



Sustainability

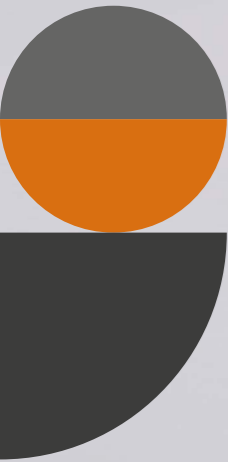
Report

2023



**Report on Sustainable Entrepreneurship
and Corporate Responsibility for FY 2023**

PwC Czech Republic



Introduction

Dear ladies and gentlemen,

This is the fifteenth time that my colleagues and I have prepared the Sustainability Report of PwC Czech Republic, this time for the financial year 2023. As usual, you will find here a detailed presentation of our strategy and a comprehensive overview of all our activities in this area over the past period.

Our day-to-day operations are already intrinsically linked to our commitment to reduce our carbon footprint and meet our Net Zero commitment by 2030. This year, we presented a detailed strategy, including a plan of concrete actions that will lead to its achievement, be it changes to in travel policy, tracking emissions in our supply chain, or optimising office temperatures.

We have also significantly developed our strategy on inclusion and diversity. While our long-standing goal of creating a fair and open working environment that respects diversity, reflects the different needs of employees in their particular life situations and supports their development remains unchanged, we have now identified four priority areas that we want to actively support and develop

even further. All under the auspices of our new Inclusion & Diversity Leader.

We are working hard to prepare for future sustainability reporting under the new European CSRD and are helping our clients to do the same. Before we are fully ready to introduce the new structure, we have, as well as in previous years, prepared this Report in line with the international GRI Standards, linking our strategy to the Sustainable Development Goals (SDGs) down to the level of their individual sub-goals (SDG Targets).

These reflect our social responsibility activities in general as well as our commitment to play an important role in building a sustainable future. What exactly responsibility and sustainability mean to us, whether in relation to our clients, employees, individuals, or the society and the environment as a whole, can be found on the following pages.

Jiří Moser
Managing Partner
PwC Česká republika



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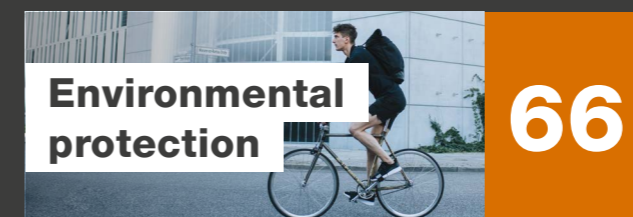


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Presentation of PwC

Consulting companies belonging to the PwC network help their clients create values they strive for. PwC is a professional services network with employees in 151 countries of the world. We provide high-quality audit, tax, and consulting services supporting our clients in reaching their goals.

“PwC” signifies all companies belonging to the PricewaterhouseCoopers International Limited Group with each of the companies being an PwC

Czech Republic belongs to the global network of PwC entities. We are part of the CEE region. Over 14 thousand employees work across 27 countries of the CEE region. PwC has been active on the Czech market for already 33 years and it currently employs 1,251 professionals at its branches in Prague, Brno and Ostrava. More information can be found in our Global Annual Review and the annual reports of legal entities belonging to PwC in the Czech Republic.

Globally

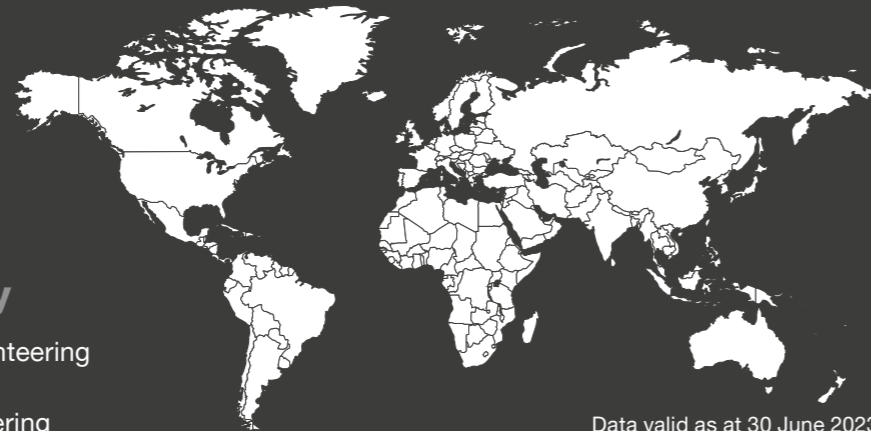
151 countries
688 branches
364 000 employees
435 clients
(87% of the Fortune Global 500)

Central and Eastern Europe

27 countries
14 000+ employees

Czech Republic

33 years on Czech market
3 offices in Prague, Brno and Ostrava
27 partners
1 251 employees



Data valid as at 30 June 2023

Corporate responsibility

42 666 employees involved in volunteering projects
870 403 hours dedicated to volunteering

Our Values

Act with integrity

- We adhere to doing the right thing, especially in difficult situations.
- Quality of the work we do is a matter of course to us.
- Our decisions are made and actions taken as if all our personal reputation was at stake.

Make a difference

- We are actively interested in the future of the world we are part of.
- We aim to influence our surroundings and to co-create it knowingly along with our colleagues.
- We are prepared to respond in a timely manner to the ever-changing environment in which we operate.

Care

- We try to understand everyone's particularities and needs.
- We perceive the specific value and benefit of each individual.
- We support the work and development of our colleagues in such ways to enable them to do their best.

Work together

- Cooperation, sharing of contacts, ideas, information and know-how moves us forwards.
- We look for and connect various perspectives on things, people, thoughts, and ideas.
- We provide each other with feedback that helps us as well as others to improve.

Reimagine the possible

- Moving boundaries and trying out new things constitutes a constant challenge for us.
- We innovate, test and learn from our mistakes.
- We try to get the most of each thought and idea.



Products and Services



Audit Services



Consulting



- Consulting in the Area of Risk
- Management & Modelling Technology
- Consulting Purchasing function
- Regulatory Consulting
- Strategy Consulting
- Sustainability and Climate Change (ESG)

Tax Services



Financial Consulting



- Controlling
- Optimisation & Transformation of Corporate Finance Function
- Treasury & Commodity Advisory
- Future of Finance
- Financial Services Outsourcing

Human Capital



- Human Resources Management

Risk Advisory



- Financial Crime
- Cyber Security
- Risk Assurance
- Forensic Services
- Internal and IT Audit
- Treasury – Financial & Commodity Risk Management

Legal Services of PwC Legal



PwC's Academy



Technology and Data



- Data & Automation
- Technology Consulting
- Tailored Application Development

Transaction and Business Services



- Capital Projects and Infrastructure, Debt Financing

- Business Recovery Services
- Valuation
- Merges, Acquisitions and Sales Consulting
- Procurement Consulting
- Operations Consulting
- Sustainable Entrepreneurship

Accounting Services & Payroll



Industries and Markets



- Automotive Industry
- Banking, Insurance and Capital Markets
- Energy & Utilities
- Pharmaceuticals & Life Sciences
- Retail and Consumer Packaged Goods
- Real Estate
- Family Business Services
- Technology, Media and Telecommunications
- Public Sector
- Manufacturing and Industrial Products
- German market
- Chinese market
- Japanese market

Financial Performance

Revenue for FY23 (CZK m)

Audit services	1,490
Business and financial consulting	2,102
Tax and accounting services	382
Legal services	50
Total revenue	4,024

Total operating profit

CZK 802 m

1.2 %

Legal services

9.5 %

Tax and accounting services

52.3 %

Business and financial consulting

37.0 %

Audit services

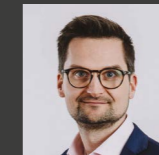
Review of financial performance includes information on entities operating in the Czech Republic: PricewaterhouseCoopers Česká republika, s.r.o., PricewaterhouseCoopers Audit, s.r.o., PricewaterhouseCoopers Legal s.r.o., advokátní kancelář. The aforementioned information includes the data collected from financial statements as at 30 June 2023, as published in the Commercial Register. The consolidated financial statements are prepared in the Netherlands.

ESG Team

Our ESG team attempts to familiarise all PwC employees with this topic and to incorporate ESG activities in their daily life. The strategic team is managed by the Managing Partner along with the senior management, representing all our departments, defining the key direction and key projects.



Jiří Moser
Managing Partner
ESG Programme Leader



Jan Brázda
Consulting
Partner responsible for Sustainability and Net Zero Leader



Pavel Štefek
Audit services
Partner responsible for Sustainability Services



Olga Řehořková
Audit services
Partner responsible for Audit Services and Inclusion & Diversity Leader



Martina Kučová
Human Capital
Director responsible for Diversity & Employee Care



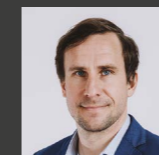
Marek Mráz
Marketing & Communications
Senior Manager responsible for Marketing & Communications



Radka Nedvědová
Consulting
Manager responsible for Sustainable Reporting



Lucie Martincová
Consulting
Senior ESG and Net Zero Specialist

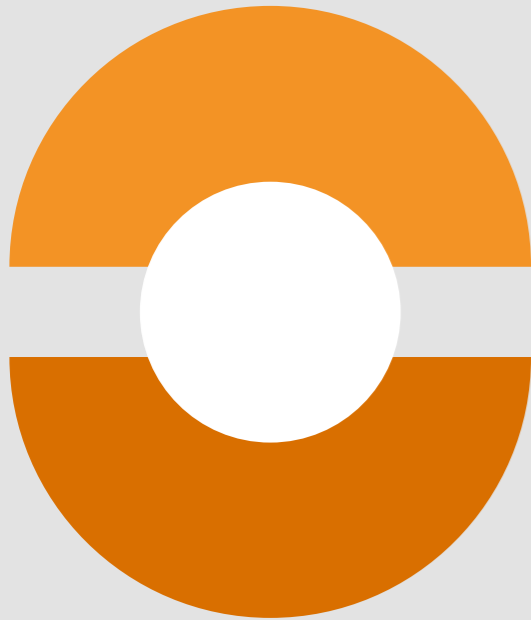


Ondřej Rybka
Consulting
Director responsible for Sustainability Services



Jana Háčková
Marketing & Communications
Senior CSR Specialist

Our vision and Attitude to Social Responsibility



Our vision

PwC takes part in dealing with the challenges of responsible entrepreneurship

We are committed to playing an important role in building a sustainable future: for us, responsibility means taking accountability for our actions and promoting responsible entrepreneurship; we support the growth and development of our people and communities and strive to minimise our impact on the environment.

Our goal

To be a catalyst for change

We help companies be confident and courageous in the development of their businesses while emphasising innovations and long-term sustainability. Being a leading consulting company, we lay emphasis on increasing the competitive ability and market development in the Czech Republic. We take interest in long-term impact of business on social developments as well as the environment.

To do things the right way

Our greatest values include knowledge, skills and experience in the area of business management, finance, audit, taxes, and the law. We thus focus our activities on our employee training and development and on passing our know-how.

Our focus

Responsible entrepreneurship

We care about the principles of ethical and responsible entrepreneurship. They constitute the basis of our overall operations and, by means of our services, we incorporate these principles also into our clients' business activities.

Our people

We create a healthy and motivating environment to help our employees grow professionally as well as personally. We support diversity and fair approach and take care of our people, helping them feel satisfied even outside work.

Non-profit Sector

We focus on training development and passing our know-how within areas of our long-term activities.

Environmental Protection

We are committed to managing and reducing all the environmental impacts of our business to meet our commitment to be Net Zero by 2030. Through the services provided to our clients, we help them to achieve the same.

77%

of our employees are proud to work for PwC *

* Employee satisfaction survey (2023)

Materiality Assessment



Internal stakeholder dialogue

Setting out the material topics constitutes the basis for our regular feedback collected through everyday communication and surveys.

Within the surveys, we cover all the areas relevant to our employees. In 2020, the survey provided our employees with the opportunity to evaluate the overall company strategy in the area of CSR, to express their priorities and come up with proposals of their own. In 2021, we used the survey to map the needs of our employees in the area of wellbeing, and in 2022, a survey was conducted with focus on employees' learning activities and development. A year later, we conducted a short questionnaire survey on employee commuting. In 2023, we conducted the global PwC Workforce ESG Preferences Survey, which aimed to map **employees' perceptions of their employer's ESG values and activities, as well as a survey on employees' views of PwC's sustainability**. In the same year, a survey was conducted to explore employees' views on **PwC's future direction on diversity and inclusion**.

Based on its outcomes, areas were identified to which PwC should pay special attention:

- Employee care – work-life balance, stress management, formation of friendly relationships at workplace
- Support of diversity, equal opportunities and fair remuneration
- Development of soft skills, professional, technological, and language education
- Entrepreneurial ethics and transparency
- Privacy and data protection
- Environmental protection
- Climate protection

The survey also showed that over a half of all our employees wish to become actively involved in the company CSR activities. Activities such as professional volunteering and involvement in charity collection are the preferred ones.

The survey outcomes reflect our key focus set out for each of the areas as described in the individual chapters of this Report.

External stakeholder dialogue

The determination of important themes is based on a wide range of diverse sources; on a regular basis, we check that our efforts are being put in the right direction and that none of the topics currently in demand are omitted. Topics identified by us are compared with the outcomes of international benchmarks within our industry, and with international as well as local studies and surveys.

These include:

- SASB Materiality Finder – Professional and Commercial services
- WBCSD – Reporting Matters (2022 Report)
- [The economic realities of ESG](#)
- [Global Investor Survey 2022](#)
- Ipsos surveys on sustainability issues

Our other important tool for dialogue with external stakeholders is the PwC CFO Community platform. This platform is dedicated to professionals in the area of finance across all industries and it offers room for sharing information, experience, news, technology as well as legislation.

We also draw heavily on data from our annual CEO Survey – a survey of the opinions of CEOs and owners of Czech companies. The survey focuses on traditional topics, including economic outlook and employment trends, as well as asking questions in the areas of education, sustainability, cybersecurity, and the adoption of modern technologies. The findings offer a collection of data and analyses showing how the world is perceived by the top representatives of major market leaders. The 2023 survey showed, among other things, a shift in the

perception of decarbonisation as a relevant topic for business. This demonstrates a trend of increasing importance of the need to reduce the carbon footprint of companies. According to the results, Czech firms are increasingly interested in the sustainability and the ESG topic. We have identified these areas as the relevant topic for our clients and we consider the development of our ESG services as currently the most significant way how to increase our positive social impact.

In 2022, we also conducted the Czech ESG Survey, monitoring the opinions and attitudes of managers and decision-makers of the Czech business and local investment companies in the area of ESG with respect to their businesses.

We started regular meetings with interested clients and professionals under the name ESG Talks. We present there the latest developments in the field of sustainability and related regulations, invite interesting guests and provide inspiring examples. What we take away from the meetings is feedback on what Czech companies are interested in and where they perceive the need to address specific sustainability issues.

We also obtain further suggestions through regular participation in the TOP Responsible Business competition, where our sustainability strategies and projects are evaluated by an expert jury. The benchmark outcomes and commentaries of the jurors are reflected in our future activities and in the way we keep sharing them with the public.



