



# Sustainability

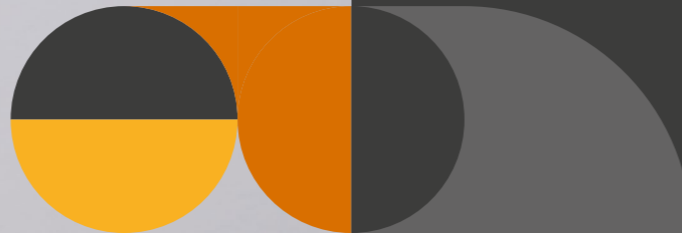
# Report

# 2022



**Report on sustainable entrepreneurship  
and corporate responsibility for FY 2022**

PwC Czech Republic



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# Introduction

Dear ladies and gentlemen,

It is my pleasure to present to you the Report on Sustainable Entrepreneurship and Corporate Responsibility of PwC Czech Republic for FY 2022. The Report provides a detailed presentation of our strategy and a comprehensive overview of all our activities in this area for the past period.

What was the year like for us? Rather than feeling relieved by the fact that the pandemic was subsiding, the year brought us an unprecedented security risk, economic volatility and concern about the future provoked by the Russian aggression in Ukraine. To us, the top priority was to support our colleagues from PwC Ukraine and assist them with relocation of families of those who decided to leave their country. At the beginning of March, we launched an internal helpline in Ukrainian, providing the citizens of Ukraine entering the Czech Republic with free consulting. Moreover, several employees of ours volunteered immediately to offer their homes as a shelter for our Ukrainian colleagues.

It confirmed again that the greatest value of our organisation are the people who have linked their career path, talent, and values with PwC. And the way we can always rely on them, not

only in crisis, makes us do our best for them to be able to rely on us at all times. We support their professional as well as personal development, help them to find the work-life balance and offer them assistance in difficult life situations.

Despite the fact that the past year was associated with various adverse events, we did not let up even on our efforts to reduce the carbon footprint and fulfil our commitment to become Net Zero by the year 2030. We introduced the first steps to create a detailed strategy and plan of specific measures leading to its fulfilment.

As usual, we have prepared the Report in compliance with the international GRI Standards, connecting our strategy with Sustainable Development Goals (SDGs), and even the individual 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 responsibility and sustainability means to us, whether with respect to our clients, employees, individuals or the entire society and the environment, that is what you can discover on the following pages.

**Jiří Moser**  
Managing Partner at PwC Czech Republic

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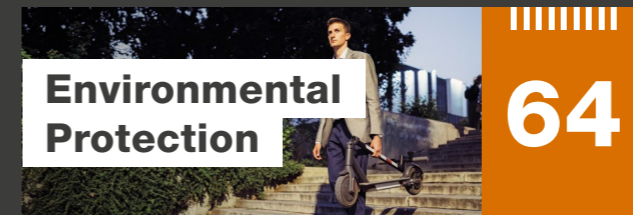
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# Presentation of PwC

Consulting companies belonging to the PwC network help their clients create values they strive for. PwC is a professional services network with 328,000 employees and offices in 152 countries around 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 individual and independent legal entity.

PwC Czech Republic belongs to the global network of PwC entities. We are part of the CEE region. Over 12 thousand employees work across 27 countries of the CEE region. PwC has been active on the Czech market for 32 years already, and it currently employs over 1,000 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

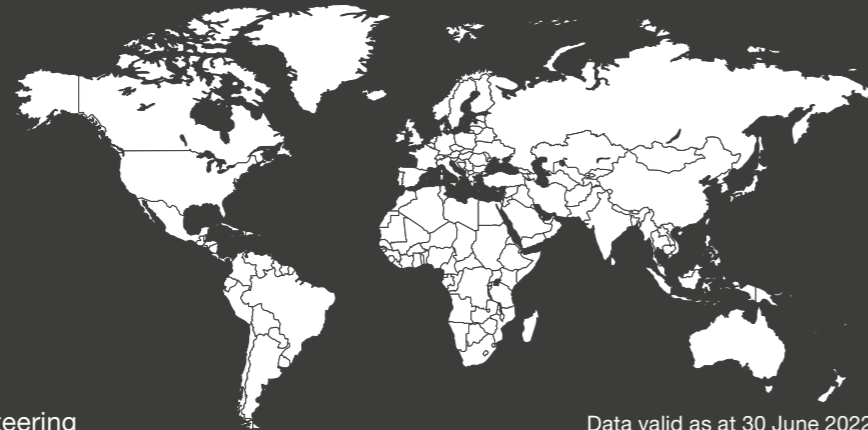
**152** countries  
**688** branches  
**327,947** employees  
**420** clients  
(with 84% of the Fortune Global 500 ranking)  
**100,000+** legal and private entities

## Central and Eastern Europe

**27** countries  
**12,120** employees  
**999** million, turnover in USD

## Czech Republic

**32** years on Czech market  
**3** offices – in Prague, Brno and Ostrava  
**27** partners  
**1,117** employees



Data valid as at 30 June 2022.

## Corporate responsibility

**34,254** employees involved in community projects  
**789,600** hours of professional volunteering

# Our Values

## Act with integrity

- We adhere to doing the right thing, especially in difficult situations.
- We expect and deliver the highest quality outcomes.
- Our decisions are made, and actions taken as if our personal reputation was at stake.

## Make a difference

- We are actively interested in the future of the world we are a part of.
- We create impact with our colleagues, our clients and society through our actions.
- We are ready to respond to the constantly changing environment of our operations in a timely manner.

## 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 as 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 keep improving.

## 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 out of each thought and idea.



# Products and Services



## Audit Services



## Consulting



- Regulatory Consulting
- Strategy Consulting
- Technology Consulting
- Sustainable Entrepreneurship

## Tax Services



## Financial Consulting



- Controlling
- Optimisation & Transformation of Corporate Finance Function
- Treasury & Commodity Advisory

## Human Capital



- Human Resource Management

## Risk Advisory



- Financial Crime
- Forensic Services
- Internal and IT Audit
- Cyber Security
- Risk Assurance

## Legal Services of PwC Legal



## PwC Academy



## Technology and Data



- Data & Automation
- Technology Consulting
- Tailored Application Development

## Transaction and Business Consulting



- Capital Projects and Infrastructure
- Business Recovery Services

- Valuation
- Mergers & Acquisitions Consulting
- Procurement Consulting
- Operations Consulting
- Strategy Consulting

## Accounting Services & Payroll



## Industries and Markets



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

# Financial Performance

## Revenue for FY22\* (CZK m)

Audit services	1,347
Business and financial consulting	1,621
Tax and accounting services	410
Legal services	48
<b>Total revenue</b>	<b>3,426</b>

**Total operating profit**  
**CZK 835<sub>m</sub>**

1.4%

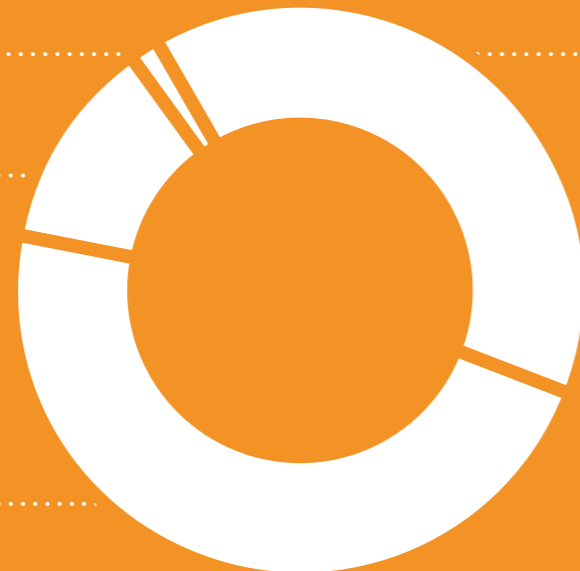
Legal services

12.0%

Tax and accounting services

47.3%

Business and financial consulting



39.3%

Audit services

The financial summary includes information of the 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 2022 as published in the Czech Commercial Register. The consolidated financial statements are completed in the Netherlands.

# ESG team

Our ESG team attempts to familiarise all PwC employees with this topic and to incorporate ESG activities into their daily lives. 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



**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 Sustainability Reporting



**Lucie Martincová**  
Consulting  
Senior ESG and Net Zero Specialist



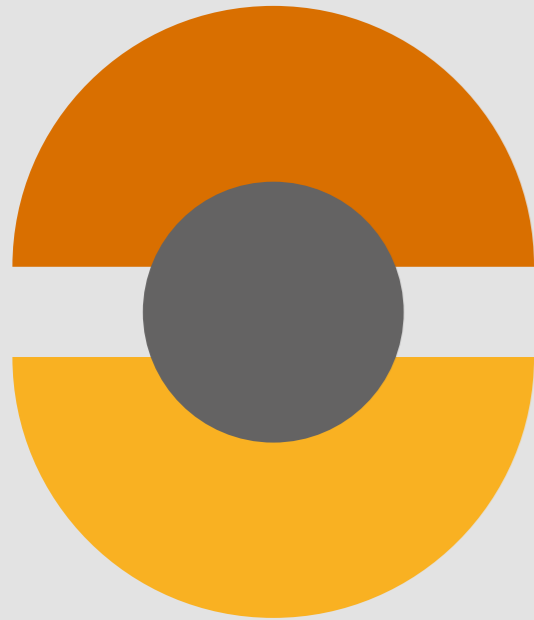
**Ondřej Rybka**  
Assurance  
Senior Manager responsible for Sustainability Services



**Jana Válková**  
Marketing & Communications  
Senior CSR Specialist

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# Our Vision and Attitude to Social Responsibility



## Our vision

### **PwC addresses challenges of responsible entrepreneurship**

We have made a commitment to play an important role in creating a sustainable future: to us, responsibility is about being accountable for our actions and about supporting responsible entrepreneurship; we support the growth and development of our people and communities and try to minimise our environmental impact.

## Our goal

### **To be an accelerator of change**

We help companies be confident and courageous as they develop their businesses, while emphasising innovations and long-term sustainability. Being a leading consulting company, we place emphasis on increasing competitive ability and market development in the Czech Republic. We take an interest in the long-term impact of business on social and economic development 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 on 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, through our services, we also incorporate these principles 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 a 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 on our know-how within our long-term activities.

## Environmental protection

We are committed to managing and decreasing the environmental impacts of our business and, through the services we provide, helping our clients do the same.

**80%**  
of employees are proud to work at PwC\*

\* employee satisfaction survey (GPS 2022)

# Materiality Assessment



## Internal stakeholder dialogue

Setting out the major topics constitutes the basis for our regular feedback collected through everyday communication and regular 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 and observations. In 2021, we used the survey to map the needs of our employees in the **area of wellbeing**, and in this year, a survey was conducted with focus on employees' **learning activities and development**.

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

- Employee care – work-life balance, stress management, formation of friendships 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

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

Our process of determination of topics of significance is based on various sources and we keep verifying continuously that our efforts are made in the right directions; no topic currently in demand is neglected. Topics identified by us are compared with the outcomes of international benchmarks within our industry, with international as well as local studies and surveys.

### These include:

- SASB Materiality Finder – Professional and Commercial services
- WBCSD – Reporting Matters (2020 Report)
- [The economic realities of ESG](#)
- [State of Climate Tech 2021](#)

- [Global Private Equity Responsible Investment Survey 2021](#)
- [Global Investor Survey 2022](#)
- IPSOS – Czech Approach to SDGs

Another important tool we use for the external stakeholder dialogue 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, technologies as well as legislation.

Last but not least, we also use the data acquired by PwC within the annual **CEO Survey – survey gathering the opinions of Czech CEOs and company owners**. The survey covers traditional topics, such as the economic outlook or employment trend, but it also includes questions related to the area of education, sustainability, cyber security or implementation 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. 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.

This year, for the first time 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 (environmental, social, and governance) with respect to their business.

Incentives of importance are also gathered through our regular participation in the TOP Responsible Business rating, where our CSR strategies and projects are evaluated by an independent expert jury consisting of the representatives of the commercial and non-profit sector, state administration, experts and significant personalities taking active part in responsible entrepreneurship development activities in the Czech Republic. 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

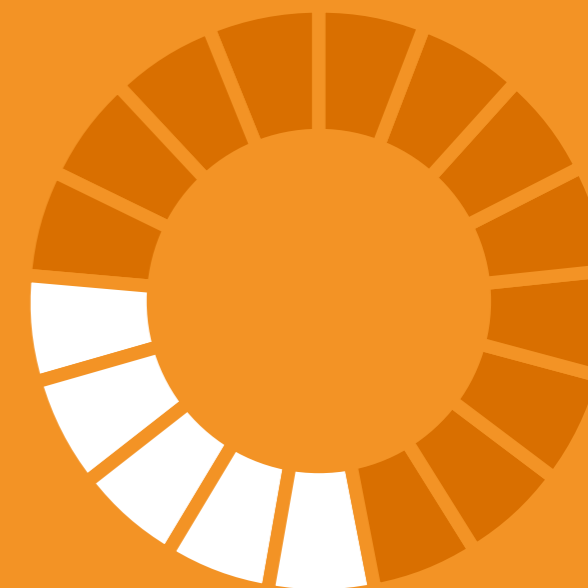
Stakeholder	Dialogue form	Relevant topics
<b>Employees and partners</b>	Feedback upon the completion of the first-month's work and after six months; internal survey of employee satisfaction, feedback within the yearly appraisals, trainings, social media, intranet, teambuilding organisation, regular discussions with the leadership, personal communication	Professional and personal development, employee care and support of work-life balance, support of diversity and equal opportunities, sustainability, cooperation with the non-profit sector, environmental protection, economic performance, privacy and data protection
<b>Potential employees</b>	Job fairs, lectures, competitions for graduates and university students, university events, personal communication, communication through social networks	Education and training, employee care, career development, working environment, diversity and volunteering, sustainability and environmental protection
<b>Clients</b>	Satisfaction survey, personal meetings, CEO Survey, CFO Survey, Czech ESG Survey, CFO Community, webinars, conferences, information brochures, website	Ethics and transparency, quality of our services, risk management, technologies, innovation and competitive ability, support the non-profit sector, sustainability and ESG
<b>Administrative and regulatory bodies, professional groups</b>	Participation in professional forums, groups, associations and organisations	Ethics and transparency, quality of our services, risk management, market cultivation, trend formulation
<b>Non-profit sector</b>	Membership in the Byznys pro Společnost 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
<b>Suppliers</b>	Formal evaluation of suppliers, regular meetings	Ethics and transparency, environmental protection
<b>Media</b>	Press releases, conferences, round table discussions, electronic and personal communication	Economic topics, quality of our services, technologies and innovation, support 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. Since 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. As for the goals evaluated as priority ones, based on our analysis, we kept progressing even up to the level of sub-goals – the relevant SDG Targets, directly associated with our current and future activities.

