



## 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 2024 non-financial metrics for the United Kingdom (UK), Middle Eastern (ME) and Channel Islands (CI) businesses of PwC.

### Our conclusion

On the basis of our procedures nothing has come to our attention that causes us to conclude that the non-financial information has not been prepared in all material respects in line with the Reporting Criteria as we understand them based on our discussions with the PwC team and based on the wording in the reviewed methodology and reporting documentation.

The full details of all metrics tested are set out in a series of appendices to this document.

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

### Subject Matter Information

The non-financial data included within the scope of our assurance report is set out in full below.

- **Greenhouse Gas Inventory**, comprising of *Scope 1 (total), Scope 2 (total market based) and Scope 3 (total) emissions for the United Kingdom, Channel Islands and Middle Eastern businesses of the LLP;*
- **Corporate sustainability metrics**, comprising the headings of *Supply chain assessment and risk management; ESG governance and accountability; Near term SBT Net Zero performance; Carbon emissions: intensities; Energy transition and responsible consumption; Sustainable behaviours; Regenerative and circular consumption; and Nature Positive, for the United Kingdom business;*
- **Other non-financial metrics**, comprising the headings of *Ethics & integrity; Information protection; Pay transparency; Talent attraction and retention; Diversity; Employee Wellbeing; and Community Contribution, for the United Kingdom business;*
- **2024 Carbon Reduction Plan** including: Baseline Emissions Footprint data, comprising Total Carbon Emissions under Scope 1, 2 and 3, *for the United Kingdom business;* being:
  - *Scope 1*
    - *Gas (natural and biogas)*
    - *Fugitive emissions*
    - *Fuel for transport purposes*
  - *Scope 2*
    - *Electricity Consumption (location based)*
  - *Scope 3*
    - *Purchased goods & services*
    - *Fuel & energy-related activities*
    - *Upstream transportation & distribution*
    - *Waste generated in operations*
    - *Business travel including accommodation, air, rail, road (company car SECR and other road emissions)*

- 30 June 2024 Emissions Footprint data, comprising Total Carbon Emissions under Scope 1, 2 and 3 as defined above
- Emissions reduction targets
- **Energy and Carbon Reporting data** including metrics and targeted under the following headings to be included in the 2024 Members' Report (covering FY24 reporting data, FY23 comparative and FY19 baseline year for UK, ME and CI)
  - Energy Consumption, comprising *Total Streamlined Energy and Carbon Report energy consumption, Gas (natural and biogas), Biodiesel, Electricity, and Business Travel (road)*
  - Carbon Emissions, comprising *Carbon Emission Offset, Total emissions and Total Emissions intensity being:*
    - *Scope 1 – Gas (natural and biogas), Biodiesel, Fugitive Emissions*
    - *Scope 2 – Electricity (market and location based)*
    - *Scope 3 – Business Travel*
    - *Scope 3 (extended) – Purchases goods & services, employee commuting and Working from home*
- **Community metrics**
  - Community inputs
  - Number of hours contributed
  - Monetary values of community activities
  - Total number of NGOs, social & micro enterprises and individual beneficiaries reached

The scope of our work does not extend to any other information.

### **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 methodology**

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 2024 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 14 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

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether the non-financial metrics for the year ended 30 June 2024 has been prepared, in all material respects, in accordance with the Reporting Criteria.

## PwC's responsibilities

PwC is 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

## 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, 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.

Signature



Alex Hindson  
For and on behalf of Crowe U.K. LLP  
Chartered Accountants, London

Date: 30<sup>th</sup> August 2024

# APPENDIX A: STATUTORY METRICS TO BE INCLUDED IN FY24 STATUTORY ACCOUNTS

All figures in tCO2e unless otherwise stated

Metric	Consolidated			UK			Channel Islands			Middle East Group		
	2024	2023	2019	2024	2023	2019	2024	2023	2019	2024	2023	2019
<b>Scope 1 Total</b>	<b>1,219</b>	<b>1,231</b>	<b>1,921</b>	<b>312</b>	<b>376</b>	<b>841</b>	<b>16</b>	<b>16</b>	<b>14</b>	<b>892</b>	<b>839</b>	<b>1,067</b>
Gas (natural and biogas)	666	644	951	252	305	697	10	12	14	405	327	241
Oil	6	4	0	0	0	0	6	4	0	0	0	0
Biodiesel	0	0	19	0	0	19	N/A	N/A	N/A	0	0	0
Diesel	83	99	170	0	0	0	0	0	0	83	99	170
Vehicles	404	413	656	0	0	0	0	0	0	404	413	656
Fugitive emissions	60	71	125	60	71	125	N/A	N/A	N/A	0	0	0
<b>Scope 2 Total</b>	<b>0</b>	<b>0</b>	<b>5,616</b>	<b>0</b>	<b>0</b>	<b>2,139</b>	<b>0</b>	<b>0</b>	<b>158</b>	<b>0</b>	<b>0</b>	<b>3,319</b>
Electricity consumption (market based)	0	0	5,616	0	0	2,139	0	0	158	0	0	3,319
Electricity consumption (location based)	8,044	7,926	10,316	3,990	4,002	6,879	94	85	118	3,960	3,839	3,319
<b>Scope 3 Total</b>	<b>120,151</b>	<b>88,522</b>	<b>115,715</b>	<b>49,320</b>	<b>38,150</b>	<b>76,214</b>	<b>686</b>	<b>491</b>	<b>709</b>	<b>70,146</b>	<b>49,881</b>	<b>38,793</b>
Fuel and energy related activities	2,754	2,872	2,957	1,553	1,699	2,076	34	33	31	1,167	1,140	851
Waste generated	544	457	451	20	16	44	0	0	0	524	441	406
Accommodation	25,622	21,810	21,670	2,524	2,568	9,043	67	56	69	23,031	19,186	12,558
Air	81,502	55,867	81,574	39,683	29,910	58,531	574	396	593	41,245	25,561	22,449
Rail	1,647	1,462	2,153	1,645	1,461	2,149	2	2	4	0	0	0
Road	8,082	6,054	6,910	3,894	2,497	4,371	9	5	11	4,179	3,553	2,529
Company car (SECR)	1,258	1,345	3,713	1,258	1,345	3,713	0	0	0	0	0	0
Other road emissions	2,644	1,156	669	2,636	1,152	658	9	4	11	0	0	0
Business travel	116,853	85,193	112,307	47,746	36,436	74,094	652	459	678	68,455	48,300	37,536
<b>Scope 3 (extended) Total</b>	<b>216,893</b>	<b>202,539</b>	<b>165,141</b>	<b>86,331</b>	<b>86,989</b>	<b>104,452</b>	<b>11,434</b>	<b>8,355</b>	<b>5,320</b>	<b>119,129</b>	<b>107,195</b>	<b>55,369</b>
Purchased goods and services	192,974	179,960	146,035	72,910	74,062	90,687	11,368	8,289	5,271	108,697	97,609	50,077
Employee commuting and working from home	23,919	22,579	19,106	13,421	12,927	13,765	66	66	49	10,432	9,586	5,292
Total Scope 1, 2 and 3 emissions (market based)	N/A	N/A	N/A	49,632	38,527	79,194	N/A	N/A	N/A	N/A	N/A	N/A
Total Scope 1, 2 and 3 emissions (location based)	N/A	N/A	N/A	53,621	42,529	83,934	N/A	N/A	N/A	N/A	N/A	N/A
Total Scope 1, 2 and 3 emissions (SECR)	N/A	N/A	N/A	5,500	5,652	11,308	N/A	N/A	N/A	N/A	N/A	N/A
Total emissions offset (percentage)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	N/A	N/A	N/A	N/A	N/A	N/A
Total emissions intensity SECR (tonnes CO2e / £m revenue)	N/A	N/A	N/A	1.3	1.4	3.3	N/A	N/A	N/A	N/A	N/A	N/A
Total emissions intensity (tonnes CO2e / £m revenue)	19.2	15.5	29.1	11.7	9.3	22.9	N/A	N/A	N/A	N/A	N/A	N/A

