



UK 2025 sustainability reporting criteria



Sustainability reporting criteria

This reporting criteria outlines the boundaries and methodologies PricewaterhouseCoopers LLP (PwC LLP) used for Sustainability data reported in the [reporting hub](#) for 2025, that can be viewed along with the [Annual Report](#).

Our sustainability reporting, included within the non-financial reporting, covers the financial year ending 30 June 2025, unless otherwise noted. The comparative period is the year ending 30 June 2024. Baseline years for specific metrics are identified within the relevant sections.

Scope

Our data collection and measurement adhere to seven best practice reporting principles aligned with the [Global Reporting Initiative \(GRI\) standards](#).

These principles ensure consistent reporting, particularly in ambiguous situations, and provide a fair and balanced representation of our business. New non-financial metrics undergo a rigorous approval and assurance process before disclosure.

1	Accuracy	The data quantification methodology reported is of sufficient accuracy to enable decision making by the users, and that the process is without bias and uncertainties as far as practicable.
2	Completeness	All relevant data and information is included to allow for comprehensive and meaningful communication. This may require datasets to be regularly re-assessed to ensure that the impact of changes in our firm are appropriately considered to maintain completeness. Any exclusion should be disclosed and justified, including subject areas which are considered “immaterial” and any data which is unavailable for any reason.
3	Consistency	The application of accounting approaches, boundaries and calculation methodologies to non-financial data and information is consistent over time to enable meaningful comparisons.
4	Non-financial context	Non-financial reporting information on performance should be placed in context to address how PwC UK contributes, or aims to contribute in the future, to the improvement of economic, environmental, and social conditions, and how it responds to developments and trends at the local, regional, or global level.
5	Relevance	The intended objectives and decision-making needs of the users are considered to ensure the non-financial data and information is relevant.
6	Stakeholder inclusiveness	The reasonable expectations and interests of stakeholders are a key reference point for many decisions in the preparation of a report, such as the scope, boundary, application of KPIs and assurance approach.
7	Transparency	<p>Sufficient and appropriate information is disclosed to enable the user to make decisions with reasonable confidence, supported by clearly identifying the scope and justification for specific exclusions or inclusions. The report should reflect positive and negative aspects of PwC UK’s performance to enable a reasoned assessment of overall performance.</p> <p>An audit trail should be maintained to support the quantification of metrics, including those relation to carbon emissions.</p>



Our reporting boundaries align with PwC UK's operational control. This excludes subsidiaries in the Middle East and Channel Islands, as well as joint ventures with independent governance.

Data from recent acquisitions will be included when available. Divested businesses are included up to their disposal date.

An exception applies to companies operated by PwC UK's insolvency practice and other service lines where data collection is impractical, as these entities fall outside the reporting group. Included within the reported sustainability metrics are outsourced services provided by shared ownership Service Delivery Centres.

Boundaries	Within	Outside
Individuals	<p>All PwC UK individuals, defined as partners and employees whose primary location is a PwC UK office, employed and working in the UK.</p> <p>Where a specific metric includes contractors, this is disclosed in the relevant scope. Individuals who are employed by other PwC territories that are based in the UK and claiming expenses through the PwC UK expenses system.</p> <p>Where metrics include individuals, these are defined as headcount unless stated as Full-Time Equivalent ('FTE').</p>	<p>Individuals who are employed by PwC UK, but based elsewhere in the world and claim expenses through other territories' systems.</p>
Offices	<p>All of PwC's UK operational offices, occupied in whole or in part, whether owned, leased in whole or in part, or sub leased via a head tenant.</p> <p>The Planet metrics reported within the <u>PwC UK group's consolidated Energy and Carbon Report</u> under the TCFD framework include the offices of our Middle East and Channel Islands subsidiaries.</p>	<p>Offices, or parts thereof, leased by PwC UK that are subsequently sub-let to other organisations.</p> <p>Offices which are owned by PwC UK but are not occupied or only occupied by construction workers.</p>

Our environmental data is housed in a dedicated non-financial reporting platform, enabling detailed analysis of specific data points. This platform allows the tracking of environmental impacts since our original 2007 baseline. Its bespoke design includes robust approval and sign-off processes, ensuring data accuracy and a clear audit trail, along with advanced carbon calculations and estimations.

Activity data is primarily entered monthly by individual contributors, except for employee remote working, commuting, and purchased goods and services metrics, which are modelled annually. We adhere to best practice standards and frameworks, including the Greenhouse Gas (GHG) Protocol, Task Force for Climate-related Financial Disclosures (TCFD), and World Economic Forum (WEF) frameworks, incorporating annual market reviews for updates.

Specific guidelines include:

1

Environmental Reporting Guidelines: Streamlined energy and carbon reporting ('SECR') guidance.

2

The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard.

3

The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard, September 2011.

4

The Greenhouse Gas Protocol: Scope 2 Guidance, An amendment to the GHG Protocol Corporate Standard, 2015.

5

Greenhouse gas reporting: 2018-2023 (DESNZ) conversion factors, applied one year in arrears.

6

AIB European Residual Mix factors 2017-2021 (RE-DISS) factors, applied one year in arrears.

7

Environmentally extended input ('EEIO'): incorporating output modelling factors.

Our metrics are dependent on the underlying environmental data collected. These standards primarily relate to the calculation of GHG emissions and are used to guide the measurement and reporting of all our environmental data.

Our data hierarchy, in order of preference, is:

- 1 Actual data (e.g. meter readings).
- 2 PwC-specific inputs (e.g. internal models or surveys).
- 3 Comparable benchmarks (e.g. taken from other approved methodologies).
- 4 High level averages (e.g. taken from Government sources).

Currently, Purchased goods and services, Employee remote working, and Employee commuting metrics utilise these models.



Estimation

In line with our principles, we aim to ensure that our data is as complete as possible. When a full period of actual data isn't available, estimations are made and disclosed for the relevant metrics. June data is estimated if actuals are unavailable by the year-end reporting deadline. This estimate is based on the average year-on-year growth or reduction (year-to-date or relevant period) applied to the prior year's June data, with adjustments for unusual events (e.g., extra bank holidays).



Modelling

We aim to ensure as much accuracy as possible when calculating our data. However, where we are unable to collect actual data to perform a calculation, we have followed guidance from the GHG protocol and other approved methodologies to create PwC specific models. These use data based on granular assumptions, government and other reliable external sources, comparable benchmarks, as well as PwC specific inputs and actuals. The models are designed to allow improvement in data quality and accuracy over time, to replace assumptions and estimates with PwC specific data as far as possible.