This way we identified 5 SDGs of the highest priority to us, along with the relevant sub-goals – SDG Targets. This Report contains the details on how we pursue the Targets, including the measurable results through the corresponding GRI Indicators.

This year, we have also continued to follow our long-term strategy. It was confirmed to us that our last-year's priorities comply with the findings gathered from the surveys as well as from our stakeholders. We focused on SDG Targets, where we identified gaps and future opportunities as well.



# Material topics

Material topics	Impacts occurring inside our organisation, through our activities	Impacts to which we contribute through relationships with business partners and stakeholders	Priority SDGs	SDGs Targets <sup>1</sup> and our activities	Gaps and opportunities
<b>RESPONSIBLE ENTREPRENEURSHIP</b> GRI 2, 201, 203, 205, 206, 208, 308, 406, 407, 408, 409, 410, 411, 412, 414, 418					
Internal focus on quality, ethics, and transparency				<b>Target 8.2:</b> Productivity, modernisation, innovation, and added value / Cyber Arena: Cyber attack in practice, CEO Survey, Czech ESG Survey, CFO Community	<b>Goal 9:</b> Industrialisation, innovation, infrastructure <b>Goal 11:</b> Sustainable cities and communities
Economic performance					
Market cultivation and trend formulation					
Technology and innovation in our services				<b>Target 12.6:</b> Sustainable practices and reporting / Sustainability reporting, carbon footprint calculation, our services in the area of sustainable entrepreneurship	/ Our services in the area of public administration, self-governing institutions, smart cities
Services in the area of sustainable entrepreneurship (ESG)					
<b>OUR PEOPLE</b> GRI 2, 202, 401, 404, 405, 406					
Diversity & Inclusion: Support of equal opportunities				<b>Target 3.4:</b> Support of physical and mental well-being / Well, Work Well programme	
Professional and personal development of employees				<b>Target 4.4:</b> Skills for work success / Digital Upskilling, Talent Programme, Leadership development programme, University Teaching	
Employee care					

Material topics	Impacts occurring inside our organisation, through our activities	Impacts to which we contribute through relationships with business partners and stakeholders	Priority SDGs	SDGs Targets <sup>1</sup> and our activities	Gaps and opportunities
<b>NON-PROFIT SECTOR</b> GRI 2, 201, 203, 406, 418					
Professional volunteering					
Passing on know-how concerning digital and modern technologies				<b>Target 4.4:</b> Skills for work success / New World, New Skills, University Teaching	
Support of training and development of potential and talent				<b>Target 8.3:</b> Development, support of productive activities, service availability / Social Impact Award, pro bono audit services	
<b>ENVIRONMENTAL PROTECTION</b> GRI 2, 301, 302, 303, 305, 306, 308					
Carbon footprint reduction and handling sources				<b>Target 12.6:</b> Sustainable practices & reporting / Sustainability reporting & our services concerning sustainable entrepreneurship (ESG)	<b>Goal 7: Targets 7.2 &amp; 7.3:</b> Renewable energy & energy efficiency
Our services in the area of the impact companies have on the environment				<b>Target 13.1:</b> Response to climate-related hazards / Energy consumption reduction, carbon footprint reduction, Net Zero by 2030, paperless office	/ Energy sector services

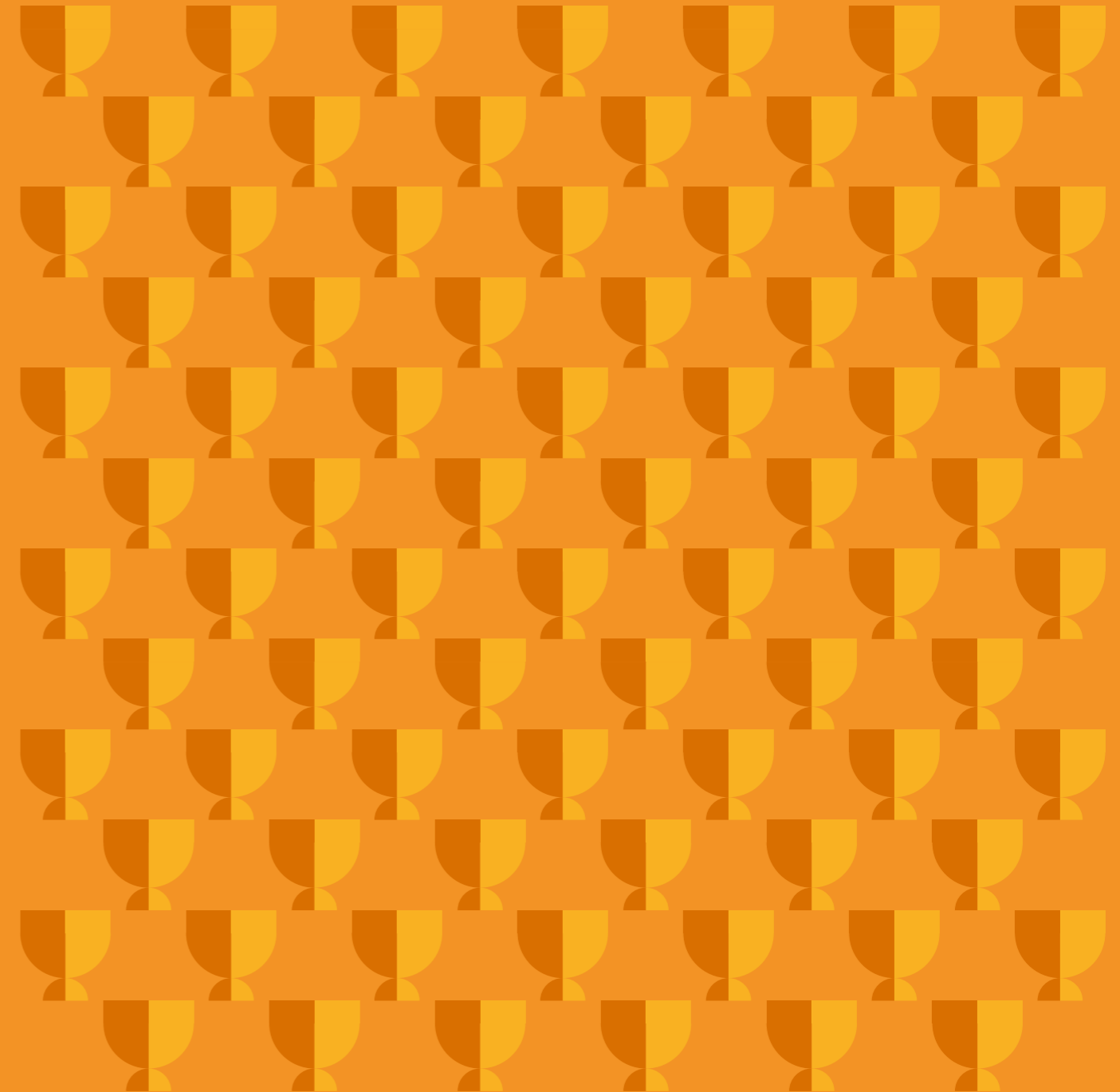
<sup>1</sup> Briefly paraphrased SDG Targets (complete definitions are available at <https://sdgs.un.org/2030agenda>)

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 2022, we received the **TOP Responsible Large Business Award**, **TOP Responsible Reporting Business Award** and **TOP Responsible company helping the neighbourhood** – special award for helping Ukraine for the helpline project for citizens of Ukraine offering free telephone advice. The awards are granted by the independent professional “Business for Society” platform. The TOP Responsible Business rating is a complex evaluation of how a company approaches 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, whether they mean our approach to employees or external partners. Through our services, we even incorporate these principles into our clients' business activities.

## Key Focus

### Internal focus on quality, ethics, and transparency

We aim to create a company culture supporting ethical conduct, integrity, objectivity, and professionalism.

### Market cultivation and trend formulation

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

### 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 continuously varies 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 cooperation with our clients. We aim to provide our clients with services that help them develop principles of responsible entrepreneurship, sustainability and ESG.

### High-priority SDG Targets of PwC



#### Decent work and economic growth

##### Target 8.2

- / Cyber Arena: Cyber-attack in practice
- / CEO Survey
- / Czech ESG Survey
- / CFO Community



#### Responsible consumption and production

##### Target 12.6

- / Sustainability reporting, carbon footprint measurement, our services in the area of sustainable entrepreneurship

# Internal Focus on Quality, Ethics, and Transparency

While we create a culture supporting ethical conduct, integrity, objectivity, and professionalism, we consider independence, sustainability and risk management to be the major prerequisites.

## Code of Conduct and independence

Our Code of Conduct and independence strategy are binding for all PwC employees. They are based on our company values and constitute the foundation of our responsible entrepreneurship. We respect the confidentiality of our employee and client data, and we handle it in a way that prevents any leakage or abuse.

The Code of Conduct works as the basic principle helping us address any difficult matters, calling upon us to voice any of our concerns. It sets a limit to our decision-making on what is right or wrong. What helps us to do that is our system called RADAR (Recognise, Assess, Decide, Agree, Report). RADAR also serves as the basis for one of the key principles of our Code of Conduct, i.e. to speak up and report any inappropriate behaviours. Any concern related to suspicious conduct or discrimination may also be reported through our whistleblowing hotline.

Independence, which is equally important to us, helps us prevent any conflict of interest and ensures 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.

**In order to ensure that our employees' actions comply with our ethical standards as well as with legal rules, annually, all our employees are required to attend a series of trainings dedicated to topics such as:**

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

# 100%

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

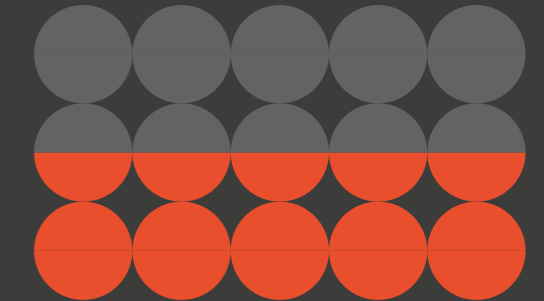
[Code of Conduct](#)

## Human rights protection

All our activities comply with the legal regulations of the Czech Republic as well as with PwC Human Rights Statement, thus guaranteeing the protection of all aspects of human rights and that our operation prevents their violation. PwC does not tolerate any form of child labour, modern slavery, and forced labour, and no wages failing to comply with the minimum wage requirements stipulated by law are paid by PwC. Although there are no trade unions applicable to our organisation, our employees have an unlimited opportunity to get united and to pursue collective negotiations. The same requirements apply to our suppliers.

[PwC Human Rights Statement](#)

# Our response to the break-out of war in Ukraine



Russian invasion of Ukraine did not go unheeded by PwC. Due to this, PwC decided to terminate its operation in Russia and Belarus. As of June 2022, no member firms are located in these countries. At the same time, cooperation with all entities and individuals on whom sanctions have been imposed in connection with the conflict has also been terminated. The same applies to sanctions imposed in the future. Furthermore, PwC has undertaken not to perform any work for the Russian federal government or state-owned enterprise.

## Our supply chain complies with sustainability principles

Being one of the major market players, we realise our ability to influence the business environment we work in; that's why our supply chain is only formed by companies that adhere to our ethical standards and sustainability principles by minimising adverse impacts on our society and the environment.

In 2010, we created a responsible procurement and operation principles policy 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. We also care about the social area and ethics. 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 or anti-corruption and anti-bribery rules forms part of all our contractual provisions and is anchored in third-party codes of conduct.

In compliance with the Net Zero strategy currently prepared for PwC Czech Republic, we are planning to carry out changes in our supplier screening process. It is important to us that they have their own goals to reduce carbon footprint and to start decarbonising their operation and production.

## Risk management

We only cooperate with companies whose business plans comply with the law, respecting our ethical principles. 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. We reassess our clients on a yearly basis and make a decision on whether to cooperate with them in the future or not. If it is necessary, we reject or withdraw from the contract. In business, protecting our company's reputation is crucial. On a regular and systematic basis, we carry out surveys on our clients' satisfaction with our services.

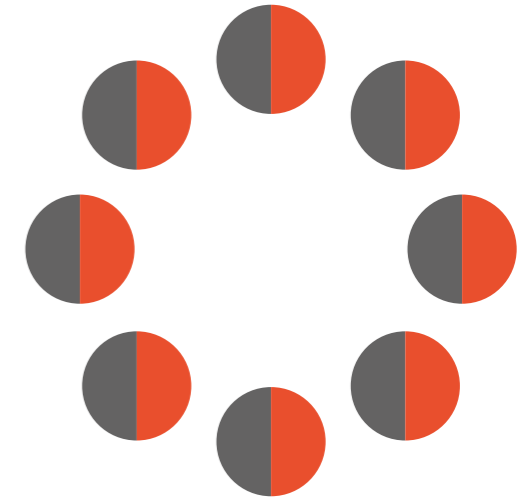
## Global Third Party Code of Conduct



**LEED Platinum:**  
**Eco-friendly**  
**company seat**

The City Green Court we rent from Skanska was the first building in the Czech Republic to be awarded this certification for being eco-friendly.

# Market Cultivation and Trend Formulation



Through our 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 through our membership in the Executive Committee and also through the position of the Vice-President of the Chamber.

## Chamber of Tax Advisers of the Czech Republic

Through our active role in the Presidium of the PAOB, we promote an expert 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), focused on solving financial crises and bankruptcy of corporations.

## Blockchain Connect Czech Alliance

Our company is a 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 Czech society.