## APPENDIX B: DEMOGRAPHIC DIVERSITY METRICS

Metric Reviewed		Unit	FY24	Metric Reviewed		Unit	FY24
Gender	Female - whole firm	%	48.09%	Asian - whole firm	%	24.68%	
	Male - whole firm	%	51.91%	Black - whole firm	%	4.80%	
	Female - associates	%	48.80%	Mixed - whole firm	%	2.99%	
	Male - associates	%	51.20%	Other - whole firm	%	1.67%	
	Female - senior associates	%	47.86%	White - whole firm	%	63.52%	
	Male - senior associates	%	52.14%	Undisclosed - whole firm	%	2.33%	
	Female - managers	%	50.68%	Asian - associates	%	36.90%	
	Male - managers	%	49.32%	Black - associates	%	4.12%	
	Female - senior managers	%	50.80%	Mixed - associates	%	3.16%	
	Male - senior managers	%	40.93%	Other - associates	%	1.63%	
	Female - directors	%	40.93%	White - associates	%	52.76%	
	Male - directors	%	59.07%	Undisclosed - associates	%	1.44%	
	Female - partners	%	27.24%	Asian - senior associates	%	26.80%	
	Male - partners	%	72.76%	Black - senior associates	%	7.30%	
Ethnicity	Ethnic minority - whole firm	%	34.15%	Mixed - senior associates	%	3.14%	
	Non ethnic minority - whole firm	%	63.52%	Other - senior associates	%	1.80%	
	Undisclosed - whole firm	%	2.33%	White - senior associates	%	59.19%	
	Ethnic minority - associates	%	45.80%	Undisclosed - senior associates	%	1.77%	
	Non ethnic minority - associates	%	52.76%	Asian - managers	%	27.57%	
	Undisclosed - associates	%	1.44%	Black - managers	%	5.74%	
	Ethnic minority - senior associates	%	39.04%	Mixed - managers	%	2.97%	
	Non ethnic minority - senior associates	%	59.19%	Other - managers	%	1.83%	
	Undisclosed - senior associates	%	1.77%	White - managers	%	59.07%	
	Ethnic minority - managers	%	38.10%	Undisclosed - managers	%	2.83%	
	Non ethnic minority - managers	%	59.07%	Asian - senior managers	%	19.03%	
	Undisclosed - managers	%	2.83%	Black - senior managers	%	2.35%	
	Ethnic minority - senior managers	%	25.95%	Mixed - senior managers	%	2.94%	
	Non ethnic minority - senior managers	%	70.92%	Other - senior managers	%	1.62%	
	Undisclosed - senior managers	%	3.13%	White - senior managers	%	70.92%	
	Ethnic minority - directors	%	16.60%	Undisclosed - senior managers	%	3.13%	
	Non ethnic minority - directors	%	80.54%	Asian - directors	%	11.49%	
	Undisclosed - directors	%	2.86%	Black - directors	%	1.12%	
	Ethnic minority - partners	%	13.55%	Mixed - directors	%	2.66%	
	Non ethnic minority - partners	%	82.69%	Other - directors	%	1.33%	
	Undisclosed - partners	%	3.76%	White - directors	%	80.54%	
				Undisclosed - directors	%	2.86%	
				Asian - partners	%	9.59%	
				Black - partners	%	1.03%	
				Mixed - partners	%	1.41%	
				Other - partners	%	1.51%	
				White - partners	%	82.69%	
				Undisclosed - partners	%	3.76%	
			Chinese - whole firm	%	5.30%		
			Chinese - associates	%	16.28%		
			Chinese - senior associates	%	5.81%		
			Chinese - managers	%	3.35%		
			Chinese - senior managers	%	2.39%		
			Chinese - directors	%	1.02%		
			Chinese - partners	%	0.94%		
			Mixed and Other - whole firm	%	4.66%		
			Mixed and Other - associates	%	4.79%		
			Mixed and Other - senior associates	%	4.94%		
			Mixed and Other - managers	%	4.80%		
			Mixed and Other - senior managers	%	4.56%		
			Mixed and Other - directors	%	3.99%		
			Mixed and Other - partners	%	2.92%		

