



PwC Sustainability Report 2025

October 2026





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Country Managing Partner

Introduction

Dear readers,

We regularly publish an overview of sustainability information related to our business. We aim to inform our employees about the results of their efforts and to inform the wider community about our company's impact on people and the environment. We have prepared this report based on voluntary sustainability reporting standards for small and medium-sized enterprises in order to provide the community in which we operate with concise and factual information both on our results and our approaches in ESG (i.e. environmental, social and governance) for the calendar year 2025.

2025 brought a number of sustainability challenges, particularly as a result of delays in legislative measures at European level and the need to adapt to a dynamically changing geopolitical environment. However, our long-term goals, commitments and activities in this area remain unchanged. One of our key commitments is responsible business, which is based on integrating sustainability principles into all areas of our operations. Another important issue of the year was the rapid development of artificial intelligence, automation and new cyber threats, which are having a fundamental impact on the functioning of businesses and society as a whole. Our aim is to utilise technological innovations responsibly so that they support the development of our clients and

society while contributing to sustainable and responsible growth. Another key event of the year was the launch of our new visual identity. The Next Era strategy is built on the courage to face challenges, optimism towards change and collaboration across the entire organisation.

Sustainability is an integral part of our business. In our work, we focus on continuously reducing our carbon footprint and fulfilling our global Net Zero commitment – that is, achieving net-zero greenhouse gas emissions. However, the foundation of PwC's success lies in our people and the relationships we build with them. It is precisely thanks to the dedication of our people that we are able to reduce our environmental impact. Thanks to their expertise, we can help clients navigate the changing regulatory landscape and address sustainability challenges. That is why we focus on creating an environment that supports their professional development, engagement and long-term careers at PwC.

This report is an important tool for enhancing transparency and accountability towards our stakeholders. Its aim is to provide a comprehensive overview of our commitments, priorities and achievements related to sustainability, as well as the steps we are taking to create long-term value for our people, clients and society.

I hope you find our latest Sustainability Report an inspiring read.

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1

General information

1.1 Basis for preparation

This is PwC Slovakia’s second sustainability report (“report”), prepared in accordance with the Voluntary Sustainability Reporting Standards for non-listed SMEs (VSME). The report includes disclosures prepared on the basis of the comprehensive VSME module. In the VSME Index at the end of this report, we list material topics and disclosures, together with references to the relevant sections of the report. No disclosure has been omitted due to confidential or sensitive information.

All information disclosed relates to PwC Slovakia, which comprises the legal entities listed below in the List of companies included in the report table.

The qualitative and quantitative data in this report relate to the calendar year from 1 January 2025 to 31 December 2025 (“2025”), unless otherwise stated. The reporting period is in line with the financial statements and annual reports of the individual companies of PwC Slovakia, with the exception of PricewaterhouseCoopers CEE Firm Services s.r.o. For this company, we have aligned the reporting period for sustainability information with that of the other entities and used the calendar year 2025, while the financial reporting period ran from 1 July 2024 to 30 June 2025.

List of companies included in the report		NACE code
Legal form	PricewaterhouseCoopers Slovensko, s.r.o.	N.69.20
	PricewaterhouseCoopers Tax, k.s.	N.69.20
	PricewaterhouseCoopers Advisory s.r.o.	N.70.22
	PricewaterhouseCoopers CEE Firm Services s.r.o.	N.70.22
	PricewaterhouseCoopers Legal, s.r.o.	N.69.10
Address of all entities	Karadžičova 2, 815 32 Bratislava, Slovak Republic	

Branches and locations of significant assets					
Important assets	Address	Postal code	City	Country	Coordinates (geolocation)
Registered branch	Karadžičova 2	815 32	Bratislava	Slovak Republic	48.14536329707655 17.1243354589881
Registered branch	Protifašistických bojovníkov 11	040 01	Košice	Slovak Republic	48.718259494191294 21.265017528112026

	As at 31 December 2025	As at 31 December 2024
Net assets	€43,231 thousand	€80,016 thousand
Net turnover	€94,169 thousand	€90,728 thousand
Number of employees	963	950

PricewaterhouseCoopers Slovensko, s.r.o., PricewaterhouseCoopers Advisory s.r.o. and PricewaterhouseCoopers Tax, k.s. have implemented an environmental management system certified to the ISO 14001:2015 standard.

1.2 Strategy: Business model and sustainability

1.2.1 Value creation model

Our mission is to build trust in society and address important challenges. Through our strategy, we support clients in building trust with stakeholders and achieving long-term, sustainable results. In delivering our services, we combine expertise, experience, diverse teams and cutting-edge technology.

We focus on creating long-term value for our clients, their business partners, society, our colleagues and the international PwC network. We consider transparency, integrity and credibility to be the fundamental principles of our operations. We strive to create long-term value throughout the value chain, including through collaboration with suppliers who take a responsible approach to the impact of their business activities on people, society and the environment.

1.2.2 PwC worldwide

PwC is a global* network of companies with offices in 136 countries and more than 364,000 employees and partners. The companies within the PwC network provide audit, tax and advisory services to clients across a range of sectors. The name “PwC” refers to the network of member companies of PricewaterhouseCoopers International Limited, with each member company being a separate and independent legal entity. PwC Slovakia is part of this global network and the PwC Central and Eastern Europe (CEE) region, which comprises 27 countries and more than 13,500 employees.

In the financial year 2025, from 1 July 2024 to 30 June 2025 (“financial year”), PwC provided services to more than 175,000 clients in 636 cities worldwide. PwC’s client portfolio includes as many as **82%** of the companies on the Fortune Global 500 list.

364,782

The total number of PwC employees worldwide in the financial year 2025 was 364,782

82 %

PwC’s client portfolio includes as many as 82% of the companies on the Fortune Global 500 list.

2.9 %

PwC’s global revenue in US dollars rose by 2.9% in the financial year 2025

\$56.9 billion

In the financial year 2025, PwC achieved global revenue of \$56.9 billion

* The figures relating to PwC worldwide are for the financial year 2025.

1.2.3 PwC in Slovakia

PwC in Slovakia is part of the international PwC network. In 2025, PwC Slovakia was led by 20 partners. We have been operating in the Slovak market since 1991 and provide a range of services, including audit, tax, legal, advisory, consulting and educational services. Our services are used by clients operating in a wide range of sectors, including financial institutions, manufacturing companies, commercial businesses, technology firms and service providers. This diversity enables us to transfer best practice between sectors and deliver practical solutions that take into account the specific characteristics of individual sectors.

One of our strategic objectives is to help clients transform and develop their businesses so that they are successful in the long term, resilient and prepared to respond to changing market, technological, regulatory and social conditions. The solutions we propose support the efficient functioning of organisations, responsible risk management, the pursuit of opportunities and the long-term creation of value for all stakeholders.

We are also aware of the wider impact of our operations on the economy, society and the environment. We are therefore actively engaged in responsible business and support initiatives that contribute to the long-term prosperity and sustainable development of society.

