

Our non-financial scorecard



Living our purpose

Introduction

Action on environmental, social, and governance (ESG) issues has long been key to delivering on our purpose, and is a central tenet of our global strategy – [The New Equation](#).

It's been 12 years since we published our first annual Non-financial scorecard, and 11 years since we first had it assured by our external auditors. We established early on that measurement and reporting would be critical to establishing trust in the sustainability agenda, and we have been determined to be transparent about our progress as a core element of our sustainability strategy.

Since then we've refined our processes and capabilities, and significantly expanded the scope of what we measure and report. 2022 marks another milestone in this evolution, with the conclusion of our most recent set of public, five-year environmental targets.

We're delighted with our performance against these targets (see page 7) and in particular our carbon emissions, which in 2022 were 83% below our original 2007 baseline. Over the same period we have grown our revenue by 84%. Although our emissions rose in 2022, following the easing of pandemic-related restrictions, we remain on track for our commitment to reach Net Zero by 2030.

Additionally, we've introduced a more detailed Greenhouse Gas (GHG) inventory as a central point of reference for the emissions that we disclose in different reports¹ (see Appendix, p.9). We've also extended the number of categories disclosed within our Scope 3 emissions, to incorporate those which are not within our direct operational control. While these new categories do not currently fall within our Net Zero targets, we have a number of initiatives underway to engage with our people and our suppliers in reducing and offsetting their respective emissions².

Our non-financial scorecard

This scorecard provides a summary view of our performance against the metrics that underpin our responsible business framework. We prioritised these areas from our [materiality assessment](#), which we developed based on inputs from stakeholders, and reflects where we feel we can make the most significant contribution, both through our client work and how we run our business.

The sections of the scorecard also align with those of our [Integrated Reporting Hub](#), which follows World Economic Forum's (WEF) [Measuring Stakeholder Capitalism](#) framework.

The scorecard is intended to be read in conjunction with the narrative in our 2022 digital [Annual Report](#) and [Our Purpose website](#).

Responsible business framework



1. E.g. [Climate risk statement](#), Streamlined Energy & Carbon report in the [Members Report & Financial Statements](#), [Carbon Reduction Plan](#).
2. This new inventory uses a 2019 baseline to align with our science-based target to reach net zero emissions by 2030.

Independent assurance report

Independent Limited Assurance Report to the members of PricewaterhouseCoopers LLP

We have been engaged by PricewaterhouseCoopers LLP (hereafter 'PwC') to provide independent limited assurance on PwC UK's 2022 non-financial scorecard.

Our conclusion

On the basis of our procedures nothing has come to our attention that causes us to conclude that the non-financial data in the 2022 Annual Report has not been prepared in all material respects in line with the Reporting Criteria¹.

This conclusion is to be read in the context of what we say below.

Selected information

The non-financial data included within the scope of our assurance report appears in the 'Data and downloads' section of PwC's online Annual Report for the financial year ended 30 June 2022, and on PwC UK's Purpose website².

It includes:

- all baseline and 2022 performance data for all metrics
- data relating to let area and full time equivalent employees for 2022 used in performance related ratios

The scope of our work does not extend to any other information, although assurance was also gained in 2012-2019 inclusive, for the relevant data presented in those years. Details can be found within the assurance statements published in the Corporate Sustainability Annual Updates/Annual Reports for those years³.

Professional standards applied and level of assurance

We conducted a limited assurance review in accordance with International Standard on Assurance Engagements 3000 – 'Assurance Engagements other than Audits and Reviews of Historical Financial Information' ('ISAE 3000'); and, in respect of the greenhouse gas emissions information, in accordance with International Standard on Assurance Engagements 3410 – 'Assurance engagements on greenhouse gas statements' ('ISAE 3410'), issued by the International Auditing and Assurance Standards Board. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement. It does not include detailed testing of source data nor the operating effectiveness of processes and internal controls.

Independence and quality control

We have complied with the Institute of Chartered Accountants in England and Wales ('ICAEW') Code of Ethics, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour. We apply International Standard on Quality Control (UK) 1 and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. Our work was conducted by an independent and multi-disciplinary team with experience in sustainability reporting and assurance.