Stakeholder groups, dialogue form, and relevant topics

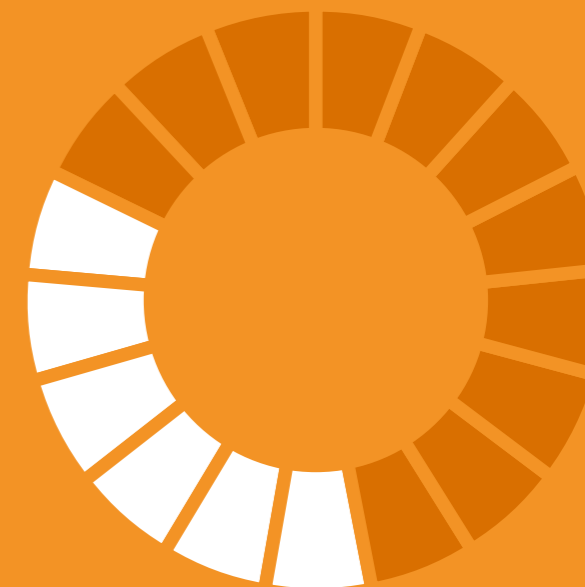
Stakeholder	Dialogue form	Relevant topics
Employees and partners	Feedback upon the completion of first-month's work and after six months; internal survey of employee satisfaction, feedback within the yearly appraisals, trainings, social media, intranet, teambuilding organisation, regular discussions with the leadership, personal communication	Professional and personal development, employee care and supporting work-life balance, sustainability, promotion of diversity and equal opportunities, collaboration with the non-profit sector, environmental care, economic performance, privacy and data protection, climate protection
Potential employees	Job fairs, lectures, competitions for graduates and university students, university events, personal communication, communication through social media	Education and training, employee care, career development, work environment, diversity and volunteering, sustainability and environmental protection
Clients	Satisfaction survey, personal meetings, CEO Survey, CFO Survey, Czech ESG Survey, CFO Community, ESG Talks, webinars, conferences, information brochures, website	Ethics and transparency, quality of our services, risk management, technologies, innovation and competitive ability, support of non-profit sector, sustainability and ESG, climate protection
Administrative and regulatory bodies, professional groups	Participation in professional forums, groups, associations and organisations, using the expertise of PwC specialists (Change for the Better, REthink, Climate and Sustainability Leaders Czech Republic, Alliance for an Emission-Free Future)	Ethics and transparency, quality of our services, risk management, market cultivation, trend formulation
Non-profit sector	Membership in BPS platform, cooperation with the Via Foundation, electronic and personal communication with non-profit organisations we cooperate with on a long-term basis	Pro-bono services, support of charity projects
Suppliers	Formal evaluation of suppliers, regular meetings	Ethics and transparency, environmental protection, climate protection
Media	Press releases, conferences, round table discussions, electronic and personal communication	Economic topics, quality of our services, technologies and innovation, support of the non-profit sector, sustainability and environmental protection

SDG prioritisation

In September 2015, the UN adopted the sustainable development goals (SDGs), set to be achieved by 2030. The SDGs comprise a long-term programme involving all areas of human activities. PwC is an open promoter of this challenge. In 2020, we decided to incorporate the SDGs in our strategy and business activities, and to share them even in this Report.

We have identified **6 SDGs** that we consider as of the highest priority, and specific sub-goals – SDG Targets. This Report contains the details on how we pursue the Targets, including the measurable results through the corresponding GRI Indicators.

We continue to pursue our long-term strategy. Survey results and communication with our stakeholders have confirmed our alignment with the priorities set last year. Primarily, we focus on SDG Targets where we have identified gaps and future opportunities



Material topics

Material topics	Impacts occurring inside our organisation, directly through our activities	Impacts to which we contribute through relationships with our business partners and stakeholders	Priority SDGs	SDGs Targets 1 and our activities	Gaps and opportunities
RESPONSIBLE ENTREPRENEURSHIP GRI 2, 201, 203, 205, 206, 308, 406, 407, 408, 409, 410, 411, 412, 414, 418					
Internal focus on quality, ethics, and transparency				Target 8.2: Productivity, modernisation, innovation, and added value / Digitalisation and AI, CEO Survey, Czech ESG Survey, CFO Community	Goal 9: Industrialisation, innovation, infrastructure
Economic performance				Target 12.6: Sustainable practices & reporting / Sustainability reporting, carbon footprint measurement & our services concerning sustainable entrepreneurship	Goal 11: Sustainable cities and municipalities / Our services in the area of public administration, self-governing institutions, smart cities
Market cultivation and trend formulation					
Technology and innovation in our services					
Services in the area of sustainable entrepreneurship (ESG)					
OUR PEOPLE GRI 2, 202, 401, 404, 405, 406					
Diversity & Inclusion: Diversity and equal opportunities promotion				Target 3.4: Support of physical and mental well-being / Program Be Well Work Well	
Professional and Personal Development of Employees				Target 4.4: Skills for work success / Digital Upskilling, Talent program, Leadership development program, University Teaching	
Employee support					

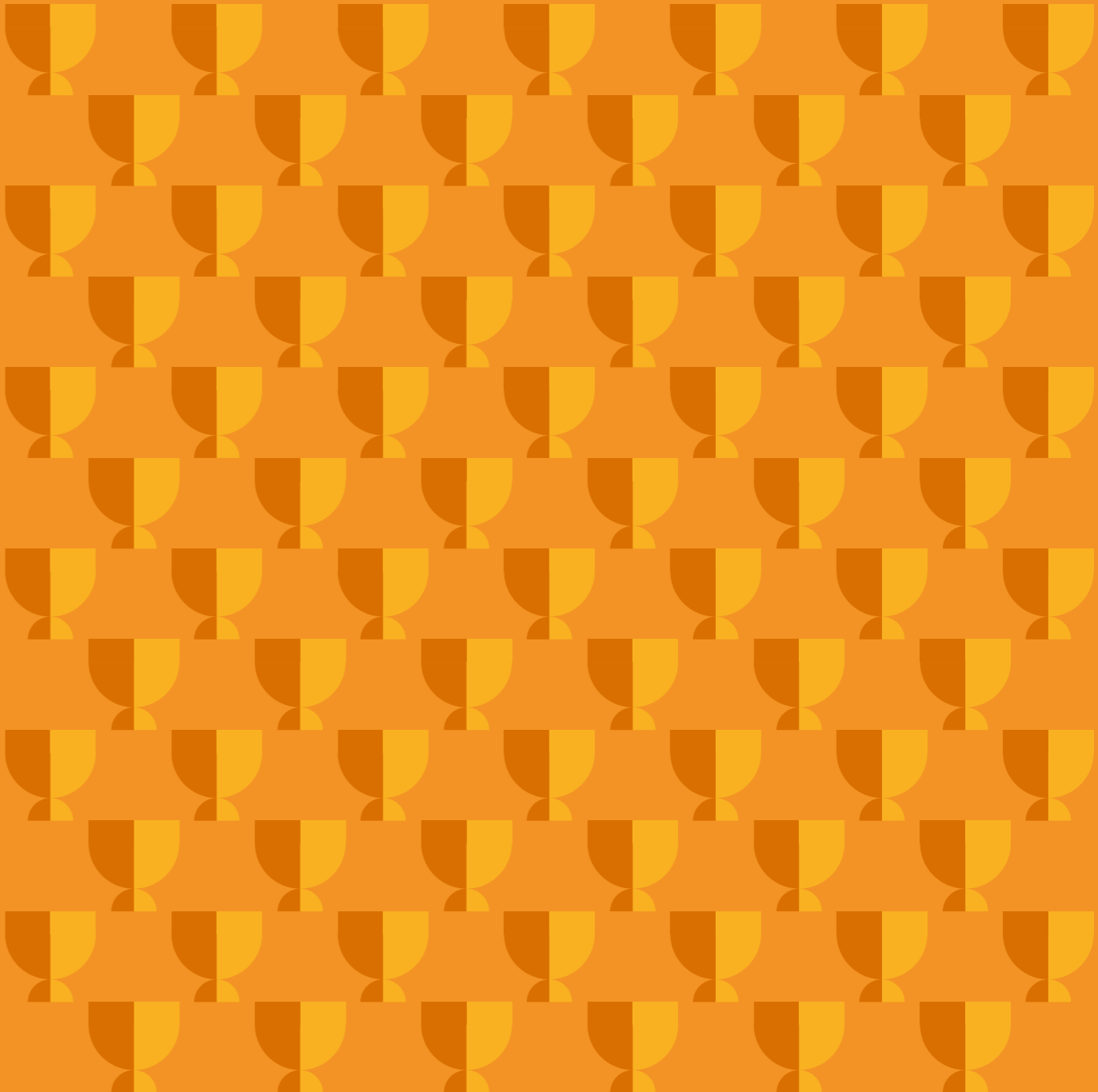
Material topics	Impacts occurring inside our organisation, directly through our activities	Impacts to which we contribute through relationships with our business partners and stakeholders	Priority SDGs	SDGs Targets 1 and our activities	Gaps and opportunities
NON-PROFIT SECTOR GRI 2, 201, 203, 406, 418					
Professional volunteering and pro-bono services				Target 4.4: Skills for work success / New World New Skills, University Teaching	
Passing know-how concerning digital and modern technologies				Target 8.3: Development, support of productive activities / Social Impact Award, pro-bono audit services	
Support of training and development of potential and talent					
ENVIRONMENTAL PROTECTION GRI 2, 301, 302, 303, 305, 306, 308					
Carbon footprint reduction and handling resources				Targets 7.2 & 7.3: Renewable energy & energy efficiency / Energy sector services	
				Target 12.6: Sustainable practices & reporting / Sustainability reporting and our services in the area of ESG	
Our services in the area of sustainability and climate change (ESG)				Target 13.1: Response to climate-related hazards / Energy consumption reduction, carbon footprint reduction, paperless office, reaching Net Zero by 2030	

¹ Briefly paraphrased SDG Targets (complete official definitions are available at <https://sdgs.un.org/2030agenda>) inside our company clients society and environment

Our Success in the Area of Corporate Responsibility



We belong among the 25 most socially responsible businesses in the Czech Republic. For the year 2023, we have been awarded TOP Responsible Large Business and TOP Responsible Reporting Business. The awards are given by the independent expert platform Business for Society. The TOP Responsible Business rating constitutes complex evaluation of company approaches to sustainable entrepreneurship and the CSR.





Responsible Entrepreneurship

We care about the principles of ethical and responsible entrepreneurship. They constitute the basis of our overall operations, with respect to our approach both to employees or external partners. Through our services, we incorporate these principles even into our clients' business activities.

Key Focus

Internal focus on quality, ethics, and transparency

Our goal is to create a company culture that promotes ethical conduct, integrity, objectivity and professionalism.

Market cultivation and trend formulation

We play a significant role in various professional associations, mapping the market development and economic growth, aiming to strengthen transparency and credibility and solve current problems of the Czech market.

Technology and innovation in our services

Modern technologies constitute an integral part of our work; technology innovation has broadened the portfolio of our services and keeps varied even the traditional services we provide to our clients. We aim to increase the competitive ability of Czech companies and the associated overall economic growth.

Services in the area of sustainable entrepreneurship (ESG)

Support of sustainable entrepreneurship is our key target even with respect to the cooperation with our clients. Our goal is to provide services that help clients develop the principles of social and environmental responsibility and sustainability (ESG).

SDG Targets PwC's high-priority SDG Targets



Decent work and economic growth

Target 8.2

/ Digitalisation, AI
/ CEO Survey
/ Czech ESG Survey
/ CFO Community



Responsible consumption and production

Target 12.6

/ Sustainability reporting, carbon footprint measurement and our services concerning sustainable entrepreneurship

Internal Focus on Quality, Ethics, and Transparency

We create a business culture that promotes ethical conduct, integrity, objectivity and professionalism, and we place critical importance on the prerequisites of independence, sustainability, and risk management. At PwC, we conduct our business within the framework of applicable professional standards, laws, regulations and internal guidelines, but we also recognise that these standards, laws, regulations and guidelines do not govern all types of conduct and therefore we have a code of ethics.

Code of Conduct and independence

The Code of Conduct and Global Independence Policy are binding on all employees of PwC. We respect the confidentiality of our employee and client data and we handle it in a way preventing any leakage or abuse.

The Code of Conduct acts as a guiding principle to help resolve difficult issues and encourages us to speak up if we suspect any unethical behaviour. It defines our framework for deciding what is right. What helps us to do that is our system called RADAR (Recognise, Assess, Decide, Agree, Report). It is also the basis for one of the key principles of our Code of Conduct, namely to express your opinion, not to keep it to yourself when something is wrong. Any concern related to suspicious conduct or discrimination may also be reported through our whistleblowing hotline.

Independence, equally important to us, helps us prevent any conflict of interest and ensure our full objectivity and professionalism.

On an annual basis, all our employees are obliged to declare their own independence. What we also verify thoroughly is the identity of our clients and other persons we do business with. We have implemented strict procedures ensuring that we only work for companies that carry out their activities lawfully, in compliance with our principles, and that constitute no reputation harm to us. Equally important is the adherence to all AML regulations.

To ensure that the conduct of our employees is consistent with our ethical standards as well as legal standards, all employees undergo a series of training sessions each year that address topics such as:

- Ethical conduct
- Fight against money laundering
- Fight against corruption
- Data protection
- Insider trading
- Sanction laws, etc.

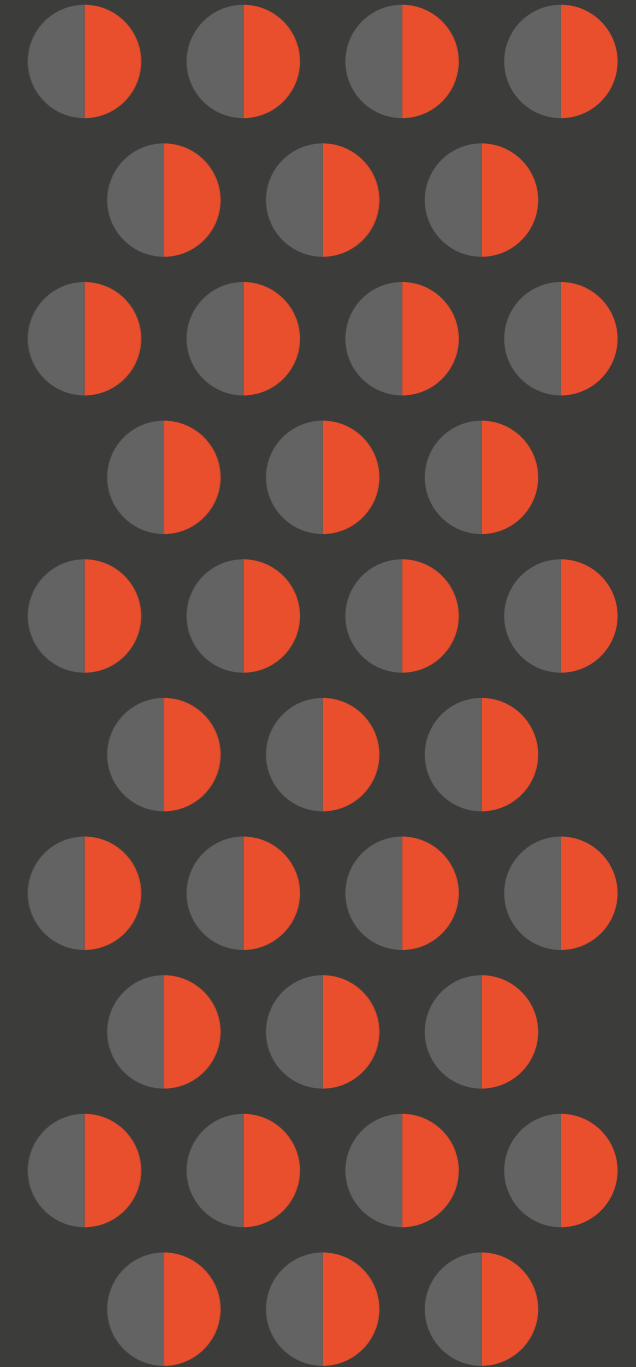
100%

of employees and partners of PwC Czech Republic have confirmed their independence



Human rights protection

All our activities are carried out in accordance with in accordance with the laws of the Czech Republic and our PwC Human Rights Statement and we hereby guarantee that we protect human rights in all respects and that our operations do not lead to their violations. We do not engage in child labour, modern slavery, forced or compulsory labour and we do not pay wages below the legal minimum. Although there are no trade unions applicable to our organisation, our employees have an unlimited opportunity to get united and to pursue collective bargaining. The same requirements apply to our suppliers.



Our supply chain complies with sustainability principles

PwC is committed to minimising the direct and indirect impacts of its activities on the environment and the activities of its supply chain. It is also committed to continuously improving its environmental performance. To this end, we have made a global science-based commitment to achieve net zero with targets by 2030. We will achieve this by reducing greenhouse gas emissions by 50%, switching to clean energy, supporting carbon removal projects and working with our overall value chain to decarbonise.

In 2010, we developed a Responsible Purchasing Policy and operation principles applicable to PwC as well as our suppliers. As for the environment, we monitor our contractors' ability to follow and review their impact on the environment, or to which extent they had the environment in mind when designing their products and services. Social area and ethics are also important to us. We require our suppliers to adhere to the same principles which we follow ourselves; the requirement to observe the Code of Conduct, anti-money laundering procedures, regulations on conflict of interest, anti-corruption and anti-bribery rules forms part of all our contractual provisions and is anchored in third-party codes of conduct.