	Metric Reviewed	Unit	FY24
Socio-economic background	Lower socio economic background - whole firm	%	15.81%
	Other socio economic background - whole firm	%	67.95%
	Undisclosed - whole firm	%	16.25%
	Lower socio economic background - associates	%	17.52%
	Other socio economic background - associates	%	67.35%
	Undisclosed - associates	%	15.13%
	Lower socio economic background - senior associates	%	15.57%
	Other socio economic background - senior associates	%	68.19%
	Undisclosed - senior associates	%	16.23%
	Lower socio economic background - managers	%	14.93%
	Other socio economic background - managers	%	67.38%
	Undisclosed - managers	%	17.70%
	Lower socio economic background - senior managers	%	14.83%
	Other socio economic background - senior managers	%	68.09%
	Undisclosed - senior managers	%	17.08%
	Lower socio economic background - directors	%	12.67%
	Other socio economic background - directors	%	70.89%
	Undisclosed - directors	%	16.45%
	Lower socio economic background - partners	%	15.33%
	Other socio economic background - partners	%	70.65%
Undisclosed - partners	%	14.02%	
Disability	I consider myself to have a disability - whole firm	%	4.45%
	I do not consider myself to have a disability - whole firm	%	87.89%
	Undisclosed - whole firm	%	7.67%
	I consider myself to have a disability - associates	%	6.00%
	I do not consider myself to have a disability - associates	%	87.87%
	Undisclosed - associates	%	6.13%
	I consider myself to have a disability - senior associates	%	4.50%
	I do not consider myself to have a disability - senior associates	%	87.39%
	Undisclosed - senior associates	%	8.10%
	I consider myself to have a disability - managers	%	4.03%
	I do not consider myself to have a disability - managers	%	87.68%
	Undisclosed - managers	%	8.29%
	I consider myself to have a disability - senior managers	%	4.18%
	I do not consider myself to have a disability - senior managers	%	87.67%
	Undisclosed - senior managers	%	8.15%
	I consider myself to have a disability - directors	%	3.22%
I do not consider myself to have a disability - directors	%	89.38%	
Undisclosed - directors	%	7.41%	
I consider myself to have a disability - partners	%	1.98%	
I do not consider myself to have a disability - partners	%	92.66%	
Undisclosed - partners	%	5.36%	
Sexual orientation	Lesbian/Gay/Bisexual/Other - whole firm	%	4.15%
	Straight or Heterosexual - whole firm	%	83.98%
	Undisclosed - whole firm	%	11.87%
	Lesbian/Gay/Bisexual/Other - associates	%	5.90%
	Straight or Heterosexual - associates	%	80.88%
	Undisclosed - associates	%	13.21%
	Lesbian/Gay/Bisexual/Other - senior associates	%	4.75%
	Straight or Heterosexual - senior associates	%	86.10%
	Undisclosed - senior associates	%	9.15%
	Lesbian/Gay/Bisexual/Other - managers	%	3.69%
	Straight or Heterosexual - managers	%	86.32%
	Undisclosed - managers	%	9.99%
	Lesbian/Gay/Bisexual/Other - senior managers	%	3.21%
	Straight or Heterosexual - senior managers	%	84.43%
	Undisclosed - senior managers	%	12.35%
	Lesbian/Gay/Bisexual/Other - directors	%	3.52%
	Straight or Heterosexual - directors	%	79.06%
	Undisclosed - directors	%	17.42%
Lesbian/Gay/Bisexual/Other - partners	%	1.41%	
Straight or Heterosexual - partners	%	79.02%	
Undisclosed - partners	%	19.57%	