Understanding reporting and measurement methodologies

The Selected Information needs to be read and understood together with PwC's Reporting Criteria. The absence of a significant body of established practice on which to draw, and hence to evaluate and measure non-financial information, allows for different, but acceptable, measurement techniques and can affect comparability between entities and over time. The Reporting Criteria used for the reporting of the Selected Information are for the 2022 reporting year.

Work done

We are required to plan and perform our work in order to consider the risk of material misstatement of the Selected Information. In doing so, our procedures consisted primarily of:

- Reviewing PwC's material issues and reporting boundaries
- Making enquiries of relevant members of management at PwC
- Evaluating the design of the systems of internal control for capturing and reporting the source data
- Performing sample tests on a selection of the data prepared by PwC: this included 12 sites, selected on the basis of their inherent risk and materiality to PwC
- Analytically reviewing the data included within the scope of our report: this included limited substantive testing of the Selected Information at corporate head office to check that data had been appropriately measured, recorded, collated and reported
- Assessing the disclosure and presentation of the Selected Information for the intended stakeholders

In addition, we review all the information relating to sustainability in the Annual Report to assess whether there are any apparent material misrepresentations, misstatements or inconsistencies with the data we have reviewed.

PwC's responsibilities

The Executive Board – on behalf of the members – are responsible for:

- designing, implementing and maintaining internal controls over information relevant to the preparation of the Selected Information that is free from material misstatement, whether due to fraud or error
- establishing objective Reporting Criteria for preparing the Selected Information
- measuring and reporting the Selected Information based on the Reporting Criteria
- the content of the 2022 Annual Report

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Selected Information is free from material misstatement, whether due to fraud or error
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained
- reporting our conclusion to the members of PwC

This report has been prepared to assist PwC in reporting its non-financial performance. We permit this report to be disclosed in the 2022 online Annual Report and on PwC UK's Purpose website⁴, to enable the members to show they have addressed their governance responsibilities by obtaining a sustainability assurance report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than PwC and PwC's members as a body, for our work, for this report, or for the opinions we have formed.



Ryan Ketteringham
For and on behalf of Crowe U.K. LLP
Chartered Accountants, London

19 October 2022

1. www.pwc.co.uk/who-we-are/our-purpose/performance/assurance.html
2. www.pwc.co.uk/ourpurpose
3. www.pwc.co.uk/who-we-are/our-purpose/downloads.html
4. The maintenance and integrity of PwC's website is the responsibility of the members. The work carried out by us does not involve consideration of these matters and, accordingly, we accept no responsibility for any changes that may have occurred to the reported Selected Information or Reporting Criteria when presented on PwC's website.

Non-financial scorecard

Principles of governance

	Units	2022 target	Ongoing target	2022	2021	Base	Base year
Embedding our purpose							
Staff perception of our purpose ¹	Percentage	–	80%	86%	81%	20%	2016
Ethics and integrity							
Breaches of external audit independence regulations ²	Percentage	–	0%	0.18%	0.23%	0.24%	2012
Staff perception of ethical culture ³	Percentage	–	80%	81%	81%	73%	2013
Issues raised via our Speak Up channels ⁴	Number	–	–	124	82	32	2017
Dismissals for misconduct ⁵	Number	–	–	15	10	14	2011
Information protection⁶							
ISO 27001: major non-conformities raised	Number	–	0	0	0	0	2011
ISO 27001: minor non-conformities raised	Number	–	–	0	0	10	2011
Pay transparency							
Average partner pay vs average staff pay ⁷	Ratio	–	–	15.0	14.8	12.8	2016
Average supplier payment days ⁸	No. of days	–	<30	26.5	26.4	29	2013
Responsible supply chain							
Key suppliers with sustainability in commercial arrangements ⁹	Percentage	80%	–	77%	76%	32%	2013
Key suppliers with Human Rights policy ¹⁰	Percentage	80%	–	81%	83%	14%	2013
Payments to social enterprises ¹¹	£ million	10 ¹²	–	1.7	1.4	1.2	2016

