



UK FY22 Purpose reporting criteria

Non-financial metrics
June 2022



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1. Purpose

This document sets out the principles and methodologies that PricewaterhouseCoopers UK LLP ('PwC UK') have used in reporting on data relating to our purpose in the [2022 Annual report](#) and our [purpose website](#). Metrics in this document can also be found in the [Integrated reporting hub](#).



2. Principles

Our non financial data is monitored and measured in line with the following seven best practice reporting principles, which are aligned with the [Global Reporting Initiative \(GRI\) standards](#). These principles guide us in the application of common reporting standards, particularly where ambiguous situations arise and help us to ensure that our non-financial reporting is a true and fair representation of our business. The details of other standards we use are disclosed at the individual metric level.



Accuracy

The firm must ensure that the data quantification methodology is of sufficient accuracy to enable decision making by the users, and that the process is without bias and uncertainties as far as practicable.



Completeness

The firm must include all relevant data and information metrics to allow for comprehensive and meaningful communication. This may require datasets to be regularly re-assessed to ensure that changes in the firm are appropriately considered and their impact assessed in order to maintain completeness. Any exclusion should be disclosed and justified. This would include subject areas which are considered 'immaterial', and any data which is unavailable for any reason.



Consistency

The firm must enable a meaningful comparison of non financial data and information over time. To achieve this there must be a consistent application of accounting approaches, boundaries and calculation methodologies.



Non-financial context

Information on performance should be placed in context. The underlying question of non-financial reporting is how the firm contributes, or aims to contribute in the future, to the improvement of economic, environmental, and social conditions, and how it responds to developments and trends at the local, regional, or global level.



Relevance

The firm must consider the intended objectives and decision making needs of the users, and ensure that the non-financial data and information is relevant to those needs.



Stakeholder inclusiveness

The reasonable expectations and interests of stakeholders are a key reference point for many decisions in the preparation of a report, such as the scope, boundary, application of KPIs and assurance approach.



Transparency

The firm must disclose sufficient and appropriate information to enable the user to make decisions with reasonable confidence. It is important for the organisation to clearly identify its scope and justify specific exclusions or inclusions. The report should reflect positive and negative aspects of the organisation's performance to enable a reasoned assessment of overall performance. An audit trail should be maintained to support the emissions quantification.

3. Organisational boundaries

We have set our boundaries based on our operational control. Unless otherwise indicated, the following are deemed within these boundaries:

- All of PwC's UK operational offices, occupied in whole or in part, whether owned, leased in whole or in part, or sub leased via a head tenant. Please note that the UK firm is referred to as 'the firm' throughout the document.
- All PwC UK individuals (partners and employees whose primary location is a PwC UK office) employed and working in the UK. Each section specifies whether contractors are included within the scope for each metric.
- Individuals who are employed by other PwC territories, are based in the UK, and claiming expenses through the PwC UK expenses system.
- Shared ownership of Service Delivery Centres that provide outsourced services to PwC UK (for environmental reporting only).

The following are deemed outside of these boundaries:

- Offices (or parts thereof) leased by PwC UK, but subsequently sub-let to other organisations, including our social enterprise hub, the Fire Station.
- Offices and individuals which form part of PwC UK, but have their own governance board and therefore control (e.g. subsidiaries and joint ventures including our Middle East and Channel Island offices).
- Offices which are owned by PwC UK but are not occupied or only occupied by construction workers.
- Individuals who are employed by PwC UK, but based elsewhere in the world and claim expenses through other territories systems.

The following exceptions apply:

- Offices from recent acquisitions, where we do not yet have relevant data for these offices. The data from these offices will be included in future years as soon as is practical.
- Companies that PwC's insolvency practice and other lines of service control operationally, as data collection is impractical and they relate to different legal entities.



4. Reporting scope

4.1 Metrics reported

This Reporting Criteria supports the preparation and reporting of the following metrics published in our [2022 Annual Report](#), and [Our purpose website](#):

Metric area	Specific metric
Principles of Governance	
Embedding our purpose	Staff perception of our purpose
Ethics and integrity	Breaches of external auditor independence regulations
	Staff perception of ethical culture (favourable)
	Issues raised via our speak up channels
	Dismissals for misconduct
Information protection	ISO 27001: major non-conformities
	ISO 27001: minor non-conformities
Fair employer and customer	
Pay transparency	Average partner pay vs average staff pay
	Average supplier payment days
Responsible supply chain	Key suppliers with sustainability in the commercial arrangements
	Key suppliers with a Human Rights policy
	Payments to social enterprises
People	
Talent attraction and retention	People engagement score
	Voluntary turnover
	Graduate turnover (after 3 years)
	Spend on learning and development
Diversity	New hires: Women
	New hires: Minority ethnic groups
	New hires: Lower socio-economic background
	Partner: Women
	Partner: Minority ethnic groups
	Partner: Lower socio-economic background
	Pay gap: Women (median)
	Pay gap: Minority ethnic groups (median)
	Pay gap: Lower socio-economic background (median)
Employee wellbeing	Absence through sickness
	Work-life balance
Prosperity	
Community contribution	Total community contribution
	Volunteered time
	Proportion of people volunteering
	Skills-based volunteering
	Community beneficiaries
Social mobility	Secondary school students supported with skills development
	Workplace experiences provided

Metric area	Specific metric
Planet: Low carbon and circular business	
Carbon emissions: Operations	Total emissions (Scope 1, 2 and 3)
	Total scope 1 emissions
	Total scope 2 emissions
	Total scope 3 emissions
	Total carbon emissions offset
	Total emissions intensity (Scope 1, 2 and 3)
Energy	Energy consumption
	Electricity from renewable sources
	Energy from renewable sources
Business travel	Business travel emissions intensity
	Distance travelled
Carbon emissions: Supply chain	Key suppliers with GHG reduction targets
	Key suppliers reporting emissions reduction
Circular flows	
Resources	Paper procured
	Water supply
Waste	Total waste generated in operations
	Waste generated: Recycling and reuse
	Waste generated: Incineration to energy
	Waste generated: Landfill
	Proportion recycled or reused as a percentage of total waste
Planet: 2030 Net Zero summary	
Total scope 1 and 2 emissions	Total emissions (Scope 1 and 2))
	Scope 1
	Scope 2
	Scope 3
Total Scope 1, 2 and 3 emissions	Total emissions (Scope 1,2 and 3)
Carbon emissions offset	Total emissions offset (Scope 1,2 and 3)
Carbon emissions removed	Total emissions removed (scope 1,2 and 3)
Supplier emissions with a science-based target	Proportion of PwC emissions from purchased goods and services produced by suppliers that have set Science Based Targets (SBT) to reduce their own impact
Carbon emission intensity	Revenue intensity
	FTE intensity
Supporting data	
Basis for environmental ratios	Average number of employees
	Floor area



5. Data collection, measurement and reporting

The majority of our data is contained within our non-financial reporting platform. This has enabled us to track our social and environmental impacts across our operations back to our original baseline. It also allows those with access to drill down on specific data points of interest. The platform is bespoke to our reporting, and contains advanced carbon calculations, bespoke estimations and a robust approval/sign-off process to ensure a clear audit trail. As more metrics are added into our disclosures, we ensure these are incorporated into the platform once a methodology has been approved and assured.

The majority of primary GHG data is entered on a monthly basis by individual data contributors. Exceptions to this are employee working from home, employee commuting and purchased goods and services, which are modelled on an annual basis. Social metrics are entered annually.

5.1 Timeline

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6. Estimation, modelling and restatement

6.1 Estimation



In line with our principles, we aim to ensure that our data is as complete as possible. If we are unable to gather a full period of actual data, the remainder will be estimated. This will be made clear in the 'Reporting Specifics' section for the relevant metrics.

For some people metrics, we rely on self disclosed data submissions from employees. Examples of incomplete data sets include those referring to ethnicity, and the Youmatter engagement and wellbeing metrics. We ensure that response rates from employees for each of these metrics remain high and therefore provide a representative dataset of the overall PwC UK workforce. Because of this, and the need to comply with Data Protection legislation, we do not make estimations for people metrics.

For the environmental metrics reported, we may estimate data for the month of June if actual data was not available in time for year-end reporting deadlines. This is calculated by applying the average year-on-year reduction or growth (year-to-date or a relevant time period) to the previous June data. If necessary, we will then make further adjustments to account for any known unusual events which may distort the estimate, such as an extra bank holiday.

6.2 Modelling



We aim to ensure as much accuracy as possible when calculating our data, as per the GHG protocol reporting principles. However, if we are unable to collect actual data to perform a calculation, we have followed guidance from the GHG protocol and other approved methodologies to create PwC specific models. These use data based on granular assumptions, government sources, comparable benchmarks, as well as PwC specific inputs and actuals. The models are designed to allow improvement in data quality and accuracy over time, in order to replace assumptions and estimates with PwC specific data as far as possible.

Our models use the following data hierarchy, in order of preference and specificity to PwC:

- Actual data (e.g. meter readings).
- PwC specific inputs (e.g. modelled based on PwC data available or survey data).
- Comparable benchmarks (e.g. taken from other approved methodologies).
- High level averages (e.g. taken from Government sources).

The following reported metrics are currently based on models using the above data hierarchy:

- Purchased goods and services.
- Employee working from home.
- Employee commuting.

6.3 Restatement



Every effort is made to ensure that data we report is accurate. However, should more accurate data become available for prior years, we will usually only restate if it results in a movement of at least 5% in the reported data. If we do this, we will provide details in the data notes supporting the reported data.

If we include a new source of emissions in our carbon footprint, we will also restate the annual figures for prior years, as per the Greenhouse Gas Protocol.

We may also restate carbon emissions if there are changes to the emissions factors provided by the UK government. There are no such changes in 2021.

Any changes to metrics or data after assurance is recorded in a tracker as of FY22 in order to improve the control of data.