Restatement

We continue to review and enhance the methodology for the calculation of our non-financial reporting metrics. Where enhancements or changes in estimation lead to more accurate data, we will restate comparative information if there is a material change.

If a new source of emissions is identified in our carbon footprint, we will also restate the annual figures for prior reporting periods in line with the GHG protocol reporting principles. We may also restate carbon emissions if there are changes to the emission factors provided by the UK government. Any changes to metrics or data after assurance is recorded in a tracker to ensure the control of data and facilitate assurance.

Metrics

The table below details the metrics included in the Reporting Criteria, along with how they are prepared and reported. These metrics are used in various sustainability disclosures, according to relevant scope requirements. The full GHG Inventory is available in the [Integrated Reporting Hub](#).

- The Climate Risk statement has been prepared in accordance with section 415 of the Companies Act 2006, as amended by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 ('the Climate-related Financial Disclosure Regulations').
- The Carbon Reduction Plan, prepared in response to the requirements of the Procurement Policy Note 06/21.
- The Modern Slavery Statement adheres to the requirements under section 54 (Transparency in Supply Chains) of the Modern Slavery Act 2015.

Metric area	Specific metric	Scope of disclosures			
		Integrated reporting hub	Climate risk statement (TCFD/SECR)	Carbon reduction plan	Modern slavery statement (MSS)
Science based targets	Scope 1 and 2	•			
	Business travel	•			
	Suppliers with a science-based Target	•			
Emissions summary	Total emissions intensity (SECR) (Tonnes CO2e/£m revenue)		•		
	Revenue emissions intensity (Total emissions intensity (Tonnes CO2e/£m revenue))	•	•		
	FTE emissions intensity (Tonnes CO2e/FTE)	•			
	Business travel emissions intensity by FTE	•			
	Total emissions offset	•	•		
Value chain targets	Proportion of PwC's car fleet that are hybrid or EV	•			
	Assessed suppliers with a publicly announced GHG reduction target	•			
	Assessed suppliers reporting GHG reduction performance in line with targets	•			

Metric area	Specific metric	Scope of disclosures			
		<u>Integrated reporting hub</u>	<u>Climate risk statement (TCFD/SECR)</u>	<u>Carbon reduction plan</u>	<u>Modern slavery statement (MSS)</u>
Energy use	Energy consumption	•			
	Office energy consumption	•			
	Remote working energy consumption	•			
	Office Energy Use Intensity (EUI)	•			
	Office electricity from renewable sources	•			
	Office energy from renewable sources	•			
Energy use (SECR)	Total energy consumption		•		
	Gas (natural and biogas) (million kWh)		•		
	Electricity (million kWh)		•		
	Road (Company cars) (million kWh)		•		
Sustainability excellence credentials	EcoVadis Sustainability Rating	•			
	Carbon Trust Certification	•			
Other GHG metrics	Scope 1, 2 and 3 (SECR)		•		
	Market based (total emissions) [CRP]			•	
	Location based (total emissions) [CRP]			•	
	Scope 3 (Included sources)			•	

Metric area	Specific metric	Scope of disclosures			
		<u>Integrated reporting hub</u>	<u>Climate risk statement (TCFD/SECR)</u>	<u>Carbon reduction plan</u>	<u>Modern slavery statement (MSS)</u>
GHG inventory	Scope 1, 2 and 3 (market based)	•	•		
	Scope 1, 2 and 3 (location based)	•	•		
	Scope 1	•	•	•	
	Stationary combustion of fuels	•	•	•	
	Biogas	•			
	Biodiesel	•	•		
	Natural Gas	•			
	Fugitive emissions	•	•	•	
	Gas (natural and biogas)		•		
	Scope 2	•	•	•	
	Electricity consumption (market based)	•	•	•	
	Electricity consumption (location based)	•	•	•	
	Scope 3	•	•		
	Fuel and energy related activities	•	•	•	
	Waste generated in operations	•	•	•	
	Recycling	•			
	Incineration	•			
	Landfill	•			
	Business Travel	•	•	•	
	Air	•	•		

Metric area	Specific metric	Scope of disclosures			
		<u>Integrated reporting hub</u>	<u>Climate risk statement (TCFD/SECR)</u>	<u>Carbon reduction plan</u>	<u>Modern slavery statement (MSS)</u>
	Rail	•	•		
	Road	•	•		
	Company car		•		
	Other road		•		
	Accommodation	•	•		
	Scope 3 (extended)	•	•		
	Purchased goods and services	•	•	•	
	PG&S purchased from external suppliers	•			
	PG&S generated by PwC Service Delivery Centres	•			
	Employee commuting and remote working	•	•	•	
	Employee commuting	•			
	Employee remote working	•			
	Investments	•			
	Capital goods	•			
	Upstream transportation and distribution	•		•	
Nature loss	Proportion of carbon offsets that support nature	•			
	Proportion of PwC offices with green spaces	•			

Metric area	Specific metric	Scope of disclosures			
		<u>Integrated reporting hub</u>	<u>Climate risk statement (TCFD/SECR)</u>	<u>Carbon reduction plan</u>	<u>Modern slavery statement (MSS)</u>
Resource availability	Waste generated	•			
	Recycling and reuse	•			
	Incineration	•			
	Landfill	•			
	Proportion recycled or reused	•			
	Paper procured	•			
	Water used	•			
Social enterprise spend	Payments to social enterprises	•			
Modern slavery	Spend with suppliers assessed through our third-party sustainability assessment platform	•			•
	Assessed suppliers with a Human Rights policy	•			•
	Assessed suppliers who operate in high risk sectors have taken actions to prevent child labour, forced labour and human trafficking	•			•
	Spend in supply chain modern slavery hotspots	•			•
	Employees who have completed modern slavery training	•			•
	Assessed suppliers have a whistleblowing procedure in place				•
	Assessed suppliers have structured mechanisms to deal with policy violations				•

Reporting methodologies

Metric	Description	Units	Baseline year	Scope	Methodology
Science based targets					
Scope 1 and 2	Sum of scope 1 and 2 emissions to track progress against our science-based targets.	Tonnes CO ₂ e	2019	All scope 1 and 2 emissions.	Aggregated metric. See Scope 1 and Scope 2 sections for more details.
Business travel	Sum of scope 3 business travel GHG emissions to track progress against our science-based targets.	Tonnes CO ₂ e	2019	All business travel emissions.	Aggregated metric. See Scope 3 section for more details.
Suppliers with a science based target	Suppliers (by emissions coverage) that have set science-based targets and have been reviewed, validated, verified or recognised by an independent third party. For example, the SBTi or a Race to Zero partner organisation.	Percentage	2019	All PwC UK PG&S suppliers, excluding business travel and energy suppliers.	The suppliers are identified based on the following criteria: <ul style="list-style-type: none"> • If they are on the SBTi 'target set' list. • If they are recognised by one of the UN Race to Zero partner organisations. • If they have submitted their SBT to the SBTi and are awaiting for validation (submission evidence required from each supplier in this category).

