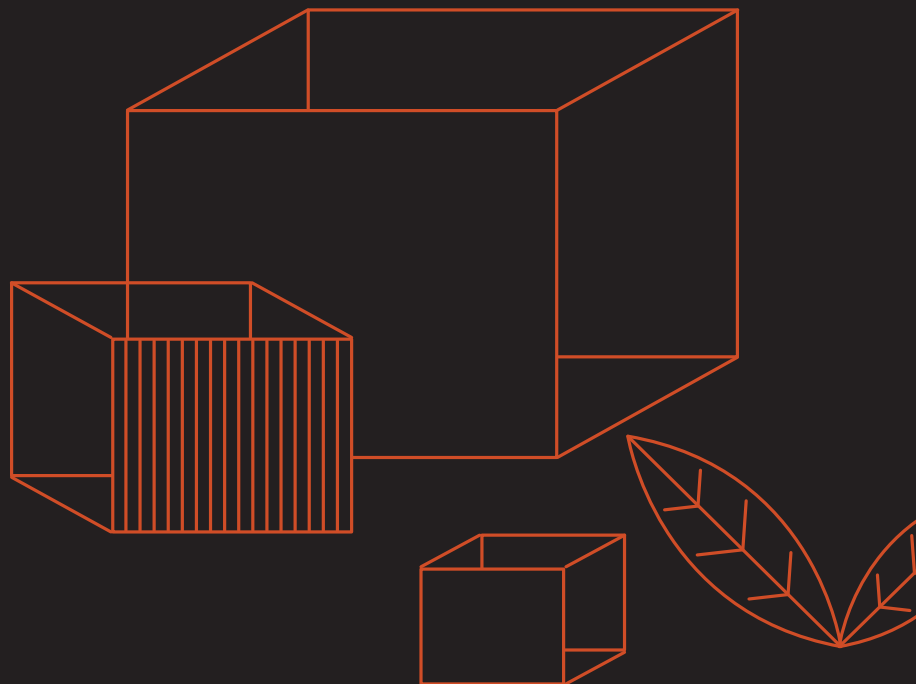


The 2030 strategy for suppliers

We undertake 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 will focus on our suppliers, and their climate goals, by reviewing targets, and collecting, updating, and evaluating the related data. Another focus will be the total value of purchases per supplier and year and the volume of greenhouse gases emitted by our suppliers, due to long-distance transport of goods, or the use of non-ecological raw materials in production. Subsequently, we will contact selected firms and ask them to provide us with their environmental goals, timetables, implemented changes, certificates, and similar information. Based on this information, we will adjust our processes and rules, and when selecting suppliers for purchases above a certain amount, we will require suppliers to provide data on their environmental goals. These goals will be part of our mandatory criteria for the selection process.

A key aspect regarding purchases will be a consideration of the lifetime and usability of products, their recyclability, energy efficiency, and service or repair options





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 bear an important responsibility as providers of assurance, tax, and advisory services to the entire business community, and we realize its significance. Our vision is to be a role model as regards responsible and transparent business practice. To achieve this, our business complies with the highest ethical standards in line with our Code of Conduct. We act fairly towards suppliers; deliver sustainable client service and share our thought leadership.

People and workplace culture:

Creating a working environment that fosters diversity and encourages our people to move forward in corporate responsibility is important to us. It is also essential if we want to ensure that our corporate culture works effectively. The key prerequisite for this is the performance of our employees. Therefore, we invest in their education and development – while ensuring their well-being. Our ambition is to educate future leaders with a genuine interest in corporate responsibility. The approach to, and the care for, our people is the basis for fulfilling this goal.

Responsibility towards clients:

Maintaining correct relationships with clients is extremely important to us. Our company's reputation and overall customer satisfaction also depend on our relationships with clients. During our activities, we only collect essential client data and retain it for the time necessary to perform our tasks. We work with client data discretely, as we are aware of its increasing value for companies. We respect client privacy and protect it in compliance with applicable legislation in this area.

Community engagement:

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

Environmental stewardship:

Although our company is a non-manufacturing firm, our actions have an impact on the environment. We are implementing the most efficient environmentally acceptable procedures in this area. 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. Our company is not an exception. Our environmental strategy is incorporated into our day-to-day operations – we implement the principles of environmental compliance and involve our people in tackling environmental problems.

We do all we can to eliminate our negative environmental impacts. 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]



6

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 or participating parties). 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. 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.

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 our clients.



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.

Stakeholder groups, dialogue types, and relevant topics

Stakeholder	Form of dialogue	Relevant topics
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]



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		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		Target 16.5 Substantially reduce corruption and bribery in all their forms.
	Fair competition	206	-	-









Materiality analysis

Areas of our ESG strategy	Stakeholder expectations	GRI	SDGs	SDGs goals
Responsible business conduct	Environmental supplier assessment	308		<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>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>Target 16.6 Establish effective, responsible, and transparent institutions at all levels.</p>
Environmental stewardship	Materials	301		<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>Target 12.2 Achieve sustainable management and efficient use of natural resources.</p>



Materiality analysis

Areas of our ESG strategy	Stakeholder expectations	GRI	SDGs	SDGs goals
Environmental stewardship	Energy	302		Target 7.3 Double the global rate of improvement in energy efficiency.
				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.
				Target 12.2 Achieve sustainable management and efficient use of natural resources.
	Emissions	305		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.
				Target 13.2 Integrate climate change measures into national policies, strategies, and planning.
	Waste	306		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. Target 12.5 Substantially reduce waste generation via prevention, reduction, recycling, and reuse.






Materiality analysis

Areas of our ESG strategy	Stakeholder expectations	GRI	SDGs	SDGs goals
People and workplace culture	Employment	401		<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>
	Health, safety, and well-being of our employees	403		<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>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>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>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>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>



Materiality analysis

Areas of our ESG strategy	Stakeholder expectations	GRI	SDGs	SDGs goals
Community engagement	Local communities	413		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.
				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.
				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.
				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.

[GRI 3-2]





7

Responsible business conduct



Target 8.2

CEO Survey
CFO Community

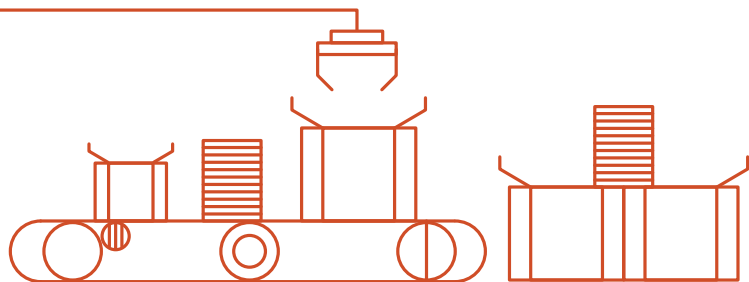
Target 8.5

Equality in remuneration



Target 12.6

Sustainability report
Carbon footprint calculation
Our ESG services



“

A responsible approach to our way of doing business is embedded in the DNA of globally operating PwC companies. Our activities are based on the principle of transparency, as evidenced to by this GRI Report. At PwC, we focus on all three pillars of the ESG strategy: the “E” pillar is the reduction of our carbon footprint at all three levels, with a focus on business trips – the biggest source of our emissions. The “S” pillar is aimed at our internal stakeholders for whom we create a good workplace and undertake community engagement and compliance with our internal sustainability principles in the supply chain. The “G” pillar represents transparent governance of our company. We apply individual activities and principles of a responsible business conduct at the company-wide level. We also provide services in these areas to our clients so we can contribute to creating a better place for life.



Štefan Čupil

Broader Assurance
Services Leader

Governance

PwC Slovakia is under the supervision of the supreme governing body - Country Managing Partner (CMP) – and the executives of individual entities. Once a week, 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 2021 and 2022, 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.

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]



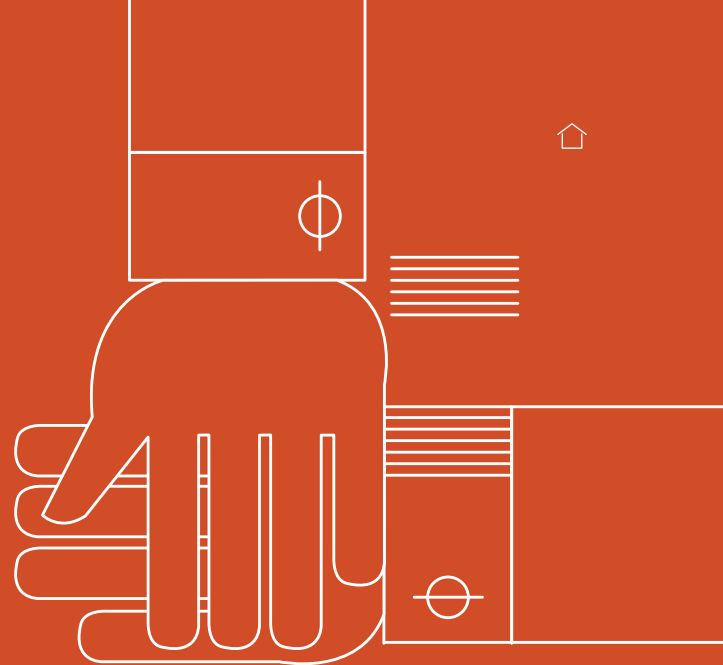
Code of Conduct

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.



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.



In the last 3 years, there were **no** significant instances of violations of laws or regulations.

In the last 3 years, **no fines** were imposed on us.

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

	2022	2021	2020
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]

Anti-corruption

PwC considers corruption to be a serious threat to society and business. Given our values, we seek to 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 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.



In the last 3 years, **there were no confirmed incidents of corruption.**

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

	2022	2021	2020
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



	2022	2021	2020
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]



7.5

Anti-competitive behaviour

Behaviour that violates fair economic competition is perceived as a threat 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 never 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.



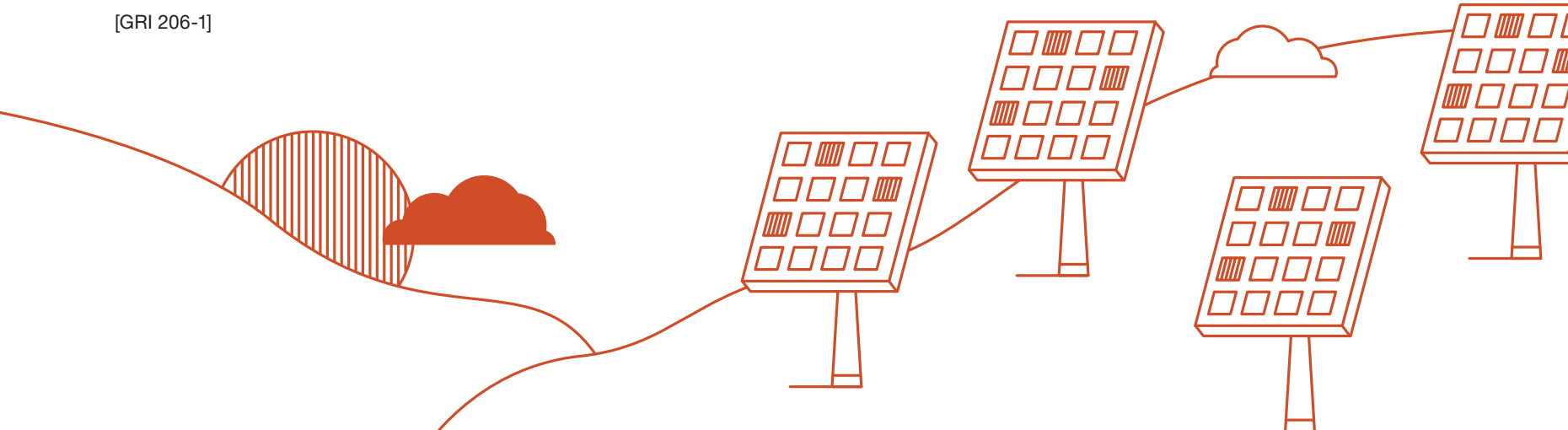
We have not been subject to **any** legal action for **anti-competitive behaviour**.

Legal actions for anti-competitive behaviour, violations of legislation involving PwC

Outcomes of legal actions, decisions, or judgements

2022	2021	2020
0	0	0
0	0	0

[GRI 206-1]



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.

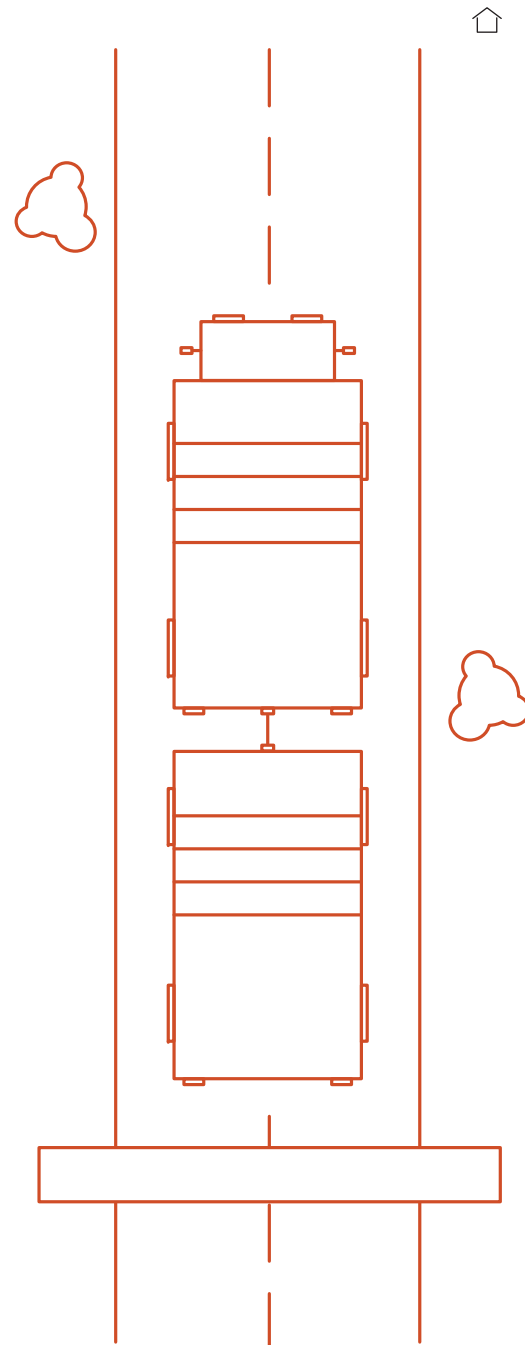
PwC suppliers are required to comply with our Global Third-Party Code of Conduct and have processes in place to combat money laundering, conflicts of interest, corruption, and fraud. It is essential that our suppliers understand and adhere to this Global Third-Party Code of Conduct. They are expected 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 absolutely 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.





The Code 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.

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 strive to minimize their GHG emissions and actively participate in initiatives aimed at promoting environmental sustainability, waste management, and efficient use of natural resources.

As part of our regional goals, we expect half of our suppliers to significantly reduce their impact on climate change by 2025 by cutting down their GHG emissions and to set specific goals in this area.





8

Responsibility towards clients



Target 16.6

Responsible institutions
Protection of client personal data



“

The satisfaction of our clients is the basis of our future and economic growth. Thanks to them, we can perform our meaningful work and keep our teams busy. That's why we continually strive to improve our services and innovate in the context of a rapidly changing market environment. We are permanently tackling new challenges, which result either from the competitive environment, or changes to our living or social environment. It is encouraging for us that we can provide high-quality services and that we receive many positive responses to the efforts and work of our talented employees.



**Christiana
Serugová**

Clients & Markets
Leader

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 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 perform diligence on all of our clients, which comprises 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 future cooperation. We end cooperation, or withdraw from contracts, should this be required based on the determined facts.