Risk assurance

We solely cooperate with companies whose business intentions comply with the law and which adhere to our principles of ethics.

We always verify our potential cooperation thoroughly, including the area of business practices and ethics, and we try to anticipate the possible consequences of cooperation with our potential clients. Every year we reassess our clients and decide whether to continue working with them. If it is necessary, we reject or withdraw from the contract. In business, the protection of our company's reputation is crucial. Regularly and systematically, we carry out surveys on our clients' satisfaction with our services.

Third-Party Global Code of Conduct



Nová Karolina Park building in Ostrava is certified as a green building according to BREEAM (BRE Environmental Assessment Method).



The City Green Court we rent from Skanska was the first building in the Czech Republic to be awarded this certification for green buildings.

Market Cultivation and Trend Formulation

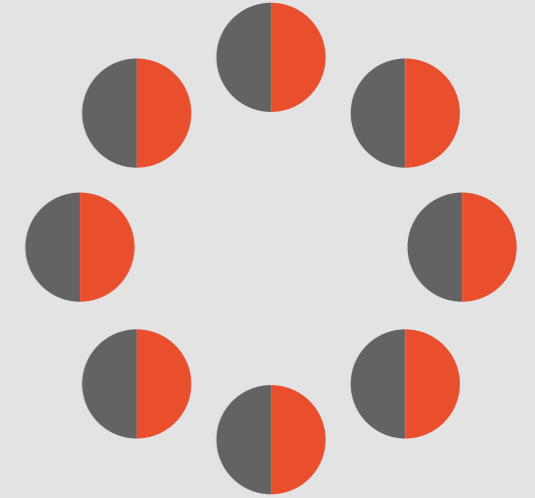
By means of membership in various organisations and professional associations, we contribute to the development of sustainable entrepreneurship on the market.

Chamber of Auditors of the Czech Republic

A self-regulating professional organisation established by the Act on Auditors for the purpose of governance of the auditing profession in the Czech Republic, in the management of which we take an active part by means of membership in the Executive Committee and leadership of the ESG subcommittee.

Chamber of Tax Advisers of the Czech Republic

Through our active role in the Presidium of the PAOB, we promote a professional view of the tax environment of the Czech Republic,



supporting its stability and understandability, and ensuring the qualification and professionalism of all members.

Turnaround Management Association

Our company is the founder of the Turnaround Management Association (Czech branch of the international association T.M.A. International), which focuses on solving corporate financial crises and insolvency.

Blockchain Connect Czech Alliance

Our company is the founding member of this Alliance, which aims to contribute to the Blockchain technology development in the private as well as public sector in the Czech Republic, and to take part in the successful digitalisation process of the Czech society.

Change for the better

PwC is a member of the Změna k lepšímu (Change for the Better) platform, which aims to seek ways to sustainable entrepreneurship and to unite companies striving to reach social, environmental, and economic sustainability.

Climate and Sustainability Leaders Czech Republic

We are a founding member of this platform, which aims to pursue the ambition to reduce CO₂ production of the largest companies in the Czech Republic, motivate key players in the Czech economy to projects that contribute to sustainability and climate protection, and to help with their implementation.

Being the deputy chair, PwC takes an active role in the management of the platform. Our methodology was used in the creation of the Carbon Tracker project, mapping the measurement of the current carbon footprint, its reduction over recent years as well as strategy or ambition to do so in the future by 150 largest Czech companies according to their revenue.

Czech Business Council for Sustainable Development

Our company is the member of the Czech Business Council for Sustainable Development, encouraging communities to create a sustainable future for business, society, and the environment. We have an active role in the organisation's presidium and working groups.

Czech Hydrogen Technology Platform

PwC offers a wide range of strategic advisory, audit, tax and legal services covering hydrogen technology, corporate transactions, and cybersecurity. As members of this platform, we want to share our experience in this area and contribute to the development of the hydrogen economy.

Alliance for an Emission-Free Future (ESG)

This is an open grouping of companies operating on the Czech market that wants to help the state, business and society as a whole to reduce emissions and achieve carbon neutrality by 2050.

Association for Infrastructure Development

PwC is directly involved in major infrastructure projects not only in the Czech Republic but also in the CEE region, both on the public and private sector side.

Business for Society

On a long-term basis, we have been cooperating with the Business for Society platform, which helps improve the cooperation between companies and allows them to share their experience and find new approaches in the area of sustainable entrepreneurship. Our company is an active member of professional working groups involved in the diversity and support of women in business, in qualified professional consultancy services for social enterprises and non-profit organisations, and in finding ways to raise awareness of sustainable entrepreneurship among the Czech public.

Business Continuity Forum

PwC is a partner of the Business Continuity Forum, the co-founder of which is Michal Wojnar, PwC Senior Manager of the Business Continuity team. The BC Forum represents a community of people and a platform enabling the sharing of know-how and information among Czech and Slovak professionals in the area of Business Continuity.

During the regular meetings, taking place 2-4 times per year, the current trends, projects and topics related to business continuity, crisis management and risk assurance are presented and discussed.

CEO Survey

CEO Survey is a unique collection of data and analyses showing how the world is perceived by the top representatives of major market leaders. This means those whose opinions and decisions highly affect the national as well as global economy, or more precisely the entire development of the society and its ability to solve problems. The survey, as well as the follow-up study, deals with the traditional economic issues comprising a consistent time series on the one hand, and with hot topics on the other. This year, the global PwC network published the outcomes of the 26th CEO Survey; the Czech CEO Survey version was elaborated for the 14th time. Data collection was carried out in November and December 2022 and a total of 202 CEOs of local companies decided to fill out the survey this year. This year, 4,410 CEOs from around the world participated in the Global CEO Survey.

The survey outputs are available to everyone so that the experience and opinions of business leaders can be used by all those who need to find their bearings in these times.

Our company is a member of

37

professional organisations

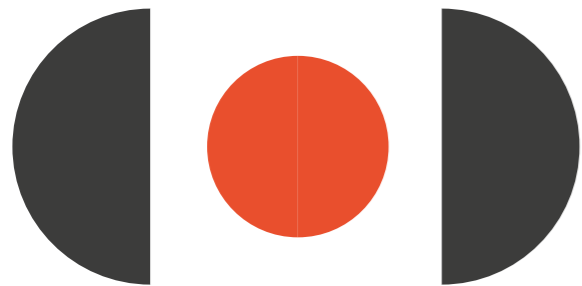


PwC CFO Community

We have established this platform to connect professionals in the area of finance across all industries and to create room for sharing information, experience and news from the world of finance, technologies and legislation. We raise awareness of what CFOs are concerned about; we also organise webinars regarding hot topics, and within the CFO Community Talks we also bring interviews with professionals who can provide inspiration from the world of finance.

PwC ESG Talks

PwC ESG Talks aim to help companies and the public sector understand ESG issues. We hold regular meetings and webinars to raise the awareness of the ESG topic, to provide specific impacts and solutions, and to outline opportunities.



Technology and Innovation in our Services

Through new digital and technology solutions, we strive to make ourselves and our clients ready to work in a rapidly changing world. Technology is not an end in itself, but a way for us to ensure that the business vision can be realised with the best possible outcome for all users. We help our clients in complex business and technical transformations in various business areas.



DAO: Digital Adaptive Organisation

In cooperation with ATAIRU, we created the Digital Adaptive Organisation programme which helps companies to find their way to digital adaptability. This includes three main areas: digitalisation, digital upskilling of employees, and adaptability. This responds to the increasing need of companies to eliminate use of paper

and paper communication, to improve data management, and to simplify and automate process with the aim to minimise the performance of manual tasks.

Future of Finance

In the area of finance, we provide our clients with services focused on the optimisation of financial processes, their automation and digitalisation. This includes, for instance, automated data processing, saving hours of work that would otherwise need to be spent on manual data entering; we also teach our clients how to change reporting to make it more efficient, readable and easier to prepare.

Artificial intelligence and advanced analysis

We help clients find options in AI by setting the appropriate strategy, collecting standardised case studies and prioritising. We identify case studies with the highest return on investment (ROI). We develop Proof of Concept and design innovative solutions that are scalable and tested. We also offer advice to clients on ethics and eliminating bias in AI by using the PwC Responsible AI toolkit in compliance with European Union legislation.

PwC's Academy

PwC's Academy offers a wide range of training courses and learning programmes focused on professional as well as personal development.

Participants have the opportunity to increase their expertise, for example in finance and accounting, ESG, project management, and change and innovation management, or to enhance their management and business skills.

Our expertise, know-how and specialist knowledge have enabled us to develop a comprehensive range of training courses to help those interested gain an overview of the latest changes, news and trends in ESG and sustainability. We offer a wide range of training courses that focus on non-financial reporting, carbon footprinting or sustainable assets and projects. As for the areas of human resources, this is what HR programmes such as the CIPD qualification or HR Academy are dedicated to comprehensively. With the popular Lean Six Sigma programme, companies can map and optimise processes even before implementing a digital transformation or find smart solutions that enable them to improve quality and customer satisfaction while reducing costs. Within the project management, we also offer specialised trainings in methodologies, such as the Prince2, PMP, and CAPM. These courses allow the participants to gain theoretical knowledge as well as practical skills needed to successfully manage projects in different areas.



More information about the courses can be found at the website of [PwC's Academy](#)

Digitalisation & Automation

We promote an innovative culture even inside our company. We use robots to process data automatically, for instance, to issue business trip expense reports or to enter invoicing requirements or to plan contracts and projects and associated sources and time demands. Thanks to these applications, we have saved hundreds of hours of manual tasks. Our other internal processes have also been undergoing digitalisation, which helps us to decrease the overall paper consumption.

Audit Smart Management Tool

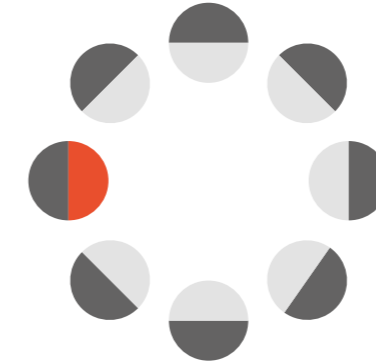
We have developed an application for the effective planning of our audit contracts from the perspective of budgeting as well as optimisation with respect to employee allocation. The application algorithm works with a number of employees, their seniority, what jobs they have worked on in the past or the distance of their residence from the client's workplace. This all results in greater planning efficacy, less downtime, prevention of doublebooking, and, last but not least, due to commuting optimisation, the application helps save time and decrease emission production associated with using cars.



Our Sustainable Entrepreneurship Services

Whether you are a company, an investor, a consumer or a governmental institution, the topic of sustainability becomes more and more significant. We help our clients respond to the challenges associated with social and environmental responsibility and be prepared for the future of the world.

We provide services to corporations, private companies, and the public sector, across all the industries, including retail, banking, automotive, chemical industry, energy sector, and civil engineering. We provide consulting services concerning a wide range of issues related to the ESG topic.



The services most frequently provided by us include:

ESG strategy and decarbonisation

The significance of an ESG strategy consists in prioritising a sustainable entrepreneurship concept within strategic planning and planning by top company executives. We help companies set sustainable goals and create strategies to achieve them. Most often, we work on the comprehensive corporate decarbonisation, i.e. we propose concrete steps for how to reduce the company's carbon footprint, based on a detailed analysis.

Specifically, this may involve identifying key areas of risk and opportunities, developing action plans for the transition to low-carbon technologies and practices, setting up monitoring of progress towards targets or communication support.

Non-financial / ESG reporting and carbon footprint measurement

Using the recognised international standards, we support our clients in the implementation and further development of their ESG reporting. We monitor the dynamic development of European regulations

in this area and assist them with preparation for their fulfilment. We significantly expand ESG training opportunities and explain future reporting obligations in advance.

Double Materiality

Double materiality represents a new approach to assessing the business impact of companies and a tool that keeps reporting within a manageable and relevant scope for the company. We provide preparation and workshops for clients used to determine double materiality including:

- pre-selection of a set of relevant topics, risks and opportunities including the entire value chain
- working with the results of stakeholder dialogue (if any)
- determining ESG and financial impacts according to the scoring model

EU Taxonomy

We help companies with taxonomic reporting in all its phases. From analysing their activities to identify eligible activities, to evaluating technical screening criteria and assessing compliance with minimum safeguards to determine compliance with the taxonomy, to preparing the report in line with best practice and current European legislation.

ESG Training and Capacity Building

We offer a comprehensive and coherent training programme led by our experienced specialists. We help our clients build and develop capacities in all major areas – from investing in sustainable assets and projects to the preparation of non-financial reports on sustainable entrepreneurship.

Sustainable Company Management and Equal Salary

We audit the remuneration system and review HR guidelines for the purposes of acquiring the prestigious Swiss Equal Salary certification. We have a separate department dedicated to equal pay and offer the insight and input of a team of specialists with many years of experience in the field and overlap with other disciplines (law, HR and others).

Verification of sustainability reports and “audit” readiness

Independent verification of the sustainability report or selected indicators enhances credibility of published non-financial information through independent and objective verification. We most often provide verification of selected indicators (KPIs) in accordance with the International Standard on Assurance Engagements (ISAE 3000 revised).

For companies preparing for the first year of mandatory reporting and verification of sustainability reports in accordance with the requirements of the Corporate Sustainability Reporting Directive (EU) 2022/2464 (the CSRD), we provide “audit” readiness services that include, for example, assessing the outcome of a double materiality assessment or performing a GAP analysis of an existing sustainability report against the requirements of the CSRD.

ESG Management Solution

Non-financial and ESG reporting, along with carbon footprint measurement, are essential aspects of corporate responsibility. We assist our clients in implementing and improving their ESG reporting practices in line with international standards. We monitor developments in European regulations and guide them to be ready for compliance. Our PwC ESG Management Solution streamlines the challenging process of non-financial ESG reporting and data management and caters to both mandatory and voluntary reporters under European sustainability laws. The tool facilitates data collection, automated calculation of indicators and simplified reporting, enabling companies to effectively monitor and manage their ESG objectives, including carbon footprint assessments.



The number of companies that have already started to take an active interest in sustainability reporting is continuously growing. Fulfilling European regulatory requirements demands thorough preparation, which should not be underestimated.



Pavel Štefek

Partner at PwC Czech Republic
responsible for Sustainability Services



Our people

Our employees are key to us. We create a healthy and motivating environment for their professional and personal development, we promote diversity and fairness, and we care for them to be happy at work and beyond.

Key Focus

Inclusion & Diversity: Diversity and equal opportunities support

We emphasise ethics, transparency, and human uniqueness to create a fair and open environment that does not restrict individuals by gender, age, race, disability, or in any other way.

Professional and personal development of employees

We invest in the growth of our employees throughout their entire career at PwC, encouraging them to grow professionally and personally.

Employee support

We create flexible working opportunities and diverse work models, and our employees are provided with a number of benefits. We intend to support their ability to maintain work-life balance and help them feel good emotionally as well as physically at work or beyond.

We continue to develop the areas identified as priorities by our employees in internal employee surveys (see the section on materiality and stakeholders on p. 14).

These include:

- Employee care – work-life balance, stress management, formation of friendly relationships at workplace
- Support of diversity, equal opportunities and fair remuneration
- Development of soft skills, professional, technological, and language education

Details on the specific activities can be found in this section.

SDG Targets PwC's high-priority SDG Targets



Good health and well-being

Target 3.4

/ Be Well Work Well programme



Quality education

Target 4.4

/ Digital Upskilling
/ Talent Programme
/ Leadership development programme
/ University Teaching



I see Inclusion & Diversity as an effort to create a work environment that respects diversity, reflects the different needs of colleagues in their current life situation and supports their development. In my role, I will strive to both advance existing successful projects and bring in new ones for the benefit of all of us without distinction.



Olga Řehořková
Partner at PwC Czech Republic
and Inclusion & Diversity Leader

Diversity and Equal Opportunities Support

Promoting diversity is an obvious part of our company culture and we strive to continuously improve the environment that supports the prosperity of all employees, regardless of their differences.

