

VS (VSME) ESRS VOLUNTARY STANDARD

2024

Sustainability Report

PricewaterhouseCoopers Slovensko, s.r.o.

Bratislava, SK

A Module · Individual Scope

Generated on 31 Aug 2026 · ExecutESG Platform

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Governance – Convictions and fines for corruption and bribery

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CEO / Foreword Letter

At PwC Slovakia, our purpose is to build trust in society and solve important problems. This sustainability report reflects our ongoing commitment to transparency and our journey towards Net Zero.

About This Report

Reporting Framework

This sustainability report has been prepared in reference to the European Sustainability Reporting Standards for voluntary use by non-listed small and medium-sized enterprises (ESRS VS (VSME)). The report structured follows the A Module guidelines to provide transparency regarding our environmental, social, and governance (ESG) performance.

Reporting Period and Boundary

The information and data contained in this report cover the financial year 2024, aligned with our financial reporting period. The organizational boundary for this report includes PricewaterhouseCoopers Slovensko, s.r.o. and its operations as defined by the Individual scope of consolidation.

Methodology and Data Preparation

The data presented herein has been gathered through our internal management systems and prepared by our sustainability and management teams. Where estimates or proxies have been used, this is stated alongside the respective data points. The Double Materiality Assessment (DMA) outcomes form the basis of our strategic disclosures (Section B2, C1, C2).

External Assurance and Verification

This sustainability report has not been externally assured and is provided for voluntary disclosure purposes.

Forward-Looking Statements

This report contains forward-looking statements regarding our future sustainability initiatives, targets, and expected impacts. These statements are based on current management expectations and are subject to uncertainties that could cause actual results to differ materially.

SUMMARY

Executive Summary

Key sustainability metrics at a glance

Company Profile

Company	PricewaterhouseCoopers Slovensko, s.r.o.
Location	Bratislava, SK
Report Scope	A Module · Individual Scope
Reporting Year	2024

ANNUAL TURNOVER

— €

TOTAL EMPLOYEES

950

BALANCE SHEET

— €

Environmental Highlights

TOTAL ENERGY

450 MWh

RENEWABLE SHARE

100%

GHG EMISSIONS (SCOPE 1+2)

1,481.2 tCO₂e**GHG Calculator:** Detailed emission analysis computed 1,481.2 tCO₂e across Scope 1, 2 and 3 using 0 activity entries.

Social Highlights

PERMANENT CONTRACTS

842

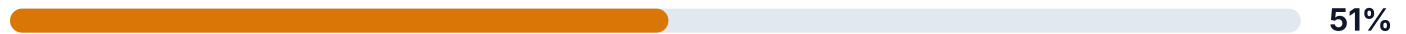
TEMPORARY CONTRACTS

108

FEMALE WORKFORCE

56.4%

Report Completeness



40 of 78 disclosures completed

Key Figures Summary

At a glance view of the most critical sustainability metrics across Environment, Social, and Governance pillars for PricewaterhouseCoopers Slovensko, s.r.o. in the reporting year 2024.

Environment

TOTAL GHG EMISSIONS

1,481.2 tCO₂e

Includes Scope 1, 2, and 3 from calculator

TOTAL ENERGY CONSUMPTION

450 MWh

Electricity & Fuels (Renewable and Non-renewable)

Social (Workforce)

TOTAL EMPLOYEES

950 People

Permanent and Temporary Contracts

FEMALE REPRESENTATION

54.3 %

Proportion of female employees in workforce

Governance

MATERIAL TOPICS ADDRESSED

0 Topics

Topics identified via Double Materiality Assessment

REPORTING MODULE

A

VS (VSME) ESRS Reporting Choice



Strategy - Business Model and Strategy

ESRS C1 — Key elements of strategy relating to sustainability

B1

Basis for preparation

General company information and reporting parameters

Company Profile

Organization Name	PricewaterhouseCoopers Slovensko, s.r.o.
Reporting Module	Comprehensive Module
Legal Form	PII
NACE Sector	M6920

Reporting Boundary

Individual Level

This report pertains to the sustainability performance of a single, standalone organizational entity.

