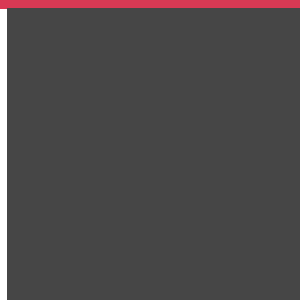


Finances and other disclosures



Finances and other disclosures

Relative importance of statutory audit work

An analysis of revenue of PwC UK for the financial year ended 30 June 2022, which shows the relative importance of UK-related statutory audit work, is shown below:

	FY22 £m	FY21 £m
Statutory audits and directly related services for entities we audit (UK PIE and subsidiaries of UK PIE) ¹	291	303
Statutory audits and directly related services for entities we audit (other entities)	527	487
Statutory audits and directly related services for all entities we audit	818	790
Non-audit services to entities we audit ²	195	201
Total revenues from entities we audit	1,013	991
Non-audit services to clients we do not audit	2,862	2,566
UK firm revenue	3,875	3,557
Revenues from statutory audits and directly related services for entities we audit as a percentage of UK firm revenue	21%	22%

1. If an entity met the FRC's definition of a UK PIE (or a subsidiary of) as at 30 June 2022 we have included related revenues in this category. This is a consistent basis of preparation with last year's Transparency Report.
2. Non-audit services provided to entities we audit are only provided where permitted by the FRC Ethical Standard and PwC Network and PwC UK policies.

During the year ended 30 June 2022, we did not perform any Major Local Audits (2021: 0 audits). Therefore, the table above does not include related revenues in this category.



Audit profitability

The Consultative Committee of Accountancy Bodies (CCAB) issued a Voluntary Code of Practice on Disclosures of Audit Profitability (the Audit Profitability Code) in March 2009. The Audit Profitability Code sets out recommended disclosures in respect of the profitability of statutory audits and directly related services (the 'reportable segment').

Under the Audit Profitability Code, revenue, direct costs and overheads for the reportable segment are recognised and measured on a basis consistent with the firm's consolidated financial statements:

- Revenue represents amounts recoverable from clients for statutory audits and directly related services provided during the year, excluding Value Added Tax. It reflects the fair value of the services provided on each client assignment including expenses

and disbursements, based on the stage of completion of each assignment as at the balance sheet date; and

- Operating profit for the reportable segment is calculated based on directly assigned and allocated costs, including staff costs associated with engagements falling within the segment and training, together with an allocation of firmwide overheads, such as property and IT costs, based on appropriate cost drivers.

No cost is included for the remuneration of members of PwC UK, consistent with the treatment of partners' remuneration in the firm's consolidated financial statements. The revenue and operating profit of the reportable segment, calculated in accordance with the requirements of the Audit Profitability Code, are:

	FY22 £m	FY21 £m
Revenue	818	790
Operating profit	176	176



PwC UK Registrations

PwC UK and/or certain of its responsible individuals are registered with regulators in the following territories in order to meet local requirements in relation to the audits of certain entities:

Crown Dependencies	Guernsey (Guernsey Registry); Isle of Man (Isle of Man Financial Services Authority); and Jersey (Jersey Financial Services Commission).
EU and EEA	Belgium (Instituut van de Bedrijfsrevisoren / Institut des Réviseurs d'Entreprises); France (Haut conseil du commissariat aux comptes 'H3C'); Germany (Wirtschaftsprüferkammer); Ireland (Irish Auditing and Accounting Supervisory Authority 'IAASA'); Italy (Commissione Nazionale per le Società e la Borsa 'CONSOB'); Luxembourg (Commission de Surveillance du Secteur Financier 'CSSF'); Netherlands (Autoriteit Financiële Markten); Norway (Finanstilsynet); Poland (Polska Agencja Nadzoru Audytowego); and Sweden (Revisorsinspektionen).
Rest of the World	Canada (Canadian Public Accountability Board); Hong Kong (Hong Kong Financial Reporting Council); Japan (Japanese Financial Services Agency); Kazakhstan (Kazakhstan Stock Exchange's JSC 'KASE'); New Zealand (New Zealand Companies Office); South Africa (Johannesburg Stock Exchange); and United States of America (Public Company Accounting Oversight Board).