Although we are a non-manufacturing company, our operations have an impact on the environment. In particular, we monitor our consumption of materials and energy, greenhouse gas emissions, waste generation and, from 2025, water consumption as well. We implement specific measures to manage these areas and participate in PwC’s global initiatives.

As part of our global strategy, The New Equation, we help clients build trust and achieve long-term results in an environment of rapid technological, economic, regulatory and social change. At the same time, we are delivering on our own commitments to responsible business, including decarbonising our operations and value chain, increasing transparency and supporting the development of high-quality sustainability reporting.



1.2.4 Sustainable supply chain

We are fully aware of our responsibility to build a supply chain based on ethical standards and sustainability principles. In 2025, nearly 500 suppliers from various sectors provided their products and services to us. Our largest suppliers by turnover include office landlords, suppliers in the technology and telecommunications sectors, professional services providers, and, no less importantly, suppliers of office consumables.

We require our suppliers to comply with our Third-Party Code of Conduct. We expect them to introduce appropriate processes to prevent money laundering, conflicts of interest, corruption and fraud, and to require the same standards of conduct from their own employees and associates.

We expect third parties to treat employees and job applicants equally, without discrimination. At the same time, we require them to comply with relevant legislation for the minimum wage, fair pay, freedom of association, and occupational health and safety, in accordance with globally recognised human rights. We do not tolerate inappropriate behaviour, including sexual harassment and bullying.

Third parties can also report violations of ethical and professional standards anonymously via PwC’s Global Ethics and Compliance helpline or directly to representatives of PwC Slovakia. We protect whistleblowers reporting concerns in good faith from retaliation.

Through the Third-Party Code of Conduct, we expect suppliers to identify and appropriately manage their environmental impact. We support them in reducing greenhouse gas emissions and participating in initiatives focused on environmental sustainability.

1.2.5 Client relations

As part of PwC’s global network operating in audit, tax, legal and advisory services, we apply robust internal processes for approving contracts. Through these processes, we protect our independence in relation to clients and ensure compliance with the requirements on protection against the legalisation of proceeds of crime and financing of terrorism (Anti-Money Laundering or AML).

Before entering into a business relationship, we verify relevant information regarding the business conduct and ethical standards of potential clients and other third parties. We apply these procedures both before the start of the collaboration and throughout its duration.

We regularly review our client relations. Based on the results of this review, we decide whether to continue the collaboration. If we identify circumstances that are incompatible with our rules or professional obligations, we are prepared to refuse or end the collaboration.

We also use our expertise to support organisations working in the public interest. Through discounted professional services, we help them address operational, financial and organisational issues, make more efficient use of available resources, and focus on their core social mission. In 2025, we provided discounted professional services to eleven organisations. A total of 58 employees contributed 1,836 hours to delivering these services. For example, we supported organisations and initiatives working in education, child welfare, social innovation, sport and support for vulnerable groups.

1.3 Practices, policies and initiatives for transitioning towards a more sustainable economy

In 2025, we prepared our second sustainability report on a voluntary basis, in accordance with the VSME standard. This builds on our long-term commitment to transparent reporting on sustainability. By 2024, we had published four sustainability reports prepared in accordance with the Global Reporting Initiative standards.

To support our sustainability objectives, we have adopted a number of policies and introduced procedures and initiatives in areas we consider relevant to our business.

1.3.1. Sustainability practices



Environment and climate protection

We are taking measures aimed at minimising the negative impact of our operations on the environment. We comply with the relevant legal requirements in environmental protection and, in selected companies, we support our approach through an environmental management system in accordance with the ISO 14001 standard. At our own branches in Bratislava and Košice, we focus on reducing energy and paper consumption, preventing waste generation, promoting waste separation and reducing greenhouse gas emissions. At the same time,

we are raising employees’ awareness of environmental issues and ways to minimise the environmental impact of both work-related and individual activities. In managing greenhouse gas emissions, we act in accordance with PwC’s global, science-based targets approved by the Science Based Targets initiative (SBTi) and our Net Zero commitment. We also encourage our suppliers to set climate targets. When purchasing products, we take into account their lifespan, usability, recyclability, energy efficiency and the possibilities for servicing or repair.



Social area

We strive to enhance the positive impact on our employees by creating high-quality working conditions and applying the principle of equal treatment. We place emphasis on fairness, diversity and inclusion, work-life balance, and occupational health and safety. All employees are bound by the global Code of Conduct, which sets out the basic rules of professional and ethical conduct. The Third-Party Code of Conduct sets out our expectations of suppliers and business partners (see Chapter 1.2.4 Sustainable supply chain). We provide employees and third parties with access to the Ethics Helpline and other mechanisms for reporting concerns relating to ethical conduct and human rights.

To create a collaborative working environment, we apply the People Value Proposition Framework (see Chapter 3.1. Own workforce).

We provide employees with development programmes, professional training and activities aimed at supporting their well-being and health. At the same time, we enable them to use a hybrid working model and get involved in voluntary activities. We mitigate the risk of burnout through the Be Well, Work Well and Activate Yourself

programmes, which support the physical, mental, emotional and spiritual well-being of our employees.



Governance

In corporate governance and business ethics, we take measures to prevent and mitigate risks related to compliance with the principles of independence, conflicts of interest, data protection, corruption and bribery. We actively promote a culture of integrity and transparency and create an environment where employees are encouraged to report any suspected violations of the rules or unethical conduct without delay, in accordance with internal policies and applicable legislation.

We have a zero-tolerance policy towards corruption, bribery and any form of retaliation against individuals who report potential violations of the rules in good faith. We systematically inform new employees of the relevant policies and procedures, and regularly require all employees to confirm their compliance.

We keep employees informed about our sustainability practices through internal newsletters, campaigns and training sessions.

1.3.2 Sustainability policies



Environment and climate protection

We regulate measures related to climate change and environmental protection through our Environmental Policy, Travel Policy, Internal Directive on Waste Reduction and Separation, and other internal rules. Our environmental policy includes our Net Zero commitment. The policy mainly covers monitoring paper consumption, the use of recycled paper, waste separation and prevention, reducing emissions from business travel, using electricity from renewable sources, and organising internal environmental campaigns.



Social area

We apply the We Care policy in the social area. The basic rules of conduct are set out in the Code of Conduct. In our dealings with third parties, we apply the Third-Party Code of Conduct. We also apply the PwC Global Data Protection Policy and the PwC CEE Secure Workplace Policy. As for human rights, we apply the PwC Global Human Rights Policy, which sets out our commitment to respecting internationally recognised human rights in our own operations and to taking them into account in our relationships with third parties.



Governance

Within the PwC global network, we apply standards aimed, amongst other things, at preventing money laundering, safeguarding competition and combating corruption. We have a zero-tolerance policy towards violations of the rules adopted at both global and local levels. The Code of Conduct is the fundamental document binding on all PwC employees. Further rules for specific areas are set out in the PwC Global Independence Policy, the Anti-Corruption Directive and the Global Data Protection Policy. The procedure for reporting and addressing violations of ethical rules is governed by the PwC CEE Complaints and Allegations Policy.