# APPENDIX C: PAY GAP METRICS (APRIL – STAFF ONLY)

FY 24 - APRIL(Staff only)				FY 24 - APRIL(Staff only)					
Gender				Ethnicity					
Gender - Regulatory Pay Gap & Bonus Gap Data (April - Staff only)	Group	Median Pay Gap	% 2.10%	Group	Median Pay Gap	% -0.90%	Group	Mean Pay Gap	% 8.90%
		Mean Pay Gap	% 6.00%		Mean Bonus Gap	% 30.90%		Median Bonus Gap	% 35.00%
	PricewaterhouseCoopers LLP	Median Bonus Gap	% 10.70%	PricewaterhouseCoopers LLP	Median Pay Gap	% 9.40%	PricewaterhouseCoopers Services	Mean Pay Gap	% 11.90%
		Mean Bonus Gap	% 20.20%		Median Bonus Gap	% 25.90%		Mean Bonus Gap	% 24.60%
	PricewaterhouseCoopers Services	Median Pay Gap	% 30.00%	PricewaterhouseCoopers Services	Mean Pay Gap	% -3.00%	PricewaterhouseCoopers Services	Median Pay Gap	% 6.60%
		Mean Pay Gap	% 29.90%		Median Bonus Gap	% 53.30%		Median Bonus Gap	% 28.30%
	PricewaterhouseCoopers Services	Median Bonus Gap	% 40.20%	PricewaterhouseCoopers Services	Mean Bonus Gap	% 32.10%	PricewaterhouseCoopers Services	Mean Bonus Gap	% 32.10%
		Mean Bonus Gap	% 2.00%		Proportion of employees who received bonus pay	PricewaterhouseCoopers LLP		White ethnic groups	% 98.80%
	PricewaterhouseCoopers Services	Mean Pay Gap	% 5.60%	PricewaterhouseCoopers Services	White ethnic groups	% 99.90%	PricewaterhouseCoopers Services	Minority ethnic groups	% 100.00%
		Median Bonus Gap	% 11.50%		Minority ethnic groups	% 98.80%		White Ethnic Groups	% 97.70%
PricewaterhouseCoopers Services	Mean Bonus Gap	% 20.80%	PricewaterhouseCoopers Services	White Ethnic Groups	% 67.20%	PricewaterhouseCoopers Services - Lower Quartile	White Ethnic Groups	% 31.30%	
	Proportion of employees who received bonus pay	PricewaterhouseCoopers LLP		White Ethnic Groups	% 60.80%		PricewaterhouseCoopers Services - Lower Middle Quartile	Minority Ethnic Groups	% 1.50%
PricewaterhouseCoopers Services	Proportion of employees who received bonus pay	PricewaterhouseCoopers Services	Minority Ethnic Groups	% 37.70%	PricewaterhouseCoopers Services - Lower Middle Quartile	Undisclosed		% 1.50%	
	Male	% 98.20%	Group - Lower Middle Quartile	White Ethnic Groups		% 55.10%	PricewaterhouseCoopers Services - Lower Middle Quartile	White Ethnic Groups	% 55.10%
PricewaterhouseCoopers Services	Female	% 98.70%	PricewaterhouseCoopers Services	Group - Upper Middle Quartile	Minority Ethnic Groups	% 42.40%		PricewaterhouseCoopers Services - Lower Middle Quartile	Undisclosed
	Male	% 98.20%		Group - Upper Middle Quartile	White Ethnic Groups	% 69.70%	PricewaterhouseCoopers Services - Lower Middle Quartile		Minority Ethnic Groups
PricewaterhouseCoopers Services	Female	% 98.70%	PricewaterhouseCoopers Services	Group - Top Quartile	Minority Ethnic Groups	% 3.60%		PricewaterhouseCoopers Services - Lower Middle Quartile	White Ethnic Groups
	Male	% 54.30%		PricewaterhouseCoopers Services - Lower Quartile	White Ethnic Groups	% 67.20%	PricewaterhouseCoopers Services - Lower Middle Quartile		Minority Ethnic Groups
PricewaterhouseCoopers Services	Female	% 45.70%	PricewaterhouseCoopers Services - Lower Quartile		Undisclosed	% 1.50%		PricewaterhouseCoopers Services - Lower Middle Quartile	Undisclosed
	Male	% 48.60%		PricewaterhouseCoopers Services - Lower Middle Quartile	White Ethnic Groups	% 60.00%	PricewaterhouseCoopers Services - Lower Middle Quartile		White Ethnic Groups
PricewaterhouseCoopers Services	Female	% 51.40%	PricewaterhouseCoopers Services - Lower Middle Quartile		Minority Ethnic Groups	% 38.40%		PricewaterhouseCoopers Services - Lower Middle Quartile	Minority Ethnic Groups
	Male	% 50.70%		PricewaterhouseCoopers Services - Upper Middle Quartile	Undisclosed	% 1.60%	PricewaterhouseCoopers Services - Lower Middle Quartile		Undisclosed
PricewaterhouseCoopers Services	Female	% 49.30%	PricewaterhouseCoopers Services - Upper Middle Quartile		White Ethnic Groups	% 54.00%		PricewaterhouseCoopers Services - Upper Middle Quartile	White Ethnic Groups
	Male	% 55.80%		PricewaterhouseCoopers Services - Upper Middle Quartile	Minority Ethnic Groups	% 43.70%	PricewaterhouseCoopers Services - Upper Middle Quartile		Minority Ethnic Groups
PricewaterhouseCoopers Services - Lower Quartile	Female	% 44.20%	PricewaterhouseCoopers Services - Top Quartile		Undisclosed	% 2.40%		PricewaterhouseCoopers Services - Top Quartile	Undisclosed
	Male	% 55.10%		PricewaterhouseCoopers Services - Top Quartile	White Ethnic Groups	% 67.20%	PricewaterhouseCoopers Services - Top Quartile		White Ethnic Groups
PricewaterhouseCoopers Services - Lower Middle Quartile	Female	% 49.60%	PricewaterhouseCoopers Services - Top Quartile		Minority Ethnic Groups	% 29.10%		PricewaterhouseCoopers Services - Top Quartile	Minority Ethnic Groups
	Male	% 50.40%		PricewaterhouseCoopers Services - Lower Quartile	Undisclosed	% 3.70%	PricewaterhouseCoopers Services - Lower Quartile		Undisclosed
PricewaterhouseCoopers Services - Lower Middle Quartile	Female	% 50.40%	PricewaterhouseCoopers Services - Lower Quartile		White Ethnic Groups	% 87.20%		PricewaterhouseCoopers Services - Lower Quartile	White Ethnic Groups
	Male	% 51.10%		PricewaterhouseCoopers Services - Lower Middle Quartile	Minority Ethnic Groups	% 12.40%	PricewaterhouseCoopers Services - Lower Quartile		Minority Ethnic Groups
PricewaterhouseCoopers Services - Upper Middle Quartile	Female	% 48.90%	PricewaterhouseCoopers Services - Lower Middle Quartile		Undisclosed	% 0.40%		PricewaterhouseCoopers Services - Lower Middle Quartile	Undisclosed
	Male	% 56.50%		PricewaterhouseCoopers Services - Lower Middle Quartile	White Ethnic Groups	% 85.10%	PricewaterhouseCoopers Services - Lower Middle Quartile		White Ethnic Groups
PricewaterhouseCoopers Services - Top Quartile	Female	% 43.50%	PricewaterhouseCoopers Services - Lower Middle Quartile		Minority Ethnic Groups	% 12.90%		PricewaterhouseCoopers Services - Lower Middle Quartile	Minority Ethnic Groups
	Male	% 10.40%		PricewaterhouseCoopers Services - Lower Middle Quartile	Undisclosed	% 2.00%	PricewaterhouseCoopers Services - Lower Middle Quartile		Undisclosed
PricewaterhouseCoopers LLP - Lower Quartile	Female	% 89.60%	PricewaterhouseCoopers Services - Lower Middle Quartile		White Ethnic Groups	% 86.70%		PricewaterhouseCoopers Services - Lower Middle Quartile	White Ethnic Groups
	Male	% 36.90%		PricewaterhouseCoopers Services - Lower Middle Quartile	Minority Ethnic Groups	% 11.20%	PricewaterhouseCoopers Services - Lower Middle Quartile		Minority Ethnic Groups
PricewaterhouseCoopers LLP - Lower Middle Quartile	Female	% 63.10%	PricewaterhouseCoopers Services - Lower Middle Quartile		Undisclosed	% 2.00%		PricewaterhouseCoopers Services - Lower Middle Quartile	Undisclosed
	Male	% 43.00%		PricewaterhouseCoopers Services - Lower Middle Quartile	White Ethnic Groups	% 89.60%	PricewaterhouseCoopers Services - Lower Middle Quartile		White Ethnic Groups
PricewaterhouseCoopers LLP - Upper Middle Quartile	Female	% 57.00%	PricewaterhouseCoopers Services - Lower Middle Quartile		Minority Ethnic Groups	% 7.60%		PricewaterhouseCoopers Services - Lower Middle Quartile	Minority Ethnic Groups
	Male	% 55.40%		PricewaterhouseCoopers Services - Lower Middle Quartile	Undisclosed	% 2.80%	PricewaterhouseCoopers Services - Lower Middle Quartile		Undisclosed
PricewaterhouseCoopers LLP - Top Quartile	Female	% 44.60%	PricewaterhouseCoopers Services - Lower Middle Quartile		Mean pay	% 8.90%		PricewaterhouseCoopers Services - Lower Middle Quartile	Median pay
	Male	% 44.60%		PricewaterhouseCoopers Services - Lower Middle Quartile	Median pay	% -1.10%	PricewaterhouseCoopers Services - Lower Middle Quartile		Mean bonus
PricewaterhouseCoopers Services - Lower Middle Quartile	Female	% 10.40%	PricewaterhouseCoopers Services - Lower Middle Quartile		Mean bonus	% 34.30%		PricewaterhouseCoopers Services - Lower Middle Quartile	Median bonus
	Male	% 89.60%		PricewaterhouseCoopers Services - Lower Middle Quartile	Median bonus	% 32.20%	PricewaterhouseCoopers Services - Lower Middle Quartile		Mean pay
PricewaterhouseCoopers Services - Lower Middle Quartile	Female	% 36.90%	PricewaterhouseCoopers Services - Lower Middle Quartile		Mean pay	% 14.50%		PricewaterhouseCoopers Services - Lower Middle Quartile	Median pay
	Male	% 63.10%		PricewaterhouseCoopers Services - Lower Middle Quartile	Median pay	% 1.00%	PricewaterhouseCoopers Services - Lower Middle Quartile		Mean bonus
PricewaterhouseCoopers Services - Lower Middle Quartile	Female	% 43.00%	PricewaterhouseCoopers Services - Lower Middle Quartile		Mean bonus	% 49.60%		PricewaterhouseCoopers Services - Lower Middle Quartile	Median bonus
	Male	% 57.00%		PricewaterhouseCoopers Services - Lower Middle Quartile	Median bonus	% 30.70%	PricewaterhouseCoopers Services - Lower Middle Quartile		Mean pay
PricewaterhouseCoopers Services - Lower Middle Quartile	Female	% 57.00%	PricewaterhouseCoopers Services - Lower Middle Quartile		Mean pay	% 4.40%		PricewaterhouseCoopers Services - Lower Middle Quartile	Median pay
	Male	% 55.40%		PricewaterhouseCoopers Services - Lower Middle Quartile	Median pay	% -1.00%	PricewaterhouseCoopers Services - Lower Middle Quartile		Mean bonus
PricewaterhouseCoopers Services - Lower Middle Quartile	Female	% 44.60%	PricewaterhouseCoopers Services - Lower Middle Quartile		Mean bonus	% 20.30%		PricewaterhouseCoopers Services - Lower Middle Quartile	Median bonus
	Male	% 44.60%		PricewaterhouseCoopers Services - Lower Middle Quartile	Median bonus	% 15.00%	PricewaterhouseCoopers Services - Lower Middle Quartile		Mean pay
PricewaterhouseCoopers Services - Lower Middle Quartile	Female	% 55.40%	PricewaterhouseCoopers Services - Lower Middle Quartile		Mean pay	% 22.90%		PricewaterhouseCoopers Services - Lower Middle Quartile	Median pay
	Male	% 55.40%		PricewaterhouseCoopers Services - Lower Middle Quartile	Median pay	% 25.50%	PricewaterhouseCoopers Services - Lower Middle Quartile		Mean bonus
PricewaterhouseCoopers Services - Lower Middle Quartile	Female	% 44.60%	PricewaterhouseCoopers Services - Lower Middle Quartile		Mean bonus	% 57.00%		PricewaterhouseCoopers Services - Lower Middle Quartile	Median bonus
	Male	% 44.60%		PricewaterhouseCoopers Services - Lower Middle Quartile	Median bonus	% 81.70%	PricewaterhouseCoopers Services - Lower Middle Quartile		Mean bonus