During the year ended 30 June 2022, the UK firm performed the following audits that necessitate these registrations, either because of the entity's country of incorporation, their filings made in a given territory, or a listing of debt or equity within a given territory:

- ABCAM PLC
- ACCSYS TECHNOLOGIES PLC
- ASTRAZENECA PLC
- BICYCLE THERAPEUTICS PLC
- BORR DRILLING LIMITED
- CENTAMIN PLC
- COMPASS PATHWAYS PLC
- CREDIT SUISSE INTERNATIONAL
- DELAMARE FINANCE PLC
- DIAGEO PLC
- DIGITAL 9 INFRASTRUCTURE PLC
- EUROPEAN BANK FOR RECONSTRUCTION AND DEVELOPMENT
- EXSCIENTIA PLC
- FARFETCH LIMITED
- GOLDMAN SACHS FINANCE CORP INTERNATIONAL LIMITED
- GOLDMAN SACHS INTERNATIONAL
- GRIT REAL ESTATE INCOME GROUP LIMITED
- HAMMERSON PLC
- HSBC BANK PLC



- HSBC BANK CAPITAL FUNDING (STERLING 1) L.P.
- HSBC CAPITAL FUNDING (DOLLAR 1) L.P.
- HSBC HOLDINGS PLC
- HYBRID CAPITAL FUNDING I LIMITED PARTNERSHIP
- HYBRID CAPITAL FUNDING II LIMITED PARTNERSHIP
- IHS HOLDING LIMITED
- INNOSPEC, INC
- INTEGRATED DIAGNOSTICS HOLDINGS PLC
- INTERCONTINENTAL HOTELS GROUP PLC
- J.P. MORGAN MANSART MANAGEMENT LIMITED
- JOHNSON MATTHEY PLC
- LUXFER HOLDINGS PLC
- MANCHESTER UNITED PLC
- MERRILL LYNCH INTERNATIONAL & CO C.V.
- MOLTEN VENTURES PLC
- NAVIGATOR HOLDINGS LTD.
- NOMAD FOODS LTD
- PAN AFRICAN RESOURCES PLC
- PEARSON PLC
- RENTOKIL INITIAL PLC
- SANNE GROUP PLC
- SANTANDER UK GROUP HOLDINGS PLC
- SANTANDER UK PLC
- SDX ENERGY PLC
- SEADRILL LIMITED
- SEGRO PUBLIC LIMITED COMPANY
- SILENCE THERAPEUTICS PLC
- STOLT-NIELSEN LIMITED
- TECHNIPFMC PLC

- TELEREAL SECURITISATION PLC
- THE UNIVERSITY OF GREENWICH
- VERONA PHARMA PLC
- VERTICAL AEROSPACE LTD.
- WESTERN ASSET MANAGEMENT COMPANY LIMITED
- WIZZ AIR HOLDINGS PLC

As a requirement of these registrations, PwC UK is subject to monitoring by the respective regulatory authorities. Details of these monitoring activities are included in the Audit Quality section of this report.

As a result of these registrations, our policies and procedures have been designed and implemented to ensure that we comply, and that we can demonstrate compliance, with not only the Audit Regulations of the ICAEW, but also with the policies and regulations of other regulators with which PwC UK is registered.

The policies and procedures that form our internal quality controls systems have been documented, and are embedded as part of the firm's day-to-day activities. There is a monitoring regime in place to enable the Management Board to review the extent to which these policies and procedures are operating effectively and to respond to issues that arise. For further information on this monitoring regime, please refer to the Audit Quality section of this report.

