



## 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's non-financial information for the United Kingdom (UK), Middle East (ME) and Channel Islands (CI) businesses of PwC for the year-ended 30 June 2025.

### Our conclusion

On the basis of our procedures, as described under "Work done" and the evidence we have obtained, 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.

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 information included within the scope of our assurance report is set out in full below.

Public Opinion on UK, ME & CI Reporting	
Metric	Unit of Measurement
Total emissions offset	%
Total emissions intensity (SECR)	tCO <sub>2</sub> e/£million
Total emissions intensity	tCO <sub>2</sub> e/£million
Total energy consumption	Million kWh
Gas (natural and biogas)	Million kWh
Electricity	Million kWh
Road (company cars)	Million kWh
Total Scope 1, 2 and 3 (SECR)	tCO <sub>2</sub> e
Total GHG emissions (market-based) [CRP]	tCO <sub>2</sub> e
Total GHG emissions (location-based) [CRP]	tCO <sub>2</sub> e
Total Scope 1, 2 and 3 (market-based)	tCO <sub>2</sub> e
Total Scope 1, 2 and 3 (location-based)	tCO <sub>2</sub> e
Scope 1	tCO <sub>2</sub> e
Total Stationary combustion of fuels	tCO <sub>2</sub> e
Renewable – Biogas consumption	tCO <sub>2</sub> e
Biodiesel	tCO <sub>2</sub> e
Non-renewable – Natural Gas consumption	tCO <sub>2</sub> e
Oil	tCO <sub>2</sub> e

Diesel	tCO2e
Vehicles	tCO2e
Fugitive emissions	tCO2e
Gas (natural and biogas)	tCO2e
Scope 2	tCO2e
Electricity consumption (market-based)	tCO2e
Renewable (market-based)	tCO2e
Non-renewable (market-based)	tCO2e
Electricity consumption (location-based)	tCO2e
Renewable (location-based)	tCO2e
Non-renewable (location-based)	tCO2e
Scope 3	tCO2e
Scope 3 GHG emissions [CRP]	tCO2e
Scope 3 (extended)	tCO2e
Fuel and energy-related activities	tCO2e
Waste generated in operations	tCO2e
Recycling	tCO2e
Incineration	tCO2e
Landfill	tCO2e
Total business travel	tCO2e
Air	tCO2e
Rail	tCO2e
Road	tCO2e
Other road emissions	tCO2e
Accommodation	tCO2e
Company car (SECR)	tCO2e
Purchased goods and services	tCO2e
Purchased goods and services (from external suppliers)	tCO2e
PwC Service Deliver Centres	tCO2e
Employee commuting and working from home	tCO2e
Employee commuting	tCO2e
Employee working from home	tCO2e
Investments	tCO2e
Capital goods	tCO2e
Upstream transport and distribution	tCO2e

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 International Standard on Assurance Engagements 3410 – Assurance Engagements on Greenhouse Gas Statements (ISAE (UK) 3410) and

International Standard on Assurance Engagements 3000 – Assurance Engagements other than audits or reviews of historical financial information (ISAE 3000). 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 Management 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 Subject Matter Information needs to be read and understood together with PwC's Reporting Criteria: [www.pwc.co.uk/who-we-are/purpose/pdf/environment-reporting-criteria-2025.pdf](http://www.pwc.co.uk/who-we-are/purpose/pdf/environment-reporting-criteria-2025.pdf). 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 2025 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 reviews of source data from PwC offices, 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 the 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 information for the year ended 30 June 2025 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: 13<sup>th</sup> August 2025