7. Principles of Governance

7.1 Embedding our purpose



Reported metrics

Metric	Description	Units
Staff perception of our purpose	Percentage of PwC staff who said they understood how our work contributes to our purpose in the firm's internal YouMatter survey question.	Percentage

7.1.1 Scope

Data for this metric covers all permanent employees and partners deemed within our organisational boundaries unless otherwise stated above.

7.1.2 Methodology

Staff perception of our purpose is assessed annually through an internal staff survey to all UK people, which asks a question on how well they understand how our work contributes to the firm's purpose.

7.2 Ethics and integrity



Reported metrics

Metric	Description	Units
Breaches of external auditor independence regulations	Breaches of the auditor personal independence regulations reported to the regulator as a percentage of Full Time Equivalent (FTE).	Percentage
Staff perception of ethical culture (favourable)	Percentage of staff who agree or strongly agree with this statement in the firm's YouMatter survey: 'At PwC, I feel comfortable discussing or reporting ethical issues and concerns without fear of negative consequences'.	Percentage
Issues raised via our Speak Up channels	Number of issues raised with the Professional Behaviours Team, both internal and external.	Number
Dismissals for misconduct	Dismissals for misconduct.	Number

7.2.1 Scope

Data for these metrics covers all permanent employees and partners deemed within our organisational boundaries.

7.2.2 Methodology

Breaches of external auditor independence regulations

Breaches are identified by the Independence Team through a series of internal processes including annual independence confirmations by partners and employees, personal independence compliance testing processes, and confirmations by members of client engagement teams. Once identified, all breaches are recorded on an internal register. The number of breaches is divided by the number of UK FTE to arrive at a percentage.

Staff perception of ethical culture (if favourable)

Engagement of our people is assessed at least annually through a confidential internal staff survey to all PwC UK people, which asks questions about working at PwC. The metric is based on the percentage of PwC staff who agree or strongly agree to the question: 'At PwC, I feel comfortable discussing or reporting ethical issues and concerns without fear of negative consequences'.

Issues raised with our Speak Up channels

Number of issues raised through our confidential 'Speak Up' helpline and other channels, from partners, staff, clients or third parties. All issues raised are included in the data reported, although not all are substantiated.

Dismissals for misconduct

Data for dismissals for misconduct is taken from the Human Capital (HC) database where all disciplinary cases are recorded. This does not include dismissals for failed exams and missed performance standards.

7.3 Information protection



Reported metrics

Metric	Description	Units
ISO 27001: major non-conformities	Number of major non-conformities identified by the external assessor of our management systems. A major non-conformity is a situation that raises significant doubt about the ability of the firm's information security management system to achieve its intended policy and objectives.	Number
ISO 27001: minor non-conformities	Number of minor non-conformities identified by the external assessor of our management systems. A minor non-conformity is a single identified lapse which would not in itself raise significant doubt as to the capacity of the firm's information management system to achieve its intended policy and objectives.	Number

7.3.1 Scope

Information security data refers to nonconformities to the information management system, identified across all offices deemed within PwC UK, identified in the external assessors annual assessment.

7.3.2 Methodology

Our external assessor provides an audit report following every ISO 27001 audit, showing the number of non-conformities identified, and the reason for their award. These are logged and aggregated at the end of each reporting year.



Reported metrics

Metric	Description	Units
Average partner pay vs average staff pay	Ratio of average partner pay (distributable profit) to average staff pay (base pay and bonus)	Multiple

7.4.1 Scope

Data covers all permanent employees and partners deemed within PwC UK.

7.4.2 Methodology

The metric is calculated by dividing the average partner pay by the average staff pay.

'Average partner pay' is the 'Average Distributable Profit Per Partner' as disclosed in the financial accounts for the relevant financial year.

'Average staff pay' is the sum of the average base pay at 30th June and average bonus amount as at 1st July for all permanent PwC employees. The calculation excludes severance costs and uses FTE to account for part time employees.

Reported metrics

Metric	Description	Units
Average supplier payment days	Average number of days taken by the UK-based entities in the PricewaterhouseCoopers LLP Group to pay supplier invoices (excluding those from PwC network firms), from receipt of invoice at our accounts payable processing centre to the date on which the supplier receives the payment.	Number of days

7.4.3 Scope

Data is collected for all suppliers paid by the UK-based entities in the PricewaterhouseCoopers LLP Group, excluding those from PwC network firms.

7.4.4 Methodology

At the end of each financial year, the data owner runs a report from the Accounts Payable system which includes details of the date of receipt of invoice at our accounts payable centre and when invoices were paid, with the addition of two days to clear in the suppliers accounts. The average number of payment days is then calculated by adding the aggregated number of days taken to pay the invoices divided by the total number of invoices.



Reported metrics

Metric	Description	Units
Key suppliers with sustainability in commercial arrangements	The number of key suppliers where sustainability criteria are included in commercial arrangements.	Percentage
Key suppliers with a Human Rights policy	The number of key suppliers who have a Human Rights policy or equivalent (such as a Modern Slavery statement).	Percentage
Payments to social enterprises	Amount of spend through our supply chain activities with certified social enterprises, community interest companies and organisations deemed meeting social enterprise criteria by Social Enterprise UK (SEUK).	£ million

7.5.1 Scope

Key suppliers to PwC UK, as described below.

Key suppliers

The term 'Key Suppliers' refers to our 'top 75 or so' suppliers. These are identified through applying a number of criteria to the spend and expenses data, and the list is then refined to account for a number of factors including:

- Size of spend with the supplier.
- Whether they're 'one-off' or 'managed' suppliers.
- Supplier 'churn', i.e. recently appointed suppliers or suppliers who we no longer use.
- Sustainability risk associated with the product or service procured.
- Ongoing or imminent commercial issues such as contract discussions.
- Relationship or operational issues associated with the provision of the service in question.
- Relevance to other areas of strategic interest.

Spend on areas such as rents, professional memberships and subscriptions and charitable donations is not counted as 'supplier' spend. Similarly, payments made to NGOs, academic institutions, and relating to specific client work is excluded.



7.5.2 Methodology

Sustainability in commercial arrangements

Sustainability is considered to be included in the commercial arrangements if any of the following criteria are met:

- If a supplier has been asked about their approach to managing environmental or sustainability impacts, such as their environment policy, sustainability policy or information about their environment management system as part of a request for proposal (RFP).
- If PwC's [Third Party Code of Conduct](#) is included in the contractual documentation, and/or RFP.
- If there are any specific references to any of our 2022 environment targets and 2030 Net zero targets, or to the supplier helping to deliver or meet those targets including managing and reducing energy, waste, paper use and emissions from business travel in the contract or service schedule.

The metric is reported as a percentage of the number of our key suppliers where sustainability criteria are included in the commercial arrangements, to the number of our key suppliers (~75).

Human Rights Policy

We ask our key suppliers to respond to our supplier sustainability survey each year. The survey includes a question about whether or not the suppliers have a human rights policy for their business. The number of suppliers answering that they have such a policy is reported as a percentage of the number of key suppliers asked to respond.

Social enterprise spend

We support a range of organisations through our supply chain, some of which are social enterprises.

The national membership body for social enterprises, Social Enterprise UK, [defines](#) social enterprises as organisations that:

- Have a clear social/environmental mission set out in their governing documents.
- Generate the majority of their income through trade.
- Reinvest the majority of their profits.
- Are autonomous of the State.
- Are majority controlled in the interests of the social mission.
- Are accountable and transparent.

We collate our spend with those organisations we know or believe to be social enterprises or Community Interest Companies through data from the firm's finance systems.

The names of any organisations that we are unable to verify as social enterprises through our research are sent to Social Enterprise UK, to confirm that they meet their criteria for social enterprises and can therefore be included in our total.



8. People

8.1 Talent attraction and retention



Reported metrics

Metric	Description	Units
People engagement score	Percentage of PwC staff who agree or strongly agree in the firm's internal YouMatter survey questions. Average number of responses to the five survey statements. <ul style="list-style-type: none">• I feel like I belong at PwC.• My personal values align with the values demonstrated at PwC.• I enjoy working at PwC.• I am proud to work at PwC.• I would recommend PwC to my friends and family as a great place to work.	Percentage
Voluntary turnover	[Total number of people voluntarily leaving the firm during the reporting year]/[Average headcount over the reporting year]	Percentage
Graduate turnover (3 years)	[Number of people who joined the firm on a graduate scheme who have left the firm within 3 years of service]/[Total number of people who joined firm in this way who could have completed 3 years of service]	Percentage
Spend on learning and development	[Total financial investment into Learning and Development in the reporting year]/[Average Full Time Equivalent (FTE) for the same period]	£ per FTE

8.1.1 Scope

Data for these metrics covers **all permanent employees and partners** deemed within our organisational boundaries unless otherwise stated above.

People engagement score

Engagement of our people is assessed annually through a confidential internal staff satisfaction survey to all UK people, which asks a range of engagement related questions about working at PwC. The results of the survey are confidentially summarised to generate an overall Engagement Index which is reported across the firm.

Some questions in FY22 differ from questions in previous years.

Voluntary turnover

Employee data, including the means through which they joined the firm and their dates for joining and leaving the firm, are recorded and monitored within our Human Capital (HC) system. This system is used to administer all employee personal, job, pay and performance data. Each year our people are rated on their performance and their potential, and these details are also updated in the HC system.

Graduate turnover (3 years)

Number of leavers within 3 years of service who joined via the graduate scheme as a percentage of total graduate scheme joiners over the last 3 years.

As above, graduate employee data, including the means through which they joined the firm and their dates for joining and leaving the firm are recorded and monitored within our Human Capital (HC) system. The metric monitors the graduates who joined the firm through the following programmes:

- GBR Graduate Programme.
- GBR Graduate Programme (Post Graduate Diploma).

As of FY22, Flying Start grads have been excluded given they will have been with the firm for 3 years prior to joining are Senior Associate grade, they will have different experiences/motivations than our normal graduate cohort.

