



# Sustainability report 2023



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# Foreword

Dear Readers,

We have prepared the third separate sustainability report in line with the Global Reporting Initiative ("GRI"), and we present our results and ESG (environmental, social, and governing) approaches for the calendar year 2023. The report covers all our activities undertaken in these areas.

In 2023, we also faced challenges associated with expanding AI, cybersecurity, and automation, which affect our society in many ways. We worked on setting up new legal and ethical frameworks to ensure technological progress is beneficial for the well-being of all and complies with the highest standards. Our priority is to make sure that technology serves our people and our clients, while contributing to sustainable growth.

The ESG topic is important to us, as environmental and climate-related issues are becoming ever more important both for businesses and the general public. Companies are now more aware of the impact of their activities on the environment and have begun to take measures to give it greater protection.

We are the largest consulting company in Slovakia with over one thousand employees. The continuous education of our staff and the support of communities in wider society is a priority for us. We have created conditions to enable more of our employees to give their time to volunteering in diverse communities and contribute to the improvement of conditions in the public space.

The public requires more information about how companies manage their activities and where they

invest. It is important to ensure higher transparency towards all stakeholders and ethical behaviour when doing business. In 2023, ESG became a global key topic, and its importance will continue to grow in the future. Companies recognize the importance of a sustainable way of doing business and the need to be more involved in the environmental, social, and governing aspects of their business.

Our sustainability report for the calendar year 2023 will let you learn more about our values and company governance, and how we set and achieve our goals in these areas. The report details our sustainability approach and our responsibilities to the communities in which we operate. We believe that we can only achieve a positive impact on society and the environment through cooperation. This

report is an important step towards greater transparency and responsibility to our stakeholders. We want to give you a better understanding of our responsibilities and measures as regards sustainability. I believe that together we can make a change and contribute to a better and more sustainable future.

**Martin Gallovič**  
Country Managing Partner



# Overview of our sustainability-related activities in 2023

## Our vision of sustainability

NET ZERO by  
**2030**

## Our staff

**997**  
employees

**355**  
new joiners

**76%**  
of employees are satisfied with their jobs

## Our emissions

Scope 1 (t CO2 eq.)  
**0**

Scope 2 (t CO2 eq.)  
**39.77**

Scope 3 (t CO2 eq.)  
**271.79**

**43%**  
reduction of total emissions compared to 2019



## Our community

Training courses

**49 292 hours**

**24 701 €**

donated from our own funds

**35 552 €**

donated from 2% of income tax  
via a grant fund

**42%**

of all employees were involved in volunteering

Pro bono and discounted  
services in the amount of

**84 425 €**

**57**

employees involved

**1 796 hours**

of work

## Our financial results

Net turnover

**88 316 thou. €**

Profit/(loss) for the accounting period after taxes

**37 257 thou. €**

## Our responsible business conduct and responsibility to clients

**0**

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



# About us

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PricewaterhouseCoopers (**PwC**) is a global\* company with offices in **151** countries and over **364,000** employees and partners worldwide. Our activities and expertise include audit, tax, and advisory services for clients across many sectors. The global nature of our operations allows us to combine financial, process, and IT experts from 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 in financial and non-financial areas.

We have more than  
178,000 clients in 688  
offices around the  
world



We are proud that **87%** of Fortune Global 500 companies are our 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 2023 was

**364,232**

Our client portfolio includes **87%** of Fortune Global 500 companies

**87%**

In FY23, revenues in the PwC EMEA region increased y/y by

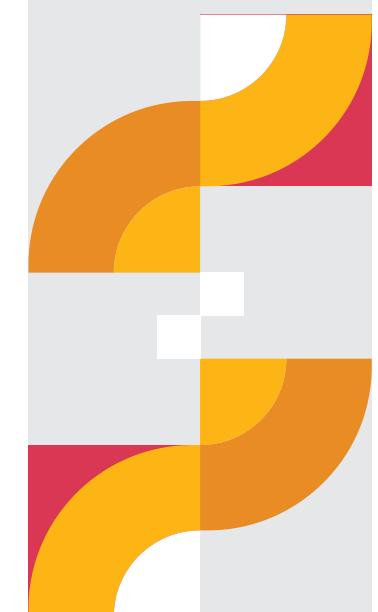
**15.2%**

In FY23, global PwC revenues totalled

**\$53.1 billion**



\*Data referring to PwC globally was prepared at 30 June 2023 (end of FY23).



PwC Slovakia is a member of the international PwC network and is currently managed by 20 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 headquarters is in Bratislava and there is a branch office in Košice. The firm is comprised of 5 legal entities:



PwC began operations in Slovakia in 1991, so this year we celebrate the 32nd 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 two preceding companies, Pricewaterhouse and Coopers & Lybrand, in the same year.

**32**

years of operations on the Slovak market

PwC Slovakia is managed by

**20 partners**

In Slovakia, we currently have

**2**

offices – Bratislava and Košice



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)



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# Structure of partners at 31 December 2023:



# Structure of partners at 31 December 2023:



 <b>Willie Bosenberg</b> Assurance Partner	 <b>Todd Bradshaw</b> Tax, Legal and People Partner	 <b>Štefan Čupil</b> Assurance Partner	 <b>Ivo Doležal</b> Advisory Partner	 <b>Santos Equitz</b> Assurance Partner
 <b>Simon Ferrers-Dunn</b> Assurance Partner	 <b>Dagmar Haklová</b> Tax, Legal and People Partner	 <b>Peter Havalda</b> Assurance Partner	 <b>Karsten Hegel</b> Advisory Partner	 <b>Jens Hörning</b> Assurance Partner
 <b>Peter Mrnka</b> Assurance Partner	 <b>Alica Pavúková</b> Assurance Partner	 <b>Rastislav Petruška</b> Assurance Partner	 <b>Pavol Pravda</b> Advisory Partner	 <b>Christiana Serugová</b> Tax, Legal and People Partner
 <b>Martin Šikulaj</b> Advisory Partner	 <b>Katarína Šilhárová</b> Assurance Partner	 <b>Juraj Tučný</b> Assurance Partner	 <b>František Zummer</b> Assurance Partner	



# We provide services in the following areas:

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## Audit and Assurance

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



## Broader Assurance Services

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

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



## ESG and responsible business conduct

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





## PwC Academy

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

## Bookkeeping and payroll

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



## 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.



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## Investing in Slovakia, supporting R&D and innovations

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



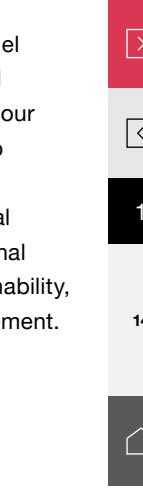
## HR consultancy

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



## Transaction advisory services

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





## Optimization of businesses

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



## 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.

## Transformation, automation, and technology consulting

Our technology experts focus on designing and implementing solutions related to automation, digitization, and technological transformation of processes. We are proud of our skills and expertise from the technological, process-related, and operating perspective which is supported by experience from various sectors and countries. With our experts, you will have access to this unique combination of knowledge that will help you achieve your goals.



## 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, finance, law, communication and marketing, transformation, risk management, and compliance. It provides a wide range of supporting services and complementary activities to other LoSS (Lines of Services) to ensure their effective operation.

## 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.



# Sectors and markets we provide our services to



Automotive



Telecommunications



Banking and Finance



Public Sector



Energy



Media



Retail



Pharma and Healthcare



Real Estate Market



Industrial Production



Insurance

Whether it is the need for growth, increased efficiency, or the use of talent, innovations and technology, our firm's advisory teams leverage local and global expertise to help companies apply best practices and support them in designing, managing, and implementing the necessary changes.

“



PwC helps its clients to achieve better performance by improving the productivity and effectiveness of key operations. Thanks to our extensive knowledge of finance, risk management, IT systems, operations, and human resources, we help our clients identify and implement cost-saving initiatives, improve management and controls, identify and manage risks, and improve quality. Using best practices, tools, patterns, and extensive knowledge databases (e.g. Global Best Practices), we help companies with planning, projecting, and managing changes, business performance analysis, modelling, and evaluation. We also provide assistance with preparing feasibility studies, developing business cases, specifying requirements, and developing solutions, and a wide range of services related to performance improvement.



We help companies in all areas of HR management and focus on how to effectively use personnel costs, create remuneration systems, motivate staff, and increase competitiveness on the labour market.



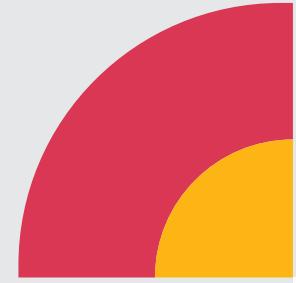
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Ivo Doležal  
Advisory Partner



# Ownership structure

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# 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 2023, 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 2023, 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 2023, the shareholder structure was as follows:

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

**Ing. Margaréta Bošková, komanditista** | share in the company's registered capital: 50%, share in the voting rights: 43%

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

## PwC Legal

was established and listed in the Commercial Register of the Slovak Republic as a limited liability company in 2011 (Commercial Register of the Bratislava III City Court, Section: Sro, Insert No.: 76152/B). At 31 December 2023, 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%



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# 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 2023, 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.

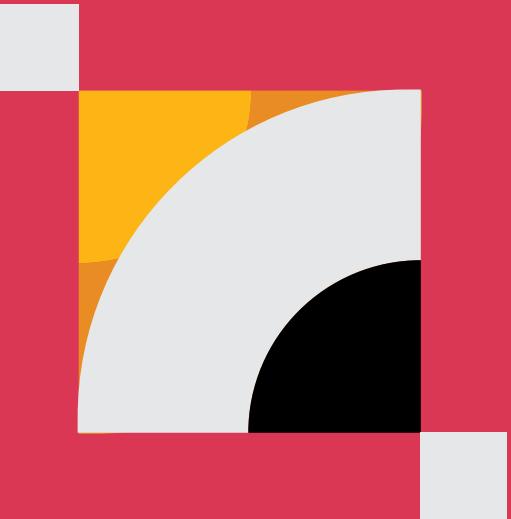
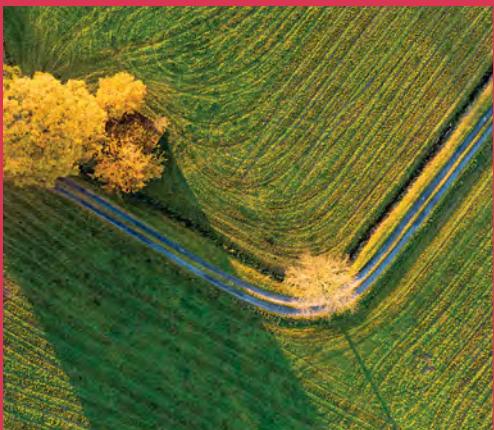
Each national member firm also has its own management structure in accordance with the respective legal and operating requirements. This legal structure and network arrangement gives all member firms the flexibility and autonomy to respond promptly and effectively to conditions in their local market. 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.

[GRI 2-1]



# Financial results

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# Financial results

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

PricewaterhouseCoopers Slovensko, s. r. o.

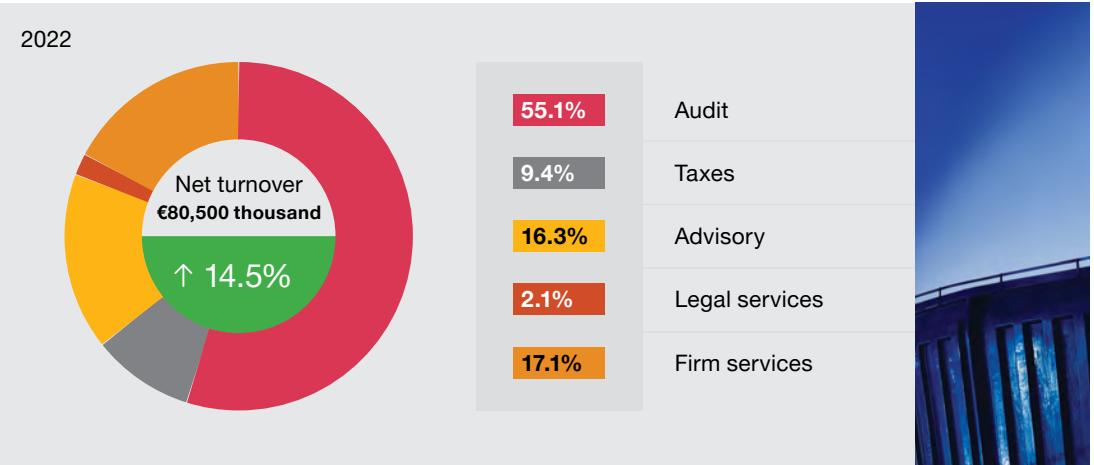
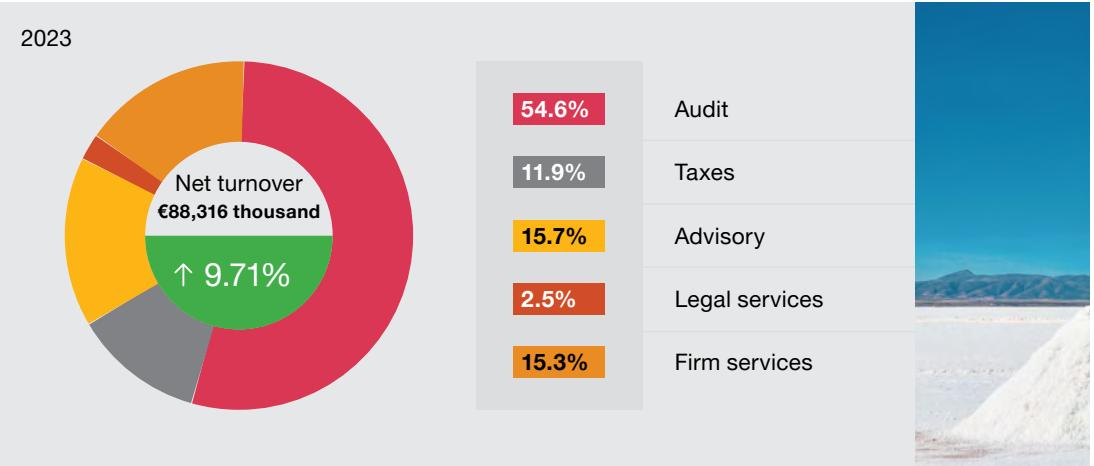
PricewaterhouseCoopers Tax, k. s.

PricewaterhouseCoopers Advisory, s. r. o.

PricewaterhouseCoopers CEE Firm Services, s. r. o.

PricewaterhouseCoopers Legal, s. r. o.

The reported data includes the results disclosed in the financial statements of these companies for the calendar year ended 31 December 2023, except for PwC Firm Services, whose financial results are disclosed for the financial year that began on 1 July 2022 and ended on 30 June 2023. 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.



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Type of service	Net turnover	Year-on-year change (2022, 2023)
Audit	€48,192 thousand	+ 8,63%
Taxes	€10,519 thousand	+ 38,54%
Advisory	€13,902 thousand	+ 6,03%
Legal services	€2,216 thousand	+ 32,69%
Firm services	€13,487 thousand	- 1,99%

2023

Line in the income statement	Item	PwC Slovensko	PwC Tax	PwC Advisory	PwC Legal	PwC Firm Services*	Total for PwC Slovakia
1	Net turnover	48,192	10,519	13,902	2,216	13,487	88,316
2	Income from operating activities	48,161	10,663	14,359	2,474	13,499	89,157
10	Total cost of operating activities	- 40,861	- 8,103	- 16,611	- 2,022	- 12,667	- 80,264
27	<b>Profit/(loss) from operating activities</b>	<b>7,299</b>	<b>2,560</b>	<b>- 2,251</b>	<b>452</b>	<b>832</b>	<b>8,892</b>
29	Income from financial activities	2,929	53	25	29	30,759	33,795
45	Cost of financial activities	- 120	- 12	- 101	- 7	- 337	- 576
55	<b>Profit/(loss) from financial activities</b>	<b>2,809</b>	<b>41</b>	<b>- 75</b>	<b>22</b>	<b>30,422</b>	<b>33,219</b>

57	Corporate income tax	- 2,322	- 3	401	- 101	- 242	- 2,266
58	Corporate income tax due	- 2,109	- 2	0	- 83	- 375	- 2,569
60	Transfer of shares in profit/(loss) to shareholders	0	- 2,589	0	0	0	- 2,589
61	<b>Profit/(loss)</b>	<b>7,786</b>	<b>10</b>	<b>- 1,925</b>	<b>374</b>	<b>31,012</b>	<b>37,257</b>

\* 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 €.