Metric	Description	Units	Baseline year	Scope	Methodology
Emissions summary					
Total emissions intensity (SECR) (Tonnes CO ₂ e/£m revenue)	Total emissions (SECR) per £m of annual revenue.	Tonnes CO ₂ e/£m revenue	2019	Total emissions as per our SECR disclosure (see financial statements) per £m of annual revenue for the UK firm.	Total emissions as per our SECR disclosure divided by £m of annual revenue for the UK firm.
Total emissions intensity (Tonnes CO ₂ e/£m revenue)	Total emissions per £m of annual revenue.	Tonnes CO ₂ e/£m revenue	2019	Total emissions refers to PwC UK's near term Net Zero scope (scope 1, 2 and business travel).	Total emissions are divided by £m of annual revenue for the UK firm.
FTE emissions intensity (Tonnes CO ₂ e/FTE)	Total emissions per average annual FTE.	Tonnes CO ₂ e/FTE	2019	FTE emissions intensity refers to PwC UK's near term Net Zero scope (scope 1, 2 and business travel).	Total emissions are divided by the annual average number of full time employees – PwC UK employees excluding contingent workers (security, catering, hoteling, etc.).
Business travel emissions intensity by FTE	Total business travel emissions per average annual FTE.	Tonnes CO ₂ e/FTE	2019	Total business travel emissions per average annual FTE.	Total business travel emissions are divided by the annual average number of full time employees – PwC UK employees excluding contingent workers (security, catering, hoteling, etc.).
Total emissions offset	Percentage of total GHG emissions offset.	Percentage	2019	Proportion of total carbon emissions within PwC UK's Net Zero scope covered by purchased offsets or removals.	All offsets are Verified Carbon Standard (VCS) and, since 2017, from REDD+ projects. These are retired on behalf of PwC by a registered broker. The projects we support are in recognised biodiversity hotspots, and form part of the portfolio of projects supported by the global <u>PwC network</u> .

Metric	Description	Units	Baseline year	Scope	Methodology
Energy consumption					
Energy consumption	Sum of kWh electricity and fuels consumed in our offices and employees remote working.	Million kWh	2019	Energy consumption in offices deemed within our organisational boundaries and from our employees while working remotely.	Sum of “PwC office energy consumption” and “PwC remote working energy consumption”.
Office energy consumption	Sum of kWh electricity and fuels consumed in our offices.	Million kWh	2019	Energy consumption across all offices deemed within our organisational boundaries.	<p>Gas, oil, biodiesel and electricity consumption data from offices is gathered monthly, one month in arrears by the data owners as follows:</p> <ul style="list-style-type: none"> • For PwC owned properties, from supplier invoices. • For PwC leased properties, from the landlord service charge. • For gas in each case, the source is recorded as “renewable” (biogas), or “non-renewable” (Natural gas). • For electricity in each case, the source is recorded as “renewable” or “non-renewable”. <p>With the exception of electricity generated using photovoltaic panels, we do not account for electricity generated on site, as it is already included in our fuel consumption.</p> <p>For landlord buildings where actual data is unavailable the consumption is estimated. See ‘Scope 1’ section.</p>

Metric	Description	Units	Baseline year	Scope	Methodology
Remote working energy consumption	Sum of kWh electricity and fuels consumed by our people working remotely.	Million kWh	2019	All PwC staff while working 'remotely', defined as any working location besides PwC offices, client sites, or business trips.	See scope 3 section for more details.
Office Energy Use Intensity (EUI)	Energy Use Intensity ('EUI') refers to the amount of energy used in our offices, per square metre.	kWh/m2	2019	PwC office energy consumption per m2 of office floor area.	Intensity calculated by dividing the "PwC UK office energy consumption" by the average PwC office floor area in m2.
Office electricity from renewable sources	Sum of electricity sourced from renewables as a proportion of total electricity consumed in our offices.	Percentage	2019	Electricity consumption across all offices deemed within our organisational boundaries.	PwC electricity consumption from verified renewable sources as a portion of total PwC electricity consumption. Renewable electricity comprises onsite generation and EAC backed supplies. See 'Scope 2', electricity section for details on eligibility of renewable electricity, aligned to the GHG Protocol Scope 2 guidance.
Office energy from renewable sources	Sum of energy sourced from renewables as a proportion of total energy consumed in our offices.	Percentage	2019	Energy consumption across all offices deemed within our organisational boundaries.	Energy consumption (electricity, gas, and other fuels like oil or biodiesel) consumption from renewable sources as a portion of the PwC office energy consumption. See scope 1 and 2, for details on eligibility of renewable energy.

Metric	Description	Units	Baseline year	Scope	Methodology
Energy use (SECR)					
Total energy consumption	Sum of total energy consumption as per SECR scope, which includes a conversion of business travel mileage.	Million kWh	2019	Energy consumption across all offices deemed within our organisational boundaries and energy conversion of business travel mileage, excluding taxis.	Aggregated metric. Sum of the below.
Gas (Natural and Biogas) consumption	Sum of Natural and Biogas consumed in our offices. Required for SECR disclosure.	Million kWh	2019	Gas consumption across all offices deemed within our organisational boundaries.	See scope 1 section.
Electricity	Electricity consumed in our offices. Required for SECR disclosure.	Million kWh	2019	Electricity consumption across all offices deemed within our organisational boundaries.	See scope 2 section.
Road (Company cars)	Energy consumed by Business travel (road) [excludes travel by all types of Taxis]. Required for SECR disclosure.	Million kWh	2019	Road travel (excluding taxis) across all offices deemed within our organisational boundaries.	Road distance in Km (excluding taxis) is converted to kWh using the DESNZ conversions factor.