## Změna k lepšímu

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

## Climate & Sustainable Leaders Czech Republic

PwC is a founding member of this platform, the main mission of which is to monitor the largest companies in the Czech Republic in terms of their ambition to reduce CO<sub>2</sub> production, to motivate the key players in the Czech economy to initiate projects fostering 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.

## Business for Society

On a long-term basis, we have been cooperating with the Business for Society platform, which helps improve cooperation between companies and allows them to share their experience and look for 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.

## Czech Business Council for Sustainable Development

Our company is the member of the Czech Business Council for Sustainable Development, encouraging business communities to create a sustainable future for business, society, and the environment. We act in the presidium of the organisation and in its working groups.

## Fraud Forum: Platform for fraud prevention, detection and investigation

The Fraud Forum is a platform for sharing know-how and experience of managers and experts dealing with the prevention, detection and investigation of fraud within organisations. Those who can become the members of the Fraud Forum are financial directors and workers in the financial department, internal auditors, risk and compliance managers, specialists focusing on security or fraud investigation, and corporate lawyers.

Membership is flexible and free of charge. All members are welcome to participate in such activities which are of interest to them.

## Czech CEO Survey

For thirteen years, we have been approaching the leaders of major companies operating on the Czech market to share their views. The 13<sup>th</sup> run of the Czech CEO Survey introduced the opinions of over 185 Czech business leaders concerning the development of the Czech economy and their own companies in the 12 months to come. The survey covers traditional topics, such as the economic outlooks or employment trends, but some of the questions are also related to the area of education, cyber security or implementation of modern technologies and ESG topics.

The findings offer a unique collection of data and analyses showing how the world is perceived by the top representatives of major market leaders.

That means those whose opinions and decisions highly affect the national as well as global economy, or more precisely the entire development of society and its ability to solve problems. The Czech survey follows the PwC Global CEO Survey.

Discussion meetings of CEOs organised by us serve as a platform for meeting significant personalities of the Czech business community who can influence the current as well as the future status of the Czech economy and the business environment.

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.

To its members, Fraud Forum offers the following:

- Latest professional information and updates and trends in the area of fraud prevention, detection and investigation
- Participation in seminars and discussions on various topics associated with fraud within organisations
- Opportunity to get involved in surveys on the fraud issue and to acquire the detailed conclusions and outcomes of such surveys, and sharing know-how and experience with other members.

Our company is a member of

**32** professional organisations



## Business Continuity Forum

PwC is a partner of the Business Continuity Forum, the co-founder of which is Michal Wojnar, a 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 regular meetings, taking place 2–4 times per year, the current trends, projects and topics related to business continuity, crisis management and risk management are presented and discussed.

## PwC CFO Community

We have established this platform to connect professionals in the area of finance across all industries and to create space 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

The aim of PwC ESG Talks is to help companies and the public sector to understand the ESG topic. 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 & Innovation in our Services

Using new digital and technological solutions, we intend to ensure that we, as well as our clients, are ready to work in the fast-changing world. Technological innovations have expanded our portfolio of services and changed the way we think as well as how we provide traditional and new services to our clients. Our priority is to make our clients' business more efficient using process automation and its overall digital transformation.



## Innovative culture, technologies and digitalization

We help our clients with complex business and technical transformations in various fields of business.

## 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 entering data manually; we also teach our clients how to change reporting to make it more efficient, readable and easier to prepare.

## Cyber Arena: Cyber-attack in practice

An excellent example of an innovative solution is the successful project called Cyber Arena, which works as a simulation based on gamification principles. The special software developed by PwC is able to simulate the behaviour of the specific IT infrastructure of any company whatsoever. This way, companies can try and test the potential course of a targeted or accidental cyber-attack, and to verify the processes of implementing new technologies. One round in the Cyber Arena takes approximately an hour. During that time, the application simulates company development virtually corresponding to a period of 2.5 years. The Risk Assurance team created Cyber Arena. Their solution is already being

used in other countries, such as Germany, Great Britain and Switzerland.

## 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 the level of their speciality in areas including finance and accounting, management of projects and innovation, or to improve their managerial and business skills.

Not only do our trainings contribute to the participants' development, but they also help our clients to achieve more efficient and sustainable operation. As for the areas of human resources, this is what HR programmes such as the CIPD qualification or HR Academy are dedicated to comprehensively. Thanks to the popular Lean Six Sigma programme, companies can map out and optimise their processes even prior to the actual implementation of digital transformation, or they can find smart solutions which allow them to increase the quality and customer satisfaction while reducing costs. Within the project management, we also offer specialised trainings in methodologies, such as the Prince, PMP, and CAPM. These courses allow the participants to gain theoretical knowledge as well as practical skills required to the successful project management in various areas.

Last but not least, we are ready to respond even to the increasing interest in ESG topics and related new regulations. We get ready for such challenges and offer trainings concerning the preparation of non-financial reporting and other sustainability issues.

Více informací o kurzech najdete na webových stránkách [PwC Akademie](#)



## Digitalisation and automation of internal processes

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 Tools application

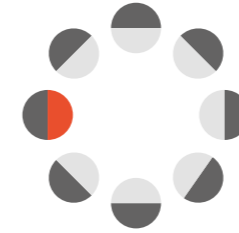
We have developed an application for the effective planning of our audit contracts from the perspective of budgeting as well as optimisation with respect to employee allocation. The application algorithm uses a number of criteria, such as employee availability, hierarchy, past contracts, or the distance of the employees' residence from the client's office. This all results in greater planning efficacy, less dead time, prevention of double-booking, 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

**Companies keep considering sustainability and related ESG issues increasingly significant. They include social, environmental and ethical factors in their corporate strategies, decision-making, funding as well as in their business relationships. Through our ESG services and their continuous development, we help our clients to set ESG strategies and to mitigate negative impacts and bring more positive ones. Being a consulting company, we perceive ESG services as the main opportunity to contribute, through our clients, to greater sustainability in the Czech Republic and to improve the positive impact of our operations in the market.**

We provide services to corporations, private companies, and the public sector, across all the industries, including retail, banking, automotive, and chemical industry or 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

We help companies to set sustainable goals and to create a strategy to reach them. Most frequently, we are dedicated to the complex decarbonisation of companies, i.e. to reduce the overall carbon footprint. In particular, this can involve the identification of the key risk and opportunity areas, preparation of action plans for the transition to low-carbon technologies and procedures, set-up of progress monitoring during the process to reach the determined goals 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 are significantly expanding ESG training opportunities and explaining future reporting obligations in advance.

Preparation of non-financial reporting includes the collection of a huge amount of miscellaneous data and its further processing in compliance

with applicable legal requirements and rules. Due to this, we have invested in the development of the **PwC ESG Management Solution** – a tool for non-financial reporting and ESG data management for all companies that are or will be subject to the European sustainability and corporate entrepreneurship legislation and for those who will decide to report their ESG data voluntarily. The application allows its users to collect all the non-financial data, calculate all the set indicators automatically, and the outcomes will be displayed in a well-arranged manner and all the required reports will also be prepared. Using this solution, companies can have a great overview of the ESG area and manage their partial goals. The solution thus provides comprehensive management of the entire non-financial reporting area, including carbon footprint calculation.

### Low-emission energy and hydrogen

We assist with the implementation of innovative solutions such as the use of hydrogen, community energy systems or issue of green bonds that help to fund the projects.

### ESG procurement and supply chain

We help companies with the transition to sustainable management of suppliers, which will help to better consider all factors related to people, the planet and economic profits. Transition to circular economy is another task we are happy to help with.

### Sustainable company management and equal salary

We audit the remuneration systems and review HR guidelines for the purposes of acquiring the prestigious Swiss Equal Salary certification.

## Case study

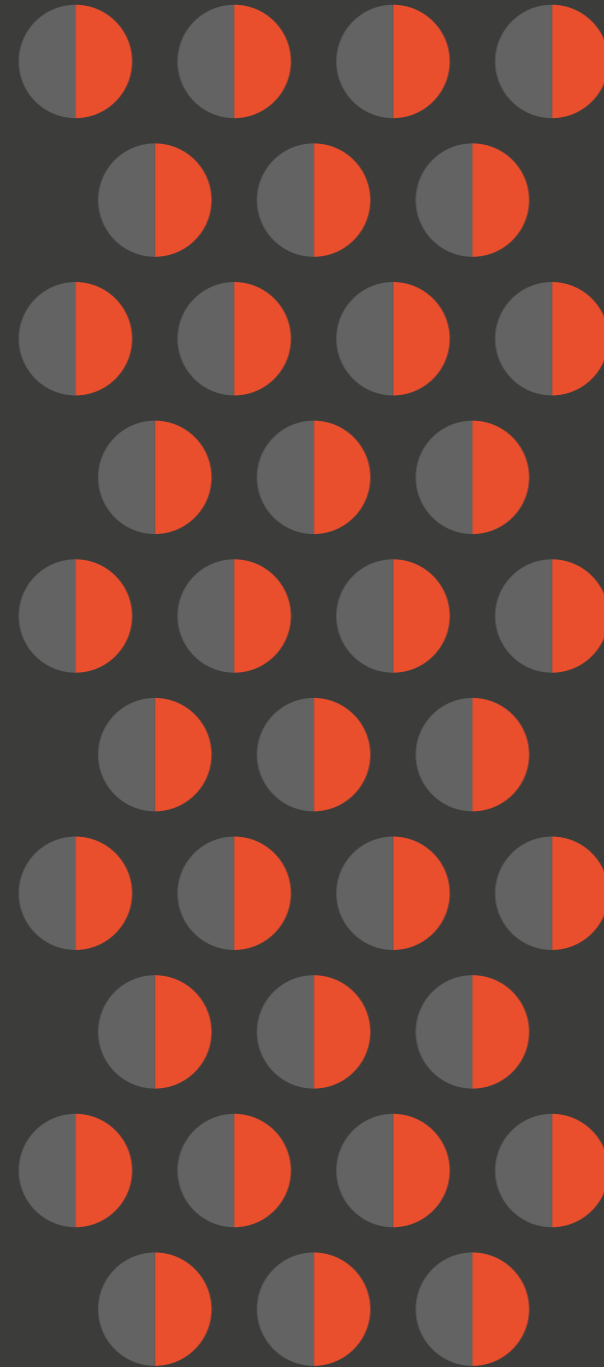
### New business model for production and sale of renewable hydrogen

The project aim was to assess the client's current position in the hydrogen markets in Central Europe and to elaborate an implementation plan for the renewable hydrogen market entry.

Within the analysis, we prepared a detailed overview of the market, which included mapping out the current and potential producers of hydrogen and identification of customers and their needs based on national strategic plans and commitments. The project involved a detailed comparison of various technologies to produce hydrogen and to forecast the market size.

#### The strategy and implementation roadmap included:

- potential supply chain model,
- elaboration of a logistic plan,
- correct company setting,
- selection of appropriate technologies,
- creating of a financial model concerning the proposed solution.



Along with the changing European legislation, soon it may not be enough to do business in a responsible and sustainable way, but it may also be important how well a company can measure and report its impacts in the ESG area.



**Pavel Štefek**

Partner at PwC Czech Republic,  
Sustainability Services

# Our People

Our employees are one of our crucial assets, so we focus on creating a healthy and motivating environment to encourage their growth, both professional and personal. We support diversity and a fair approach and take care of our people, helping them feel satisfied even outside work.

## Key Focus

### Diversity & Inclusion: Support of equal opportunities

We place emphasis on ethics, transparency, and human uniqueness, aiming to create an open environment that treats all individuals the same no matter what their gender, age, race or disability may be.

### 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 care

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 at home.

We continued with the development of areas that our employees identified as priorities in our internal employee surveys (see section dedicated to materiality and stakeholders on [page 14](#)).

#### These are:

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

Details on specific activities can be found in this section.

### High-priority SDG Targets of PwC



#### Good health and well-being

##### Target 3.4

/ Be Well, Work Well programme



#### Quality education

##### Target 4.4

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

# Our response to the breakout of war in Ukraine

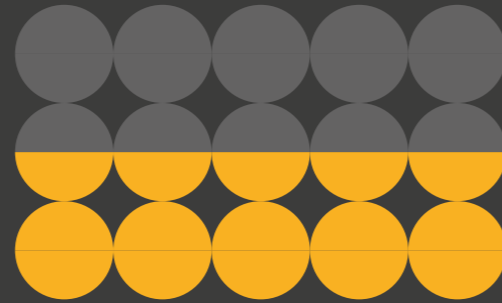
Within its office in Kyiv, Lviv and Dnieper, PwC Ukraine provided employment to over eight hundred colleagues of ours, and that's why the Czech PwC joined forces with other PwC offices in the Central and Eastern Europe instantly in offering immediate support and facilities to Ukrainian colleagues and their families who decided to leave the country.

## Assistance with relocation of Ukrainian colleagues

Our colleagues from Ukraine and their relatives who decided to leave the country and selected the Czech Republic as a shelter were provided with assistance on their relocation. From providing the transport from the Ukrainian border to the Czech Republic, finding accommodation, which was also offered by over eighty employees of ours, to the provision of mobile phones with a Czech SIM card or cash in Czech crowns.

We were determined to provide them also with medical care, psychological support, legal services and other assistance in solving any kind of problem they might be facing due to this difficult situation.

Twenty of our Ukrainian colleagues and their relatives decided to take advantage of this opportunity and to relocated to the Czech Republic.



# Diversity & Inclusion: Support of equal opportunities

**Supporting diversity is a natural part of our company culture. Our diversity strategy is to prevent neither positive nor negative discrimination.**

We create a fair and open environment, and under no circumstances do we allow any prioritisation of gender, age group, or so on. Processes related to recruitment, remuneration and promotion take place based on transparent measurements and they are not influenced by criteria related to gender, nationality, race or other discriminating factors. These decisions are based on the outcomes of annual employee appraisals, the criteria of which reflect the expected skills, competences, and attitude to ethical principles, and success rate in the performance of professional as well as individual goals. Although there are no trade unions cooperating with us, our employees have freedom of association. More on interactions between our leadership and employees can be found on [page 44](#), in the chapter on Feedback Culture.