## 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	<b>Profit/(loss) from operating activities</b>	<b>7,248</b>	<b>612</b>	<b>- 747</b>	<b>351</b>	<b>1,371</b>	<b>8,836</b>
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	<b>Profit/(loss) from financial activities</b>	<b>516</b>	<b>- 7</b>	<b>10</b>	<b>- 9</b>	<b>29,358</b>	<b>29,868</b>
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	- 375	- 603
61	<b>Profit/(loss)</b>	<b>5,972</b>	<b>2</b>	<b>- 637</b>	<b>270</b>	<b>30,260</b>	<b>35,867</b>

\* 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 requirements of the Slovak Accounting Act (Act No. 431/2002 Coll. on Accounting, as amended).

[GRI 201-1]



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# Values



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

Given the rapidly changing business environment, we have set ourselves the goal of delivering dynamic and innovative solutions that help our clients make and implement diverse decisions. Our commitment

is to work efficiently for our clients and deliver results of the highest quality. We are committed to delivering excellent performance and understand that our work impacts society as a whole, not only our clients.



<b>We act with integrity</b> 	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 <a href="#">8. Responsibility towards clients</a>
<b>We make a difference</b> 	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 <a href="#">7. Responsible business conduct</a>
<b>We care</b> 	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 <a href="#">11. Community engagement</a>
<b>We work together</b> 	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 <a href="#">10. People and workplace culture</a>
<b>We reimagine the possible</b> 	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 <a href="#">5. Our vision of sustainability</a>



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# 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. The transition to sustainable business conduct is challenging for many companies, and we are able to apply our experience to help other companies with this process. This is why 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. Next year, our company plans to prepare and publish our sustainability report in line with European Sustainability Reporting Standards (ESRS).

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



## 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.

## 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.



# Net Zero by 2030

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# Net Zero 2030

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 trips, and to neutralizing the remaining climate impacts by investments in projects to remove emissions from the atmosphere. To achieve this goal, we have put in place a number of measures across our company. We are actively working on reducing 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. In addition, we have implemented 100% renewable energy in all our Slovak offices. We have used energy from renewable sources at our Košice office since 2021 and at our Bratislava office since 2023.

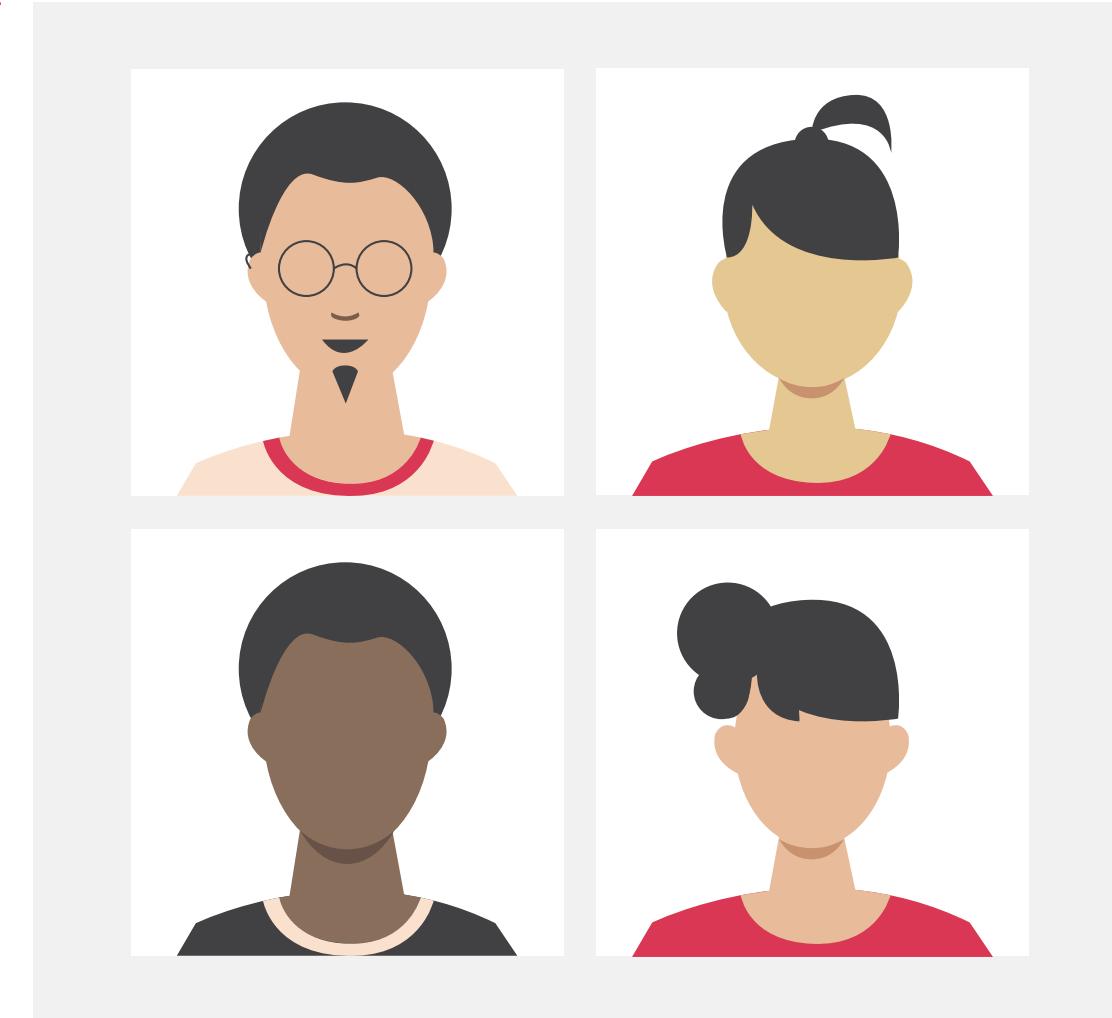


For more information about our strategy related to the environmental ESG pillar, see section 9.1 Commitment to achieve NET ZERO by 2030.

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

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

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



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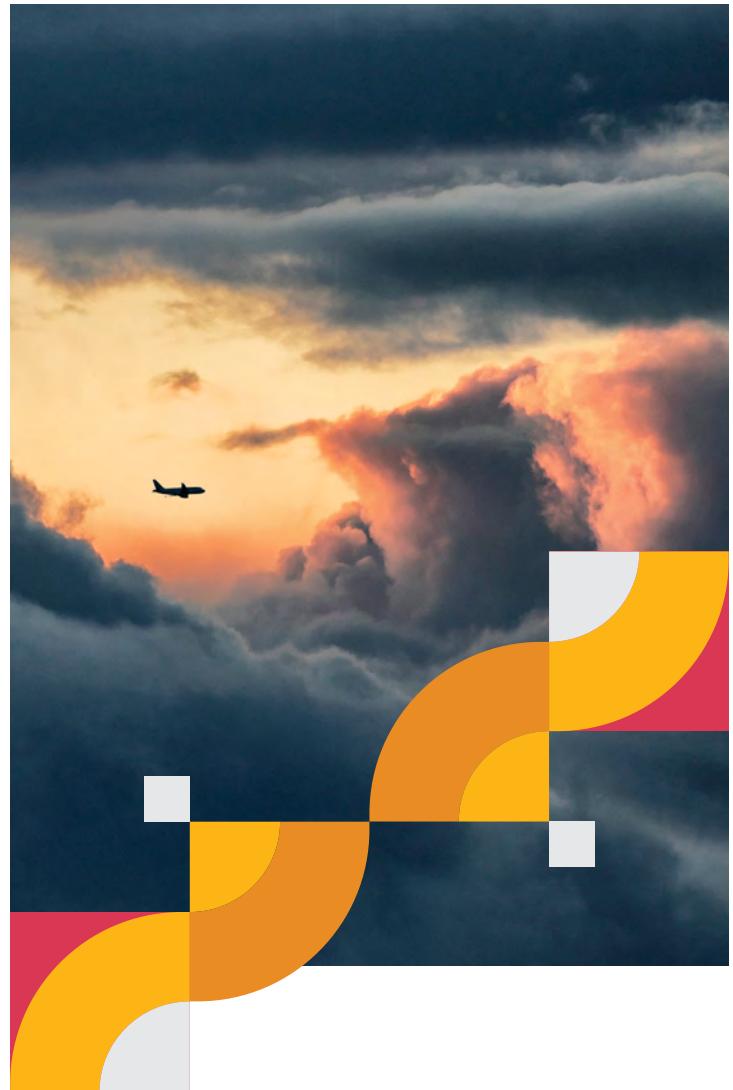


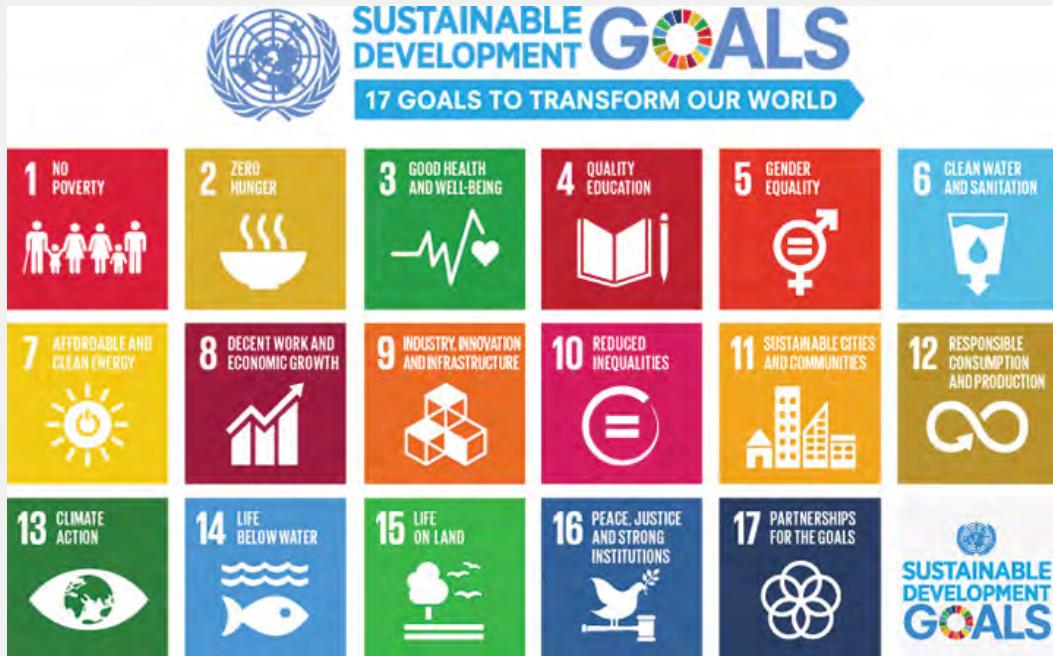
We have made a commitment that by the end of FY25 at least 50% of our suppliers of products and services will have set climate targets that are verifiable and based on science. To achieve this goal, in 2023 we prepared a questionnaire for our key suppliers to determine the status of their climate goals and obtain a picture of their sustainability-related activities. After collecting the responses, we will analyse the obtained data and evaluate our suppliers' efforts to meet their climate goals.



Another focus is the total value of purchases per supplier and year and the volume of greenhouse gases emitted by our suppliers, due to long-distance transport of goods, or the use of non-ecological raw materials in production. In 2024, 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.





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.



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

### Responsible business conduct

We are an important provider of assurance, tax, and advisory services to the entire business community, and we are aware of our responsibility in this area. Our vision is to be a role model as regards responsible and transparent business practice. To achieve this, we apply high ethical standards to the market that are in line with our Code of Conduct. We act fairly towards suppliers; deliver sustainable client service and share our thought leadership.

### 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.

### Environmental stewardship

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

### 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 essential if we want to ensure that our corporate culture works effectively. The performance of our employees is essential for achieving this goal. Therefore, we invest in their education, development, and 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.

### 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 building a strong and prosperous community. We believe that drawing on our expertise for the benefit of the community is the most effective way to achieve this. 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.



[GRI 2-22]

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.



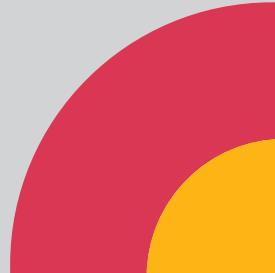
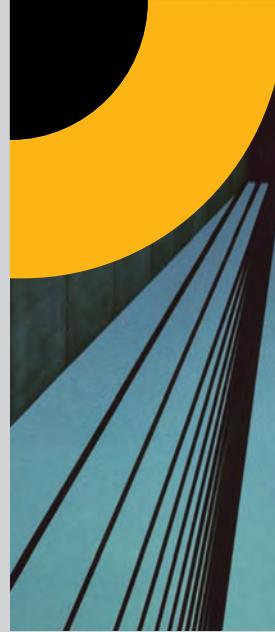
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# What our stakeholders expect from us

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# What our stakeholders expect from us

We maintain a regular dialogue with individuals and companies involved in our business activities (stakeholders).

This dialogue significantly contributes to a direct engagement of stakeholders and helps us reflect their views and opinions in our activities. It is also important for us when selecting the relevant topics for this sustainability report.



## Dialogue with internal stakeholders

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

## 6.1 Dialogue with stakeholders

## Dialogue with external stakeholders

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



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## Stakeholder groups, dialogue types, and relevant topics

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



# What our stakeholders expect from us

## 6.2 Materiality analysis



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

[GRI 3-1]

### Materiality analysis

Areas of our ESG strategy	Stakeholder expectations	GRI	SDGs	SDGs goals
Responsible business conduct	Economic performance	201		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	-	-



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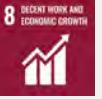
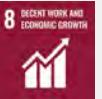
Areas of our ESG strategy	Stakeholder expectations	GRI	SDGs	SDGs goals
<b>Responsible business conduct</b>	Environmental supplier assessment	308		<p><b>Target 12.4</b> Achieve the environmentally sound management of chemicals and waste throughout its life cycle in accordance with agreed international frameworks, and significantly reduce their release into the air, water, and soil to minimize their adverse impacts on human health and the environment.</p> <p><b>Target 12.5</b> Substantially reduce waste generation via prevention, reduction, recycling, and reuse.</p>
	Supplier social assessment	414		<p><b>Target 10.2</b> 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><b>Target 10.3</b> 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		<b>Target 16.6</b> Establish effective, responsible, and transparent institutions at all levels.



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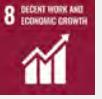
Areas of our ESG strategy	Stakeholder expectations	GRI	SDGs	SDGs goals
<b>Environmental stewardship</b>	Materials	301		<b>Target 8.4</b> Progressively improve global resource efficiency in consumption and production and seek to decouple economic growth from environmental degradation, in accordance with the 10-year framework of programmes on sustainable consumption and production, with developed countries taking the lead.
				<b>Target 12.2</b> Achieve sustainable management and efficient use of natural resources.
	Energy	302		<b>Target 7.3</b> Double the global rate of improvement in energy efficiency.
				<b>Target 8.4</b> 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.
				<b>Target 12.2</b> Achieve sustainable management and efficient use of natural resources.