Spend on learning and development

The financial spend on learning and development includes the cost of developing and running formal learning, people costs associated with its development, internal and external fees, and relevant overheads. Costs are allocated to the relevant codes in the firm's finance system, from which the total investment is calculated, and in turn calculate an average spend per FTE.





Reported metrics

Metric	Description	Units
New hires: Women	[Total number of new hires made in the reporting year who have told us they are female]/[Total number of new hires in this period]	Percentage
New hires: Minority ethnic groups	[Total number of new hires made in the reporting year who have told us they are of Minority ethnic groups]/[Total number of new hires in this period]	Percentage
New hires: Lower socio-economic background	[Total number of new hires made in the reporting year who have told us they are of Lower socio-economic background]/[Total number of new hires in this period]	Percentage
Partners: Women	[Number of female partners]/[Total number of partners]	Percentage
Partners: Minority ethnic groups	[Number of partners: Minority ethnic groups]/[Total number of partners]	Percentage
Partners: Lower socio-economic background	[Number of partners: Lower socio-economic background]/[Total number of partners]	Percentage
Pay gap: Women (median)	[Median female pay]/[Median male pay]	Percentage
Pay gap: Minority ethnic groups (median)	[Median Minority ethnic groups pay]/[Median Non Minority ethnic groups pay]	Percentage
Pay gap: Lower socio-economic background	[Lower socio-economic background pay]/[Non Lower socio economic background pay]	Percentage

8.2.1 Scope

Data for these metrics is measured against all relevant hires, deemed to be within our organisational boundaries, which excludes contractors, fixed term employees, interns and secondees.

8.2.2 Methodology

Diversity metrics

Employee data, including gender and ethnicity, is recorded and monitored within the PwC UK HC system. This is used to administer all employee personal, job, pay and performance data, and provides the data for all our inclusion and diversity metrics.

Upon joining the firm, employees are encouraged to provide personal biographic details including diversity details such as ethnicity and disability information, which they can update at any time during their time with the firm. This self-disclosed diversity data is used to generate the metrics.

Once people have joined the firm the HC System is then used to administer any changes to their job details including promotions. This part of the HC system is used to generate this metric.

Pay gap metrics

Calculated in line with the [UK Gender Pay gap Act](#).



Reported metrics

Metric	Description	Units
Absence due to sickness	Proportion of available time recorded by our people as sickness absence	Percentage
Work-life balance	Percentage of staff who agree or strongly agree with this statement in the firm's YouMatter survey: 'The people I work for make wellbeing a priority for our teams'	Percentage

8.3.1 Scope

Data for these metrics is measured against all our UK employees and partners (excluding contractors) deemed within our organisational boundaries unless otherwise stated above.

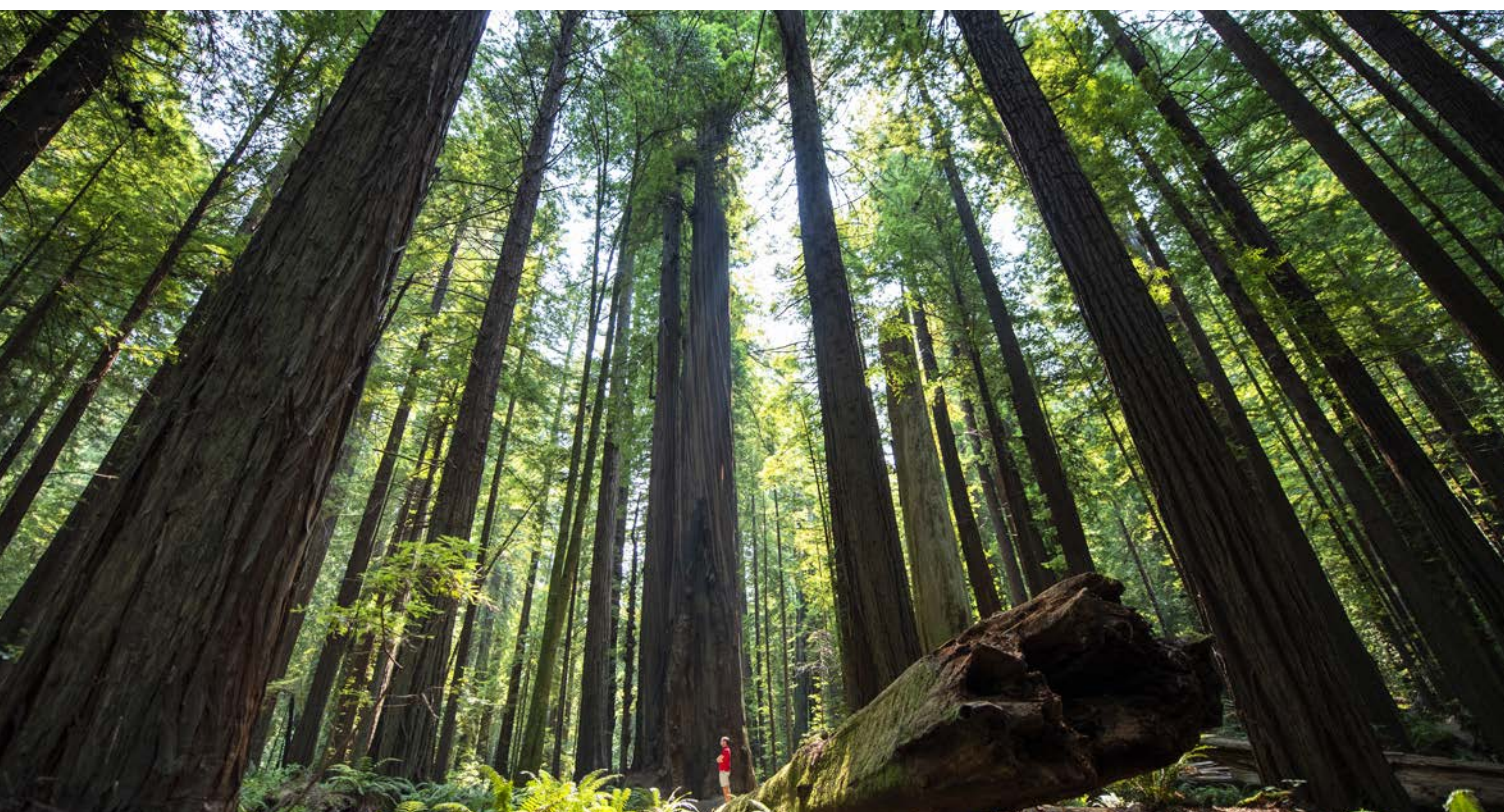
8.3.2 Methodology

Absence due to sickness

People record details of the time they spend during the working week onto personal electronic timesheets in the finance system, using numerical codes which align to specific projects or activities. One code they can record time against is sickness absence. The aggregate figure for this is then calculated as a proportion of the total standard working hours to generate the employee absence rate.

Work-life balance

Engagement of our people is assessed annually through a confidential internal staff satisfaction survey to all UK people, which asks a range of engagement related questions about working at PwC. Percentage of PwC staff who agree or strongly agree to the question: 'The people I work for make wellbeing a priority for our teams'.



9. Prosperity

9.1 Community contribution



Reported metrics

Metric	Description	Units
Total community contribution	Cash, time, in-kind and running costs contributed to communities	£ million

9.1.1 Scope

Community contribution

Community contribution is calculated for all contributions deemed within our organisational boundaries.

The data is compiled in accordance with [B4Si framework](#) and is made up of four component parts:

Cash The gross monetary amount that the business pays in support of a community organisation or project (e.g. donations, employee volunteering expenses, memberships, PwC foundation). <div>1</div>	Time The cost value of the time our people spent volunteering during working hours (e.g. mentoring, sharing technical skills, supporting work experience placements etc.). <div>2</div>	In kind The value of discounted or pro-bono work (e.g. auditing a community organisation's accounts, providing advisory services to community organisations) as well as other in-kind contributions (e.g. costs of providing hospitality for community partners' events) <div>3</div>	Running costs The cost of running the Community Engagement programme (e.g. staff costs, office space, support services, communicating Community Engagement activities). <div>4</div>
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9.1.2 Methodology



Community contribution

The data collection methodology for each of these component parts is outlined below. Actual data for each component part is collated at half year and year end.

Cash

Cash contributions are largely made from the Community Engagement budget, although some are made from other parts of the business. The Community Engagement budget consists of funds from both the firm and the PwC Foundation. Finance reports are then run bi-annually for both Community Engagement and for these other donation account codes in order to extract the cash contribution data.

Time

In accordance with B4Si guidance, the value of volunteering time is calculated by applying an average employment cost (salaries and benefits) to the hours of volunteering during working hours. This cost is, therefore, less than our full commercial charge-out rate. Separate rates are used for partners and staff.

Details on how volunteering hours are collected can be found in the section below.

In-kind

Discounted and pro bono work differs from general volunteering in that the nature of the work relates specifically to the firm's core products and services. This work would have a formal engagement under which we would take liability for the service delivered to the beneficiary organisation, distinguishing it from general volunteering.

We calculate the value of discounted or pro bono work in accordance with B4Si guidance. This equates to the difference between the cost of performing the work and the actual price charged.

For other in-kind contributions, costs are worked out on the principle of cost to our business, rather than what the community organisation would otherwise have had to pay in the open market.

Running costs

In accordance with B4Si guidance, the value of running costs include the salaries, benefits and other overheads of Community Engagement, along with any research and communications spend designed to help the business engage with its community stakeholders. For those with responsibilities outside of the Community Engagement team, their time is apportioned to Community Engagement as appropriate.

9.2 Volunteering



Reported metrics

Metric	Description	Units
Volunteered time	Hours volunteered with community partners during working hours	Working hours
Proportion of people volunteering	Percentage of staff who have volunteered within the financial year	Percentage
Skills-based volunteering	Percentage of time spent volunteering classified as 'skills-based'	Percentage

9.2.1 Scope

Data for these metrics is collected for all individuals deemed within PwC UK, our organisational boundaries.