- Historical results relate to the number of staff who correctly identified our Purpose in the firmwide staff Youmatter survey. As of FY22, result relates to the number of staff who said they understood how our work contributes to our Purpose.
- Breaches of the auditor personal independence regulations reported to the regulator, as a percentage of Full Time Employees.
- Results are derived from the firmwide staff Youmatter survey question: "At PwC, I feel comfortable discussing or reporting ethical issues and concerns without fear of negative consequences". Percentage of PwC staff who 'agree' or 'strongly agree'.
- Number of issues raised through our 'Speak Up' channels from partners and staff, clients and third parties. All issues raised are considered although not all are substantiated.
- Data includes all permanent UK staff excluding dismissals for failed exams and missed performance standards, and includes partners who were required to retire from the firm as Enforced Retirements for Cause.
- 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. A minor non-conformity is a single identified lapse which would not in itself raise significant doubt. Any minor non-conformities raised in 2022 were resolved and closed in the triannual recertification audit.
- Ratio of average partner pay (distributable profit) to average staff pay (base pay and bonus). 2022 figure excludes divested payment from the sale of the global mobility and immigration business.
- Calculated as the average days taken by the UK-based entities in the PricewaterhouseCoopers LLP Group to pay supplier invoices (excluding those from PwC network firms), from recording of invoice at our accounts payable processing center, as reported to the UK government.
- Based on inclusion of relevant sustainability criteria in 'request for proposals' (RFP) documents or contracts.
- Includes suppliers which have either a Human Rights policy or Modern Slavery statement. Based on responses to PwC's supplier survey.
- Payments to suppliers deemed as meeting social enterprise criteria by Social Enterprise UK (SEUK).
- Cumulative target covering spend between 2016 and 2022. 2022 cumulative progress: 100%

People

	Units	2025 target	Ongoing target	2022	2021	Base	Base year
Talent attraction and retention							
People engagement score ¹	Percentage	–	80%	80%	78%	78%	2007
Voluntary turnover	Percentage	–	12 - 15%	17%	10%	14%	2008
Graduate turnover (after three years)	Percentage	–	15%	16%	18%	23%	2010
Spend on learning and development ²	£ per FTE	–	–	1,049	652	913	2010
Diversity³							
New hires							
Women	Percentage	50%	–	42%	41%	41%	2009
Minority ethnic groups ⁴	Percentage	35%	–	39%	35%	21%	2009
Lower socio-economic background ⁵	Percentage	–	–	17%	11%	9%	2020
Partners							
Women	Percentage	30%	–	25%	23%	19%	2017
Minority ethnic groups ⁴	Percentage	15%	–	12%	11%	7%	2017
Lower socio-economic background ⁵	Percentage	–	–	14%	14%	11%	2020
Pay gap⁶							
Women (median)	Percentage	–	–	10.3%	10.1%	18.7%	2017
Minority ethnic groups (median) ⁴	Percentage	–	–	-3.0% ⁷	-0.30% ⁷	11.7%	2017
Lower socio-economic background (median) ⁵	Percentage	–	–	17.5%	12.1%	12.1%	2021
Employee wellbeing							
Absence through sickness	Percentage	–	<3.5%	3.0%	3.5%	3.3%	2009
Work-life balance ⁸	Percentage	–	75%	71%	63%	67%	2008

- Results are derived from the firm wide staff Pulse survey questions: "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 friends and family as a great place to work". Percentage of PwC staff who 'agree' or 'strongly agree'. Some of these differ to the YouMatter questions of previous years.
- Spend on learning and development increased in 2022 with the return to in person training post-covid and associated venue and AV costs.
- Further information and metrics related to diversity can be found in the [2022 Annual Report](#) and the [2022 Diversity Pay Report](#).
- Minority Ethnic Groups: Includes individuals from Black, Asian and minority ethnic heritage. Data is based on voluntary disclosure.
- Based on parental occupation using the Social Mobility Commission's [recommended measure](#) of socio-economic background. Denominator used in calculations includes undisclosed data (including I don't know, prefer not to share and incomplete data). Proportion who did not disclose in FY22: New hires: 19%. Partners: 15%.
- Only median figures are shown here. For further detail on pay gaps see our [2022 Diversity Pay Report](#) which presents mean and median pay gaps and bonus gaps, together with quartile information.
- Negative figure means that in 2021 and 2022 the median pay point for minority ethnic groups was higher than for non minority ethnic groups.
- Results are derived from the Youmatter question: "The people I work for make wellbeing a priority for our teams" in FY22 and FY21, changing from "The people I work for are considerate of my life outside of work". Score represents percentage of PwC staff who 'agree' or 'strongly agree'.