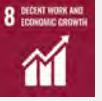
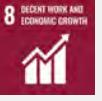


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Areas of our ESG strategy	Stakeholder expectations	GRI	SDGs	SDGs goals
<b>Environmental stewardship</b>	Emissions	305		<p><b>Target 12.4</b> Achieve the environmentally sound management of chemicals and all waste throughout their life cycle in accordance with agreed international frameworks, and significantly reduce their release into the air, water, and soil to minimize their adverse impacts on human health and the environment.</p>
	Waste	306		<p><b>Target 12.4</b> Achieve environmentally sound management of chemicals and all waste via their life cycle in accordance with agreed international frameworks, and significantly reduce their release into the air, water, and soil to minimize their adverse impacts on human health and the environment.</p> <p><b>Target 12.5</b> Substantially reduce waste generation via prevention, reduction, recycling, and reuse.</p>
<b>People and workplace culture</b>	Employment	401		<p><b>Target 8.3</b> 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><b>Target 8.5</b> 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>
				6 40 

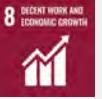
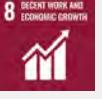
Areas of our ESG strategy	Stakeholder expectations	GRI	SDGs	SDGs goals
<b>People and workplace culture</b>	Health, safety, and well-being of our employees	403		<b>Target 8.8</b> Protect labour rights and promote safe and secure working environment for all workers, including migrant workers, in particular women migrants, and those in precarious employment.
	Training and education	404		<b>Target 4.4</b> Substantially increase the number of young people and adults with relevant skills, including technical and vocational skills, for employment, decent jobs, and entrepreneurship.
	Diversity and equal opportunity	405		<b>Target 5.5</b> Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic, and public life.
	Non-discrimination	406	 	<b>Target 8.2</b> Achieve higher levels of economic productivity via diversification, technological upgrading and innovation, via a focus on high value-added and labour-intensive sectors.  <b>Target 10.2</b> 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. <b>Target 10.3</b> 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.



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Areas of our ESG strategy	Stakeholder expectations	GRI	SDGs	SDGs goals
Community engagement	Indirect economic impacts	203		<p><b>Target 8.2</b> 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><b>Target 8.3</b> 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><b>Target 12.6</b> Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle.</p>
	Local communities	413		<p><b>Target 4.4</b> Substantially increase the number of young people and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs, and entrepreneurship.</p>
Community engagement	Local communities	413		<p><b>Target 8.3</b> 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>



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Areas of our ESG strategy	Stakeholder expectations	GRI	SDGs	SDGs goals
<b>Community engagement</b>	Local communities	413		<b>Target 10.2</b> 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.
				<b>Target 17.17</b> 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]



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# Responsible business conduct



## Good Jobs and Economic Growth

Target 8.2

CEO Survey

CFO Community

Target 8.5

Equality in remuneration



## Responsible Consumption and Production

Target 12.6

Sustainability report

Carbon footprint calculation

Our ESG services



At PwC, we deeply believe that business is not only about generating profit, but also about creating positive and sustainable impacts on society and the environment in which we operate. We are committed to carrying out our business activities responsibly while respecting environmental, social, and governance factors, thereby reinforcing the values of sustainable development and social responsibility. We support ethical business practices that protect the rights of employees and contribute to their personal and professional development. Transparency, ethics, and responsibility are the cornerstones of our business philosophy. We apply the highest management standards and ensure transparency towards our clients and other stakeholders. We regularly monitor and evaluate our performance in the environmental, social, and governance area to ensure continuous improvement and evaluation of our contribution



to sustainable development. In this report, we would like to share details of our activities and our responsible identity.



Štefan Čupil

**Broader Assurance Services  
Leader**



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# Governance

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# Governance

## 7.1 Governance

PwC Slovakia is under the supervision of the supreme governing body - Country Managing Partner (CMP) – and the executives of individual entities. Biweekly, a leadership meeting is held, which de facto represents the executive board and is attended by the CMP, individual LoS (Line of Service) leaders, and the Chief Operating Officer (COO). The main role of leadership meetings is to identify and evaluate risks and opportunities for the firm. A significant part of the agenda of these meetings is the management of ESG and sustainability topics, goal setting, and corporate policy definition. Serious risks and potential adverse impacts are regularly assessed and reported to PwC CEE. In 2022 and 2023, 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, no 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]



# Governance

## 7.2 Code of Conduct

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

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



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# Governance



## 7.3 Reporting violations of ethical standards

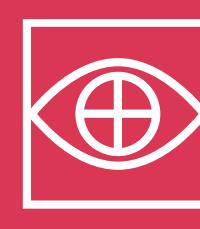
Employees of PwC Slovakia can report violations of ethical standards, serious concerns, or threats in a number of ways. One of them is via the Ethics Helpline which can be contacted by partners, employees at all management levels of the firm, clients, and third parties 24/7. It was established for the 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.

Ethical standards are also addressed by the Ethics Awareness Week initiative, which advises employees regarding

communication channels where they can find information about the Code of Conduct and handle situations that contravene accepted procedures. The purpose is to raise employees' awareness of the Code of Conduct and remind them of important topics as regards ethical workplace behaviour.



In 2023, there were **no** significant instances of violations of laws or regulations at our company.

In 2023, **no fines** were imposed on us.

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



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

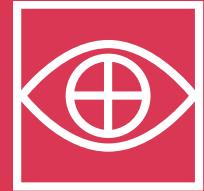
If required by applicable law, we report on incidents in accordance with the respective legal regulations.  
[GRI 2-27]



PwC considers corruption to be a serious threat to society and business. Given our values, we apply integrity, transparency, and independence within the organization and in relationships with clients and the environment we operate in on a daily basis. Corruption disrupts competition, business conditions, and the overall functioning of society. PwC is fully and actively engaged in preventing corruption via all available means and encourages employees to immediately report all incidents in line with the firm's internal rules and effective law. PwC applies zero tolerance to corruption and any retaliation against individuals

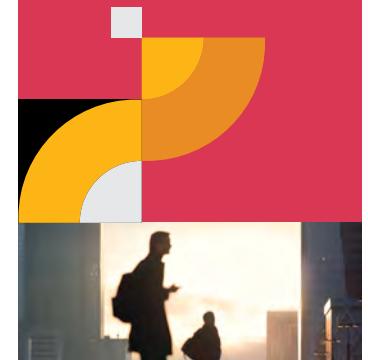
reporting corruption. The PwC network has implemented standards that cover various areas, including preventing money laundering, ensuring fair economic competition, and combating corruption. Zero tolerance is applied to the violation of rules set at global and local levels for individual entities. New joiners must familiarise themselves with these rules and declare compliance after having been hired and at regular intervals subsequently.

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



In 2023, there were  
[no confirmed incidents of corruption.](#)

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



# Governance

## 7.4 Anti-corruption



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

[GRI 205-2]

# Governance

## 7.5 Anti-competitive behaviour

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

of these rules is unacceptable, and zero tolerance is applied. New joiners must familiarise themselves with our Code of Conduct and periodically declare compliance with it.



[GRI 206-1]



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



# Governance

## 7.6 Sustainable supply chain

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

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]



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# Supplier social assessment

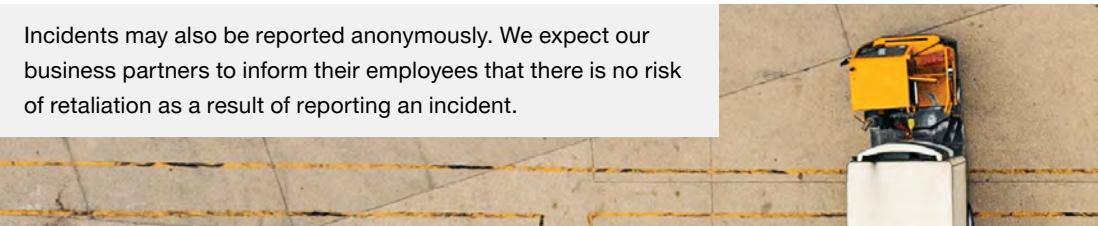


Based on our Global Third-Party Code of Conduct, we expect our suppliers to require the same level of integrity and business conduct from their employees and anyone outside their organization involved in the provision of services for, or direct cooperation with, PwC Slovakia.

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

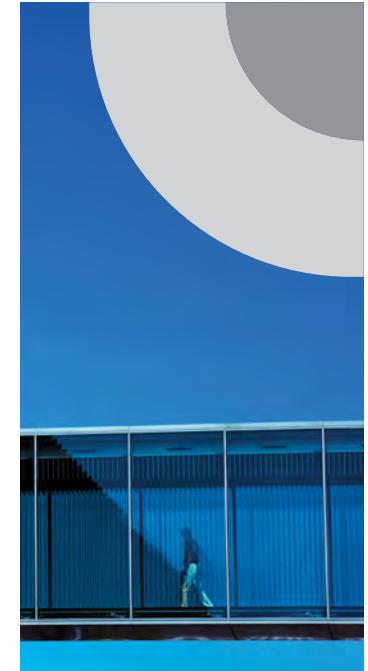
Based on the above Global Third-Party Code of Conduct, we expect our suppliers to be able to identify and manage their environmental impacts. We also expect them to minimize their GHG emissions and actively participate in initiatives aimed at promoting environmental sustainability, waste management,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

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. Setting these goals will be one of our conditions for future cooperation with suppliers.



# Responsibility towards clients

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# Responsibility towards clients



## Peace, Justice, and Strong Institutions

### Target 16.6

Responsible institutions

Protection of client personal data



At PwC, the satisfaction of our clients who place their trust in us is a priority. We consider our responsibility towards our clients to be a basic pillar of our business. We are fully dedicated to providing excellent products and services that meet their needs and expectations. We are also committed to transparency, honesty, and integrity in all our interactions with clients. Our goal is to establish long-lasting partnerships based on trust and mutual benefit.

At PwC, we use the one-firm approach, which means we seek to offer our clients a comprehensive solution by engaging various departments of our firm, and we are able to work on creating an integrated customised solution for all aspects of client needs.



Christiana Serugová  
Clients & Markets Leader



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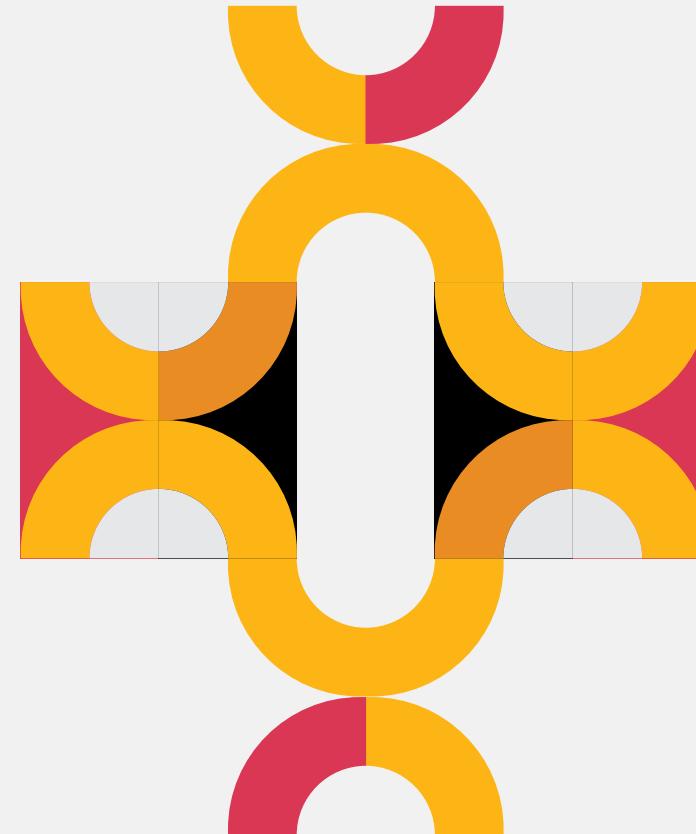


# Responsibility towards clients

## 8.1 Relationships with clients

As a global audit, accounting, and consulting firm, we have extensive internal processes for approving assignments in place to ensure that we are independent of all our clients. Prior to concluding any business contract with third parties, we thoroughly check their business behaviour and ethical values, thus avoiding possible adverse impacts of future cooperation. As an audit company, we are 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 proper identification and verification. We are obliged to carry out these procedures before starting our work and during our cooperation. We reassess our clients once a year and, based on these assessments, decide on future cooperation. If unacceptable facts are discovered, we end cooperation or withdraw from the contract.

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



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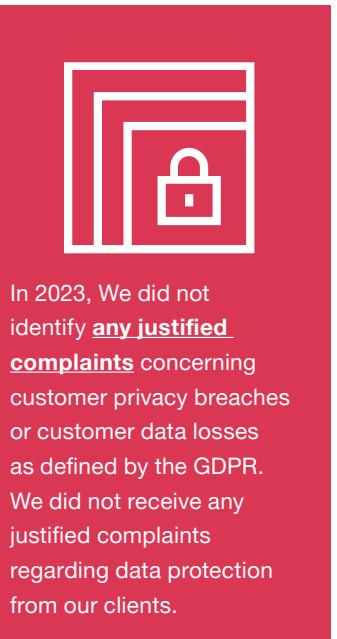
# Responsibility towards clients

## 8.2 Protection of client privacy

Technological progress continually presents new opportunities to work with data more effectively and make better use of it to develop businesses. New technologies allow us to gain a better understanding of client needs, explore market opportunities, decide on expectations and plans, develop marketing and investment strategies, and undertake 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. These violations may have serious impacts on businesses, including loss of client trust, reputational damage, and financial sanctions. They may also disrupt business operations and lead to legal disputes. 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.

We consider the set-up of internal processes to ensure compliance with GDPR to be an opportunity to review and improve our internal processes. We believe that we increase value for our clients by respecting their privacy and by protecting the rights and freedoms of persons whose data we come into contact with. Our global

Network Data Protection Programme, which we have implemented across the entire PwC network, has been integrated into our existing Risk and Quality Management Programme. The Data Protection Officer (DPO) 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. At these meetings, we update and enhance our data protection procedures and measures based on the latest trends and development as regards data protection. Regular executive management meetings also address data protection issues.



In 2023, We did not identify any justified complaints concerning customer privacy breaches or customer data losses as defined by the GDPR. We did not receive any justified complaints regarding data protection from our clients.

[GRI 418-1]

# Responsibility towards clients

## 8.3 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 these services. To improve the capabilities of our employees and facilitate their professional growth, we offer them access to various forms of education and personal

development, including training, conferences, and online courses. In this way, we keep expanding their expertise and strengthening their skills, which allows us to maintain a competitive advantage and ensure the provision of the highest quality services to our clients.



In 2023, PwC provided us with technical consulting services as regards sustainability. This cooperation allowed us to comprehensively specify areas that will navigate our company to permanent sustainability. Together, we identified potential risks and opportunities, calculated the global carbon footprint of the ESET Group for 2022, and formulated its sustainability strategy. We also began preparations for reporting sustainability information under ESRS. ESET seeks to implement social responsibility activities so that it inspires people, partners, and society. Our strengths are research, technology,

innovations, and cybersecurity education. Important topics include diversity, equality, inclusion, and environmental sustainability. All our activities are based on the solid ethical foundations and values our company has complied with since its establishment more than 30 years ago.

Our cooperation with the PwC team was at a highly professional level and our joint discussions and consultations significantly contributed to the quality of results as regards the preparation of a sustainable strategy for ESET. Thanks to this collaboration, we have set key goals and prepared the groundwork

for sustainability reporting.

We would like to express our gratitude for this collaboration and the expertise and professional approach of the PwC team.

**Lenka Surotchak**  
**ESET's Global CSR/ESG Director**



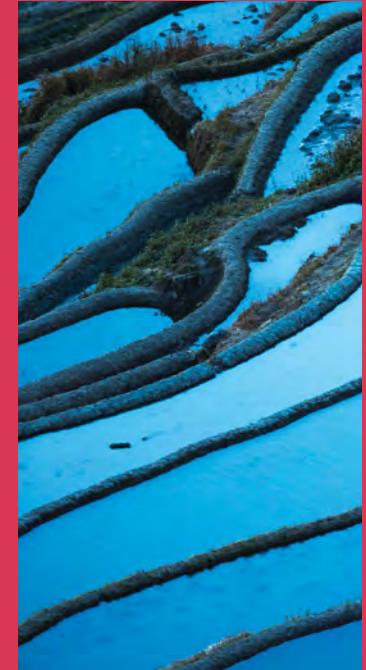
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# Environmental stewardship

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# Environmental stewardship



**Responsible Consumption and Production**  
Target 12.6  
Sustainability report



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

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



In addition to striving for environmental improvement in our business operations, we also engage in providing environmental consultancy to our clients. We believe that by using our technical know-how and experience we can jointly identify and implement innovative solutions that will bring positive changes and increase the sustainability of their businesses.