1.3.3 Sustainability targets



Environment and climate protection

In 2020, PwC made a global commitment to achieve net-zero greenhouse gas emissions (Net Zero) with short-term targets for 2030. These targets were approved by the SBTi in 2021 as science-based targets in line with the 1.5 °C climate scenario (see Chapter 2.1.2. GHG reduction targets and climate transition). Other targets include continuously reducing office paper consumption and minimising unseparated waste.



Social area

In the social area, we set qualitative targets aimed at increasing employee satisfaction, promoting diversity and inclusion, reducing staff turnover, maintaining a zero rate of workplace accidents, and developing employee talent and skills. We also set short-term targets for 2025 relating to the amount of training, the number of employees, the number of newly-hired employees and the employee satisfaction rate (PEI index). For further information, see Chapter 1.4. Description of practices, policies and future initiatives for transitioning to a more sustainable economy.

In our dealings with clients, we focus on continuously improving the quality of our services, protecting confidential information and personal data, and building and maintaining trust based on expertise, integrity and transparency. We strive to provide services that help clients manage risks efficiently, exploit opportunities and achieve their strategic objectives. Through innovative solutions, expert advice and open communication, we support the creation of long-term value for clients and stakeholders. At the same time, we regularly monitor client feedback and take measures to continuously improve the client experience and the quality of the services we provide.



Governance

For governance, our aim is to maintain the highest standards of ethics, integrity and transparency, to apply a zero-tolerance policy towards corruption and bribery, and to prevent confirmed cases of corruption, violations of independence rules, conflicts of interest and anti-competitive behaviour.



Practices, policies and initiatives for transitioning to a more sustainable economy

	Do you have sustainability practices / policies / future initiatives that address the following sustainability issues?	Are they publicly available?	Do the policies have set targets?
Climate change	Yes	Yes	Yes
Resource use and circular economy	Yes	No	Yes
Own workforce	Yes	Yes	Yes
Consumers and end-users	Yes	Yes	Yes
Business conduct	Yes	Yes	Yes

A detailed description of practices, policies and future initiatives is provided in the next chapter.

1.4 Description of practices, policies and future initiatives for transitioning towards a more sustainable economy

Description of practices, policies and future initiatives for transitioning towards a more sustainable economy

	Description of practices, policies and future initiatives	Description of targets
Climate change	<p>We take a comprehensive approach to environmental protection based on the principles of sustainable development. In selected PwC Slovakia companies, we support this approach through an environmental management system in accordance with the ISO 14001 standard. We implement an environmental policy that includes a Net Zero commitment, measures to reduce energy consumption and emissions from business travel, the use of electricity from renewable sources, and employee training in environmental protection. At a global level, we have climate targets approved by the SBTi initiative and regularly monitor their achievement.</p> <p>Key policies: Environmental Policy, Travel Policy, Internal Directive on Waste Reduction and Separation, ISO 14001</p>	<p>Achieve Net Zero by 2050 Short-term targets: By the financial year 2030, reduce Scope 1 and 2 emissions by 50% compared with 2019, switch to 100% electricity from renewable sources, and reduce emissions from business travel by 50%. By the financial year 2025, ensure that 50% of our suppliers, based on the volume of emissions associated with the goods and services we purchase, have science-based targets in place.</p> <p>Long-term targets for 2050: Reduce absolute Scope 1, 2 and 3 greenhouse gas emissions by 90% compared with the reference year 2019.</p>
Resource use and circular economy	<p>We apply the principles of the circular economy. We are reducing our consumption of office paper, promoting digital workflows, separating paper, plastics, glass, organic waste, batteries and electronic waste, and working with external partners on waste collection and processing. When purchasing, we take into account the lifespan, recyclability and energy efficiency of products. At the same time, we raise our employees' environmental awareness.</p> <p>Key policies: Environmental Policy, internal waste directives, procurement rules emphasising recyclability and energy efficiency</p>	<p>Minimise waste production, increase the recycling rate, reduce paper consumption and raise employees' awareness of environmental issues.</p>

	Description of practices, policies and future initiatives	Description of targets
Own workforce	<p>We place emphasis on fairness, diversity and inclusion, work-life balance, and occupational health and safety. We apply the People Value Proposition Framework and provide our employees with development programmes, training and activities focused on well-being. We support a hybrid working model and enable our employees to take part in volunteering activities and enjoy various benefits.</p> <p>Key policies: We Care, Code of Conduct, People Value Proposition Framework, Data Protection Policy, Safe Working Environment Policy</p>	<p>Increase employee satisfaction, promote diversity and inclusion, reduce staff turnover, ensure a zero rate of workplace accidents, and develop employee talent and skills.</p> <p>Short-term targets for our own workforce:</p> <ul style="list-style-type: none">• total number of employees as at 31 December 2025 = 987• number of newly-hired employees = 160• employee satisfaction rate = at least 75%
Consumers and end-users	<p>We provide our clients with services in audit, tax, law, ESG and sustainability. We support them in calculating their carbon footprint, preparing and implementing ESG strategies, transitioning to a circular economy and improving the quality of their services. In our dealings with clients, we focus on data protection, transparency and ethical conduct.</p> <p>Key policies: Code of Conduct, internal processes for approving contracts, Data Protection Policy, AML Policy</p>	<p>Improve service quality, data protection, building trust</p>
Business conduct	<p>We apply a global Code of Conduct, ethical standards and mechanisms for reporting violations. We have a zero-tolerance policy towards corruption, discrimination and anti-competitive conduct. We require our suppliers to comply with our Third-Party Code of Conduct. We provide regular training for our employees on ethics, compliance and anti-corruption.</p> <p>Key policies: Code of Conduct, Third-Party Code of Conduct, Ethics Helpline, Anti-Corruption Policy, Anti-Discrimination Policy</p>	<p>Zero tolerance of corruption, adherence to ethical conduct, no proven cases of corruption, bribery, violations of the principles of independence or anti-competitive conduct.</p>

2

Environmental values

We have long been committed to reducing the environmental impact of our operations. We mainly focus on energy consumption, greenhouse gas emissions, resource use, waste management and, from 2025, monitoring water consumption.

Three PwC Slovakia companies have implemented an environmental management system certified to the ISO 14001 standard: PricewaterhouseCoopers Slovensko, s.r.o., PricewaterhouseCoopers Advisory s.r.o., and PricewaterhouseCoopers Tax, k.s.

We regularly raise our employees' awareness of ways to reduce energy consumption both at work and at home. Through internal communications, educational activities and practical recommendations, we encourage them to behave responsibly and reduce their own environmental impact.

2.1 Energy and greenhouse gas emissions

Our office premises in Bratislava are located in the Twin City A building, awarded an “Excellent” rating in 2017 under the BREEAM certification system, one of the most widely used systems for assessing the environmental performance and sustainability of buildings. We have been using electricity from renewable sources at our offices in Košice since 2021, and the same has been true of our Bratislava offices from 2023.

To reduce energy consumption in our office premises, we implement a number of measures to ensure the efficient use of energy:

- 1

On working days, we maintain the heating temperature in our office premises at a maximum of 22 °C.
- 2

Outside working hours – generally from 18:00 to 6:00 the following working day – we restrict the use of air conditioning.
- 3

In open-plan offices, we use an automatic lighting switch-off system.
- 4

At weekends and on public holidays, we switch off selected electrical appliances, mainly coffee machines, kettles, water dispensers and televisions in meeting rooms.