In addition, during the year ending 30 June 2023 we are required to register separately with the Financial Reporting Council in the United Kingdom as a result of the new Public Interest Entity (PIE) Auditor Registration Regulations issued in August 2022. A transitional application under these regulations is in progress to take effect from 5 December 2022.



List of major local audit and Public Interest Entity audits performed by PwC UK

List of major Local Audits

PwC UK did not perform any Major Local Audits in the year to 30 June 2022 (2021: 0).

List of UK Public Interest Entities

Below is a list of UK public interest entities (PIEs) (as defined by the FRC Ethical Standard) for which we carried out statutory audits (i.e. issued an audit report) between 1 July 2021 and 30 June 2022, and therefore does not include all UK PIEs for which PwC UK is the statutory auditor.

ABERDEEN DIVERSIFIED INCOME
AND GROWTH TRUST PLC

ABRDN ASIA FOCUS PLC

AIG LIFE LIMITED

AIR PARTNER LIMITED

ALLIANZ INSURANCE PLC

ANGLO AMERICAN CAPITAL PLC

ANGLO AMERICAN PLC

ANTOFAGASTA PLC

AQUILA ENERGY EFFICIENCY TRUST PLC

AQUILA EUROPEAN RENEWABLES
INCOME FUND PLC

ARCH INSURANCE (UK) LIMITED

ARQIVA FINANCING PLC

ASIA DRAGON TRUST PLC

ASTRAZENECA PLC

ATLAS FUNDING 2021-1 PLC

AVIVA INSURANCE LIMITED

AVIVA INTERNATIONAL
INSURANCE LIMITED

AVIVA INVESTORS PENSIONS LIMITED

AVIVA LIFE & PENSIONS UK LIMITED

AVIVA PLC

AXA XL INSURANCE COMPANY UK LIMITED

BABCOCK INTERNATIONAL GROUP PLC

BAGLAN MOOR HEALTHCARE PLC

BAKKAVOR GROUP PLC

BATH INVESTMENT & BUILDING SOCIETY

BEVERLEY BUILDING SOCIETY

BIOPHARMA CREDIT PLC

BLACKROCK SMALLER
COMPANIES TRUST PLC

BLACKROCK SUSTAINABLE
AMERICAN INCOME TRUST PLC

BLACKROCK THROGMORTON TRUST PLC

BLACKROCK WORLD MINING TRUST PLC

BODYCOTE PLC

BRISTOL WATER PLC

BRIT LIMITED

BRITISH LAND COMPANY PUBLIC
LIMITED COMPANY(THE)

BRITISH UNITED PROVIDENT
ASSOCIATION LIMITED (THE)

BROADGATE FINANCING PLC

BRUNNER INVESTMENT TRUST PLC(THE)