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



Protection of client privacy

Technology continually presents new opportunities to work with data more effectively and to exploit it as much as possible to develop business, understand client needs, explore market opportunities, and decide on expectations, plans, marketing strategy, investment strategy, and financial reporting. However, with the use of technology in this context, we see an ever-increasing number of violations of legislative regulations, including those covering personal data and privacy protection. The offenders are often technological giants, which have been fined millions of euros in some cases. From the above, it is clear that the speed and intensity of technology and data usage is such that companies focusing on competition and innovations are paying less attention to compliance and are failing to apply data protection laws. Due to the intensity of data usage, it is necessary to continually evaluate risks related to personal data protection and update and review the relevant processes.

To this end, we continually examine the set-up of internal processes to ensure compliance with GDPR and 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) is responsible for data protection at all PwC entities in Slovakia, is directly subordinated to our COO and 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 employees asking the right questions and identifying and mitigating risks 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. We have introduced regular meetings of data protection experts within our global PwC network, evaluation of the key aspects of the data protection programme, and risk tracking. Regular executive management meetings also address data protection issues.

PwC Slovakia did not identify any justified complaints concerning customer privacy breaches or customer data losses as defined by the GDPR during the 2022 and 2021 reporting periods. We did not receive any justified

complaints regarding data protection from our clients.

[GRI 418-1]



Customer satisfaction

Customer satisfaction is a key goal which we achieve by providing quality services resulting from the experience and technical knowledge of our experts in various sectors. This combination of factors contributes to the satisfaction of our clients and builds 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. Communication of the importance of quality services is vital at all company levels, and we regularly create space for dialogue about quality. We also invest in our employees via training that improves their technical knowledge and specialization. In this way, we ensure that our employees are well prepared and competent to provide high-quality services.

”

In 2022, we collaborated with PwC on various projects as regards corporate governance, non-financial reporting, business continuity management, and compliance. Setting up good corporate governance, transparently informing the public about our business, and a high degree of compliance with our obligations from legal regulations are key aspects of responsible business conduct. As the largest energy supplier in Slovakia, we seek to set an example for our business partners and be a trusted supplier for our customers.

We particularly appreciate the cooperation with PwC in setting up non-financial information in accordance with GRI standards and ensuring that economic activities in our 2022 Annual Report were in line with the requirements of the EU Taxonomy Regulation, as both these areas are still something new for us.

PwC has been a reliable consultant for us for a long time and provides us with high-quality services with added value.

Alojz Jankó

Director of Regulation and
Compliance at SPP

Juraj Adamica

Sustainability Manager & Deputy Director
of Regulation and Compliance at SPP



9

Environmental stewardship



Target 12.6
Sustainability report



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 extensively monitor how large is our impact as regards material and energy consumption, emission and waste generation. We make commitments and join global initiatives in individual areas, and we have adopted a specific strategy to achieve these goals.

“

“We are fully aware of the impact of our activities on environment and climate change. We consider this to be the most significant challenge for the 21st century. Therefore, we have decided to set ourselves an ambitious goal – to achieve carbon neutrality defined by the European Green Deal by 2030. For this purpose, we have developed a detailed strategy that is continually reviewed and improved.

We believe that a clearly defined ESG strategy is an integral part of a company’s long-term success. We are therefore pleased to help our clients formulate their own strategy related to ESG and sustainability. By doing this, we contribute to increasing the number of businesses actively taking measures to mitigate the impacts of climate change.”



**Erika
Vitálošová**
ESG Leader



It is now known that human activity is the main factor responsible for climate change. As a result of this activity, the greenhouse effect is growing stronger and affects the global climate. 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).

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 from 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 make up the biggest share of emissions at most non-production companies, and the same applies to us. GHG emissions associated with business trips are classified as other indirect emissions.



78.48%

of all our emissions are associated with business trips.

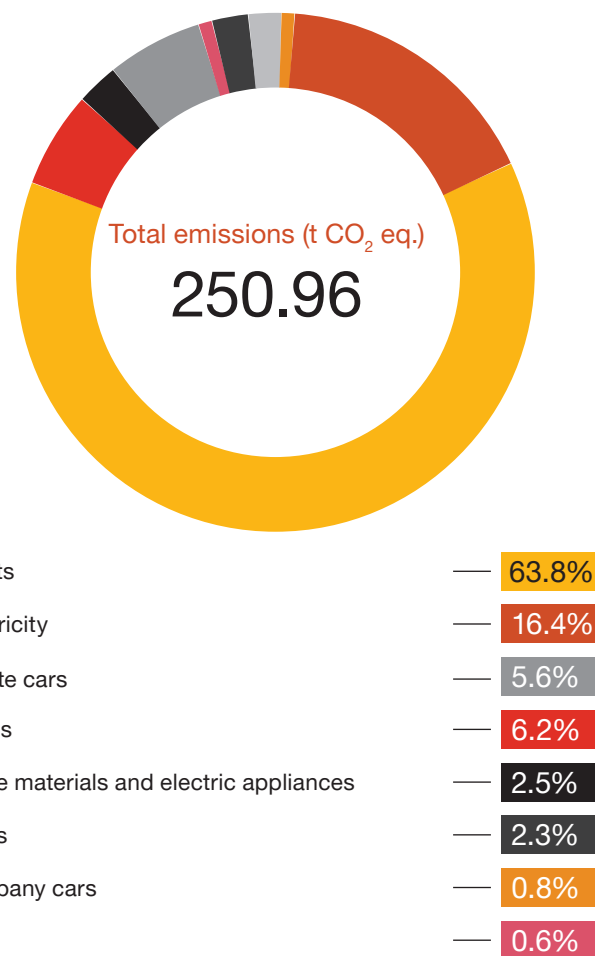
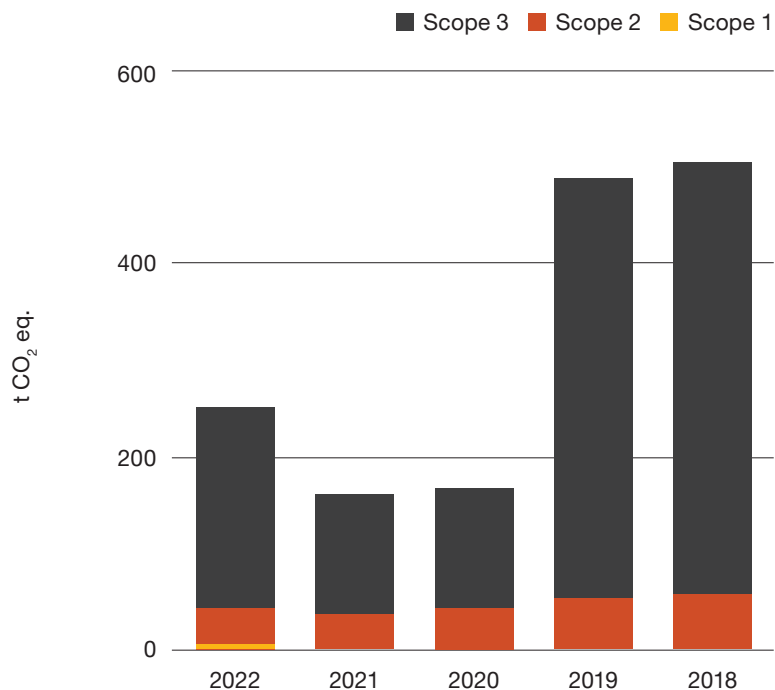
Although GRI standards do not stipulate an obligation to report emissions for the last 5 years, we have decided to calculate our carbon footprint for the last 5 years, as we want to identify the biggest source of our CO₂ emissions, to determine how they are evolving over time, and to take the appropriate measures to reduce our carbon footprint.





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

Emissions within GHG Scope



Note: All low-cost flights made during the mentioned period are not included in the business travel, due to the unavailability of data from our supplier.



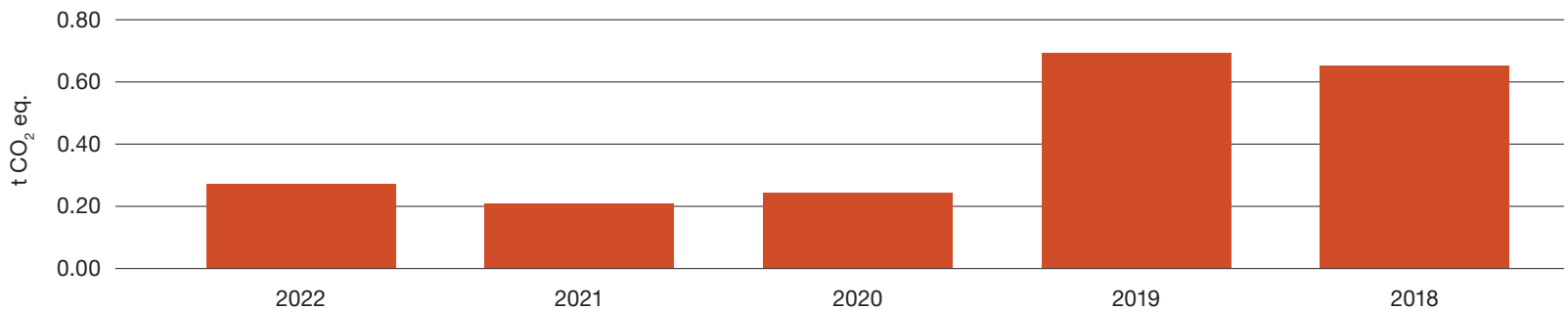
Emissions in 2022

GHG emissions (tons of CO ₂ eq.)	2022	2021	2020	2019	2018
Direct emissions (Scope 1)	1.90	0.12	0.40	0.65	0.43
Indirect emissions from purchased energy (Scope 2)	41.26	37.08	44.48	54.48	58.88
Other indirect emissions (Scope 3)	207.80	129.65	122.90	438.48	450.52
Total emissions	250.96	166.85	167.78	493.61	509.84

Scope 1, 2, and 3 contain more detailed data compared to our sustainability report for 2021.
[GRI 2-4]

In 2020 and 2021, there was a significant decrease in released emissions due to the COVID-19 pandemic, which restricted travelling and work from offices. In 2022, emissions under all three scopes again increased; however, they did not return to pre-pandemic levels. We saw a decrease in total emissions by 50% compared to 2018. Another factor is renewable energy sources, which we have used at our Košice office since 2021.

Total emissions produced on average per employee



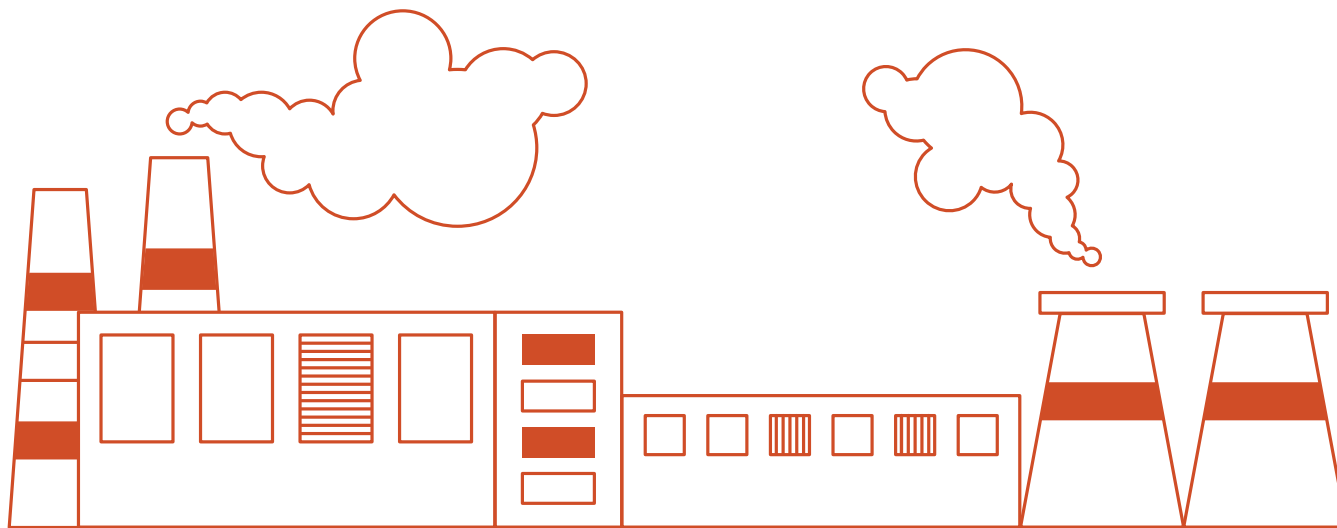


We calculated GHG emissions in accordance with the GHG Protocol, using the consolidated operational control approach, i.e. aggregated data from all 5 PwC firms operating in Slovakia. The calculation of Scope 2 indirect emissions was carried out in two ways:

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

In the period 2018-2020, no energy from renewable sources was purchased for our offices. Therefore, we used the emission factor of Slovakia's national energy mix (the location-based method) to calculate our Scope 2 emissions for these years. In 2021 and 2022, we also purchased energy from renewable sources (documented by guarantee-of-origin certificates) with a zero-emission footprint according to the GHG Protocol. Therefore, when calculating the carbon footprint from purchased energy without guarantee-of-origin certificates in 2021² and 2022³, we used the residual energy mix (market-based method) that does not include energy delivered based on a guarantee-of-origin certificate. For 2018-2022, 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 Environment, Food & Rural Affairs of the United Kingdom (DEFRA).⁴

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



¹EIB Project Carbon Footprint Methodologies: Methodologies for the Assessment of Project GHG Emissions and Emission Variations (2020). Luxembourg: The European Investment Bank. ISBN 978-92-861-4715-9. For data consistency, we use one source of emission factors. The 2020 emission factor for Slovakia was also used for the years 2019 and 2018 due to a lack of EIB resources for these years.

²Association of Issuing Bodies: European Residual Mixes 2021 (2022) [online] [cit. 2023-06-30]. Available at: https://www.aib-net.org/sites/default/files/assets/facts/residual-mix/2021/AIB_2021_Residual_Mix_Results_1_1.pdf

³Association of Issuing Bodies: European Residual Mixes 2022 (2023) [online] [cit. 2023-06-30]. Available at: https://www.aib-net.org/sites/default/files/assets/facts/residual-mix/2022/AIB_2022_Residual_Mix_Results.pdf

⁴Government conversion factors for company reporting of greenhouse gas emissions. <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>



Commitment to achieve Net Zero by 2030

Climate change is currently one of the most important issues faced by the world. It affects all of us without exception. To tackle this global problem, the European Green Deal has set a pan-European goal for all EU countries to achieve climate neutrality (**Net Zero**) by 2050. However, due to our significant global presence, at PwC we have set ourselves the ambitious goal of achieving this goal by 2030. We strongly believe that by fulfilling this commitment we will contribute to keeping the global warming of our planet below the 1.5 °C threshold by 2030.

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 ESG reporting frameworks and standards. 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. From the beginning of FY14 to the end of FY22, PwC Slovakia succeeded in reducing air miles by 80%. To fulfil our **Net Zero** commitment by 2030, we must reduce our total emissions from business trips by 50% compared to the 2019 reference year.

[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.

To reduce our carbon footprint, we also encourage our employees to use bicycles to commute to work (shower rooms are available at our offices).

PwC has also developed an application to track individual carbon footprints. Our internal ESG team provides climate change education for employees and promotes activities aimed at reducing GHG emissions.

At the beginning of each calendar 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 and non-financial information, implementation of legislative requirements as regards ESG, ESG transformation, and consultancy on transition to circular economy.



Scope 1 – Direct emissions

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

Since September 2022, we only own 2 company cars (2021: 3). For business purposes, employees may use public transport, contracted taxi services, their own cars, or rent a car from a contracted firm.

	2022	2021	2020	2019	2018
Mileage (km)	11,038	530	1,908	2,348	2,105
Direct emissions from company cars (t CO₂ eq.)	1.90	0.12	0.40	0.65	0.43

[GRI 305-1]



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.