Prosperity

	Units	Ongoing target	2022	2021	Base	Base year
Community contribution¹						
Total community contribution ^{2,3}	£ million	–	8.5	4.8	4.3	2007
Volunteered time	Hours	>50,000	54,242	29,989	37,400	2007
Proportion of people volunteering	Percentage	>25%	24%	18%	25%	2011
Skills-based volunteering	Percentage of volunteered time	>50%	47%	59%	58%	2011
Community beneficiaries ²	No. of people	–	23,500	24,500	19,559	2012
Social mobility: secondary school students supported with skills development ⁴	Number	–	10,590	16,902	5,300	2016
Workplace experiences provided ⁵	Number	200	195	0	28	2015

1. Measured according to Business for Societal impact principles (B4Si, formerly known as LBG).

2. Community contribution and community beneficiary numbers have been rounded down to provide a prudent representation of activity.

3. Includes cash, time, in-kind and management costs. These figures exclude a significant amount of work undertaken for charities and social enterprises because it does not meet B4Si recording criteria.

4. Students that meet either individual socio economic criteria or regional, school or partner organisation social mobility criteria. This figure dropped in 2022 as the focus of the programme shifted post-Covid from higher reach virtual interactions online to higher impact in-person interactions.

5. People under 18 who have undertaken formal work experience, attended a state school, and: were in receipt of free school meals; or attended a school with higher than average free school meals uptake; or whose parents did not go to university. Work experience did not take place in FY21 due to COVID-19 restrictions.

Planet: Low carbon & circular business¹

	Units	2022 target	Progress	2022	2021	2007 base
Carbon emissions²						
Total emissions	Tonnes CO ₂ e	-40%	-83%	19,068	3,400	114,890
Scope 1	Tonnes CO ₂ e	–	-89%	591	577	5,600
Scope 2 ³	Tonnes CO ₂ e		-100%	0	414	25,546
Scope 3 ⁴	Tonnes CO ₂ e	–	-78%	18,477	2,409	83,744
Carbon emissions offset ⁵	Tonnes CO ₂ e	100%	–	100%	100%	100%
Total emissions intensity (Scope 1, 2 and 3)	Tonnes CO ₂ e/£m	–	–	5	1	55
Energy						
Energy consumption	Million kWh	-50%	-62%	31	32	82
Electricity from renewable sources	Percentage	100%	–	100%	94%	0%
Energy from renewable sources ⁶	Percentage	–	–	93%	88%	0%
Business travel						
Business travel emissions intensity	Tonnes CO ₂ e/FTE	-33%	-84%	0.71	0.04	4.55
Distance travelled	Million km	–	–	63	4	232
Carbon emissions: supply chain⁷						
Key suppliers with GHG reduction targets	Percentage	80%	–	68%	64%	47%
Key suppliers reporting emissions reduction	Percentage	–	–	58%	84%	63%
Circular flows						
Paper procured	Tonnes	-80%	-93%	55	35	844
Water supply ⁸	m ³ (k)	-50%	-61%	80	50	206
Total waste	Tonnes	-75%	-82%	791	474	4,432
Recycling and reuse	Tonnes	–	–	713	427	2,455
Incineration to energy	Tonnes	–	–	79	47	1,390
Landfill	Tonnes	-100%		–	–	587
Proportion recycled or reused	Percentage	80%	–	90%	90%	51%

1. Restated to exclude data from Channel Islands firm, which is included in the emissions reported by the global PwC Network in its Global Annual Review.
2. Calculated using UK GHG conversion factors for company reporting (May 2021). Scope 3 figures include associated 'well-to-tank' and 'transmission and distribution' factors. Emissions from flights under 'Business travel' have been uplifted using the BEIS multiplier of 1.9 to reflect the estimated effects of radiative forcing.
3. Electricity emissions under the GHG protocol 'Market Based' approach. Emissions per 'Location Based' approach for 2022: 4,645 tonnes CO₂e
4. Restated to better align certain emissions sources with the respective categories in the full GHG inventory. See appendix.
5. All offsets are Verified Carbon Standard (VCS) and, since 2017, from REDD+ projects. Retired on behalf of PwC by a registered broker.
6. Includes biogas and electricity purchased under a renewable tariff.
7. Based on responses to PwC's supplier survey. Base year 2014.
8. Includes estimated data using Full Time Employees.

