

Health and Safety policy

PricewaterhouseCoopers LLP seeks excellence in every aspect of its business and is committed to ensuring the firm complies with its legal duty under the Health and Safety at Work etc Act 1974, other applicable health and safety legislation, and other requirements, to ensure the health and safety of its employees, Partners and visitors to our places of business and others directly affected by relevant activities under the firm's control.

It is the aim of PricewaterhouseCoopers LLP so far as is reasonably practicable to:

- Reduce any health and safety risks associated with conducting our business.
- Prevent accidents and work-related ill health, to our people and visitors; and
- Develop a strong health and safety culture through consultation and participation with our people and developing awareness of their personal responsibilities.

To achieve these aims and to demonstrate continual improvement in our management of health and safety, PricewaterhouseCoopers LLP will implement a documented occupational health and safety management system. The effectiveness of the system will be measured by the firm's health and safety performance, which will be reviewed on a regular basis by senior management.

This statement represents our general commitment to provide a safe working environment and informs of our specific policies and practices for health and safety. This statement and details of our working arrangements and responsibilities are accessible to all our people via the internal internet and to other interested parties via our website (www.pwc.com/uk) and upon request. Reference to this health and safety policy is included in our employment manual and annual compliance training to ensure members of staff are aware of their individual health and safety obligations.

In accordance with health and safety legislation, this policy will be reviewed on a regular basis.



Health and Safety Policy
March 2025

DocuSigned by:
Simon Hunt
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Simon Hunt

Chief Financial and Administrative Officer for and on behalf of
UK Management Board
PricewaterhouseCoopers LLP – March 2025

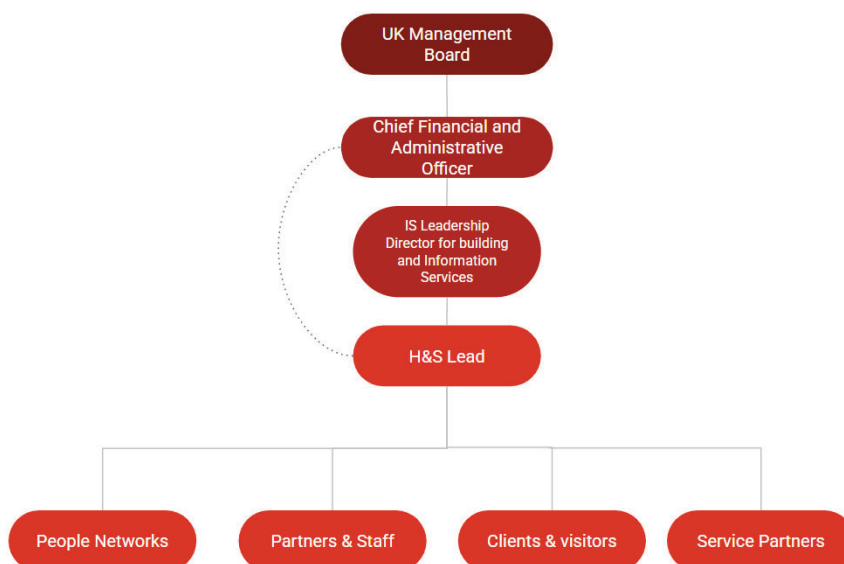
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Roles and responsibilities

All Partners and staff have a personal responsibility for their own and their colleagues' health and safety.

Regarding the management of health and safety there are key roles with specific responsibilities which are documented in full in the firm's health, safety and environment management system manual.

PwC health & safety organisation structure



Responsibilities of the UK Management Board

The Management Board is responsible for the oversight of health and safety throughout the firm. In particular, they will:

- Demonstrate leadership by setting and promoting the tone and culture in the firm for the delivery of the content of the statement of intent and for the effective prevention of work-related injury and ill health.
- Communicate the importance of effective health and safety management.
- Ensure that the firm's health and safety policy and related health and safety objectives are compatible with the strategic direction of the firm and the firm's business processes.
- Monitor the effectiveness and implementation of the firm's health and safety policy. The monitoring role requires receipt of regular reports at least annually on health and safety performance and giving such reports appropriate consideration, scrutiny and action as necessary.
- Seek to ensure so far as reasonably practicable that adequate financial resources are in place for health and safety.
- Promote the involvement of Partners and staff through consultation and participation in relation to health and safety while protecting them from reprisals when reporting incidents, hazards, risks, and opportunities.