9.2.2 Methodology

Volunteering

Volunteering does not include volunteering activity occurring outside of working hours.

Volunteering activity is recorded in non-financial reporting platform on an on-going basis. This includes the volunteer's staff identifier, date of activity, name of community organisation and planned time volunteered. Further demographic information (including staff grade) is also populated into the platform automatically from the firm's HC system.

On a quarterly basis, data is separated into 'occasions' and unique 'volunteers' (people) using the staff identifier. The expected time to be volunteered is then checked against timesheets and amended, if necessary. This is done by matching anticipated volunteering time to the firm's cost codes. For any remaining volunteering hours that we are unable to reconcile we follow the B4Si principle of using a conservative and informed estimate.

Time volunteered is then further classified as 'skills-based' or 'not skills-based', according to the nature of the volunteering activity. This classification reflects the use of an individual's professional skills but in an informal way that does not involve the delivery of a service for which the firm is liable. So, for instance, CV interview skills workshops, and mentoring a school student or a social entrepreneur would be classed as skills-based, whereas painting a school would not.

9.3 Community Beneficiaries



Reported metrics

Metric	Description	Units
Community beneficiaries	Number of people directly benefiting from employee volunteering	Number of people

9.3.1 Scope

Community beneficiaries

Beneficiaries refer to the people outside of PwC who benefit directly from the volunteering activity.

9.3.2 Methodology

Beneficiaries: Direct

Beneficiaries are recorded in the non-financial reporting platform on an on-going basis by the Community Affairs team. For some activities (e.g. individual mentoring), the individual beneficiaries are generally known by name and recorded. For others, the numbers are collected either from attendance registers, the volunteers, recipient organisation records or our own social value surveys. Where the exact number of beneficiaries is not known, estimation is made based either on the same activity from the previous year or a comparable activity in the same year (e.g. number of people attending a CV interview skills workshop).

9.4 Social mobility



Reported metrics

Metric	Description	Units
Secondary school students supported with skills development	Number of secondary school students who have taken part in our skills development programmes with schools.	Number of people
Workplace experiences provided	Number of secondary school students undertaking centrally co-ordinated paid work experience with the firm.	Number of people

9.4.1 Scope

Data for these metrics is measured against all relevant UK employees and Partners and calculated for relevant activity deemed within our organisational boundaries.

Secondary school students supported with skills development

This refers to those young people that have benefitted from the workplace skills programmes run with primary and secondary schools by our Student Recruitment ambassadors and Community Engagement volunteers, and as such the figure is a subset of the total number of community volunteering beneficiaries. Activities that do not support with business skills, i.e. arts and sports-related activity, and activities that teach life skills, e.g. anti-bullying workshops, are not included.

Beneficiaries are recorded in the Community Engagement Business Intelligence tool on an ongoing basis by the Community Engagement team. For some activities (e.g. individual mentoring), the individual beneficiaries are generally known by name and recorded. For others, the numbers are collected either from attendance registers, the volunteers, recipient organisation records or our own social value surveys. Where the exact number of beneficiaries is not known, estimation is made based either on the same activity from the previous year or a comparable activity in the same year (e.g. a typical CV interview skills workshop).

Beneficiaries only include students who are classed as meeting our social mobility criteria. This means either they attend a social mobility target school or college, they engage with us through an external partner organisation who is focussed on social mobility or meet individual social mobility criteria. Social mobility target schools/colleges have a higher than average proportion of students eligible for free school meals, and/or are located in social mobility coldspots or opportunity areas (England only). Individual social mobility eligibility is determined by responses to the socio-economic background questions suggested by the Social Mobility Commission.

Workplace experiences

A range of work experience will take place within the firm during the year. For this metric we are only counting those secondary school and Sixth Form college students that have undertaken paid work experience on the firm's centrally co-ordinated work experience programme which is managed by the firm's Schools Recruitment team and the Social Mobility Team, and who attended a State school or college and who either:

- Are or were in receipt of Free School Meals.
- Whose parents did not go to university.
- Attend a school or college with higher than average free school.

This data is confirmed in the work experience application process.



10. Environmental Reporting

10.1 Carbon emissions: Operations



We calculate our GHG footprint by applying the requirements and principles of the following guidelines, protocols and conversion factors:

- Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance.
- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard.
- The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard, September 2011.
- The Greenhouse Gas Protocol: Scope 2 Guidance, An amendment to the GHG Protocol Corporate Standard, 2015.
- Greenhouse gas reporting: conversion factors 2021 (BEIS).
- AIB European Residual Mix factors 2020 (RE-DISS), used one year in arrears.
- Environmentally extended input – output modelling factors (EEIO).
- Supplier or utility specific emission factors for some electricity.

These standards relate to the calculation of greenhouse gas emissions. The calculations themselves depend on the underlying environmental data collected. Accordingly, the standards also guide the measurement and reporting of all of our environmental data¹.

We report on our carbon emissions in line with the Greenhouse Gas Protocol classification as follows:

- **Scope 1:** Direct emissions from the burning of fossil fuels and bio-fuel on-site, and release of refrigerant gases from aircon maintenance.
- **Scope 2:** Indirect emissions from purchased energy arising from the consumption of electricity.
- **Scope 3:** Other indirect emissions, notably from business travel, well-to-tank (WTT), consumption, fuel and energy upstream emissions, waste and water in our operations.

The six regulated greenhouse gases which are included within our carbon emissions reporting are as follows:

- Carbon dioxide (CO₂).
- Methane (CH₄).
- Nitrous oxide (N₂O).
- Hydrofluorocarbons (HFCs).
- Perfluorocarbons (PFCs).
- Sulphur hexafluoride (SF₆).

The total impact of all these emissions sources is reported as a carbon dioxide equivalent (CO₂e). This is achieved by converting the gases to an equivalent CO₂e number based on their 100 year global warming potential. These Global Warming Potential conversions are calculated by the Intergovernmental Panel on Climate Change (IPCC) and included in the UK Government conversion factors.

¹ The documents referred to in this section are compatible but provide different levels of detail – for example only the BEIS document provides UK specific CO₂e conversion factors.





Set out below is a full transparent list of all environmental metrics reported by PwC UK, as listed in the FY22 non-financial scorecard and GHG inventory. This includes the components of each metric, calculation methodology and conversion factors applied to each.

All external sustainability disclosures (including the non-financial scorecard, SECR and carbon reduction plan), contain a subset of these metrics, which slightly vary in scope due to individual requirements for each and relevance to our external targets. See [section 12 'Disclosures'](#) for reference.

The environment section of our non-financial scorecard is further broken down into the two main sections below, which relate to two key programmes we run and report against.

- [2030 Net Zero Summary](#).
- [Low carbon and circular business](#).

These sections report on our high level environmental metrics, based on our external environmental targets. The GHG inventory then breaks down the metrics which feed into both of these sections.

10.2.1 Scope 1

Scope 1 includes all metrics identified as direct emissions within our operational boundaries.

Metric	Description	Units
Stationary combustion of fuels		
Biogas	kWh of biogas used for heating in our buildings	Tonnes CO2e
Biodiesel	kWh of biodiesel used for heating in our buildings	Tonnes CO2e
Natural gas	kWh of natural gas used for heating in our building	Tonnes CO2e
Percentage of stationary fuels sourced from renewables	[kWh of stationary fuels sourced from renewables]/[kWh of total stationary fuels]	Percentage
Fugitive emissions	kg of refrigerant gases leaked from equipment in our buildings	Tonnes CO2e

10.2.1.1 Methodology

- Data is currently only captured for buildings controlled by PwC. Data is then entered into the environmental data management system monthly.
- Biogas, biodiesel and natural gas usage for heating our buildings are collected via meter readings.
- Fugitive emissions refer to refrigerant gases leaked from equipment in buildings that are deemed within our organisational boundaries. Leakage is measured on a rolling basis as part of our planned maintenance schedules by our facilities team and recorded by office and gas type. We've adopted the Simplified Material Balance Method² to calculate the kilograms of gas leaked, which measures the amount of gas topped up minus the gas recovered during maintenance.
- Refrigerants used by PwC buildings and reported include: R22, R32, R134A, R407C, R410A, R417A, R422D.

² https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1083857/2022-ghg-cf-methodology-paper.pdf

10.2.1.2 Estimation

Every effort is made to ensure that the data collected is from actual meter-readings. However, in some cases meter data is not available. In these cases estimates are provided by the relevant data owner and are then checked as appropriate by the service owner.

Actual readings for gas data are often unavailable. Therefore our gas consumption can't be estimated reliably in the same way as with the other metrics (see Estimation) and so use the below calculation instead.

We calculate an average consumption $[[\text{kWh}]/\text{Floor area [m}^2]]$ figure using known office values, and then multiply this by the floor area of each unknown building to estimate their gas consumption individually.