FY 24 - APRIL(Staff only)				FY 24 - APRIL(Staff only)			
Socio-economic background				Disability			
SEB - Pay Gap & Bonus Gap Data (Staff only - SEB Tier 1+2 v Tier 3)		Median Pay Gap	% 11.80%	Disability - Non Regulatory Pay Gap & Bonus Data (April - Staff only)		Median Pay Gap	% 18.30%
		Mean Pay Gap	% 8.60%			Mean Pay Gap	% 13.30%
		Median Bonus Gap	% 14.30%			Median Bonus Gap	% 27.00%
		Mean Bonus Gap	% 12.70%			Mean Bonus Gap	% 19.90%
Group - Lower Quartile		1 + 2	% 66.10%	Group - Lower Quartile		Disabled	% 6.20%
		3	% 20.70%			Non-disabled	% 86.80%
		Undisclosed	% 13.20%			Undisclosed	% 7.00%
Group - Lower Middle Quartile		1 + 2	% 67.30%	Group - Lower Middle Quartile		Disabled	% 4.60%
		3	% 16.30%			Non-disabled	% 87.30%
		Undisclosed	% 16.40%			Undisclosed	% 8.10%
Group - Upper Middle Quartile		1 + 2	% 67.00%	Group - Upper Middle Quartile		Disabled	% 3.70%
		3	% 13.60%			Non-disabled	% 88.90%
		Undisclosed	% 19.40%			Undisclosed	% 7.40%
Group - Top Quartile		1 + 2	% 68.40%	Group - Top Quartile		Disabled	% 3.20%
		3	% 13.30%			Non-disabled	% 88.20%
		Undisclosed	% 18.30%			Undisclosed	% 8.60%
PricewaterhouseCoopers Services - Lower Quartile		1 + 2	% 66.70%	PricewaterhouseCoopers Services - Lower Quartile		Disabled	% 6.30%
		3	% 20.40%			Non-disabled	% 86.80%
		Undisclosed	% 12.90%			Undisclosed	% 6.90%
PricewaterhouseCoopers Services - Lower Middle Quartile		1 + 2	% 68.30%	PricewaterhouseCoopers Services - Lower Middle Quartile		Disabled	% 4.60%
		3	% 15.80%			Non-disabled	% 87.10%
		Undisclosed	% 15.80%			Undisclosed	% 8.30%
PricewaterhouseCoopers Services - Upper Middle Quartile		1 + 2	% 68.10%	PricewaterhouseCoopers Services - Upper Middle Quartile		Disabled	% 3.80%
		3	% 13.10%			Non-disabled	% 88.50%
		Undisclosed	% 18.90%			Undisclosed	% 7.70%
PricewaterhouseCoopers Services - Top Quartile		1 + 2	% 68.40%	PricewaterhouseCoopers Services - Top Quartile		Disabled	% 3.30%
		3	% 12.50%			Non-disabled	% 87.60%
		Undisclosed	% 19.10%			Undisclosed	% 9.10%
PricewaterhouseCoopers LLP - Lower Quartile		1 + 2	% 39.20%	PricewaterhouseCoopers LLP - Lower Quartile		Disabled	% 3.60%
		3	% 40.80%			Non-disabled	% 93.60%
		Undisclosed	% 20.00%			Undisclosed	% 2.80%
PricewaterhouseCoopers LLP - Lower Middle Quartile		1 + 2	% 54.20%	PricewaterhouseCoopers LLP - Lower Middle Quartile		Disabled	% 3.20%
		3	% 30.10%			Non-disabled	% 94.40%
		Undisclosed	% 15.70%			Undisclosed	% 2.40%
PricewaterhouseCoopers LLP - Upper Middle Quartile		1 + 2	% 63.10%	PricewaterhouseCoopers LLP - Upper Middle Quartile		Disabled	% 3.60%
		3	% 24.50%			Non-disabled	% 92.40%
		Undisclosed	% 12.40%			Undisclosed	% 4.00%
PricewaterhouseCoopers LLP - Top Quartile		1 + 2	% 71.50%	PricewaterhouseCoopers LLP - Top Quartile		Disabled	% 2.00%
		3	% 14.50%			Non-disabled	% 96.00%
		Undisclosed	% 14.10%			Undisclosed	% 2.00%