We continue to develop an environment that promotes equality so that no employee feels disadvantaged and the diversity of our teams can lead to new perspectives and innovation.

We create a fair and open environment, and under no circumstances do we favour anyone based on age, gender, gender identity, sexual orientation, race, colour, religion, culture, ethnicity or physical appearance.

Hiring, compensation and promotion processes are based on transparent measurement and not on gender, national or racial criteria or other discriminatory conditions. We make these decisions based on the results of annual employee appraisals, the criteria of which take into account the expected skills, competencies, access to ethical principles and success in meeting professional and personal goals.

Based on the global Inclusion & Diversity strategy of the employee survey, we have selected 4 main areas that we want to actively support and further develop. The individual working groups hold regular

meetings to respond to current initiatives and needs while setting long-term commitments, monitoring communication forums and learning about the issues.

- PwC for Women
- PwC for Parents
- PwC for People with Disabilities
- PwC for LGBTQ+ Inclusiveness

PwC Inclusion & Diversity Leader

At PwC, we are committed to fostering an inclusive culture that stands behind all our employees so that they can fully engage in the workplace. Among other things, we are also signatories to the Diversity Charter, which brings together leading companies operating in the Czech Republic that are interested in social responsibility and sustainable business. With the introduction of our global Inclusion & Diversity strategy, we also introduced our leader in this area, partner Olga Řehořková.



33 years
is the average age of our employees

Employees

649 women
602 men
1 251 in total

Partners

27 in total
2 foreigner nationals

Partners divided by age

0 under the age of 29
17 aged 30–49
10 over the age of 50

Employees divided by age

Age	PwC employees
up to 29 years	421
30–49 let	765
over the age of 50	65

PwC employees



Check out our more detailed employee structure from the perspective of diversity on p. 83.

PwC for Women

We are aware that although women make up more than half (52%) of our employees, they are in the minority in leadership positions. Women still make up 11% of the company’s leadership team this year, despite the addition of another woman to the partnership team.

The trend described above is not going unnoticed and supporting women is one of our long-term priorities. This area has also been identified by our employees as key. A PwC for Women working group was established to identify potential barriers to their career paths and help them proactively address them.

We are committed to achieving gender equality throughout the organisation at all levels. We have put in place several programmes and have taken specific measures to help us achieve our ambitions:

- Mentoring for women – both internal (in the Czech Republic all partners participate) and external (in cooperation with Odyssey)
- Networking events focused on women – inspirational breakfasts with top female leaders
- Active participation in webinars and mentoring sessions with women in leadership positions in PwC offices around the world within the EMEA International gender balance week

Moreover, we have introduced a number of gender-focused key indicators to measure our success and progress in areas such as: women in partner

positions, percentage of women promoted, percentage of women hired in senior positions or the proportion of women leading priority contracts. Other activities we focus on include:

- Extended career discussions during the end-of-year review
- Increasing gender equality in our key talent programme
- Gender equality assessments during the end-of-year review

Focus groups were held in each department to find out which barriers women perceive in their career paths and how PwC can support them. This year, we also adapted our employee nomination process for the talent programme to better reflect all relevant competencies and talents and contribute to achieving gender balance

As part of International Women’s Week, we held mentoring sessions, where also our female partners shared their life stories, experience and dilemmas they have faced throughout their careers. Furthermore, we used International Women’s Day as an opportunity to explain why supporting women is one of the pillars of our Inclusion & Diversity strategy. In addition, female colleagues were able to enjoy a coffee in the in the company of their male colleagues and had the opportunity to exchange views not only on the topic of supporting women.

PwC for Parents

We have a completely individual approach to our employees going on maternity leave. We have open discussions on when they wish to come back and whether they wish to cooperate with us even during their parental leave. Based on individual preference, we offer part-time work and create a work schedule that best suits each parent. We also keep in touch with parents on maternity or parental leave through a range of events for parents as well as selected training sessions that they can attend.

We focus on helping parents to balance work and family life. We want to offer a helping hand in solving problems and challenging situations, that parenting can bring, whether you have a preschooler, kindergartener, or teenager at home.

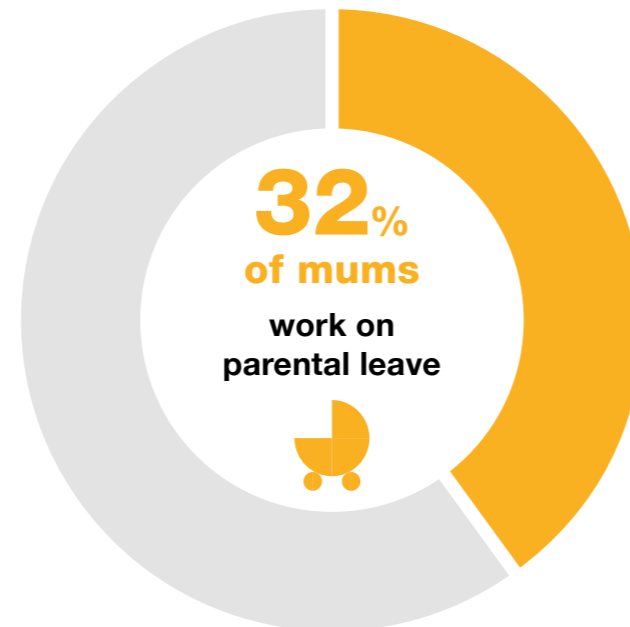
Our main activities are as follows:

- Current psychological issues for children: what to look out for, how to prevent them and where to find help; promoting children's digital health
- First aid for children
- Supporting adolescents in their development, growth and financial literacy
- A series of seminars for parents organised in cooperation with EDUin - helped with choosing a primary school and deciding between a multi-year grammar school and a primary school
- Expanding baby-office facilities

On maternity or parental leave we have

130 employees

- 50 % Audit
- 23 % Tax and legal services
- 12 % Infrastructure
- 15 % Consulting



PwC for People with Disabilities

We focus on improving the lives of people with physical and mental disabilities in our community. Our main goal is to improve and empower them in society.

We focus on the following activities:

- Employment of people with disabilities as fully integrated members of our teams
- Creation of an inclusive and friendly working environment for people with disabilities
- Cooperation with a non-profit organisation that helps people with disabilities
- Provision of pro-bono specialised services to non-profit organisations dedicated to helping people with disabilities

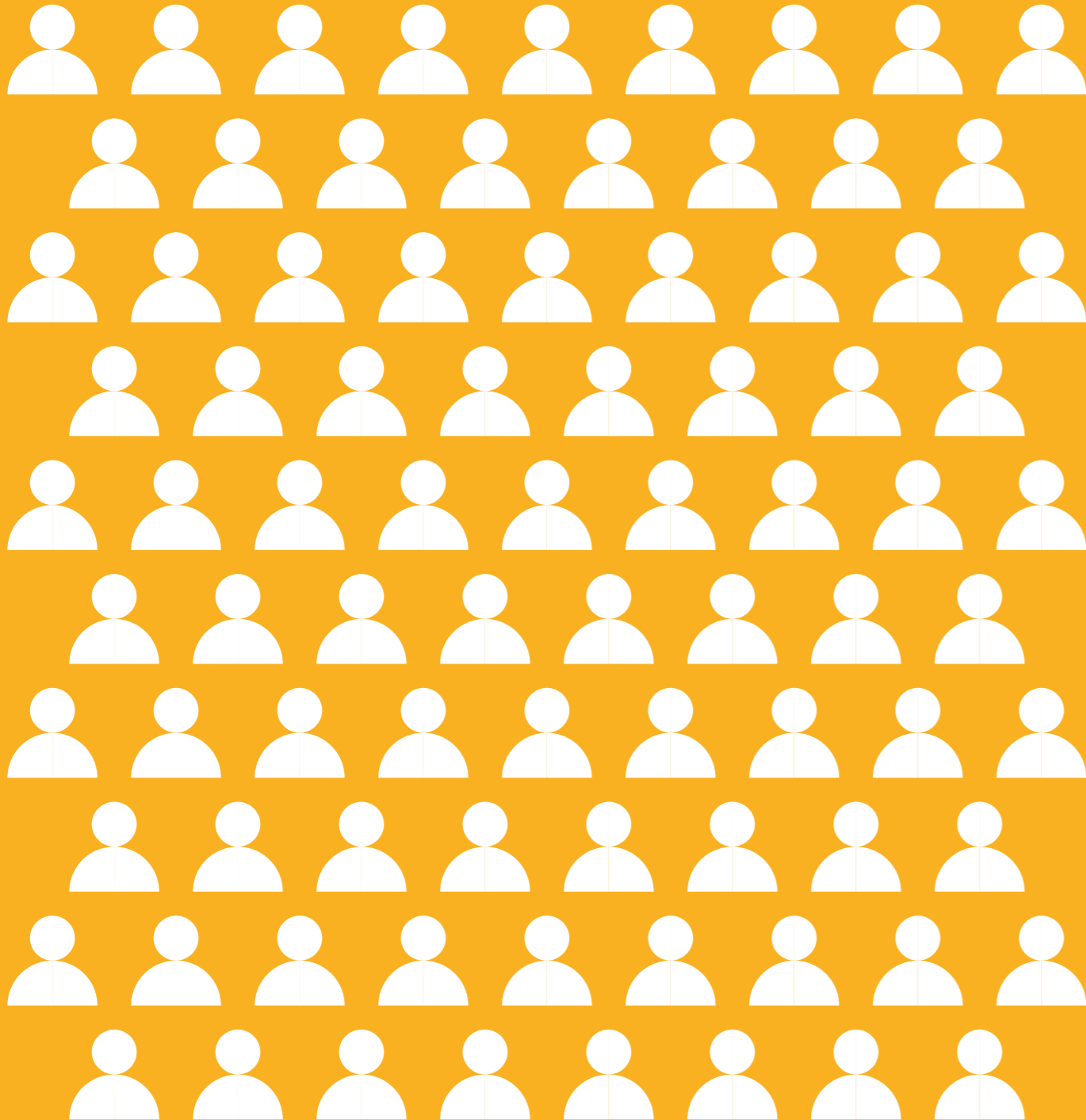
Our activities:

- With a financial donation of CZK 200,000, we supported firefighter Radek Chmelař, who thanks to our donation was able to purchase a specially-developed exoskeleton that helps him move without a wheelchair. Now he can practise walking again.
- We have identified jobs that we can actively offer to people with disabilities or and disadvantages.
- We have started working with Revenium z.s., a non-profit organisation that helps people with disabilities and disadvantages to enter the labour market.

Barrier-free workplace

Our offices in Prague a and Ostrava are completely barrier-free and adapted to smooth movement of persons with physical disabilities.





PwC for LGBTQ+ Inclusiveness

We support and promote LGBTQ+ inclusion in our workplace by:

Focusing on the following activities:

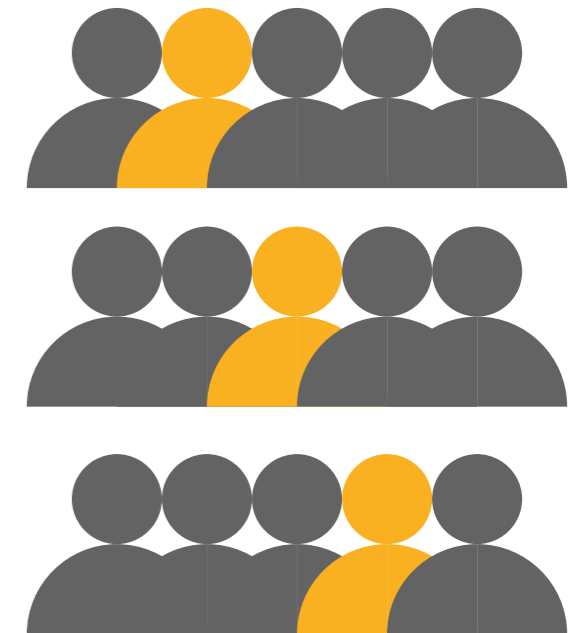
- Promotion of equality and a culture of mutual respect
- Implementation of internal measures that support the creation of an inclusive environment
- Creation of a network of allies across the company and all roles

We strive to create an open environment where everyone can be themselves. We also aim to be an attractive employer for people from the LGBTQ+ community.

These were our main activities:

- We reviewed all HR internal policies to ensure they are not discriminatory in any way.
- We became the 35th member of the global PwC Shine Network. Shine is a community of firms that build welcoming, safe and caring environments for people of all gender identities/expressions and sexual orientations across the PwC network.
- More than 20 colleagues took part in the Fun & Run 2023 event under the PwC banner, joining the celebration of respect and the fight against discrimination and stigmatisation of LGBTQ+ people.

- We took part in PwC EMEA Pride month. As panellists, we shared our experience on LGBTQ+ inclusion across the European region.
- We started collaboration with the Pride Business Forum and plan to join as a member organisation next year.



Professional and Personal Development of Employees

Our main focus is on the continuous training process of our employees and also on the development of new skills related to the use of modern technologies, which are then, through our services, also provided to our clients. We help our employees in their professional and personal growth.

108,876
total number of hours dedicated to employee upskilling



Complex Learning and Development Programme

We make sure that the given courses and trainings attended by our employees within continuous learning reflect their professional focus, aiming to prepare them to use the acquired knowledge directly with our clients. Moreover, new joiners attend a series of initial trainings that are to help them feel confident in their new work roles. Within the PwC's Academy, our employees can acquire significant professional qualifications, such as ACCA, CIPD, PMP or Lean Six Sigma, and become top specialists not only in the area of accounting and finance.

Digital Upskilling

Development of innovations and modern technologies constitutes our long-term priority, which is why we also focus on the development of our employees' digital skills. Our employees have the opportunity to attend various training courses focused on data processing and visualisation. They learn basic or advanced features of programmes such as Alteryx and PowerBI.

Average number of hours dedicated to upskilling according to job positions per 1 employee

Job Position	Number of hours
Partner	34
Director	36
Senior Manager	41
Manager	52
Senior associate, Specialist, Consultant	87
Associate, Specialist, Consultant	129

Talent Programme

Talent and potential development support constitutes the key focus with respect to our company as well as our employees. The Talent Programme is a development and training programme for employees who excel in their performance. Talented individuals can do their jobs in an excellent way, they wish to work hard on their skills and have a potential to become leaders. We provide a series of training and workshops aimed at developing their ability to lead people and be a good leader. In Spotlight workshops, they get an overview of projects and different professions across internal teams in the company. What constitutes another important part of the programme is networking where the participants can share their experience with other colleagues and learn from each other, and mentoring – either in the form of mentoring with the company leading partners or within internal mentoring programmes.

Leadership Development Programmes

The Highway development programme continued this year for all employees in senior management positions. The programme is focused on development of leadership skills, which is necessary for all good leaders. Besides trainings dedicated to topics such as feedback, motivation, delegation, team dynamics, etc., the programme also offers regular community meetings with colleagues with whom it is possible to share tried-and-tested procedures and to discuss specific questions or issues which leaders tend to come across.

The Highway programme constitutes a part of the comprehensive development programme called the Leaders Hub. It's a long-term programme aiming to form the culture, attitudes and skills of the top leaders across the entire firm. The goal of the programme is to understand and align the attitudes and mindsets leaders need in the company to do well in today's VUCA (volatility, uncertainty, complexity, and ambiguity) world. This includes a practical-skills training through the Highway programme, development of strengths and individual dispositions of leaders through intensive experiential courses, as well as interactive online discussions, called Leaders Hub Talks, which are open to all employees. We invite inspiration leaders from various fields to join us and discuss the current leadership issues affecting the business.

Global Mobility Programme

We offer our employees the possibility of work experience and internship at PwC offices abroad where they can get to know a new working environment and culture and acquire priceless experience when working with local clients. The duration of a work placement abroad is usually up to one year or three years.