Metric	Description	Units	Baseline year	Scope	Methodology
Sustainability excellence credentials					
EcoVadis sustainability rating	EcoVadis sustainability rating received.	Percentage	2023	EcoVadis sustainability score for PwC UK across environment, labour & human rights, ethics, and sustainable procurement.	<p>EcoVadis provides evidence-based sustainability performance assessment and monitoring across 21 major sustainability issues within the pillars of environment, labour and human rights, ethics, and sustainable procurement. The framework is based on international sustainability standards and is tailored for each company according to its activity, size and location of its operations.</p> <p>PwC UK is rated by EcoVadis on an annual basis, and we publish our certificate publicly on the PwC website.</p>
Carbon Trust certification	Carbon Trust Route to Net Zero Standard qualitative score.	Percentage	2023	Carbon Trust Route to Net Zero Standard qualitative score for PwC UK covering the reporting year (Carbon Trust certificate validity period).	The Carbon Trust verifies our progress against the carbon management requirements of the Route to Net Zero Standard. They independently review and assess our progress across Governance, Implementation, Measurement and Stakeholder Engagement processes and activities – providing PwC with a qualitative score out of 100% (used for this metric) and a certification tier. The certification lasts for several years.

Metric	Description	Units	Baseline year	Scope	Methodology
Value chain targets					
Proportion of PwC's car fleet that are hybrid or EV	Proportion of vehicles in the PwC car scheme (both staff and partner) that are EV or Hybrid.	Percentage	2023	<p>Proportion of PwC's car scheme that are EV refers to the vehicles in the PwC car scheme (both staff and partner) that are EV or Hybrid.</p> <p>This includes electric, Petrol Hybrid, Petrol Plug-in Hybrid, Diesel Hybrid and Diesel Plug-in Hybrid.</p> <p>As PwC don't own or control the leased vehicles of our car scheme. We record these emissions as scope 3 rather than scope 1 in line with the GHG protocol and UK environment reporting guidelines.</p>	The proportion of cars that are EV or Hybrid is received as part of a scheduled report sent by our official car scheme provider, on a monthly basis. Each report is a year to date report containing all the vehicles with valid lease/contract to date, so we use the end of June report to calculate the proportion of vehicles that are EV or Hybrid, in the reporting year.
Assessed suppliers with a publicly announced GHG reduction target	The proportion of suppliers, assessed and verified through our third party sustainability assessment platform carbon module, whose GHG emissions reduction target has been publicly announced.	Percentage	2023	Suppliers who have a valid carbon scorecard through our third party sustainability assessment platform within the reporting year.	This is based on (and verified through) our third party sustainability assessment platform's Carbon module KPI "Targets publicly announced". We report the proportion of suppliers on the platform that meet this.

Metric	Description	Units	Baseline year	Scope	Methodology
Assessed suppliers reporting carbon reduction performance in line with targets	The proportion of suppliers, assessed and verified through our third party sustainability assessment platform carbon module, whose latest review showed that their reduction achievement is either ahead of, or on track with their expected progress.	Percentage	2023	Suppliers who have a valid carbon scorecard through our third party sustainability assessment platform within the reporting year.	This is based on (and verified through) our third party sustainability assessment platform Carbon module KPI “Reduction performance in line with set targets”. We report the proportion of suppliers on the platform that meet this.
Other GHG metrics					
Scope 1, 2 and 3 (SECR)	Total emissions aligned to SECR requirements.	Tonnes CO ₂ e	2019	Total emissions aligned to SECR requirements, includes: scope 1, scope 2 location based electricity consumption and scope 3 company cars (excluding taxis).	Aggregation of emissions aligned to metric scope.
Market based (total emissions) [CRP]	Total market based emissions.	Tonnes CO ₂ e	2019	Total emissions includes: scope 1, 2 (market based), and extended scope 3 emissions – (rather than limited to 2030 near term target scope).	Aggregation of emissions aligned to metric scope.

Metric	Description	Units	Baseline year	Scope	Methodology
Location based (total emissions) [CRP]	Total location based emissions.	Tonnes CO ₂ e	2019	Total emissions includes: scope 1, 2 (location based), and extended scope 3 emissions – (rather than limited to 2030 near term target scope).	Aggregation of emissions aligned to metric scope.
Scope 3 (Included sources)	Scope 3 emissions.	Tonnes CO ₂ e	2019	Scope 3 emissions includes: extended scope 3 emissions – (rather than limited to 2030 near term target scope).	Aggregation of emissions aligned to metric scope.
GHG inventory					
Scope 1, 2 and 3 (market based)	Total emissions using market based scope 2 reporting to benefit from renewable electricity procurement.	Tonnes CO ₂ e	2019	Total emissions using market based scope 2 reporting to benefit from renewable electricity procurement.	Sum of all scope 1, 2 (location based) and 3 emissions sources (See below).
Scope 1, 2 and 3 (location based)	Total emissions using location based scope 2 reporting.	Tonnes CO ₂ e	2019	Total emissions using location based scope 2 reporting.	Sum of all scope 1, 2 (market based) and 3 emissions sources (See below).
Scope 1	Sum of all scope 1 emissions, as documented above: (Biogas, biodiesel, natural gas, fugitive emissions).	Tonnes CO ₂ e	2019	All scope 1 emissions sources.	Sum of all scope 1 emissions sources (See below).