Through these measures, we strive to use energy more efficiently and reduce the environmental impact associated with the operation of our offices.

Total energy consumption in 2025 (in MWh)

2025	Renewable Energy	Non-renewable Energy	Total
Electricity	235.33	0	235.33
Fuels	0	0	0
Total	235.33	0	235.33

Total energy consumption in 2024 (in MWh)

2024	Renewable Energy	Non-renewable Energy	Total
Electricity	227.57	0	227.57
Fuels	0	0	0
Total	227.57	0	227.57

In 2025, we consumed 235.33 MWh of energy, which represents a 3.4% increase compared with 2024. All of this consumption consisted of electricity purchased from renewable sources. PwC Slovakia had no fuel consumption in 2025 from its own or controlled fuel-combustion sources.

2.1.1 Greenhouse gas emissions

We calculated greenhouse gas emissions in accordance with the GHG Protocol, using a consolidation approach based on operational control, and included data for all five PwC Slovakia companies in the calculation. We calculated Scope 2 indirect emissions in two ways:

- A location-based method, which takes into account Slovakia’s average energy mix.
- A market-based method, which takes into account the contractual arrangements of the electricity purchased.

Emissions for Scope 1 and Scope 3 for the years 2020–2022 were calculated using emission factors published by the relevant UK authorities, namely the Department for Energy Security & Net Zero of the United Kingdom or DESNZ¹. At the same time, for the hotels category in selected countries, the Hotel Footprinting Tool² from GreenView was used, which is based on a dataset from the Cornell Hotel Sustainability Benchmarking.

Scope 1 direct emissions reached zero in 2025, as we neither owned nor operated company vehicles and did not consume any fuel in our own operations. For business travel, employees can use public transport, contracted taxi services, their own vehicles or vehicles hired from a contracted provider. Emissions from this transport are included in Scope 3, under the business travel category.

Scope 2 indirect emissions relate to the consumption of purchased electricity used to operate our offices, including heating and air conditioning. We purchase electricity from renewable sources, so under the market-based method, we report zero Scope 2 emissions. Under the location-based method, we use the emission factor for Slovakia’s energy mix³.

¹Government conversion factors for company reporting of greenhouse gas emissions. <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>
²Greenview Hotel Footprinting Tool [online] [cit. 2025-06-09]. Dostupné na: <https://greenview.sg/resources/hotel-footprinting-tool/>
³Association of Issuing Bodies: European Residual Mixes: Production mixes. [online] [cit. 2025-06-09]. Dostupné na: <https://www.aib-net.org/facts/european-residual-mix>

Emissions in 2025 compared with 2024

Greenhouse gas emissions (t CO ₂ eq.)	2025		2024	
	Absolute values	GHG intensity per net income	Absolute values	GHG intensity per net income
Direct emissions (Scope 1)	0.00	0.00000000	0.00	0.00000000
Indirect emissions from purchased energy (Scope 2, market-based)	0.00	0.00000000	0.00	0.00000000
Indirect emissions from purchased energy (Scope 2, location-based)	20.48	0.00000022	37.32	0.00000041
Other indirect emissions (Scope 3)	262.32	0.00000279	313.00*	0.00000345
1. Purchased goods and services	3.73	.	7.33	-
5. Waste generated in operations	3.86	.	3.75	-
6. Business travel	254.72	.	301.92	-
Total emissions (market-based)	262.32	0.00000279	313.00	0.00000345
Total emissions (location-based)	282.80	0.00000300	350.32	0.00000386

*Other indirect emissions have been mathematically rounded up due to the rounding of individual Scope 3 categories.

Scope 3 includes other indirect emissions produced in our value chain from operations that we neither own nor directly control. In our calculation, these mainly comprise emissions associated with purchased electrical and electronic equipment, waste generated in operations, and business travel.

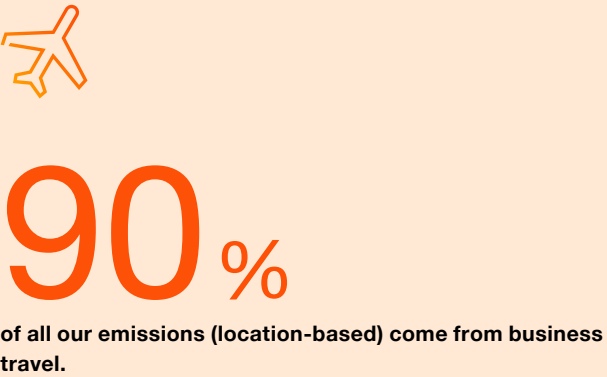
Emissions from business travel include air, rail and coach travel, the use of private and hire vehicles, contracted taxi services, and accommodation during business travel and corporate events.



The calculation also includes emissions associated with the manufacture of purchased electrical and electronic equipment used in our day-to-day work and in our office premises in Bratislava and Košice. These mainly include laptops, screens, smartphones, speakers, tablets, microwave ovens, fridges and dishwashers. We calculated the emissions based on the weight of individual devices and the relevant emission factors.

Scope 3 calculations cover selected categories that are significant for PwC Slovakia and for which we had sufficient data and an appropriate calculation methodology available. They do not include all possible sources of indirect emissions in our value chain. We are continuously working to expand the scope of our calculations and improve the quality of input data. Year-on-year changes in individual categories may be affected not only by changes in the scope of operations, but also by adjustments to emission factors, the availability of more accurate data, or changes to the calculation methodology. Therefore, when interpreting these trends, we also take into account changes in methodology and the scope of reporting.

Information on our targets and initiatives aimed at reducing greenhouse gas emissions is provided in the following Chapter 2.1.2 GHG reduction targets and climate transition.



2.1.2. GHG reduction targets and climate transition

Commitment to Net Zero

In 2020, we made a global commitment to Net Zero in line with the SBTi. In 2021, the SBTi initiative approved PwC’s short-term climate targets as science-based and aligned with the 1.5 °C climate scenario. PwC’s long-term goal is to reduce absolute Scope 1, 2 and 3 emissions by 90% by the financial year 2050 compared with the financial year 2019.

By the end of the financial year 2030, we globally aim to:

-  reduce absolute Scope 1 and Scope 2 emissions by 50% compared with the financial year 2019,
-  reduce absolute emissions from business travel by 50% compared with the financial year 2019,
-  use 100% electricity from renewable sources across all branches.

A global target has been set for PwC to ensure that, by the end of the financial year 2025, 50% of its suppliers have science-based targets in place based on the emissions value of the goods and services purchased. This target is regularly reviewed. In the financial year 2025, PwC managed to have 28% of such suppliers globally, with this proportion increasing year on year.

PwC Slovakia is contributing to the achievement of all of PwC’s established climate targets. We have already achieved our target of reducing Scope 1 and 2 emissions by 50%, while also ensuring that 100% of the electricity we purchase comes from renewable sources. We are also continuing with activities focused on reducing emissions from business travel with the aim of meeting our established reduction commitments.