Career Discussion with Focus on IMPACT

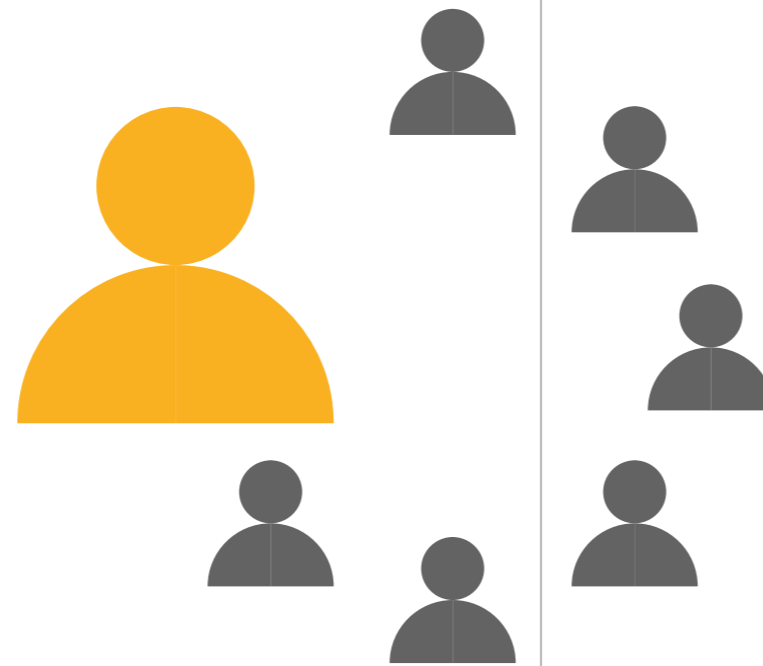
In an effort to move away from a culture of feedback, we replaced evaluations with career discussions focusing on IMPACT. This change is intended to help create an environment where the focus is not only on performance, but also on psychological safety, which is critical to forming an environment of creativity and innovation.

To support the mindset change in the company, we are developing a LeadersHub employee development programme where we prepare employees for current challenges such as the speed of change, working with GenZ, talent shortage, etc. It is also very important for us to know the talent and strengths of our company so that we can leverage them properly to create value with ease and where each of us can add the most value.

Colleagues at Assurance also have the opportunity to regularly discuss topics of importance to junior employees with management within the Junior Leadership programme. The employees appoint their representatives who meet the management on a monthly basis and solve any current issues. Within all our departments, we hold regular meetings between

the management and employees, so called all-hands meetings.

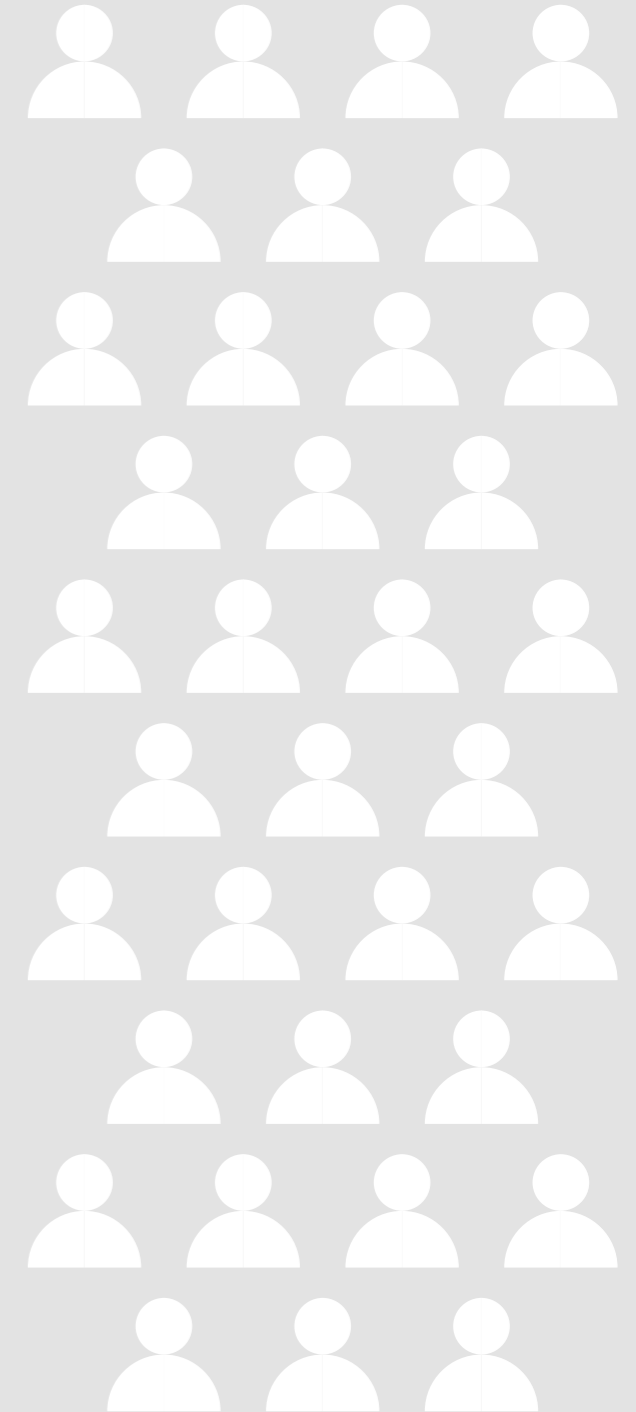
Even this year we continued with the so-called One Firm webcast – an online meeting of employees with the company leadership, where they can find out all about company news and have the opportunity to ask the top management about anything they need to know.



Employee satisfaction survey

Another important feedback tool is the yearly employee satisfaction survey. It enables us to identify any problematic areas and start to work on their improvement. 78% of our employees participated in this year. It found, for example, that 78% of employees are proud to work at PwC and that 2 out of 3 employees would recommend PwC to others.

Employee satisfaction is what we look into on a regular basis. Within the individual teams of Assurance, Consulting (Advisory), and Tax&Legal, so called “Mood Monitoring” is carried out. Negative feedback provided by our employees is always paid attention to. We are working with internal coaches to improve the situation.



Young Talent and Student Development

Developing potential and talent are our key focuses in employee growth. We enable those who perform above standard to participate in the Talent Programme. More information can be found on page 47.

University students constitute our important stakeholders and, on an annual basis, we organise a number of programmes to help them develop their talent and potential and to offer them support at the start of their career.

We participate in job fairs and student workshops and, within the PwC Consulting Challenge, university students and fresh graduates have the opportunity to try technology consulting in practice. Within the regular workshops held at universities, such as for instance Audit naživo, students led by our professionals can try to work on an actual audit or tax job.

We regularly open positions for interns, and so we cooperate with young talents already during their studies. We help them to acquire their first work experience and interns are also involved in our training programmes. We are ready to help them even with their diploma theses.



More about these activities can be found in the Non-profit Sector – Support of Education, Potential and Talent Development on page 65.

10,162 hours
dedicated to development of interns

Employee Support

We are committed to creating healthy and motivating working conditions and environment for our employees and to making them feel good both emotionally and physically, at work or in their private life. We help them find and maintain their own work-life balance.

Flexible working conditions and part-time work

We offer our employees the option of part-time work, working from home as a matter of course, and flexible working conditions with a distribution of working hours that allows them to balance work responsibilities with family life.

170 employees
work part-time



Be Well Work Well programme

The aim of the programme is to offer all employees a comprehensive support system in the areas of healthy lifestyle, care for the mind and body, as well as in dealing with work or personal concerns. Through internal communication with employees, we regularly share useful information in this area and inform them about activities they can take part in.

Support provided by our internal coaches

We strive to be supportive of our employees in any life situation where they may feel unwell and are going through a challenging professional or personal period. Now in its second year, the PwC Coaching Centre offers employees the support of professional internal coaches they can call on at any time. But it's not just crisis situations where employees can talk to our coaches. They also help them in the area of their professional or personal growth.

This year, the services of the Coaching Centre were used by 26 employees and 110 hours of coaching.

Employee Assistance Programme

Support of psychologists and psychotherapists is available to our employees within the regional Employee Assistance Programme. They are available on a 24/7 helpline and can be contacted on any matter.

Human Dynamic

A confidential and free 24/7 helpline where professional psychologists can help our employees and their loved ones.

Supporting a healthy lifestyle

Exercise at the office

Regular yoga classes directly at our offices in Prague, Brno and Ostrava are available to all our employees free of charge.

Physical and mental challenges

challenges for our employees, through which we encouraged them to run, walk or do any kind of physical activity of their choice.

We have also established the PwC Sports Club, which includes all short- and long-term activities focused on movement. Within the club we contribute to entry fees for running, walking, cycling, triathlon or cross-country races and for those who like team sports we rent halls or sports facilities in Prague, Brno and Ostrava.

Health Day

Once again, we were able to organise Health Days in our offices. The programme included seminars and workshops on health using technology, how to make a diet or take care of your eyesight and hearing, and what to do to live to be a hundred. Our employees were able to have their sight checked up, their individual body composition analysis performed, or get an individual physiotherapy session or a massage.

Lectures and webinars

How to find digital balance, how to avoid the burnout syndrome or how to tackle stress, those are some of the topics we mediated to our employees

through lectures and webinars. Furthermore, we held webinars and mentoring sessions with women in leadership positions in PwC offices around the world. Employees can also attend a weekly mindfulness session – meditation sessions led by an experienced coach.

Employee benefits

As of 2009, we use the system of elective employee benefits called PwC Choices. Each employee receives an annual virtual account in the form of points usable for services and products from over 2,000 providers according to their own preference. The benefits include lump-sum meal allowance or the MultiSport Card supporting active leisure time.

Moreover, employees can donate their benefit points to non-profit organisations with whom we cooperate on a long-term basis. This year they distributed benefit points worth CZK 34,008.

Discounts are also available to employees from contractual partners or the possibility of discounted car rental or purchase under the PwC Cars programme.

Events for employees

We regularly create opportunities for formal and informal gatherings for our employees, where they can meet colleagues from other teams across the firm (Afterwork) and learn about interesting projects they are working on (Spotlights).



At PwC, we always put people first. We recognise the importance of investing in their development. Personally, I am excited about the LeadersHub initiative, an attitudinal leadership programme for our team leaders that helps create a creative, motivating and confidential environment for every employee. An equally important aspect of our care for our employees are our programmes to support their physical and mental health. Last but not least, I am pleased with how we have been able to create an inclusive environment that respects and supports the diversity of our team. Investing in people and looking after their well-being are key elements of our corporate social responsibility.



Martina Kučová
HR Director
PwC Czech Republic



Non-profit Sector

Our vision is the development of education and the transfer of experience in the areas in which we have long been active.

Key Focus

Professional volunteering and pro-bono services

We help non-profit organisations and social startups by sharing our knowledge, experience, and know-how in the form of professional volunteering. Our goal is to help start-ups launch successful and sustainable businesses that will have a positive impact on the society we live in. Likewise, we want to help non-profit organisations manage their operational issues so that they can invest their resources and energy in fulfilling the goals that are associated with helping people in our society.

Support of training and development of potential and talent

Training constitutes a crucial prerequisite for people's success and, through them, of companies and non-profit organisations. We aim to support young people in fully developing their potential and talent, which will make them ready to succeed in this fast-changing world.

Passing know-how concerning digital and modern technologies

We take part in the global initiative titled "PwC New World New Skills" within the scope of which we focus on upskilling in the area of digital and modern technologies. Modern technology is increasingly influencing our lives, and our goal is to make sure that everyone can learn about digital technologies and benefit from the advantages they bring to their own lives as well as the society as a whole.

PwC's high-priority SDG Targets



Quality education
Target 4.4
/ New World New Skills
/ University Teaching




Decent work and economic growth
Target 8.3
/ Social Impact Award
/ Pro-bono audit services

Volunteering and Philanthropic Activities


By means of these activities, we support the local community, establish our company as a reliable partner to non-profit organisations with whom we cooperate on a long-term basis, and respond to events at home and around the world as needed.

Physical volunteering

- Each employee has the possibility to spend one work day per year by volunteering for non-profit organisations. Within our volunteering programme, our employees have the opportunity to pick a volunteering activity on offer or to suggest an organisation to their liking. We work together to arrange volunteering events with the non-profit organisation Hestia.
- This year, 14 volunteering events were organised with nearly 145 of our employees as participants. Altogether, we donated 1,142 hours to help the non-profit organisations.
- Organisations which we helped included Z pokoje do pokoje, Společnost pro ochranu Prokopského a Dalejského údolí, ZOO Ostrava, Palata, Retirement Home in Krč, and others.
- In total, 46% of our employees wish to get

actively involved in physical volunteering projects. 

Professional volunteering


- We provide non-profit organisations with pro-bono audit and other professional services. We are the mentors of social startupists within the Social Impact Award project and beyond.
- 44% of our employees  wish to get involved in professional volunteering and help by sharing their know-how and work experience.


Learning activities

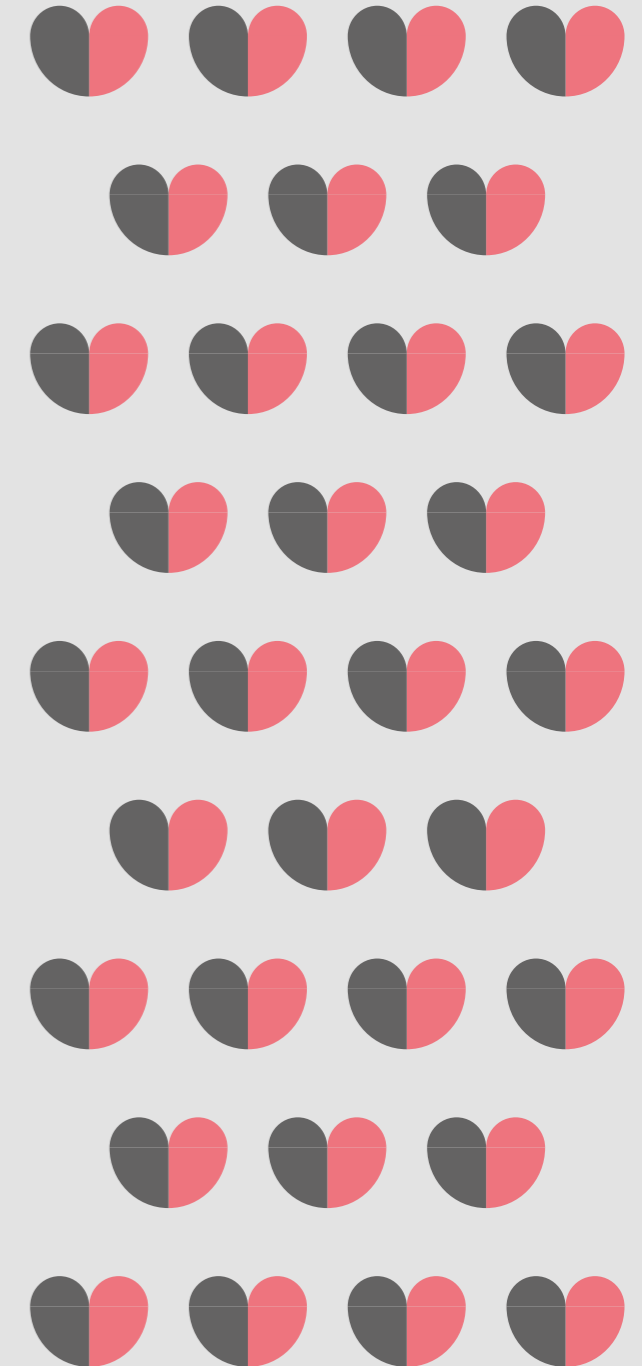
- Thirty of our colleagues give lectures at Czech universities.
- Representatives of non-profit organisations are offered the opportunity to attend our internal trainings. This year, this opportunity was taken by employees from the non-profit organisations Doctors Without Borders, Linka bezpečí and Ředitel naživo. For instance, they participated in training sessions aimed at strengthening communication skills, improving personal

effectiveness or memory through the technique of mind mapping and feedback provision. They also learned how to handle stress or how to master MS Excel.