In the year to come, we are planning to work on the details of our Diversity & Inclusion strategy so that we can respond even better to the needs of our employees as well as the society in general.

We plan to set up a work group focused on the revision of the current strategy, internal process and activities in the D&I area, identification of priority areas, goal setting and steps to their fulfilment. We are also preparing an extensive employee survey

to find out which areas of the Diversity & Inclusion agenda our employees find as a matter of priority and on which, according to them, the company should focus when developing the strategy.

Check out our more detailed employee structure from the perspective of diversity on [pages 79 and 85](#).

## Division of employees according to their age

Age	Number of employees
under the age of 29	379
aged 30–49	677
aged 50 and over	57
unknown	4

# 34 years

is the average age of our employees

PwC Czech Republic is the signatory of the Diversity Charter.



## PwC in the Czech Republic



### Employees

**579** women  
**538** men  
**1,117** in total

### Partners

**27** in total  
**3** foreign nationals

### Partners divided by age

**0** under the age of 29  
**16** aged 30–49  
**11** over the age of 50

### PwC employees



## Percentage of female employees

We are aware of the fact that women constitute over a half (53%) of our employees, yet a minority when it comes to leading positions. This is especially noticeable with respect to company leadership; women constitute only 7% of our leadership this year. This was caused by the expansion of our team of partners (however, another woman will be joining them in the year to come).

The described trend is not unnoticed by us and the support of women belongs among one of our long-term priorities. We keep supporting women's career path either through our Talent Programme or through our activities enabling them to get the work-life balance right. This is also one of the areas we are focused on within our Diversity & Inclusion strategy.

## Barrier-free workplace

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

# Parent Support

We have a completely individualised 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 during their parental leave. Based on their individual preferences, we create a working scheme – a schedule suitable for the given parent. We even stay in touch with parents on maternity or parental leave through various trainings in which they can participate.

Parents can be offered part-time work and, thanks to technologies, also quite a lot of flexibility and freedom. A special brochure is available summarising their options related to work, professional development, education approach, and individual mentoring. Parents coming back from parental leave have the opportunity to attend special trainings enabling them to get back on track with things.

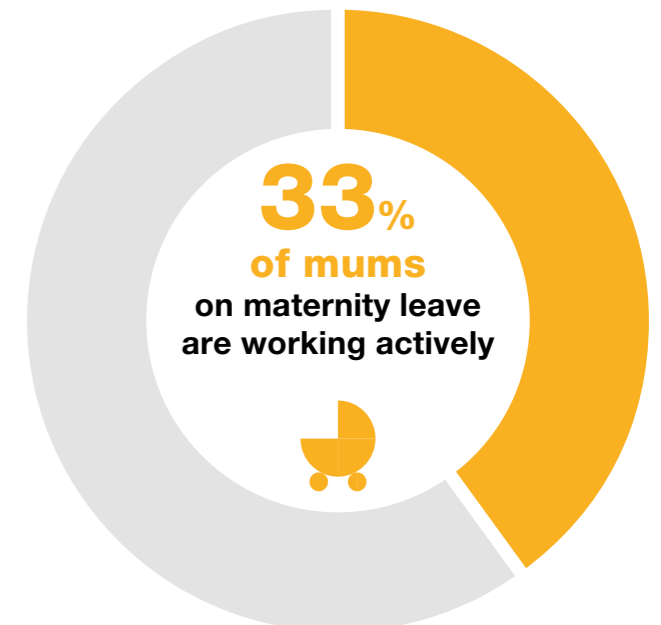
We strive to support our employees even in the selection of the right leisure programme for their children. In our offices in Prague and Brno, we organised a Children's Day for our employees' kids. Besides having fun, the children had the opportunity to get to know their parents' working environment. We are also preparing themed trainings for parents, such as an entertaining programme involving child first aid.

In the following year, we plan on further development supporting parents and ways to combine work and childcare within the Diversity & Inclusion strategy.

**126** of our employees

are on maternity or paternal leave

**52%** Assurance  
**20%** Tax and Legal  
**16%** Internal Firm Services  
**13%** Consulting



# Professional and Personal Development of Employees

We place emphasis on the continuous development of our employees as well as upskilling in the field of modern technologies, which can then be mediated through our services to our clients. We help our employees in their professional and personal growth.

## 98,518

is the total number of hours dedicated to employee trainings



**81%** of our employees claim to be supported in their digital upskilling sufficiently\*

\* Employees satisfaction survey (2022)

## 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 sure about 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 Power BI.

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

Position	hours
Partner	53
Director	51
Senior Manager	36
Manager	53
Senior Associate, Specialist, Consultant	79
Associate, Specialist, Consultant	136

## Talent Programme

Talent and potential development support constitutes the key focus with respect to our company as well as our employees. Our Talent Programme is a learning and development programme designed for employees with exceptional work 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 realise various trainings and workshops for them focused on the development of their ability to be good leaders; during the Talent Breakfast, they have the opportunity to meet inspirational personalities from all kinds of fields. 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 development programme Highway dedicated to all employees at senior levels positions continued all this year. The programme is focused on development of leadership skills, which is essential 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 complex programme aiming to form the culture, attitudes and skills of the top leaders across the entire firm. The programme focuses on helping the leaders to understand and harmonise their attitudes and way of thinking that we need at our company to succeed in today's VUCA world. Leaders Hub includes a practical skills training through the Highway programme, development of strengths and individual talents of leaders within intensive experience courses as well as interactive online discussions, the so-called Leaders Hub Talks, which are available to all our 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 internships at PwC offices abroad where they can get to know a new working environment and culture and acquire priceless experience working with local clients. Typically, secondment abroad is arranged for one to three years.

# Feedback Culture

**We encourage a feedback culture and motivate our partners and employees to perceive feedback as a gift telling us what we should improve and what to build on. We consider feedback to be a tool for personal growth, as a means of evaluation.**



We perceive feedback as a means of improving our work performance and mutual relationships. Feedback constitutes an integral part of the yearly appraisals of all our employees and a significant steppingstone in their further growth. To make feedback truly efficient and constructive, we offer regular trainings focussed on upskilling in this exact area.

We have launched a debate arena called Hard Talks with our partner Jiří Zouhar for all our Assurance colleagues. The meetings are held twice a year and serve as an opportunity to have an open discussion with the partner concerning anything considered important by the employees. Within the so-called Junior Leadership, our Assurance colleagues may hold regular talks with the leadership on topics of importance on behalf of our junior employees. The employees appoint their representatives who meet with the management on a monthly basis and resolve 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

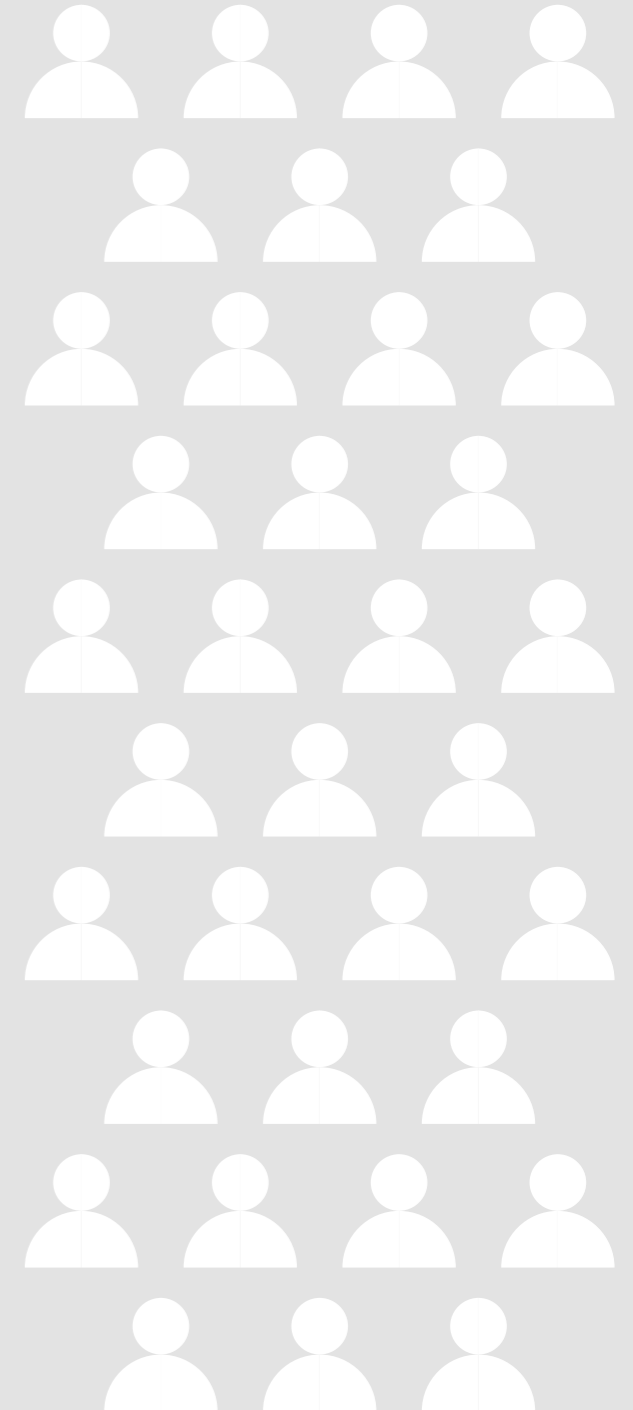
Another important feedback tool is the yearly employee satisfaction survey. It enables us to identify any problematic areas and start to work on their improvement. 80% of our employees participated in the survey this year. According to the outcomes, our employees appreciate that working at PwC brings them an opportunity to work on demanding projects, which help them to develop their skills, and that their superiors provide them with regular feedback. One of our long-term priorities is employee care and wellbeing and the outcomes prove a positive trend in this area; 8% of employees more than last year claim that their managers consider their team's wellbeing as a priority.

More about employee care can be found on [page 47](#).

Employee satisfaction is what we look into on a regular basis. Within the individual teams of Assurance, Consulting (Advisory), and Tax&Legal, a so-called “Mood Monitoring” is carried out. We always pay attention to negative feedback provided by our employees. In cooperation with our internal coaches, we work on improving the given situation.

## Employee performance evaluation

The performance of all our employees is evaluated annually throughout all levels. The evaluation criteria are based on PwC's five professional factors reflecting the expected skills, competences, and attitude to ethical principles.



# Young Talent and Student Development

University students constitute 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 careers.

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

We regularly offer job opportunities to 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.

**7,354 hours**  
dedicated to development of interns

## University lectures

Four dozen of our colleagues give lectures at Czech universities; therefore, they help the next generation grow. A platform called the Teachers Club has been created for such colleagues, where they can record the hours spent teaching as working hours, or where they can use the internal coaching services or production support and share their experience at regular meetings of the Club.



More about these activities can be found on [page 62](#) in the chapter called Non-profit Sector – Support of Education, Potential and Talent Development.

# Employee Care

We wish to create healthy and motivating working conditions for our employees and an environment where they feel good both physically and emotionally at work and afterwards. We help them find and maintain their own work-life balance.

## Flexible working conditions and part-time work

We provide our employees with the opportunity to work part-time; working from home is an automatic option for them, as well as flexible working conditions where the working hours are divided in such a way that allows them to harmonise their duties with family life.

**157**  
employees  
work part-time

## Be Well, Work Well programme

The purpose of the programme is to encourage all of our employees to maintain a healthy lifestyle and wellbeing, and to help them to solve work-related or private issues. Using internal communications, we share with our employees some useful tips on these topics and we inform them of activities they can participate in.

### Support provided by our internal coaches

We offer our employees a shoulder to lean on in any situation they may face, where they feel unwell or go through a difficult professional or personal period of time. The PwC Coaching Centre is available for two years already, enabling our employees to seek the support of professional internal coaches who can be contacted anytime. The coaches are there for them not only in crises; they also help them in the area of their professional or personal growth.

This year, the services of the Coaching Centre were used by 55 employees with 135 hours of coaching provided in total.

### Employee Assistance Programme

Support of psychologists and psychotherapists is available to our employees within the regional Employee Assistance Programme. The professionals are constantly available on telephone and our employees may contact them to discuss any kind of issue.



## 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

Even this year, we organised a series of physical activity challenges for our employees, through which we encouraged them to run, walk or do any kind of physical activity of their choice.

This was followed by a series of eight spring challenges aiming to improve the physical and mental health and resilience of our employees. They were focused on cold water therapy, appreciation expression, healthy sleep, physical activities, digital detox or healthy eating.

### Health Day

After a break caused by restrictions associated with the COVID-19 pandemic, we were finally able to organise another Health Day directly at our offices. The programme involved seminars and workshops focused on using emotions, prevention principles, relaxing techniques, anti-stress exercises, and others. 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 the digital balance, avoid the burnout syndrome or how to tackle stress, those are some of the topics we mediated to our employees

through lectures and webinars. At the same time, our employees can attend mindfulness sessions on a weekly basis – meditation sessions held by an experienced coach.

## Benefits for employees

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.

Employees can also donate their benefit points to non-profit organizations with whom we cooperate on a long-term basis. This year, the organizations received from us the amount over CZK 34,000. Additionally, benefit points could also be donated this year to help tornado-damaged villages in south Moravia. Employees contributed CZK 132,000 to their reconstruction.

Our employees can also use discounts provided by our contractual partners or the possibility of cheaper rent or purchase of a vehicle within the PwC Cars programme.

### Events for employees

On a regular basis, we hold formal and informal events for our employees to give them an opportunity to meet other colleagues from other teams across the entire firm (Afterwork) and to find out information on interesting projects they all work on (InBusiness Forum).



Our employees constitute our most important asset, and that is why PwC lays great emphasis on supporting their education and building long-term and sustainable work-life balance. We believe that the development of our people is crucial for us to succeed individually as well as the entire organisation. Personally, I am very pleased we are able to provide diverse learning programmes and trainings which help our employees to broaden their skills and knowledge in accordance with the current market needs. I also appreciate that the flexible working hours, working from home, and other benefits allow our employees to find efficient balance between their work duties and personal interests and obligations, and such benefits are a matter of course for the operation of PwC.



**Martina Kučová**  
HR Director  
at PwC Czech Republic

# Non-profit Sector

We focus on training development and on passing on our know-how within those areas where we have conducted long-term activities.