We also pay significant attention to emissions in the supply chain. Although the adoption of science-based climate targets remains the responsibility of individual suppliers, when selecting new business partners we take into account their approach to climate protection, greenhouse gas management and their decarbonisation ambitions. At the same time, we strive to support our suppliers in taking measures that help reduce their environmental footprint.

Climate targets of PwC Slovakia

	Unit of measurement	Financial year 2025	% decrease compared with the reference year	Reference financial year 2019	Financial year 2030 target value	Financial year 2030 decrease
Direct emissions (Scope 1)	tCO ₂ e	0.00	N/A	0.62	N/A	N/A
Indirect emissions from purchased energy (Scope 2, market-based)	tCO ₂ e	0.00	-100%	53.67	0.00	-100%
Indirect emissions from purchased energy (Scope 2, location-based)	tCO ₂ e	28.74	N/A	55.76	N/A	N/A
Total Scope 1 and 2 emissions, location-based	tCO ₂ e	28.74	-49%	56.39	28.19	-50%
Other indirect emissions (Scope 3)	tCO ₂ e	263.53	N/A	467.60	N/A	N/A
Other indirect emissions (Scope 3) 6. Business travel	tCO ₂ e	256.79	-43%	451.54	223.24	-50%

Emissions from air travel generally account for the largest share of our business travel emissions. To meet the global Net Zero target, we have committed to reducing absolute emissions from business travel by 50% by the end of the financial year 2030 compared with the reference financial year 2019. At PwC Slovakia, by the end of the financial year 2025, we had reduced emissions from business travel by over 43% compared with the financial year 2019. On a calendar year basis, this represented a reduction in emissions of over 47%. By the end of the financial year 2025, we had reduced the number of kilometres travelled by all modes of transport by almost 47% compared with the financial year 2019, with this reduction amounting to almost 41% on a calendar year basis. We encourage staff to cycle to work. We provide them with bicycle racks and showers in our office premises. At the same time, we are implementing measures aimed at reducing energy consumption and greenhouse gas emissions.

We educate our employees on climate change and support measures aimed at reducing greenhouse gas emissions. We also utilise our expertise in climate change when providing services to clients. We offer them a wide range of ESG and sustainability services, such as assistance with corporate decarbonisation, sustainability training, climate risk assessment, ESG gap analysis, ESG strategy, double materiality assessments or EU taxonomy assessments, carbon footprint calculations, and the preparation of disclosures in accordance with ESRS and VSME standards.

We do not operate in sectors with a high climate impact and have not drawn up a separate climate transition plan.

In preparing this report, we have not identified any significant physical climate risks or significant risks associated with the transition to a low-carbon economy that could have a material impact on the operations of PwC Slovakia.

2.2 Resource use, circular economy and waste management

We apply the principles of the circular economy and focus mainly on waste prevention, waste separation and increasing the proportion of waste intended for recycling or reuse. In our office premises, we have long been separating mixed municipal waste, paper, plastics and glass. Since 2023, we have also been separating organic waste at our Bratislava branch. In both Bratislava and Košice, we collect used batteries separately. By using glass tumblers and ceramic mugs, we prevent waste from disposable cups. As we are a non-manufacturing company, we do not generate production waste or waste as a by-product of the manufacturing process when providing our services. Waste collection and processing are carried out by external service providers. The figures stated in this report include waste from the office premises in Bratislava and are based on the building manager’s best estimate, taking into account the size of the leased premises. We do not have figures available for the office premises in Košice.



Total waste generation for the calendar year 2025 and a comparison with 2024

Type of waste	Waste produced (in t)		Total amount of waste generated 2025, of which:		Total amount of waste generated 2024, of which:	
	2025	2024	Waste for recycling or reuse	Waste for disposal	Waste for recycling or reuse	Waste for disposal
Non-hazardous waste, of which:	16.28	15.78	53.07%	46.93%	53.11%	46.89%
Paper and cardboard packaging	2.02	1.61	100%	0%	100%	0%
Plastic packaging	0.39	0.33	100%	0%	100%	0%
Mixed municipal waste	7.64	7.40	0%	100%	0%	100%
Glass containers	0.20	0.11	100%	0%	100%	0%
Organic kitchen waste	6.03	6.24	100%	0%	100%	0%
E-waste	0.00	0.09	-	-	-	-
Hazardous waste	0.00	0.00	-	-	-	-

In 2025, according to data from the building manager, 16.28 tonnes of waste were generated at our office premises in Bratislava, representing a year-on-year increase of 3.06%. The proportion of waste intended for recycling or reuse remained stable year-on-year, reaching 53.07%. The volume of mixed municipal waste increased slightly from 7.40 tonnes to 7.64 tonnes. At the same time, the volume of separated paper and cardboard packaging increased from 1.61 tonnes to 2.02 tonnes. The year-on-year increase in the reported figures was due to more efficient data collection from the waste management service provider. The change may therefore not fully reflect an actual increase in the amount of waste generated.

We consider office paper to be the main component of consumables. We strive to reduce its consumption in order to save natural resources, minimise the environmental impacts associated with the use of materials, and prevent waste generation. We promote digital and virtual work processes both in our internal operations and in our dealings with clients. We are implementing software and cloud-based solutions that help to reduce the consumption of office paper. We also reduce paper consumption through the electronic sharing of documents, the digitisation of internal processes and minimising the need for printing. Where the nature of the document and the client’s requirements allow it, we prioritise electronic communication and document processing. Employees may only use the printers after logging in individually, which enables us to monitor paper consumption. We use double-sided black-and-white printing as the default setting and ensure that printers are supplied with recycled paper. We collect used office paper in special bins and send it for recycling in accordance with data protection regulations.

We are also involved in sustainable forestry projects. In 2025, our employees took part in two activities organised by Bratislava City Forests, with a total of 40 employees participating. In collaboration with the BROZ organisation, we carried out two further voluntary activities, in which 30 employees took part, contributing

a total of 240 hours. Ten employees devoted 80 hours to activities in Ťahanovský les in Košice. As part of the Naše Mesto initiative, 70 employees took part in activities in Bratislava and Košice, contributing 560 hours.

The company does not operate in a sector that utilises significant material flows.

B4 – Air, water and soil pollution:

Given the nature of our operations and our minimal impact in this area, we are not required to report emissions of pollutants into the air, water or soil. We do not voluntarily monitor these indicators, not even through an environmental management system, and therefore do not report them in this report.

B5 – Biodiversity:

We do not own, lease or manage sites located in or near areas sensitive in terms of biodiversity. For this reason, we do not make these disclosures.

B6 – Water:

As PwC Slovakia does not operate in the manufacturing sector, water consumption is primarily related to the operation of leased office premises and the provision of hygiene facilities for employees and visitors. In 2025, we monitored water consumption at our offices in Bratislava and Košice for the first time. Consumption data was provided to us by the managers of the buildings where these premises are located. We do not currently have information available on the sources of the water used, nor on whether it comes from areas subject to water stress.