	2022	2021	2020	2019	2018
Energy consumption (kJ)	840,268,800	756,684,000	796,730,400	975,733,200	1,054,616,400
Electricity consumption (kWh)	233,408	210,190	221,314	271,037	292,949
Emissions from electricity consumption (t CO₂ eq.)	41.26	37.08	44.48	54.48	58.88

We are switching to energy from renewable sources at our office premises. At our Košice office, we have used such energy since 2021, and we plan to start using it at the Bratislava office at the end of 2023.





In autumn 2022, we adopted several measures to reduce energy consumption in our offices:



On working days, offices are heated to a maximum of 22 °C.



Rooms may be cooled using the air conditioning system to a maximum of 19 °C.



Air conditioning is turned off after the end of business hours (6 p.m. to 6 a.m.) and on weekends.



In the open space, we have implemented a system for automatic switching off of the lights.



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. We have prepared a manual for them with several steps:



When leaving the office, unplug your monitor, computer, and computer charger from the socket.



Only use lights when necessary and turn off the light when you leave.

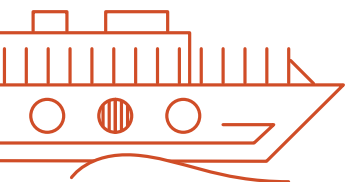


Use the staircases instead of the lifts – it's also good for your health.



Only use a printer if absolutely necessary.

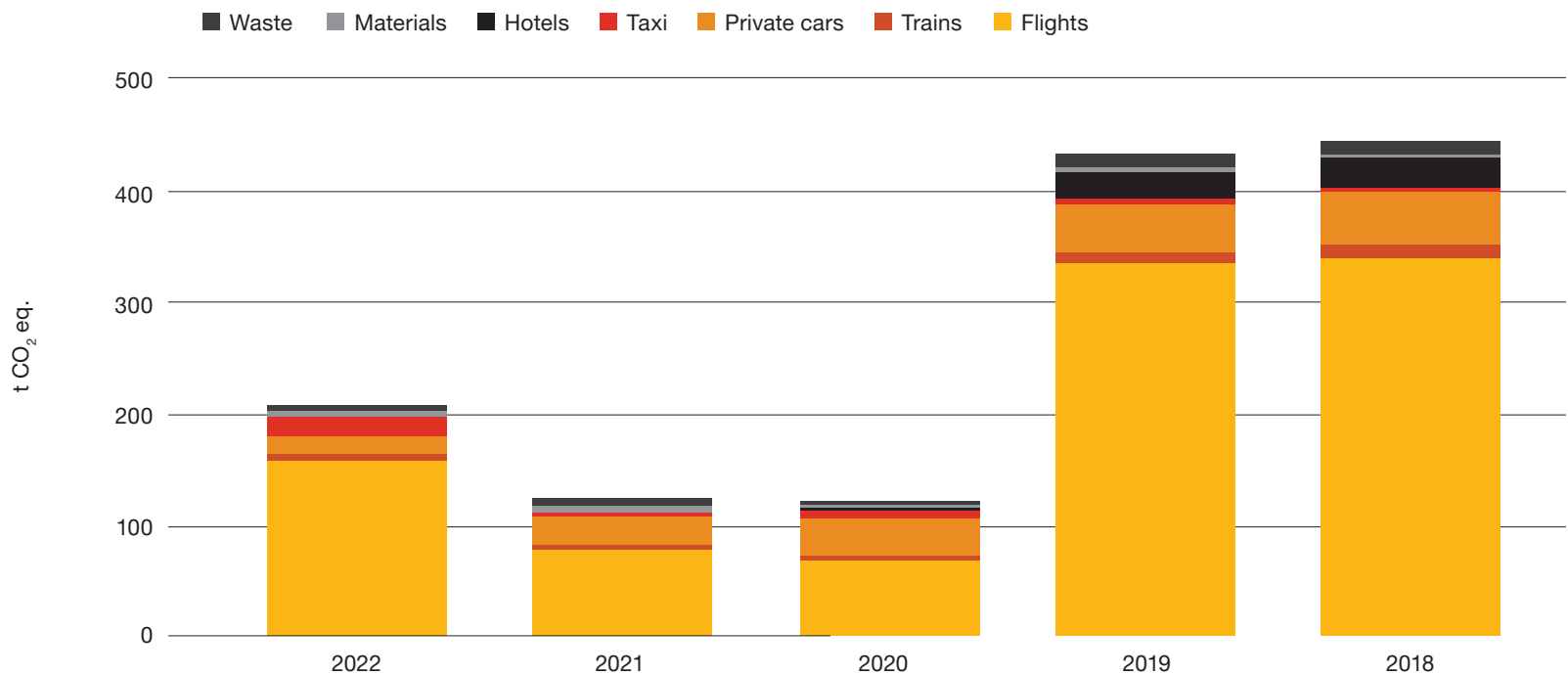
[GRI 305-2]



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





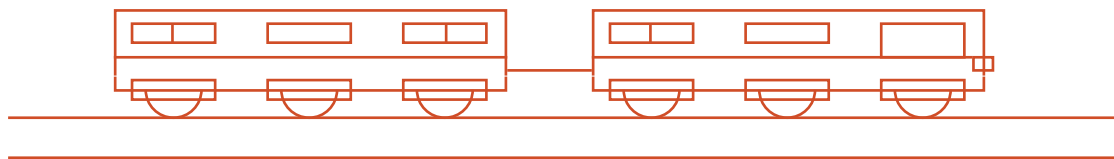
Emissions – Scope 3 (t CO ₂ eq.)	2022	2021	2020	2019	2018
Emissions from business trips	198.86	118.31	116.68	423.07	433.00
Emissions from purchased office materials and electronic equipment	6.34	7.69	2.10	5.58	6.24
Emissions from waste	4.51	3.76	4.52	10.48	11.72
Total emissions	207.80	129.65	122.90	438.48	450.52

[GRI 305-3]

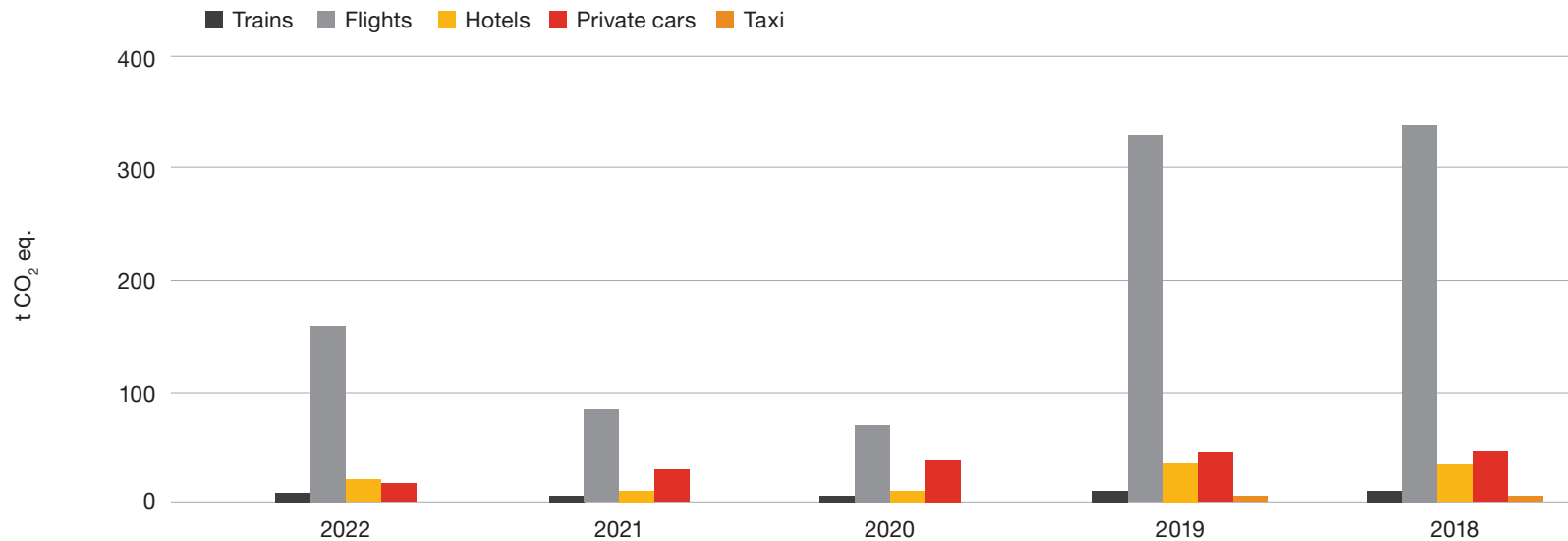


9.4.1

Business trips



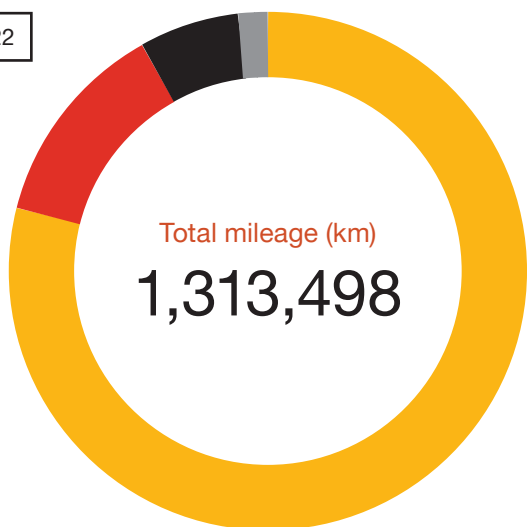
Business trips



Note: All low-cost flights made during the mentioned period are not included in the business travel, due to the unavailability of data from our supplier.



2022



Planes

79.4%

Trains

12.6%

Private cars

6.4%

Company cars

0.8%

In the given year, an average employee used:



Flights (km)

1,128



Trains (km)

179



Taxi (km)

11



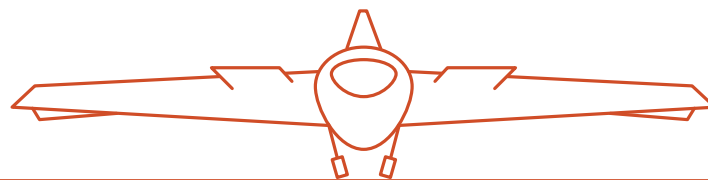
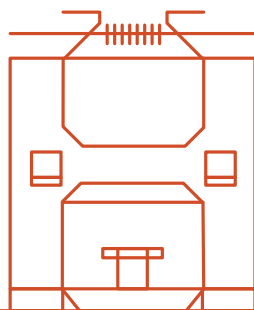
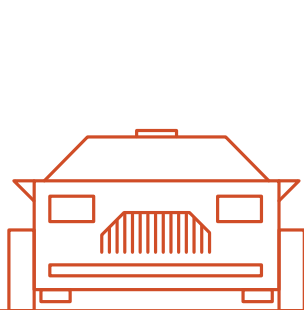
Cars (km)

103



Hotels (nights)

0.7





Air miles

Since 2014, we have seen a continual decrease in air miles flown during business trips. The most significant drop in air miles flown was recorded in 2020, due to restrictions associated with the COVID-19 pandemic. 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)	2022	2021	2020	2019	2018
Short-haul flights (less than 500 km)	32,583	4,136	8,253	77,117	128,139
Medium-haul flights (500 - 1,600 km)	450,016	85,561	122,062	794,403	726,225
Long-haul flights (over 1,600 km)	559,823	433,847	318,975	1,249,905	1,257,237
Total	1,042,422	523,544	449,290	2,121,425	2,111,601
Emissions (t CO₂ eq.)	160.04	80.38	68.98	335.86	342.84

* A change was made to the methodology for reporting air miles flown compared to 2021. In last year's sustainability report, the decisive date was the invoice date. In the 2022 sustainability report, the decisive date is the departure date, which is consistently used for all five reporting years. This fact caused a 21.56% change in the total reported air miles flown in 2020 and a 16.14% change for 2021.

[GRI 2-1, 2-4]

Privately owned cars

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

	2022	2021	2020	2019	2018
Mileage (km)	83,964	159,554	213,797	269,685	274,777
Emissions (t CO₂ eq.)	13.93	27.00	34.62	43.56	45.20



Taxis

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

	2022	2021	2020	2019	2018
Mileage (km)	10,250	5,086	6,902	21,298	22,606
Emissions (t CO₂ eq.)	1.52	0.76	1.00	3.18	3.47

Trains

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

	2022	2021	2020	2019	2018
Mileage (km)	165,823	63,911	101,731	236,438	228,334
Emissions (t CO₂ eq.)	5.89	2.27	3.76	9.73	10.10

Hotels

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

	2022	2021	2020	2019	2018
Number of nights	655	261	271	1,156	1,338
Emissions (t CO₂ eq.)	15.57	7.79	7.92	30.08	30.96

9.4.2

Purchased office materials and electronic equipment

Paper

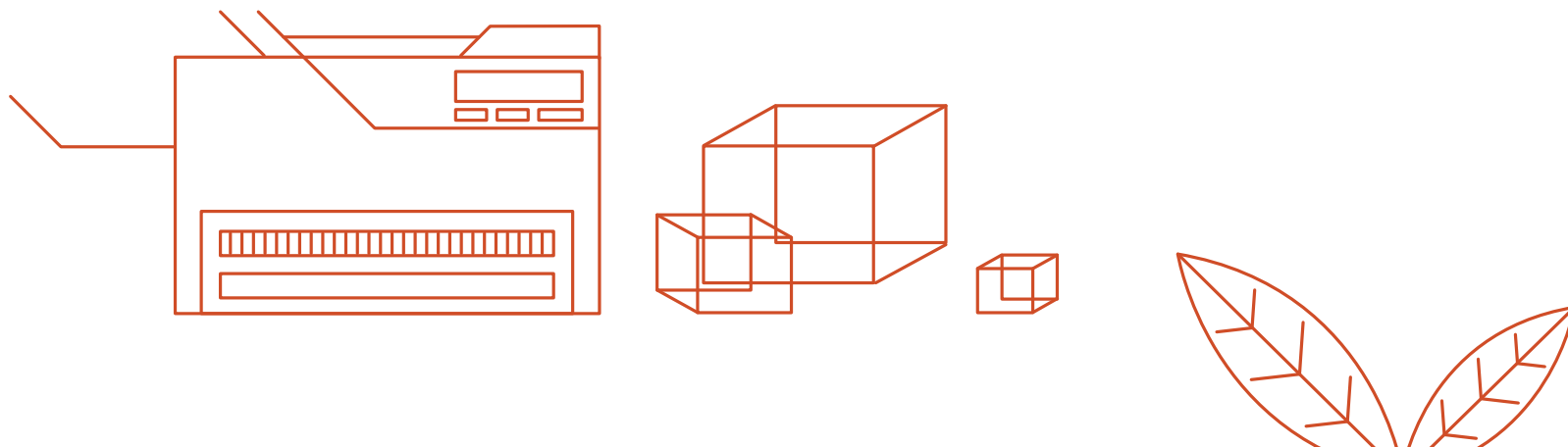
At PwC Slovakia, office paper is the main component of our consumable material. Our goal is to reduce paper consumption to conserve natural resources, reduce environmental impacts related to using materials, and minimize waste. We are continually looking for new ways of promoting digital and virtual 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 2022 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.

In 2022, we used **387,949** sheets of paper, of which **221,674 (57.14%)** were recycled paper* (2021: **517,319** sheets of paper, of which **295,596** sheets of recycled paper*).

*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 2021, as no paper was purchased in 2022.

[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, which indicates lower paper consumption.

	2022	2021	2020	2019	2018
Amount of virgin paper purchased (kg)	0	2.01	1.17	2.94	2.98
Amount of recycled paper purchased (kg)	0	2.30	0.63	2.71	2.86
Total amount of paper purchased (kg)	0	4.31	1.80	5.65	5.84
Emissions (t CO₂ eq.)	0	3.96	1.65	5.38	5.58

Electronic equipment

Purchased 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 kitchen 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.

	2022	2021	2020	2019	2018
Small equipment (total weight in tonnes)	1.04	0.66	0.25	0.11	0.36
Large equipment (total weight in tonnes)	0.14	0.00	0.00	0.00	0.06
Total weight of electron-ic equipment (t)	1.18	0.66	0.25	0.11	0.42
Emissions (t CO₂ eq.)	6.34*	3.73	0.45	0.20	0.66

*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.