# APPENDIX A: CONSOLIDATED METRICS UK, CHANNEL ISLANDS AND MIDDLE EAST

All figures in tCO2e unless otherwise stated

Metric	Consolidated			UK			Channel Islands			Middle East Group		
	2025	2024	2019	2025	2024	2019	2025	2024	2019	2025	2024	2019
<b>Scope 1 Total</b>	<b>1,352</b>	<b>1,278</b>	<b>1,977</b>	<b>542</b>	<b>312</b>	<b>841</b>	<b>17</b>	<b>16</b>	<b>14</b>	<b>794</b>	<b>951</b>	<b>1,123</b>
Gas (natural and biogas)	491	666	951	280	252	697	16	10	14	194	405	241
Oil	0	6	0	0	0	0	0	6	0	0	0	0
Biodiesel	0	0	19	0	0	19	0	0	0	0	0	0
Diesel	87	83	170	0	0	0	0	0	0	87	83	170
Vehicles	443	404	656	0	0	0	0	0	0	443	404	656
Fugitive emissions	331	119	181	262	60	125	0	0	0	70	59	56
<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)	7,630	8,044	10,316	3,831	3,990	6,879	101	94	118	3,698	3,960	3,319
<b>Scope 3 Total</b>	<b>110,569</b>	<b>120,067</b>	<b>115,583</b>	<b>47,758</b>	<b>49,319</b>	<b>76,214</b>	<b>677</b>	<b>686</b>	<b>709</b>	<b>62,133</b>	<b>70,062</b>	<b>38,661</b>
Fuel and energy related activities	3,271	3,052	3,122	1,447	1,553	2,076	36	34	31	1,788	1,465	1,015
Waste generated	188	162	154	8	20	44	0	0	0	179	142	110
Accommodation	21,064	25,622	21,670	2,642	2,524	9,043	55	67	69	18,367	23,031	12,558
Air	77,229	81,502	81,574	38,808	39,683	58,531	573	574	593	37,848	41,245	22,449
Rail	1,572	1,647	2,153	1,571	1,645	2,149	1	2	4	0	0	0
Road	7,245	8,082	6,910	3,282	3,894	4,371	12	9	11	3,951	4,179	2,529
- Company Car (SECR)				1,048	1,258	3,713						
- Other road travel				2,234	2,636	658						
Business travel	107,110	116,853	112,307	46,303	47,746	74,094	641	652	678	60,166	68,455	37,536
<b>Scope 3 (extended) Total</b>	<b>227,823</b>	<b>216,893</b>	<b>165,141</b>	<b>90,228</b>	<b>86,331</b>	<b>104,452</b>	<b>7,405</b>	<b>11,434</b>	<b>5,320</b>	<b>130,190</b>	<b>119,129</b>	<b>55,369</b>
Purchased goods and services	205,843	192,974	146,035	78,092	72,910	90,687	7,335	11,368	5,271	120,416	108,697	50,077
Employee commuting and working from home	21,980	23,919	19,106	12,136	13,421	13,765	70	66	49	9,774	10,432	5,292
Total Scope 1, 2 and 3 emissions (market based)	111,921	121,345	123,176	48,300	49,631	79,194	694	702	881	62,927	71,013	43,103
Total Scope 1, 2 and 3 emissions (location based)	119,552	129,390	127,878	52,131	53,621	83,934	796	796	841	66,625	74,973	43,103
Total Scope 1, 2 and 3 emissions (SECR)	N/A	N/A	N/A	5,159	5,500	11,308	N/A	N/A	N/A	N/A	N/A	N/A
Total Scope 1 and 2	1,352	1,278	7,593	542	312	2,980	17	16	172	794	951	4,442
Total emissions offset (percentage)	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Total emissions intensity SECR (tonnes CO2e / £m revenue)	N/A	N/A	N/A	1.2	1.3	3.3	N/A	N/A	N/A	N/A	N/A	N/A
Total emissions intensity (tonnes CO2e / £m revenue)	17.6	19.2	29.1	11.3	11.7	22.9	N/A	N/A	N/A	N/A	N/A	N/A
PG&S purchased from external suppliers	196,183	183,843	140,652	68,432	63,778	85,304	7,335	11,368	5,271	120,416	108,697	50,077