## 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. We intend to help startups kick off their successful and sustainable businesses through which they can have a positive impact on the society we live in, and to help non-profit organisations manage their operating issues so that they can invest their funds and energy into meeting their goals of helping people in need.

### Passing on know-how concerning digital and modern technologies

We take part in the global initiative entitled “PwC New World. New Skills” within the scope of which we focus on upskilling in the area of digital and modern technologies. Modern technologies continue to increasingly influence our lives. We strive to enable everyone to learn how to use digital technologies and take advantage of all the benefits they can bring to them and society as whole.

### Support training and development of potential and talent

Training constitutes a crucial prerequisite for people’s success which, subsequently, companies and non-profit organisations can benefit from. We aim to support young people to fully develop their potential and talent, which will better equip them to succeed in this fast-changing world.

### High-priority SDG Targets of PwC



#### 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

# Our response to the breakout of war in Ukraine

## Helpline for Ukrainian citizens to provide free phone advice

On a daily basis, the territory of Ukraine was left by thousands of people who looked for a shelter in the neighbouring countries. We decided to help them by doing what we know best: by offering them the know-how and experience of our specialists in migration policy, law, taxes and many others to support them as much as we can in handling all the formal procedures which would help them quickly find a safe and stable background in the Czech Republic or another EU country.

At the beginning of March 2022, we launched an internal helpline in Ukrainian, which offered free consulting to our Ukrainian colleagues. In the period from March to May 2022, we received over 650 phone calls through the helpline. Six of our colleagues volunteered to be the Ukrainian-speaking operators. To respond to the queries of the callers, our colleagues across the entire firm got involved continuously, depending on which topic the query was focused on.

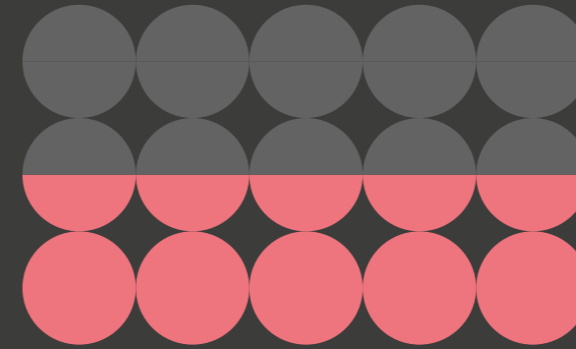
The purpose of the project was to offer fast and efficient assistance to the Ukrainian citizens entering the territory of the Czech Republic.

### Free phone consulting focused, primarily, on the following areas:

- legalisation of stay in the Czech Republic,
- work permits in the Czech Republic,
- mandatory paperwork (taxes, social security and health insurance),
- formalities associated with the transit to other EU countries.

Naturally, the vast majority of queries involved the migration topic, but in several cases the helpline constituted the only source of information for the Ukrainians entering our country.

The helpline was operated from March until June 2022. Along with the decreasing number of phone calls, we also adjusted the operation concept – the callers can leave a message and we get back to them within 24 hours. Should the current circumstances change, we are ready to extend the operation of the helpline once again.



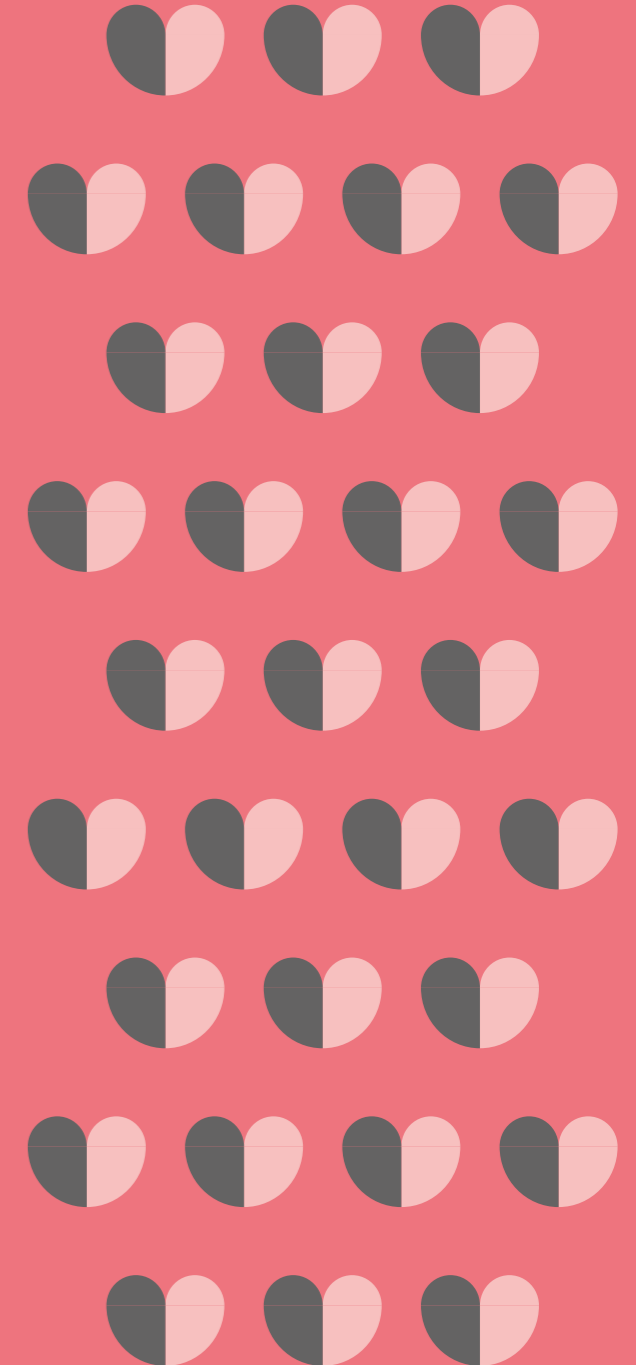
## Financial and material support

Our colleagues remaining in Ukraine were provided with protective equipment such as helmets and bulletproof vests in the amount of more than 1.7 million Czech crowns.

Through the Sdružení Via organisation, we donated 50 mobile phones and 10 laptops dedicated to the citizens of Ukraine who found shelter in the Czech Republic and to those who remained in the territory of Ukraine yet were forced to leave their homes.

## Material collection for children from the children's home in Chynadiieve

Non-perishable foods, sanitary items, children's medicines, pushchairs or board games, all that was donated by our employees within the collection to help children in the children's home in Chynadiieve in Zakarpattia, which became a shelter to many children who had to leave the combat zone.



# 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 we also quickly respond to current situations in our country as well as abroad.

As a matter of course, we also had to respond to the devastating consequences of the tornado in the south of Moravia and to the breakout of war in Ukraine. All that led directly to the significant increase in our financial and material support compared to the past years.

Our employees proved that the COVID-19 pandemic had no effect on their willingness to help at all. The end of the pandemic-related restrictions allowed us to re-launch the volunteering programme and the number of employees who decided to take advantage of their Volunteer Day and to set off to assist the non-profit organisations increased again significantly.

## Physical volunteering

- Each employee has the possibility to spend one work day volunteering for non-profit organisations.
- In March 2022, upon a forced break caused by the COVID-19 pandemic, we re-launched our volunteering programme. Our employees had the opportunity to select any of the volunteering activity on offer or to suggest an organisation to their liking. Mediation of volunteering events is organised in cooperation with the Hestia non-profit organisation.
- From March to June, 12 volunteering events were organised with nearly a hundred of our employees as participants. Altogether, we donated 775 hours to help the non-profit organisations.
- Organisations which we helped included the animal shelter in Bohnice, Z pokoje do pokoje, Společnost pro ochranu Prokopského a Dalejského údolí, Zoo Ostrava, Tamtam, and others.
- To compensate for our clients' carbon footprint, we planted 2,134 new beech trees. More about this project can be found in the Environmental Protection section on [page 71](#).
- 46% of our employees would like to get actively involved in physically volunteering for projects<sup>\*</sup>.

## Professional volunteering

- We provide non-profit organisations with pro-bono audit and other professional services.
- We are mentors of the founders of social startups within Social Impact Award and beyond.
- 44% of our employees<sup>\*</sup> would like to get involved in professional volunteering and help by sharing their know-how and work experience.

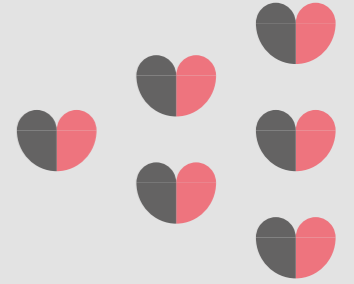
## Learning activities

- Forty 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 36 participants from the non-profit organisations Doctors Without Borders and Ředitel naživo. They took part in trainings to improve communication skills, to boost the memory through the Mind Mapping technique, or trainings on feedback provision. They also learned how to handle stress or how to master MS Excel.

## Philanthropic activities

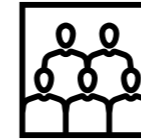
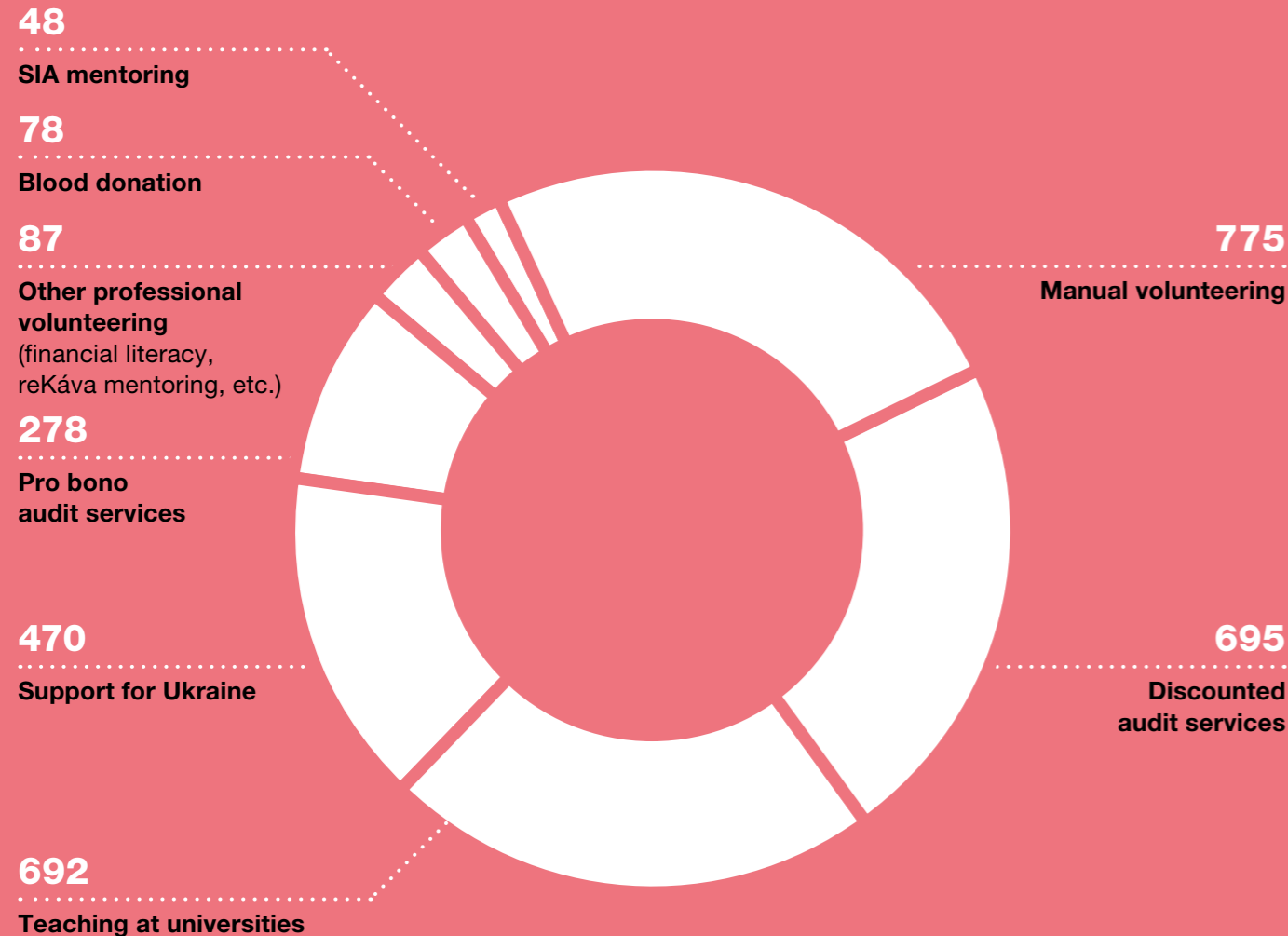
- Within the Christmas Charity, we support those nominated by the employees themselves as well as non-profit organisations we cooperate with on a long-term basis.
- Our employees can donate their benefit points from the Benefit Plus employee programme to non-profit organisations.
- Extraordinarily, our employees had the chance to donate their benefit points to the tornado-affected villages in the south of Moravia. They contributed by donating the amount of CZK 132,000; PwC doubled the amount. In total, we donated CZK 264,000.
- On a regular basis, we support the Remembrance Day collection.
- 51% of our employees would like to donate funds within our philanthropic activities<sup>\*</sup>.

<sup>\*</sup> Employee CSR Survey, see [page 14](#).