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. We seek to avoid generating additional disposable waste by replacing paper coffee cups with glass and ceramic kitchenware. 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)*	2022	2021	2020	2019	2018
Paper and cardboard packaging	1.77	1.73	1.65	1.75	1.70
Plastic packaging	0.23	0.24	0.12	0.20	0.11
Mixed municipal waste	10.00	8.34	10.24	17.79	19.91
Glass containers	0.06	0.04	0.08	0.05	0.20
Total	12.06	10.35	12.09	19.79	21.91
Emissions (t CO2 eq.)	4.51	3.76	4.52	10.48	11.72

*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.

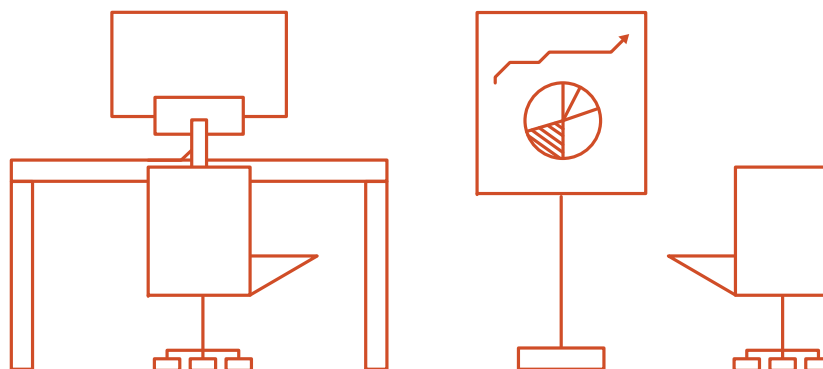
[GRI 306-1, 306-2, 306-4, 306-5]

Waste information only includes waste from our Bratislava office and is based on the building manager's best estimate. Data related to our Košice office was not available.

[GRI 306-3]

10

People and workplace culture



Target 3.4
Be Well, Work Well programme



Target 5.1
Equal opportunity



Target 10.2
Inclusion and diversity
Target 10.3
Equal opportunity



Target 12.6
Erasmus+



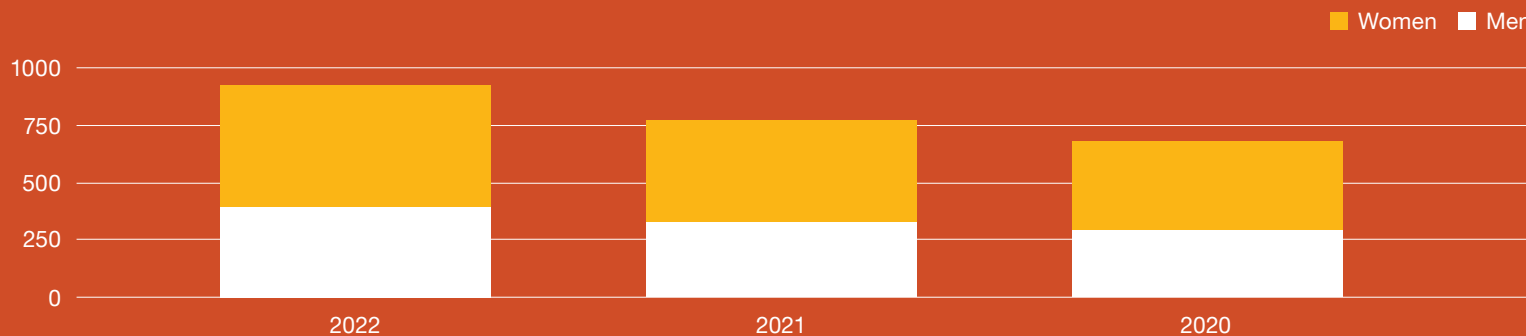
Target 8.5
Decent work for all



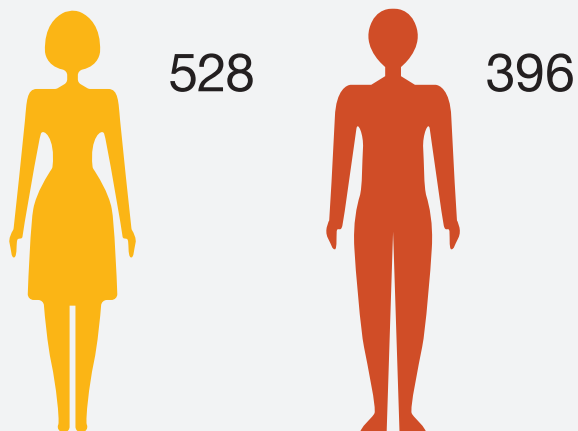
Target 16.3
Equal access to justice for all
Target 16.b
No discrimination



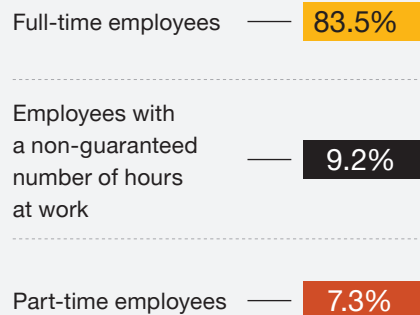
Number of staff



Employee structure in 2022



Employee structure in 2022



2022



At PwC Slovakia, our employees are of the utmost importance to us. We seek to create the best environment for their professional and personal development. We foster values such as fairness, diversity, and work-life balance.



10.1

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. PwC Slovakia does not have a Temporary employees category. Given the increasing number of staff, it can be concluded that we are continuing to grow steadily.

	2022	2021	2020
Total number of staff (m/w)	924	777	686
Men	396	334	301
Women	528	443	385

	2022	2021	2020
Permanent staff (m/w)	839	725	656
Men	360	311	280
Women	479	414	376

	2022	2021	2020
Employees with a non-guaranteed number of hours at work (m/w)*	85	52	30
Men	36	23	21
Women	49	29	9

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



	2022	2021	2020
Full-time employees (m/w)	772	663	602
Men	354	303	277
Women	418	360	325

	2022	2021	2020
Part-time employees (m/w)	67	62	54
Men	6	8	3
Women	61	54	51

[GRI 2-7]

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

[GRI 2-30]



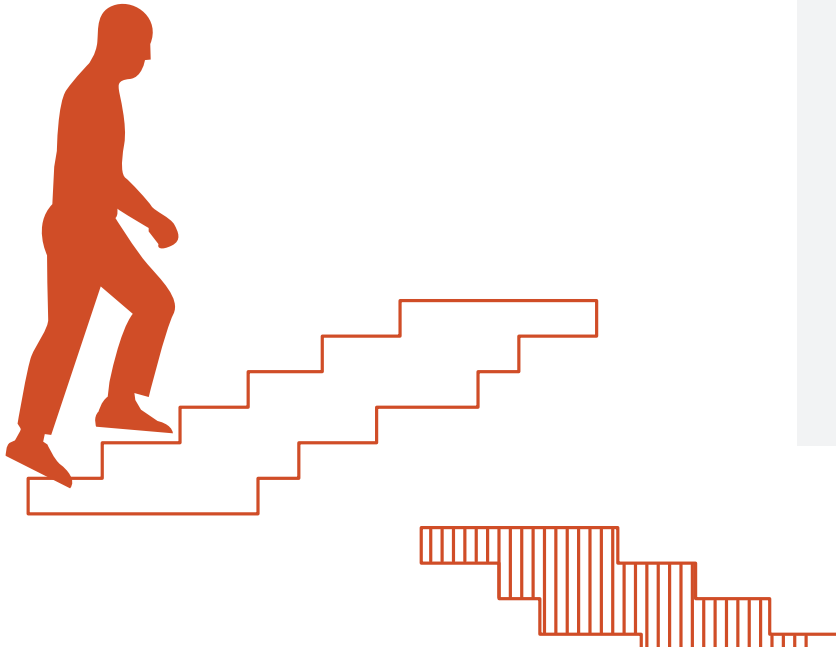


56%

of our senior management come from Slovakia.

	2022	2021	2020
Percentage of senior management hired from the local community	56.0%	66.6%	64.7%

[GRI 202-2]



“

Employees are an asset in which we invest time and financial resources. We provide them with education in relevant areas to continually improve the quality of services for our clients and increase employee satisfaction at the workplace. One of the visible outcomes of these investments is long-term cooperation with colleagues, some of whom have been working at our company for more than two decades.



Tibor
Černák
HC Leader



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.

Increased employee awareness of the importance of achieving a work-life balance and taking care of their own health and mental well-being a consequence of the COVID-19 pandemic and the difficult social situation due to the war in Ukraine and the energy crisis. 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 **We Care** policy. During the 'Great Resignation', which reached a peak in 2022, when a record number of people globally resigned from their jobs, our social culture became a tool that helped us retain our talent. We do this by changing our working environment. Despite the Great Resignation, the number of PwC staff grew globally to almost 328 thousand, an 11% increase for FY22. At PwC Slovakia, the number of staff grew to 924, i.e. by almost 16%, in the calendar year 2022. 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.

Our strategy has three components:

1

Increasing the level of digital literacy

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

2

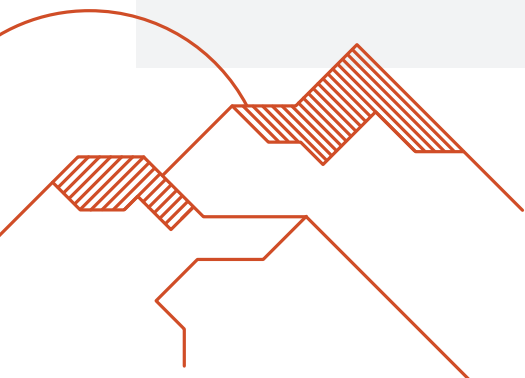
Skills for All Programme

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.



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



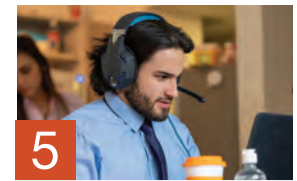
3

Inclusive leadership and teamwork



4

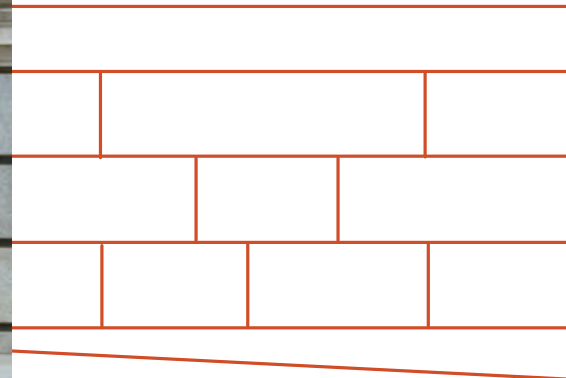
Future-focused growth and development



5

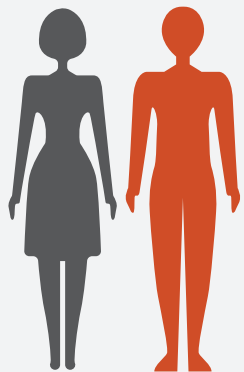
Evolving, leading-edge flexibility

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.



Total number and percentage of new employees (m/w) hired in the reporting period, broken down by age and sex:

	2022		2021		2020	
	Total number	Percentage	Total number	Percentage	Total number	Percentage
Men	164	47%	125	47%	93	55%
Women	183	53%	141	53%	76	45%
Age under 30 (m/w)	252	73%	227	84%	142	84%
Age 30-50 (m/w)	95	27%	39	16%	27	16%
Age 50+ (m/w)	0	0%	0	0%	0	0%



73%

of new joiners were under 30 years old

< 30



In 2022, we hired **347 new employees**, of which **47%** were **men** and **53%** were **women**.

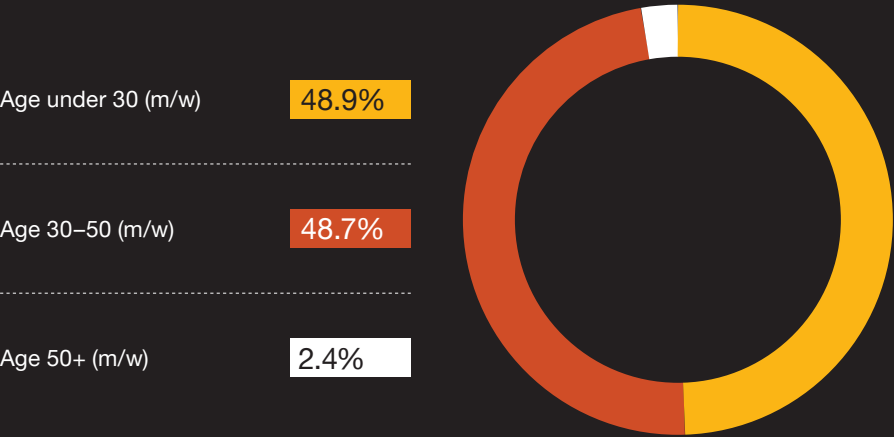




Number of staff in individual age groups:

	2022	2021	2020
Age under 30 (m/w)	452	367	304
Age 30-50 (m/w)	450	391	368
Age 50+ (m/w)	22	19	14
Total	924	777	686

Percentage of new employees



**Total number and rate of new employee (m/w) hires during the reporting period, broken down by age and sex*:**

	2022		2021		2020	
	Total number	Rate of new employee hires	Total number	Rate of new employee hires	Total number	Rate of new employee hires
Men	164	41%	125	37%	93	31%
Women	183	35%	141	32%	76	20%
Age under 30 (m/w)	252	56%	227	62%	142	47%
Age 30-50 (m/w)	95	21%	39	10%	27	7%
Age 50+ (m/w)	0	0%	0	0%	0	0%

*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 (252) divided by the total number of staff younger than 30 (452).

[GRI 401-1]

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.

Total number and percentage of leavers (m/w) in the reporting period, broken down by age and sex:

	2022		2021		2020	
	Total number	Percentage	Total number	Percentage	Total number	Percentage
Men	106	51%	74	54%	76	52%
Women	102	49%	62	46%	71	48%
Age under 30 (m/w)	126	61%	85	62%	103	70%
Age 30-50 (m/w)	82	39%	51	38%	44	30%
Age 50+ (m/w)	0	0%	0	0%	0	0%

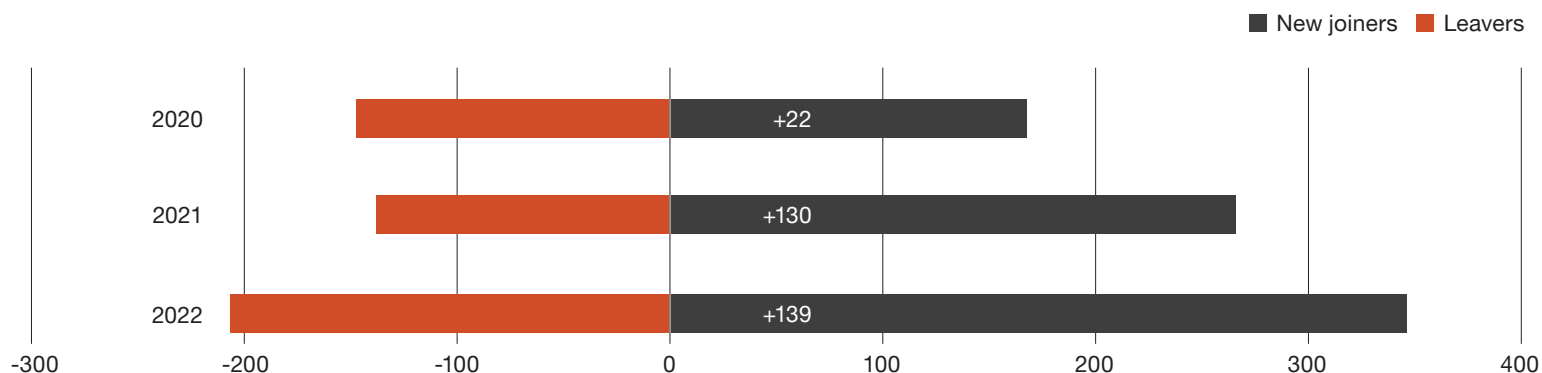



Employee turnover (m/w) during the reporting period, broken down by age and sex*:

	2022		2021		2020	
	Total number	Employee turnover	Total number	Employee turnover	Total number	Employee turnover
Men	106	11%	74	10%	76	11%
Women	102	11%	62	8%	71	10%
Age under 30 (m/w)	126	14%	85	11%	103	15%
Age 30-50 (m/w)	82	9%	51	7%	44	6%
Age 50+ (m/w)	0	0%	0	0%	0	0%
Employees	208	23%	136	18%	147	21%

*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 (126) divided by the total number of staff (924).