FY 24 - APRIL(Staff only)			
Sexual orientation			
Sexual orientation - Non Regulatory Pay Gap & Bonus Data Group (April - Staff only)	Median Pay Gap	%	18.30%
	Mean Pay Gap	%	10.30%
	Median Bonus Gap	%	34.00%
	Mean Bonus Gap	%	15.20%
Sexual orientation Quartiles - Regulatory Pay Gap Data	Group - Lower Quartile	Non-LGBT	% 83.50%
		LGBT	% 6.00%
		Undisclosed	% 10.60%
	Group - Lower Middle Quartile	Non-LGBT	% 85.60%
		LGBT	% 4.50%
		Undisclosed	% 9.90%
	Group - Upper Middle Quartile	Non-LGBT	% 86.00%
		LGBT	% 3.40%
		Undisclosed	% 10.60%
	Group - Top Quartile	Non-LGBT	% 82.00%
		LGBT	% 3.20%
		Undisclosed	% 14.70%
	PricewaterhouseCoopers Services - Lower Quartile	Non-LGBT	% 83.50%
		LGBT	% 6.10%
		Undisclosed	% 10.50%
	PricewaterhouseCoopers Services - Lower Middle Quartile	Non-LGBT	% 85.80%
		LGBT	% 4.60%
		Undisclosed	% 9.60%
	PricewaterhouseCoopers Services - Upper Middle Quartile	Non-LGBT	% 86.60%
		LGBT	% 3.40%
		Undisclosed	% 10.00%
	PricewaterhouseCoopers Services - Top Quartile	Non-LGBT	% 83.10%
		LGBT	% 3.40%
		Undisclosed	% 13.50%
PricewaterhouseCoopers LLP - Lower Quartile	Non-LGBT	% 74.80%	
	LGBT	% 1.60%	
	Undisclosed	% 23.60%	
PricewaterhouseCoopers LLP - Lower Middle Quartile	Non-LGBT	% 76.70%	
	LGBT	% 0.40%	
	Undisclosed	% 22.90%	
PricewaterhouseCoopers LLP - Upper Middle Quartile	Non-LGBT	% 70.70%	
	LGBT	% 2.00%	
	Undisclosed	% 27.30%	
PricewaterhouseCoopers LLP - Top Quartile	Non-LGBT	% 69.50%	
	LGBT	% 2.80%	
	Undisclosed	% 27.70%	