## APPENDIX B: FULL UK METRICS

	Unit	FY25	FY24	FY19
<b>Other GHG Metrics</b>				
Total scope 1, 2 and 3 emissions (market based)	Tonnes CO2e	48,300	49,631	79,194
Total scope 1, 2 and 3 emissions (location based)	Tonnes CO2e	52,131	53,621	83,934
Total Scope 1, 2 and 3 emissions (SECR)	Tonnes CO2e	5,159	5,500	11,308
Total GHG emissions (market based) [CRP]	Tonnes CO2e	138,528	135,963	183,646
Total GHG emissions (location based) [CRP]	Tonnes CO2e	142,359	139,953	188,386
Scope 3 GHG emissions [CRP]	Tonnes CO2e	137,987	135,650	180,666
<b>GHG Inventory</b>				
<b>Scope 1 GHG emissions</b>	<b>Tonnes CO2e</b>	<b>542</b>	<b>312</b>	<b>841</b>
Total stationary combustion of fuels	Tonnes CO2e	280	252	716
Renewable - Biogas consumption	Tonnes CO2e	2	2	1
Renewable - Biodiesel combustion	Tonnes CO2e	0	0	19
Non renewable - Natural Gas consumption	Tonnes CO2e	278	250	695
Fugitive emissions	Tonnes CO2e	262	60	125
Gas (natural and biogas)	Tonnes CO2e	280	252	697
<b>Scope 2 GHG emissions</b>	<b>Tonnes CO2e</b>	<b>0</b>	<b>0</b>	<b>2,139</b>
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	3,831	3,990	6,879
Renewable (location based)	Tonnes CO2e	3,831	3,967	5,290
Non renewable (location based)	Tonnes CO2e	0	23	1,589
<b>Scope 3 GHG emissions</b>	<b>Tonnes CO2e</b>	<b>47,758</b>	<b>49,319</b>	<b>76,214</b>
Fuel and energy related activities	Tonnes CO2e	1,447	1,553	2,076
Waste generated in operations	Tonnes CO2e	8	20	44
Recycling	Tonnes CO2e	8	18	40
Incineration	Tonnes CO2e	0	2	5
Landfill	Tonnes CO2e	N/A	N/A	N/A
Business Travel	Tonnes CO2e	46,303	47,746	74,094
Air	Tonnes CO2e	38,808	39,683	58,531
Rail	Tonnes CO2e	1,571	1,645	2,149
Road	Tonnes CO2e	3,282	3,894	4,371
Company Car (SECR)	Tonnes CO2e	1,048	1,258	3,713
Other Road emissions	Tonnes CO2e	2,234	2,636	658
Accommodation	Tonnes CO2e	2,642	2,524	9,043
<b>Scope 3 (extended) GHG emissions</b>	<b>Tonnes CO2e</b>	<b>90,228</b>	<b>86,331</b>	<b>104,452</b>
Purchased goods and services	Tonnes CO2e	78,092	72,910	90,687
Purchased goods and services from external suppliers	Tonnes CO2e	68,432	63,778	85,304
Purchased goods and services generated by PwC Service Delivery centers	Tonnes CO2e	9,660	9,132	5,382
Employee commuting and working from home	Tonnes CO2e	12,136	13,421	13,765
Employee commuting	Tonnes CO2e	7,296	7,638	12,785
Employee working from home	Tonnes CO2e	4,840	5,784	980
Capital goods	Tonnes CO2e	N/A	N/A	N/A
Investments	Tonnes CO2e	N/A	N/A	N/A
Upstream transportation and distribution	Tonnes CO2e	N/A	N/A	N/A
<b>Energy Consumption</b>				
Total energy consumption	Million kWh	31	32	45
Gas (natural and biogas)	Million kWh	9	9	9
Electricity	Million kWh	19	19	24
Road (company cars)	Million kWh	3	4	11