[GRI 401-1]





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

	2022	2021	2020
Men	75	65	70
Women	108	100	91

*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:

	2022	2021	2020
Men	8	5	6
Women	26	23	12

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

	2022	2021	2020
Men	2	2	1
Women	66	79	79



In 2022, **24 employees** returned to work from maternity or parental leave.



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

	2022	2021	2020
Men	8	8	7
Women	16	11	8

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:

	2022	2021	2020
Men	6	7	4
Women	15	8	3

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

	2022	2021	2020
Men	100%	100%	100%
Women	93.7%	100%	100%

*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*:

	2022	2021	2020
Men	100%	100%	100%
Women	100%	100%	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]



Almost 100% retention of our employees after returning from maternity or parental leave tells us we are creating suitable conditions for parents.





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. In recent years, this goal has faced extensive challenges due to the COVID-19 pandemic and the war in Ukraine, where we have an office, as well as PwC employees and their close relatives. During 2022, when the pandemic was on the wane, we began to gradually return to the office. We also actively sought to support Ukrainians leaving their country, and some of our employees offered Ukrainian refugees accommodation in their homes. For more information on our initiatives and measures related to safety and the war in Ukraine, see Section 11. **Community engagement.**

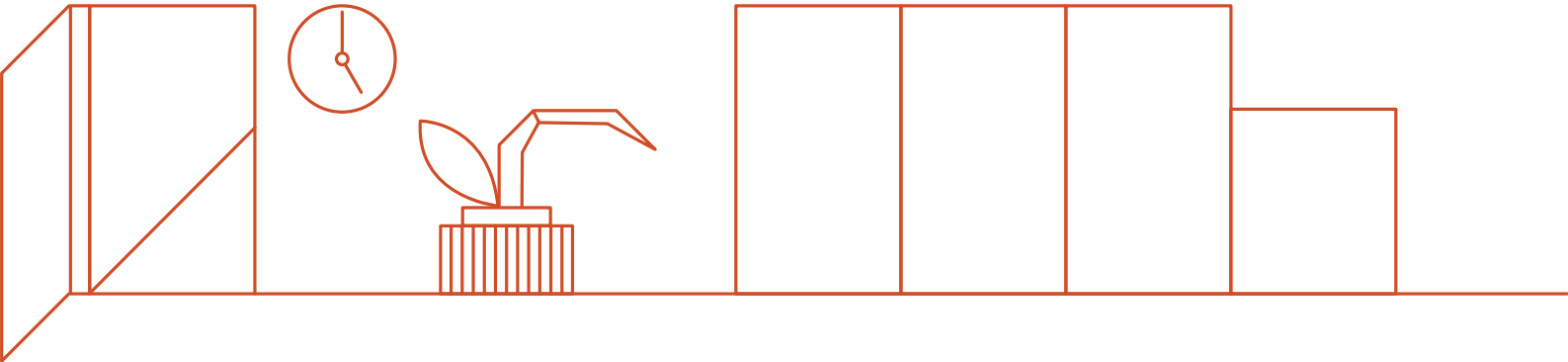
At PwC Slovakia, we evaluate the risks for health, safety, and well-being of our employees, and we consider the risk of burnout to be the most serious risk for the above areas. Therefore, we regularly monitor overtime hours broken down by sex and each employee category:

Average annual number of overtime hours per employee:

	2022	2021	2020
Average number of overtime hours per employee	46.5	48.6	54.2



In 2022, we reduced the average number of overtime hours per employee by 4.31% compared to 2021.





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 also seek to 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 2022, 152 employees participated in this programme.



Physical habits



Mental habits



Emotional habits



Spiritual habits





In addition, we organize sports activities paid for by PwC Slovakia, which our employees can sign up for on a weekly basis. In 2022, we offered a wide range of sports activities, including football, tennis, table football, badminton, swimming, beach volleyball, squash, basketball, power yoga, and jogging. Tournaments are organized in some sports, 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 the 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. In 2022, 580 employees participated in this programme, resulting in 957 consultations. All consultations are strictly confidential, and PwC only retains statistical data on the number of consultations and the most frequent topics discussed.

In 2022, well-being webinars exceeded our expectations, and were attended

regularly by about 20% of employees. These webinars address topics such as financial health, investment basics, ego in the workplace, viability, Earth Day, perceptiveness, perceptive communication, reset, and energy restoration. In addition, we are an active member of an association of companies for mental health (The League for Mental Health). Within this coalition, new webinars and recordings of discussions on diverse topics related to mental health are made available to our employees each month. In addition, we send a well-being newsletter to all employees each month to inform them about current well-being-related activities beneficial for mental and physical health.

As regards ergonomics, we believe it is important to check the set-up of the working environment and ensure comfortable and health-friendly work seating for our employees. In 2022, a physiotherapist visited our offices to consult with our employees and focused on explaining the correct sitting position to avoid health problems. Employees could also use the option of individual diagnostics. We also organized a practical physio workshop, attended by 20 employees and focused on physiotherapy and ergonomics.










Since October 2022, our employees can order massages at the workplace once a month. This service is provided by 3 masseurs from a sheltered workshop, which includes disabled people actively engaged in working life. These massages are very popular and in 2022 our employees received 570 massages over 10 days from October to December.

Eye damage resulting from long-term exposure to computer screens is another significant health risk for our employees. Therefore, we also paid great attention to this issue and arranged vision measurement at the workplace. In 2022, we had 2 days when each employee could undergo a 10-minute eye examination. We also organized a Health Day, during which we gave our employees the chance to be examined by a contractual general practitioner. During this day, ECG measurements and a dermatological examination were also available, and each employee had 10 minutes for the examination.

Overview of paid medical examinations for our employees in 2022:



	Activity	Number of hours	Number of examined individuals
	Diagnostics by physiotherapist	16	44
	Eye diagnostics	16	128
	Health Day	8	126
	Physio workshop	4	20
	Total medical examinations	44	318

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





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.

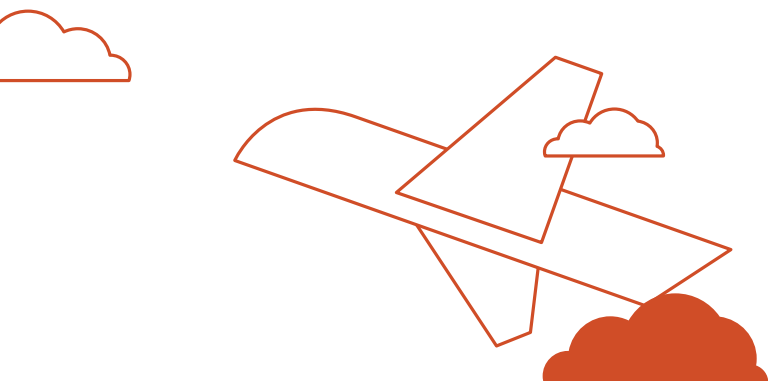
”

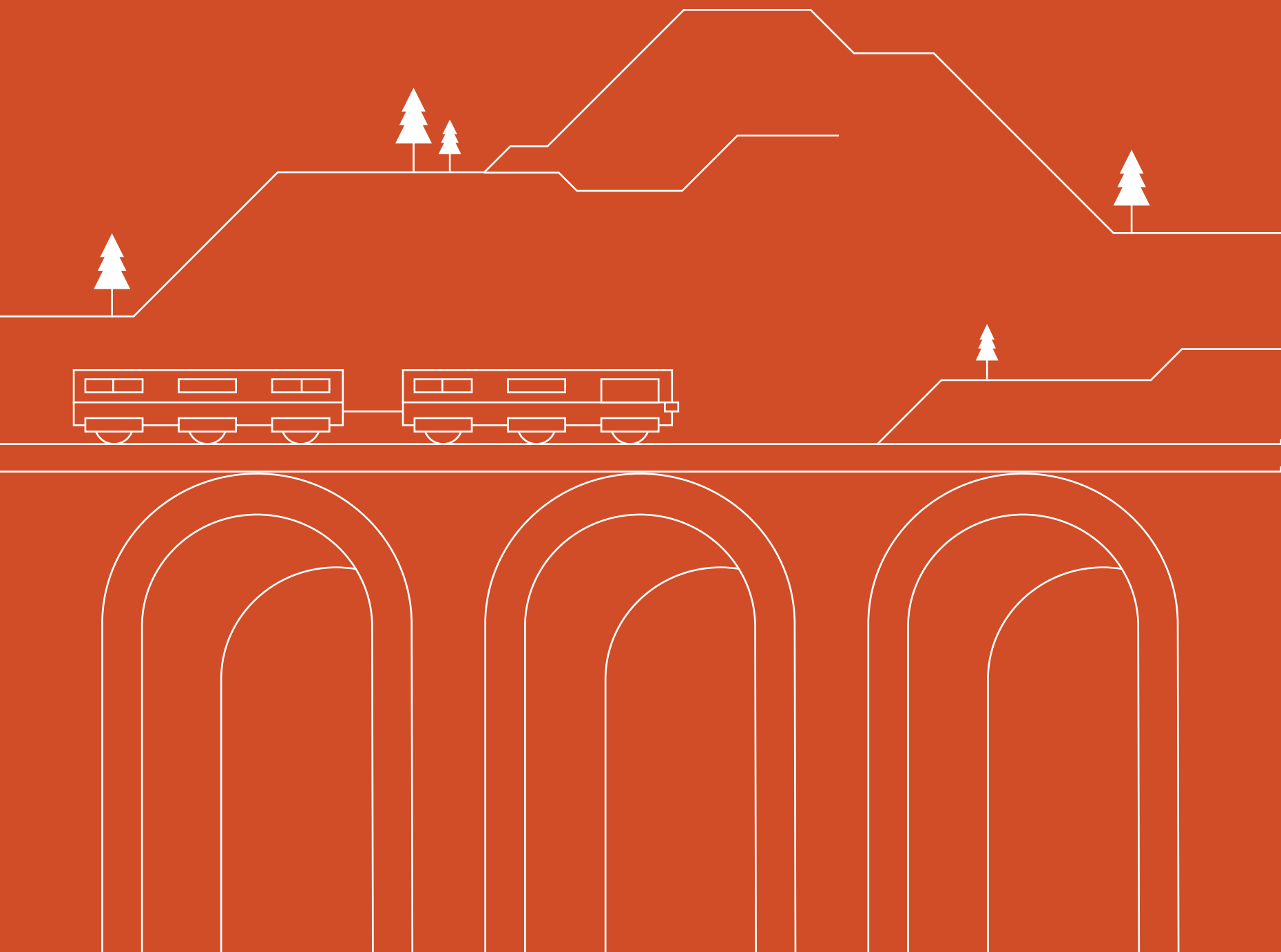
One of the many benefits our company offers is the opportunity to work abroad, usually for a period of 2 years. As PwC is an international firm, this includes many countries, which means many options to obtain a great deal of experience. Another benefit of this corporate mobility is that employees from different countries can exchange their know-how, which contributes to their overall development and fosters the unity of PwC offices around the world. Two years ago, I was given the chance to participate in this programme. I moved to London where I had the opportunity to meet people from around the world and to recharge my batteries in this big city which I had the chance to discover. During my stay in London, I gained new knowledge, valuable experience, and established working relationships which I will seek to retain in the years to come. This opportunity to work abroad for a longer period accelerated my professional development and career growth, and helped me move forward personally. I hope that I will also be able to implement my new expertise in Slovakia.



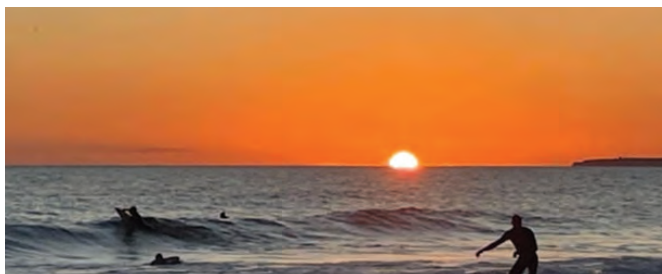
**Zuzana
Girová**

Senior Consultant





After their probation period, 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.



“



One of the invaluable benefits that our company offers is the opportunity to spend up to 6 weeks abroad. This option is not only a work benefit, but also provides personal and mental self-enrichment. This change to my environment brought me new ideas, stimulated my creativity and give me a new motivation. Relocation to another environment, another country or culture, opens the door to new perspectives and these can be implemented at work.

Last year, I had the opportunity to spend 3 weeks in Portimão, a city in southern Portugal. Staying in a country with mild autumn weather was revitalizing for me. In addition, this change of environment allowed me to break my routine and experience new adventures. During my stay in Portugal, I tried new sports, got to know like-minded people from various parts of the world, and visited beautiful places. These experiences opened up new horizons to me and brought new ideas which I could then apply in my work.



**Patrik
Repáček**

Senior Consultant



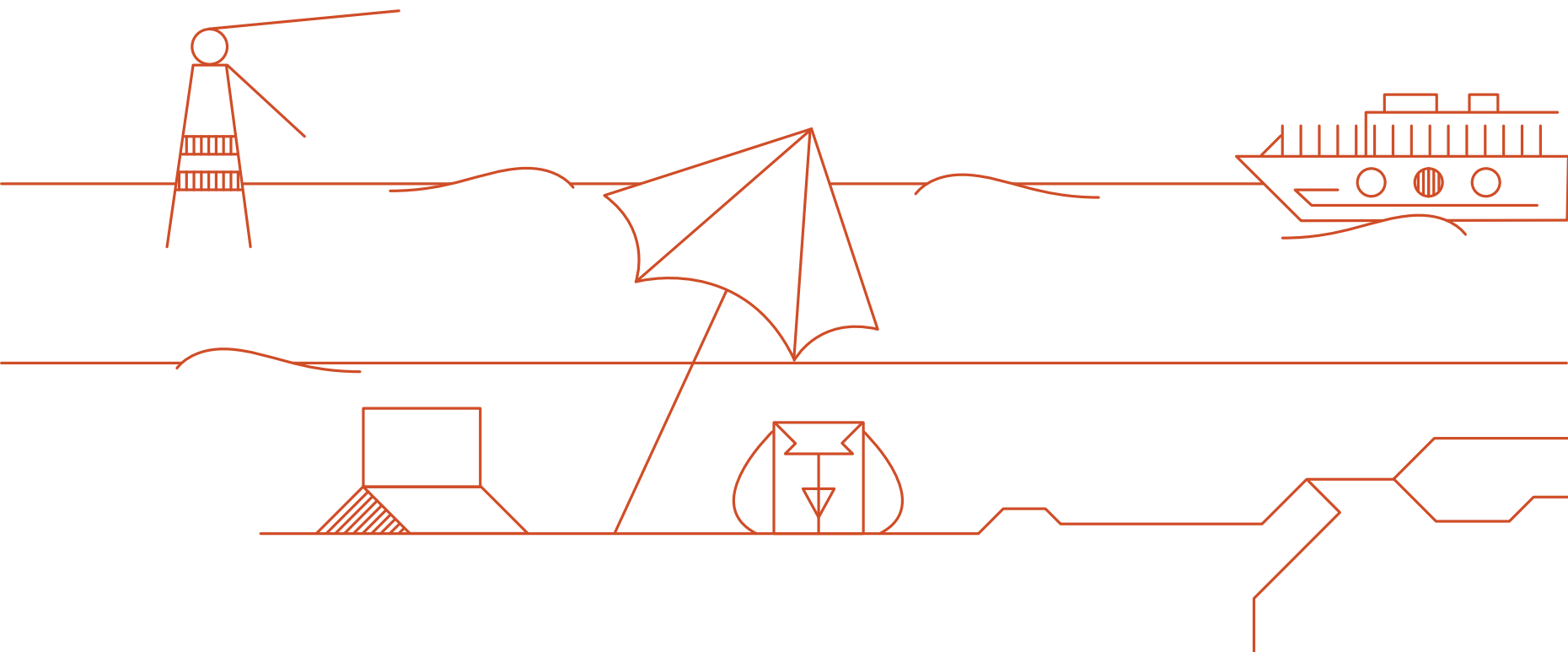
In 2022, **40 employees**

used the opportunity to work temporarily **from abroad**. Popular destinations were Thailand, Croatia, and Portugal

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 2022, a mood tracker was undertaken at our audit department for the second time. The survey results indicate that more than 70% of employees are satisfied with their workload and responsibilities, feel recognized and supported by their superior, and appreciate the overall team atmosphere.