# APPENDIX D: PAY GAP METRICS (JUNE – STAFF AND PARTNERS)

FY 24 - JUNE (Staff & Partners)			
<b>Gender</b>			
Gender - Non Regulatory Pay Gap Data (June - Staff & Partners excluding Galaxy)	Pay Gap	Median Pay Gap	% 7.00%
		Mean Pay Gap	% 32.80%
	Upper Quartile	Male	% 60.70%
		Female	% 39.30%
	Upper Middle Quartile	Male	% 50.20%
		Female	% 49.80%
	Lower Middle Quartile	Male	% 45.80%
		Female	% 54.20%
	Lower Quartile	Male	% 52.70%
		Female	% 47.30%
<b>Ethnicity</b>			
Ethnicity - Pay Gap Data (Staff & Partners)	Pay Gap	Median Pay Gap	% 4.50%
		Mean Pay Gap	% 35.30%
	Upper Quartile	White	% 73.70%
		Ethnic minority	% 22.60%
	Upper Middle Quartile	Undisclosed	% 3.70%
		White	% 56.60%
		Ethnic minority	% 40.90%
		Undisclosed	% 2.50%
	Lower Middle Quartile	White	% 61.70%
		Ethnic minority	% 36.40%
		Undisclosed	% 1.80%
	Lower Quartile	White	% 63.10%
		Ethnic minority	% 35.60%
		Undisclosed	% 1.30%
Ethnicity subgroupings - Pay Gap Data (Staff and Partners)	Median Pay Gap	White vs Asian	% 5.10%
		White vs Black	% 6.10%
		White vs Mixed	% 1.70%
	Mean Pay Gap	White vs Chinese	% 36.60%
		White vs Asian	% 36.10%
		White vs Black	% 42.60%
		White vs Mixed	% 28.50%
	White vs Chinese	% 50.40%	
<b>Socio-economic background</b>			
SEB - Pay Gap (SEB Tier 1+2 vs 3) (Staff & Partners)	Pay Gap	Median Pay Gap	% 12.20%
		Mean Pay Gap	% 7.80%
	Upper Quartile	1+2	% 62.80%
		3	% 12.60%
	Upper Middle Quartile	Undisclosed	% 24.60%
		1+2	% 55.30%
		3	% 10.70%
		Undisclosed	% 34.00%
	Lower Middle Quartile	1+2	% 50.70%
		3	% 13.80%
		Undisclosed	% 35.50%
	Lower Quartile	1+2	% 34.80%
		3	% 11.90%
		Undisclosed	% 53.30%
<b>Disability</b>			
Disability - Pay Gap (Staff & Partners)	Pay Gap	Median Pay Gap	% 16.70%
		Mean Pay Gap	% 32.10%
	Upper Quartile	Non-Disabled	% 88.30%
		Disabled	% 3.40%
	Upper Middle Quartile	Undisclosed	% 8.30%
		Non-Disabled	% 88.60%
		Disabled	% 4.10%
	Lower Middle Quartile	Undisclosed	% 7.30%
		Non-Disabled	% 87.20%
		Disabled	% 4.60%
	Lower Quartile	Undisclosed	% 8.20%
		Non-Disabled	% 87.60%
		Disabled	% 6.00%
		Undisclosed	% 6.40%
<b>Sexual orientation</b>			
Sexual Orientation - Pay Gap (Staff & Partners)	Pay Gap	Median Pay Gap	% 15.70%
		Mean Pay Gap	% 22.90%
	Upper Quartile	Non-LGBT	% 80.30%
		LGBT	% 3.10%
	Upper Middle Quartile	Undisclosed	% 16.60%
		Non-LGBT	% 85.40%
		LGBT	% 3.70%
	Lower Middle Quartile	Undisclosed	% 10.90%
		Non-LGBT	% 86.40%
		LGBT	% 4.10%
	Lower Quartile	Undisclosed	% 9.50%
		Non-LGBT	% 84.00%
		LGBT	% 5.50%
		Undisclosed	% 10.60%

## APPENDIX E: OTHER PEOPLE, COMMUNITY AND GOVERNANCE METRICS

### OTHER PEOPLE METRICS

Average partner pay v average staff pay	12.80
Absence through sickness	2.9%
Percentage of staff who 'agree' or 'strongly agree' with firmwide staff Youmatter survey que %	67%
New hires - female	48%
New hires - minority ethnic groups	48%
New hires - lower socio-economic backgrounds	12%
Voluntary turnover	9%
Staff perception of our purpose	80%
Staff perception of ethical culture	76%
People engagement score	75%

### COMMUNITY METRICS

Total community contribution	10.2
Volunteered time (hours)	84,079
Proportion of people volunteering	33%
Skills-based volunteering	33%
Community beneficiaries	32,590
Social mobility: secondary school students supported with skills development	17,692
Workplace experiences provided (New World New Skills Work Experience students)	298

### GOVERNANCE METRICS

Average supplier payment days	24.92
Breaches of external audit independence regulations	0.22%
Issues raised via our SpeakUp channels	259
Dismissals for misconduct	Staff: 31 Partners: 2