Philanthropic activities

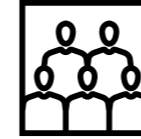
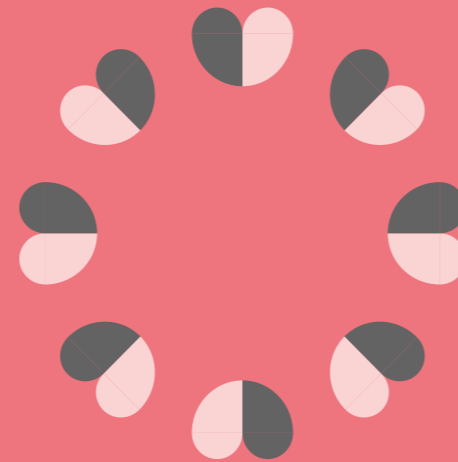
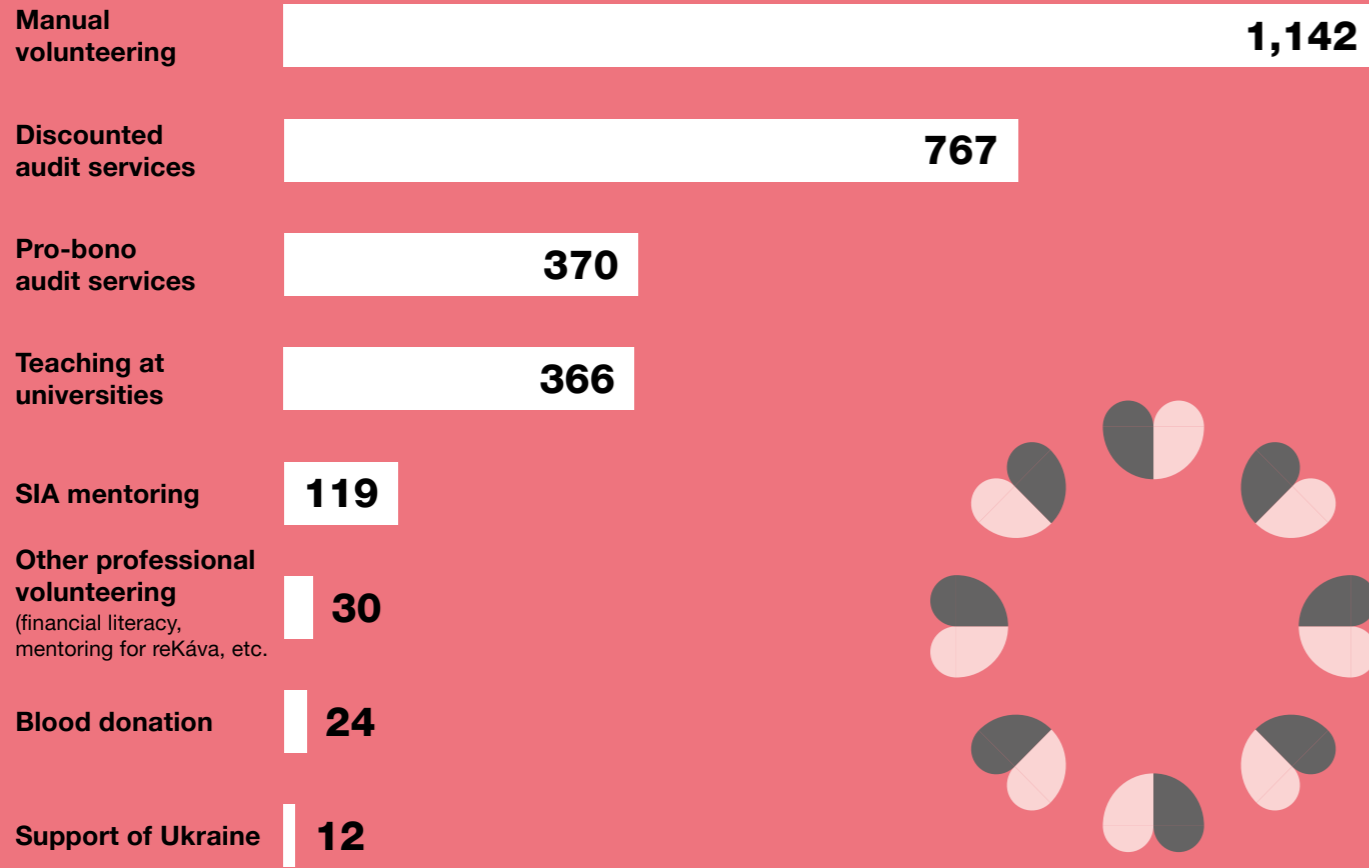
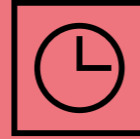
- Within the Christmas Charity, we support those nominated by the employees themselves as well as non-profit organisations we cooperate with on a long-term basis. Our employees can donate their benefit points from the Benefit Plus employee programme to non-profit organisations.
- With a financial donation of CZK 200,000, we supported firefighter Radek Chmelař, who thanks to our donation was able to purchase a specially-developed exoskeleton that helps him move without a wheelchair. Now he can practise walking again.
- We support the Remembrance Day collection.
- 51% of our employees  wish to donate funds within our philanthropic activities.

 Employee CSR Survey



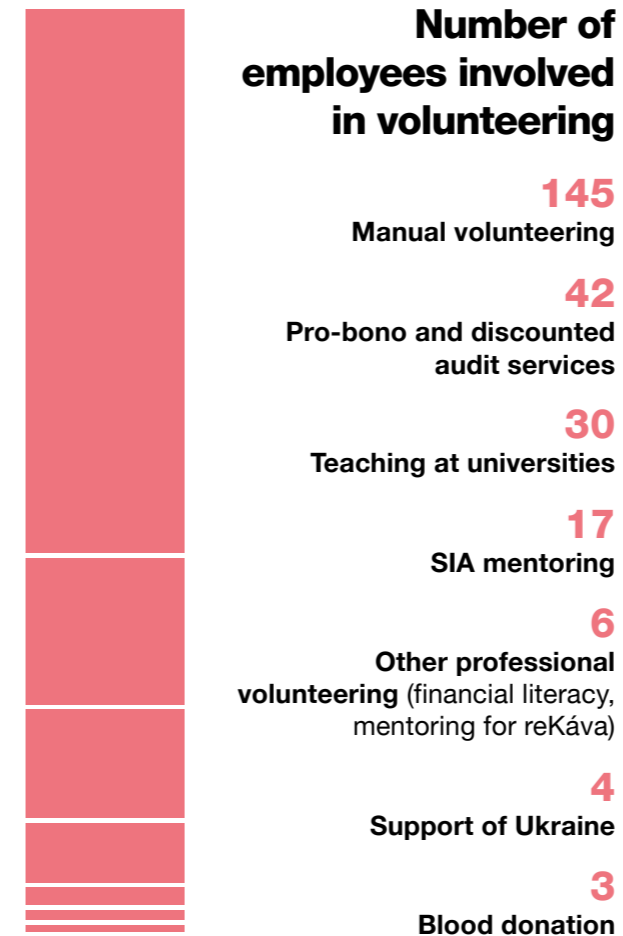
2 830 hours

were dedicated to our employees' volunteering



247 employees

participated in volunteering activities



CZK 692,523

is the total amount donated to support non-profit organisations

Gifts and sponsoring

CZK 458,515

Christmas charity:

- PwC (CZK 199,865)
- Employees (CZK 258,650)

CZK 200,000

Financial and material contributions from PwC (Donation for exoskeleton – Mebster)

CZK 34,008

Donated employee Benefits points

Pro-Bono Audit and Other Services

Our audit services are provided to non-profit organisations completely free of charge or at a price reduced sufficiently to suit their financial situation.

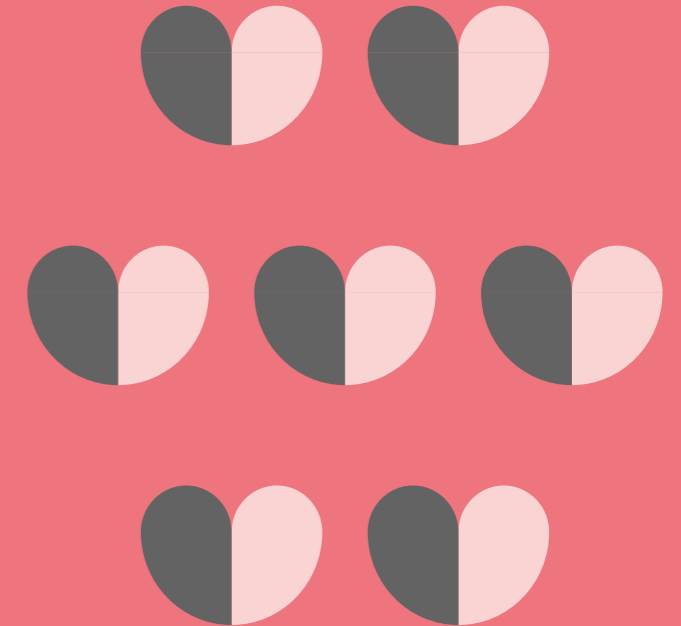
We also provide a pro-bono audit of the results of the Global Teacher Prize Czech Republic (organised by EDUin), which aims to support and reward quality teachers, motivate current and future teachers to exercise their profession, to help increase the prestige of the teaching profession and to change the view of Czech society on the teaching profession.



1,137 hours
dedicated to pro-bono
and discounted audit services



Social Impact Award



Mentoring of young social startups

For the 11th year already, we have been a partner of the Social Impact Award (SIA) project, supporting young founders of social startups. The three-month accelerator programme offers the ten selected finalists all-round support to develop their idea for making the world a better place into a sustainable business. In addition to a series of workshops, the young startups can rely on the support of mentors who are PwC employees. Together they deal with the funding, legal form, taxes, project management, and other issues. The programme culminates by the announcement of three winning projects which the expert jury considers as most progressing; these projects also obtain financial support to help them with further development.

11 years
of cooperation with
the Social Impact Award

95 social startups
have been helped by PwC within
its cooperation with the SIA



PwC and Social Impact Award 2023

The know-how and experience from the business world was shared with the participants by mentors – PwC employees. Each of the finalist projects can rely on the support of two mentors throughout the duration of the Social Impact Award. Together with the participants, they will work with them on, for example, assessing the realism of the project, planning a long-term strategy, setting up the overall business model and preparing and implementing the business itself. The mentors are also the person who help the young startupists to identify risks and prevent them from missing out on any other opportunities.

Cooperation with young startupists is beneficial even to the mentors themselves. With the opportunity to apply their work experience and know-how in the field of social entrepreneurship, they can see their work from a new perspective and step out of the rut towards new ways of thinking. What's more, they are able to improve their leadership and communication skills.



Winning projects Social Impact Award 2023

Městské holubníky

The project intends to help the cities to solve the pigeon issue in a humane and sustainable way. Compared to cruel and ineffective pest control, pigeon houses are a gentle solution, as pigeons spend up to 80% of the time in the pigeon houses, the surroundings remain clean and the eggs can be replaced with fake ones, thus preventing overabundance.

Asistent na blízku

It is a mobile application which simplifies and speeds up communication between carers and persons with disabilities and the providers of assistance services. By means of this application, the users demanding assistance services can directly connect with those providing the service and arrange how it will be done.

MEESTO

The project offers a solution of urban issues using sociological research. Under the guidance of experts, students of humanities and technical fields apply their study methods. The project outcomes will be developed further and realised for profit.

Nevyhasni

A non-profit organisation focused on raising of public awareness of the burnout syndrome, mapping the issue in the Czech Republic (collect and evaluate data), and provide our society with functional systems on the prevention of the burnout syndrome in the form of interactive programmes for companies and other activities.

Christmas Charity

Christmas Charity has a long tradition at PwC. For the fourth year already, we organise it in cooperation with the VIA foundation and use its donation platform "Darujme.cz". This allows us to better involve our employees in selecting where their contributions will be sent, and to make the whole donation process much simpler.

Fundraising for specific purposes

Support of ten stories of people who are fighting their own destiny or having an extraordinary talent, yet lacking the funds for being able to develop their skills, or stories of those looking for a way to make their dream come true. And the support of three non-profit organisations that PwC cooperates with on a long-term basis.

Employee involvement

Stories are nominated by our staff.

Easily-made donations

Gifts can be donated online through a donating website that also brings an overview of how much has already been raised.



CZK 458,515
is the amount raised within
the Christmas Charity

Support by PwC

PwC supported each of the nominated stories by CZK 10,000.

Supported projects and non-profit organisations

- Immunology studies and cancer research for John
- Affordable courses for socially disadvantaged children
- Programme for teenagers supporting them in dealing with the loss of their beloved ones
- Assistance for the widow Šárka and her two young children
- Neurorehabilitation for little Sofie
- Veterinary care and food for abandoned dogs and cats
- Car adapted to a wheelchair user for Rudko
- Therapy and medical equipment for Honzík
- Intensive rehabilitation for Jirka
- Nurse to care for children suffering from long-term illnesses
- Linka bezpečí
- Fond ohrožených dětí
- Doctors Without Borders



Radek the firefighter can walk again thanks to an exoskeleton

Radek's story was part of the PwC Christmas Charity last year. Radek's fall from a six-metre height confined him to wheelchair. He hasn't given up and his big ambition has always been to get back to "normal life". For instance, by learning to walk again. One way to achieve his goal is to use modern medical equipment, the so-called exoskeleton in particular.

The exoskeleton is exactly what our employees along with PwC made a contribution within last year's Christmas Charity in the amount of nearly ninety thousand Czech crowns. After consulting with the manufacturer of this aid, we extended our financial assistance by another 200 000 CZK so that Radek could get an exoskeleton made exactly for him.



It's amazing to see in practice the power of well-focused modern technologies. I am truly delighted that my colleagues and I were able to contribute to this.



Olga Řehořková
Inclusion & Diversity Leader
PwC Czech Republic

Support of Education, Potential and Talent Development

Connecting students with real-world professionals

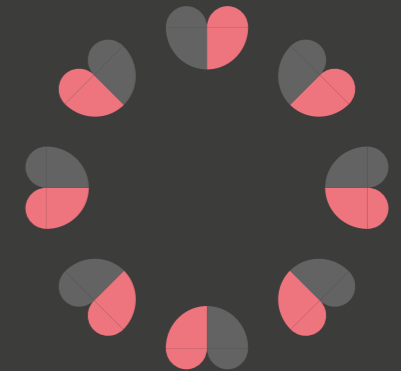
We support young university students to develop their talents and potential so that they are ready to succeed at the start of their careers.

Students and recent graduates have the opportunity to experience technology consulting in practice as part of the **PwC Consulting Challenge**. Teams of two to four need to elaborate a specific case study seeking a solution to a real problem the company is facing. This year, the teams were dedicated to finding a solution to a challenge facing StartupJobs. Their task was to devise a strategy to provide attractive services to Gen Z.

Participants got to experience first-hand what it takes to work in technology consulting. While solving the challenges, they have the opportunity to consult with our specialists and test their presentation skills by presenting their solution to an expert jury.

The best one gets a financial reward, but what is important is that they work on solutions not just on paper, as the company is ready to implement them.

We prepared workshops on various topics at universities, during which students could experience real projects that we work on at PwC under the guidance of our professionals. There were many options, from tax to audit to technology consulting.



Environmental Protection

We have made a commitment to manage and decrease all environmental impacts of our business and to reach Net Zero by the year 2030. Through the services provided to our clients, we help them to achieve the same.

Key Focus

Carbon footprint reduction and handling resources

We aim to reduce our carbon footprint through all the relevant factors, such as consumption of energy, paper, travelling, waste production, etc., and to reach Net Zero by the year 2030.

Our sustainability impact services and climate change (ESG)

We aim to provide our clients with services that will help them manage and mitigate the impact of their businesses on the environment.

More information on our services in this area can be found on pages 32-34 of this Report.



PwC's high-priority SDG Targets



Affordable and clean energy

Target 7.2 & 7.3

/ Energy sector services



Responsible consumption and production

Target 12.6

/ Sustainability reporting and our services in the area of ESG



Climate action

Target 13.1

/ Energy consumption reduction, carbon footprint reduction, paperless office, reaching Net Zero by 2030

Net Zero with 2030 Targets

In 2020, PwC announced its worldwide commitment to reach net zero greenhouse gas emissions by 2030. The global commitment concerns all firms within the PwC network, including PwC Czech Republic. This commitment is based on the science-based decarbonisation target enshrined in the Paris Agreement to avoid the worst impacts of climate change by keeping the increase in global average temperature below 1.5 degrees. In July 2021, our short-term emissions reduction targets were independently confirmed by the Science Based Targets Initiative (SBTi).