Water consumption

	Water consumption in 2025 (m³)
Total	1,946.91
PwC Bratislava	1,754.17
PwC Košice	192.74

3

Social values

3.1. Own workforce

Our employees are key to the quality of the services we provide. We create a working environment that fosters their professional and personal development, fairness, diversity and a healthy work-life balance. Through counselling and mentoring, we support our staff in achieving their professional and personal goals.

Through our We Care policy, we create conditions that support the well-being and individual potential of our employees. We view our corporate culture as an important tool for attracting and retaining talent.

The principles of our approach to employees are based on the values of the People Value Proposition Framework (PVP Framework):

- 1

Innovative, purpose-led work
- 2

Valuing and caring for our people
- 3

Inclusive leadership and teamwork
- 4

Future-focused growth and development
- 5

Evolving, leading-edge flexibility

We are continuously developing the PVP Framework to reflect the changing needs of our employees, foster collaboration and contribute to a positive employee experience. We support our employees’ well-being through health benefits, employee discounts, a cafeteria and an annual allowance for leisure activities.

We also support professional and personal development through the Global Mobility programme, which allows selected employees to gain work experience abroad. The programme is intended for employees who meet the specified performance and career criteria.

We offer employees the opportunity to take advantage of the Remote Work from Abroad benefit, which allows them to work from abroad for up to six weeks in a calendar year. The benefit becomes available 6 months after the start of employment.



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employees took up the opportunity to temporarily work from abroad in the calendar year 2025.



We regularly assess the effectiveness of our initiatives through internal satisfaction surveys. The Staff Advisory Board provides employees with a platform to have a say on the working environment and make suggestions for its improvement. Employees elect members of the Staff Advisory Board to two chambers: the junior chamber, representing junior and senior consultants, and the senior chamber, representing selected managerial positions. The Staff Advisory Board meets once a month.

We allow employees to spend two working days per financial year on hands-on volunteering with a not-for-profit organisation of their choice. We regularly update the list of volunteering opportunities and partner organisations. In 2025, our employees took part in environmental, social, community, educational and health-related activities. For example, they helped at Bratislava City Forests, at the Bratislava Zoo, at sites managed by the BROZ organisation, at the youth library in Košice, at shelters, at the Children’s Hope Club, at the Depaul organisation and at the Slovak Red Cross. They also took part in the Naše Mesto initiative, mentoring programmes and blood donation. We see volunteering as an opportunity to support communities while fostering collaboration, social responsibility and our employees’ personal engagement.

3.1.1 General information on employees

We regularly collect, update and store employee data in our internal information system. The figures stated are based on the number of employees as at 31 December 2025. They include full-time and part-time employees, as well as individuals working under contracts with a non-guaranteed number of hours. PwC Slovakia operates exclusively in Slovakia, where we employ all our employees.

As at 31 December 2025, we recorded an increase in the number of employees to a total of 963.

Number of employees by type of employment

	Number of employees in 2025	Number of employees in 2024
Employees with a non-guaranteed number of hours	65	60
Part-time employees	76	70
Full-time employees	822	820
Total	963	950

Number of employees by gender

	Number of employees in 2025	Number of employees in 2024
Male	394	388
Female	569	562
Total	963	950

The staff turnover rate reached 19.11% in 2025, representing a decrease of 5.10 percentage points compared with 2024 (24.21%). In 2025, we hired 197 employees and 184 employees left PwC Slovakia.

3.2 Health and safety

We regard our employees’ safety, health and well-being as a key part of our approach to corporate social responsibility. We regularly assess the associated risks, and consider the risk of burnout to be one of the most significant. To monitor workload, we track the number of overtime hours by gender and employee category.

We mitigate the risk of burnout through programmes that support employees’ well-being. The Be Well, Work Well programme focuses on developing habits that promote physical, mental, emotional and spiritual well-being. Through the Activate Yourself programme, we encourage employees to regularly take part in activities that promote physical and mental health. In 2025, we recorded 452 registrations for activities through the programme. 39 employees took part in the programme once, while 86 did so on multiple occasions.

We also support our employees’ physical health through the PwC Sports programme. We enable employees in Bratislava and Košice to take part, free of charge, in regular sporting activities, including, for example, running, football, tennis, swimming, circuit training, badminton, yoga and group exercise classes. In 2025, we also supported the participation of 148 employees in selected running events in Bratislava and Košice,

including the ČSOB Bratislava Marathon, the Košice Peace Marathon, the Košice Night Run and the Telekom Night Run. For the first time, we took part in the Challenge Šamorín triathlon, with 59 employees competing in individual or relay events. We provide on-site massage and physiotherapy services to employees in Bratislava and Košice in collaboration with a sheltered workshop.

We offer employees and their family members the Work-Life Coaching Program, which includes confidential financial, legal and psychological counselling. In 2025, 189 employees used the programme with 824 consultations, each lasting approximately 50 minutes. Since 2024, we have also been providing individual counselling directly in the workplace to employees at manager level and above. In 2025, 31 employees made use of this service with 62 consultations, each lasting approximately 50 minutes.

In 2025, we recorded no workplace accidents or deaths resulting from a workplace accident or a work-related health condition. Nor did we record any cases of occupational disease. The workplace accident rate therefore stood at 0%.

We are also extending our health promotion activities beyond our own workplace. Our employees regularly take part in blood donation and support the work of organisations active in health and humanitarian aid. In 2025, in collaboration with the National Blood Transfusion Service, we recorded 119 instances of blood donation. A further 10 employees took part in voluntary work for the Slovak Red Cross.

3.3 Remuneration, collective bargaining and training

We pay all employees a wage that meets at least the relevant minimum wage entitlement in force in Slovakia. In 2025, the lowest wage paid to employees of PwC Slovakia was higher than the minimum wage entitlement of EUR 1,048 per month applicable to the relevant level of job difficulty as specified by Act No. 663/2007 Coll. on the minimum wage. The amount relates to the equivalent of a full-time position.

3.3.1. Equal pay

Percentage pay gap* between women and men by employee category

	2025	2024
Intern/Trainee (f/m)	-0.51%	9.10%
Associate (f/m)	-3.50%	-4.30%
Senior Associate (f/m)	-9.56%	-10.00%
Manager (f/m)	-5.32%	-3.80%
Senior Manager (f/m)	3.81%	1.70%
Director (f/m)	10.16%	11.10%
Partner (f/m)	-2.00%	-2.20%

* Pay includes the base wage.

A positive value means that the average pay for women was higher than the average pay for men in the same job category. A negative value means that the average pay for women was lower.

3.3.2 Collective bargaining

None of the PwC Slovakia companies have a collective agreement in place. The proportion of employees covered by collective agreements is therefore 0%.

3.3.3 Training and education

We support our employees’ continuous development through training programmes that respond to current market needs, technological changes and advances in artificial intelligence. This way we develop our employees’ professional skills and enhance the quality of the services we provide to our clients. In 2025, our employees undertook a total of 46,751 hours of professional training. The average number of training hours per employee was 49 hours. Compared with 2024, the total number of training hours fell by 13.6%. This year-on-year decrease was mainly due to the frequency of compulsory training on occupational health and safety and fire safety, which employees undertake once every two years. The year-on-year decrease in the number of training hours was also primarily due to the larger amount of training focused on artificial intelligence and the CSRD in the previous year. In 2025, these training courses were delivered on a smaller scale and no new

training programmes on comparable topics were introduced. At the same time, the amount of training varies according to the number of newly-hired employees, the specialist requirements of individual teams and current professional development needs.