Metric	Description	Units	Baseline year	Scope	Methodology
Stationary combustion of fuels	Total stationary combustion of fuels (gas and diesel).	Tonnes CO ₂ e	2019	Emissions from all stationary combustion of fuels.	Emissions from all stationary combustion of fuels. See below.
Biogas	Biogas used for heating in our offices.	Tonnes CO ₂ e	2019	Emissions from all biogas consumed by PwC.	Biogas for heating our offices is collected via meter readings from PwC controlled offices and estimated for offices which we do not have control over.
Biodiesel	Biodiesel used for heating in our offices.	Tonnes CO ₂ e	2019	Emissions from all biodiesel consumed by PwC.	Biodiesel for heating our offices is collected via meter readings from PwC controlled offices that have a trigen.
Natural Gas	Natural gas used for heating in our offices.	Tonnes CO ₂ e	2019	Emissions from all natural gas consumed across all offices deemed within our organisational boundaries.	Natural gas for heating our offices is collected via meter readings from PwC controlled offices and estimated for offices which we do not have control over.
Fugitive emissions	Refrigerant gases leaked from equipment in our offices.	Tonnes CO ₂ e	2019	Fugitive emissions refer to refrigerant gases leaked from equipment in offices.	Fugitive emissions leakage is measured on a rolling basis as part of our planned maintenance schedules by our facilities team and recorded by office and gas type. In line with the Simplified Material Balance Method.
Scope 2	Emissions associated with the electricity consumed by PwC.	Tonnes CO ₂ e	2019	Includes emissions for electricity and heating used across all offices deemed within our organisational boundaries.	GHG Scope 2 guidance requires the dual reporting of two carbon emission figures for our electricity consumption using different carbon emission factors (market and location-based). Hence, depending on the disclosure, we may report on one or both metrics. The disclosures report metrics in terms of energy consumption and carbon emissions separately. See below for split.

Metric	Description	Units	Baseline year	Scope	Methodology
Electricity consumption	Market based: purchased electricity based on PwC procurement, and whether it is from renewable sources.	Tonnes CO ₂ e	2019	See above	The market-based method uses an emission factor that is specific to the electricity contract, so that it reflects the actual emissions from the electricity that PwC is purchasing, rather than the grid average. The emission factors we use follow the market based emission hierarchy (as set out in the GHG Protocol Scope 2 guidance). We use RE-DISS emission factors to report market based scope 2 emissions for any non-renewable electricity consumed and not covered by EACs.
	Location based: purchased electricity consumption based on location of consumption.	Tonnes CO ₂ e	2019	See above	The location-based method uses an average emission factor that relates to the grid from which electricity is drawn. DESNZ provides electricity conversion factors for the average carbon dioxide emission from the UK national grid per kWh of electricity used at the point of final consumption.
Scope 3	Sum of the following scope 3 carbon emissions, as documented above: (fuel and energy upstream emissions, waste, business travel (air, rail, road, hotels).	Tonnes CO ₂ e	2019	Sum of scope 3 emission sources below.	See below

Metric	Description	Units	Baseline year	Scope	Methodology
Fuel and energy related activities	Carbon emissions associated with WTT for Scope 1 and 2 (based on kWh fuels and electricity), and transmission and distribution losses for electricity.	Tonnes CO ₂ e	2019	Includes scope 3 emissions for fuels, electricity and heating used across all offices deemed within our organisational boundaries.	<p>Fuel and energy emissions refer to upstream emissions associated with extraction, production and transportation of fuels and electricity purchased by PwC in the reporting year, not already accounted for in scope 1 or scope 2.</p> <p>DESNZ provides separate emission factors for both WTT and for losses in transmission and distribution (T&D) of the energy to the point at which it is consumed. These WTT and T&D factors fall under Scope 3 and cannot be combined with Scope 1 and 2 emissions for reporting purposes.</p> <p>Carbon emissions are calculated by multiplying the activity data from fuels and energy consumed in scope 1 and 2 by appropriate emission factors.</p>

Metric	Description	Units	Baseline year	Scope	Methodology
Waste generated in operations	Waste disposed of.	Tonnes CO ₂ e	2019	Includes emissions for waste disposed of across all offices deemed within our organisational boundaries.	<p>Waste generated in operations refers to waste disposed of by PwC and collected across all offices deemed within our organisational boundaries.</p> <p>Operational waste data for all PwC UK offices is either measured on site or obtained from our waste provider. Waste types reported by PwC are broken down as per the DESNZ guidance and can be broadly categorised into office waste, food waste, furniture and IT and electronic waste.</p> <p>In accordance with DESNZ guidelines, carbon emissions from waste disposal should be separated from those associated with 'Purchased Goods and Services'. The benefits of recycling are now attributed to the user of recycled materials, not the entity disposing of the waste. Therefore, the reported carbon emissions from waste only include emissions from the transportation and preparation of the waste.</p> <p>Monthly waste data (by weight) is collected one month in arrears for each waste stream. The waste data is further split into waste treatment methods (landfill, incineration, recycle, or reuse) to enable the correct emission factors and other calculations to be performed.</p> <p>Emissions are calculated using the 'Waste-type-specific' method as per the GHG protocol guidance which involves using emission factors for specific waste types and waste treatment methods.</p>
Recycling	Waste recycled.	Tonnes CO ₂ e	2019	Includes recycling emissions for waste disposed of by PwC.	See above

Metric	Description	Units	Baseline year	Scope	Methodology
Incineration	Waste treated through incineration to energy.	Tonnes CO ₂ e	2019	Includes incineration emissions for waste disposed of across all offices deemed within our organisational boundaries.	See above
Landfill	Waste treated through landfill.	Tonnes CO ₂ e	2019	Includes landfill emissions for waste disposed of across all offices deemed within our organisational boundaries.	See above
Business Travel	Total travel by air, rail and road plus nights stayed in hotels.	Tonnes CO ₂ e	2019	Business travel data is collected for all individuals deemed within our organisational boundaries. Business travel includes air travel, rail travel, road travel and hotel stays, as described in the following sections.	See below

Metric	Description	Units	Baseline year	Scope	Methodology
Air	Travel by air, broken down by haul and class.	Tonnes CO ₂ e	2019	Air travel is categorised by distance of flight and class to align with DESNZ guidance.	<p>Data is sourced from our travel management supplier on a weekly basis, and aggregated each month, one month in arrears.</p> <p>Data is grouped into distance categories as follows:</p> <ul style="list-style-type: none"> • Domestic: From/To UK destinations, no class split. • Short-haul: To non-UK destinations up to 3,700 km, split by class. • Long-haul: To non-UK destinations over 3,700 km, split by class. <p>Data is further arranged by chargeable, business development or non-chargeable according to the internal cost centre code against which the flight was booked.</p> <p>We've combined the WTT indirect emission factors for air travel, so that we can report a single figure associated with the activity.</p> <p>Most business flights are booked through our travel management supplier system and therefore get captured in the data above. However, a small number of flights may be booked outside of our travel management system and so we estimate these by applying the average cost per kilometre from the travel management supplier data to the spend on air travel collected from the expenses system.</p>