The GPS results for the financial years 2020, 2021, and 2022 are presented in the following table. They show that more than half of PwC employees would recommend PwC as an excellent place to work in the long-term, and over 80% of staff are proud of working for PwC. Over 70% of employees feel they are part of PwC and enjoy working for the company, and this figure is growing every year. The survey results are also evidence of inclusion and well-being at the workplace, which we strive to achieve and do care about.





75% of our employees are satisfied with their work.

	FY 2022/2023	FY 2021/2022	FY 2020/2021
GPS completion rate*	69%	68%	70%
People Engagement Index**	75%	75%	75%
I would recommend PwC as an excellent place to work	68%	68%	63%
I am proud of working for PwC	80%	85%	83%
My personal values are consistent with PwC values	77%	78%	80%
I feel that I am part of PwC	74%	71%	70%
I like working for PwC	75%	74%	72%

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

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





10.4

Training courses and further education

We put emphasis on the continuous development and education of our staff and on gaining new skills as regards up-to-date technology. We also offer this opportunity to our clients. We are here for our employees to help them grow professionally and personally. Our global policy determines the provision of adequate qualifications. The necessary training and professional development are identified within the educational planning process. Technical training for employees includes:

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

“

We give space to employees for the development of their job competencies and for their personal growth which allows them to advance. This strengthens their expertise and overall satisfaction. Thanks to these unique opportunities, our employees can discover their talents and interest in various areas, such as data analysis in Power BI, sustainability, and risk management. If they decide to stay at our company, they can change their original specialization and move to another department where we actively support their personal development.



**Eva
Hupková**
Assurance Director



In 2022, we provided **57,808 hours** of training courses to our employees.

In 2022, employees of PwC Slovakia spent **57,808** hours on training courses (approx. **63** hours per employee).

Average number of hours spent on training:

	2022	2021	2020
Total number of staff	63	43	44
Men	71	46	53
Women	56	41	36
Intern / Trainee (m/w)	41	23	15
Associate (m/w)	77	70	74
Senior Associate (m/w)	62	66	66
Manager (m/w)	45	37	42
Senior Manager (m/w)	39	32	39
Director (m/w)	46	32	45
Partner (m/w)	59	33	42

*Figures are mathematically rounded to whole numbers.

**The higher average number of hours spent on training in 2022 is due to the inclusion of other types of training in the calculation compared to previous years.



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 via the Digital Academy. The **Academy Analytical** data project gives employees a unique opportunity to apply acquired knowledge to real project solutions, helping them significantly streamline their work.

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.

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. In addition to digital upskilling courses, our employees may also select leadership development and mental well-being programmes. Soft skills, professional progress, and technical growth are an integral part of the learning cycle at our company.

The PwC Academy 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. The content of training courses is tailored to the individual needs of our employees, and we invite qualified internal and external tutors to present them. We also offer the possibility to select between face-to-face and online learning to ensure maximum flexibility and employee satisfaction.

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.

We offered a learning opportunity to students from the Secondary School of Informatics and Economy in Pardubice, the Czech Republic, as part of the Erasmus+ programme. During a one-month internship, our employees from various departments mentored 20 students specialized in programming and informatics and gave them technical support. Most students took part in the development of a financial aid platform in JavaScript, some built a prototype of an autonomous vehicle (self-driving car), and others helped with graphic tasks.

[GRI 404-2]






Feedback is extremely important to us. It represents an opportunity to foster personal growth, improve work performance, and strengthen mutual relations. We annually evaluate the performance of our employees, and feedback is a key tool in this process. It serves as a springboard for further professional growth and career progression. 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.

	2022	2021	2020
Employees who received regular feedback on their performance and career development (m/w)	100%	100%	100%

[GRI 404-3]



All our employees receive regular feedback.





10.5

Diversity, inclusion, and equal opportunity

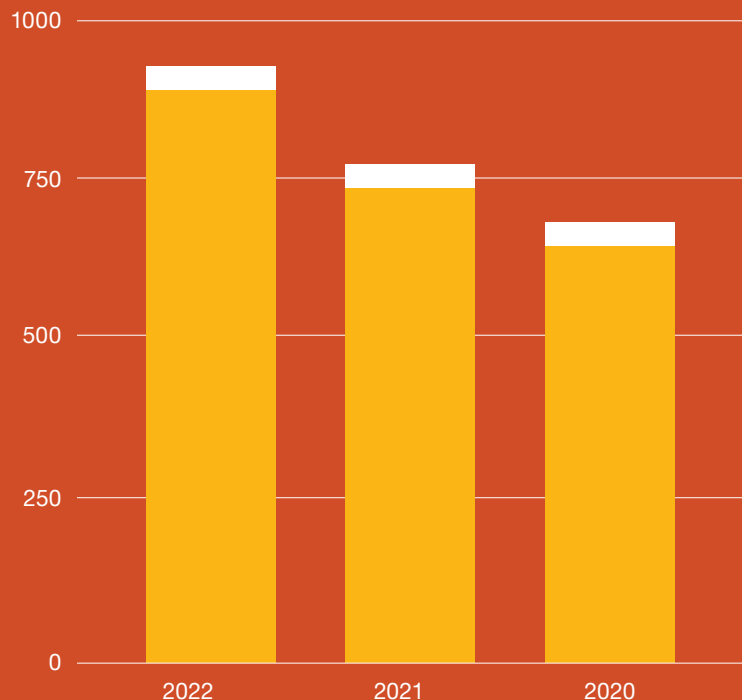
Equal opportunity

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

Other countries Slovakia

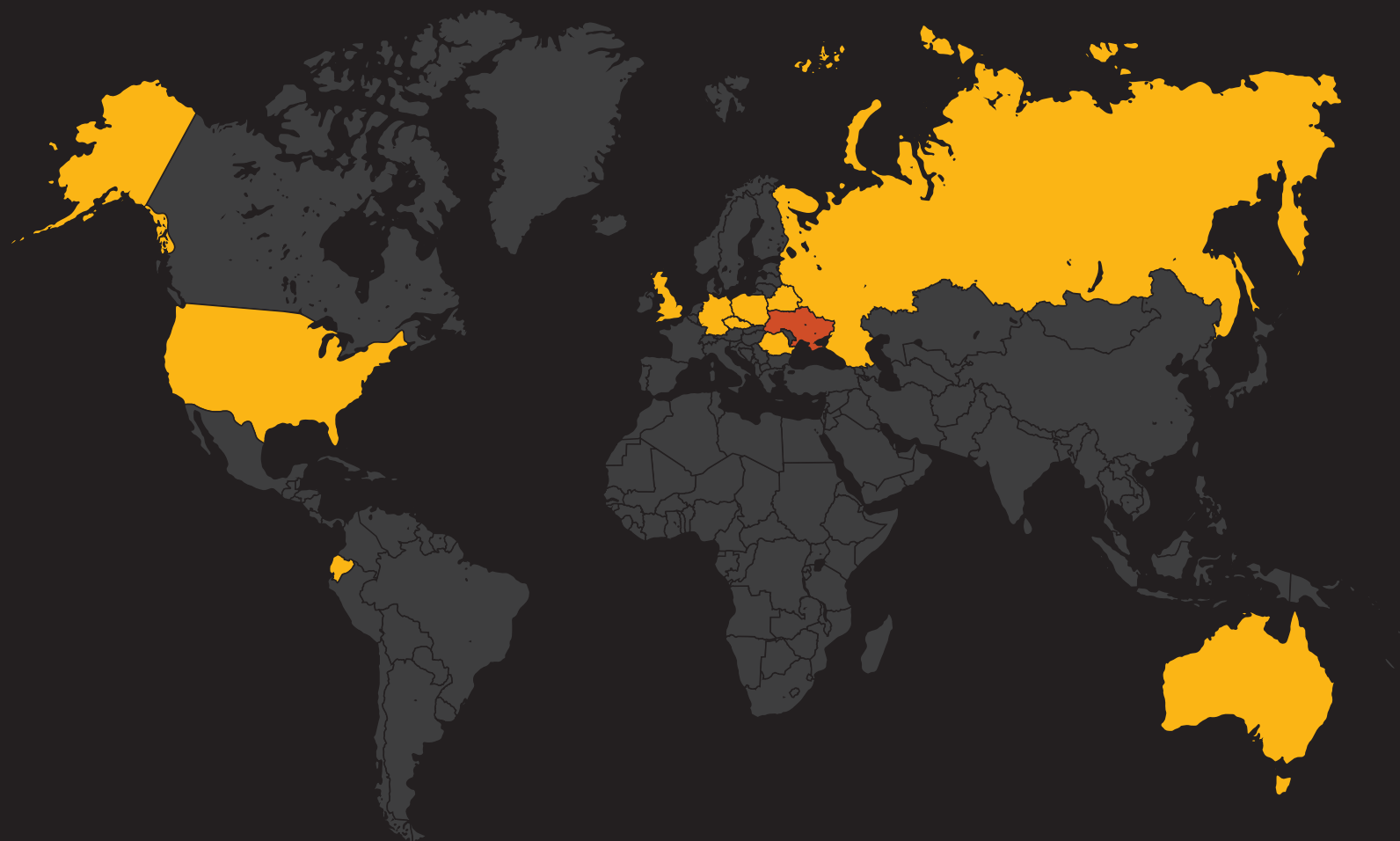


About

5%

of employees are from abroad.





Number of employees





Structure of PwC Slovakia's employees by nationality

	2022						2021						2020				
	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		Men	Women	Total	% of men of total number of men	% of women of total number of women
Czech Republic	2	2	4	0.5	0.4		2	3	5	0.6	0.7		2	2	4	0.7	0.5
Azerbaijan	0	0	0	0.0	0.0		0	0	0	0.0	0.0		1	0	1	0.3	0.0
Australia	1	0	1	0.3	0.0		1	0	1	0.3	0.0		1	0	1	0.3	0.0
Ukraine	12	7	19	3.0	1.3		10	4	14	3.0	0.9		3	2	5	1.0	0.5
Kazakhstan	0	0	0	0.0	0.0		0	0	0	0.0	0.0		0	1	1	0.0	0.3
US	3	1	4	0.8	0.2		4	0	4	1.2	0.0		4	0	4	1.3	0.0
Germany	3	0	3	0.8	0.0		3	0	3	0.9	0.0		2	0	2	0.7	0.0
Serbia	0	2	2	0.0	0.4		0	2	2	0.0	0.5		0	1	1	0.0	0.3
Spain	0	0	0	0.0	0.0		0	0	0	0.0	0.0		1	0	1	0.3	0.0
Turkey	0	0	0	0.0	0.0		1	0	1	0.3	0.0		1	0	1	0.3	0.0
Georgia	1	1	2	0.3	0.2		0	1	1	0.0	0.2		0	1	1	0.0	0.3
Poland	1	1	2	0.3	0.2		1	1	2	0.3	0.2		1	1	2	0.3	0.3
Russia	2	1	3	0.5	0.2		2	2	4	0.6	0.5		4	2	6	1.3	0.5
Ecuador	0	1	1	0.0	0.2		0	1	1	0.0	0.2		0	1	1	0.0	0.3
Belarus	0	2	2	0.0	0.4		0	0	0	0.0	0.0		0	0	0	0.0	0.0
France	0	0	0	0.0	0.0		0	1	1	0.0	0.2		0	0	0	0.0	0.0
Romania	0	1	1	0.0	0.2		0	0	0	0.0	0.0		0	0	0	0.0	0.0
UK	1	0	1	0.3	0.0		0	0	0	0.0	0.0		0	0	0	0.0	0.0
Slovakia	370	509	879	93.4	96.4		310	428	738	92.8	96.6		281	374	655	93.4	97.1
Total	396	528	924	100.0	100.0		334	443	777	100.0	100.0		301	385	686	100.0	100.0



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.

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 October 2022, we made a contribution to the newly founded fund for the support of the LGBTI+ community administered by the Pontis Foundation. We gave our employees a day off to attend a march in memory of two young people who lost

their lives during a terrorist attack on the LGBTI+ community. In November 2022, we also joined the #idenamozivot appeal focused on safety, acceptance, and equality for LGBTI+ individuals, their children, and families.

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:

	2022	2021	2020
Men	74.0%	71.5%	70.5%
Women	26.0%	28.5%	29.5%
Age under 30 (m/w)	0.0%	0.0%	0.0%
Age 30-50 (m/w)	88.5%	76.2%	82.4%
Age 50+ (m/w)	11.5%	23.8%	17.6%

[GRI 405-1]





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

	2022	2021	2020
Intern/Trainee (m/w)	100.0%	86.3%	105.1%
Associate (m/w)	96.9%	97.6%	101.3%
Senior Associate (m/w)	93.5%	95.7%	90.1%
Manager (m/w)	100.7%	102.3%	97.6%
Senior Manager (m/w)	98.9%	103.5%	107.3%
Director (m/w)	97.0%	86.4%	116.5%
Partner (m/w)	85.8%	106.4%	100.4%

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

[GRI 405-2]



We are **moving** towards full **equality in remuneration** regardless of sex.

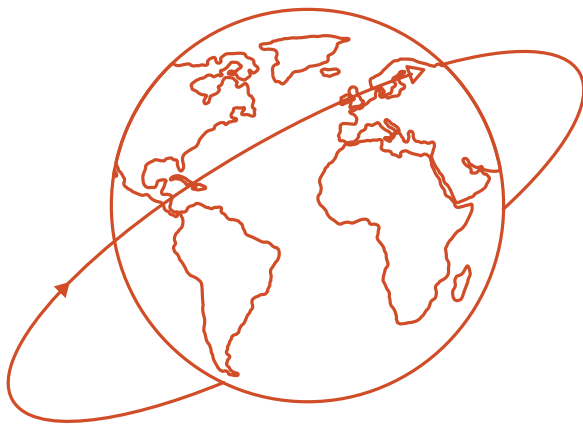
Gender pay gap between men and women*:

2022	2021	2020
22.4%	23.8%	14.0%

*This calculation includes salary data of all employees in all job positions.

**This calculation compares the average salary of men and women.

[Directive (EU) 2023/970 of the European Parliament and of the Council of 10 May 2023 to strengthen the application of the principle of equal pay for equal work or work of equal value between men and women through pay transparency and enforcement mechanisms]



”

At our company, we hire employees from around the world regardless of their age, sex, social background, or religion. Thanks to the diversity of our workforce, we can form teams made up of individuals with different mindsets, diverse experience, abilities, and skills. This diverse approach to challenges delivers new and excellent ideas and allows us to quickly adapt to the rapidly changing working and competitive environment.



**Peter
Havalda**

Assurance Partner,
Inclusion and
Diversity Leader

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 2022 and 2021 no cases of discrimination were reported or recorded.



0 reported incidents of discrimination.