We are ready to support our clients in achieving environmental goals and gaining a competitive advantage via responsible business conduct. Our objective is not only to provide consultancy, but also to inspire and encourage our clients to undertake sustainable development by identifying the benefits and opportunities of responsible sustainability-oriented business conduct.



We are convinced that we and our clients can have a positive impact on the environment and create a better future for everyone.



**Erika Vitálošová**  
ESG Leader



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



## Scope 1

direct emissions from own or controlled sources.



## Scope 2

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

## Scope 3

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

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



**82.85%** of all our location-based 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 again share with you our carbon footprint for the last 5 years, as we want to identify the biggest source of our CO<sub>2</sub> emissions, to determine how they are evolving over time, and to take the appropriate measures to reduce our carbon footprint. We will transparently monitor and responsibly manage our GHG emissions to achieve sustainable development and contribute to environmental protection.



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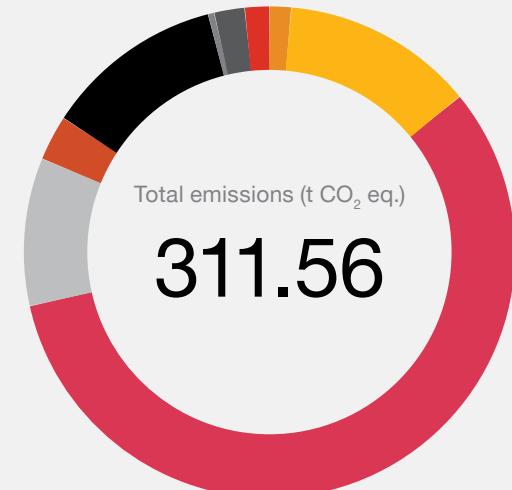
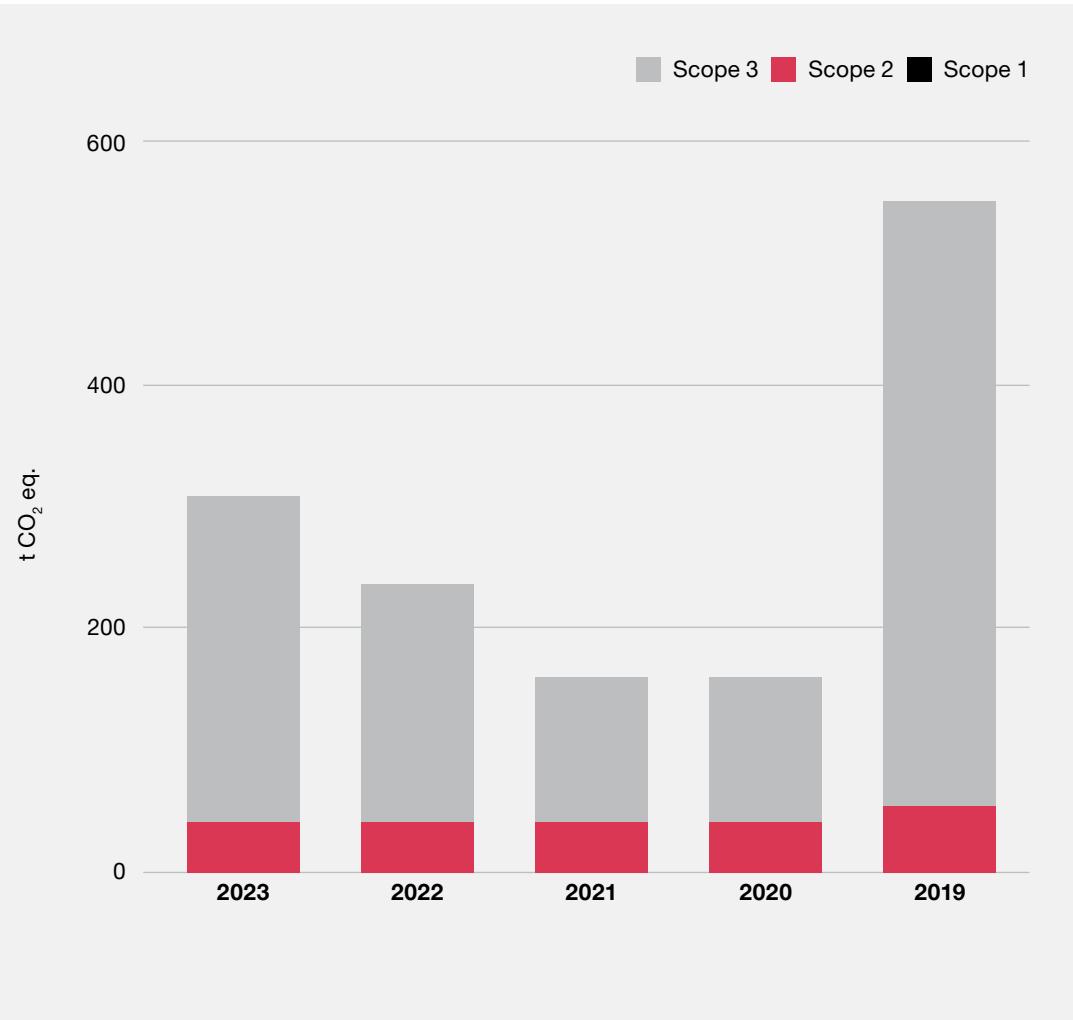
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## Overview of PwC Slovakia's emissions for the last 5 years



### Emissions within GHG Scope



\* Scope 2 (location-based)

Flights	57.3%	■
Electricity	12.8%	■
Private cars	11.9%	■
Hotels	9.8%	■
Office materials and electric appliances	2.9%	■
Trains	2.2%	■
Waste	1.5%	■
Car rentals	1.4%	■
Taxi	0.4%	■



## Emissions in 2023



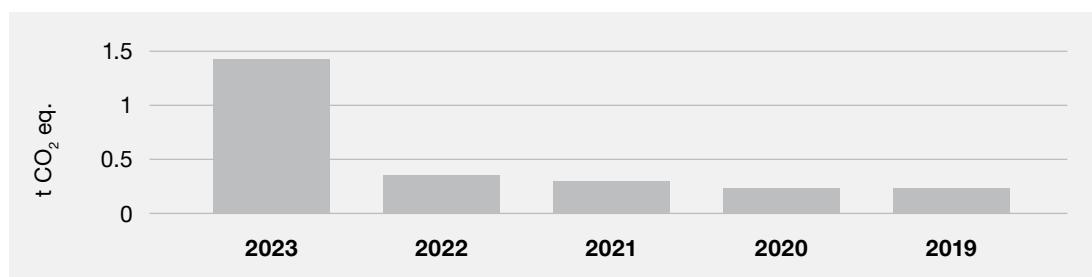
GHG emissions (t CO <sub>2</sub> eq.)	2023	2022	2021	2020	2019
<b>Direct emissions (Scope 1)</b>	0.00	1.90	0.12	0.40	0.65
<b>Indirect emissions from purchased energy (Scope 2 market-based)</b>	0.00	41.26	37.08	48.30	53.83
<b>Indirect emissions from purchased energy (Scope 2 location-based)</b>	39.77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

Scope 2 and total emissions have been recalculated using both the market-based and location-based methods for all previous periods.

[GRI 2-4]

In 2023, there was a slight increase in total emissions, however, we saw a decrease of more than 43% in location-based, and more than 51% in market-based, total emissions compared to 2019, as we have used renewable energy sources at our Košice office since 2021 and at the Bratislava office since 2023. Direct Scope 1 emissions that arise when using company cars dropped to zero in 2023, as no mileage was driven in this year in the two such vehicles our firm owns.

### Total emissions produced on average per employee



\* Scope 2 (location-based)



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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)<sup>1</sup>

using emission factors based on a specific market (market-based method)<sup>2</sup>



In 2021 and 2022, we purchased some of our energy from renewable sources. In 2023, all the energy we consumed was purchased from renewable sources (as witnessed to by guarantee-of-origin certificates) with a zero-emission footprint according to the GHG Protocol. For 2019-2022, the calculation of Scope 1 and Scope 3 emissions was carried out based on emission factors published by the competent UK authority, the Department for Energy Security & Net Zero of the United Kingdom (DESNZ).<sup>3</sup>



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



# Environmental stewardship

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 sustainability reporting methods. Our global coverage means we can play an integral role in managing the transition to a net-zero economy.

Air miles flown for business purposes accounts for the largest proportion of our carbon footprint. From the beginning of FY14 to the end of FY23, PwC Slovakia succeeded in reducing air miles by almost 75%. 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. In FY23, we reduced air miles by more than 55% compared to FY19.

[GRI 2-23]

## 9.1 Commitment to achieve NET ZERO by 2030

We rent our office premises in Bratislava in a building with a BREEAM (Building Research Establishment Environmental Assessment Methodology) certificate with an EXCELLENT rating in 2017. This certificate is part of the voluntary certification system of a sustainable built environment and serves for the assessment of the performance of buildings from the environmental point of view.



<sup>1</sup>EIB 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  
<sup>2</sup>EIB Project Carbon Footprint Methodologies: Methodologies for the Assessment of Project GHG Emissions and Emission Variations (2022). Luxembourg: The European Investment Bank [online] [cit. 2024-05-09]  
Available at: [https://www.eib.org/attachments/lucalli/eib\\_project\\_carbon\\_footprint\\_methodologies\\_2023\\_en.pdf](https://www.eib.org/attachments/lucalli/eib_project_carbon_footprint_methodologies_2023_en.pdf)

*For data consistency, we use one source of emission factors. The 2020 emission factor for Slovakia was also used for the years 2018, 2019, and 2021 due to a lack of EIB resources for these years. In 2022 and 2023, the 2022 source was used.*

<sup>3</sup>Association of Issuing Bodies: European Residual Mixes [online] [cit. 2024-05-09]. Available at: <https://www.aib-net.org/facts/european-residual-mix>

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



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

Our internal ESG team provides climate change education for employees and promotes activities aimed at reducing GHG emissions to fulfil our goal of achieving climate neutrality by 2030. As part of our internal educational platform, our employees attend on-the-job training and interactive courses on various ESG areas (sustainability reporting, Net Zero, ESG social pillar).

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, implementation of legislative

requirements as regards ESG, ESG transformation and strategies, and consultancy on transition to a circular economy.



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# Environmental stewardship

## 9.2 Scope 1 – Direct emissions



### Scope 1

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

In 2023, we only owned two company cars, but no mileage was driven in the given year. At the end of 2023, we disposed of both vehicles. For business purposes, employees may use public transport, contracted taxi services, their own cars, or rent a car from a contracted firm.



	2023	2022	2021	2020	2019
Mileage (km)	0	11,038	530	1,908	2,348
Direct emissions from company cars (t CO <sub>2</sub> eq.)	0.00	1.90	0.12	0.40	0.65

[GRI 305-1]



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# Environmental stewardship

## 9.3 Scope 2 – Indirect emissions from external energy suppliers



### Scope 2

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

	2023	2022	2021	2020	2019
<b>Energy consumption (kJ)</b>	872,906,400	840,268,800	756,684,000	796,730,400	975,733,200
<b>Electricity consumption (kWh)</b>	242,474	233,408	210,190	221,314	271,037
<b>Emissions from electricity consumption (market-based in t CO<sub>2</sub> eq.)</b>	<b>0.00</b>	<b>41.26</b>	<b>37.08</b>	<b>48.30</b>	<b>53.83</b>
<b>Emissions from electricity consumption (location-based in t CO<sub>2</sub> eq.)</b>	<b>39.77</b>	<b>38.28</b>	<b>42.25</b>	<b>44.48</b>	<b>54.48</b>

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

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



1

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

2

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



3

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

4

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

5

On weekends and holidays, coffee makers, water dispensers, kettles, and TVs in meeting rooms and offices are turned off.



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

[GRI 305-2]



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# Environmental stewardship

## 9.4 Scope 3 – Indirect emissions from the value chain

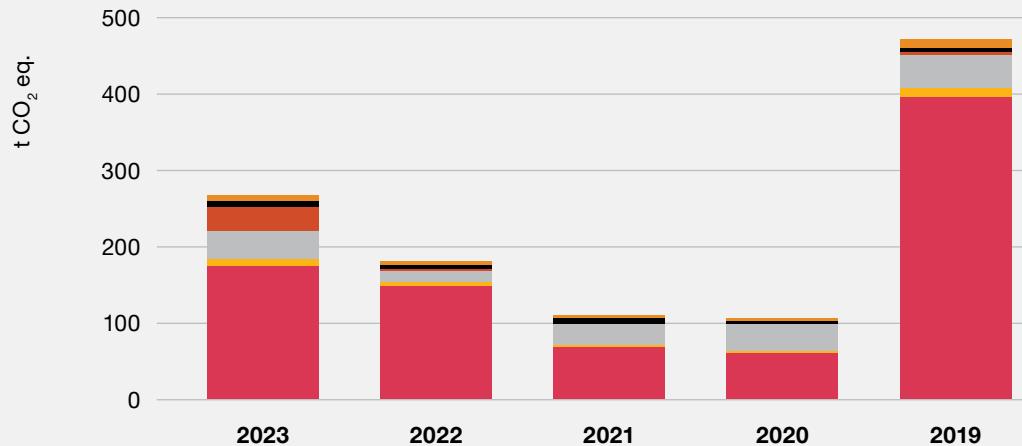
### Scope 3

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



#### Emissions within GHG Scope 3

■ Flights ■ Trains ■ Private cars ■ Taxi ■ Hotels ■ Materials ■ Waste  
■ Car rentals



Emissions – Scope 3 (t CO <sub>2</sub> eq.)	2023	2022	2021	2020	2019
Emissions from business trips	258.12	187.09	108.61	110.71	484.05
Emissions from purchased office materials and electronic equipment	9.12	6.34	7.69	2.10	5.58
Emissions from waste	4.55	4.51	3.76	4.52	10.48
Total emissions	271.79	197.94	120.06	117.33	500.11

[GRI 305-3]