Average number of hours spent on training

	2025	2024
Total	49	57
Male	53	63
Female	46	52

The average number of training hours per employee by gender is primarily determined by the differing representation of men and women in individual departments and at different career levels. The amount of training naturally varies depending on the nature of the work, with employees completing the highest number of training hours during their first few years with the company. The result is also affected by differences in career paths and temporary absences among employees. The identified difference therefore primarily reflects the organisational and demographic structure of the workforce, rather than a difference in access to training and development opportunities.

We provide our employees with professional training, particularly in audit methodology, accounting standards, taxation, risk management, ESG and sustainability, automation and digitalisation. Through the PwC Academy, our employees have the opportunity to obtain recognised professional qualifications and certifications, such as ACCA, CIPD, PMP or Lean Six Sigma. At the same time, we develop our employees’ communication, presentation, management and leadership skills, as well as their ability to handle challenging situations. We provide language courses in English and German, as well as individual Slovak language courses for foreign employees. Newly-hired employees undergo a series of induction training sessions focusing on internal processes, tools, rules and professional requirements, which help them quickly find their feet in their new role.

The development of digital skills and the responsible use of artificial intelligence are among the global priorities of the PwC network. At a local level, we develop our employees’ digital skills through training focused on automation, data handling, digital tools and the use of artificial intelligence. In collaboration with OpenAI, we have developed an internal tool called ChatPwC, which is already actively used by the majority of PwC employees. Significant progress has been made by experts in tax advisory and at the law firm PwC Legal, who work extensively with the specialised tool Harvey. This system

is specifically tailored to legal and tax matters. We are thus providing our employees with artificial intelligence tools, but with a higher level of security when handling sensitive data and with broader coverage of tax, legal and other specialist topics. Last year, we also entered a new phase of smart working by introducing Microsoft 365 Copilot licences, which are currently available to all employees in the CEE region. As part of our digital transformation, we have also established a network of AI Super Users – a group of employees who actively contribute to the development and use of modern technologies. These are experts with extensive knowledge of AI tools who support their colleagues in integrating modern technologies into their day-to-day work. They help them navigate the available platforms, recommend effective working practices and share practical examples of how artificial intelligence can open up new possibilities in terms of productivity and service quality.

We also support our employees’ professional and personal development through mentoring and training for external target groups. By passing on their experience, employees also develop their communication, presentation, mentoring and leadership skills. As part of The Duke of Edinburgh Leaders of Tomorrow programme, 11 employees mentored 13 students. A further three employees took part in The Duke of Edinburgh Diamond Path programme, in which they mentored the headteachers of three secondary schools.



3.4 Additional (general) workforce characteristics

We define senior management as the partners and managing directors listed in the Commercial Register of the Slovak Republic who hold the highest management positions at our companies. In 2025, senior management comprised 19 male members and 5 female members. The ratio of female members to male members was 1:3.8. In the previous year, 2024, it was 1:3.6.

Number of workers who are not employees of PwC Slovakia

Type of workers	Number of workers in 2025	Number of workers in 2024
Number of self-employed persons working for PwC Slovakia	63	60
Total number of temporary workers provided by companies primarily providing employment services	0	0

3.5 Human rights policies and processes

We adhere to professional standards and the principles of integrity and independence. Our approach to the protection of human rights is based on PwC’s global Human Rights Policy and PwC’s global Code of Conduct, which provide guidance on how to deal with ethical and professional situations. These documents and related internal rules cover the prevention of child labour and forced labour, modern slavery, human trafficking, discrimination, respect for freedom of association, safe working conditions, as well as other issues relating to ethical conduct and respect for human rights. We require our employees to comply with relevant professional standards, including those of the International Ethics Standards Board for Accountants (IESBA).

We respect and support internationally recognised human rights and take measures to prevent our involvement in any violations of them. We comply with relevant employment legislation and do not tolerate harassment, discrimination, retaliation, intimidation, bullying or disrespectful conduct. Every employee and partner completes the Annual Compliance Confirmation (ACC) once a year, confirming their compliance with PwC’s rules on ethics, independence and conflicts of interest. Employees also regularly undertake compulsory training

focused primarily on ethical conduct, independence, the prevention of money laundering and corruption, data protection, sanctions rules and other relevant legal and professional requirements.

We provide employees with mechanisms for raising and addressing concerns related to human rights and ethical conduct. See Chapter 3.5.1 Reporting violations of ethical standards.

3.5.1 Reporting violations of ethical standards

We provide our employees with a number of channels for reporting violations of ethical rules, serious concerns and suspicions. They can report a concern to members of the local or regional ethics team, via the Ethics Helpline, or anonymously via a virtual mailbox. We handle all reports confidentially, transparently and fairly. We protect whistleblowers reporting concerns in good faith from retaliation. The Ethics Helpline is available 24/7 to employees, clients and third parties. It can be used to report serious violations of legislation, internal rules or the Code of Conduct, as well as to raise questions regarding ethical rules. Received reports are handled by the Ethics Committee, comprising representatives from PwC. We maintain records of individual cases in our case management system.

We regularly raise awareness of ethical standards among employees through internal training and communication activities, including the Ethics Awareness Week initiative. As part of this, we provide employees with information on the PwC Code of Conduct, the available channels and options for reporting suspected unethical or inappropriate conduct. When dealing with ethical dilemmas, employees can also use the RADAR framework for ethical decision-making, which complements the PwC Code of Conduct. This framework guides them in identifying

the ethical issue, assessing the relevant circumstances, making an informed decision, determining the appropriate course of action and, where necessary, reporting the issue to the relevant persons.

3.5.2 Recorded serious human rights incidents

In 2025, we did not record any confirmed incidents relating to child labour, forced labour, human trafficking, discrimination or other serious human rights violations within own workforce. Nor were we aware of any confirmed incidents involving workers in the value chain, affected communities, consumers or end-users. We define a confirmed incident as legal proceedings or a substantiated report received through our ethical reporting channels or complaints mechanisms. In 2025, we did not record any substantiated complaints against PwC Slovakia concerning breaches of client privacy, loss of client data or breaches of data protection rules by our suppliers.



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Governance values

4.1 Convictions and fines for corruption and bribery

In 2025, we did not record any confirmed cases of corruption or bribery. The number of final convictions for breaches of anti-corruption and anti-bribery legislation was zero, and the total amount of fines imposed was EUR 0. All employees undertook compulsory training on the rules and procedures for preventing and reporting corruption.

4.2 Revenues from certain sectors and exclusion from EU reference benchmarks

We do not engage in business activities relating to controversial weapons, the cultivation or manufacture of tobacco, fossil fuels, or the production of pesticides and other agrochemicals. Consequently, in 2025, we did not generate any revenue from these sectors. We are not excluded from any EU reference benchmark aligned with the Paris Agreement.