[Gas estimated] = 1) \times 2)

1) $[\text{kWh}/\text{Floor area figure}] = [\text{Sum of gas (actual readings only)}]/[\text{Sum of Floor area (buildings that have actual readings only)}]$

2) $[\text{Floor area of unknown building}]$

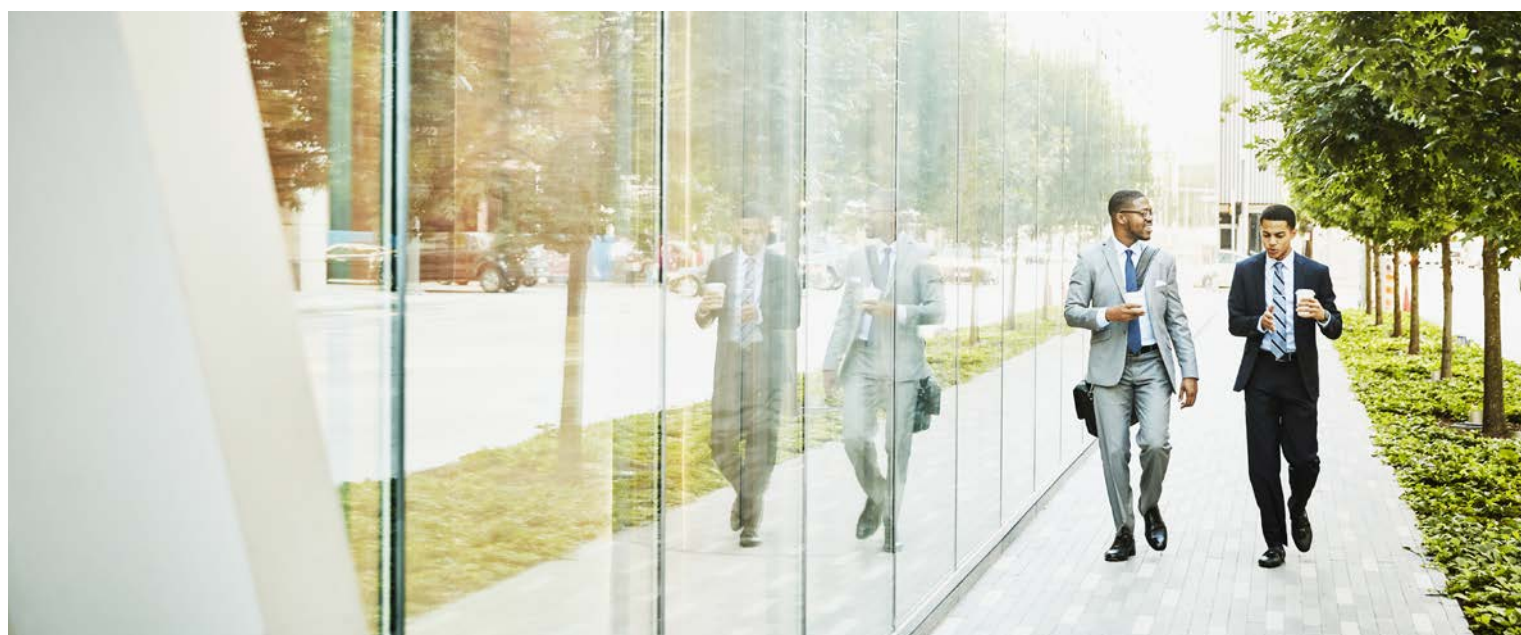
Whilst this doesn't account for any year-on-year operational improvements, any distortion should be minimal. The exact number of months estimated will depend on the timing of the latest meter reading.

10.2.2 Scope 2

GHG Scope 2 guidance³ requires the dual reporting of two carbon emission figures for our electricity consumption using different carbon emission factors. Hence, we report on both within our non-financial scorecard and GHG inventory. For our SECR disclosure, location based reporting is required. Descriptions of both metrics are below:

Metric	Description	Units
Electricity consumption	Market based: Carbon emissions from purchased electricity(kWh) based on PwC procurement, and whether it is from renewable sources	Tonnes CO2e
	Location based: Carbon emissions associated with purchased electricity consumption (kWh) based on location of consumption	Tonnes CO2e
Proportion of electricity from renewables %	$[\text{kWh electricity sourced from renewables}]/[\text{total electricity sourced from renewables}]$	Percentage

³ <https://ghgprotocol.org/scope-2-guidance>



a) Market based

The market-based method uses an emission factor that is specific to the electricity contract, so that it reflects the actual emissions from the electricity that PwC is purchasing, rather than the grid average. The emission factors we use follow the market based emission hierarchy (see chart below, as set out in the GHG Protocol Scope 2 guidance). This has emission factors specific to our electricity contract at the top, and BEIS average factors for the UK at the bottom.

Emission factors	Indicative examples	Level of precision ↓
Energy attribute certificates or equivalent instruments (unbundled, bundled with electricity, conveyed in a contract for electricity, or delivered by a utility)	<ul style="list-style-type: none"> Renewable energy certificates (US, Canada, Australia and others). Generator declarations (UK) for fuel mix disclosure. Guarantees of Origin (EU). Electricity contracts (e.g. PPAs) that also convey RECs or GOs. Any other certificate instruments meeting the Scope 2 Quality Criteria. 	
Contracts for electricity, such as power purchase agreements (PPAs) and contracts from specified sources, where electricity attribute certificates do not exist or are not required for a usage claim	<ul style="list-style-type: none"> In the US contracts for electricity from specified nonrenewable sources like coal in regions other than NEPOOL and PJM. Contracts that convey attributes to the entity consuming the power where certificates do not exist. Contracts for power that are silent on attributes, but where attributes are not otherwise tracked or claimed. 	
Supplier/Utility emission rates , such as standard product offer or a different product (e.g. a renewable energy product or tariff), and that are disclosed (preferably publicly) according to best available information	<ul style="list-style-type: none"> Emission rate allocated and disclosed to retail electricity users, representing the entire delivered energy product (not only the supplier's owned assets) Green energy tariffs Voluntary renewable electricity program or product 	
Residual mix (subnational or national) that uses energy production data and factors out voluntary purchases	<ul style="list-style-type: none"> Calculated by EU country under RE-DISS project 	
Other grid-average emission factors (subnational or national) – see location-based data	<ul style="list-style-type: none"> eGRID total output emission rates (US). In many regions this approximates a consumption-boundary, as eGRID regions are drawn to minimise imports/exports. BEIS annual grid average emission factor (UK). IEA national electricity emission factors 	

b) Location based

The location based method uses an average emission factor that relates to the grid from which electricity is drawn. BEIS provide electricity conversion factors for the average carbon dioxide emission from the UK national grid per kWh of electricity used at the point of final consumption.

10.2.2.3 Estimation

Electricity consumption data is gathered via supplier invoices and supported by meter readings, therefore data estimates are not currently required.

10.2.3 Scope 3

We report a breakdown of our Scope 3 emissions in our GHG inventory, at the end of our scorecard. This is comprised of all of the material scope 3 emissions: business travel (air, rail, road, hotels), fuel and energy upstream emissions, purchased goods and services, waste generated in operations, employee commuting, working from home and investments.

BEIS has introduced separate 'Well to tank (WTT)' emission factors for all processes which consume fossil fuels (flights, electricity generation, etc). These Scope 3 factors enable organisations to account for the emissions associated with extracting, refining, and transportation of the raw fuel to the vehicle, asset or process where it is consumed, but are separate to the factors for the point at which the fuel is combusted.

However, as WTT factors are directly linked with the Scope 3 activity, we have chosen to combine the two for reporting our business travel emissions, so that we report a single figure.

Metric	Description	Units
Total Scope 3 emissions	Sum of all scope 3 carbon emissions, as documented below: (business travel (air, rail, road, hotels), fuel and energy upstream emissions, purchased goods and services employee commuting, working from home)	Tonnes CO2e

10.2.3.2 Purchased goods and services

Purchased goods and services emissions include upstream emissions from the production of goods and services purchased or acquired by PwC UK and include services acquired from overseas Service Delivery Centres, in which the firm may have an equity stake in the reporting year.

Metric	Description	Units
Purchased goods and services	Sum of PwC's Purchased goods and services carbon emissions converted from spend	Tonnes CO2e
PwC Service Delivery Centres	Sum of carbon emissions produced from Service Delivery Centres attributable to PwC UK	Tonnes CO2e

Methodology

Purchased goods and services

- As of FY22, we refreshed our calculation, replacing the above methodology with an average spend-based method based upon [GHG protocol scope 3 guidance](#). This involves gathering the economic value of goods and services and categorising this data into 26 sub-sectors based on PwC specific procurement categories.
- Emissions associated with each category were calculated based on PwC modified 'environmentally-extended input-output (EEIO)' modelling. EEIO emission factors are used to calculate emissions associated with each £ spent within a given category.
- Data is currently only captured for PwC UK. We receive this data from the procurement department once a year. Data is not currently uploaded to the environmental data management system, therefore calculations are stored securely in our internal systems.

- When calculating the total emissions for all purchased goods and services, we exclude the following procurement categories that are either accounted for elsewhere in Scope 1, 2 or 3, or not defined as a good or service.
 - Accommodation.
 - Air travel.
 - Lease cars.
 - Electricity.
 - Other land travel.
 - Fuel and heat (buildings).
 - Taxes (included HMRC and property rents).

Service Delivery Centres

Emissions relate to services acquired from overseas Service Delivery Centres (SDCs), in which the firm has an equity stake.

We calculate these emissions by multiplying the UK firm's percentage usage (instead of percentage ownership) – based on charged hours - of each SDC (this information is provided by our finance team) by the total emissions (Scope 1,2 and scope 3 business travel only) of the SDC.

Estimation

For UK Purchased Goods and Services, it is unlikely that spend data will be unavailable, therefore data estimates are not currently required.

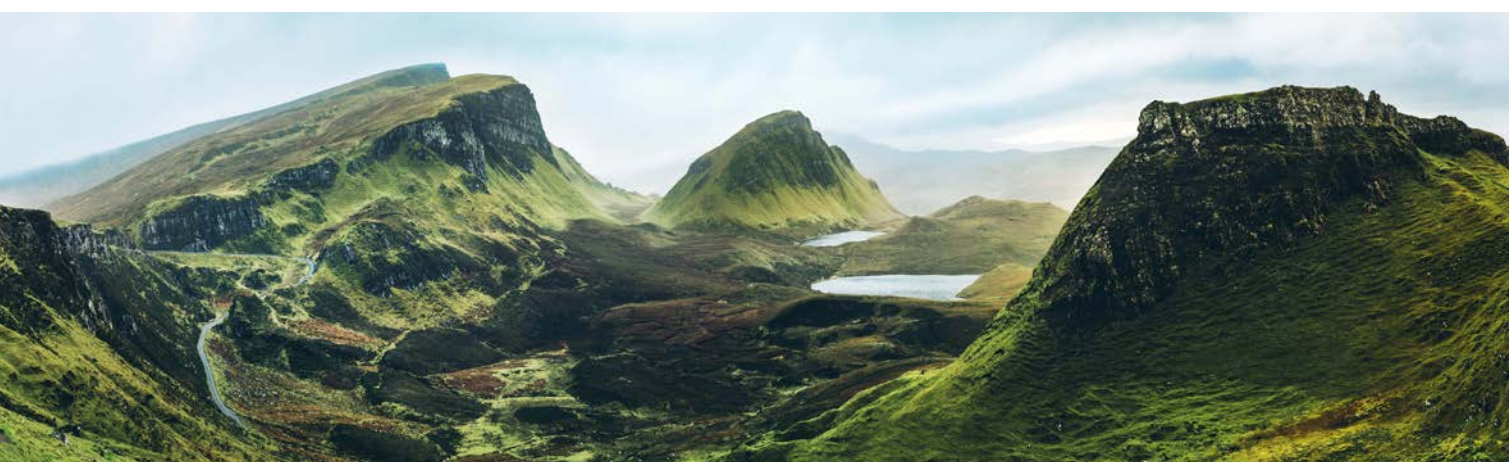
For SDCs, when granular data is not available, we have to estimate a percentage of the emissions that are assigned to PwC UK.