[GRI 406-1]





11

Community engagement



Target 4.4

Mentoring
Lectures at schools



Target 8.3

Pro bono audit



Target 11.4

Participation in the Our City initiative



Target 17.17

Partnerships
and memberships in associations

In 2022, we



spent

2,101.4 hours

on community activities;



helped

22

organizations; and



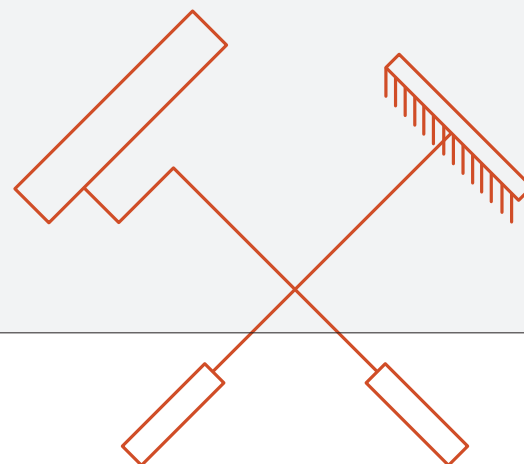
donated

€9,700

in addition to

€61,954

as a 2% allocation of our corporate income tax.





	Calendar year 2022					Calendar year 2021				
	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
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	51	1,476	64,168	8	1. Učiteľ Slovenska (Teacher of Slovakia) 2. HB Reavis Foundation 3. DoFE 4. Nadácia pre deti Slovenska (Foundation for the Children of Slovakia) 5. ČSOB Foundation 6. Dobrý anjel (Good Angel) 7. Slovak Olympic and Sports Committee 8. SLSP Social Finance	80	1,387	61,700	10	1. Centrum environmentálnej a etickej výchovy Živica (Živica – Centre for Environmental and Ethical Education) 2. ČSOB Foundation 3. Dobrý anjel (Good Angel) 4. HB Reavis Foundation 5. Slovenská športifná Foundation 6. ZSE Foundation 7. Foundation of the Slovak Olympic and Sports Committee 8. Slovak Olympic and Sports Committee 9. Social Financing SK 10. DoFE
Our City	50	300	N/A	4	1. MŠ Ševčenkova (Nursery School at Ševčenkova St.) 2. ZŠI Drotárska (Elementary boarding school on Drotárska St.) 3. Rača urban district 4. City of Košice	44	234	N/A	2	1. Imobilio 2. ZŠ Kežmarská (Elementary school on Kežmarská St.)
Mentoring (DoFE) – Leaders of tomorrow*	4	84.4	N/A	8	Confidential - students	6	53.2	N/A	8	Confidential – students
Mentoring (DoFE) – Diamond Award*	2	N/A	N/A	2	Confidential – school principals	1	N/A	N/A	1	Confidential – school principals
Help to Ukraine	8	197	N/A	N/A	Confidential	N/A	N/A	N/A	N/A	N/A
Donations from PwC funds	N/A	N/A	9,700	4	1. OZ Ženský algoritmus (civic association) 2. KlnIT 3. Fond pre podporu LGBT (LGBT Support Fund) 4. DoFE	N/A	N/A	20,542	4	1. DECODOM Foundation 2. DoFE 3. Slovenská spoločnosť aktvárov (Slovak Society of Actuaries) 4. Pre našu školu (For Our School, civic association)



	Calendar year 2022					Calendar year 2021				
	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
Iniciatíva	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
Donations - 2% allocation of tax paid	N/A	N/A	16,640	13	Helping Hand	N/A	N/A	16,362	17	Helping Hand
2% allocation of tax paid -direct financial aid	N/A	N/A	45,314	6	1. PLAMIENOK n.o. (NPO) 2. KlinIT 3. Človek v ohrození, n.o. (NPO) 4. Pre našu školu (For Our School, civic association) 5. OZ Vagus (Civic association) 6. Klub rómskych aktivistov SR (Club of Roma Activists in Slovakia, civic association)	N/A	N/A	12,900	1	1. KlinIT

*Mentoring (DofE - Duke of Edinburgh) 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.

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 2022.

All the activities PwC Slovakia undertakes as a firm and which employees undertake as individuals impact the communities in which we operate. We are aware of our responsibility to ensure that our activities support strong and thriving communities. 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:

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

1

Corporate volunteering: qualified and manual

2

Provision of pro bono and/or discounted audits

3

Financial and non-financial (in-kind) donations

1

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

2

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

3

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

4

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



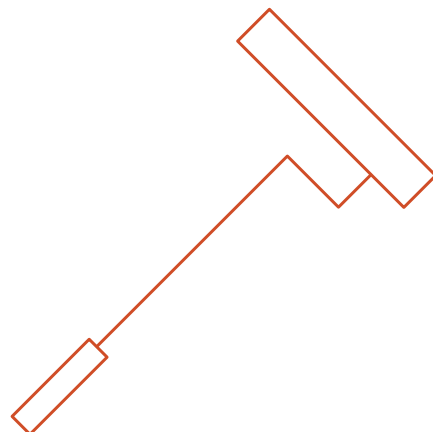
11.1

What's going on around us?

In February 2022, we were shocked by the outbreak of war in a neighbouring country – Ukraine was invaded by Russia. Thanks to rapid mobilization of our employees, we developed a number of initiatives to help our Ukrainian colleagues and other Ukrainian citizens. At PwC, we set up a counselling helpline for refugees, helped at contact centres with the preparation of material and collections. Many of our employees opened the doors of their homes to refugees and offered them much-needed refuge. In 2022, our employees spent **197 hours** on the counselling helpline, which was set up with the goal of providing advice to refugees from Ukraine. Our employees advised, helped refugees with translations and interpreting, legalization of residence, and with requesting and processing official documents. Our employees, on their own initiative, organized fundraising and material collections for Ukrainians, which helped them at the time of the greatest need of their lives. In addition to medicine and medical aids, we also donated **19** notebooks via the Pontis Foundation.

Help for people from Ukraine is still needed. At the beginning of November 2022, we received a request for help from a hostel on Kopčianska St. in Bratislava. We organized a collection among our employees and donated aids for developing motor skills, performing creative activities, and board games for children, teenagers, adults, and seniors from Ukraine who live there.

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





11.2

Corporate volunteering

1

Qualified volunteering

Mentoring of young people via the Leaders of Tomorrow project, the Duke of Edinburgh's International Awards (DofE) development programme:

Every year, PwC mentors help students define their goals as regards talent development, sport, and volunteering, and mentor them in their efforts to achieve these goals. Their role is to help students win bronze, silver, or gold medals, depending on the duration and scope of the programme they select. In the **2022/2023 school year**, 4 of our colleagues devoted **84 hours** of their time to students to support their personal development. We are also proud that other colleagues joined the preparatory training process to become DofE mentors in the future.

Mentoring for school management via the Diamond Award, a DofE's development programme:

The Diamond Award is focused on developing the leadership and communication skills of headmasters and DofE coordinators. For the second year, PwC senior executive employees engaged in this programme provided mentoring services to school management to share their experience in project and team management. In the 2021/2022 school year, a PwC Director mentored the headmaster of the Secondary School of Economy on Račianska St. in Bratislava. In the following school year, two of our partners joined this programme to pass on their experience to two female headmasters, at the Metodova Secondary Grammar School in Bratislava and the Ľudovít Štúr Secondary Grammar School in Michalovce.



17%

of our employees participated in volunteering in 2022.

Lectures at schools:

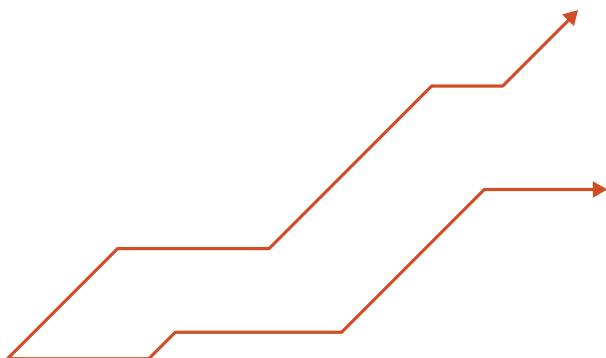
It is standard practice at PwC that we give lectures on different topics every school year. Although specifically designed for students of specific subjects, they are also often attended by employees and students of other specializations. There is always great interest in practical lectures, which give students a chance to see how their knowledge can be applied and utilized in practice.

Our volunteers had the opportunity to take a training course via the Digital Skills platform to develop their teaching competencies.



”

Thanks to the Leaders of Tomorrow project, I had the opportunity to become a mentor of two gifted students and help them achieve their goals as part of the programme. While working on achieving their goals, they also developed their talents and skills which will be essential in their professional life. I am pleased that I could be by their side, pass on my experience to them, get to know their views, and be inspired. It was a mutually enriching experience.



**Lucia
Korbélyiová**

Senior ESG
Consultant



2

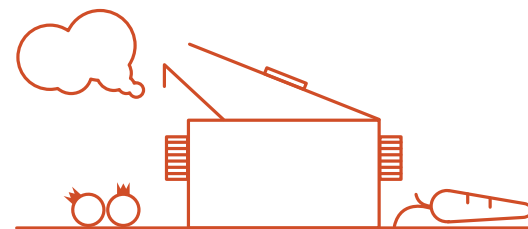
Manual volunteering

Every year since 2006, when the Naše mesto (Our City) corporate volunteering event was first organized by the Pontis Foundation, we have encouraged our people to participate. In these events, volunteers from companies change into informal clothing and help community organizations in their work. Our goal is to promote volunteering and team spirit.

In 2022, more than 50 employees of PwC Slovakia participated in the Naše mesto (Our City) event, the biggest volunteer event in Slovakia, and spent around 300 hours on volunteering. Our volunteers helped with four activities in Bratislava (fence painting at a former kindergarten on Ševčenkova St., school fence painting on Drotárska St., weed removal and flower planting in Rača) and in Košice (helping create new flower beds). In addition to this event, we also participated in the Starphonic project in 2022, in which selected managers and senior managers attended mentoring and

lectures on team coaching. At the end of the project, 8-member teams were set up, and everyone could spend 3 hours on volunteering. Our ESG team helped create an ornamental garden for the 2nd grade of an elementary school. Another team helped the DePaul organization move to new premises.

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





Pro bono and discounted audits

In 2022, PwC provided professional services to support community organizations and the non-profit sector by sharing our expertise in business matters. 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.

In 2022, we provided an audit for no consideration or at a discounted rate to the following 8 foundations:

Pro bono audits:

- Učiteľ Slovenska (Teacher of Slovakia)
- HB Reavis Foundation
- The Duke of Edinburgh's International Award Slovensko
- Nadácia pre deti Slovenska (Foundation for the Children of Slovakia)

Discounted audits:

- ČSOB Foundation
- Dobrý anjel (Good Angel)
- Slovak Olympic and Sports Committee
- SLSP Social Finance

51 of our employees (including partners, directors, senior managers, managers, senior associates, associates, and administrative staff) spent **1,476** hours on these projects. The value of our pro-bono and discounted services amounted to **€64,168**.

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



11.4

Financial and non-financial (in-kind) donations

1

Financial Donations

In 2022, we supported the following entities by making financial donations from our funds in a total amount of €9,700:

OZ Ženský algoritmus (Civic association)

€1,500

Kempelenov inštitút inteligentných technológií (Kempelen Institute of Intelligent Technologies)

€3,700

Fond pre podporu LGBT+ komunity Nadácie Pontis (LGBT+ Community Support Fund at the Pontis Foundation)

€2,000

The Duke of Edinburgh's International Award Slovensko, o.z.

€2,500

Total

€9,700





2

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

In 2022, 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. Via the **Helping Hand** grant programme, which supports projects nominated by our employees, we annually encourage our staff to nominate projects they consider beneficial for communities. We distinguish between recommended projects and employee direct involvement projects. Nominations are based on a genuine relationship between a PwC employee and the proposed project, 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 2022, our employees were again actively involved in the **Helping Hand** grant programme. Together, they nominated 19 projects, of which 13 were selected via employee voting for financial support in the approved amount of **€16,640**.

Recipient	Project	Approved amount
I.N.A.K – pohybové a osobnostne rozvojové aktivity (I.N.A.K. – motor skills and personal development activities)	Škola Breaku - komunitné centrum pre tanečníkov 2022 (Break Dance School – Community centre for dancers)	€1,200
Detská železnica Košice (Children's historical railway in Košice)	Zachráňme historické vozne! (Let's save historical railway carriages!)	€1,200
Organizácia muskulárnych dystrofiíkov v SR (Organization of people with muscular dystrophy in Slovakia)	Auto pre Belasého motýľa (Car for the Sky Blue Butterfly)	€1,200
Liečebno-výchovné sanatórium (Therapeutic and educational sanatorium)	Relaxačné pomôcky pre deti s ADHD (Relaxation aids for children with ADHD)	€1,200
Domov dôchodcov a domov sociálnych služieb (Retirement and Social Services Home)	Regenerácia tela a duše za pomoci relaxačných pomôcok (Regeneration of body and soul using relaxation aids)	€1,200
Športový klub Bratislava Patrioti (Sports club)	RAHL – Ružinovská amatérska hokejová liga (tím Blizzards Bratislava) (Ružinov Amateur Hockey League (Blizzards Bratislava team))	€1,200
Občianske združenie Životný reštart (Life Restart civic association)	Koučing tútorov (Tutor coaching)	€1,200
Mestská časť Košice – Juh (Košice South Urban District)	Podpora športu na sídliskách (Supporting sports in housing estates)	€1,200



Recipient	Project	Approved amount
DETSKÁ CHIRURGIA -OZ SLNIEČKO NA CESTE (Civic association)	Zlepšime komfort pre našich malých pacientov a ich doprovod (Let's improve the comfort of children and accompanying parents)	€1,500
Platforma rodín detí so zdravotným znevýhodnením (Platform of families with handicapped children, civic association)	Podpora pre rozšírený tím rodičov v Platforme rodín (Support for the extended parent team in the platform of families)	€1,500
Telovýchovná jednota Rapid Bratislava (Sports club)	Krása a lesk modernej gymnastiky (Beauty and glamour of rhythmic gymnastics)	€1,500
ŠK HARGAŠOVA ZÁHORSKÁ BYSTRICA (Sports club)	Reprezentanti v športe, aj v živote (Representatives in sports and in life)	€1,500
Legio Draconus, o. z. (Civic association)	Tréninky pre deti a mládež (Training for children and young people)	€1,040
Total		€16,640

For **PLAMIENOK n.o.**, an NPO, we approved the amount of **€638** for a project to purchase a portable pulse oximeter.

Kempelen Institute of Intelligent Technologies (KIInt) supports young talent with leveraging their skills, building careers in Slovakia, and establishing international contacts. We are proud to cooperate with this institute for sharing AI knowledge. Our financial support totalled **€14,676** in 2022.

We approved a subsidy of **€15,000** for the organization **Človek v ohrození** (People in Need). Its main purpose is to help people who are affected by the consequences of wars, natural disasters, and authoritarian regimes. Via educational activities and work in disadvantaged communities in Slovakia, the organization seeks to contribute to building an open, tolerant, and inclusive society.

In addition to the above organizations, we also approved direct financial support of **€5,000** for each of the following entities:

OZ Vagus (Civic association)	€5,000
Občianske združenie Klub rómskych aktivistov na Slovensku (Club of Roma Activists in Slovakia, civic association)	€5,000
OZ „Pre našu školu" (Civic association)	€5,000



3

Non-financial („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 2022, we donated 40 boxes of womenswear, menswear, and childrenswear, toiletries, shoes, bed sheets, dishes, and other essentials to two NGOs in Eastern Slovakia and two NGOs in Central Slovakia by a spring and autumn collection. The recipients of these items were the following entities: the Greek Orthodox Charity in Prešov, the Association for Culture, Education, and Communication in Spišská Nová Ves, the Community Centre in Hnúšťa, and the Diocesan Charity in Rožňava.