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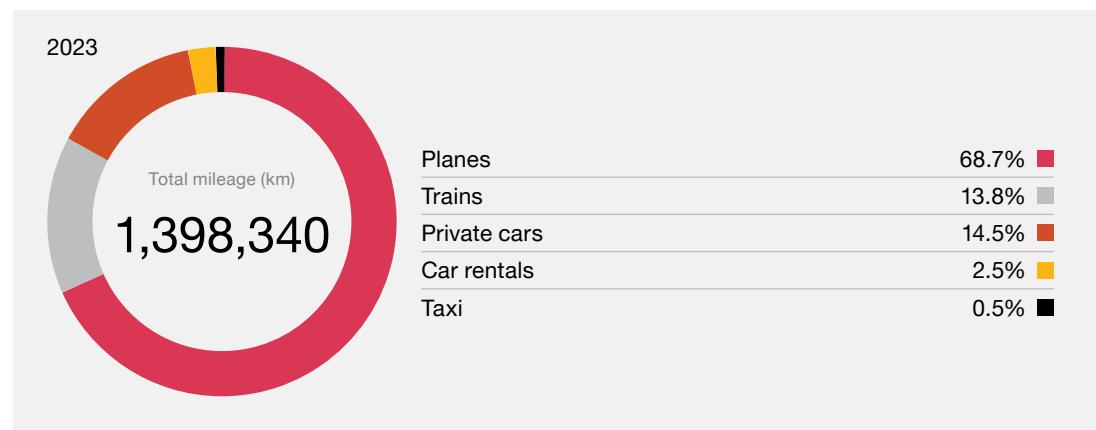
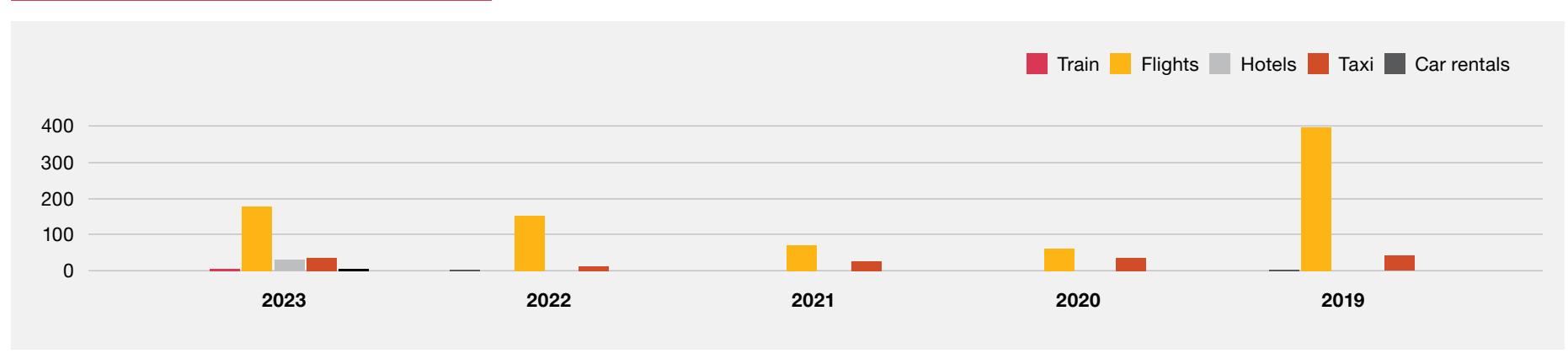


# Environmental stewardship

## 9.4.1 Business trips



Total emissions produced per employee on average



In the given year, an average employee used:

	Flights (km)	963
	Trains (km)	193
	Taxi (km)	7
	Cars (km)	239
	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)	2023	2022	2021	2020	2019
<b>Short-haul flights (less than 500 km)</b>	526,285	251,383	40,360	102,535	486,746
<b>Medium-haul flights (500 - 1,600 km)</b>	99,046	250,284	75,646	77,597	666,686
<b>Long-haul flights (over 1,600 km)</b>	334,817	476,504	345,113	232,880	1,357,280
<b>Total</b>	<b>960,148</b>	<b>978,171</b>	<b>461,119</b>	<b>413,012</b>	<b>2 510,712</b>
<b>Emissions (t CO<sub>2</sub> eq.)</b>	<b>178.51</b>	<b>150.18</b>	<b>70.80</b>	<b>63.41</b>	<b>397.50</b>

\*A change was made to the methodology for reporting air miles flown compared to 2021. In the 2021 sustainability report, the decisive date was the invoice date. In the 2022 and 2023 sustainability reports, the decisive date is the departure date, which is consistently used for all five reporting years. The definition of short-haul, medium-haul, and long-haul flights has also been changed. We categorised the flights based on the definition adopted by the EU. This caused a 11.74% change to the total reported air miles flown in 2020 and a 26.14% change for 2021.

[GRI 2-4]



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## Privately owned cars



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

	2023	2022	2021	2020	2019
Mileage (km)	203,319	83,964	159,554	213,797	274,777
Emissions from electric cars (market-based) (t CO <sub>2</sub> eq.)	7.99	-	-	-	-
Emissions from hybrid, diesel, and petrol cars (market-based) (t CO <sub>2</sub> eq.)	28.97	13.93	27.00	34.62	43.56
Emissions (t CO <sub>2</sub> eq.)	<b>36.96</b>	<b>13.93</b>	<b>27.00</b>	<b>34.62</b>	<b>43.56</b>

## Taxis

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

	2023	2022	2021	2020	2019
Mileage (km)	7,467	10,250	5,086	6,902	21,298
Emissions (t CO <sub>2</sub> eq.)	<b>1.11</b>	<b>1.52</b>	<b>0.76</b>	<b>1.00</b>	<b>3.18</b>



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## Car rentals

Employees can rent cars from a contracted rental company and use these cars for business purposes. Data on rented cars were included in the calculation for the first time due to the unavailability of data for previous periods.

	2023	2022	2021	2020	2019
<b>Mileage (km)</b>	35 045	-	-	-	-
<b>Emissions (t CO<sub>2</sub> eq.)</b>	4.22	-	-	-	-

## Trains

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

	2023	2022	2021	2020	2019
<b>Mileage (km)</b>	192,361	166,055	63,911	101,731	236,438
<b>Emissions (t CO<sub>2</sub> eq.)</b>	6.82	5.89	2.27	3.76	9.73

## Hotels

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

	2023	2022	2021	2020	2019
<b>Number of nights</b>	1,404	655	261	271	1,156
<b>Emissions (t CO<sub>2</sub> eq.)</b>	<b>30.49</b>	<b>15.57</b>	<b>7.79</b>	<b>7.92</b>	<b>30.08</b>

In 2023, overnight stays during team building and other firm activities were included in the data on overnight hotel stays. These items were not included in previous years, as we did not have the respective information at our disposal.



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# Environmental stewardship

## 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.

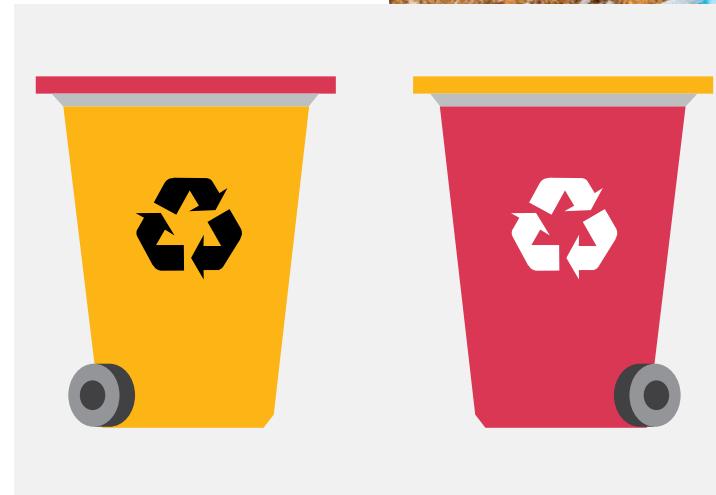
In 2023, we used 562,496 sheets of paper, of which 187,480 (33.33%) were recycled paper\* (2022: 387,949 sheets of paper, of which 221,674 (57.14%) were sheets of recycled paper\*\*).

\* 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 2023.  
\*\*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. In 2023, we bought 1.5t of paper.



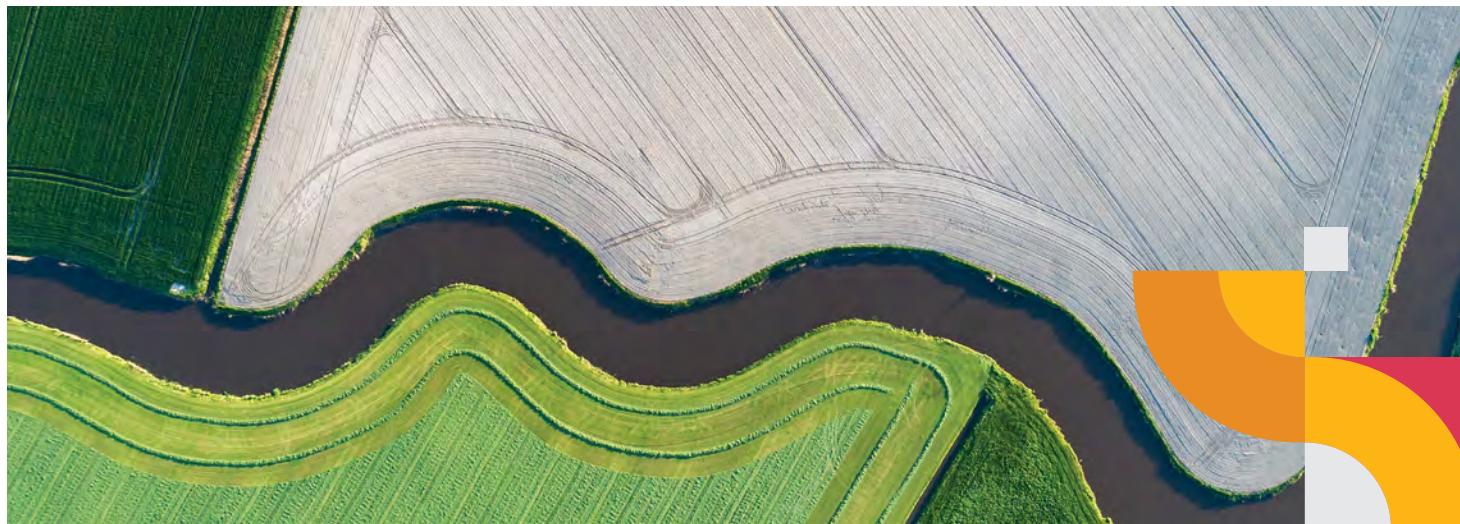
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	2023	2022	2021	2020	2019
<b>Amount of virgin paper purchased (t)</b>	1.00	0	2.01	1.17	2.94
<b>Amount of recycled paper purchased (t)</b>	0.50	0	2.30	0.63	2.71
<b>Total amount of paper purchased (t)</b>	1.50	0	4.31	1.80	5.65
<b>Emissions (t CO<sub>2</sub> eq.)</b>	<b>1.37</b>	<b>0</b>	<b>3.96</b>	<b>1.65</b>	<b>5.38</b>

\*The purchased amount of paper in tonnes was calculated based on data on the number of purchased packages of individual paper types. The paper type is stated in g/m<sup>2</sup>. We recalculated this figure to one A4 sheet in m<sup>2</sup> and then multiplied the interim result by the number of sheets in one paper package.



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## **Electric and electronic equipment**

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

	2023	2022	2021	2020	2019
<b>Small equipment (total weight in tonnes)</b>	1.32	1.04	0.66	0.25	0.11
<b>Large equipment (total weight in tonnes))</b>	0.09	0.14	0.00	0.00	0.00
<b>Total weight of electric and electronic equipment (t)</b>	1.41	1.18	0.66	0.25	0.11
<b>Emissions (t CO<sub>2</sub> eq.)</b>	<b>7.76</b>	<b>6.34*</b>	<b>3.73</b>	<b>0.45</b>	<b>0.20</b>

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



# Environmental stewardship

## 9.4.3 Waste

At PwC Slovakia, we place great emphasis on waste management and recycling. We have been separating waste into municipal waste, glass, plastics, and paper for a long time. In 2023, we began to separate organic waste and collect used batteries at our Bratislava office. At our Košice office, we also collect used batteries, but we did not collect enough in 2023 to be taken for recycling. We have been using glass and ceramic cups instead of paper ones for a long time, so we do not generate additional disposable waste. As a non-manufacturing company, we do not generate waste as a by-product of our processes. Waste management is handled by an external company that collects and processes our waste.

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



Type of waste (t)*	2023	2022	2021	2020	2019
Paper and cardboard packaging	1.79	1.77	1.73	1.65	1.75
Plastic packaging	0.27	0.23	0.24	0.12	0.20
Mixed municipal waste	9.02	10.00	8.34	10.24	17.79
Glass containers	0.11	0.06	0.04	0.08	0.05
Organic waste**	0.96	-	-	-	-
E-waste***	0.46	-	-	-	-
<b>Total</b>	<b>12.61</b>	<b>12.06</b>	<b>10.35</b>	<b>12.09</b>	<b>19.79</b>
<b>Emissions (t CO<sub>2</sub> eq.)</b>	<b>4.55</b>	<b>4.51</b>	<b>3.76</b>	<b>4.52</b>	<b>10.48</b>

\*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.

\*\* We began to collect organic waste in 2023.

\*\*\* In 2023, we changed e-waste processing company and obtained information on the amount of generated e-waste.

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



# People and workplace culture

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# People and workplace culture



**Quality of Health and Life**  
Target 3.4  
Be Well, Work Well programme



**Good Jobs and Economic Growth**  
Target 8.5  
Decent work for all



**Quality Education**  
Target 12.6  
Erasmus+



**Reduced Inequalities**  
Target 10.2  
Inclusion and diversity  
Target 10.3  
Equal opportunity



**Gender Equality**  
Target 5.1  
Equal opportunity



**Peace, Justice, and Strong Institutions**  
Target 16.3  
Equal access to justice for all  
Target 16.b  
No discrimination

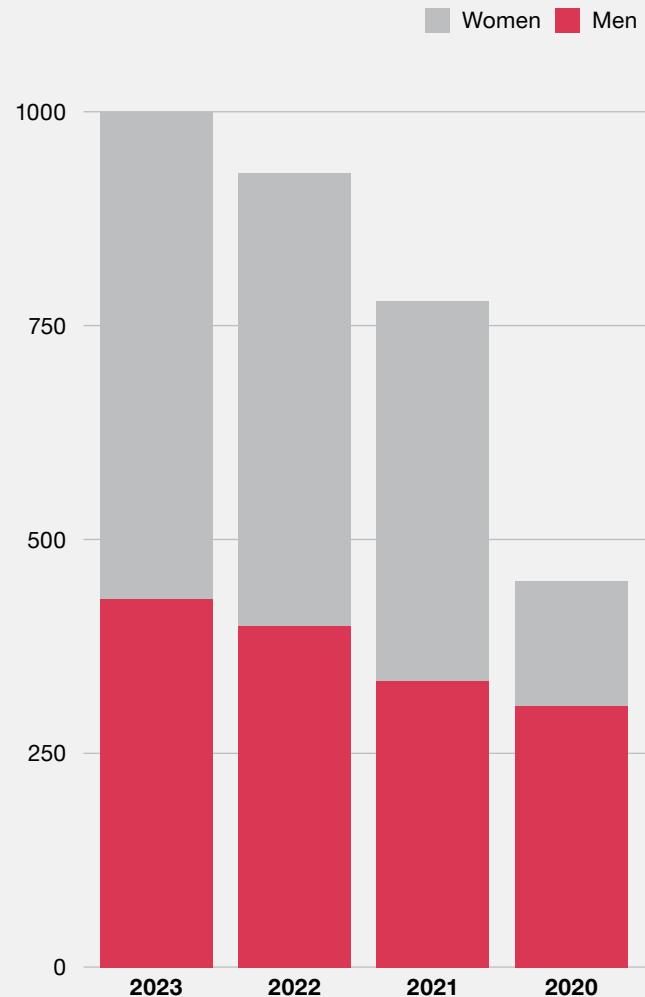


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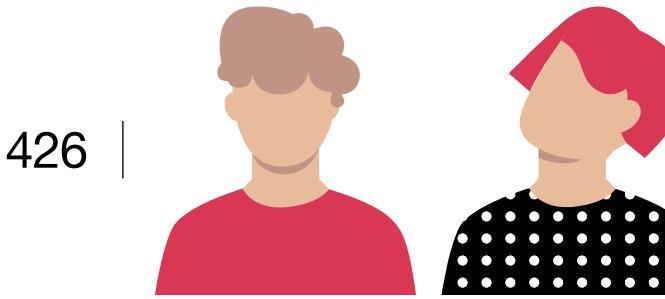
81



## Number of staff



■ Women ■ Men



2023



Full-time employees

84.5% ■

Employees with a non-guaranteed number  
of hours at work

8.0% ■

Part-time employees

7.5% ■

At PwC Slovakia, our employees are of the utmost importance to us. We create an environment in which they can thrive professionally and personally. We foster values such as fairness, diversity, and work-life balance. We also provide guidance and mentoring to help our employees achieve their personal and professional goals.



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# People and workplace culture

## 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, including contract students and part-time employees. 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.