# 3,123 hours

donated our employees in all volunteer activities  
(33% more than the previous year)



# 215 employees

did volunteer work  
(35% more than the previous year)



# CZK 2,890,682

is the total amount donated to support non-profit organisations

## Gifts

### CZK 2,035,458

Support for Ukraine:

- material donations (CZK 1,965,458)
- financial donations (CZK 70,000)

### CZK 527,216

Christmas charity:

- PwC (CZK 199,338)
- Employees (CZK 327,878)

### CZK 264,000

Helping Moravia after the tornado:

- donated employee benefit points (CZK 132,000)
- financial donation of PwC (CZK 132,000)

### CZK 34,008

Donated employee benefit points to Linka bezpečí and Fond ohrožených dětí

### CZK 30,000

Other financial donations

# 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.

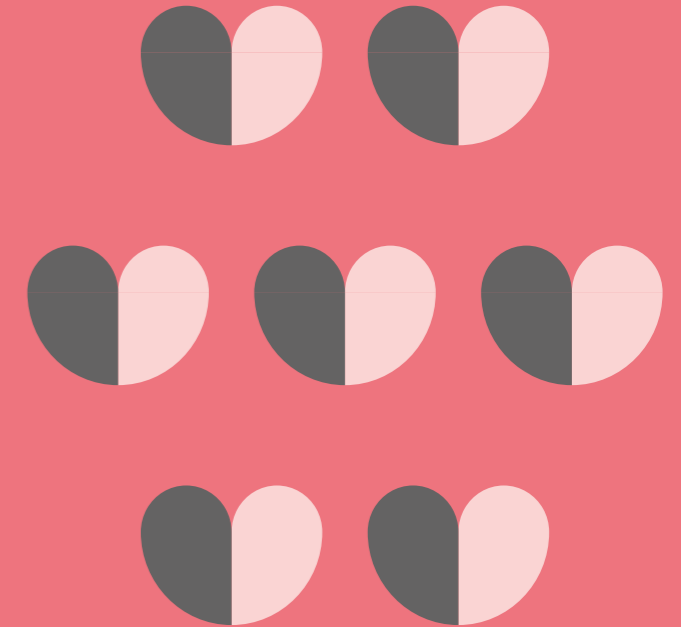
We also provide a pro-bono audit of the results of the Global Teacher Prize Czech Republic (organised by EDUin) that aims to support and praise quality teachers, to motivate the current as well as future ones to perform their work, to help them enhance the prestige of a teacher's job, and to change the perception of the job by the Czech society.

**973** hours

**dedicated to pro bono and discounted audit services**



# Social Impact Award



## Mentoring of social startups

For the 10<sup>th</sup> year now, we have been a partner of the Social Impact Award (SIA) project supporting young founders of social start-ups. This programme provides overall support to ten finalists to develop their world-changing projects into sustainable businesses. Besides a number of workshops, young participants can rely on the support of mentors – PwC employees. Together they deal with the funding, legal form, taxes, project management, and other issues. The programme culminates with the announcement of three winning projects that the expert jury considers the most progressing; these projects also obtain financial support to help them to further develop.

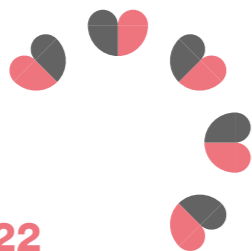
**10** years

**of cooperation with the Social Impact Award**

**85** social startups

**have been helped by PwC through its cooperation with the SIA**

## PwC and Social Impact Award 2022



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 one mentor throughout the duration of the Social Impact Award. Together with the participants, the mentor assessed whether the project was realistic and they planned a long-term strategy, establishment of the entire business model, and the preparation and actual realisation of the business. The mentor is also the person who helps 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. By being able to use their work experience and know-how in the area of social entrepreneurship, they can look at their work from a different perspective and get out of the rut, embracing new ways of thinking. What's more, they are able to improve their leadership and communication skills.

In many cases, supporting of projects by their mentors does not end by the mere finalists' announcement. For instance, our cooperation with the **reKáva** project – one of the finalists of SIA 2020 – has lasted for two years already. Our colleagues from the Advisory team assisted reKáva with the development of chips in smart catchers to collect coffee grounds and to prepare the automated collection reporting.

## Winning projects Social Impact Award 2021

### Animi

Mobile application to help especially people suffering from alexithymia (a difficulty recognising and expressing one's emotions) to identify and define their particular feelings, to learn how to work with their emotions and thus better integrate with society.

### Mamio

Mobile application operating as a service allowing mothers meeting like-minded friends according to their location and the age of their children. The project allows mothers to share their joys and pains of motherhood.

### Numi

A chatbot aiming to become a universal guide through any disruption of mental health balance. It provides psychological support to young people and helps them to get the directions to mental wellbeing. *ěrovat na cestě za duševní pohodou.*

### Begiis

The public vote winner. This online shop with shared children's clothes aims to use circular economy to eliminate wasting of children's clothes. The service is simply based on subscription for which the parents select a particular number of pieces of clothes. Once their children outgrow the clothes, the parents can simply return the piece and select a bigger size.

# Christmas Charity

**Christmas Charity has a long tradition at PwC. For the third 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.**

CZK

527,216

was the amount raised within  
the Christmas Charity

208 employees participated in the Charity  
along with their 344 donations.



## Fundraising for specific purposes

Support of thirteen 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 two 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 donation website that also brings an overview of the amount raised so far.

## Support by PwC

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

## Supported projects and non-profit organizations

- Methodical support to teachers dedicated to the LGBT+ topics
- Reconstruction of children's camp Sluneční zátoka
- Assistance dog Aldo for Izabelka
- Winter equipment for Jindřiška without home
- Device for better mobility for Radek the firefighter
- Veterinary care and operation of a dog's hospice
- Rehabilitation for little Jakoubek
- Eye-diagnostic tool for little Adélka and other paediatric patients
- Neurorehabilitation for triplets Amálka, Viktorka and Žofinka
- Orthoses to improve Eliška's mobility
- Rehabilitative appliances for the young dad Daniel
- Electric wheelchair for the brave Pepa
- Intensive Vojta therapy for little Péťa
- Linka bezpeční
- Fond ohrožených dětí

# Support of Education, Potential and Talent Development

## Connecting students with real-world professionals

We support young people at the start of their career and adult life to develop their talent and potential to prepare them for the future.

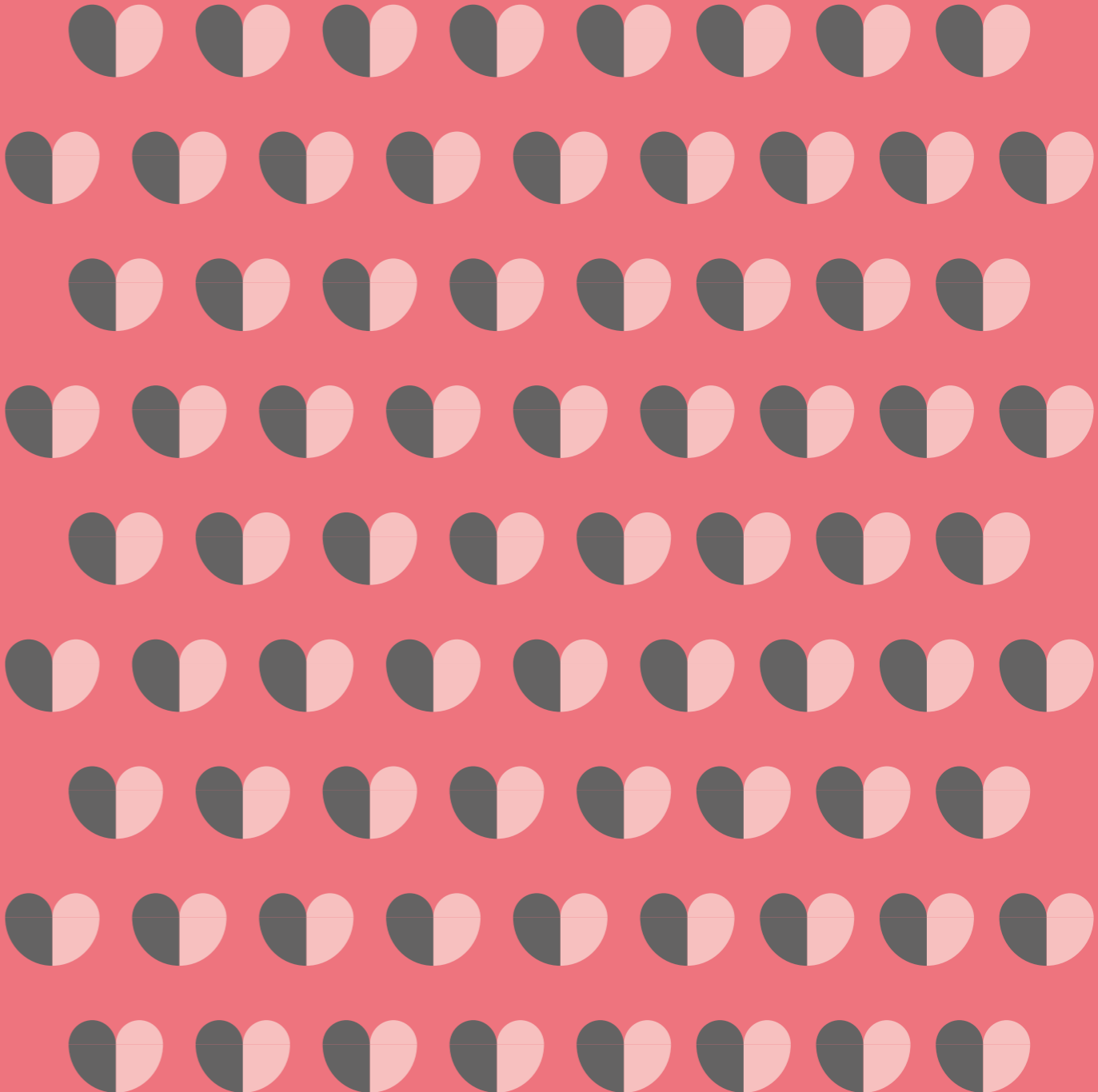
Within the **PwC Consulting Challenge**, university students and new graduates have the opportunity to try technology consulting in practice. Teams of two to four need to write a specific case study seeking a solution to a real problem the company is facing. This year, the teams were to help the Qerko company. Their task was to design a strategy for the company's expansion into the Vienna market. Participants could experience first-hand what it takes working in technology consulting. During the task solution, they could consult our professionals and test their own presentation skills while presenting their solutions to an expert jury.

The best team wins a financial reward, but, above all, it has the opportunity to work on real solutions which firms are actually ready to implement rather than just leaving them on a piece of paper.

Within the regular workshops held at universities, such as **Audit naživo**, students led by our professionals can try to work on an actual audit job.

Fourty of our colleagues give lectures at Czech universities; as university teachers, they share their theoretical knowledge with the students while bringing the context of client work, introducing new technologies used in their work, and allowing the students to try to find a solution to real-life issues.

For students, we organise regular debates with major leaders from the area of business, innovation and the academic sphere, which are dedicated to hot topics such as the role of technologies to succeed with the ESG. This year, our guests included Sara Polak, Jan Sláma, Michal Šmída, Jiří Havlenka and Danuše Nerudová.







# Environmental Protection

We have made a commitment to manage and decrease all environmental impacts of our business and to reach Net Zero with 2030 goal. 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 with 2030 goals.

### Our services in the area of sustainability 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 about our services in this area can be found on [page 32-35](#) of this Report.



### High-priority SDG Targets of PwC



**Responsible consumption and production**  
**Target 12.6**  
/ Sustainability reporting and our ESG practices



**Climate action**  
**Target 13.1**  
/ Energy consumption reduction, carbon footprint reduction, paperless office, reaching Net Zero

# Our Net Zero Commitment 2030

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. Our Net Zero commitment arises from a science-based decarbonisation goal stipulated by the Paris Agreement, which is to prevent the most severe impacts of the climate change by ensuring that the increase of the average global temperature is kept below 1.5 °C.

In July 2021, our global goals in the area of reducing emissions were confirmed by the independent Science Based Targets initiative (SBTi).



**Decarbonisation in compliance with this scenario will be achieved by the following steps:**

- 100% transition to electricity from renewable resources, reduction of absolute emissions through the increase of office energy efficiency, reduction of emissions associated with business travel, especially air travel, or cooperation with suppliers who have made their own commitments to carbon footprint reduction.
- The remaining carbon footprint will be compensated by PwC by investment into so-called off-set projects, i.e. those leading to capturing greenhouse gases or their prevention.

We intend to play an active role in the process of transition to low-carbon economy across the market, whether by supporting our clients in their efforts to reaching Net Zero through our services (see [page 32](#) Our Sustainable Entrepreneurship Services) or by being the driver of the public debate and the overall change of society (see [page 27](#) Market Cultivation and Trend Formulation).

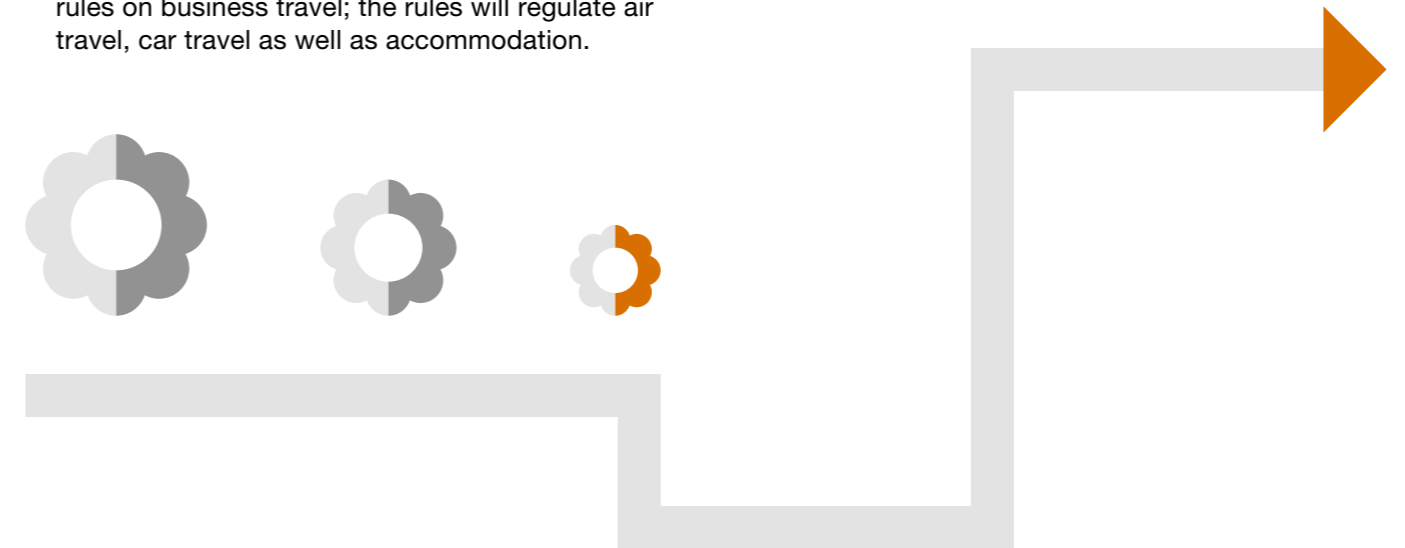
# Our Net Zero strategy

**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 proper, long-term strategy and a clearly defined plan. This year, we initiated the steps necessary to its preparation:**

- We are reviewing the current means of data collection for the carbon footprint calculation and work on the creation of a new collection system which will allow us to make the calculation of our carbon footprint more accurate through all scopes.
- We commenced an analysis of our travel policy, based on which we will suggest new internal rules on business travel; the rules will regulate air travel, car travel as well as accommodation.

