

Human Rights and Modern Slavery Policy

pwc

Introduction

PricewaterhouseCoopers LLP (henceforth 'PwC') serves clients and communities around the world, working to achieve our purpose: To build trust in society and solve important problems. That's why we respect and support internationally-proclaimed human rights making them integral to the way we operate. We're working to guard against our complicity in human rights violations and to uphold the human rights of our people and any other individuals that we're in contact with, either directly or indirectly, in line with the principles of the UN Global Compact (UNGC), UN Universal Declaration of Human Rights (UNDHR), the aims of the International Labour Organisation (ILO) and the OECD Guidelines on Multinational Enterprises.

Scope

Our Human Rights policy applies to PwC UK staff and Partners, including all employees, contractors and temporary workers. We also expect our suppliers to respect and adhere to this policy, which is addressed in our Third Party Code of Conduct.

Principles

We will:

- Seek to avoid causing or contributing to adverse human rights impacts through our own activities and address such impacts, if they do occur, in a timely and appropriate manner.
- Seek to prevent or mitigate adverse human rights impacts that are directly related to our operations, products and services through our business relationships.
- Provide for or cooperate in their remediation through legitimate processes, if we identify that we have caused or contributed to adverse human rights impacts.
- Continue to look for ways to support the promotion of human rights within our operations and our sphere of influence.

Policy

Our Human Rights policy sets out our position with respect to human rights and modern slavery and works in conjunction with our Employment Manual, Health and Safety Policy and Third Party Code of Conduct. To learn about the actions we've taken to uphold this policy in the most recent year, please refer to our Modern Slavery Statement.

Our policy below draws upon the UNGC, UNUDHR and ILO frameworks:

- i. **Child Labour:** PwC will not use child labour and will comply with all relevant laws in this regard. We do, however, support legitimate workplace apprenticeships, internships and other similar programmes that comply with the applicable laws and regulations.
- ii. **Modern slavery:** PwC will not use forced, bonded or involuntary labour, and workers are not required to lodge 'deposits' or identity papers with the firm and can leave after giving reasonable notice, with all wages owed to be paid. This includes our zero-tolerance approach towards human trafficking.
- iii. **Health, Safety and Hygiene:** All PwC employees will work in an environment that is both safe and healthy, in line with our UK Health and Safety Policy.

- iv. **Discipline:** PwC prohibits physical abuse or discipline, the threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation. Disciplinary and grievance procedures are clearly documented and communicated to all employees in our Employee Manual. All disciplinary measures of a serious nature are recorded and actioned.
- v. **Freedom of Association and Employee Representation:** We recognise that all our employees have the right to form and join organizations of their own choosing as long as it does not contravene with the firm's External Appointments Guidance and Process policy, which ensures our independence, in line with the regulatory requirements of our business. The firm takes active measures to seek employees' views, respects employees' rights to belong to trade unions and fully complies with our legal obligations to inform and consult employees.
- vi. **Working Hours:** PwC will ensure that working hours are reasonable and comply with the law and industry standards.
- vii. **Equality of Treatment:** PwC is fully committed to eliminating discrimination in access to employment, training and working conditions, on grounds of race, colour, sex, age, religion, political opinion, national extraction, sexual orientation, disability or social origin and promoting equality of opportunity and treatment as outlined in the Employment Manual.
- viii. **Employment terms:** PwC will provide written and clear contracts which detail the terms and conditions of their employment. We will ensure that work performed by employees is on the basis of recognised employment law and practice.
- ix. **Remuneration:** PwC will, at a minimum, provide wages and benefits that meet national standards. We are an accredited Living Wage employer, which also extends to key suppliers working on our premises. We will provide employees with clear written information on their pay and conditions. The firm prohibits deductions on employees' wages as a disciplinary measure. PwC is committed to equal pay and benefits for men and women for work of equal value.

Grievance and remediation

Where a human rights violation is identified, we'll work with all parties involved to ensure victims have access to remedy, compensation and justice. We'll also investigate the root cause so that we can take appropriate steps to prevent such a violation reoccurring.

Our 'Speak up' helpline (020 721 25233) is available to any staff and Partners who come across unethical behaviour that can't be resolved locally or for which the normal consultation process isn't suitable. Anyone raising a genuine concern which is in the public interest will be protected from victimisation. Third parties (including suppliers) can also telephone the helpline.

Implementation

Emma Cox, 'Head of Purpose', is responsible for the firm's Human Rights policy but our Human Capital and Corporate Sustainability teams will review the policy on an annual basis with respect to its relevance and effectiveness and will make improvements as necessary. Our Human Rights policy and our Modern Slavery statement are both accessible to our staff and Partners via the PwC Portal, and to other interested parties via our Corporate Sustainability website (<http://www.pwc.co.uk/corporate> sustainability download section) or on request.



Emma Cox

Partner

PricewaterhouseCoopers LLP

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