Health and Safety Responsibilities of Chief Financial and Administrative Officer

The Chief Financial and Administrative Officer is responsible for supporting the Management Board in the effective implementation so far as is reasonably practicable of this health and safety policy. In particular, the Chief Financial and Administrative Officer will:

- Demonstrate leadership and a personal commitment to effective health and safety performance.
- Communicate the importance of effective health and safety management.
- Monitor the effectiveness and implementation of the firm's health and safety policy against objectives. The monitoring role requires the receipt of regular reports at least quarterly on health and safety performance, key risks and control measures, and giving such reports appropriate consideration, scrutiny and action as necessary.
- Responding to any significant health, safety and welfare issues with appropriate action as necessary.
- Ensure that the Management Board receives regular reports at least annually on health and safety performance and support and encourage them to give such reports appropriate consideration, scrutiny and action as necessary.
- Bring to the attention of the Management Board any significant health, safety and welfare issues
- Seek to ensure that competent health and safety advice is provided to the firm by suitably trained professionals.
- Seek to ensure so far as is reasonably practicable that adequate resources (both financial and human) are in place for health and safety.
- With support from the Health and Safety Lead, consider health and safety training needs throughout the organisation and seek to ensure so far as it is reasonably practicable that these are implemented.
- Promote the involvement of Partners and staff through consultation and participation in relation to health and safety while protecting them from reprisals when reporting incidents, hazards, risks and opportunities.

Responsibilities of the Director of Building and Information Management Services

The Director of Building and Information Management Services is responsible for supporting the IS Leadership, reporting to the Chief Financial and Administrative Officer, for the effective implementation so far as is reasonably practicable of this health and safety policy. In particular, the Director of Building and Information Management Services will:

- Demonstrate a personal commitment to effective health and safety performance
- Communicate the importance of effective health and safety management
- Assist in monitoring the effectiveness and implementation of the firm's health and safety policy against objectives by reporting regularly to the IS Leadership Team.
- Ensure the Chief Financial and Administrative Officer receives regular reports, at least quarterly and the Management Board annually on health and safety performance and support and encourage them to give these appropriate consideration, scrutiny and action as necessary.
- Bring any significant health, safety, and welfare issues to the attention of the IS Leadership Team.



- Seek to ensure that competent health and safety advice is provided to the firm by suitably qualified professionals.
- Seek to ensure, as far as it is reasonably practicable, that adequate resources (both financial and human resources) are in place for health and safety.
- Support recommendations for health and safety training needs throughout the firm and ensure as far as reasonably practicable, that these are implemented.
- Promote the involvement of Partners and staff through consultation and participation in relation to health and safety while protecting them from reprisals when reporting incidents, hazards, risks and opportunities.

Responsibilities of the Health and Safety Lead

The Health and Safety Lead acts as the firm's subject matter expert (SME) to the firm leading the Health and Safety team reporting to the Director of Building and Information Management Services and The Chief Financial and Administrative Officer. Responsibilities are:

- Setting the health and safety strategy for the health and safety in alignment with the firms' needs and business strategy.
- Provide guidance and advice to the Firm as a subject matter expert on health and safety matters, in relation to compliance with relevant Health & Safety regulations.
- Work with the firm's People groups including Occupational Health in regard to staff health, safety and wellbeing.
- Manage the firm's Health and Safety Management Systems, which includes carrying out audits, risk assessments to identify health and safety risks, recommending control measures, continual improvements, institute processes to manage the risks and continues to be certified to ISO 45001.
- Manage the identification and implementation of health and safety training needs for the firm.
- Report health & safety performance to the business regularly via the Chief Financial and Administrative Officer and make recommendations for continual improvement to the firm's health & safety.
- Ensure health & safety incidents are appropriately investigated.
- Seek to ensure that recommendations for improvements are actioned.
- Bring any significant health, safety, and welfare issues to the attention of the Chief Financial and Administrative officer and IS Leadership Team.
- Promote the involvement of Partners and staff through consultation and participation in relation to health and safety while protecting them from reprisals when reporting incidents, hazards, risks and opportunities.
- Represent the firm on the Global Conference Council and other external groups and identify learnings back to enhance the firm's H&S management system.



Responsibilities of the Head of Engineering

The Head of Engineering is responsible in collaboration with the Head of Health & Safety to ensure compliance with relevant health & safety legislation regarding maintenance of our offices by:

- Ensure all statutory compliance is met in regards plant and machinery under PwC control.
- Work with Health and Safety lead regarding fire management.
- Escalate any issues which may affect the health and safety of occupants of our offices.