In the following year, within the ongoing analysis, we will focus primarily on the expansion of Scope 3 reporting so that the emissions in the customer-supplier chain are included. Furthermore, we are preparing two extensive employee surveys dedicated to our employees' commuting and to how, according to our employees, PwC could become more sustainable.

We also expect the completion of our Net Zero strategy, which we will present to our employees as well as the public, including particular steps to help us fulfil our commitment and their time schedule.





The management and decrease of all impact of our business on the environment is a top priority for PwC. That is why we have made a commitment to take over the initiative to fight the climate change and to reduce our carbon footprint in order to reach Net Zero with 2030 goal.



**Jan Brázda**

Partner and Net Zero Leader,  
PwC Czech Republic

# We reduce 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 <sub>2</sub> e
2019	1.146
2020	1.018
2021	0.375
2022	0.415

Compared to the past year, as expected, the carbon footprint grew back to its standard rates upon the end to the COVID-19 pandemic. Thanks to electricity purchase from renewable resources (which was additionally reflected into the recalculated value from the year 2021), we did not come back to the values of the past years, and so the total emissions only increased by 10.6% on a year-on-year basis.

Details on emission production data and the carbon footprint calculation can be found on [page 82](#).

## Eco-friendly office building

On a long-term basis, we have been monitoring our consumption and investing in technical innovations especially in our Prague office – the City Green Court – which has achieved the LEED Platinum certification: Eco-Friendly Company Seat. Besides that, we use the air conducted from the office spaces to heat the garage.

## Electrical energy consumption

Year	Electricity consumption (kWh)		
	Renewable resources	Non-renewable resources	Total
2019	–	828,897	828,897
2020	–	725,955	725,955
2021	337,297	406,566	743,863
2022	753,030	89,478	842,508

Energy consumption reduction in years 2020 and 2021 was mainly caused by the transition to working from home with respect to the restrictions of the office operation due to the COVID-19 pandemic. As of mid-2021, for our Prague office, we started to use exclusively the energy from renewable resources. For a part of this year, green energy was supplied even to our office in Ostrava.

## Water consumption

Year	Water consumption (m³)
2019	1,564
2020	1,358
2021	1,004
2022	1,283



By return to the offices, upon the end of the pandemic restrictions, water consumption increased compared to last year.

**All energy and water consumption measurements can be found on page 81 and 82. Details on emission production can be found on page 82.**

## 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.

Such digitalisation includes, for instance, expense reports or client invoices which we now send solely electronically. Moreover, we have been successful at reducing the use of printed materials by using the G Suite tools, enabling the simple sharing of documents with other colleagues.

## Paper consumption

Year	Paper consumption (pcs)
2019	3,472,179
2020	2,888,103
2021	1,951,979
2022	1,679,512



## Collecting recyclables in offices

We keep looking for ways to reduce the amount of waste, and to motivate our employees to recycle, for instance, by providing a well-arranged navigation system directly in our 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. 49% of the total amount of produced waste is sent out for further processing. That is less than last year, which is associated with higher overall production of waste due to the return of our employees to offices upon the end of the pandemic restrictions.

**All data related to the waste production and processing can be found on page 83.**

## Support of eco-friendly travelling

We encourage our employees to use alternative means of transport; all our offices are easily reachable by public transport. When planning our work based at our client's offices, the distance and means of commuting constitute one of the criteria for the team formation. Our building has a background area available for cyclists.

Business air or car travel is 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.

## Sustainable Christmas gift for clients

Last Christmas, our clients got a very non-traditional gift from us – we called upon them to calculate their personal carbon footprint and we made a commitment to compensate for the footprint by planting the corresponding number of trees on their behalf.

In cooperation with the Zasad' život non-profit organisation, we created a personalised microsite with a carbon footprint calculator and, thanks to our clients' willingness to calculate their carbon footprint, in spring 2022, we planted 2,134 young beech trees in Podlesí close to Příbram. Planting comprised one of this year's volunteering activities which our employees participated in.

## Green volunteering

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

**More about our volunteering activities can be found in the Non-profit Sector section on page 54.**

## 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. We encourage sustainable consumption within the selection of our promotion items, currently including, for instance, glass water bottles or KeepCups for coffee.



# About the Report

As a global network of companies, PwC is the signatory of the voluntary initiative programme entitled 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 corporate responsibility activities. We are dedicated to topics we consider to be 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 at [www.pwc.com/cz/en/o-nas/firemni-odpovednost.html](http://www.pwc.com/cz/en/o-nas/firemni-odpovednost.html).

Information contained in this Report only concerns our activities carried out in the Czech Republic. More on corporate responsibility activities of the international PwC network can be found at [www.pwc.com/globalcommunities](http://www.pwc.com/globalcommunities). All qualitative and quantitative data included in this Report concerns the financial year 2022 (from 1 July 2021 to 30 June 2022).

## Reporting process

Unless otherwise provided, quantitative information has been gained from 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 training) which is subsequently

passed on to the CSR specialist. Our carbon footprint is measured in compliance with the international methods of the Greenhouse Gas Protocol. This report of PwC in the Czech Republic was prepared with reference to GRI Standards. We applied the Revised Universal GRI Standards for the first time in this reporting period. As a result, the numbering, order and descriptions of some items in the GRI Index changed (mainly between GRI 102 and GRI 2), as well as the structure of some tables in the data appendix. The report maintains continuity in information that was required to be In accordance – Core under the previous version of the standards, however, not yet all the information expected to be in accordance with the new standards. We are in the process of evaluating the scope and content for the future reports, not only with respect to the changes in GRI but also the upcoming European Sustainability Reporting Standards.

### Our report is prepared on an annual basis and includes 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 Praha 4

# GRI Content Index

**Statement of use:** PwC entities in the Czech Republic have reported the information cited in this GRI content index for the period 1 July 2021 – 30 June 2022 with reference to the GRI Standards.

**GRI 1 used:** GRI 1: Foundation 2021

**Applicable GRI Sector Standard(s):** None

GRI Standard	Disclosure Name	Location of disclosure	Explanatory notes
<b>GRI 2 (2021) GENERAL DISCLOSURES (2021)</b>			
<b>The organization and its reporting practices</b>			
2-1	Organizational details	6, 72	
2-2	Entities included in the organization's sustainability reporting	72	Each legal entity prepares its own financial statements independently. This Report presents summarized information.
2-3	Reporting period, frequency and contact point	72, 88	1 July 2021 – 30 June 2022
2-4	Restatements of information	69, 82	Revised carbon footprint scope and calculation.
2-5	External assurance	–	This Report is not subject to external assurance.
<b>Activities and workers</b>			
2-6	Activities, value chain, and other business relationships	6 – 9	
2-7	Employees	36 – 49, 79	

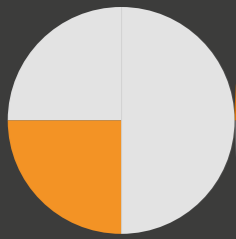
GRI Standard	Disclosure Name	Location of disclosure	Explanatory notes
<b>Governance</b>			
2-13	Delegation of responsibility for managing impacts	11	
2-15	Conflicts of interest	24 – 25	100% of employees and partners confirmed the compliance with independence requirements.
<b>Strategy, policies and practices</b>			
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 instances of non-compliance with laws and regulations during the reporting period.
2-28	Membership associations	27 – 30	
<b>Stakeholder engagement</b>			
2-29	Approach to stakeholder engagement	14 – 16	
2-30	Collective bargaining agreements	25, 44	Our employees are not organized in unions.
<b>GRI 3 (2021) MATERIAL TOPICS</b>			
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	Management approach to material topics is described in relevant chapters. See also the Global Annual Review at: <a href="https://www.pwc.com/gx/en/about/global-annual-review-2022.html">https://www.pwc.com/gx/en/about/global-annual-review-2022.html</a>
<b>ECONOMIC</b>			
<b>GRI 201 (2016) Material Topic: Economic Performance</b>			
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 ( <a href="http://www.justice.cz">www.justice.cz</a> ). This Report contains the selected key financial indicators.

GRI Standard	Disclosure Name	Location of disclosure	Explanatory notes
<b>GRI 202 (2016) Material Topic: Market Presence</b>			
202-2	Direct economic value generated and distributed	40, 79	
<b>GRI 203 (2016) Material Topic: Indirect Economic Impacts</b>			
203-2	Significant indirect economic impacts	12, 13, 51 – 63, 80	Cooperation with the non-profit sector
<b>GRI 205 (2016) Material Topic: Anti-corruption and Anti-competitive behaviour</b>			
<b>GRI 206 (2016)</b>			
205-2	Communication and training about anti-corruption policies and procedures	24, 81	
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.
<b>ENVIRONMENTAL</b>			
<b>GRI 301 (2016) Material Topic: Materials</b>			
301-1	Materials used by weight or volume	70, 81	
<b>GRI 302 (2016) Material Topic: Energy</b>			
302-1	Energy consumption within the organization	65 – 69, 81	
<b>GRI 303 (2018) Material Topic: Water</b>			
303-3	Water withdrawal	70, 82	
<b>GRI 305 (2016) Material Topic: Emissions</b>			
305-1	Direct (Scope 1) GHG emissions	82	
305-2	Energy indirect (Scope 2) GHG emissions	66 – 69, 82	
305-3	Other indirect (Scope 3) GHG emissions	66 – 69, 82	
305-4	GHG emissions intensity	69, 82	
305-5	Reduction of GHG emissions	66 – 69, 82	

GRI Standard	Disclosure Name	Location of disclosure	Explanatory notes
<b>GRI 306 (2020)</b>	<b>Material Topic: Waste</b>		
306-1	Waste generation and significant waste-related impacts	70	
306-2	Management of significant waste-related impacts	70	
306-3	Waste generated	83	
306-4	Waste diverted from disposal	83	
306-5	Waste directed to disposal	83	
<b>GRI 308 (2016)</b>	<b>Material Topic: Supplier environmental assessment</b>		
308-1	New suppliers that were screened using environmental criteria	26, 66 – 67	
<b>SOCIAL</b>			
<b>GRI 401 (2016)</b>	<b>Material Topic: Employment</b>		
PwC indicator	New hires	84	Information on new employee hires is provided pursuant to our internal indicator; not the full scope of GRI 401-1.
PwC indicator	Parental leave	41, 84	Information on parental leave is provided pursuant to our internal indicator; not the full scope of GRI 401-3.
<b>PwC topic</b>	<b>Material Topic: Health and Safety at Work</b>		
PwC indicator	Employee care – healthy lifestyle and wellbeing	47 – 48	We monitor and report the information that is important in respect to the nature of our business. It does not include the full scope pursuant to the requirements of the GRI 403 standard and 403-6 indicator.
<b>GRI 404 (2016)</b>	<b>Material Topic: Training and education</b>		
404-1	Average hours of training per year per employee	44 – 43, 84	
404-2	Programs for upgrading employee skills and transition assistance programs	41 – 43, 46	
404-3	Percentage of employees receiving regular performance and career development reviews	45	

GRI Standard	Disclosure Name	Location of disclosure	Explanatory notes
<b>GRI 405 (2016)</b> <b>GRI 406 (2016)</b>	<b>Material Topic: Diversity, Equal Opportunity and Non-discrimination</b>		
405-1	Diversity of governance bodies and employees	39 – 40, 79, 85	
406-1	Incidents of discrimination and corrective actions taken	–	No case of discrimination has been reported.
<b>GRI 407, GRI 408, GRI 409, GRI 410, GRI 411, GRI 412 (2016)</b>	<b>Material Topic: Human Rights (Freedom of Association and Collective Bargaining, Child Labor, Forced or Compulsory Labor, Security Practices, Rights of Indigenous Peoples, Human Rights Assessment)</b>		<b>Our approach to human rights in company and among our suppliers is governed by our codes and statements contained in this report.</b>
Human Rights		25	We commit to respect human rights in all areas stated below. We demand the same from 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	
<b>GRI 414 (2016)</b>	<b>Material Topic: Supplier social assessment</b>		
414-1	New suppliers that were screened using social criteria	25 – 26	
<b>GRI 418 (2016)</b>	<b>Material Topic: Customer Privacy</b>		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	–	No case reported.

# 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.

Line of Service	Total number of employees				Female				Male				not specified / other	
	Financial year													
	2022	2021	2020	2019	2022	2021	2020	2019	2022	2021	2020	2019	2022	2021
<b>Assurance</b>	562	517	488	471	293	262	230	221	269	253	258	250	0	2
<b>Consulting</b>	232	218	208	211	87	81	77	74	145	137	131	137	0	0
<b>Tax and Legal</b>	146	181	173	181	101	134	129	136	45	47	44	45	0	0
<b>IFS</b>	177	168	171	177	98	94	101	97	79	74	70	80	0	0
<b>Total</b>	<b>1,117</b>	<b>1,084</b>	<b>1,040</b>	<b>1,040</b>	<b>579</b>	<b>571</b>	<b>537</b>	<b>528</b>	<b>538</b>	<b>511</b>	<b>503</b>	<b>512</b>	<b>0</b>	<b>2</b>

Line of Service	Prague				Brno				Ostrava				Part-time				Fixed-term		
	Financial year																		
	2022	2021	2020	2019	2022	2021	2020	2019	2022	2021	2020	2019	2022	2021	2020	2019	2022	2021	2020
<b>Assurance</b>	411	404	395	380	81	63	58	54	70	50	35	37	73	66	55	54	11	28	6
<b>Consulting</b>	230	217	207	211	2	1	1	0	0	0	0	0	19	17	19	22	20	13	6
<b>Tax and Legal</b>	122	155	146	156	22	24	25	23	2	2	2	2	44	56	44	47	6	7	3
<b>IFS</b>	169	161	165	171	6	5	5	5	2	2	1	1	21	22	22	24	12	13	3
<b>Total</b>	<b>932</b>	<b>937</b>	<b>913</b>	<b>918</b>	<b>111</b>	<b>93</b>	<b>89</b>	<b>82</b>	<b>74</b>	<b>54</b>	<b>38</b>	<b>40</b>	<b>157</b>	<b>161</b>	<b>140</b>	<b>147</b>	<b>49</b>	<b>61</b>	<b>18</b>

Note: Due to the insignificant number of fixed term contracts, we did not report them before; therefore, only data from financial year 2020 onwards is provided.