	2023	2022
<b>Total number of staff (m/w)</b>	997	924
<b>Men</b>	426	396
<b>Women</b>	571	528



### Number of staff by individual age categories:

	2023	2022
<b>&lt; 30 years</b>	473	452
<b>30 – 50 years</b>	502	450
<b>Over 50 years</b>	22	22
<b>Total</b>	997	924

[GRI 405-1]



	2023	2022
<b>Permanent staff (m/w)</b>	80	85
<b>Men</b>	40	36
<b>Women</b>	40	49

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

	2023	2022
<b>Full-time employees (m/w)</b>	842	772
<b>Men</b>	377	354
<b>Women</b>	465	418

	2023	2022
<b>Part-time employees (m/w)</b>	75	67
<b>Men</b>	9	6
<b>Women</b>	66	61

[GRI 2-7]

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

	2023	2022
<b>Permanent staff (m/w)</b>	917	839
<b>Men</b>	386	360
<b>Women</b>	531	479



#### Market presence

	2023	2022
<b>Percentage of senior management hired from the local community</b>	60.0%	56.0%

[GRI 2-30]

[GRI 202-2]

# People and workplace culture



Employees are a key asset and the heart of our company. Their expertise, dedication, and creativity form the basis of our competitiveness and success. We pay great attention to their personal and professional development as we believe that satisfied and motivated employees guarantee our long-term growth and prosperity. We are proud of our team culture and are committed to fostering inclusion, diversity, and equality in all aspects of our work. Our employees are not only a resource, but also our most valuable investment in our company's future.



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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 is 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 internal We Care policy. During the 'Great Resignation', which reached a peak in 2022, when a record number of people resigned globally 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, and to 997 at 31 December 2023. 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 an improved digital experience as regards our services to clients.



### Our strategy has three components:

#### Increasing the level of digital literacy

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

#### Skills-for-All Programme

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

#### The Be Well, Work Well principle

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



# People and workplace culture

10.2 Recruitment of diverse talents



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

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.

## 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



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

	2023			2022		
	Number of new joiners	Percentage of the total number of new joiners	Rate of new employee hires	Number of new joiners	Percentage of the total number of new joiners	Rate of new employee hires
<b>Men</b>	151	43%	35%	164	47%	41%
<b>Women</b>	204	57%	36%	183	53%	35%
<b>Age under 30 (m/w)</b>	250	70%	53%	252	73%	56%
<b>Age 30-50 (m/w)</b>	103	29%	21%	95	27%	21%
<b>Age 50+ (m/w)</b>	2	1%	9%	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 (250) divided by the total number of staff younger than 30 (473).

[GRI 401-1]





In 2023, we hired **355 new employees**, of which **43%** were **men** and **57%** were **women**.

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

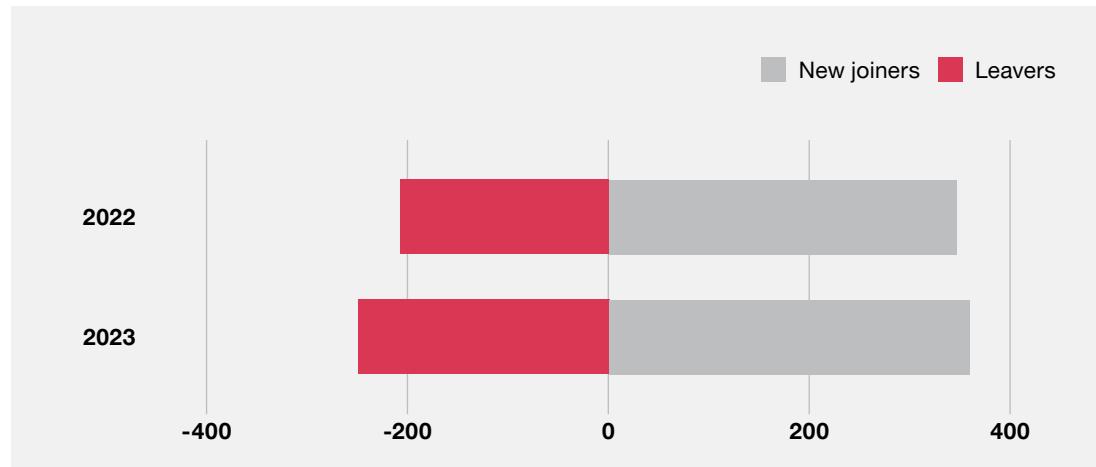
To provide the wide range of products and services that PwC offers, we also need experienced employees with extensive knowledge and specific expertise in various technical areas. These requirements often lead to the opening of new positions in our teams. In this category, employees aged 30-50 with a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

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

	2023		2022		
	Number of leavers	Percentage of the total number of leavers	Employee turnover	Number of leavers	Percentage of the total number of leavers
<b>Men</b>	108	43%	11%	106	51%
<b>Women</b>	143	57%	14%	102	49%
<b>Age under 30 (m/w)</b>	165	66%	17%	126	61%
<b>Age 30-50 (m/w)</b>	83	33%	8%	82	39%
<b>Age 50+ (m/w)</b>	3	1%	>0%	0	0%
<b>Total</b>	251	100%	25%	208	100%

\*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 (165) divided by the total number of staff (997).

[GRI 401-1]



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

	2023	2022	2021	2020
Men	53	75	65	70
Women	106	108	100	91

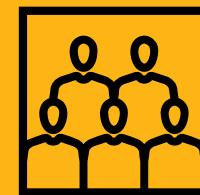
\*All employees with a child under 3 are entitled to maternity or parental leave.

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

	2023	2022	2021	2020
Men	1	8	2	6
Women	18	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:

	2023	2022	2021	2020
Men	0	2	2	1
Women	89	66	79	79



In 2023, 7 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:

	2023	2022	2021	2020
Men	1	8	8	7
Women	6	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:

	2023	2022	2021	2020
Men	7	8	7	4
Women	12	11	8	3

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

	2023	2022	2021	2020
Men	50%	100%	100%	100%
Women	75%	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\*:

	2023	2022	2021	2020
Men	87.50%	100%	100%	100%
Women	75%	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.



On average, 79% retention of our employees after returning from maternity or parental leave. Our goal is to create suitable conditions for parents when returning from maternity or parental leave, so they can continue their employment.



# People and workplace culture

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.

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:

	2023	2022
Average number of overtime hours per employee	45.2	46.5



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

We also mitigate the burnout risk via various initiatives aimed at ensuring the well-being of employees. The Be Well, Work Well initiative addresses behaviour and habits that support the four types of energy (physical, mental, emotional, and spiritual) and helps us improve both professionally and personally. Our employees have access to well-being videos and may compile their own plan to ensure their own well-being. This also includes the Activate Yourself programme, which allows employees to choose activities to build up physical, mental, and spiritual energy. To encourage our employees to take part in this programme, we motivate them with rewards for completing individual activities. In 2023, 169 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 2023, we again offered a wide range of sports activities, including jogging, football, tennis, table football, badminton, swimming, beach volleyball, squash, basketball, power yoga, and group personal training. 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. Since September 2023, we have offered Human Dynamic individual consultancy to all employees at manager level and above. They can sign up for one 50-minute consultation per month, and these consultations are available on two days every month. In 2023, 583 employees participated in this programme, resulting in 1,236 consultations. All consultations are strictly confidential, and PwC only retains statistical data on the number of consultations and the most frequent topics discussed.

In 2023, well-being webinars exceeded our expectations, and were attended regularly by about 18% of employees. These webinars address topics such as mindfulness, a self-care plan and how to prevent burn-out, mindful communication, breast cancer prevention, how to concentrate, dealing with procrastination and coping with stress – its two faces and why we need it, setting boundaries in the context of well-being, and how to manage

emotions in everyday life. 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.

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 time slots for all three massage tables are quickly full. In 2023, our employees received 1,410 massages over 40 days throughout the year, except July and August.

In 2023, our employees represented our company at several running events (ČSOB Marathon and Telekom Night Run in Bratislava, Košice Peace Marathon, and Košice Night Run). Our firm paid the registration fees for all our participants and provided them with company running tops. In total, 66 employees participated in these events.

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



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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 great benefits of PwC Slovakia's portfolio is the Global Mobility Programme, which opens the door to other countries. I personally made use of this programme after four successful working years in Bratislava. In June 2022, I moved to Toronto and joined the team at PwC Canada. I faced many challenges early on in a new environment, but I also learned a lot and gained new professional and personal experience. Working in Toronto gives me the opportunity to collaborate with colleagues from various cultures, which has helped me broaden my horizons and improve my communication skills.

This experience has also taught me flexibility and adaptation to various management styles. I would like to express my gratitude to PwC Slovakia and PwC Canada for their invaluable support and consultancy during the relocation process, which led to a trouble-free transition to my new home.



Jakub Kováčik  
**Manager**



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

“

I personally consider the possibility of working from another country to be one of the top benefits, if not the best one that PwC offers. In the second half of August 2023, I decided with great enthusiasm to take advantage of this opportunity and took a train to Switzerland, where I spent 2 weeks.

It was a very enriching experience that undoubtedly broadened my horizons. I managed to perfectly combine work and relaxation which allowed me to get to know this fascinating, incredibly developed, but at the same time varied and multicultural country brimming with history and with breathtaking nature. And there were also high temperatures like in the tropics! A great experience I will surely repeat one day.



**Eduard Zimmer**  
**Associate**





With the support of PwC Slovakia, I visited Madeira in July 2023, where I spent a month combining remote work and holiday. This opportunity is available to all our employees who have been working for PwC Slovakia for at least 6 months, provided their work duties and projects allow it. In our profession, it is crucial to find a balance between work responsibilities and personal life and growth. PwC Slovakia is fully aware of this and therefore comes up with new options for flexibility, demonstrating its understanding of the ever-changing nature of work and the determination to meet the needs of its diverse workforce.

I am grateful that PwC Slovakia enabled me to get to know Madeira and for the confidence that, despite the great distance, I would be able to ensure problem-free progress on all of my projects. This experience not only helped me to improve my work-life balance, but also allowed me to explore the local culture and exotic nature in my free time, giving me unlimited opportunities for being active thanks to the many hiking trails on the island.



Žofia Žugecová  
**Manager**



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In 2023, **44 employees** used the opportunity to work temporarily **from abroad**. Popular destinations were Australia, Portugal, and Spain.



**75%** of our employees are satisfied with their work.

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

We monitor the satisfaction of our employees in Slovakia and PwC conducts a Global People Survey (GPS) once a year. In 2023, a mood tracker was undertaken at our audit department for the third time. The survey results indicate that more than 77% of employees are satisfied with their workload and responsibilities, consider there is a good team atmosphere, feel recognized,

supported by their superior, and think there is a good overall mood in the working environment and the team.

The GPS results for the financial years 2020, 2021, 2022, and 2023 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 is a priority for us.



	FY 2023/2024	FY 2022/2023	FY 2021/2022	FY 2020/2021
<b>GPS completion rate*</b>	75%	69%	68%	70%
<b>People Engagement Index**</b>	74%	75%	75%	75%
<b>I would recommend PwC as an excellent place to work</b>	69%	68%	68%	63%
<b>I am proud of working for PwC</b>	79%	80%	85%	83%

	FY 2023/2024	FY 2022/2023	FY 2021/2022	FY 2020/2021
<b>My personal values are consistent with PwC values</b>	77%	77%	78%	80%
<b>I feel that I am part of PwC</b>	69%	74%	71%	70%
<b>I like working for PwC</b>	76%	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.

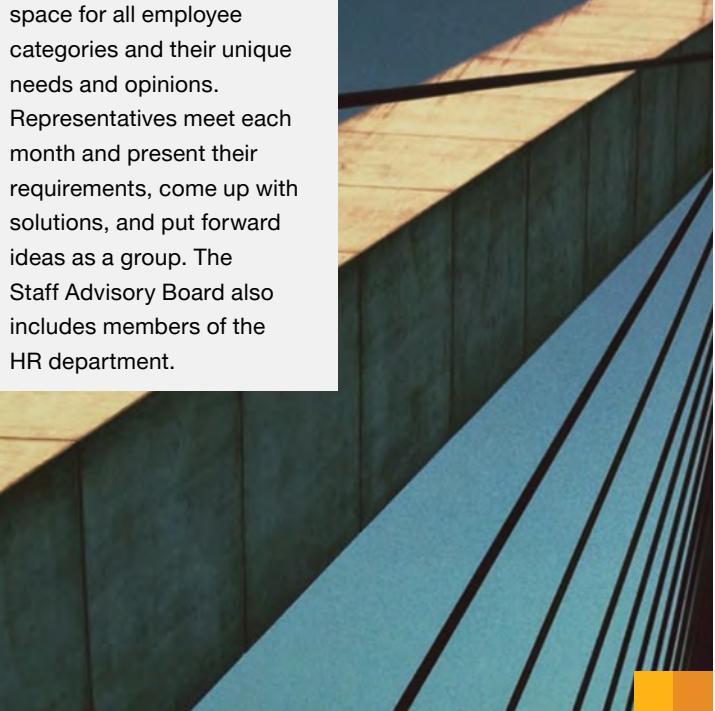
In 2023, we implemented a new type of employee survey (focus group interviews) for one of our LoSs based on discussions with employees. It is based on gathering in-depth insights and opinions of a representative employee group. The survey is designed to explore and understand employee perspectives, and experience with specific workplace-related topics, and is a valuable method for better understanding and identifying areas for improvement. The advantages of this survey over a shorter standard

questionnaire include higher quality of observations, better understanding of employee engagement and expectations, insight into the organisational culture, and identification of strengths and weaknesses. Next year, it is planned to implement the survey for all our LoSs.

We care about the opinions of individual employees. We believe that active listening to our employees is a key aspect required for continuous growth. The Staff Advisory Board initiative serves this purpose, which employees

are directly engaged in. Its purpose is to provide all employees with a platform to present their opinions and views on workplace matters, come up with new ideas, and present the opportunity to foster changes for the better. The board representatives are directly elected by employees to two chambers, The junior chamber is composed of employees in junior positions and of senior consultants, and the senior chamber consist of selected representatives working in managerial positions. These two chambers provide

space for all employee categories and their unique needs and opinions. Representatives meet each month and present their requirements, come up with solutions, and put forward ideas as a group. The Staff Advisory Board also includes members of the HR department.



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# People and workplace culture

10.4 Training courses and further education



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



Eva Hupková

**Assurance Director  
PwC Academy Leader**



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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:



## Tax Academy



International Financial Reporting Standards (IFRS) training courses

United States Generally Accepted Accounting Principles (US GAAP) & United States Generally Accepted Auditing Standards (US GAAS)

Foundation In Accountancy (FIA)

Association of Chartered Certified Accountants (ACCA)

Advanced project certification (Prince2)

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

Managerial skills

Audit methodology

Risk management

Shaolin courses on handling conflicts, managing stress situations, and coping with uncertainty

Occupational health and safety and fire protection course

First aid course



In 2023, we delivered  
**49,292 hours** of training  
courses to our employees.

In 2023, employees of PwC Slovakia spent **49,292** hours on training courses (approx. **49** hours per employee). Compared to 2022, there was a decrease in the total number of training hours by around 14% (2023: **57,808** training hours, i.e. **63** hours per employee). However, this significant decrease is mainly due to a different methodology being applied and a more precise calculation of training hours from reports and training systems at our disposal.



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Another reason for the above was the change to employee training courses from the previous year. Some training blocks were shorter, which led to a decrease in the average number of hours each employee spent on training. In addition, each employee must complete an occupational health and safety training course lasting a few hours once every two years, which impacted the figures.

Average number of hours spent on training:

	2023	2022
<b>Total number of staff</b>	49	63
<b>Men</b>	55	71
<b>Women</b>	45	56
<b>Intern / Trainee (m/w)</b>	16	41
<b>Associate (m/w)</b>	69	77
<b>Senior Associate (m/w)</b>	42	62
<b>Manager (m/w)</b>	36	45
<b>Senior Manager (m/w)</b>	30	39
<b>Director (m/w)</b>	39	46
<b>Partner (m/w)</b>	43	59

\*Figures are rounded mathematically to whole numbers.