BUNZL FINANCE PUBLIC
LIMITED COMPANY

BUNZL PUBLIC LIMITED COMPANY

BUPA FINANCE PLC

BUPA INSURANCE LIMITED

C. HOARE & CO.

CAPITAL & COUNTIES PROPERTIES PLC

CAPRICORN ENERGY PLC



CARDIFF UNIVERSITY	DAILY MAIL AND GENERAL TRUST P L C
CARNIVAL PLC	DARAG INSURANCE UK LIMITED
CATALYST HEALTHCARE (ROMFORD) FINANCING PLC.	DARAG LEGACY UK LIMITED
CATALYST HIGHER EDUCATION (SHEFFIELD) PLC	DARLINGTON BUILDING SOCIETY
CATER ALLEN LIMITED	DECHRA PHARMACEUTICALS PLC
CENTREWRITE LIMITED	DERWENT LONDON PLC
CHANCELLOR, MASTERS, AND SCHOLARS OF THE UNIVERSITY OF CAMBRIDGE	DIAGEO CAPITAL PLC
CINEWORLD GROUP PLC	DIAGEO FINANCE PLC
INVESTMENT TRUST PLC	DIAGEO PLC
CIVITAS SOCIAL HOUSING PLC	DIPLOMA PLC
CLARKSON PLC	DISCOVERIE GROUP PLC
CLAVIS SECURITIES PLC	DIVERSIFIED ENERGY COMPANY PLC
CLOSE BROTHERS FINANCE PLC	DOMINO'S PIZZA GROUP PLC
CLOSE BROTHERS GROUP PLC	DUDLEY BUILDING SOCIETY
CLOSE BROTHERS LIMITED	DUNELM GROUP PLC
CMC MARKETS PLC	EASYJET PLC
CONTOURGLOBAL PLC	ECCLESIASTICAL INSURANCE OFFICE PUBLIC LIMITED COMPANY
CONVEX INSURANCE UK LIMITED	ECCLESIASTICAL LIFE LIMITED
COSTAIN GROUP PLC	ECONOMIC MASTER ISSUER PLC
COUNTRYSIDE PROPERTIES PLC	EQUITABLE LIFE ASSURANCE SOCIETY,(THE)
COVEA INSURANCE PLC	EQUITY RELEASE FUNDING (NO.1) PLC
COVENTRY BUILDING SOCIETY	EQUITY RELEASE FUNDING (NO.2) PLC
CRANSWICK PLC	EQUITY RELEASE FUNDING (NO.3) PLC
CREDIT SUISSE (UK) LIMITED	EQUITY RELEASE FUNDING (NO.4) PLC
CREDIT SUISSE INTERNATIONAL	EQUITY RELEASE FUNDING (NO.5) PLC
CREST NICHOLSON HOLDINGS PLC	ESSENTRA PLC
CRITERION HEALTHCARE PLC	EUROCELL PLC
CYNERGY BANK LIMITED	EUROMONEY INSTITUTIONAL INVESTOR PLC



EUROPEAN ASSETS TRUST PLC	HERALD INVESTMENT TRUST PLC
EUROPEAN OPPORTUNITIES TRUST PLC	HIGHWAY INSURANCE COMPANY LIMITED
EXCHEQUER PARTNERSHIP (NO.2) PLC	HIKMA PHARMACEUTICALS PUBLIC LIMITED COMPANY
EXCHEQUER PARTNERSHIP PLC	HILTON FOOD GROUP PLC
FDM GROUP (HOLDINGS) PLC	HISCOX INSURANCE COMPANY LIMITED
FIL LIFE INSURANCE LIMITED	HOLMES MASTER ISSUER PLC
FINSBURY GROWTH & INCOME TRUST PLC	HONEYCOMB INVESTMENT TRUST PLC
FIRST TITLE INSURANCE PLC	HONOURS PLC
FIRSTGROUP PLC	HOSTMORE PLC
FISHGUARD AND ROSSLARE RAILWAYS AND HARBOURS COMPANY	HSBC BANK PLC
FOSSE MASTER ISSUER PLC	HSBC HOLDINGS PLC
FRIENDS LIFE HOLDINGS PLC	HSBC LIFE (UK) LIMITED
FUNDING CIRCLE HOLDINGS PLC	HSBC PRIVATE BANK (UK) LIMITED
GABELLI MERGER PLUS+ TRUST PLC	HSBC TRUST COMPANY (UK) LIMITED
GAMES WORKSHOP GROUP PLC	HSBC UK BANK PLC
GATWICK AIRPORT FINANCE PLC	IG GROUP HOLDINGS PLC
GENERAL ACCIDENT PLC	INDIVIOR PLC
GREAT HALL MORTGAGES NO.1 PLC	INTEGRATED ACCOMMODATION SERVICES PLC
GRESHAM INSURANCE COMPANY LIMITED	INTERCONTINENTAL HOTELS GROUP PLC
HALMA PUBLIC LIMITED COMPANY	INTERNATIONAL BIOTECHNOLOGY TRUST PLC
HAMMERSON PLC	INTERTEK GROUP PLC
HARGREAVES LANSDOWN PLC	INVESCO PENSIONS LIMITED
HAYS PLC	ITAU BBA INTERNATIONAL PLC
HCC INTERNATIONAL INSURANCE COMPANY PLC	ITV PLC
HEADLAM GROUP PLC	J.P. MORGAN SECURITIES PLC
HEATHROW FINANCE PLC	JOHNSON MATTHEY PLC
HEDDINGTON INSURANCE (U.K.) LIMITED	JPMORGAN CLAVERHOUSE INVESTMENT TRUST PLC
HENDERSON HIGH INCOME TRUST PLC	