## GRI 202-2 | Proportion of senior management

Year	Leadership (partners) by nationality						Total
	Czech	British	Australian	Slovak	Polish	Romanian	
<b>2022</b>	24	1	0	0	1	1	<b>27</b>
<b>2021</b>	20	2	0	0	1	1	<b>24</b>
<b>2020</b>	20	2	0	0	0	1	<b>23</b>
<b>2019</b>	19	2	1	1	0	0	<b>23</b>



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

### Volunteering

Activity	2022		2021		2020	
	Hours	Number of employees	Hours	Number of employees	Hours	Number of employees
Manual volunteering	775	99	103	15	625	83
University teaching	692	40	777	37	242	20
Blood donation	78	8	366	26	341	30
Pro bono audits	278	38	261	29	485	13
Discounted audits	695		397		608	
Security audit for Lékaři bez hranic	n/a		161	5	n/a	
DofE mentoring			141	25		
SIA mentoring	48	8	139	22	134	25
Support for Ukraine	470	12				
Other professional volunteering (financial literacy, reKáva mentoring, etc.)	87	10				
<b>Total</b>	<b>3,123</b>	<b>215</b>	<b>2,345</b>	<b>159</b>	<b>2,434</b>	<b>171</b>

### Donations and sponsorship

Activity	2022	2021	2020	2019
Financial and material contributions by PwC	2,197,458 CZK	145,000 CZK	331,195 CZK	437,500 CZK
Donated benefit points by employees	166,008 CZK	27,709 CZK	94,810 CZK	n/a
Support of health professionals – Energie do nemocnic				
PwC Employees	n/a	164,193 CZK 46,650 CZK	n/a	n/a
Christmas charity				Reported in contributions by PwC
PwC Employees	199,338 CZK 327,878 CZK	190,563 CZK 223,130 CZK	187,380 CZK 238,201 CZK	180,000 CZK
<b>Total</b>	<b>2,890,682 CZK</b>	<b>797,245 CZK</b>	<b>851,586 CZK</b>	<b>617,500 CZK</b>

Note: In addition to the Christmas charity, PwC and staff donations were mainly directed to support Ukraine and the reconstruction of villages in Moravia after the devastating tornado. Last year, during the COVID-19 pandemic, we supported healthcare workers as part of the Energie do nemocnic project.

## GRI 205-2 | Anti-corruption action

	Unit	Financial year			
		2022	2021	2020	2019
Annual confirmation of independence	% of employees	100	100	100	100

## GRI 301-1 | Paper consumption

	Unit	Financial year			
		2022	2021	2020	2019
Paper consumption at the office	pcs	1,679,512	1,951,979	2,888,103	3,472,179
Per tree calculator	pcs	143	166	245	295

## GRI 302-1 | Energy consumption within the organisation

Energie	Office/Energy	Unit	Financial year			
			2022	2021	2020	2019
Gas	Ostrava	kWh	0	73,591	73,048	74,012
Heat	Prague	GJ	1,228	1,512	1,555	1,376
	Brno		314	262	282	271
	Ostrava		156	n/a	n/a	n/a
Electricity – non-renewable	Prague	kWh	0	366,075	677,989	797,113
	Brno		31,453	34,499	42,087	25,774
	Ostrava (incl. cooling in 2022)		58,025	5,992	5,880	6,010
Electricity – renewable	Prague	kWh	699,603	337,297	n/a	n/a
	Brno		n/a	n/a	n/a	n/a
	Ostrava (incl. cooling in 2022)		53,427	n/a	n/a	n/a
Energy consumption in total	Gas	GJ	0	264.9	263.0	263.0
	Heat		1,698.0	1,773.9	1,836.9	1,647.0
	Electricity non-renewable		322.0	1,464.0	2,613.4	2,795.2
	Electricity renewable		2,711.0	1,214.0	n/a	n/a
	<b>Total</b>		<b>4,731.0</b>	<b>4,717.0</b>	<b>4,713.0</b>	<b>4,705.2</b>

Note: Ostrava office moved to new premises and it no longer has own consumption of gas. Part of the electricity consumed in 2022 originated from renewable sources. We have newly split the electricity consumption by source to non-renewable and renewable in 2022. We have also split the value in the 2021 comparatives.

## GRI 303-3 | Water consumption

Office	Unit	Financial year			
		2022	2021	2020	2019
Prague		615	436	599	891
Brno	m³	425	253	389	301
Ostrava		243	315	370	372
<b>Total</b>	m³	<b>1,283</b>	<b>1,004</b>	<b>1,358</b>	<b>1,564</b>

**Note:** We consume water supplied by third parties. Information on source or origin in areas with water stress is not available for these supplies. Water consumption has increased from last year with the return of employees to the offices after the end of the pandemic restrictions.

## GRI 305 | CO<sub>2</sub> Emissions

Carbon footprint	Indicator (t CO <sub>2</sub> e)	Emissions source	2022	2021	2020	2019	Emissions factor
305-1	GHG direct (Scope 1)	Gas	0	13.5	14.9	15.1	DEFRA
		<b>Scope 1</b>	<b>0</b>	<b>13.5</b>	<b>14.9</b>	<b>15.1</b>	-
305-2	GHG indirect (Scope 2)	Electricity*	49.2	216.5*	431.9	503.1	AIB
		Heat	80.5	84.1	88.1	80.5	DEFRA
		<b>Scope 2</b>	<b>129.7</b>	<b>300.6</b>	<b>520.0</b>	<b>583.7</b>	-
305-3	GHG indirect (Scope 3)	Business travel by plane	223.6	39.5	402.7	412.5	
		Business travel by car	109.3	52.5	120.5	179.9	-
		Water	0.5	0.4	0.5	0.5	
		<b>Scope 3</b>	<b>333.4</b>	<b>92.3</b>	<b>523.6</b>	<b>592.9</b>	-
	CO <sub>2</sub> emissions in total	<b>463.1</b>	<b>406.4</b>	<b>1,058.5</b>	<b>1,191.7</b>	-	
305-4	Intensity of GHG	Conversion to one employee*	0.415	0.375	1.018	1.146	-
305-5	Decrease GHG emissions	Year on year**	10.6 %	- 63.2 %	- 11.2 %	-	-
		Against 2019**	- 59.3 %	- 67.3 %	- 11.2 %	-	-

**Notes:** Greenhouse gases emissions include CO<sub>2</sub> emissions. Due to the nature of our business, other emissions are insignificant. Energy indirect (Scope 2) emissions are reported using market-based method. Location-based values did not differ significantly till 2020. Scope 2 emissions per location-based method were 468.9 tCO<sub>2</sub>e in 2022 (456.8 tCO<sub>2</sub>e in 2021). 468.9 tCO<sub>2</sub>e. We do not monitor business trips by train. Their impact on total CO<sub>2</sub> emissions is insignificant. We do not use company vehicles for business trips. Scope 3 emissions up to only include emissions produced by the activities of our organisation in the main categories: business trips by planes and cars. They do not include supply chain emissions. We are working on extending the Scope 3 reporting in the future.

\* We have recalculated the Scope 2 emissions for 2021 to reflect the split of electricity from non-renewable and renewable, therefore the new value differs from previously reported 396.1 tCO<sub>2</sub>e. This recalculation also resulted in decrease of emissions per employee.

\*\* Significant temporary decrease of emissions in 2021 was caused by limited business trips during the pandemic restrictions.

## GRI 306-3, 306-4, 306-5 | Waste within the office

Material	Office	Unit	Financial year			
			2022	2021	2020	2019
Paper	Prague		8.57	11.50	8.24	7.12
	Brno	tons (t)	0.70	0.70	6.00	5.40
	Ostrava		n/a	0.28	0.27	0.37
Plastic	Prague		3.32	3.60	3.03	2.91
	Brno	tons (t)	0.02	0.04	0.12	0.18
	Ostrava		n/a	0.09	0.09	0.09
Glass	Prague	tons (t)	0.54	n/a	0.52	0.10
	Brno		0.06	0.06	0.03	0.05
Beverage cartons	Prague	tons (t)	0.12	0.14	0.17	n/a
Bio waste	Prague	tons (t)	0.68	2.65	0.14	n/a
Mixed waste	Prague		14.57	5.98	18.54	25.86
	Brno	tons (t)	n/a	n/a	n/a	n/a
	Ostrava		n/a	n/a	n/a	n/a
<b>Total</b>		<b>tons (t)</b>	<b>28.58</b>	<b>25.04</b>	<b>37.15</b>	<b>42.08</b>

**Note:** The volume of mixed waste for Brno and Ostrava is not recorded. Municipal waste collection is carried out jointly for all office tenants in the buildings and information on volumes separately for PwC is not available. The increase in waste generated is related to the return of employees to the offices after pandemic restrictions.

	Unit	Financial year				
		2022	2021	2020	2019	
GRI 306-4	Waste diverted from disposal	tons (t)	14.01	19.06	18.61	16.22
	% of total amount of waste		49.0	76.1	50.1	38.5
GRI 306-5	Waste directed to disposal	tons (t)	14.57	5.98	18.54	25.86
	% of total amount of waste		51.0	23.9	49.9	61.5

## New hires (internal indicator)

	Unit	Age			Gender		Office			Total
		<30	30-49	>50	Female	Male	Prague	Brno	Ostrava	
2020	number of employees	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 of employees	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 of employees	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

## Parental leave (internal indicator)

	Unit	2022	2021	2020	2019
Parents on maternity leave	number of employees	126	137	121	116
Working parents on parental leave	%	33	35	40	37
Parents on maternity and parental leave	number of employees	35	39	28	
Parents coming back to work from maternity and parental leave	number of employees	27	20	14	we report from 2020

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

Grade	Number of hours devdicated to training				Number of employees				Average number of hours dedicated to training			
	Financial year											
	2022	2021	2020	2019	2022	2021	2020	2019	2022	2021	2020	2019
Partner	1,441	1,152	1,063	1,012	27	24	23	23	53	48	46	44
Director	1,935	1,733	1,563	1,516	38	35	25	27	51	50	63	56
Senior Manager	2,675	2,649	2,658	2,306	74	65	55	55	36	41	48	42
Manager	10,959	10,535	10,338	9,572	207	200	175	174	53	53	59	55
Senior Associate, Specialist, Consultant	30,620	29,790	33,460	26,600	390	383	358	362	79	78	93	73
Associate, Specialist, Consultant	50,849	51,194	45,322	45,173	374	370	397	394	136	138	114	115
Asistant, Support	39	51	15	49	7	7	7	5	6	7	2	10
<b>Total</b>	<b>98,518</b>	<b>97,104</b>	<b>94,419</b>	<b>86,228</b>	<b>1,117</b>	<b>1,084</b>	<b>1,040</b>	<b>1,040</b>	<b>413</b>	<b>414</b>	<b>426</b>	<b>395</b>

## GRI 405-1 | Diversity of governance 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.

Proportion of Leadership by nationality, see GRI 202-2 | Proportion of senior management.

Grade	Number of employees				Female				Male				Part-time			
	Financial year															
	2022	2021	2020	2019	2022	2021	2020	2019	2022	2021	2020	2019	2022	2021	2020	2019
Partner	27	24	23	23	2	2	3	3	25	22	20	20	1	1	0	0
Director	38	35	25	27	9	8	6	6	29	27	19	21	5	3	2	2
Senior Manager	74	65	55	55	22	21	22	22	52	44	33	33	12	10	9	10
Manager	207	200	175	174	85	93	80	86	122	107	95	88	42	44	39	38
Senior Associate, Specialist, Consultant	390	383	358	362	226	212	188	184	164	170	170	178	64	67	52	49
Associate, Specialist, Consultant	374	370	397	394	228	229	231	222	146	140	166	172	33	36	38	48
Asistant, Support	7	7	7	5	7	6	7	5	0	1	0	0	0	0	0	0
<b>Total</b>	<b>1,117</b>	<b>1,084</b>	<b>1,040</b>	<b>1,040</b>	<b>579</b>	<b>571</b>	<b>537</b>	<b>528</b>	<b>538</b>	<b>511</b>	<b>503</b>	<b>512</b>	<b>157</b>	<b>161</b>	<b>140</b>	<b>147</b>

	Financial year			
	2022	2021	2020	2019
<b>Employees by age</b>				
<30	379	404	424	438
30-49	677	636	575	564
>50	57	44	38	37
not stating age	4	0	3	1
<b>Total</b>	<b>1,117</b>	<b>1,084</b>	<b>1,040</b>	<b>1,040</b>
<b>Leadership (partners) by age</b>				
<30	0	0	0	0
30-49	16	13	15	15
>50	11	11	8	8
<b>Total</b>	<b>27</b>	<b>24</b>	<b>23</b>	<b>23</b>
<b>Leadership (partners) by gender</b>				
Female	2	2	3	3
Male	25	22	20	20
<b>Total</b>	<b>27</b>	<b>24</b>	<b>23</b>	<b>23</b>

# How to Prepare a company's Sustainability Report?

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## Contact



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# Why to Read the Report and what to Learn from it

The Report is aimed for everyone who wants to know more about connecting business strategies with the corporate responsibility and sustainability concept, or who wants to get to know us better or get 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.

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