



Independent Limited Assurance Opinion to the members of PricewaterhouseCoopers LLP

We have been engaged by PricewaterhouseCoopers LLP (hereafter 'PwC') to provide independent limited assurance over selected UK Group metrics and UK firm metrics for the year ended 30th June 2026.

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 PwC's Reporting Criteria, [published here](#).

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 opinions set out in full below.

UK Group metrics

The metrics below are subject to limited assurance at the UK Group level, comprising of the consolidated UK, Middle East and Channel Islands entities. These metrics form the basis of the UK Group assurance opinion.

Metric title	Unit
Total emissions offset	%
Total emissions intensity (Tonnes CO ₂ e/£m revenue)	tCO ₂ e/£million
Total Scope 1, 2 and 3 (market based)	tCO ₂ e
Total Scope 1	tCO ₂ e
Biodiesel	tCO ₂ e
Natural Gas	tCO ₂ e
Oil	tCO ₂ e
Diesel	tCO ₂ e
Vehicles	tCO ₂ e
Fugitive emissions	tCO ₂ e
Gas (natural and biogas)	tCO ₂ e
Total Scope 2	tCO ₂ e
Scope 2: Market-based electricity emissions	tCO ₂ e
Scope 2: Location-based electricity emissions	tCO ₂ e
District cooling (location based)	tCO ₂ e
Total Scope 3	tCO ₂ e
Fuel and energy related activities	tCO ₂ e

Waste generated in operations	tCO2e
Business travel	tCO2e
Air	tCO2e
Rail	tCO2e
Road	tCO2e
Accommodation	tCO2e
Total Scope 3 (extended)	tCO2e
Purchased goods and services	tCO2e
Employee commuting and working from home	tCO2e

UK Firm metrics

The metrics below are subject to limited assurance at the UK firm level and form the basis of the UK entity assurance opinion.

Metric title	Unit
Total emissions offset	%
Total emissions intensity (SECR) (Tonnes CO2e/£m revenue)	tCO2e/£million
Total emissions intensity (Tonnes CO2e/£m revenue)	tCO2e/£million
Total energy consumption	Million kWh
Gas (natural and biogas)	Million kWh
Electricity	Million kWh
Road (Company cars)	Million kWh
Scope 1, 2 and 3 (SECR)	tCO2e
Total GHG emissions Market based [CRP]	tCO2e
Total GHG emissions Location based [CRP]	tCO2e
Total Scope 1, 2 and 3 (market based)	tCO2e
Total Scope 1, 2 and 3 (location based)	tCO2e
Total Scope 1	tCO2e
Stationary combustion of fuels	tCO2e
Biogas	tCO2e
Biodiesel	tCO2e
Natural Gas	tCO2e
Fugitive emissions	tCO2e
Gas (natural and biogas)	tCO2e
Total Scope 2	tCO2e
Scope 2: Market-based electricity emissions	tCO2e
Scope 2: Location-based electricity emissions	tCO2e
Total Scope 3	tCO2e
Fuel and energy related activities	tCO2e
Waste generated in operations	tCO2e
Recycling	tCO2e
Incineration	tCO2e
Landfill	tCO2e

Business travel	tCO2e
Air	tCO2e
Rail	tCO2e
Road	tCO2e
Company car (SECR)	tCO2e
Other road	tCO2e
Accommodation	tCO2e
Total Scope 3 (Included Sources)	tCO2e
Total Scope 3 (extended)	tCO2e
Purchased goods and services	tCO2e
PG&S purchased from external suppliers	tCO2e
PG&S generated by PwC Service Delivery Centres	tCO2e
Employee commuting and remote working	tCO2e
Employee commuting	tCO2e
Employee remote working	tCO2e
Capital goods	tCO2e
Upstream transport and distribution	tCO2e
Outside of scopes	tCO2e
High impact suppliers signed up to our Third Party Code of Conduct	%
Gender Diversity - Whole firm - female	%
Ethnicity Diversity - Whole firm - minority ethnic group	%
Issues raised via our Speak Up channels	number

Professional standards applied and level of assurance

We conducted a limited assurance review in accordance with the International Standard on Assurance Engagements (UK) 3000 – Assurance Engagements other than audits or reviews of historical financial information (ISAE 3000) and International Standard on Assurance Engagements (UK) 3410, Assurance Engagements on Greenhouse Gas Statements (ISAE 3410). 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-2026.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 metrics is for the 2026 reporting year.

Inherent limitations exist in the measurement and evaluation of non-financial information, including greenhouse gas emissions and other sustainability metrics. These limitations arise from the use of assumptions, estimates, emission factors, third-party data and entity-specific methodologies, particularly where direct measurement is not practicable. As a result, the metrics may be subject to measurement uncertainty and may not be directly comparable with information reported by other organisations, or in other periods, where different methodologies, assumptions or reporting boundaries are applied. We have not identified any other significant inherent limitations associated with the measurement or evaluation of the metrics against the Reporting Criteria.

