

Whistleblowing at PwC



Selected PwC companies (“PwC”) have established an internal whistleblowing system in compliance with Act No. 171/2023 Coll., on the protection of whistleblowers (“the Act”). This system serves to report unlawful conduct that has occurred or may occur in connection with selected PwC companies.

Whistleblower Protection

Through PwC’s internal whistleblowing system, you can report illegal actions or professional misconduct without fear of negative consequences.

The Act protects you from any retaliatory measures by PwC, such as dismissal, changes to job responsibilities, changes in workplace, salary reduction, or poor evaluations or references.

However, you are not entitled to protection against retaliation if you knowingly make a false report or, in the case of PricewaterhouseCoopers IT Services Limited, Branch, submit an anonymous report. Knowingly submitting a false report constitutes a violation under the Act, and you may be fined up to CZK 50,000.

Ways to Submit a Report:

1. Through the PwC internal whistleblowing system:

- [The system is accessible 24/7.](#)

2. By phone:

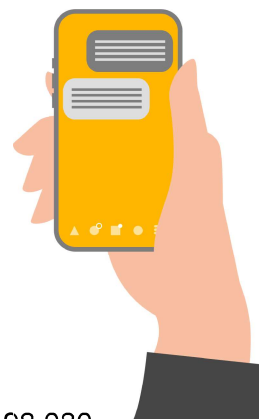
- PricewaterhouseCoopers Česká republika, s.r.o.: +420 731 198 080
- PricewaterhouseCoopers Audit, s.r.o.: +420 731 198 080
- PricewaterhouseCoopers Legal s.r.o., advokátní kancelář: +420 731 198 080
- PricewaterhouseCoopers IT Services Limited, odštěpný závod: +420 731 198 080

3. By email:

- Violations or suspected violations in the specified areas can also be reported by email at lucie.vane@pwc.com.

4. In person:

- If you wish to report in person, please contact Lucie Váně (lucie.vane@pwc.com, +420 731 198 080) to schedule an appointment.



Who can submit a report

PwC accepts and processes reports from individuals who are in an employment relationship with PwC or who perform voluntary work, professional internships, or work placements for the company, or who have applied for work or similar activities with PwC. Other reporters (e.g., contractual suppliers, business partners, and other third parties) [can make a report via the 24/7 online system.](#)

What the report should concern

You may report unlawful conduct that has occurred or may occur with the person for whom you are, or have been, working or with whom you are in contact in the context of your work. Such conduct should:

- a. Exhibit the elements of a criminal offense,
- b. Exhibit the elements of an administrative offense, for which the law imposes a fine with an upper limit of at least CZK 100,000,
- c. Violate this Act, or
- d. Violate another legal regulation or EU regulation in the following areas:
 1. Financial services, statutory audit and other verification services, financial products, and financial markets,
 2. Corporate income tax,
 3. Prevention of money laundering and terrorist financing,
 4. Consumer protection,
 5. Compliance with product requirements, including safety,
 6. Transportation safety, traffic, and road operations,
 7. Environmental protection,
 8. Food and feed safety, and animal protection and health,
 9. Radiation protection and nuclear safety,
 10. Competition, public auctions, and public procurement,
 11. Protection of public order and safety, life, and health,
 12. Protection of personal data, privacy, and security of electronic communications and information systems,
 13. Protection of the financial interests of the European Union, or
 14. Functioning of the internal market, including protection of competition and state aid according to EU law.

For other matters not covered by the above definition, please contact the HR department, your supervisor, or report through the Ethics Line at:

<https://secure.ethicspoint.eu/domain/media/en/gui/105406/report.html>.

What the report should include

The more information you provide, the better we can address the issue. The report should include the following:

- What happened?
- Who was involved? Who knew about it?
- When did it happen?
- How did it happen?

- Where did it happen?

In the case of PricewaterhouseCoopers IT Services Limited, Branch, reports must be submitted with your name. For anonymous reports, you can use the Ethics Line. For other PwC companies, reports can be made anonymously.

What Happens After the Report is Submitted

You will be assigned a reference number and password, which you can use to supplement information or track the investigation's progress.

The relevant individual will receive the case and send a confirmation of receipt within seven days of submission. You may, however, indicate that you do not wish to be notified of the receipt of your report.

External whistleblowing system

You can submit external reports of violations of EU legal regulations under whistleblower protection legislation directly to the Ministry of Justice of the Czech Republic, either:

- Electronically by sending an email to oznamovatel@mso.justice or by filling out the relevant form: <https://oznamovatel.justice.cz/chci-podat-oznameni/>
- By phone at +420 221 997 840

This method can also be used if you choose not to report through PwC's internal whistleblowing system, designated phone lines, email, or in person.