The following steps will lead to decarbonisation in line with this scenario:

- By 2030, we will reduce Scope 1 and 2 emissions by 50% from the 2019 baseline.
- We will reduce emissions from business travel by 50% from the 2019 baseline by 2030.
- We will transition to 100% renewable electricity by FY30.
- We will require science-based targets for 50% of our suppliers of purchased goods and services (by emissions) to reduce their own climate impact by FY25.
- We will continue to offset our emissions through high-quality carbon credits and will transition our carbon credit portfolio to 100% carbon removal by FY30.

Scope 3 accounts for a significant proportion of our total emissions, so we are working hard to refine our calculations for the categories we have not yet covered. In 2023, we expanded our carbon footprint calculation to include emissions related to employee business travel: accommodation, business travel by taxi and trains. In the coming year, we will continue our preparations for reporting on other major Scope 3 categories.

Our Net Zero Strategy

Reduction of our carbon footprint, minimisation of our business impacts on the environment, and accomplishing the Net Zero commitment would not be possible without a long-term strategy and a clearly defined plan. Last year we started the steps needed to develop the strategy and this year we presented our strategy internally. The strategy contains concrete steps that will lead to the achievement of our commitment and individual targets by 2030. The strategy focuses on five main areas:

1 Measuring and reporting impact

We revised the existing data collection for carbon footprint calculation and created a new system for its collection on a semi-annual basis. These steps will allow us to refine our carbon footprint measurement across all Scopes. In 2023, we measured and reported the entire Scope 1, Scope 2 and carbon footprint in Scope 3 associated with business travel. We continue to work on the other Scope 3 categories.

2 Reducing direct emissions and switching to renewable electricity

From 2021, our Prague office runs on renewable electricity. And by the end of 2025, our Ostrava and Brno offices will also be operating this way. In addition, our offices are certified – City Green Court

in Prague holds the LEED Platinum certification and Nová Karolina Park in Ostrava holds the BREEAM certification. At the same time, we created a list of measures to reduce energy consumption in each building and implemented some of them immediately. Examples include optimisation of office temperatures or reducing the water temperature in sinks and washbasins to 50°C.

3 Managing the impact of our business travel

We undertook an analysis of our travel policy, based on which we proposed new internal rules on business travel that will be in force as of next year. These include incentivising travel by low-carbon means of transport, such as electric cars or public transport, or limiting air travel.

4 Involvement of suppliers

From this year, we are also tracking emissions internally in our supply chain and starting to collaborating with our most important suppliers on their own sustainability journey. Our goal is for 50% of our suppliers (by emissions) to have their own science-based commitments.

5 Emission offsets

Our approach to Net Zero 2030 is guided by the mitigation hierarchy principle. This Environmental Protection means that our primary focus is of achieving our science-based goals for emissions in our value chain. We then focus on “non-value chain mitigation”, or reducing emissions through measures outside our business. We are committed to purchasing high-quality carbon credits as part of our commitment to “Net Zero” by 2030. All PwC network firms must offset their reported emissions from 2023 and as of 2030 we commit to neutralise our residual emissions through carbon removal and intend to collaborate with our most important suppliers on their own sustainability journey. Our goal is for 50% of our suppliers (by emissions) to have their own science-based commitments.

In purchasing carbon credits, we strive to deliver lasting value by addressing interconnected environmental and social challenges such as biodiversity and nature loss, social disparities, climate resilience and a just transition to sustainable economies.

Our strategy also includes three cross-cutting topics:

Through new digital and technology solutions, we strive to make ourselves and our clients ready to work in a rapidly changing world. Technology is not an end in itself, but a way for us to ensure that the business vision can be realised with the best possible outcome for all users. We help our clients in complex business and technical transformations in various business areas.

1 Governance and stakeholder engagement

We have established an internal PwC Net Zero team responsible for the preparation and implementation of the strategy.

At the same time, through two extensive employee surveys, we found out how our employees prefer to commute to work and to clients, and what ideas they have that could help PwC be even more sustainable. At PwC, we also have a Sustainability Community group where several times a year sustainability enthusiasts come together across the firm for workshops, educational talks or to share their own experience.

Governance structure of the local Net Zero strategy

Decision-making	Leadership			
	Jan Brázda		Ondřej Ptáček	
Net Zero team	Jan Pejter		Lucie Martincová	
	IFS	CSR	RAS	Finance Communications
Support				
Engagement	PwC ESG community		PwC employees	
Cooperation	CEE Net Zero team		Global Net Zero team	

IFS = Internal Firm Services, CSR = Corporate Social Responsibility, RAS = Risk Assurance Services

2 Understanding and managing risk

We have created a list of potential risks in implementing our Net Zero strategy and its mitigation strategy. We monitor key risks on a regular basis.

3 Communication

Internal communication of our Net Zero commitment is essential to help our employees understand their role in delivering it. This is one of the reasons why we decided to take the opportunity of launching our Net Zero strategy to organise the first ever Sustainability Week.

Our aim was to introduce our Net Zero 2030 strategy to employees during the week-long campaign and explain what our journey to achieving our Net Zero commitment will be. In addition, we focused on promoting and supporting sustainable living beyond our offices.

Each day of the week had a specific topic from Net Zero at PwC, energy savings, education to sustainable eating and circular economy. Each topic was featured in an article on the intranet, along with daily challenges in the form of simple tips on what can be done to be more environmentally-friendly. For example, we motivated employees to cycle to work or have a meat-free lunch. There was also an internal event with an ESG quiz and a clothes collection for the Hvězdný bazar charity shop.

Moreover, we created an internal microsite dedicated to Net Zero where employees can read all the information. At the same time, we regularly inform employees about sustainable activities on our intranet.



We take the fight against climate change seriously. This year, we developed a detailed strategy and action plan for decarbonising our company to help us achieve our Net Zero targets by 2030. We also transfer our goals to our local subcontractors and thus help to reduce the emission footprint of the entire Czech economy.



Jan Brázda
Partner and Net Zero Leader
PwC Czech Republic

Reducing our Carbon Footprint

Our main area of interest and activities through which we intend to reduce our environmental impact.

Carbon Footprint Measurement

Year	Carbon footprint per employee in tonnes of CO ₂ e
2020	1.058
2021	0.380
2022	0.429
2023	0.572

As expected, the carbon footprint has increased again compared to last year. We have expanded the number of categories reported under Scope 3 in this reporting period as well. We continue to see a return of to normal operations following the end of the COVID-19 pandemic. This can be illustrated by the increased emissions for business travel.



Detailed data on emissions production and carbon footprint calculations can be found on page 86.

Green office building

We have long monitored our consumption and invested in technical innovation, particularly within our Prague office at City Green Court (CGC), which is MeteoViva certified for green buildings. This is a special programme to implement equipment to reduce energy consumption by using optimal settings for all technologies depending on the weather forecast and the evolution of energy prices.

Electrical energy consumption

Year	Electricity consumption (kWh)		
	Renewable resources	Non-renewable resources	Total
2020	–	725,955	725,955
2021	337,297	406,566	743,863
2022	753,030	89,478	842,508
2023	670,426	143,131	813,557

During the reporting period, we used clean electricity only in our Prague office.

Water consumption

Year	Water consumption (m³)
2020	1,358
2021	1,004
2022	1,283
2023	1,629



Water consumption has increased compared to last year. There has been a return to the approximate values of the pre-Covid years.

All energy and water consumption measurements can be found on pages 85 and 86. Details on emission production can be found on page 86.

Transition to paperless office

Our long-term goal is to eliminate the need to use printed documents in all areas of our activities. We have been successful at reducing our paper consumption significantly thanks to the ongoing digitalisation of our internal and external processes.

Overall paper consumption continues to be impacted by the implementation of G-suite tools, which allows easy sharing of documents between colleagues to replace printing. Other measures taken include, for example, sending invoices to clients only electronically, reducing the number of printers and continuing to digitise internal employee records.

Paper consumption

Year	Paper consumption (pcs)
2020	2,888,103
2021	1,951,979
2022	1,679,512
2023	1,268,196



Collecting recyclables in offices

We are constantly looking for ways to reduce waste and motivate employees to sort it, for example through a clear navigation system right in the kitchens. On a long-term basis, we have been collecting recyclables and sending paper, plastics, glass, batteries, light bulbs, metal, and also biowaste such as coffee grounds, and beverage cartons to recovery facilities.

The collection and disposal of recyclables is taken care of by our supplier with whom we cooperate on the measurement and recording of the amount of waste for each of our offices. 38% of the total amount of produced waste is sent out for further processing. This is less than last year, which is due to an increase in total waste production.

All data related to the waste production and processing can be found on page 87.

Support of green travelling

We encourage employees to use alternative modes of transport, all our offices are easily accessible by public transport; when scheduling work for clients, distance and commuting options are one of the criteria when assembling a team. Our building has a background area available for cyclists.

Business trips by plane or car are optimised to the maximum extent; wherever possible, travelling is replaced with online meetings. In connection with our Net Zero commitment, we are preparing an amendment to our internal guidelines related to business travel.

Green volunteering

Contribution to environmental care and protection is also ensured by our volunteering events. This year, our employees assisted in organisations such as ČSOP – Svatojánské Valley and Společnost pro ochranu Prokopského a Dalejského údolí.

More about our volunteering activities can be found in the Non-profit Sector section on page 56–59.

Internal communications and marketing

Topics associated with environmental protection and, above all, ecological activities performed directly at our offices constitute a regular part of our internal communications.

About the Report

As a global network of companies, PwC is the signatory of the voluntary initiative programme called the United Nations Global Compact, incorporating the Ten Sustainability Principles in the area of anti-corruption, human rights, labour, and the environment. On an annual basis, PwC Czech Republic publishes a report on its social responsibility activities. We are dedicated to topics we consider as the most significant from our point of view as well as from the perspective of our partners. The electronic version of the Report can be found www.pwc.cz/odpovednost.

Information contained in this Report only concerns our activities carried out in the Czech Republic. In case of interest about corporate social responsibility at the PwC international network level, please visit www.pwc.com/globalcommunities. All qualitative and quantitative data included in this Report concerns the financial year 2023 (from 01 July 2022 to 30 June 2023).

Reporting process

Unless otherwise provided, quantitative information has been gained by measurements using the international central system, including financial records. Our reporting process is based on data arising from the specific measurement of the individual departments (energy consumption measurement, paper consumption measurement, employee records, records of workload or trainings) which is subsequently passed onto the ESG reporting team. Our carbon footprint is calculated in compliance with the international Greenhouse Gas Protocol

methodology. In the carbon footprint indicators, the categories reported in Scope 3 have been expanded; in order to ensure comparability over time, historical data has also been back-calculated.

The report for PwC Czech Republic is prepared in compliance with the GRI Standards. The report continues to include all indicators reported in previous years. However, we have not expanded the reporting to include all the information that would be required for full compliance with the revised GRI Standards issued in 2021. This is because we will be subject to mandatory reporting under the European CSRD in the future, and therefore, we will already make changes and extensions to take into account the requirements of the European Sustainability Reporting Standards (ESRS). We are working on the necessary steps for this transition.

Our reporting period is annual and we report for all legal entities

- PricewaterhouseCoopers Audit, s.r.o.
- PricewaterhouseCoopers Česká republika, s.r.o.
- PricewaterhouseCoopers Legal s.r.o.
- PricewaterhouseCoopers IT Services, s.r.o.
- PricewaterhouseCoopers IT Services Limited, odštěpný závod.

Address

City Green Court
Hvězdova 1734/2c
140 00 Prague 4

GRI Index (content index)

Statement on the use of standards: PwC firms in the Czech Republic report the information in this GRI Content Index for the period 1 July 2022 - 30 June 2023 with reference to the GRI Standards.

GRI Standard version 1: GRI 1: Foundation 2021

GRI Sector Standards: None

GRI Standard	Item name	Position in the report	Explanatory notes
GRI 2 (2021)	THE ORGANIZATION AND ITS REPORTING PRACTICES		
	Organizace a reporting		
2-1	Organizational details	6, 76	
2-2	Entities included in the organization's sustainability reporting	76	Each legal entity prepares its own financial statements independently. This Report presents the information summary.
2-3	Reporting period, frequency and contact point	76, 92	01 July 2022 – 30 June 2023
2-4	Restatements of information	73, 85, 86	Revised carbon footprint calculation following the expansion of Scope 3 categories.
2-5	External assurance	–	This Report is not subject to external verification.
	Activities and workers		
2-6	Activities, value chain, and other business relationships	6 – 9	
2-7	Employees	36 – 53, 83	

GRI Standard	Item name	Position in the report	Explanatory notes
Governance			
2-13	Delegation of responsibility for managing impacts	11	
2-15	Conflicts of interest	24 – 26	Compliance with independence requirements was confirmed by 100% of employees and partners.
Strategy, policies and practices			
2-22	Statement on sustainable development strategy	2 – 3	
2-26	Mechanisms for seeking advice and raising concerns	24	
2-27	Compliance with laws and regulations	–	No penalties for regulatory violations occurred in the reporting period.
2-28	Membership in associations	27 – 30	
Stakeholder engagement			
2-29	Approach to stakeholder engagement	14 – 16	
2-30	Collective bargaining agreements	25	Our employees are not unionised.
GRI 3 (2021) MATERIAL TOPICS			
3-1	Process to determine material topics	14 – 16	
3-2	List of material topics	16, 18 – 19	
3-3	Management of material topics	7, 11 – 13	Approach to material topics management is described in the relevant chapters of this Report. See also the Global Annual Review at: https://www.pwc.com/gx/en/about/global-annual-review.html
ECONOMIC			
GRI 201 (2016) Material topic Economic performance			
201-1	Direct economic value generated and distributed	10	A complete overview of our financial performance is available in the Annual Report disclosed in the Commercial Register (www.justice.cz). This Report contains the selected key financial indicators.

GRI Standard	Item name	Position in the report	Explanatory notes
GRI 202 (2016) Material topic: Market presence			
202-2	Proportion of senior management hired from the local community	40, 83	
GRI 203 (2016) Material topic: Indirect economic impacts			
203-2	Significant indirect economic impacts	12, 13, 54 – 65, 84	Collaboration with the non-profit sector.
GRI 205 (2016) Material topic: Anti-corruption and Anti-competitive behaviour			
205-2	Communication and training about anti-corruption policies and procedures	24, 85	
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	–	No sanction for the breach of policy on the protection of economic competition has been imposed.
ENVIRONMENTAL			
GRI 301 (2016) Material topic: Materials			
301-1	Materials used by weight or volume	74, 85	
GRI 302 (2016) Material topic: Energy			
302-1	Energy consumption within the organisation	67 – 73, 85	
GRI 303 (2018) Material topic: Water			
303-3	Water withdrawal	74, 86	
GRI 305 (2016) Material topic: Emissions			
305-1	Direct (Scope 1) GHG emissions	86	
305-2	Energy indirect (Scope 2) GHG emissions	68 – 73, 86	
305-3	Other indirect (Scope 3) GHG emissions	68 – 73, 86	
305-4	Greenhouse gas emission intensity	73, 86	
305-5	Reduction of GHG emissions	68 – 73, 86	In the course of refining the calculation methodology this item is temporarily not included.
GRI 306 (2020) Material topic: Waste			
306-1	Waste generation and significant waste-related impacts	74	

GRI Standard	Item name	Position in the report	Explanatory notes
306-2	Management of significant waste-related impacts	74	
306-3	Waste generated	87	
306-4	Waste diverted from disposal	87	
306-5	Waste directed to disposal	87	
GRI 308 (2016)	Material topic: Supplier environmental assessment		
308-1	New suppliers that were screened using environmental criteria	26, 68 – 71	
COMPANY			
GRI 401 (2016)	Material topic: Employment		
PwC indicator	New hires	88	Information on new employee hires is provided pursuant to our internal indicator; not the full scope of GRI 401-1.
PwC indicator	Parental Leave	42, 88	Information on parental leave is provided pursuant to our internal indicator; not the full scope of GRI 401-3.
PwC's own topic	Material topic: Occupational safety and health		
PwC indicator	Employee care – healthy lifestyle and wellbeing	51 – 52	The scope of information concerning the monitoring and recording is performed with respect to the nature of our business. This is not the full scope as required by GRI Standard 403 and Indicator 403-6.
GRI 404 (2016)	Material topic: Training and education		
404-1	Average hours of training per year per employee	42 – 43, 88	
404-2	Programs for upgrading employee skills and transition assistance programs	41 – 52	
404-3	Percentage of employees receiving regular performance and career development reviews	48	
GRI 405 (2016) GRI 406 (2016)	Material topic: Diversity, Equal Opportunity and Non-Discrimination		
405-1	Diversity of governance bodies and employees	39 – 40, 83, 89	
406-1	Incidents of discrimination and corrective actions taken	–	No case of discrimination has been reported.