Work done

We are required to plan and perform our work in order to consider the risk of material misstatement of the metrics. 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 opinion. This included limited substantive testing of the metrics at the corporate head office to check that data had been appropriately measured, recorded, collated and reported; and
- assessing the disclosure and presentation of the metrics 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 metrics for the year ended 30 June 2026 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 metrics that is free from material misstatement, whether due to fraud or error;
- establishing objective Reporting Criteria for preparing the metrics;
- measuring and reporting the metrics based on the Reporting Criteria; and
- providing written representations to Crowe that PwC has provided all information of which it is aware that is relevant to the engagement, and that the Subject Matter Information has been measured or evaluated against the Reporting Criteria, including that all relevant matters are reflected in the Subject Matter Information

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the metrics 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; and
- 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 that they have addressed their governance responsibilities by obtaining a sustainability assurance opinion. 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 opinion, or for the opinions we have formed.

Signature



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

Date: 13th August 2026

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

All figures in tCO₂e unless otherwise stated

Metric	Consolidated	
	2026	2019*
Scope 1 Total	847	1,977
Gas (natural and biogas)	276	951
Oil	0	0
Biodiesel	0	19
Diesel	81	170
Vehicles	359	656
Fugitive emissions	131	181
Scope 2 (market based)	1,451	6,024
Scope 2 (location based)	9,778	10,724
Electricity consumption (location based)	8,327	10,316
District cooling (location based)	1,451	408
Scope 3 Total	69,183	115,583
Fuel and energy related activities	3,483	3,122
Waste generated	185	154
Business travel	65,515	112,307
Accommodation	13,162	21,670
Air	44,607	81,574
Rail	1,414	2,153
Road	6,332	6,910
Scope 3 (extended) Total	142,970	116,577
Purchased goods and services	118,788	96,663
Employee commuting and working from home	24,182	19,914
Total Scope 1, 2 and 3 emissions (market based)	71,481	123,584
Total emissions offset (percentage)	100%	100%
Total emissions intensity (tonnes CO ₂ e / £m revenue)	11.6	29.2

*2019 data is here for baseline comparison. It has not been subject to assurance in the context of this engagement.

APPENDIX B: UK FIRM METRICS

Metric	Unit	FY26	FY19*
Other GHG Metrics			
Total scope 1, 2 and 3 emissions (market based)	Tonnes CO2e	32,579	79,194
Total scope 1, 2 and 3 emissions (location based)	Tonnes CO2e	35,811	83,934
Total emissions intensity	tCO2e/£million revenue	7.5	22.9
Total emissions offset	%	100%	100%
Total Scope 1, 2 and 3 emissions (SECR)	Tonnes CO2e	4,454	11,308
Total emissions intensity (SECR)	tCO2e/£million revenue	1.0	3.3
Total GHG emissions, location based [CRP]	Tonnes CO2e	114,147	165,478
Total GHG emissions, market based [CRP]	Tonnes CO2e	110,915	160,738
GHG Inventory			
Scope 1 GHG emissions	Tonnes CO2e	332	841
Total stationary combustion of fuels	Tonnes CO2e	258	716
Biogas	Tonnes CO2e	1	1
Biodiesel	Tonnes CO2e	0	19
Natural Gas	Tonnes CO2e	257	696
Fugitive emissions	Tonnes CO2e	74	125
Gas (natural and biogas)	Tonnes CO2e	258	697
Scope 2 GHG emissions	Tonnes CO2e	0	2,139
Market-based electricity emissions	Tonnes CO2e	0	2,139
Location-based electricity emissions	Tonnes CO2e	3,232	6,879
Scope 3 GHG emissions	Tonnes CO2e	32,247	76,214
Fuel and energy related activities	Tonnes CO2e	1,410	2,076
Waste generated in operations	Tonnes CO2e	9	44
Recycling	Tonnes CO2e	8.4	39
Incineration	Tonnes CO2e	0.3	5
Landfill	Tonnes CO2e	0	0
Business Travel (total)	Tonnes CO2e	30,828	74,094
Air	Tonnes CO2e	25,476	58,531
Rail	Tonnes CO2e	1,413	2,149
Road	Tonnes CO2e	1,434	4,371
Company Car (SECR)	Tonnes CO2e	964	3,713
Other Road emissions	Tonnes CO2e	470	658
Accommodation	Tonnes CO2e	2,505	9,043
Scope 3 (extended) GHG emissions	Tonnes CO2e	78,336	81,543
Purchased goods and services	Tonnes CO2e	67,115	67,778
Purchased goods and services from external suppliers	Tonnes CO2e	52,144	62,824
Purchased goods and services generated by PwC Service Delivery centres	Tonnes CO2e	14,971	4,954
Capital goods	Tonnes CO2e	0	0
Employee commuting and remote working	Tonnes CO2e	11,221	13,765
Employee commuting	Tonnes CO2e	7,336	12,785
Employee remote working	Tonnes CO2e	3,885	980
Upstream transportation and distribution	Tonnes CO2e	0	0
Total Scope 3 (Included Sources)	Tonnes CO2e	110,583	157,758
Outside of Scopes	Tonnes CO2e	1,264	1,016
Energy Consumption			
Total energy consumption	Million kWh	29	45
Gas (natural and biogas)	Million kWh	8	9
Electricity	Million kWh	18	24
Road (company cars)	Million kWh	3.2	11.5
Other metrics			
High impact suppliers signed up to our Third Party Code of Conduct	%	86%	N/A
Gender diversity – whole firm - female partners	%	48%	N/A
Ethnicity diversity – whole firm - minority ethnic group	%	34%	N/A
Issues via Speak Up channels	Count	251	N/A

*2019 data is here for baseline comparison. It has not been subject to assurance in the context of this engagement.