



## ***Guidelines for Academic Practice by Professionals***

A number of PwC employees and partners (hereinafter: employees) also hold positions at universities, for example as professors, lecturers or researchers (PhD candidate).

PwC believes it is important that all employees who also work at a university can carry out their academic activities unhindered, in accordance with the principles of academic freedom, integrity and independence.

PwC subscribes that PwC employees who are also employed at a university must comply with the Netherlands Code of Conduct for Research Integrity and the rules applicable within the relevant university when performing their academic work. PwC therefore applies the following guidelines.

1. PwC will not seek to interfere in any way in the research and teaching of PwC employees who also work at a university and the latter will perform their academic and teaching duties independently of PwC.
2. PwC will not influence the subject matter and content of academic publications by PwC employees who also work at a university and the latter will not allow the subject matter and content of their academic publications to be influenced by their position at or work for PwC.
3. PwC employees who also work at a university will be transparent about the positions they hold in all their publications and appearances, as well as about any involvement in the subject matter of the publication or appearance in their PwC capacity (subject, of course, to appropriate confidentiality considerations).
4. PwC employees who also work at a university and other PwC employees may consult an external confidential advisor on the interpretation and application of the abovementioned guidelines.

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