Key Figures

BALANCE SHEET

— €

TURNOVER

— €

TOTAL EMPLOYEES

—

Significant Sites

SITE	ADDRESS	POSTAL CODE	CITY	COUNTRY	COORDINATES
Bratislava Office (HQ)	Karadžičova 2	815 32	Bratislava	SK	48.1486, 17.1077
Košice Branch	Hlavná 68	040 01	Košice	SK	48.7200, 21.2611

Sustainability Certificates / Labels

Yes

ISO 14001:2015 (Environmental Management System), ISO/IEC 27001 (Information Security)

Omitted Information

We omitted specific details on non-material local procurement as it falls below our materiality threshold.

External Assurance

Yes



Practices, policies and future initiatives

ESRS B2 — Governance and strategy disclosures

PRACTICES FOR SUSTAINABLE ECONOMY

Yes

POLICIES ON SUSTAINABILITY ISSUES

Yes

Publicly available at:

FUTURE INITIATIVES / FORWARD-LOOKING PLANS

Yes

TARGETS TO MONITOR IMPLEMENTATION

Yes



Strategy - Transition plan for climate change

ESRS C2

Environment

Energy, Emissions, Water, Waste, and Ecological Impacts





Energy

ESRS B3 — Environmental data: energy consumption and GHG metrics

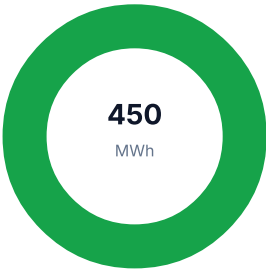
Total Energy Consumption (MWh)

	RENEWABLE	NON-RENEWABLE	TOTAL
Electricity (utility billings)	450	0	450
Fuels	0	0	0
Total	450	0	450

Energy Mix Breakdown

Elec. Renewable		450 MWh
Elec. Non-renewable		0 MWh
Fuel Renewable		0 MWh
Fuel Non-renewable		0 MWh

Renewable vs Non-renewable



● Renewable (100%) ● Non-renewable (0%)

GHG BOUNDARY APPROACH

—

SCOPE 1 EMISSIONS

145.2 tCO₂e

SCOPE 2 EMISSIONS (LOCATION)

85.4 tCO₂e

GHG INTENSITY (SCOPE 1 + SCOPE 2 / TURNOVER)

—

GHG Calculator — Detailed Breakdown

Computed using the GHG Protocol calculator with 0 emission entries.

SCOPE	EMISSIONS (TCO ₂ E)	SHARE
Scope 1 — Direct emissions	145.2	9.8%
Scope 2 — Purchased energy (location-based)	85.4	5.77%
Scope 3 — Value chain	1,250.6	84.43%
Total	1,481.2	100%

GHG INTENSITY PER EMPLOYEE

1.76 tCO₂e / FTE

GHG Emissions by Scope





Strategy - GHG Emission Reduction Targets

ESRS C3 — Science-based targets for greenhouse gas reduction

GHG REDUCTION TARGETS SET

No

No formal GHG reduction targets have been established.



Pollution of air, water and soil

ESRS B4 — Environmental compliance and pollution management

REQUIRED TO REPORT OR EMS IN PLACE?	DESCRIPTION / REFERENCE
No	—

C4

Environment - Climate Change - Risks

ESRS C4 — Physical and transition risks from climate change

CLIMATE RISK ASSESSMENT CONDUCTED

No

No formal climate risk assessment has been conducted.



Biodiversity

ESRS B5 — Biodiversity sensitive areas and land use

SITES IN OR NEAR BIODIVERSITY SENSITIVE AREAS?

Yes

Land-Use Metrics



Social - Workforce

ESRS C5 — Workforce Characteristics

No workforce data reported.



Water

ESRS B6 — Water withdrawal and discharge

Water Withdrawal

TOTAL WATER WITHDRAWAL

3,200 m³

HIGH WATER-STRESS LOCATIONS?

No

WITHDRAWAL AT HIGH-STRESS SITES

— m³

Water Discharge

SIGNIFICANT WATER USE?

Yes

WATER DISCHARGED

500 m³

C6

Social - Human Rights Policies

ESRS C6 — Code of conduct and human rights for own workforce

CODE OF CONDUCT / HUMAN RIGHTS POLICY

No

A human rights policy is recommended under EFRAG VS (VSME) standards.