4.3. Gender diversity ratio in the governance body

For the purposes of this report, we consider our Leadership to be the governance body of PwC Slovakia. As at 31 December 2025, the governance body comprised a total of eight individuals, of whom six were male and two were female. The ratio of female members to male members was therefore 1:3. The composition of the governance body remained unchanged compared with the previous year.

In the report for the previous year, 2024, the gender diversity ratio was calculated based on the number of our partners who held the highest management positions and responsibilities and were members of the supervisory boards of PricewaterhouseCoopers Advisory s.r.o. and PricewaterhouseCoopers Slovensko, s.r.o. In the current report, we have adjusted the calculation method and calculated the indicator based on the representation of female and male members among the Leadership of all five PwC Slovakia companies. In addition, significant decision-making powers at PwC Slovakia is also granted to partners, of whom there were 20 in 2025, of which was 5 female. The ratio of female partners to male partners among all partners was 1:3.



About this report

This sustainability report is not subject to external verification by an auditor. We have prepared the data and information contained in the report through internal processes of data collection, verification and evaluation. The external verification of this report is separate from the audit of the financial statements of the individual PwC Slovakia companies. The financial statements of companies subject to a statutory audit requirement are audited by an independent auditor in accordance with the relevant legislation. The auditor is appointed by the company’s general meeting of shareholders.

We publish information on our approach to sustainability on a regular basis. This report is the second separate report by PwC Slovakia prepared in accordance with the VSME standard and covers the calendar year 2025. The report is available on the PwC Slovakia website:

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

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Data reporting
The coordination of the report’s preparation, data collection and internal sustainability activities is carried out by the ESG team at PwC Slovakia in collaboration with representatives from the relevant departments. Strategic decisions and the overall direction of sustainability initiatives are discussed with the company’s management. The quantitative data presented in this report were obtained from internal information systems, departmental records, data from external providers, or through direct calculations. The relevant departments provided the data to our ESG team, which processed and verified them for the purposes of preparing the report. Where directly measured or complete data were not available, we used estimates, allocations, approximations or other calculation methods. We indicate such cases for the relevant indicators, together with a description of the method used or any data limitations. We have calculated greenhouse gas emissions in accordance with the Greenhouse Gas Protocol methodology. The organisational boundaries, emission factors, calculation methods and any data limitations used are described in Chapter 2.1.1 Greenhouse gas emissions. Quantitative indicators relate primarily to our own operations and employees. Where we report information based on data from

external providers or information relating to our value chain, we specify the scope and source of this data alongside the relevant indicator. Qualitative information describes our sustainability policies, procedures, targets and initiatives. It includes our approach to managing environmental, social and governance issues within our own operations and, where relevant, in our dealings with clients, suppliers and other stakeholders. We report data for the calendar year 2025, unless a different period is specified for a particular indicator. The figures in the tables and text may be rounded. Therefore, the sums of the partial figures may in some cases differ slightly from the total figures given.

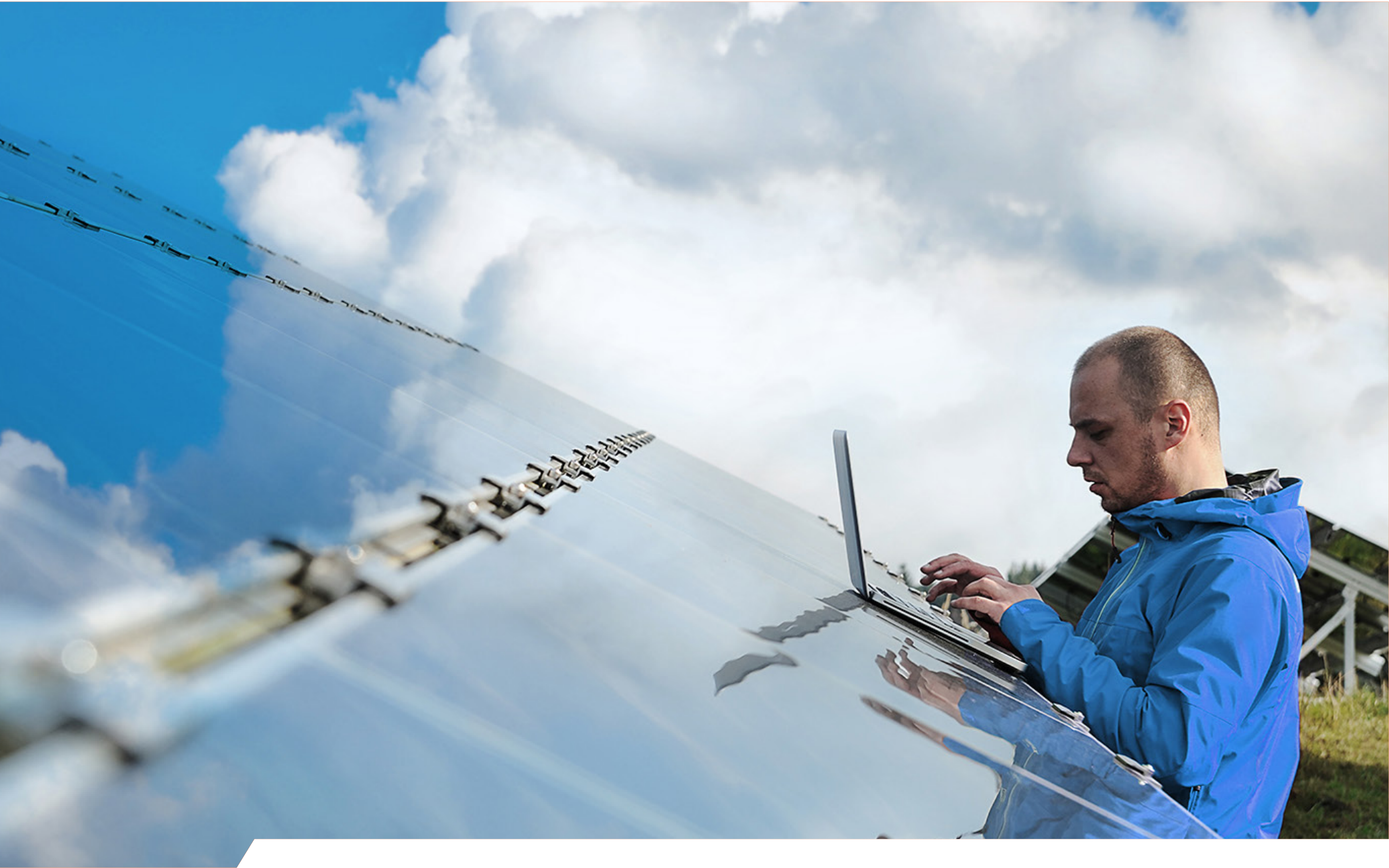
Navigation
For easier navigation around the report, you can use the Contents and the VSME Index. The Contents provides an overview of the individual chapters, while the VSME Index links the requirements of the basic and comprehensive VSME modules to the relevant sections of the report.

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