Metric	Description	Units	Baseline year	Scope	Methodology
Rail	Travel by National rail and Eurostar.	Tonnes CO ₂ e	2019	Rail travel is categorised as National Rail or Eurostar. International rail journeys are excluded given their small volume.	<p>Data is sourced from our travel management supplier on a weekly basis and aggregated each month, one month in arrears. It is then classified as national rail or Eurostar to help calculate our carbon emissions accurately.</p> <p>We've combined the WTT indirect emission factors for rail travel, so that we can report a single figure associated with the activity.</p> <p>Most business rail is booked through our travel management supplier system and therefore gets captured in the data above. However, some rail journeys are still booked outside of our travel management system. We estimate these by applying the average cost per kilometre from the travel management supplier data to the spend on rail travel collected from the expenses system. We also account for the fact that journeys from the expense system are typically more expensive as they are booked on the day rather than in advance.</p>

Metric	Description	Units	Baseline year	Scope	Methodology
Road	Travel by cars (broken down by fuel type and engine size; taxi (black cab and regular); and motorbikes).	Tonnes CO ₂ e	2019	Road travel includes reimbursed taxi, car, motorbike and bicycle mileage for both vehicles from our PwC car scheme as well as vehicles owned by staff and partners, used for business travel. Data for car hire and bus is currently unavailable. PwC employee car scheme is not included in scope 3 business travel (and not in scope 1) due to lack of operational control by PwC.	<p>Cars, motorbikes and bicycles</p> <p>Monthly data on total reimbursed mileage is sourced from our expenses system, one month in arrears.</p> <p>Car data is grouped by diesel and petrol cars and categorised according to the HMRC engine sizes (e.g. '1400cc and less') to help calculate our carbon emissions accurately. Electric cars are not broken down by size and are assigned to the 'Battery electric car' emission factor.</p> <p>Taxis</p> <p>Monthly taxi data is sourced from our expenses system, one month in arrears.</p> <p>Most of the taxi distance is calculated by estimating the distance between departure and arrival postcodes. This information is required from our people as part of the expenses process and can now be used to better calculate the distance of each taxi journey. It is unlikely that expenses data will be unavailable, therefore taxi carbon data estimates are not currently required.</p>
Company car	Travel by cars (broken down by fuel type and engine size and motorbikes).	Tonnes CO ₂ e	2019	In line with SECR requirements, company car emissions are fuel reimbursed to employees following claims for business mileage. This excludes taxi mileage.	See above

Metric	Description	Units	Baseline year	Scope	Methodology
Accommodation	Overnight stays in accommodation.	Tonnes CO ₂ e	2019	Hotel nights refer to the number of overnight stays by individuals in both hotels and serviced apartments during business trips.	Hotels data and serviced apartments data is sourced from our travel management and serviced apartments suppliers, respectively, one month in arrears. The number of nights is recorded against the appropriate country where the hotel/ serviced apartment is located, and the respective emission factor is applied, as per the DESNZ guidance.
Scope 3 (extended)	Emissions from purchased goods and services, PwC Service Delivery Centres, employee commuting and remote working.	Tonnes CO ₂ e	2019		See below
Purchased goods and services	External suppliers: PwC's Purchased goods and services carbon emissions converted from spend.	Tonnes CO ₂ e	2019	<p>Emissions from the production of goods and services purchased or acquired by PwC UK.</p> <p>Note: This figure consolidates purchased goods and services, capital goods and Upstream transportation & distribution, rather than reporting them separately.</p>	<p>We refreshed our methodology of calculating PG&S emissions PG&S carbon emissions are calculated, using an industry average spend-based method based upon on GHG protocol scope 3 guidance. This involves gathering the economic value of goods and services and categorising this data into 26 sub-sectors based on PwC specific emissions categories that are applicable to the PwC supply chain.</p> <p>Emissions associated with each category were calculated based on PwC modified 'environmentally-extended input-output (EEIO)' modelling. EEIO emission factors are used to calculate emissions associated with each £ spent within a given category.</p>

Metric	Description	Units	Baseline year	Scope	Methodology
					<p>Data is currently only captured for PwC UK, including PwC UK's share of global licences. Data is processed, aggregated and uploaded to our non-financial reporting platform, annually. This is done in three distinct views: Total spend, spend with suppliers who have set a valid SBT, and suppliers who have committed to set a valid SBT.</p> <p>When calculating the total emissions for purchased goods and services, we exclude spend that falls into the following categories, which are either accounted for elsewhere in Scope 1, 2 or 3, or not defined as a good or service:</p> <ul style="list-style-type: none"> • Accommodation • Air travel • Lease cars • Electricity • Other land travel • Fuel and heat (offices) • Fuel (vehicles) • Waste management and collection • Property rents • Taxes (included HMRC and property taxes)
PG&S generated by PwC Service Delivery Centres	Carbon emissions produced from Service Delivery Centres' operations attributable to PwC UK.	Tonnes CO ₂ e	2019	Emissions from services outsourced to our overseas Service Delivery Centres, in which the firm may have an equity stake, in the reporting year.	Emissions related to services outsourced to overseas Service Delivery Centres (SDCs), in which the firm may have an equity stake. We calculate these emissions by multiplying our spend on SDC by the professional services' category emission factor.

Metric	Description	Units	Baseline year	Scope	Methodology
Employee commuting and remote working	Employees commuting to and from PwC offices and remote working.	Tonnes CO ₂ e	2019	<p>Employee commuting emissions refer to the amount of carbon generated in the reporting year from employees travelling to and from PwC offices.</p> <p>Employee remote working emissions refer to carbon generated by employees from the electricity and fuel used for powered equipment, heating and lighting required while working remotely.</p>	<p>Without actual data available, a methodology was developed using the 'average-data method' in line with the GHG protocol guidance on calculating commuting emissions.</p> <p>The average commute carbon per employee is calculated using government published data which provides average commute journey length and transport mode split per region of the UK.</p> <p>Average commute carbon by mode of transport is calculated by multiplying average journey length by DESNZ carbon emission factors. The transport mode split (%) is then applied for each region.</p> <p>Average commuting days are calculated based on office swipe card data, which is converted into a portion of our workforce in the office averaged in the reporting year. The rest of their time is apportioned to holidays, sickness days, client site visits, with the remaining amount used as the time spent working remotely.</p> <p>Calculations are based on a PwC modified version of the best available open source methodologies at time of disclosure, incorporating granular assumptions where data is not available.</p> <p>Remote working emissions refers to heating and electricity. Electricity is associated with the use of powered equipment is determined using internal asset records to identify items and models used by employees, and their associated power consumption per day.</p>