COMPLAINTS HANDLING MECHANISM FOR WORKFORCE

Not answered

B7

Resource use, circular economy and waste

ESRS B7 — Waste generation, recycling and material flows

CIRCULAR ECONOMY PRINCIPLES?

Yes

NOTES

All waste streams are managed through certified local partners to maximize recycling rates. Office waste is sorted at source.

Waste Directed to Recycling & Re-use (kg)

RE-USE	RECYCLING	TOTAL
800	4,200	5,000



Materials Used

MATERIAL	AMOUNT (KG)
Paper & Cardboard	3,200
Mixed Office Waste	4,500
E-waste (Laptops, Monitors)	150



Social - Human Rights Incidents

ESRS C7 — Confirmed incidents in own workforce & value chain

INCIDENT TYPE	STATUS
Child Labour	—
Forced Labour	—
Human Trafficking	—
Discrimination	—
Other Severe Impacts	—

VALUE CHAIN — SEVERE HUMAN RIGHTS INCIDENTS

—

Social

Workforce Metrics, Diversity, Health & Safety

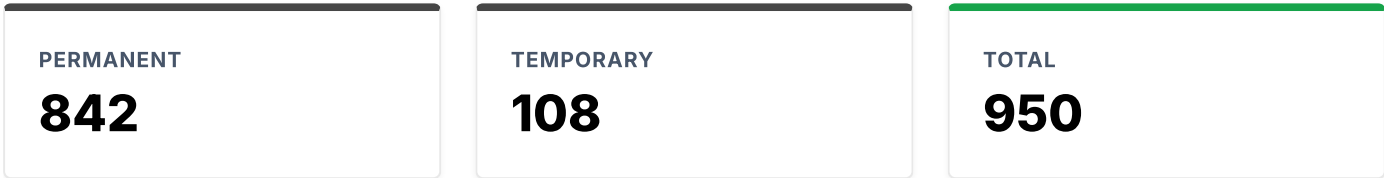


B8

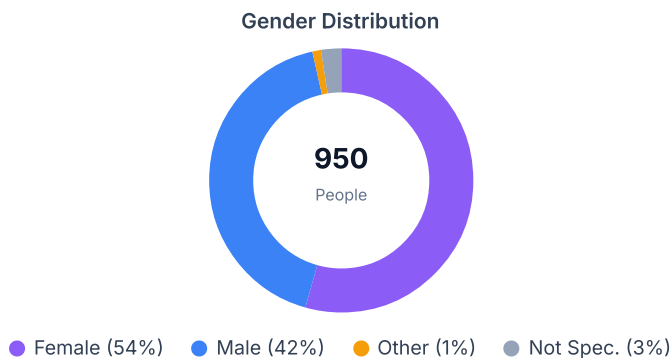
Workforce – General characteristics

ESRS B8 — Employment data and workforce composition

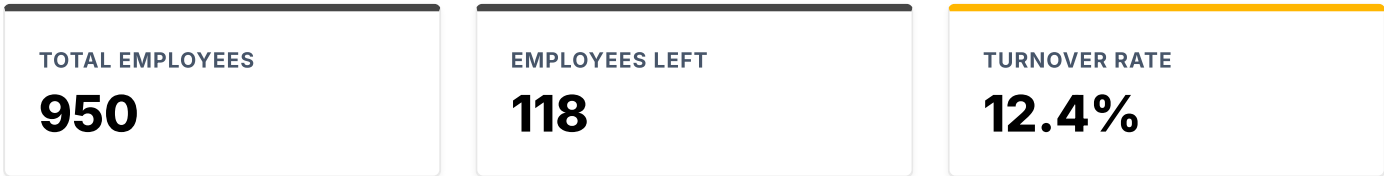
Employees by Contract Type



Employees by Gender



Employee Turnover



C8

Governance - Business Conduct and Exclusions

ESRS C8 — Business conduct, controversial sectors & EU benchmarks

SECTOR	DESCRIPTION	ACTIVE?	REVENUE (€)
	Controversial Weapons	—	—
	Tobacco	—	—
	Fossil Fuels	—	—
	Chemicals	—	—