JPMORGAN EUROPEAN
GROWTH & INCOME PLC

JPMORGAN INDIAN
INVESTMENT TRUST PLC

JPMORGAN JAPANESE
INVESTMENT TRUST PLC

JPMORGAN LIFE LIMITED

JPMORGAN MID CAP
INVESTMENT TRUST PLC

JPMORGAN MULTI-ASSET
GROWTH & INCOME PLC

JUPITER FUND MANAGEMENT PLC

JUST GROUP PLC

JUST RETIREMENT LIMITED

KENRICK NO. 3 PLC

KEYSTONE POSITIVE CHANGE
INVESTMENT TRUST PLC

KIER GROUP PLC

KIN AND CARTA PLC

LIVERPOOL VICTORIA INSURANCE
COMPANY LIMITED

MACQUARIE BANK
INTERNATIONAL LIMITED

MANCHESTER BUILDING SOCIETY

MARKS AND SPENCER
FINANCIAL SERVICES PLC

MCBRIDE PLC

MEADOWHALL FINANCE PLC

MEDICLINIC INTERNATIONAL PLC

MEGGITT PLC

METRO BANK PLC

MIGO OPPORTUNITIES TRUST PLC

MJ GLEESON PLC

MOBIUS INVESTMENT TRUST PLC

MOLTEN VENTURES PLC

MONDI FINANCE PLC

MONDI PLC

MONTANARO EUROPEAN SMALLER
COMPANIES TRUST PLC

MOONPIG GROUP PLC

MOTORPOINT GROUP PLC

MURRAY INCOME TRUST PLC

NANOCO GROUP PLC

NEWLINE INSURANCE COMPANY LIMITED

NEWRIVER REIT PLC

NEXT GROUP PLC

NEXT PLC

NIE FINANCE PLC

NORTH AMERICAN INCOME
TRUST PLC (THE)

NPA INSURANCE LIMITED

OAKNORTH BANK PLC

OCTOPUS RENEWABLES
INFRASTRUCTURE TRUST PLC

PARTNERSHIP LIFE ASSURANCE
COMPANY LIMITED

PCGH ZDP PLC

PEARSON FUNDING PLC

PEARSON PLC

PERSONAL ASSETS TRUST
PUBLIC LIMITED COMPANY

PETERSHILL PARTNERS PLC

POLAR CAPITAL GLOBAL
FINANCIALS TRUST PLC



POLAR CAPITAL GLOBAL
HEALTHCARE TRUST PLC

QAH FINANCE PLC

QINETIQ GROUP PLC

QUILTER LIFE & PENSIONS LIMITED

QUILTER PLC

RBC EUROPE LIMITED

REACH PLC

REDDE NORTHGATE PLC

RENTOKIL INITIAL PLC

RENTOKIL INSURANCE LIMITED

RL FINANCE BONDS NO. 2 PLC

RL FINANCE BONDS NO. 3 PLC

RL FINANCE BONDS NO. 4 PLC

ROAD MANAGEMENT
SERVICES (FINANCE) PLC

ROLLS-ROYCE HOLDINGS PLC

ROLLS-ROYCE PLC

ROTHESAY LIFE PLC

ROTHESAY LIMITED

ROYAL LONDON MUTUAL INSURANCE
SOCIETY, LIMITED(THE)