Planet: 2030 Net zero summary^{1,2}

	Units	Net zero targets ³			Progress	2022	2021	2019 base
		2030	2025	Ongoing				
Total scope 1 and 2 emissions	Tonnes CO ₂ e	-50%	–	–	-80%	591	991	2,896
Scope 1	Tonnes CO ₂ e	–	–	–	-29%	591	577	830
Scope 2 ⁴	Tonnes CO ₂ e	–	–	–	–	0	414	2,066
Scope 3	Tonnes CO ₂ e	-50%	–	–	-76%	18,477	2,409	76,215
Total scope 1, 2 and 3 emissions	Tonnes CO ₂ e	–	–	–	-76%	19,068	3,400	79,111
Carbon emissions offset ⁵	Percentage	–	–	100%	–	100%	100%	100%
Carbon emissions removed	Percentage	100%	–	–	–	0%	0%	0%
Supplier emissions with a science-based target ⁶	Percentage	–	50%	–	–	14%	13%	4%
Carbon emission intensity								
Revenue intensity	Tonnes CO ₂ e/ £m revenue	–	–	–	–	5	1	23
FTE intensity	Tonnes CO ₂ e/ FTE	–	–	–	–	0.8	0.2	4

1. Restated to exclude data from Channel Islands firm, which is included in the emissions reported by the global PwC Network in its Global Annual Review.
2. Calculated using UK Government GHG conversion factors for company reporting (May 2021). Includes associated 'well-to-tank' and 'transmission and distribution' factors. Also includes uplifted factors for radiative forcing.
3. Metrics relate to UK firm targets, which are aligned with the PwC Network's global Net Zero commitment (approved by the Science-based Targets Initiative, SBTi).
4. Electricity emissions under the GHG protocol 'Market Based' approach. Emissions per 'Location Based' approach for 2022: 4,645 tonnes CO₂e.
5. All offsets are Verified Carbon Standard (VCS) and, since 2017, from REDD+ projects. Retired on behalf of PwC by a registered broker.
6. Proportion of PwC's modelled supply chain emissions that are covered by suppliers which have set their own Science Based Target (SBT) via the SBTi. Excludes PwC Service Delivery Centre emissions. Restated in FY22 due to revised methodology for calculating supply chain emissions.

Appendix

PwC UK Greenhouse Gas (GHG) inventory ¹

This table provides a breakdown of PwC UK's GHG emissions by category of emissions according to the GHG protocol

	Note	Variance against baseline ²	Tonnes CO ₂ e		
			2022	2021	2019 Base
Scope 1		-29%	591	577	830
Stationary combustion of fuels	1	-48%	370	505	705
Fugitive emissions ³		77%	221	72	125
Scope 2		-100%	0	414	2,066
Electricity consumption (market based)	2	-100%	0	414	2,066
Electricity consumption (location based)		-32%	4,645	4,804	6,879
Scope 3		-76%	18,477	2,409	76,215
Fuel and energy related activities		-6%	1,954	1,402	2,075
Waste generated in operations	3	-67%	15	9	46
Business travel ⁴	4	-78%	16,508	998	74,094
Total Scope 1, 2 and 3 emissions (market based)⁵		-76%	19,068	3,400	79,111
Total Scope 1, 2 and 3 emissions (location based)		-72%	23,713	7,790	83,925
Scope 3 (extended)		-8%	62,333	53,486	67,903
Purchased goods and services	5	-11%	47,851	42,172	53,887
Employee commuting and working from home ⁶	6	3%	14,482	11,314	14,016
Investments		-	-	-	-
Capital goods ⁷		-	-	-	-
Upstream transport and distribution ⁷		-	-	-	-
Scope 3 (not applicable)					
Upstream leased assets		n/a	n/a	n/a	n/a
Downstream transportation and distribution		n/a	n/a	n/a	n/a
Processing of sold products		n/a	n/a	n/a	n/a
Use of sold products		n/a	n/a	n/a	n/a
End-of-life treatment of sold products		n/a	n/a	n/a	n/a
Downstream leased assets		n/a	n/a	n/a	n/a
Franchises		n/a	n/a	n/a	n/a

1. The emissions presented in this table arise only in the United Kingdom and so exclude emissions of our subsidiaries in the Middle East and Channel Islands. However, emissions relating to services acquired from overseas Service Delivery Centres in which the firm has an equity stake are included in the purchased goods and services category.
2. Progress related to Net Zero targets can be found on page 8.
3. Emissions related to the leakage of refrigerants from refrigeration and/ or air conditioning equipment.
4. Emissions from flights under 'Business travel' have been uplifted using the BEIS multiplier of 1.9 to reflect the estimated effects of radiative forcing.
5. Currently included in the UK firm's net zero targets and offset by the firm using credits from Verified Carbon Standard (VCS) and REDD+ projects. The credits are retired on behalf of PwC by a registered broker.
6. Emissions under the GHG protocol 'Market based' approach.
7. Emissions from capital goods and upstream transport and distribution are included in the purchased goods and services category.