EU PARIS-ALIGNED BENCHMARK EXCLUSION





Governance - Board Diversity

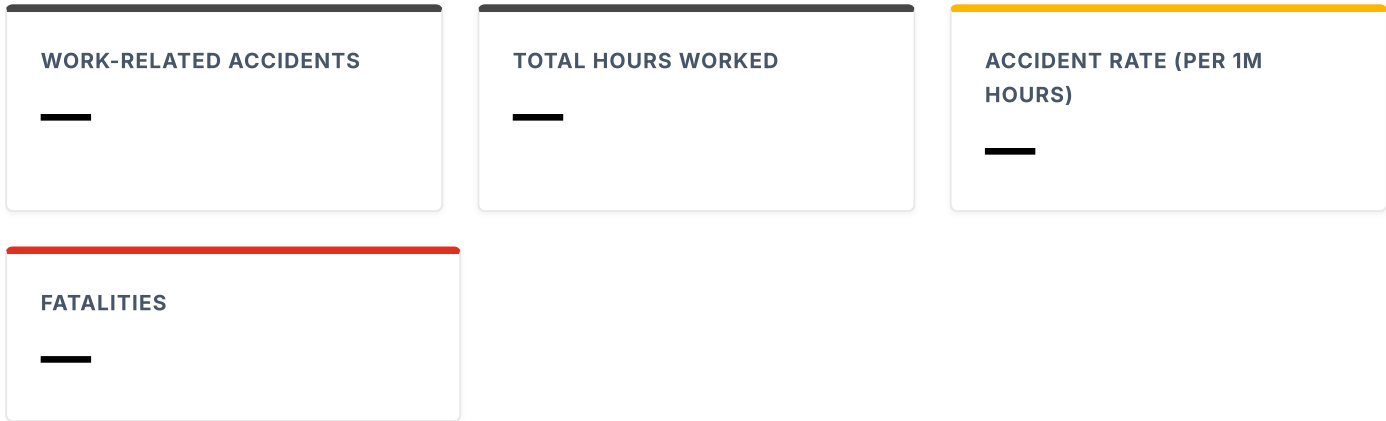
ESRS C9 — Gender diversity in governance / administrative body

No governance body data provided.



Workforce – Health and safety

ESRS B9 — Health & safety metrics





Workforce – Remuneration, collective bargaining and training

ESRS B10 — Disclosures

Governance

Business Conduct, Anti-Corruption, and Internal Controls



B11

Governance – Convictions and fines for corruption and bribery

ESRS B11 — Anti-corruption and anti-bribery

CORRUPTION / BRIBERY
CONVICTIONS

0

No convictions reported



VS (VSME) Block Index

Cross-reference of ESRS VS (VSME) requirements to their locations within this report

DISCLOSURE REQUIREMENT	DESCRIPTION	LOCATION
C1	Strategy - Business Model and Strategy	Section C1
B1	Basis for preparation	Section B1
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DISCLOSURE REQUIREMENT	DESCRIPTION	LOCATION
B11	Governance – Convictions and fines for corruption and bribery	Section B11



Compliance Statement

Reporting standard and methodology declaration

Reporting Standard: This sustainability report has been prepared in accordance with the **EFRAG Voluntary Sustainability Reporting Standard for non-listed SMEs (VS (VSME))**, as recommended by the European Commission (C/2025/4571, 30 July 2025).

Report Parameters

Standard	EFRAG VS (VSME) v1 (December 2024)
Module	A
Scope	Individual
Reporting Year	2024
Generated On	31 Aug 2026
Platform	ExecutESG VS (VSME) (1.0.0)

Methodology

All data in this report was self-reported through the ExecutESG VS (VSME) guided questionnaire. Quantitative disclosures (energy consumption, GHG emissions, workforce metrics) are based on company-provided figures for the reporting year 2024.

Where GHG emissions were calculated using the built-in GHG Calculator, the calculation follows the **GHG Protocol Corporate Standard** with emission factors sourced from DEFRA (UK), EPA (US), and IEA country-level grid factors.

Limitations & Disclaimers

This report has not been externally audited or assured. The accuracy of the data is the responsibility of the reporting entity. ExecutESG provides the reporting platform but does not verify or guarantee the completeness of the reported information.

END OF REPORT

Prepared with ExecutESG · executeesg.com

PricewaterhouseCoopers Slovensko, s.r.o.

Thank you for reading our 2024 Sustainability Report. We welcome your feedback and inquiries regarding our sustainability performance and initiatives.

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This report was generated using the ExecutESG VS (VSME) reporting platform.