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

We are pleased that we were able to donate up to 102 computers to Slovak schools, hospitals, and NPOs in 2022 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]





Membership in associations

We believe in the power of partnerships when creating sustainable solutions. In 2022, 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.

On 1 October 2022, PwC Slovakia joined the **Business Leaders Forum**, an association of companies committed to be leaders in promoting the principles of responsible business conduct. Thanks to our membership in this association, our employees regularly actively participate in its activities, e.g. the CSR Summit, regular member meetings, and Diversity Charter meetings, sharing their knowledge, experience, and best practices as regards applying the principles of responsible business conduct and ESG.

In 2022, PwC Slovakia was a member of the following associations and organizations:

1

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

2

Chamber of Commerce

AmCham Slovakia

The American Chamber of Commerce in Slovakia seeks to make Slovakia a better place for life and doing business

Slovensko-nemecká obchodná a priemyselná komora

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

Slovak.AI

A non-profit platform that strengthens cooperation in AI areas between scientists, entrepreneurs, government, international institutions, and society

Investment Support Association

Supports the SARIO agency, provides services for investors, and serves as a platform for cooperation and networking

Circular Slovakia

A platform to increase awareness of opportunities and problems as regards transition to a circular economy



3

Professional Associations

ZAP SR

Zväz automobilového priemyslu SR (Automotive Industry Association of the Slovak Republic)

HRcomm

HR community for exchanging experience with successfully implemented projects

ACCA

Association of Chartered Certified Accountants

SKAU

Slovenská komora audítorov (Slovak Chamber of Auditors)

SKDP

Slovenská komora daňových poradcov (Slovak Chamber of Tax Advisors)

CISA

Certified Information System Auditors

SSA

Slovenská spoločnosť aktuárov (Slovak Society of Actuaries)

AICPA

American Institute of Certified Public Accountants

SKCU

Slovenská komora certifikovaných účtovníkov (Slovak Chamber of Certified Accountants)

SLOVCA

Slovak Venture Capital and Private Equity Association

ZEP SR

Zväz elektrotechnického priemyslu Slovenskej republiky (Association of Electrical Engineering Industry of the Slovak Republic)

[GRI 2-28]

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 2022 was prepared:



Dagmar Haklová
Tax, Legal and People
Services Leader



Erika Vitálošová
ESG Leader



Jana Grošeková
Social Responsibility
Senior Specialist



Ján Mičuda
Senior ESG
Consultant



Lenka Fitzová
Coordinator for
internal activities
related to carbon
neutrality



Mariana Butkovská
Marketing &
Communication
Leader



Tibor Černák
HC Leader



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.

All qualitative and quantitative data in this report applies to the calendar year 2022 (1 January 2022 to 31 December 2022), 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 2021 to 31 December 2022), but the financial reporting period is from 1 July 2021 to 30 June 2022.

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, which is publicly available at this link:

<https://www.pwc.com/sk/en/corporate-responsibility.html>

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 second 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 this report, we focus on topics identified in this process that are of the highest importance for our stakeholders and our strategy.

Inclusive sustainability report

Our goal is to create an increasingly inclusive and fair environment in our society. The 2022 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.

Language

This report has been prepared in Slovak and English. In both versions, we have focused on using inclusive and gender-neutral language, which considers 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).

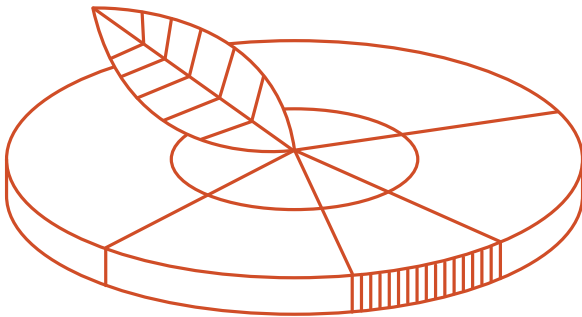
We have also tried to avoid technical terms, abbreviations, and jargon which may be difficult to understand.

Navigation

We have simplified navigation within this sustainability report via the index. Navigation has also been made easier by automatic linking to articles.

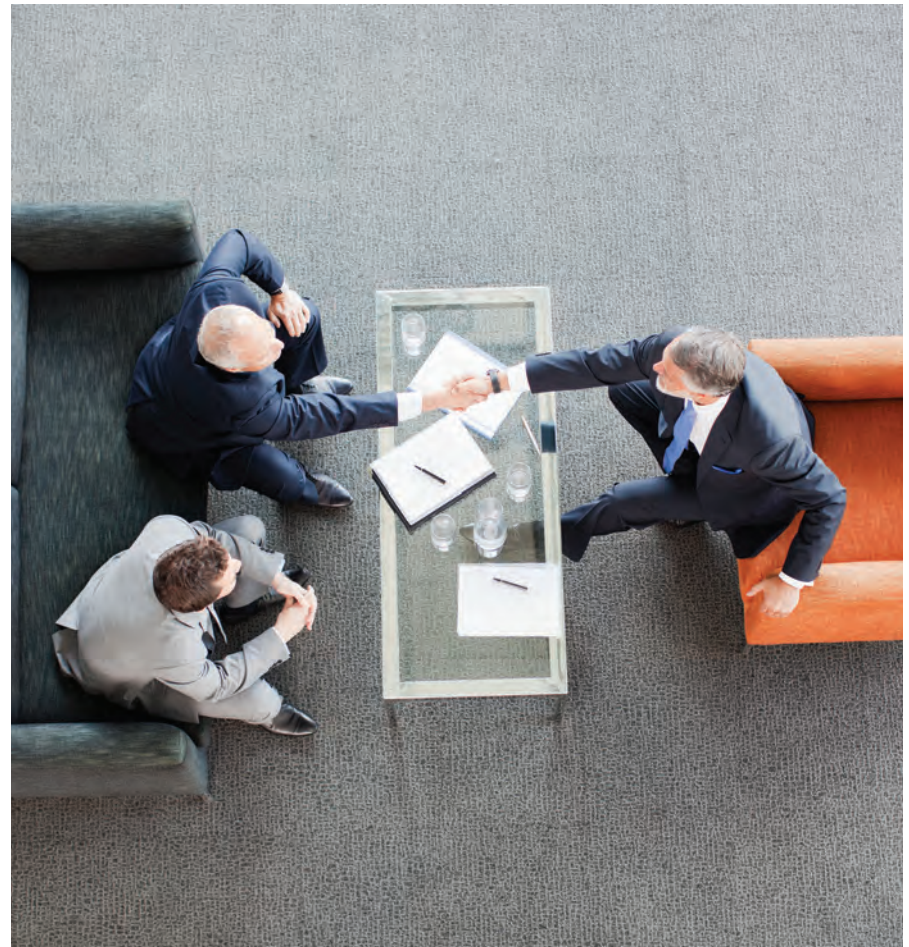
Easier access thanks to technology

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



ESG team

This sustainability report has been prepared by our ESG team, which also provides services to our clients. ESG team members are experts who are engaged in projects related to environmental protection, social aspects, and corporate governance. Below we present the members of our ESG team as at date on which this sustainability report for the calendar year 2022 was prepared.





ESG team



Erika Vitálošová
ESG Leader



Anton Grebáč
ESG Consultant



Boris Husár
Advisory Manager



Ema Srnáková
People Sustainability
Consultant



Ján Mičuda
Senior ESG
Consultant



Lucia Glasová
People Sustainability
Manager



Lucia Korbélyiová
Senior ESG
Consultant



Marek Frečer
Senior Assurance
Manager



Mária Kohútová
Manager – Internal
Firm Services



Monika Bíziková
ESG Consultant



Nikola Babjaková
Senior ESG
Consultant



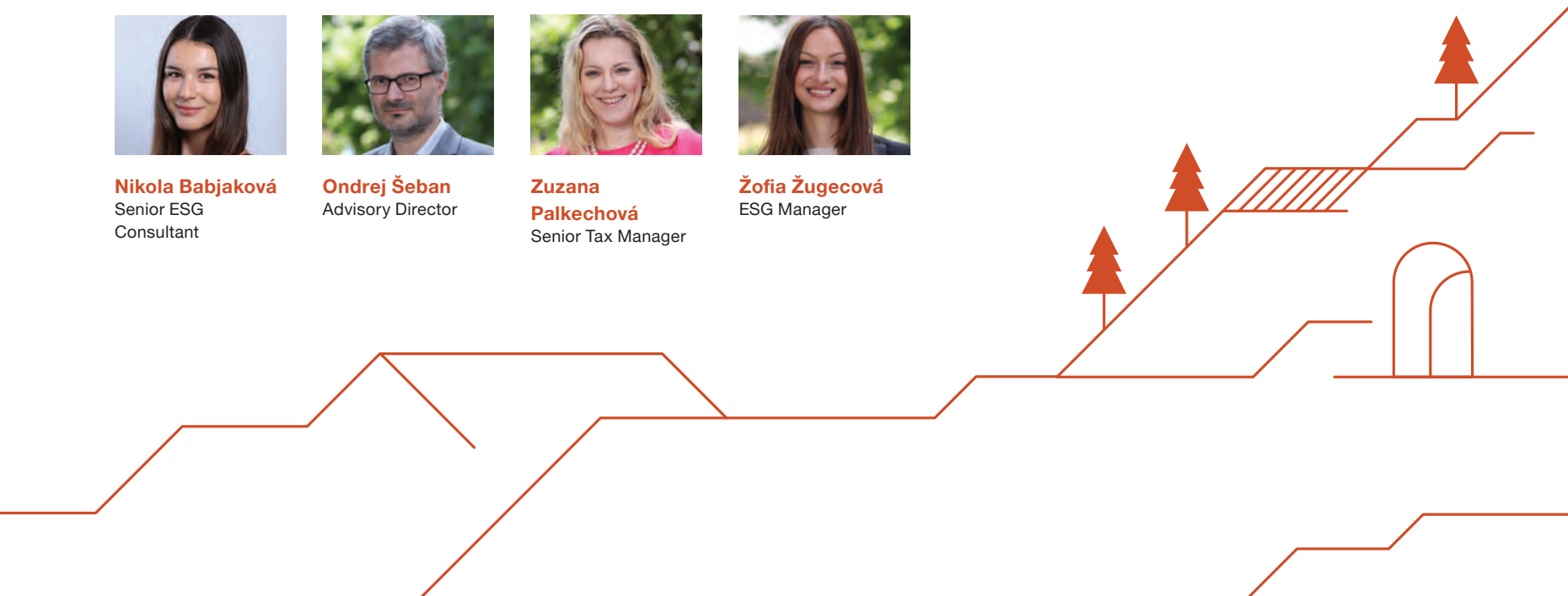
Ondrej Šeban
Advisory Director



**Zuzana
Palkechová**
Senior Tax Manager



Žofia Žugecová
ESG Manager



**Global 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. 7 - 18			
2-2	Entities included in the organization's sustainability reporting	p. 16 - 17, 120			
2-3	Reporting period, frequency, and contact point	p. 120, 132			
2-4	Restatements of information	p. 55, 65			
2-5	External assurance	p. 120			
2. Activities and workers					
2-6	Activities, value chain, and other business relationships	p. 11 - 14, 46, 49			
2-7	Employees	p. 71 - 73			
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. 40			
2-10	Nomination and selection of the highest governance body	p. 40			



2-11	Chair of the highest governance body	p. 40			
2-12	Role of the highest governance body in overseeing the management of impacts	p. 40			
2-13	Delegation of responsibility for managing impacts	p. 40			
2-14	Role of the highest governance body in sustainability reporting	p. 40			
2-15	Conflicts of interest	p. 42			
2-16	Communication of critical concerns	p. 40			
2-17	Collective knowledge of the highest governance body	p. 94-95			
2-18	Evaluation of the performance of the highest governance body	p. 40			
2-19	Remuneration policies	p. 40			
2-20	Process to determine remuneration	p. 40			
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. 29			
2-23	Policy commitments	p. 25, 42, 57			
2-24	Embedding policy commitments	p. 42			



2-25	Processes to remediate negative impacts	p. 42			
2-26	Mechanisms for seeking advice and raising concerns	p. 42			
2-27	Compliance with laws and regulations	p. 42			
2-28	Membership associations	p. 118 - 119			
2-29	Approach to stakeholder engagement	p. 30 - 32			
2-30	Collective bargaining agreements	p. 73			
GRI 3: Material Topics 2021					
3-1	Process to determine material topics	p. 33			
3-2	List of material topics	p. 33 - 38			
3-3	Management of material topics				stated for each major topic
GRI 201: Economic Performance 2016					
3-3	Management of material topics				see: Annual Report
201-1	Direct economic value generated and distributed	p. 7 - 8, 19 - 22			
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	
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. 40			
202-1	Ratios 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. 74			
GRI 203: Indirect economic impacts 2016					
3-3	Management of material topics	p. 105 - 117			
203-1	Infrastructure investments and services supported	p. 105 - 117			
203-2	Significant indirect economic impacts	p. 105 - 117			
GRI 205: Anti-corruption 2016					
3-3	Management of material topics	p. 43 - 44			
205-1	Operations assessed for risks related to corruption	p. 43			
205-2	Communication and training on anti-corruption policies and procedures	p. 44			



205-3	Confirmed incidents of corruption and actions taken	p. 43			
GRI 206: Anti-competitive behaviour 2016					
3-3	Management of material topics	p. 45			
206-1	Legal action due to anti-competitive behaviour, anti-trust, and monopoly practices	p. 45			
GRI 301: Materials 2016					
3-3	Management of material topics				
301-1	Materials used by weight or volume	p. 67			
301-2	Recycled input materials used	p. 67			
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 302: Energy 2016					
3-3	Management of material topics	p. 25, 57, 59 - 60			
302-1	Energy consumption within the organization	p. 59			
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. 25, 52 - 53, 3, 57, 58 - 69			
305-1	Direct (Scope 1) GHG emissions	p. 53 - 56, 58			
305-2	Energy indirect (Scope 2) GHG emissions	p. 53 - 56, 59			
305-3	Other indirect (Scope 3) GHG emissions	p. 53 - 56, 61 - 62			
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. 69			
306-1	Waste generation and significant waste-related impacts	p. 69			
306-2	Management of significant waste-related impacts	p. 69			
306-3	Waste generated	p. 69			
306-4	Waste diverted from disposal	p. 69	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. 69	data not available	The organization's waste is processed by an external supplier and the organization was unable to obtain this data	

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 and the organization is not aware of any diverse impacts on the environment	



GRI 401: Employment 2016

3-3	Management of material topics	p. 75			
401-1	New employee hires and employee turnover	p. 79 - 81			
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. 82 - 84			

GRI 403: Occupational Health and Safety 2018

403-5	Management of material topics	p. 88			
403-6	Worker training on occupational health and safety	p. 88			
403-7	Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	p. 88			

GRI 404: Training and Education 2016

3-3	Management of material topics	p. 94 - 97			
404-1	Average hours of training per year per employee	p. 95			
404-2	Programs for upgrading employee skills and transition assistance programs	p. 96			
404-3	Percentage of employees receiving regular performance and career development reviews	p. 97			



GRI 405 Diversity and Equal Opportunity 2016

3-3	Management of material topics	p. 98 - 103			
405-1	Diversity of governance bodies and employees	p. 101			
405-2	Ratio of basic salary and remuneration of women to men	p. 102			

GRI 406: Non-discrimination 2016

3-3	Management of material topics	p. 103 - 104			
406-1	Incidents of discrimination and corrective actions taken	p. 104			

GRI 413: Local Communities 2016

3-3	Management of material topics	p. 108 - 117			
413-1	Operations with local community engagement, impact assessments, and development programs	p. 105 - 117			
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. 50			
418-1	Substantiated complaints concerning breaches of customer privacy and loss of customer data	p. 50			

PwC Bratislava

Karadžičova 2, 815 32 Bratislava,
tel.: +421 2 59350 111

PwC Košice

Aupark Tower, Protifašistických bojovníkov 11, 040 01 Košice,
tel.: +421 55 32153 11