GRI Standard	Item name	Position in the report	Explanatory notes
GRI 407, GRI 408, GRI 409, GRI 410, GRI 411, GRI 412 (2016)	Material topic Human Rights (Freedom of Association and Collective Bargaining, Child Labour, Forced Labour and Compulsory Labour, Security Practices, Protection of Indigenous Peoples' Rights, Human Rights Assessments)		Our approach to respect for human rights within the company and among our suppliers is governed by our codes and statements set out in this Report.
	Human Rights	25	We are committed to protecting and respecting human rights in all of the following areas. We require the same of our suppliers.
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	25 – 26	
408-1	Operations and suppliers at significant risk for incidents of child labor	25 – 26	
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	25 – 26	
410-1	Security personnel trained in human rights policies or procedures	25 – 26	
411-1	Incidents of violations involving rights of indigenous peoples	25 – 26	
412-1	Operations that have been subject to human rights reviews or impact assessments	25 – 26	
GRI 414 (2016)	Material Topic: Supplier social assessment		
414-1	New suppliers that were screened using social criteria	25 – 26	
GRI 418 (2016)	Material topic: Customer privacy		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	–	None occurred.

Detailed measurement of GRI indicators

GRI 2-7 | Information on employees

Total employee numbers at all times as at 30 June of the relevant year.
Total employee number is calculated based on local employment contracts excluding interns and contractors.
What we provide is the headcount, not the FTE.

Department	Total number of employees				Women				Men				Not specified / other		
	Financial year														
	2023	2022	2021	2020	2023	2022	2021	2020	2023	2022	2021	2020	2023	2022	2021
Audit	633	562	517	488	321	293	262	230	312	269	253	258	0	0	2
Consulting	256	232	218	208	107	87	81	77	149	145	137	131	0	0	0
Tax and legal services	172	146	181	173	120	101	134	129	52	45	47	44	0	0	0
Infrastructure	190	177	168	171	101	98	94	101	89	79	74	70	0	0	0
Total	1,251	1,117	1,084	1,040	649	579	571	537	602	538	511	503	0	0	2

Department	Prague				Brno				Ostrava				Part-time				Fixed-term			
	Financial year																			
	2023	2022	2021	2020	2023	2022	2021	2020	2023	2022	2021	2020	2023	2022	2021	2020	2023	2022	2021	2020
Audit	446	411	404	395	92	81	63	58	95	70	50	35	85	73	66	55	9	11	28	6
Consulting	253	230	217	207	3	2	1	1	0	0	0	0	16	19	17	19	19	20	13	6
Tax and legal services	146	122	155	146	24	22	24	25	2	2	2	2	45	44	56	44	12	6	7	3
Infrastructure	178	169	161	165	9	6	5	5	3	2	2	1	24	21	22	22	20	12	13	3
Total	1,023	932	937	913	128	111	93	89	100	74	54	38	170	157	161	140	60	49	61	18

GRI 202-2 | Composition of management

Year	Composition of Leadership (partners) by nationality						Total
	Czech	British	Australian	Slovak	Polish	Romanian	
2023	25	1	0	0	0	1	27
2022	24	1	0	0	1	1	27
2021	20	2	0	0	1	1	24
2020	20	2	0	0	0	1	23

GRI 203-2 | Cooperation with the non-profit sector

Volunteering

Activities	2023		2022		2021		2020	
	Hours	Employees	Hours	Employees	Hours	Employees	Hours	Employees
Manual volunteering	1,142	145	775	99	103	15	625	83
Teaching at universities	366	30	692	40	777	37	242	20
Blood donation	24	3	78	8	366	26	341	30
Pro-bono audit services	370	42	278	38	261	29	485	13
Discounted audit services	767		695		397		608	
Security audit for Doctors Without Borders	n/a		n/a		161	5	n/a	
DofE mentoring					141	25		
SIA mentoring	119	17	48	8	139	22	134	25
Support of Ukraine	12	4	470	12				
Other professional volunteering (financial literacy, mentoring for reKáva, etc.)	30	6	87	10				
Total	2,830	247	3,123	215	2,345	159	2,434	171

Note: In 2023, there was more employee involvement in manual volunteering. This is where we outperformed the pre-Covid values. We try to accommodate individual employee capabilities so that everyone can get involved as far as possible. There has also been an increase in SIA mentoring. The number of mentors for each project was increased from one to two.

Gifts and sponsoring

Activities	2023	2022	2021	2020
Financial and material contributions by PwC	CZK 200,000	CZK 2,197,458	CZK 145,000	CZK 331,195
Donated employee Benefits points	CZK 34,008	CZK 166,008	CZK 27,709	CZK 94,810
Support for health professionals – Energy Boost to Hospitals				
PwC Employees	n/a	n/a	CZK 164,193 CZK 46,650	n/a
Christmas Charity				
PwC Employees	CZK 199,865 CZK 258,650	CZK 199,338 CZK 327,878	CZK 190,563 CZK 223,130	CZK 187,380 CZK 238,201
Total	CZK 692,523	CZK 2,890,682	CZK 797,245	CZK 851,586

Note: There was a significant increase in financial and material contributions in 2022. This increase was due to the Company's response to the Russian aggression in Ukraine.

GRI 205-2 | Anti-corruption action

	Unit	Financial year			
		2023	2022	2021	2020
Annual confirmation of independence	% of employees	100	100	100	100

GRI 301-1 | Paper consumption

	Unit	Financial year			
		2023	2022	2021	2020
Paper consumption at the office	pcs	1,268,196	1,679,512	1,951,979	2,888,103
Per tree calculator	pcs	107	143	166	245

GRI 302-1 | Energy consumption within the organisation

Energy	Office/Energy	Unit	Financial year			
			2023	2022	2021	2020
Gas	Ostrava	kWh	0	0	73,591	73,048
Heat	Prague	GJ	939	1,228	1,512	1,555
	Brno		231	314	262	282
	Ostrava		95	116	n/a	n/a
Electricity – non-renewable resources	Prague	kWh	0	0	366,075	677,989
	Brno		30,222	31,453	34,499	42,087
	Ostrava (2022 incl. cooling)		112,909	58,025	5,992	5,880
Electricity – renewable resources	Prague	kWh	670,426	699,603	337,297	n/a
	Brno		n/a	n/a	n/a	n/a
	Ostrava (2022 incl. cooling)		0	53,427	n/a	n/a
Energy consumption total	Gas	GJ	0	0	264.9	263.0
	Heat		1,265.0	1,658.0	1,773.9	1,836.9
	Electricity non-renewable		515.3	322.0	1,464.0	2,613.4
	renewable		2,413.5	2,711.0	1,214.0	n/a
	Total		4,193.8	4,691.0	4,717.0	4,713.0

Note: The Ostrava office moved to different premises during 2022 and no longer has its own gas consumption (which has been replaced by electricity consumption). In 2022, this office also temporarily used electricity from renewable sources. In 2023, this has changed and no longer shows electricity in the renewable category. This is due to a disagreement with the remaining tenants. In the previous report, the reported value of heat for the Ostrava office was incorrect. The original value of 156 GJ for 2022 has now been corrected to 116 GJ. This change also affects the subtotal and total for 2022.

GRI 303-3 | Water abstraction

Office	Unit	Financial year			
		2023	2022	2021	2020
Prague		825	615	436	599
Brno	m³	448	425	253	389
Ostrava		356	243	315	370
Total	m³	1,629	1,283	1,004	1,358

Note: We consume water supplied by third parties (public water network). We do not have information on the source of water abstracted or the origin of water from drought-affected areas for these abstractions. Water consumption has increased compared to last year. This is due to the return to normal operations after the end of pandemic restrictions in previous years.

GRI 305 | CO₂ emissions

Carbon footprint	Indicator name (tonnes CO ₂ e)	Source of emissions	2023	2022	2021	2020	Emission factor
305-1	Direct (Scope 1) GHG emissions	Gas	0	0	13.5	14.9	DEFRA
		Company cars	1.1	3.3	1.0	4.4	
		Scope 1	1.1	3.3	14.5	19.3	
305-2	Indirect GHG emissions from purchased energy (Scope 2 – Market-based)	Electricity	78.7	49.2	216.5	431.9	AIB
		Heat	60.0	80.5	84.1	88.1	DEFRA
		Scope 2	138.7	129.7	300.6	520.0	-
305-3	Other indirect (Scope 3) GHG emissions	Business trips by plane	391.0	223.6	39.5	402.7	DEFRA
		Business trips by car	166.6	109.3	52.5	120.5	
		Business trips by train	8.5	7.6	2.8	19.6	
		Business trips by taxi	9.3	5.6	1.4	17.0	
		Water	0.4	0.5	0.4	0.5	
		Scope 3	575.8	346.6	96.6	560.3	
	CO ₂ emissions in total		715.6	479.6	411.7	1 100.3	-
305-4	GHG emissions intensity	Conversion per employee	0.572	0.429	0.380	1.058	-

Notes: Greenhouse gases emissions include CO₂ emissions. Due to the nature of our business, other emissions are insignificant. Indirect emissions from purchased electricity are reported using the market-based method. Values do not differ significantly from location-based until 2020. Scope 2 location-based method emissions for 2023 were 394.7 tCO₂e, for 2022 they were 468.9 tCO₂e and for 2021 they were 456.8 tCO₂e. Scope 1 was extended to include company cars. We have now added train and taxi travel among Scope 3 emissions categories. Data has also been added for previous years. The calculation of Scope 3 emissions up to 2023 only includes emissions from our organisation's activities in the main categories: business travel by plane, car, train, and taxi, and emissions from water consumption. It does not include emissions from the supply chain. We continue to work on extending Scope 3 reporting in the next period. We do not report GRI 305-5 due to the ongoing refinement of the company's carbon footprint calculation. We will return to this metric in subsequent years.

GRI 306-3, 306-4, 306-5 | Effluents and waste within the office

Material	Office	Unit	Financial year			
			2023	2022	2021	2020
Paper	Prague		6.56	8.57	11.50	8.24
	Brno	tonnes (t)	0.66	0.70	0.70	6.00
	Ostrava		data unavailable	data unavailable	0.28	0.27
Plastic	Prague		3.06	3.32	3.60	3.03
	Brno	tonnes (t)	0.01	0.02	0.04	0.12
	Ostrava		data unavailable	data unavailable	0.09	0.09
Glass	Prague		1.44	0.54	n/a	0.52
	Brno	tonnes (t)	0.04	0.06	0.06	0.03
Beverage cartons	Prague	tonnes (t)	0.15	0.12	0.14	0.17
Organic waste	Prague	tonnes (t)	0.61	0.68	2.65	0.14
Mixed waste	Prague		20.16	14.57	5.98	18.54
	Brno	tonnes (t)	data unavailable	data unavailable	data unavailable	data unavailable
	Ostrava		data unavailable	data unavailable	data unavailable	data unavailable
Total		tonnes (t)	32.69	28.58	25.04	37,15

Note: The volume of mixed waste for Brno and Ostrava is not recorded. Municipal waste collection in Prague is carried out jointly for all office tenants and thus information on volumes separately for PwC is not available. The amount of waste generated is returning to the values before the introduction of the pandemic restrictions. The increase in mixed waste compared to last year is, amongst other things, due to the re-commissioning of the Fresherie Bistro.

GRI	Material	Unit	Financial year			
			2023	2022	2021	2020
GRI 306-4	Waste diverted from disposal	tonnes (t)	12.54	14.01	19.06	18.61
		% of total	38.3	49.0	76.1	50.1
GRI 306-5	Waste directed to disposal	tonnes (t)	20.16	14.57	5.98	18.54
		% of total	61.7	51.0	23.9	49.9

Note: The increase in the amount of waste sent for disposal is, among other things, due to the increased production of mixed waste.

Recruitment (internal indicator)

	Unit	By age			By gender		By office			Total
		up to 29 years	30-49 years	over the age of 50	women	men	Prague	Brno	Ostrava	
2020	number	146	77	2	119	106	209	12	4	225
	%	64.9	34.2	0.9	52.9	47.1	92.9	5.3	1.8	21.6
2021	number	145	56	0	94	107	177	10	14	201
	%	72.1	27.9	0.0	46.8	53.2	88.1	5.0	7.0	18.5
2022	number	210	102	3	150	165	242	45	28	315
	%	66.7	32.4	1.0	47.6	52.4	76.8	14.3	8.9	28.2
2023	number	231	103	4	174	164	272	26	40	338
	%	68.3	30.5	1.2	51.5	48.5	80.5	7.7	11.8	27.0

Parental Leave (internal indicator)

	Unit	2023	2022	2021	2020
Parents on maternity and parental leave	number	130	126	137	121
Working parents on parental leave	%	32	33	35	40
Parents on maternity and parental leave	number	45	35	39	28
Parents coming back to work from maternity and parental leave	number	33	27	20	14

GRI 404-1 | Average hours of training per year per employee

Job position	Number of hours dedicated to training				Number of employees				Average hours dedicated to training			
	Financial year											
	2023	2022	2021	2020	2023	2022	2021	2020	2023	2022	2021	2020
Partner	905	1,441	1,152	1,063	27	27	24	23	34	53	48	46
Director	1,601	1,935	1,733	1,563	44	38	35	25	36	51	50	63
Senior Manager	3,223	2,675	2,649	2,658	78	74	65	55	41	36	41	48
Manager	12,629	10,959	10,535	10,338	244	207	200	175	52	53	53	59
Senior Associate, Specialist, Consultant	40,160	30,620	29,790	33,460	463	390	383	358	87	79	78	93
Associate, Specialist, Consultant	49,888	50,849	51,194	45,322	388	374	370	397	129	136	138	114
Assistant, Support staff	470	39	51	15	7	7	7	7	67	6	7	2
Total	108,876	98,518	97,104	94,419	1,251	1,117	1,084	1,040	87	88	90	91

GRI 405-1 | Diversity of governing bodies and employees

Total employee numbers at all times as at 30 June of the relevant year.

Total employee number is calculated based on local employment contracts excluding interns and contractors. Composition of Leadership by nationality, see GRI 202-2 | Composition of senior management.

Job position	Employees in total				Women				Men				Part-time			
	Financial year															
	2023	2022	2021	2020	2023	2022	2021	2020	2023	2022	2021	2020	2023	2022	2021	2020
Partner	27	27	24	23	3	2	2	3	24	25	22	20	0	1	1	0
Director	44	38	35	25	9	9	8	6	35	29	27	19	5	5	3	2
Senior Manager	78	74	65	55	20	22	21	22	58	52	44	33	13	12	10	9
Manager	244	207	200	175	114	85	93	80	130	122	107	95	54	42	44	39
Senior Associate, Specialist, Consultant	463	390	383	358	255	226	212	188	208	164	170	170	55	64	67	52
Associate, Specialist, Consultant	388	374	370	397	241	228	229	231	147	146	140	166	43	33	36	38
Assistant, Support staff	7	7	7	7	7	7	6	7	0	0	1	0	1	0	0	0
Total	1,251	1,117	1,084	1,040	649	579	571	537	602	538	511	503	171	157	161	140

Note: For two of our employees, the gender is not recorded; therefore, the total number by gender differs from the total number of employees.

	Financial year			
	2023	2022	2021	2020
Staff composition by age				
up to 29 years	421	379	404	424
30-49	765	677	636	575
over the age of 50	65	57	44	38
age not recorded	0	4	0	3
Total	1 251	1 117	1 084	1 040
Composition of Leadership (partners) by age				
up to 29 years	0	0	0	0
30-49	17	16	13	15
over the age of 50	10	11	11	8
Total	27	27	24	23
Composition of Leadership (partners) by gender				
Women	3	2	2	3
Men	24	25	22	20
Total	27	27	24	23

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The Report is aimed at anyone who wants to know more about the link between corporate strategy and the concept of corporate responsibility and to get to know us better or to be inspired.

We look forward to your feedback and comments, as they constitute an important source of information helping us improve our future activities. Thank you in advance for your feedback.

Contact



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