10.2.3.3 Fuel and energy upstream emissions

Fuel and energy emissions refer to upstream emissions associated with extraction, production, and transportation of fuels and electricity purchased by PwC in the reporting year, not already accounted for in scope 1 or scope 2.

BEIS provide separate emissions factors for both well to tank (WTT) and for losses in transmission and distribution (T&D) of the energy to the point at which it is consumed. These WTT and T&D factors are Scope 3 cannot be combined with Scope 1 and 2 emissions for reporting purposes, therefore we report a single combined WTT and T&D figure under this category.

Metric	Description	Conversion factor source	Units
Fuel and energy upstream emissions	Carbon emissions associated with WTT for Scope 1 and 2 (based on kWh fuels and electricity), and transmission and distribution losses for electricity	BEIS: WTT- fuels (by type of fuel) + BEIS: T&D- UK electricity	Tonnes CO2e



Methodology

Carbon emissions are calculated by multiplying the activity data from fuels and energy consumed in scope 1 and 2 by appropriate emission factors as above.

Estimation

See scope 1 and 2 sections for information on how activity data for fuels and energy are calculated.

10.2.3.4 Waste generated in operations

Waste generated in operations refers to waste disposed of by PwC and collected across all buildings deemed within our organisational boundaries.

Operational waste data for all PwC UK offices is obtained from our waste provider. Waste types reported by PwC are broken down as per the BEIS guidance and can be broadly categorised into office waste, food waste, furniture and IT and electronic waste.

According to BEIS guidance, carbon emissions from waste disposal should be separated from 'Purchased goods and services'. Furthermore, any benefits of recycling are now attributed to the user of recycled materials and not the entity disposing of the waste. As such, the carbon emissions from waste only reflect the emissions from transportation and preparation of the waste.

Metric	Description	Conversion factor source	Units
Recycled	Waste recycled (tonnes)	BEIS: Waste disposal split by type (e.g. cardboard/glass/paper/plastic/compostables/IT equipment)	Tonnes CO2e
Reused	Waste reused(tonnes)	BEIS: Waste disposal split by type (e.g.IT equipment/mobile phones)	Tonnes CO2e
Incineration to energy	Waste treated through incineration to energy (tonnes)	BEIS: Waste disposal split by type (e.g.general waste)	Tonnes CO2e
Landfill	Waste treated through landfill (tonnes)	BEIS: Waste disposal split by type	Tonnes CO2e

Methodology

- Monthly data is collected one month in arrears as follows:
 - For general waste (landfill and incineration to energy) at PwC controlled buildings, data is taken from invoices from our waste management suppliers.
 - For general waste on landlord controlled buildings, data is taken from our cleaning supplier and from the landlord service charge.
 - For all recycling and reuse, data is taken from invoices from our waste management suppliers.
- Recycling and reuse data is further arranged into paper, cardboard, wax cups, glass, plastic (cups and bottles), aluminium cans, batteries, food waste, compostables, mobile phones, laptops and other IT equipment, and archive paper by the waste management suppliers in order to help calculate our carbon emissions accurately.
- Data is entered into the environmental data management system monthly.
- Emissions are calculated using the 'Waste-type-specific' method as per the GHG protocol guidance which involves using emission factors for specific waste types and waste treatment methods.

Estimation

Occasionally waste data is not available in time for year-end. In these cases, we make estimates for the relevant months, based on data from previous years, and adjust it for known variances (e.g. changes in occupied floors). Where previous years' data is not available for a particular office, waste data from a similar sized office is used to create an estimate.

10.2.3.5 Business travel

Business travel data is collected for all individuals deemed within our organisational boundaries. Business travel includes air, rail and road travel and hotel stays, as described in the following sections.

Aggregated business travel consumption is reported in the non-financial scorecard, however a further breakdown is listed in the GHG inventory. This data is drawn from our travel management systems.

Metric	Description	Conversion factor source	Units
Business travel	Consolidation of distance travelled by air, rail and road plus nights stayed in hotels.	BEIS & WTT	Tonnes CO2e

(a) Air travel

Air travel is categorised by length of flight and class to align with BEIS guidance.

Metric	Description	Units
Air travel	km travelled by air, broken down by distance and class	Tonnes CO2e

Methodology

- Business air travel is predominantly booked through a central booking system managed by our travel management supplier.
- Monthly data is sourced from our travel management supplier one month in arrears.
- Data is grouped into distance categories as follows:
 - Domestic: To UK destinations, no class split
 - Short-haul: To non-UK destinations up to 3,700 km, split by class
 - Long-haul: To non UK destinations over 3,700 km split by class.
- Data is further arranged by chargeable, business development or non-chargeable according to the internal cost code against which the flight was booked.
- Cancelled flights are recorded by our travel management supplier as negative distances once they have been refunded (this is adjusted in a subsequent month to when the flight was booked).
- Data is entered into our environmental data management system monthly.

Estimation

The majority of business flights are booked through our travel management supplier system and therefore get captured in the data above. However, a small number of flights may be booked outside of our travel management system and so we estimate these by applying the average cost per kilometre from the travel management supplier data to the spend on air travel collected from the expenses system.

(b) Rail travel

Rail travel is categorised into National rail and Eurostar trips. As with the figures for air and road travel above, we have combined the WTT emission factors for rail travel, so that we can report a single figure associated with the activity.

Metric	Description	Units
Rail travel	km travelled by National rail and Eurostar	Tonnes CO2e

Methodology

- Business rail travel is predominantly booked through a central booking system managed by our travel management supplier.
- Monthly data is sourced from our travel management supplier one month in arrears and is classified as national rail or Eurostar in order to help calculate our carbon emissions accurately.
- Cancelled rail journeys are recorded by our travel management supplier as negative distances once they have been refunded (this may be reported in the subsequent month to when the journey was booked).
- Data is entered into our environmental data management system monthly.

Estimation

Where possible, business rail is booked through our travel management supplier system and therefore gets captured in the data above. However many rail journeys are currently booked outside of our travel management system. We estimate these by comparing the spend through the travel management supplier with the spend through the expenses system by class of travel. An adjustment to account for the fact that journeys from the expense system are typically more expensive as they are booked on the day rather than in advance.

(c) Road Travel

Road travel includes reimbursed taxi, car, motorbike and bicycle mileage for both the PwC leased fleet and vehicles owned by partners and staff used for business travel. Data for car hire and bus use aren't currently captured.

As with the figures for air travel (see **6.19.3.1**) we've combined the 'well to tank (WTT)' emission factors for road travel, so that we can report a single figure associated with the activity.

Metric	Description	Units
Road travel	km travelled by cars (broken down by fuel type and engine size, taxi (black cab and regular), and motorbikes.	Tonnes CO2e

Methodology

Cars, motorbikes and bicycles

- Monthly data on total reimbursed mileage is sourced from our expenses system, one month in arrears
- Car data arranged by diesel and petrol cars is grouped according to the HMRC engine sizes (e.g. '1400cc and less') in order to help calculate our carbon emissions accurately. Electric cars are not broken down by size, and are assigned to the 'average electric car' emission factor.
- Although business travel by bicycle is recorded under our business road travel, it does not have an associated carbon emission and so does not get included in the road travel metric.
- Data is entered into our environmental data management system monthly.

Taxis

- Monthly taxi data is sourced from our expenses system, 1 month in arrears
- As of FY21, the majority of taxi distance is calculated by estimating the distance between departure and arrival postcodes. This information is required from our people as part of the expenses process.
- In cases where this data is not available, we derive average spend per kilometre using publicly available data sources. We estimate the total kilometres travelled from the expenses data, using an average spend per kilometre (£/km) figure.
- To reflect the fact that different types of taxis are used, the resulting figure for total kilometres travelled by taxi is allocated equally to the BEIS conversion factors for 'Black cabs' and 'Other taxis'.

Estimation

It is unlikely that expenses data will be unavailable, therefore data estimates are not currently required.

(d) Hotel nights

Hotel nights referred to the number of overnight stays by individuals in both hotels and serviced apartments during business trips.

Metric	Description	Units
Hotel nights	Hotel nights stayed in accommodation	Tonnes CO2e

Methodology

- Hotel nights are predominantly booked through a central booking system managed by our travel management supplier. They are also recorded via our expenses system
- Hotel stays are calculated by multiplying the number of hotel rooms by the length of stay in nights.
- The number of hotel nights is then recorded against the appropriate country where the hotel is located. The conversion factor for the appropriate country is then applied, as per the BEIS guidance.
- Data comes from the firm's travel management systems as well as expenses.
- Data is entered into our environmental data management system monthly.
- In cases where this data is not available (for example, service apartment nights not booked through official channels), we derive average spend per night using available data we have for service apartment nights booked through official channels. We estimate the total nights from the expenses data, using an average spend per night figure.