RS GROUP PLC

S4 CAPITAL PLC

SANDWELL COMMERCIAL
FINANCE NO. 1 PLC

SANDWELL COMMERCIAL
FINANCE NO. 2 PLC

SANTANDER FINANCIAL SERVICES PLC

SANTANDER UK GROUP HOLDINGS PLC

SANTANDER UK PLC

SCHRODER EUROPEAN REAL
ESTATE INVESTMENT TRUST PLC

SCOTTISH BUILDING SOCIETY

SCOTTISH EQUITABLE PLC

SCOTTISH MORTGAGE
INVESTMENT TRUST PLC

SCS GROUP P.L.C.

SDCL ENERGY EFFICIENCY
INCOME TRUST PLC

SEGRO PUBLIC LIMITED COMPANY

SOUTHERN HOUSING GROUP LIMITED

ST. JAMES'S PLACE PLC

ST. JAMES'S PLACE UK PLC

STAFFORD RAILWAY BUILDING SOCIETY

STELRAD GROUP PLC

STHREE PLC

STV GROUP PLC

SUFFOLK LIFE ANNUITIES LIMITED

SUTTON AND EAST SURREY WATER PLC

SYNTHOMER PLC

TAYLOR WIMPEY PLC

TBC BANK GROUP PLC

TCLARKE PLC

TEN ENTERTAINMENT GROUP PLC

THAMES WATER UTILITIES FINANCE PLC

THE ACCESS BANK UK LIMITED

THE CHARITY BANK LIMITED

THE CITY OF LONDON
INVESTMENT TRUST PLC

THE EDINBURGH INVESTMENT TRUST
PUBLIC LIMITED COMPANY



THE EQUITABLE LIFE ASSURANCE SOCIETY

THE HOSPITAL COMPANY
(DARTFORD) ISSUER PLC

THE LINDSELL TRAIN
INVESTMENT TRUST PLC

THE OCEAN MARINE INSURANCE
COMPANY LIMITED

THE SCOTTISH INVESTMENT TRUST PLC

THE SOCIETY OF LLOYDS

THE VETERINARY DEFENCE
SOCIETY LIMITED

THREADNEEDLE PENSIONS LIMITED

TI FLUID SYSTEMS PLC

TOKIO MARINE KILN INSURANCE LIMITED

TOPPS TILES PLC

TRAFALGAR INSURANCE LIMITED

TRAINLINE PLC

TRIODOS BANK UK LIMITED

TROY INCOME & GROWTH TRUST PLC

TRUSTPILOT GROUP PLC

TT CLUB MUTUAL INSURANCE LIMITED

TYMAN PLC

UNITED BANK FOR AFRICA (UK) LIMITED

UTMOST LIFE AND PENSIONS LIMITED

UZBEKINVEST INTERNATIONAL
INSURANCE COMPANY LIMITED

VESUVIUS PLC

VICTREX PLC

VISTRY GROUP PLC

VITALITY HEALTH LIMITED

VITALITY LIFE LIMITED

VIVO ENERGY PLC

VP PLC

VPC SPECIALTY LENDING
INVESTMENTS PLC

W.A.G PAYMENT SOLUTIONS PLC

WEIR GROUP PLC(THE)

WEST BROMWICH BUILDING SOCIETY

WESTPAC EUROPE LIMITED

WH SMITH PLC

WISE PLC

WM MORRISON SUPERMARKETS LIMITED

WORLDWIDE HEALTHCARE TRUST PLC

YORKSHIRE BUILDING SOCIETY

ZENITH BANK (UK) LIMITED

ZOPA BANK LIMITED



List of other London Stock Exchange listed entities

Additionally, during the year we also performed the audit of the following entities that are listed on the London Stock Exchange, but are not incorporated in the UK.