[GRI 2-17, 404-1]

We put great emphasis on developing innovations and modern technologies. Employees can train in a number of educational programmes focused on data processing and on 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 lines of services specialize in digital technology and agile thinking, which allows them to increase their skills and knowledge. These acquired abilities help us implement new ways of working and supports the digital transformation of our clients. This year, we also provided our employees with AI training.



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

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

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

[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 lines of services. Employment education, training outputs, and surveys are discussed and further steps agreed on at regular meetings with the representatives of lines of services.

2023 | 2022

<b>Employees who received regular feedback on their performance and career development (m/w)</b>	100%	100%
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[GRI 404-3]



All our employees receive regular **feedback**.



# People and workplace culture

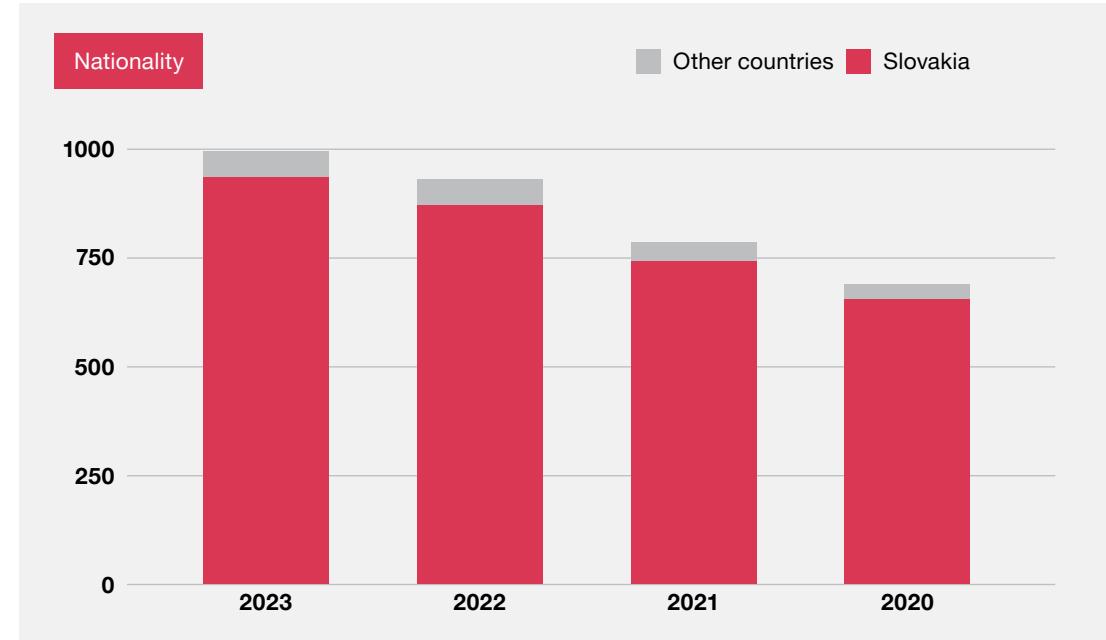
10.5 Diversity, inclusion, and equal opportunity



## Equal opportunity

To deliver value to our clients and communities, it is essential for us to focus on building and maintaining strong 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 different 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 society as a whole. 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.



Approx. 6% of employees  
are from abroad.



## Structure of PwC Slovakia's employees by nationality



	2023					2022				
	Men	Women	Total	% of men of total number of men	% of women of total number of women	Men	Women	Total	% of men of total number of men	% of women of total number of women
Czech Republic	3	5	8	0.7	0.8	2	2	4	0.5	0.4
Australia	2	0	2	0.5	0.0	1	0	1	0.3	0.0
Ukraine	9	12	21	2.1	2.1	12	7	19	3.0	1.3
US	2	2	4	0.5	0.3	3	1	4	0.8	0.2
Germany	3	0	3	0.7	0.0	3	0	3	0.8	0.0
Serbia	1	1	2	0.2	0.1	0	2	2	0.0	0.4
Spain	1	0	1	0.2	0.0	0	0	0	0,0	0.0
Georgia	0	0	0	0	0	1	1	2	0.3	0.2
Greece	1	0	1	0.2	0.0	0	0	0	0	0
Latvia	1	0	1	0.2	0.0	0	0	0	0	0
Poland	1	1	2	0.2	0.2	1	1	2	0.3	0.2
Russia	1	2	3	0.2	0.4	2	1	3	0.5	0.2



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## Structure of PwC Slovakia's employees by nationality



	2023						2022					
	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		
Ecuador	0	1	1	0	0.2	0	1	1	0.0	0.2		
Belarus	0	1	1	0	0.2	0	2	2	0.0	0.4		
Romania	0	1	1	0	0.2	0	1	1	0.0	0.2		
UK	1	0	1	0.2	0	1	0	1	0.3	0.0		
Sri Lanka	0	2	2	0	0.4	0	0	0	0	0		
Uzbekistan	1	0	1	0.2	0	0	0	0	0	0		
Italy	1	0	1	0.2	0	0	0	0	0	0		
Portugal	4	0	4	1	0	0	0	0	0	0		
India	0	1	1	0	0.2	0	0	0	0	0		
Slovakia	393	543	936	93.8	97.1	370	509	879	93.4	96.4		
<b>Total</b>	<b>426</b>	<b>571</b>	<b>997</b>	<b>100</b>	<b>100</b>	<b>396</b>	<b>528</b>	<b>924</b>	<b>100.0</b>	<b>100.0</b>		



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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 to their job description.

### Inclusion and diversity

PwC entities in Slovakia confirmed their 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 2023, we organized diversity and inclusion training for our customers, where we presented information on key topics from this area and how to design the respective strategy and measure the results. In May 2023, we joined an Inakost (Otherness) initiative, which invited firms to be active in this area. In June 2023, we issued legal documents to help the LGBTI+ community navigate various legal situations.

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:

	2023	2022
<b>Men</b>	76.0%	74.0%
<b>Women</b>	24.0%	26.0%
<b>Age under 30 (m/w)</b>	0.0%	0.0%
<b>Age 30-50 (m/w)</b>	72.0%	88.5%
<b>Age 50+ (m/w)</b>	28.0%	11.5%

[GRI 405-1]



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

	2023	2022
<b>Intern/Trainee (w/m)</b>	98.2%	100.0%
<b>Associate (w/m)</b>	96.8%	96.9%
<b>Senior Associate (w/m)</b>	92.9%	93.5%
<b>Manager (w/m)</b>	98.4%	100.7%
<b>Senior Manager (w/m)</b>	105.9%	98.9%
<b>Director (w/m)</b>	103.6%	97.0%
<b>Partner (w/m)**</b>	116.6%	85.8%

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

\*\*The significant difference in the ratio of remuneration of women to men in the 'Partner' category in 2022 and 2023 is due to changes to the company's partner structure in 2023.

[GRI 405-2]



# People and workplace culture

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PwC considers inclusion to be a fundamental pillar of our corporate culture. We are proud that our employees come from different countries and cultures, which brings us a wealth of variety and new perspectives. Inclusion allows us to create innovative solutions and better understand the needs of our customers in a global context. We acknowledge and appreciate the contributions of each individual and actively foster an environment where everyone feels valued, respected, and accepted. We believe our diversity is our strength and together we seek to create a better working environment and a successful future.



**Peter Havalda**  
**Assurance Partner, Inclusion  
and Diversity Leader**



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# People and workplace culture

10.6 Non-discrimination

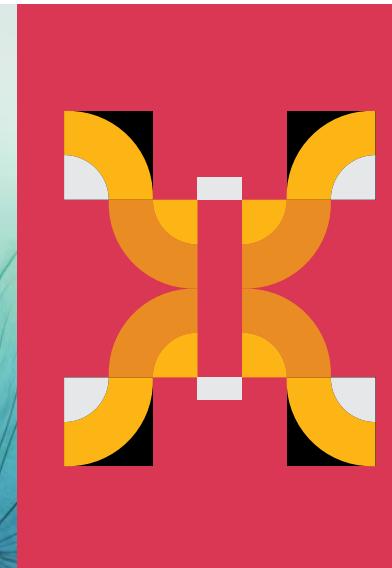
The PwC network cooperates with clients and communities from around the world and seeks to achieve our common goal – building trust in society and solving important problems. Whether we work with people from PwC, or from the external environment, we depend on each other to fulfil our ethical responsibilities.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

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

In 2023, no cases of discrimination were reported or recorded.



[GRI 406-1]



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# Community engagement



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# Community engagement



## Quality Education

Target 4.4

Mentoring

Lectures at schools



## Partnerships for Goals

Target 17.17

Partnerships and memberships  
in associations



donated **€60,253** via  
financial donations from  
our own funds or as a 2%  
allocation of our corporate  
income tax paid; and



## Good Jobs and Economic Growth

Target 8.3

Pro bono audit

In 2023, we



spent almost **3,000** hours  
on activities to support  
NPO's and communities,  
which is an increase  
of more than 43% (2022:  
2,057.4 hours of supporting  
activities);



helped **17** organizations with  
our services or volunteering  
activities and another **30**  
organizations via financial  
donations from our own  
funds or as a 2% allocation  
of our corporate income tax  
paid;



collected **€5,026** for  
charity, together with our  
employees.



## Sustainable Towns and Communities

Target 11.4

Participation in the Our City initiative



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	Calendar year 2023					Calendar year 2022				
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	57	1,796	84,425	8	1. Učiteľ Slovenska (Teacher of Slovakia) 2. Junior Achievement Slovensko 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	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
Our City	74	444	N/A	4	1. Mestské lesy (Urban Forests) 2. DePaul Slovensko (NPO) 3. Budúcnosť INAK (Open Future) 4. Children's Railway Civic Association 5. Centrum Dorka, Košice (NPO)	50	300	N/A	4	1. MŠ Ševčenkova (Nursery School on Ševčenkova St.) 2. ZŠI Drotárska (Primary boarding school on Drotárska St.) 3. Rača urban district 4. City of Košice



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Calendar year 2023							Calendar year 2022				
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	
Mentoring (DofE) – Leaders of Tomorrow*	10	91	N/A	18	Confidential – students	4	84.4	N/A	8	Confidential – students	
Mentoring (DofE) – Diamond Award*	-	-	-	-	Confidential – school principals	3	N/A	N/A	3	Confidential – school principals	
Planting trees, My Slovakia	59	451	N/A	3	1. Mestské lesy Bratislava 2. Mestské lesy Soblahov 3. Biskupské Lesy	-	-	-	-	-	
Klub detskej nádeje (Children's Hope Club)	7	36	N/A	1	Národný ústav detských chorôb (National Institute of Children's Diseases), Bratislava, via the Children's Hope Club	-	-	-	-	-	
DePaul	28	137	N/A	1	DePaul Slovensko (including the Saint Louise de Marillac shelter)	-	-	-	-	-	



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	Calendar year 2023					Calendar year 2022					
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	
Financial gifts from PwC	N/A	N/A	24,701	12	1. DofE* 2. INESS 3. Business Leaders Forum 4. KInIT** 5. Košický klaster nového priemyslu (Cassovia New Industry Cluster (CNIC)) 6. Pontis – Naše mesto 7. Moje Slovensko (planting trees) 8. ZŠ Rajčianska (Primary school) 9. Depaul Slovensko 10. Maják, n.o. (NPO) 11. EDI, n.o. (NPO) 12. Brána do života, n.o. (NPO)	N/A	N/A	9,700	4	1. OZ Ženský algoritmus (civic association) 2. KInIT** 3. Fond pre podporu LGBT (LGBT Support Fund) 4. DofE*	114
PwC Endowment Fund - 2% allocation of tax paid - Employment Grant Programme Helping Hand	N/A	N/A	22,500	14	Helping Hand – projects supported due to employee initiative	N/A	N/A	16,640	13	Helping Hand	



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	Calendar year 2023					Calendar year 2022				
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
PwC Endowment Fund - 2% allocation of tax paid - direct financial aid	N/A	N/A	13,052	4	1. Pre našu školu (Civic association) 2. Svetielko nadeje 3. OZ Vagus (Civic association) 4. NIE RAKOVINE (STOP CANCER, civic association))	N/A	N/A	45,314	6	1. PLAMENOK n.o. (NPO) 2. KlniT** 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)

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

\*\*Kempelen Institute of Intelligent Technologies



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 2023.

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

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

1

Corporate volunteering:  
qualified and manual

2

Provision of pro bono and/or  
discounted audits

3

Financial and non-financial  
(in-kind) donations



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

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



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# Community engagement

11.1 Collections and volunteering activities

Via the Firms for Communities Platform at the Pontis Foundation, our company has supported civic associations and undertaken collections of clothes and other essential items for a number of years. We are happy we can contribute in this way to the further use of unrequired items and send them to those who need them. Thanks to two collections held in spring and autumn 2023, we donated more than 120 boxes of men- and womenswear and children's clothing, hygienic essentials, footwear, bed linen, dishes, and other utensils.

At the end of November, 24 of our employees donated blood at our Bratislava office as part of activities PwC performs every year to commemorate Giving Tuesday, a day of generosity, donation, and volunteering, which began in 2012.

During our Christmas party, we raised funds for OZ Červený nos Clowndoctors (civic association). Two other civic associations were supported via registration fees paid by our participants in charity runs. In December 2023, a pre-Christmas auction was held to support a handicapped boy.

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



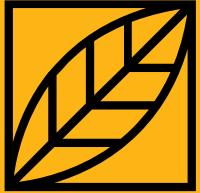
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# Community engagement

11.2 Corporate volunteering



42.18% of our employees were engaged in volunteering activities in 2023.



Jana Grošeková

Corporate Social Responsibility Senior Specialist

Thanks to DofE, I met two excellent young students who needed help in fulfilling their goals within the programme aimed at developing their skills and talents. During joint meetings, I shared my experience with them, and sought to guide and inspire them. For me, it was an experience in motivating others, understanding young peoples' views, and improving my communication.

## 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 provided mentoring to 8 students. For the 2023/2024 school year, 10 PwC mentors were allocated to 18 students, who devoted their time to support their personal development. We are also proud that other colleagues joined the preparatory training process to become DofE mentors in the future.

### Lectures at schools:

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

Some of our colleagues teach specific subjects, such as PowerBI and FIA, at the University of Economics in Bratislava.



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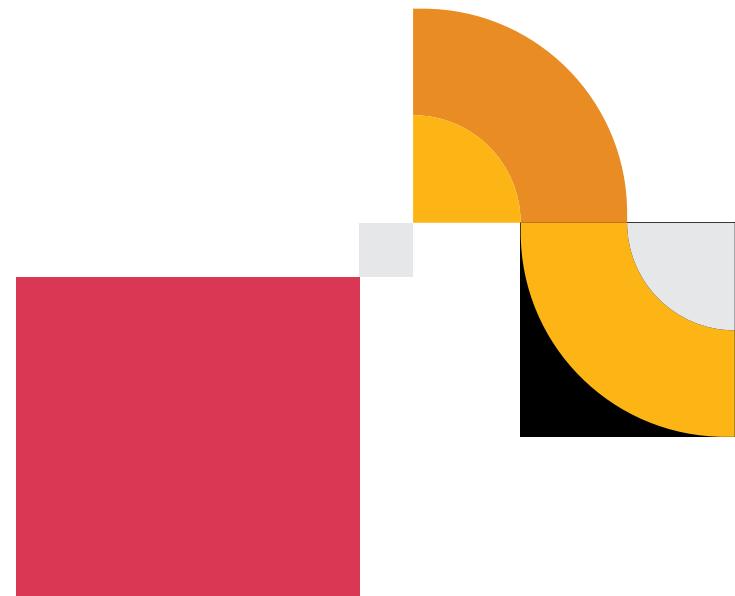
# Manual volunteering

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

Each year, our employees participate in the largest volunteering event, Naše Mesto (Our City), which has been organized by the Pontis Foundation since 2006. At these events, employees from many companies volunteer to support community organizations. In this way, they offer their time and skills to help those who need it most. In 2023, more than 70 of our employees participated in these activities.