Estimation

It is unlikely that expenses data will be unavailable, therefore data estimates are not currently required.

10.2.3.6 Employee commuting and working from home

Employee commuting and working from home data is collected for all individuals deemed within our organisational boundaries. Both are collected annually.

We have followed the GHG protocol Scope 3 guidance by categorising both working from home and commuting emissions under Category 7: Employee Commuting. This combined total is reported in our GHG inventory, Carbon Reduction Plan (CRP) and our Taskforce for Carbon related Financial Disclosures (TCFD) report, and is further broken down into the respective categories in the GHG inventory.

(a) Employee commuting

Employee commuting emissions refer to the amount of carbon generated in the reporting year as a result of employees travelling to and from PwC offices.

Included components

Metric	Description	Units
Employee commuting	km travelled and mode of transport used by employees commuting to and from PwC offices	Tonnes CO2e

Methodology

- Without actual data available, a methodology was developed using the 'average-data method' in line with the GHG protocol guidance on calculating commuting emissions.
- The final commuting carbon is calculated by multiplying the average commuting carbon per employee by the average days an employee would commute in a year. This is then multiplied by the average number of FTE during the year.
- To calculate average commute carbon per employee, government published data is used which provides average commute journey length and transport mode split per region of the UK.
- Average commute carbon by mode of transport is calculated by multiplying average journey length by BEIS carbon emission factors. The transport mode split (%) per region is then applied.
- Average commuting days are calculated by taking the number of working days per year net of the firm's average sickness rate. The average time employees spent working from home or at client sites is subtracted from this total, which results in the remaining proportion of time spent commuting.

(b) Employee working from home

Employee working from home emissions refer to carbon generated by employees as a result of the electricity and fuel used for powered equipment, heating and lighting required while working from home.

The GHG protocol does not currently provide any guidance for the calculation of working from home emissions. Hence, open source methodologies and best practices were used to inform and shape a PwC specific methodology.

Reported metrics

Metric	Description	Units
Employee working from home	kWh of energy used for heating and powered equipment	Tonnes CO2e

Methodology

- Calculations are based on a PwC modified version of the best available open source methodologies at time of disclosure, incorporating granular assumptions where data was not available.
- Electricity associated with the use of powered equipment was determined using internal asset records to identify items and models used by employees, and their associated power consumption per day.
- Heating consumption was determined using a PwC specific energy intensity benchmark, accounting for heating of rooms used only, and determining average cubic volume of employees' workspaces. National government statistics were used to determine the main heating methods used in the regions our people are situated.
 - Average heating days per year are currently based on a 6 month UK heating season, in line with the methodology recommended in Eco-act's home working emissions whitepaper.
- Average number of working from home days was calculated in line with the commuting methodology. The proportion of time spent working from home was calculated based on the firm's flexible working deal.
- Average working hours per day are based on employee's contracted hours.
- The methodology was designed to allow both the monitoring of our progress, and to input more specific data over time, replacing assumptions and high level estimates.

10.2.3.7 Carbon emissions offset and removed

We report on the proportion of our total carbon emissions offset and removed, in line with our Net Zero commitments.

We've [offset our residual carbon emissions](#) since 2007 to achieve carbon neutrality, by purchasing credits from carbon offsetting projects.

We have also committed to transitioning our portfolio to carbon removals by FY30, as part of our [Global Net Zero commitment](#).

Metric	Description	Units
Carbon emissions offset	Percentage of total carbon emissions ⁴ offset in the current financial year	Percentage
Carbon emissions removed	Percentage of total carbon emissions ⁴ removed in the current financial year	Percentage

⁴ Accounts for carbon emissions within PwC UK's Net Zero scope, which excludes emissions related to the firm's purchased goods and services, employee working from home and employee commuting.

Methodology

Both metrics are calculated based on the proportion of total carbon emissions within PwC UK's Net zero scope covered by purchased offsets or removals in the reporting year.

Carbon emissions offset

- All offsets are Verified Carbon Standard (VCS) and, since 2017, from REDD+ projects. They are retired on behalf of PwC by a registered broker.
- The projects we support are in recognised biodiversity hotspots, and form part of the portfolio of projects supported by the global PwC network.

Carbon emissions removed

- We are still in the process of establishing our carbon removals programme, which will be set by PwC at a global network level, hence we currently report this as 0. However, all carbon removal projects will be selected based on quality and verification of the carbon reduction impact, and for their economic and social benefits.

10.3 2030 Net Zero summary



This table outlines metrics related to PwC UK's Net Zero targets. Please refer to previous sections (see reference column) for detailed breakdown of metrics. See section 11 'Disclosures' to find which Scope 1, 2 and 3 metrics are included in our Net Zero reporting.

Metric	Description	Units	Reference
Total scope 1 and 2 emissions	Sum of Scope 1 and 2 carbon emissions.	Tonnes CO2e	Section 10.2.1 Section 10.2.2 Section 12.1
Scope 3 emissions	Sum of all Scope 3 carbon emissions, as documented above: (business travel (air, rail, road, hotels), fuel and energy upstream emissions, waste generated in operations)	Tonnes CO2e	Section 10.2.3 Section 12.1
Total scope 1, 2 and 3 emissions	Sum of Scope 1, 2 and 3 carbon emissions.		Section 10.2 Section 12.1
Carbon emissions offset	Percentage of total carbon emissions (Scope 1, 2 and 3) offset in the current financial year	Percentage	Section 10.2.3.7
Carbon emissions removed	Percentage of total carbon emissions (Scope 1, 2 and 3) removed in the current financial year	Percentage	Section 10.2.3.7
Supplier emissions with a science based target	Proportion of PwC emissions from purchased goods and services produced by suppliers that have set Science Based Targets (SBT) to reduce their own impact.	Percentage	Section 10.4.1.4
Revenue intensity	[Total carbon emissions]/[Annual revenue for the UK firm (excluding Middle East and Channel Islands)] as reported in the Annual financial statements. Middle East and Channel Islands revenue can be found in the notes to the accounts.	Tonnes CO2e/£m revenue	Section 11.3

Methodology

Refer to sections in 'references' column above.



9.4.1 Key indicators

10.4.1.1 Carbon emissions

Metric	Description	Units	Reference
Total emissions (Scope 1, 2 and 3)	Sum of Scope 1, 2 and 3 carbon emissions. Component details can be found within the rest of this section.	Tonnes CO2e	Section 10.2 Section 12.1
Carbon emissions offset	Percentage of [Total carbon emissions (Scope 1, 2 and 3) offset in the current financial year]	Percentage	Section 10.2.3.7
Total emissions intensity (Scope 1, 2 and 3)	[Total carbon emissions]/[Annual revenue for the UK firm (excluding Middle East and Channel Islands)] as reported in the Annual financial statements. Middle East and Channel Islands revenue can be found in the notes to the accounts.	Tonnes CO2e/£m revenue	Section 11.3

10.4.1.2 Energy

Metric	Description	Units	Reference
Energy consumption	Sum of kWh electricity and fuels consumed in our buildings	Million kWh	10.2.1 10.2.2
Electricity from renewable sources	[kWh electricity sourced from renewables]/total electricity sourced from renewables]	Percentage	10.2.2
Energy from renewable sources	[kWh energy sourced from renewables]/total energy sourced from renewables]	Percentage	10.2.1 10.2.2

10.4.1.3 Business travel

Metric	Description	Units	Reference
Business travel emissions intensity	[Business travel emissions] (as per scope 3 breakdown)/[FTE] (see 'Supporting data' section for details)	Tonnes CO2e/FTE	10.2.3.5
Distance travelled	Total km travelled by air, rail and road	Million km	10.2.3.5

10.4.1.4 Carbon emissions: Supply chain

Metric	Description	Units
Key suppliers with GHG reduction targets	Number of key suppliers with GHG reduction targets as reported by the PwC survey	Percentage
Key suppliers reporting emissions reduction	Number of key suppliers who reported emissions reductions by the PwC survey	Percentage

Scope

Key suppliers to PwC UK, as described in as described in section [7.5: Responsible supply chain](#).

Methodology

Our key suppliers are invited to take part in our supplier sustainability survey. This contains specific questions on whether the supplier has GHG reduction targets, and whether they reported a reduction in emissions in the prior year. The metric is reported as a percentage of the key suppliers asked to respond.

10.4.1.5 Circular business

a. Resources

Metric	Description	Units
Paper procured	Paper procured by our business	Tonnes
Water supply	Water supplied to our buildings	m ³

Scope

Paper and water consumption data is collected across all buildings deemed within our organisational boundaries. This includes paper purchased by our in-house Document Processing Centre (DPC) as well as paper sent to training centres. Documents produced externally by an external printer are not captured, although these are expected to be minimal.

Paper and water consumption data refers to the supply (not treatment) of resources for our business

Methodology

- Data is collected one month in arrears as follows:
 - Water consumption for PwC owned properties is obtained from supplier invoices and periodically checked against manual meter readings.
 - Water consumption for PwC leased properties is obtained from estimates based on average consumption per person.
 - Paper consumption is obtained from purchase orders.
- Data is entered into the environmental data management system monthly.

Estimation

We estimate water throughout the year, based on the number of FTE per month.

b. Waste

Metric	Description	Units	Reference
Total waste	[Recycling and reuse] + [Incineration to energy] + [Landfill]	Tonnes	9.2.3.4
Recycling and reuse	Waste recycled or reused	Tonnes	9.2.3.4
Incineration to energy	Waste treated through incineration to energy	Tonnes	9.2.3.4
Landfill	Waste treated through landfill	Tonnes	9.2.3.4
Proportion recycled or reused	[Waste recycled or reused]/ [Total waste]	Percentage	9.2.3.4

Scope, Methodology and Estimation

See section [9.2.3.4](#)

11. Supporting data

11.1 Real Estate



Metric	Description	Units
Let area	Net lettable area of our real estate	m ³

11.1.1 Scope

All buildings deemed within our organisational boundaries are included in our real estate metric.