Metric	Description	Units	Baseline year	Scope	Methodology
					<p>Heating consumption is determined using a PwC specific energy intensity benchmark, accounting for heating of rooms used only, and determining average volume of employees' workspaces. National government statistics are used to determine the main heating methods used in the regions our people are situated.</p> <p>The average number of remote working days is calculated in line with the commuting methodology. The proportion of time spent remote working is calculated as the remainder once commuting days (based on office swipe card data), holiday days, sickness days (firmwide rate), client site visits (business travel data) are removed from total working days.</p> <p>The average working hours per day are based on employee contracted hours.</p>
Employees commuting	Employees commuting to and from PwC offices.	Tonnes CO ₂ e	2019	Employee commuting emissions refer to the amount of carbon generated in the reporting year as a result of employees travelling to and from PwC offices.	See above
Employees remote working	Employees remote working.	Tonnes CO ₂ e	2019	Employee remote working emissions refer to carbon generated by employees as a result of the electricity and fuel used for powered equipment, heating and lighting required while working remotely.	See above

Metric	Description	Units	Baseline year	Scope	Methodology
Investments	Emissions from investments are included in the purchased goods and services category.	Tonnes CO ₂ e	2019	Emissions from investments are included in the purchased goods and services category.	Emissions from investments are included in the purchased goods and services category.
Capital goods	Emissions from capital goods are included in the purchased goods and services category.	Tonnes CO ₂ e	2019	Emissions from capital goods are included in the purchased goods and services category.	Emissions from capital goods are included in the purchased goods and services category.
Upstream transportation and distribution	Emissions from Upstream transportation and distribution are included in the purchased goods and services category.	Tonnes CO ₂ e	2019	Emissions from Upstream transportation and distribution are included in the purchased goods and services category.	Emissions from Upstream transportation and distribution are included in the purchased goods and services category.
Nature loss					
Proportion of carbon offsets that support nature	Proportion of carbon offsets purchased that support ICROA accredited nature based solutions.	Percentage	2019	We have an external commitment to purchase carbon offsets each year to cover our near term Net Zero commitment scope; currently limited to scope 1, 2 and scope 3 fuel and energy, business travel and waste emissions. This metric relates to the percentage of these offsets from nature based solutions.	While we've been carbon neutral since 2007, offsetting our residual carbon emissions through certified carbon offsets since then, since 2017 we've enhanced this commitment to source 100% of these offsets from projects that focus on nature-based solutions only. The metric relates to the proportion of our total carbon offsets that support nature-based solutions, currently limited to ICROA accredited REDD+ certified projects.

Metric	Description	Units	Baseline year	Scope	Methodology
					<p>Each year we ensure we have procured enough REDD+ carbon offset credits to match the carbon emissions we report in line with our Net Zero scope. These offsets must meet a range of criteria, including vintage, which can be found in our internal offsetting guidance document. Credits do not have to be purchased in the reporting year, and so surplus credits can be carried forward to future reporting periods as long as they meet the vintage criteria of being less than 5 years since issuance, and from the latest crediting period of the project.</p> <p>We purchase these credits through credible and established offset brokers. The projects we support are in recognised biodiversity hotspots, and form part of the portfolio of projects supported by the <u>global PwC network</u>.</p>
Proportion of PwC offices with green spaces	Proportion of PwC offices that have green spaces.	Percentage	2024	<p>All offices deemed within our organisational boundaries are included. Green spaces include:</p> <ul style="list-style-type: none"> • Both intensive and extensive green roofs. • Any managed gardens within our buildings. • Any unmanaged or natural areas of vegetation within the buildings. • Areas with planters that make up over 3m² area of vegetation. 	<p>A number of green spaces, including those owned and managed by landlords, are located on PwC buildings. The number of our offices that have green spaces that fit within the defined scope is identified and summed. The proportion out of the total number of PwC offices is then calculated. This demonstrates the extent to which we are creating green spaces within buildings across our portfolio.</p> <p>Green spaces managed by PwC are identified by confirmation from our facilities team for buildings we own. For the remaining buildings that we do not own, we identify the existence of green spaces by engaging our landlords and confirm their existence using a geolocation mapping tool.</p> <p>This metric is calculated on an annual basis.</p>

Metric	Description	Units	Baseline year	Scope	Methodology
Resource availability					
Waste generated	Waste disposed of by our business.	Tonnes	2019	As defined for 'Carbon from waste generated in operations' in the Scope 3 metrics for details on how 'Waste generated' is calculated, as well as the breakdown of treatment methods.	As defined for 'Carbon from waste generated in operations' in the Scope 3 metrics for details on how 'Waste generated' is calculated, as well as the breakdown of treatment methods.
Recycling and Reuse	Waste recycled or reused.	Tonnes	2019	As defined for 'Carbon from waste generated in operations' in the Scope 3 metrics for details on how 'Waste generated' is calculated, as well as the breakdown of treatment methods.	As defined for 'Carbon from waste generated in operations' in the Scope 3 metrics for details on how 'Waste generated' is calculated, as well as the breakdown of treatment methods.
Incineration	Waste disposal through incineration by our business.	Tonnes	2019	As defined for 'Carbon from waste generated in operations' in the Scope 3 metrics for details on how 'Waste generated' is calculated, as well as the breakdown of treatment methods.	As defined for 'Carbon from waste generated in operations' in the Scope 3 metrics for details on how 'Waste generated' is calculated, as well as the breakdown of treatment methods.
Landfill	Waste disposal through landfill.	Tonnes	2019	As defined for 'Carbon from waste generated in operations' in the Scope 3 metrics for details on how 'Waste generated' is calculated, as well as the breakdown of treatment methods.	As defined for 'Carbon from waste generated in operations' in the Scope 3 metrics for details on how 'Waste generated' is calculated, as well as the breakdown of treatment methods.