Notes to the GHG inventory

This section provides further information about the individual categories in the GHG inventory on page 9.

Scope 1

1. Stationary combustion of fuels

Renewable and non renewable fuels consumed for heating buildings

		Tonnes CO2e		
	Variance against baseline	2022	2021	2019 Base
Renewable				
Biogas consumption	78%	2	2	1
Biodiesel combustion	-100%	0	0	19
Non renewable				
Natural Gas consumption	-46%	368	503	685
	-47%	370	505	705

Scope 2

2. Electricity

The GHG Protocol provides two approaches to calculating Scope 2 emissions:

Market Based: Emissions reflect the nature of the contract with the electricity provider.

Location Based: Emissions reflect the point at which the electricity is drawn from the grid.

		Tonnes CO2e		
	Variance against baseline	2022	2021	2019 Base
Market Based				
Renewable	0%	0	0	0
Non-renewable	-100%	0	414	2,066
	-100%	0	414	2,066
Location Based				
Renewable	-13%	4,592	4,526	5,290
Non-renewable	-97%	53	278	1,589
	-32%	4,645	4,804	6,879

Scope 3

3. Waste generated in operations

Breakdown of waste emissions by disposal and treatment type.

PwC UK has not sent any waste to landfill since 2012.

No emissions are reported for items which are resued via a specialist supplier (IT equipment and mobile devices), as these are passed onto the next user in the value chain.

		Tonnes CO2e		
	Variance against baseline	2022	2021	2019 Base
Waste treatment				
Recycling	-68%	13	8	41
Incineration	-64%	2	1	5
Landfill	0%	0	0	0
	-68%	15	9	46

4. Business travel

Business travel reflects emissions from transport that the firm pays for via the travel management company, or through reimbursing business travel expense claims.

		Tonnes CO ₂ e		
	Variance against baseline	2022	2021	2019 Base
Business travel emissions				
Air ¹	-78%	13,044	534	58,530
Rail	-66%	741	57	2,150
Road ²	-75%	1,098	239	4,371
Hotels	-82%	1,625	168	9,043
	-78%	16,508	998	74,094

1. Emissions from flights under 'Business travel' have been uplifted using the BEIS multiplier of 1.9 to reflect the estimated effects of radiative forcing.
2. Includes reimbursed mileage and taxi expense claims. Emissions from taxis are excluded from the [Streamlined Energy & Carbon Report](#) in the Financial Statements.

5. 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.

PwC Service Delivery Centres are excluded from the scope of our Net Zero target 'Suppliers with a science-based target'.

		Tonnes CO ₂ e		
	Variance against baseline	2022	2021	2019 Base
Purchased goods and services from external suppliers	-12%	46,042	40,248	52,192
PwC Service Delivery Centres	7%	1,809	1,924	1,695
	-11%	47,851	42,172	53,887

6. Employee commuting and working from home

Figures for emissions from commuting and from working from home have been modelled following the average data method in the Greenhouse Gas Protocol.

The models were supplemented with government data on regional travel, and PwC-specific assumptions relating, for example, to the location of PwC UK offices, office occupancy rates, and sickness rates.

The working from home model builds upon the Eco-act methodology presented in their 2020 '[Homeworking emissions whitepaper](#)'.

		Tonnes CO ₂ e		
	Variance against baseline	2022	2021	2019 Base
Employee commuting	-40%	7,637	1,816	12,784
Employee working from home	456%	6,845	9,498	1,232
	3%	14,482	11,314	14,016



www.pwcannualreport.co.uk

This content is for general information purposes only, and should not be used as a substitute for consultation with professional advisors.

© 2022 PricewaterhouseCoopers LLP. All rights reserved. PwC refers to the UK member firm, and may sometimes refer to the PwC network. Each member firm is a separate legal entity. Please see www.pwc.com/structure for further details.

RITM8072368