Responsibilities of Workplace operational teams

Workplace operational teams assist in the implementation of the firm's health and safety policy at a local office level and provide a health and safety link with the local business units based in their offices by:

- Providing staff a local health and safety point of contact.
- Report health and safety issues to the central health and safety team.
- Carry out evidence gathering for any health and safety incidents that occur
- Undertake workstation assessments when required.
- Play a part in the office fire evacuation process.
- Work with the Health and Safety Team on delivery of external audits.

Responsibilities of all Partners and staff and people networks

All Partners and staff have an obligation to ensure the policy is implemented and carried out effectively within their area of responsibility. Success in maintaining high health and safety standards depends on continued support and co-operation from all Partners and staff.

Partners and staff can contribute to maintaining and improving PwC's health and safety standards by:

- Ensuring potential hazards are reported and taking appropriate measures to protect themselves and others from the identified hazard.
- Understanding and observing safe working procedures and practices implemented by PwC.
- Ensuring that equipment used is in good condition and is used only for the purpose it is intended; and
- Participating in health and safety training and retraining programmes.
- Collaborate with the Health and safety team to identify and implement opportunities for improvement.

All Partners and staff have a duty of care to visitors they invite onto PwC premises.



Arrangements

To ensure the health and safety of our staff and visitors to our offices, PwC has put in place procedures and arrangements to manage the health and safety risks associated with conducting our business.

Through the hazard identification, risk assessment and determining controls procedure using the hierarchy of control, the firm has identified and grouped activities into major risk areas seeking to ensure there are adequate procedures in place.

To ensure the effectiveness of the arrangements a central team, composed of health and safety professionals, has the responsibility to manage and provide assurance on the effectiveness of the system. It is the team's responsibility to identify health and safety risks, make recommendations to address risks and to monitor the effectiveness of controls implemented. This is achieved by our health & safety management system which is certified to the ISO 45001 standard.

The firm's major health and safety risk groupings are:

- Building functions
- Control of contractors
- People
- Business functions; and
- Emergency preparedness and response

Building functions:

Procedures and arrangements have been put in place to seek to ensure safe access to and egress from our buildings and planned maintenance is carried out on all plant, machinery, equipment, and general building fabric under the control the firm's Head of Engineering.

The firm will see that any risks arising from the operation of our water services are assessed, documented and preventative action is taken to ensure so far as is reasonably practicable that adequate control is maintained.

The firm will see that all statutory inspections and tests are carried out, documented and records kept, ensuring so far as reasonably practicable that corrective actions are taken in relation to the running of our buildings.

To ensure the safety of all occupants and prevent risk in association with electrical systems personal equipment should not be used unless approved by the firm.

Control of contractors:

The firm has procedures in place to seek to ensure the selection of contractors used are fully trained and competent in their field of expertise.

Procedures are in place to seek to ensure continual monitoring of their activities and safe methods of working when carrying out their activities within our buildings and on the firm's behalf.



People:

The firm has procedures in place to address the risks identified through the risk assessment process that affect our staff while carrying out their tasks for the business.

Procedures are in place to seek to ensure the health and safety of Partners and staff whilst carrying out work on behalf of the firm such as; working with computers; procedures for new and expectant mothers, and procedures for those who may require workplace adjustments to be made to their working environment and tasks, so as to have suitable adjustments considered and appropriate action taken.

Procedures are in place to seek to ensure the management of risks to staff health such as from manual handling, stress, mental health risks and pandemics. These are to be managed, monitored, and appropriate action taken.

The firm will provide and maintain the provision of welfare facilities throughout our buildings.

Business functions:

Due to the nature of our business, our staff may have to travel between offices or to premises not under the control of PwC. The firm has in place processes and arrangements regarding business travel and working off site to seek to ensure the health and safety of our staff.

Emergency preparedness and response:

The firm has established and will maintain procedures to identify the potential for emergency situations and responses to such situations. This includes a programme to ensure our fire risk assessments are completed and the installation of emergency equipment is maintained. The firm will also seek to ensure the provision of trained first aiders and fire wardens.

Records of all incidents occurring at PwC offices, or to members of staff involved in business activities elsewhere, are kept, thorough investigations will be undertaken, and regular reviews carried out with the insurance team.

Consultation and information for Partners and staff:

To keep staff informed of health and safety arrangements the firm uses a variety of methods, which include the use of staff networks, online communications, and posters. Two-way communications are encouraged by providing staff with information on how to access the right service to raise any concerns they may have directly with the HS&E team.

The firm's Shadow Leadership Team and various people networks groups allow consultation of certain elements of health and safety.