Metric	Description	Units	Baseline year	Scope	Methodology
Proportion recycled or reused	For the final proportion, the total above is then divided by PwC UK total water use.	Percentage	2019	As defined for 'Carbon from waste generated in operations' in the Scope 3 metrics for details on how 'Waste generated' is calculated, as well as the breakdown of treatment methods.	As defined for 'Carbon from waste generated in operations' in the Scope 3 metrics for details on how 'Waste generated' is calculated, as well as the breakdown of treatment methods.
Paper procured	Paper procured by our business.	Tonnes	2019	<p>Paper consumption data is collected across all offices deemed within our organisational boundaries. This includes paper purchased by our in-house Document Processing Centre (DPC) as well as paper sent to training centres. Documents produced externally by an external printer are not captured, although these are expected to be minimal.</p> <p>Paper consumption data refers to the supply (not treatment) of resources for our business.</p>	Data is collected one month in arrears and entered into the non-financial reporting platform monthly. Paper consumption is obtained from purchase orders.

Metric	Description	Units	Baseline year	Scope	Methodology
Water used	Water consumed within our business.	m3 (k)	2019	Water consumption data is collected across all offices deemed within our organisational boundaries. Water consumption data refers to the supply (not treatment) of resources for our business.	<p>Data is collected one month in arrears and entered into the non-financial reporting platform monthly.</p> <p>Water consumption for PwC owned properties is obtained from supplier invoices and periodically checked against manual meter readings.</p> <p>Water consumption for PwC leased properties is obtained from estimates based on average consumption per person.</p>
Social enterprise spend					
Payments to social enterprises	Amount of spend through our supply chain activities with certified social enterprises, community interest companies and organisations deemed meeting social enterprise criteria by Social Enterprise UK (SEUK).	Pound sterling (£) million.	2016	<p>We support a range of organisations through our supply chain, some of which are social enterprises.</p> <p>The national membership body for social enterprises, Social Enterprise UK, defines social enterprises as organisations that:</p> <ul style="list-style-type: none"> • Have a clear social/ environmental mission set out in their governing documents; • Generate the majority of their income through trade; 	<p>We collate our spend with those organisations that we know are, or believe to be social enterprises or Community Interest Companies, through data from PwC UK's finance systems.</p> <p>The names of any organisations that we are unable to verify as social enterprises through our research are sent to Social Enterprise UK, to confirm that they meet their criteria for social enterprises and can therefore be included.</p>

Metric	Description	Units	Baseline year	Scope	Methodology
				<ul style="list-style-type: none"> Reinvest the majority of their profits; Are autonomous of the State; Are majority controlled in the interests of the social mission; and Are accountable and transparent. 	
Modern slavery					
Spend with suppliers assessed through our third party sustainability assessment platform	The proportion of all suppliers (by spend) that are assessed through our third party sustainability assessment platform.	Percentage	2023	PwC UK supply chain spend includes total AP, hotel, air and land travel from expenses spend for the UK firm, within the reporting year.	The supplier spend data is cross referenced with the suppliers who have been rated by our third party sustainability assessment platform within our network, to calculate the spend coverage of suppliers who have a valid scorecard within the reporting year.
Assessed suppliers with a Human Rights policy	The proportion of suppliers, assessed and verified through our third party sustainability assessment platform, who have a Human Rights policy.	Percentage	2023	'Suppliers', as defined above, who have a valid carbon scorecard through our third party sustainability assessment platform within the reporting year.	This is based on (and verified through) our third party sustainability assessment platform's assessment KPI "no policies on labour or human rights issues". We report the proportion of suppliers on the platform that meet this.

Metric	Description	Units	Baseline year	Scope	Methodology
Assessed suppliers who operate in high risk sectors that have taken actions to prevent child labour, forced labour and human trafficking	The proportion of suppliers (in the high modern slavery risk sector), assessed and verified through our third party sustainability assessment platform, that have taken actions on child labour, forced labour and human trafficking.	Percentage	2023	Suppliers who have a valid scorecard through our third party sustainability assessment platform, and operate in a modern slavery high risk sector, within the reporting year.	<p>This is based on our third party sustainability assessment platform verification through their assessment question “What actions are in place to address child labour, slavery and/or human trafficking?”.</p> <p>This question is only available to suppliers operating in a modern slavery high risk sector.</p>
Spend in supply chain modern slavery hotspots	The proportion of all PwC UK supply chain spend with suppliers in a modern slavery hotspot.	Percentage	2023	The spend figure includes total AP, hotel, air and land travel from expenses’ spend for the UK firm, within the reporting year.	The total spend figure for suppliers falling under each of the hotspot areas is combined to give a % of the total spend that is in modern slavery hotspots.

Metric	Description	Units	Baseline year	Scope	Methodology
				<p>The hotspots which these are applied to are determined by a risk assessment performed as part of the Modern Slavery Statement and are as follows: IT hardware, Food, Uniforms, Corporate Merchandise, Hotels, Waste and Recycling. There is an additional hotspot: Global IT technology; however, as this category is procured via our global network, it is not included in the UK spend calculation.</p>	
Employees who have completed modern slavery training	Proportion of PwC employees that have completed the 'Shining a Light on Modern Slavery' e-learn.	Percentage	2023	<p>The population we require to complete the training includes all partners and staff across every grade and line of service. This population excludes contractors, supplier personnel in support roles, and staff who have left the firm, or are on extended leave or secondment during this period.</p>	This is based on the percentage of employees who have completed the 'Shining a Light on Modern Slavery' compliance training within the FY25 reporting period.

Metric	Description	Units	Baseline year	Scope	Methodology
Assessed suppliers have a whistleblowing procedure in place	The proportion of suppliers verified through our third party sustainability assessment platform that met the requirement of the KPI “Grievance mechanism or whistleblowing procedure in place” out of the total eligible rated suppliers.	Percentage	2023	Suppliers who have a valid scorecard through our third party sustainability assessment platform within the reporting year.	This is based on (and verified through) our third party sustainability assessment platform’s assessment KPI “Grievance mechanism or whistleblowing procedure in place”. The KPI is presented in a percentage calculated based on the number of suppliers that met this requirement out of the total eligible rated suppliers.
Assessed suppliers have structured mechanisms to deal with policy violations	The proportion of suppliers verified through our third party sustainability assessment platform that met the requirement of the KPI “Structured mechanisms to deal with policy violations” out of the total eligible rated suppliers.	Percentage	2023	Suppliers who have a valid scorecard through our third party sustainability assessment platform within the reporting year.	This is based on (and verified through) our third party sustainability assessment platform’s assessment KPI “Structured mechanisms to deal with policy violations”. The KPI is presented in a percentage calculated based on the number of suppliers that met this requirement out of the total eligible rated suppliers.



Thank you