11.1.2 Methodology

Real estate data is measured as 'net lettable area' which refers to the operational space within our buildings. Where we share areas of a building with other organisations (e.g. hallways) the area is apportioned according to the space we use. For new or closed buildings or space within buildings, the average net lettable area is calculated in proportion with the amount of time the space was available for use throughout the year. Actual data is collated each month from the real estate team and uploaded to the non-financial reporting platform.

11.2 Headcount



Metric	Description	Units
Average monthly workforce FTEs	Average monthly number of Full Time Equivalents, including partners, employees and contractors	No. of people

11.2.1 Scope

Employee involvement data is collected for all individuals deemed within our organisational boundaries.

11.2.2 Methodology

Data on all individuals is captured in the firm's HC system Workday. Each month a report is run showing the average monthly FTEs, which includes partners, employees and contractors. This information is uploaded to the BI tool to create a yearly average.

11.3 Revenue



Metric	Description	Units
Annual revenue	Total annual revenue	£ million

11.3.1 Scope

Total revenue data is collected for the UK firm. We do not include the Middle East, Channel Islands and Service Delivery Centres.

11.3.2 Methodology

Data on revenue is collected annually from the financial reports.

12. Disclosures

A comprehensive breakdown of our environmental metrics are found within our Non-financial scorecard. Subsets of this data are reported in three of our other sustainability disclosures, based on scope requirements of each. The table below describes which metrics are in scope for each disclosure. Please refer to the 'Explanation' column which details the differences between disclosures.

12.1 Disclosures table



Section	Breakdown/ unit	Metric	Non-financial scorecard and GHG Inventory ⁵	SECR ⁶	CRP ⁷	TCFD ^{8,9}	Explanation
Principles of Governance	-	All	✓				
People and Prosperity	-	All	✓				
Planet: Low carbon and circular Planet: Net Zero	Scope 1 (Tonnes CO ₂ e)	Biogas consumption	✓	✓	✓	✓	
		Biodiesel combustion	✓	✓	✓	✓	
		Natural gas consumption	✓	✓	✓	✓	
		Fugitive emissions	✓		✓	✓	SECR does not require fugitive emissions to be included in Scope 1.
	Scope 2 (Tonnes CO ₂ e)	Market based electricity	✓	✓	✓	✓	SECR requires primarily location based reporting. However market based scope 2 figures are listed in a footnote.
		Location based electricity	✓	✓	✓	✓	TCFD primarily reports market based emissions. However location based scope 2 figures are listed in a footnote.

⁵ FY22 Non-financial scorecard and GHG Inventory.

⁶ Streamlined energy and carbon report. 2018 Regulations require large unquoted companies that have consumed (in the UK), more than 40,000 kilowatt-hours (kWh) of energy in the reporting period to include energy and carbon information within their directors' (trustees') report, for any period beginning on or after 1 April 2019.

⁷ Carbon reduction plan, government requirement according to [policy procurement note 06/21](#), for every supplier bidding for major government contracts worth over £5 million.

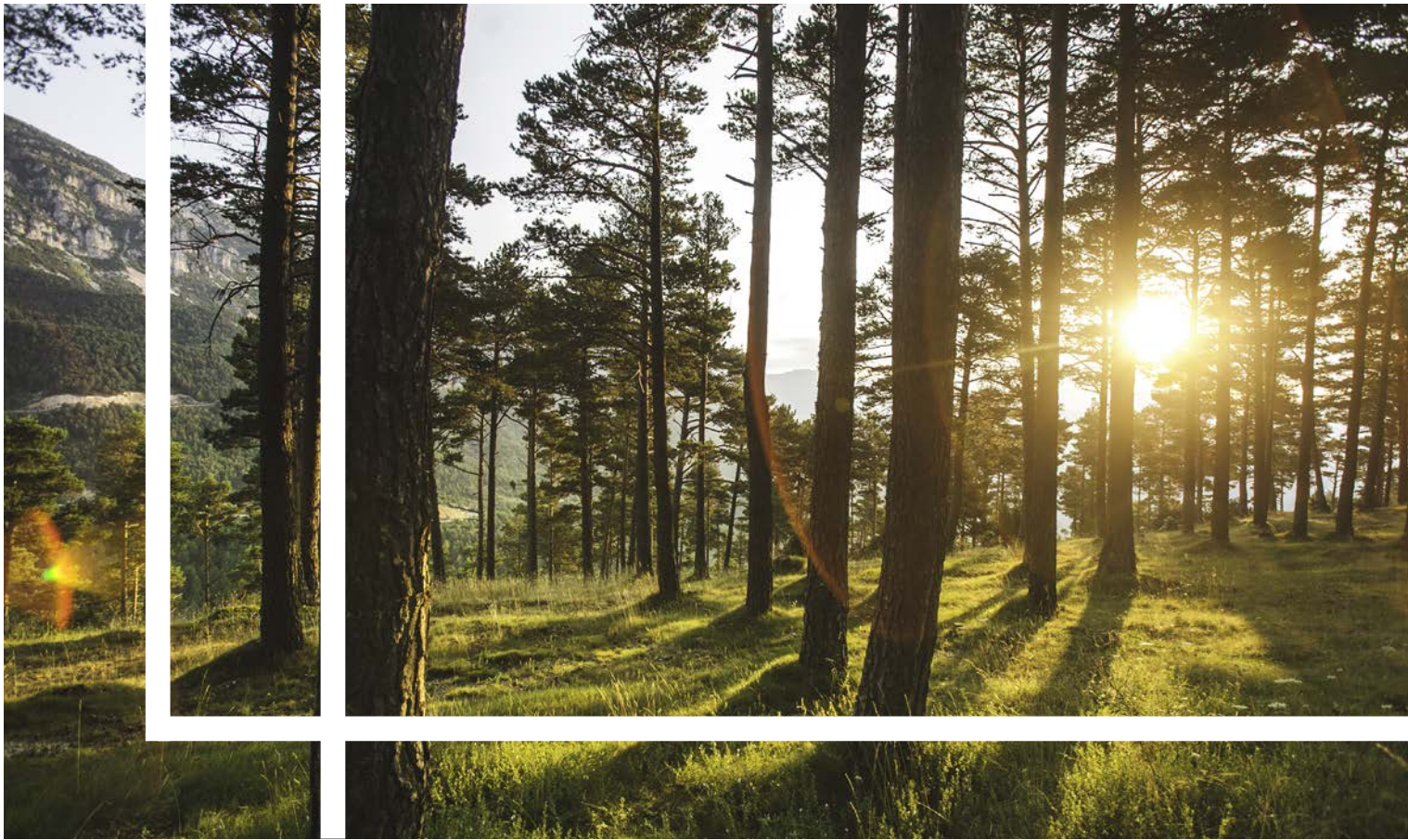
⁸ Carbon emissions reported as part of our voluntary [Task Force on Climate-related Financial Disclosures \(TCFD\) aligned risk reporting](#).

⁹ The narrative for the TCFD includes Channel Islands and Middle East data, however the data is UK only.

Section	Breakdown/ unit	Metric	Non-financial scorecard and GHG Inventory ⁵	SECR ⁶	CRP ⁷	TCFD ^{8,9}	Explanation
Planet: Low carbon and circular Planet: Net Zero	Scope 3 (Tonnes CO ₂ e)	Purchased Goods and Services	✓		✓	✓	Required in Scope 3 total in CRP. Reported as 'extended' Scope 3 emissions in GHG inventory and TCFD.
		Business travel – Air	✓		✓	✓	
		Business travel – Rail	✓		✓	✓	
		Business travel – Road	✓		✓	✓	SECR only requires Business travel – Road (excluding taxis) to be included in Scope 3, so this number will differ from other disclosures. For SECR, calculation is based on car mileage claimed through expenses, converted to kWh using GHG conversion factors.
		Business travel – Accommodation	✓		✓	✓	
		Employee commuting	✓		✓	✓	Required in Scope 3 total in CRP and combined with working from home emissions. Reported as 'extended' Scope 3 emissions in GHG inventory and TCFD.
		Employee working from home	✓		✓	✓	Combined with commuting emissions in CRP. Reported as 'extended' Scope 3 emissions in GHG inventory and TCFD.
	All Scopes – (Tonnes CO ₂ e)	Carbon emissions offset	✓	✓			
		Carbon emissions removed	✓				

Section	Breakdown/ unit	Metric	Non-financial scorecard and GHG Inventory ⁵	SECR ⁶	CRP ⁷	TCFD ^{8,9}	Explanation
Carbon intensities	All Scopes (Tonnes CO ₂ e/£m)	Revenue Intensity	✓	✓			SECR figure differs due to different scope requirements described above.
	All Scopes (Tonnes CO ₂ e/FTE)	FTE intensity	✓				
	Scope 3 business travel (Tonnes CO ₂ e/FTE)	Business travel emissions intensity	✓				
Energy	Million kWh	Energy consumption	✓	✓			Different total in SECR as includes business travel (road) kWh). We don't use this unit of measurement in other disclosures as we measure this via mileage converted to carbon emissions.
	Percentage	Electricity from renewable sources	✓				
	Percentage	Energy from renewable sources	✓				

Section	Breakdown/ unit	Metric	Non-financial scorecard and GHG Inventory ⁵	SECR ⁶	CRP ⁷	TCFD ^{8,9}	Explanation
Business travel	Million km	Distance travelled	✓				
Circular flows	Tonnes	Paper procured	✓				
	m ³ (k)	Water supply	✓				
Waste	Tonnes	Total waste	✓				
	Tonnes	Recycling and reuse	✓				
	Tonnes	Incineration to energy	✓				
	Tonnes	Landfill	✓				
	Percentage	Proportion recycled or reused	✓				
Supply chain	Percentage	Key suppliers with GHG reduction targets	✓				
	Percentage	Key suppliers reporting emissions reduction	✓				
	Percentage	Suppliers with a science-based target	✓				



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