# APPENDIX F: OTHER SUSTAINABILITY & GHG METRICS

UK FIRM METRICS	Unit	FY24	FY23	FY19
<b>ESG GOVERNANCE AND ACCOUNTABILITY</b>				
External rating of business sustainability performance	%	86%	81%	-
External certification of Net zero progress	%	73%	73%	-
<b>NEAR TERM SBT NET ZERO PERFORMANCE</b>				
Scope 1 and 2 GHG emissions	Tonnes CO2e	312	376	2980
Scope 3 Business travel GHG emissions	Tonnes CO2e	47,746	36,436	74,094
Suppliers with a Science-Based Target	%	50%	39%	5%
GHG emissions offset	%	100%	100%	100%
GHG emissions removed	%	0%	0%	0%
<b>GHG EMISSIONS: INTENSITIES</b>				
Total GHG emissions intensity by revenue	Tonnes CO2e/£m	12	9	23
Total GHG emissions intensity by FTE	Tonnes CO2e/FTE	1.8	1.4	3.4
Business travel emissions intensity by FTE	Tonnes CO2e/FTE	1.9	1.4	3.7
Supply chain emissions intensity by spend	Tonnes CO2e/£m	109	110	168
<b>ENERGY TRANSITION AND RESPONSIBLE CONSUMPTION</b>				
Office Energy Use Intensity (EUI)	kWh/m2	180	198	248
Energy consumption	Million kWh	51	55	39
Office energy consumption	Million kWh	28	31	35
WFH energy consumption	Million kWh	23	25	4
Office electricity: renewable percentage	%	100%	100%	77%
Office energy: renewable percentage	%	95%	94%	73%
<b>OTHER ENERGY &amp; CONSUMPTION METRICS</b>				
Total emissions intensity SECR	Tonnes CO2e/£m	1.3	1.4	3.3
Total SECR energy consumption	Million kWh	32	35	45
Gas (natural and biogas)	Million kWh	9	10	9
Electricity	Million kWh	19	21	24
Business travel: road	Million kWh	4	4	11
<b>SUSTAINABLE BEHAVIOURS</b>				
Number of enhanced sustainability offerings accessed by employees	Number	2085	1849	N/A
Proportion of PwC's car scheme that are hybrid or EV	%	88%	82%	N/A
<b>NATURE POSITIVE</b>				
PwC offices in or adjacent to KBAs or PAs	number	5	5	6
PwC floor plate in or adjacent to KBAs or PAs	hectares	0.76	0.76	0.76
Proportion of PwC floor plate in or adjacent to KBAs/PAs	%	20%	20%	18%
Proportion of PwC offices with green spaces	%	55%	-	-
Proportion of PwC floor plate with green spaces	%	12%	-	-
Proportion of carbon offsets that support nature	%	100%	100%	100%
<b>REGENERATIVE AND CIRCULAR CONSUMPTION</b>				
Paper procured	Tonnes	42	55	239
Water used	m3 (k)	86	84	115
Water use in high water-stressed areas	m3 (k)	57	56	80
Proportion of water use in high water-stressed areas	%	66%	66%	70%
Waste generated	Tonnes	1,081	911	2,278
Recycling and reuse	Tonnes	1,002	838	2,059
Incineration	Tonnes	79	73	219
Landfill	Tonnes	0	0	0
Proportion recycled and reused	%	93%	92%	90%
<b>SUPPLY CHAIN ASSESSMENT AND MANAGEMENT</b>				
Spend with suppliers assessed through our third party sustainability assessment platform	%	66%	61%	-
Spend with suppliers obtaining silver+ status through our third party sustainability assessment platform	%	30%	32%	-
Assessed key suppliers who operate in high risk sectors have taken actions to prevent child labour, forced labour & human trafficking	%	97%	83%	-
Spend in supply chain modern slavery hotspots	%	5%	7%	-
Assessed key suppliers with a Human Rights policy	%	99%	97%	-
Payments to social enterprises	£ million	2.7	2.3	1.6
Employees who have completed modern slavery training	%	100%	100%	-
Assessed key suppliers with a publicly announced GHG reduction target	%	85%	83%	-
Assessed key suppliers reporting GHG emissions reduction performance in line with targets	%	72%	60%	-
Assessed key suppliers whose GHG emissions report has been verified by a third party	%	73%	65%	-
Assessed key suppliers with a biodiversity policy	%	11%	-	-
Assessed key suppliers operating in nature hotspots who have taken action on biodiversity protection	%	28%	-	-

UK FIRM METRICS	Unit	FY24	FY23	FY19
<b>OTHER GHG METRICS</b>				
Total scope 1, 2 and 3 emissions	Tonnes CO2e	49,632	38,527	79,194
Total Scope 1, 2 and 3 emissions (SECR)	Tonnes CO2e	5,500	5,652	11,308
Total GHG emissions (Market Based) [CRP]	Tonnes CO2e	135,963	125,516	183,646
Total GHG emissions (Location Based) [CRP]	Tonnes CO2e	139,953	129,518	188,386
Scope 3 GHG emissions [CRP]	Tonnes CO2e	135,650	125,139	180,666
<b>GHG INVENTORY</b>				
Total GHG emissions (market based)	Tonnes CO2e	49,632	38,527	79,194
Total GHG emissions (location based)	Tonnes CO2e	53,622	42,529	83,935
Scope 1 GHG emissions	Tonnes CO2e	312	376	941
Stationary combustion of fuels	Tonnes CO2e	252	305	716
Renewable - Biogas consumption	Tonnes CO2e	2	2	1
Renewable - Biodiesel combustion	Tonnes CO2e	n/a	n/a	19
Non renewable - Natural Gas consumption	Tonnes CO2e	250	303	695
Fugitive emissions	Tonnes CO2e	60	71	126
Gas (natural and biogas)	Tonnes CO2e	252	305	697
Scope 2 GHG emissions	Tonnes CO2e	0	0	2,139
Electricity consumption (market based)	Tonnes CO2e	0	0	2,139
Renewable (market based)	Tonnes CO2e	0	0	0
Non renewable (market based)	Tonnes CO2e	0	0	2,139
Electricity consumption (location based)	Tonnes CO2e	3,990	4,002	6,879
Renewable (Location based)	Tonnes CO2e	3,967	3,987	5,290
Non renewable (Location based)	Tonnes CO2e	23	15	1,589
Scope 3 GHG emissions	Tonnes CO2e	49,319	38,151	76,214
Fuel and energy related activities	Tonnes CO2e	1,553	1,698	2,076
Waste generated	Tonnes CO2e	20	16	44
Recycling	Tonnes CO2e	18	14	40
Incineration	Tonnes CO2e	2	2	5
Landfill	Tonnes CO2e	0	0	0
Business Travel	Tonnes CO2e	47,746	36,436	74,094
Air	Tonnes CO2e	39,683	29,910	58,531
Rail	Tonnes CO2e	1,645	1,461	2,150
Road	Tonnes CO2e	3,893	2,497	4,371
Company Car (SECR)	Tonnes CO2e	1,298	1,345	3,713
Other Road	Tonnes CO2e	2,636	1,152	657
Accommodation	Tonnes CO2e	2,524	2,569	9,043
Scope 3 (extended) GHG emissions	Tonnes CO2e	86,331	86,989	104,452
Purchased goods and services	Tonnes CO2e	72,910	74,062	90,687
PG&S purchased from external suppliers	Tonnes CO2e	63,778	67,024	85,304
PG&S generated by PwC Service Delivery centers	Tonnes CO2e	9,132	7,038	5,382
Employee commuting and working from home	Tonnes CO2e	13,421	12,927	13,765
Employee commuting	Tonnes CO2e	7,638	6,739	12,785
Employee working from home	Tonnes CO2e	5,784	6,188	980
Capital goods	Tonnes CO2e	-	-	-
Investments	Tonnes CO2e	-	-	-
Upstream transportation and distribution	Tonnes CO2e	-	-	-
<b>BASIS FOR RATIOS</b>				
Floor area	m2	154,849	154,736	140,948
FTE incl. contingent workers	No of People	27,576	28,495	23,107
FTE excl. contingent workers	No of People	24,938	25,763	20,258
Revenue	£ million	4,257	4,139	3,460