In 2023, we planted 2,600 trees together with local foresters as part of the Green Slovakia Project. On three-day periods in March, April, and October 2023, nearly 60 of our colleagues planted trees in different parts of Slovakia.

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



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# Community engagement

## 11.3 Pro bono and discounted services

In 2023, PwC provided professional services to support community organizations and the non-profit sector by sharing our expertise.. This cooperation with community organizations is organised on the same basis as relationships with commercial client engagements. However, our professional services are provided pro bono (for no consideration), or at a discounted rate.

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

### Pro bono audits:

Učiteľ Slovenska (Teacher of Slovakia)

Junior Achievement Slovensko

The Duke of Edinburgh's International Award Slovensko

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

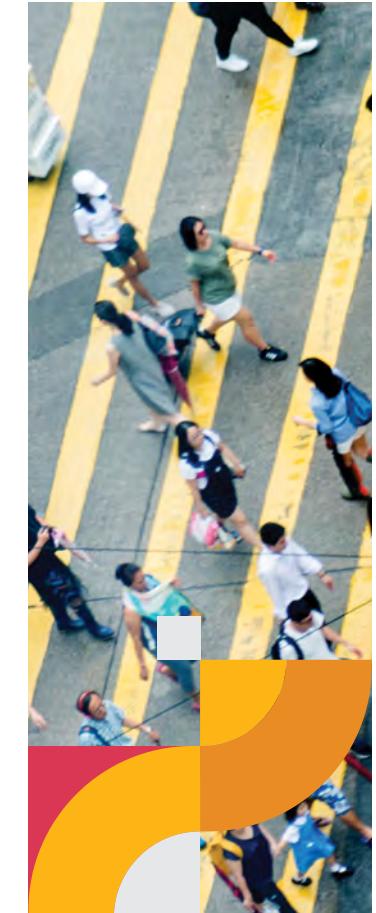
### Discounted audits:

ČSOB Foundation

Dobrý anjel (Good Angel)

Slovak Olympic and Sports Committee

SLSP Social Finance



**1 796** hours on pro bono and discounted projects

**€84,425**

**57** of our employees (including partners, directors, senior managers, managers, senior associates, associates, and administrative staff) spent **1,796** hours on these projects. The value of our pro-bono and discounted services amounted to **€84,425**.

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



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# Community engagement

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



### 1. Financial donations and support for organizations

In 2023, we supported the following entities by making financial donations from our funds in a total amount of **€24,701**:

ZŠ Rajčianska (Primary school)	€287
Kempelenov inštitút inteligentných technológií (Kempelen Institute of Intelligent Technologies)	€4,400
The Duke of Edinburgh's International Award Slovensko, o.z.	€3,000
Košický klaster nového priemyslu (Cassovia New Industry Cluster (CNIC))	€500
Moje Slovensko (Planting trees)	€1,150
Depaul Slovensko, n.o.	€539
Pontis – Naše mesto	€2,975
Business Leaders Forum	€3,600
INESS – Economics Olympiad	€6,000
Maják, Brána do života, EDI (3 NPOs)	€2,250
<b>Total</b>	<b>€24,701</b>

Our employees also supported other NPOs with financial donations of **€5,026** from other activities:

Funds raised during our Christmas party for OZ Červený nos Clowndoctors	€1,050
How much love can fit in a shoebox?	€750
Pre-Christmas auction to support a handicapped boy	€2,650
Collection from a charity run for OZ Porážka (Civic association)	€126
Beer Run – 36 participants donated the entry fee to NPOs	€450



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

In 2023, PwC Slovakia again supported community-friendly projects of various NGOs and local governments in a number of ways. One of them was a sponsorship via the **PwC's Endowment Fund at the Pontis Foundation**. Each year, our staff nominate projects which they consider beneficial for communities via the **Helping Hand** grant programme. We distinguish between recommended projects and employee direct involvement projects. Nominations are based on genuine relationships between our employees and the proposed projects, rather than an ad-hoc connection for the purpose of receiving a grant, which provides a guarantee to us that the funds will be used transparently.

In 2023, our employees were again actively involved in the **Helping Hand** grant programme. Together, they nominated 18 projects, of which 14 were selected via employee voting for financial support in the approved amount of **€22,500**.

Recipient	Project	Approved amount
I.N.A.K – pohybové a osobnostné 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)	€1,500
Trojsten	Zachráňme historické vozne! (Let's save historical railway carriages!)	€2,000
Organizácia muskulárnych dystrofikov v SR (Organization of people with muscular dystrophy in Slovakia)	Auto pre Belasého motýľa (Car for the Sky Blue Butterfly)	€1,500
ZŠ s MŠ Štefana Moysesa (Primary and nursery school)	Support for media literacy and development of critical thinking	€2,000
OZ Starý tunel (Civic organization)	Training café for people with mental illness	€1,500
Depaul Slovensko, n.o. (NPO)	Washing machine and dryer for the Refuge and Nursing Service Facility of Saint Louise de Marillac	€1,500
Slovenská spoločnosť pre spina bifida a/alebo hydrocefalus (Slovak Society for Spina Bifida and/or Hydrocephalus)	Go and roll	€1,500
Mestská časť Košice – Juh (Košice South Urban District)	Basic equipment for a Nursing Service Facility	€1,500
Bratislavské dobrovoľnícke centrum (Bratislava Volunteer Centre)	Doučovanie znevýhodnených detí (Catch-up lessons for handicapped children)	€1,500



Recipient	Project	Approved amount
DETSKÁ CHIRURGIA -OZ SLNIEČKO NA CESTE (Civic association)	Zlepšíme komfort pre našich malých pacientov a ich doprovod (Let's improve the comfort of children and accompanying parents)	€1,500
MERAKI ACADEMY, o.z.	Muzikoterapie pre deti s poruchami autistického spektra (Music therapies for children with autistic spectrum disorders)	€1,500
ŠK HARGAŠOVA ZÁHORSKÁ BYSTRICA (Sports club)	Fyzioterapeut a elektrický vozík pre znevýhodnených športovcov (Physiotherapist and electric wheelchair for disabled athletes)	€1,500
Združenie pre deti z DeD (Association for children from children's homes)	Fit zóna (Fit zone)	€1,500
Koľko Lásky o.z. (Civic association)	Spomienky, ktoré liečia dušu (Terapeutické bábiky pre seniorov) (Memories that heal the soul) (Therapy dolls for seniors)	€2,000
<b>TOTAL</b>		<b>€22,500</b>

### 3. 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 womenswear, menswear, and childrenswear, toiletries, shoes, bed sheets, dishes, and other essentials to four 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 50 shoeboxes with gifts and delivered them to seniors in retirement homes.

We are pleased that we were able to donate up to **145 computers** and **18 monitors** to Slovak schools, hospitals, and NPOs in 2023 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.

# Community engagement

11.5 Membership in associations



We believe in the power of partnerships when creating sustainable solutions. In 2023, we again actively sought opportunities to collaborate with associations working in various fields. These partnerships allowed us to capitalize on our expertise and resources and positively utilize the experience of our partners. In this year, we also became a member of the Netherlands Chamber of Commerce in the Slovak Republic, which represents the interest of Dutch and Slovak businesses in Slovakia. Its activities include consultancy, support, and assistance with the development of its members from diverse fields and sectors. In addition, the Chamber organizes educational, commercial, and other events to support the building of business relationships.



In 2023, 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

## Chambers 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



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## 2

### Chambers of commerce

#### Circular Slovakia

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

#### Holandská obchodná komora v Slovenskej republike

The Netherlands Chamber of Commerce in the Slovak Republic is an organisational platform representing the interests of Dutch and Slovak businesses in Slovakia

#### 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 2023 was prepared:



**Erika Vitálošová**  
ESG Leader



**Monika Bíziková**  
ESG Consultant



**Mariana Butkovská**  
Marketing & Communication Leader



**Tibor Černák**  
HC Leader



**Lenka Fitzová**  
Coordinator for Internal Activities Related to Carbon Neutrality



**Lucia Glasová**  
HR Services Manager



**Jana Grošeková**  
Corporate Social Responsibility Senior Specialist



**Dagmar Haklová**  
Tax, Legal and People Leader



**Peter Havalda**  
Inclusion and Diversity Leader



**Lucia Sukopova**  
Senior Assistant



**Radoslav Náhlik**  
Chief Operations Officer



# 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 2023 (1 January 2023 to 31 December 2023), 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 2023 to 31 December 2023), but the financial reporting period is from 1 July 2022 to 30 June 2023.

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

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

Contact for information regarding PwC sustainability report: Mariana Butkovská, mariana.butkovska@pwc.com.

[GRI 2-3]

## 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 the report, we focus on the most important topics for our stakeholders and our identified strategy.



## Inclusive sustainability report

Our goal is to create an increasingly inclusive and fair environment in our society. The 2023 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 use inclusive and gender-neutral language, which takes into consideration diversity and respects all our employees.** All group and general terms used in the report include all sexes and gender identities. We have chosen the words, information, and images in this report to be free of gender bias and stereotypes. We believe that an inclusive language underpins PwC values and contributes to creating an inclusive society.

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

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

### Navigation

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

## Easier access thanks to technology

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

### Preparation of PwC Slovakia's Sustainability Report

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

The ESG team members who contributed to the preparation of this sustainability report for the calendar year 2023 are listed below.



**Erika Vitálošová**  
ESG Leader



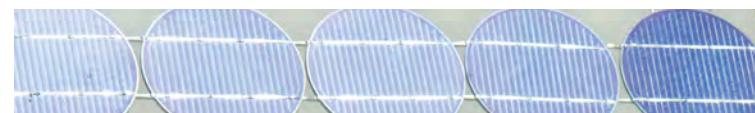
**Monika Bíziková**  
ESG Consultant



**Lenka Kleinová**  
Senior ESG Consultant



**Žofia Žugecová**  
ESG Manager



# Global Reporting Initiative (GRI)

## Content Index



GRI Standard	Disclosures	Reference	Reason for omission	Omission of disclosure - Explanation	Comment
<b>GRI 2: General Disclosures 2021</b>					
<b>1. The organization and its reporting practices</b>					
2-1	Organizational details	p. 8 – 20			
2-2	Entities included in the organization's sustainability reporting	p. 19 - 20, 126			
2-3	Reporting period, frequency, and contact point	p. 126			
2-4	Restatements of information	p. 62, 72			
2-5	External assurance	p. 126			
<b>2. Activities and workers</b>					
2-6	Activities, value chain, and other business relationships	p. 12 - 16, 51, 55			
2-7	Employees	p. 82 - 84			
2-8	Workers who are not employees		confidentiality	The scope of cooperation with external workers represents a competitive advantage on the market.	



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### 3. Governance

2-9	Governance structure and composition	p. 46			
2-10	Nomination and selection of the highest governance body	p. 46			
2-11	Chair of the highest governance body	p. 46			
2-12	Role of the highest governance body in overseeing the management of impacts	p. 46			
2-13	Delegation of responsibility for managing impacts	p. 46			
2-14	Role of the highest governance body in sustainability reporting	p. 46			
2-15	Conflicts of interest	p. 48			
2-16	Communication of critical concerns	p. 46			
2-17	Collective knowledge of the highest governance body	p. 100 - 101			
2-18	Evaluation of the performance of the highest governance body	p. 46			
2-19	Remuneration policies	p. 46			
2-20	Process to determine remuneration	p. 46			
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. 4, 33				
2-23	Policy commitments	p. 29, 48, 64				
2-24	Embedding policy commitments	p. 48				
2-25	Processes to remediate negative impacts	p. 48				
2-26	Mechanisms for seeking advice and raising concerns	p. 48				
2-27	Compliance with laws and regulations	p. 48				
2-28	Membership associations	p. 124 - 125				
2-29	Approach to stakeholder engagement	p. 35 - 36				
2-30	Collective bargaining agreements	p. 84				

#### GRI 3: Material Topics 2021

3-1	Process to determine material topics	p. 37				
3-2	List of material topics	p. 37 - 43				
3-3	Management of material topics					stated for each major topic



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## GRI 201: Economic Performance 2016

3-3	Management of material topics				see: Annual Report
201-1	Direct economic value generated and distributed	p. 8 - 9, 22 - 25			
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. 46			
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. 84			



### GRI 203: Indirect economic impacts 2016

3-3	Management of material topics	p. 111 - 123			
203-1	Infrastructure investments and services supported	p. 111 - 123			
203-2	Significant indirect economic impacts	p. 111 - 123			

### GRI 205: Anti-corruption 2016

3-3	Management of material topics	p. 49 - 50			
205-1	Operations assessed for risks related to corruption	p. 49			
205-2	Communication and training on anti-corruption policies and procedures	p. 50			
205-3	Confirmed incidents of corruption and actions taken	p. 49			

### GRI 206: Anti-competitive behaviour 2016

3-3	Management of material topics	p. 50			
206-1	Legal action due to anti-competitive behaviour, anti-trust, and monopoly practices	p. 50			

### GRI 301: Materiály 2016

3-3	Management of material topics				
301-1	Materials used by weight or volume	p. 76			
301-2	Recycled input materials used	p. 76			



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.	
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### GRI 302: Energy 2016

3-3	Management of material topics	p. 29, 64, 67 - 68			
302-1	Energy consumption within the organization	p. 67			
302-2	Energy consumption outside of the organization		N/A	Due to the organization's core business, energy is only consumed within the organization.	
302-3	Energy intensity		N/A	As the organization's core business does not create physical outputs, energy intensity has no informative value.	133
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. 29, 60 - 62, 64 - 65		
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305-1	Direct (Scope 1) GHG emissions	p. 60 - 63, 66			
305-2	Energy indirect (Scope 2) GHG emissions	p. 60 - 63, 67 - 68			
305-3	Other indirect (Scope 3) GHG emissions	p. 60 - 63, 69 - 70			
305-4	GHG emissions intensity		N/A	As the organization's core business does not create physical outputs, GHG emissions intensity has no informative value.	 
305-5	Reduction of GHG emissions		N/A	Due to the organization's core business, the organization does not produce significant volumes of emissions when carrying out its activities.	 
305-6	Emissions of ozone-depleting substances (ODS)		N/A	The organization does not produce these emissions.	 
305-7	Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions		N/A	The organization does not produce these emissions.	 

### GRI 306: Waste 2020

3-3	Management of material topics	p. 79			
306-1	Waste generation and significant waste-related impacts	p. 79			
306-2	Management of significant waste-related impacts	p. 79			
306-3	Waste generated	p. 79			



306-4	Waste diverted from disposal	p. 79	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. 79	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. 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. 88 - 90			
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.	



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401-3	Maternity and parental leave	p. 90 - 91			
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### GRI 403: Occupational Health and Safety 2018

403-5	Worker training on occupational health and safety	p. 92 - 93			
403-6	Promotion of worker health	p. 92 - 93			
403-7	Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	p. 92 - 93			

### GRI 404: Training and Education 2016

3-3	Management of material topics	p. 100 - 102			
404-1	Average hours of training per year per employee	p. 100 - 101			
404-2	Programs for upgrading employee skills and transition assistance programs	p. 101 - 102			
404-3	Percentage of employees receiving regular performance and career development reviews	p. 102			

### GRI 405 Diversity and Equal Opportunity 2016

3-3	Management of material topics	p. 103 - 106			
405-1	Diversity of governance bodies and employees	p. 83, 106			
405-2	Ratio of basic salary and remuneration of women to men	p. 107			



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**GRI 406: Non-discrimination 2016**

3-3	Management of material topics	p. 109			
406-1	Incidents of discrimination and corrective actions taken	p. 109			

**GRI 413: Local Communities 2016**

3-3	Management of material topics	p. 111 - 123			
413-1	Operations with local community engagement, impact assessments, and development programs	p. 111 - 123			
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. 56			
418-1	Substantiated complaints concerning breaches of customer privacy and loss of customer data	p. 56			



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