DAIRY FARM INTERNATIONAL
HOLDINGS LIMITED

HANSA INVESTMENT COMPANY LTD

HISCOX LTD

HONGKONG LAND HOLDINGS LIMITED

JARDINE MATHESON HOLDINGS LIMITED

MANDARIN ORIENTAL
INTERNATIONAL LIMITED

CENTAMIN PLC

DIGITAL 9 INFRASTRUCTURE PLC

GOLDMAN SACHS FINANCE
CORP INTERNATIONAL LTD

GRIT REAL ESTATE INCOME GROUP LTD

INTEGRATED DIAGNOSTICS HOLDINGS PLC

SANNE GROUP PLC

WIZZ AIR HOLDINGS PLC



List of EEA member state audit firms in the PwC Network

EEA Audit firms in the PwC Network

Member State	Name of firm		
Austria	PwC Wirtschaftsprüfung GmbH, Wien PwC Oberösterreich Wirtschaftsprüfung und Steuerberatung GmbH, Linz PwC Kärnten Wirtschaftsprüfung und Steuerberatung GmbH, Klagenfurt PwC Steiermark Wirtschaftsprüfung und Steuerberatung GmbH, Graz PwC Salzburg Wirtschaftsprüfung und Steuerberatung GmbH, Salzburg PwC Österreich GmbH, Wien	France	PricewaterhouseCoopers Audit PricewaterhouseCoopers Entreprises PricewaterhouseCoopers France M. Philippe Aerts M. Jean-Laurent Bracieux M. Antoine Priollaud
Belgium	PwC Bedrijfsrevisoren bv/ Reviseurs d'entreprises srl	Germany	PricewaterhouseCoopers GmbH Wirtschaftsprüfungsgesellschaft Wibera WPG AG
Bulgaria	PricewaterhouseCoopers Audit OOD	Greece	PricewaterhouseCoopers Auditing Company SA
Croatia	PricewaterhouseCoopers d.o.o PricewaterhouseCoopers Savjetovanje d.o.o	Hungary	PricewaterhouseCoopers Könyvvizsgáló Kft.
Cyprus	PricewaterhouseCoopers Limited	Iceland	PricewaterhouseCoopers ehf
Czech Republic	PricewaterhouseCoopers Audit s.r.o.	Ireland	PricewaterhouseCoopers
Denmark	PricewaterhouseCoopers Statsautoriseret Revisionsspartnerselskab	Italy	PricewaterhouseCoopers Spa
Estonia	AS PricewaterhouseCoopers	Latvia	PricewaterhouseCoopers SIA
Finland	PricewaterhouseCoopers Oy	Liechtenstein	PricewaterhouseCoopers GmbH, Ruggell
		Lithuania	PricewaterhouseCoopers UAB
		Luxembourg	PricewaterhouseCoopers, Société coopérative
		Malta	PricewaterhouseCoopers
		Netherlands	PricewaterhouseCoopers Accountants N.V. Coöperatie PricewaterhouseCoopers Nederland U.A.



Norway	PricewaterhouseCoopers AS
Poland	PricewaterhouseCoopers Polska sp. z o.o. PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp. k. PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością sp. k.
Portugal	PricewaterhouseCoopers & Associados – Sociedade de Revisores Oficiais de Contas, Lda
Romania	PricewaterhouseCoopers Audit S.R.L.
Slovakia (Slovak Republic)	PricewaterhouseCoopers Slovensko, s.r.o.
Slovenia	PricewaterhouseCoopers d.o.o.
Spain	PricewaterhouseCoopers Auditores, S.L.
Sweden	PricewaterhouseCoopers AB Öhrlings PricewaterhouseCoopers AB

Total turnover achieved by statutory auditors and audit firms from EEA Member States that are members of the PwC network resulting, to the best extent calculable, from the statutory audit of annual and consolidated financial statements is approximately 2.5 billion Euros. This represents the turnover from each entity's most recent financial year converted to Euros at the exchange rate prevailing as of 30 June 2022.





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