



UK Group 2026 sustainability reporting criteria

September 2026



This reporting criteria outlines the scope and methodologies PricewaterhouseCoopers LLP (PwC) uses for its assured non-financial/sustainability reporting in the Integrated Reporting Hub, Datasheet, Carbon Reduction Plan, Annual Report and Climate Risk Statement.

Our non-financial/sustainability reporting covers the financial year ending 30 June 2026, unless otherwise noted. The comparative period is the year ending 30 June 2025. Baseline years for individual metrics are identified within the relevant sections of this document.

Certain disclosures, particularly those aligned to statutory reporting requirements (e.g. Streamlined Energy and Carbon Reporting (SECR) and Task Force for Climate-related Financial Disclosures (TCFD) aligned disclosures), are prepared at the PwC UK group ('UK Group') level, which includes PwC UK ('UK Firm') together with its subsidiaries in the Middle East and Channel Islands. The scope of reporting indicates which metrics are applicable to the UK Firm and UK Group, along with any methodology deviations.



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 ensure a fair and balanced representation of our business. New non-financial metrics undergo a rigorous approval and assurance process before disclosure.

01	Accuracy	The data quantification methodology reported is of sufficient accuracy to enable decision making by stakeholders using the information, and that the process is without bias and uncertainties as far as practicable.
02	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 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.
03	Consistency	The application of accounting approaches, boundaries and calculation methodologies to non-financial data and information is consistent over time to enable meaningful comparisons.
04	Non-financial context	All relevant data and information on performance should be placed in context to address how PwC 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.
05	Relevance	The intended objectives and decision-making needs of the users are considered to ensure the non-financial data and information is relevant.
06	Stakeholder inclusiveness	The reasonable expectations and interests of stakeholders are a key consideration in the preparation of reports, such as the scope, boundary, application of KPIs and assurance approach.
07	Transparency	Sufficient and appropriate information is disclosed to enable stakeholders to make decisions with reasonable confidence, supported by a clearly defined scope and justification for specific exclusions or inclusions. The report should present an unbiased view of PwC's performance to enable a reasoned assessment of overall performance. An audit trail should be maintained to support the quantification of metrics, including those in relation to carbon emissions.

Our reporting boundaries are aligned to PwC UK Firm's operational control, except where disclosures are prepared on a UK Group basis. Specifically:

UK Firm reporting includes all entities under PwC UK's operational control, but excludes subsidiaries in the Middle East and Channel Islands, as well as joint ventures with independent governance.

UK Group reporting extends this boundary to include the Middle East and Channel Islands subsidiaries, which are also consolidated in the PwC UK Group financial statements.

Boundaries	Within	Outside
Individuals	All PwC UK Firm individuals, defined as partners and employees whose primary location is a PwC UK Firm office, employed and working in the UK. 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 Firm expenses system. Where metrics include individuals, these are defined as headcount unless stated as Full-Time Equivalent ('FTE'), where part-time workers are accounted for in proportion to their contracted working hours. For Ethnicity Diversity, undisclosed includes null values and 'Prefer not to Disclose' responses and is included in the denominator. Speak Up reporting includes allegation cases raised to the PwC UK Firm by partners, employees, contractors, clients and third parties and excludes enquiries and duplicate cases.	Individuals who are employed by the PwC UK Firm, but are: - Based elsewhere in the world and claim expenses through other territories' systems. - Based in Vendor locations. - Absent on long term leave (e.g. parental leave, sabbatical, long term sick leave). - For Gender Diversity, undisclosed/null gender values are excluded from the total headcount.
Offices	All of PwC UK Firm's operational offices, occupied in whole or in part, whether owned, leased in whole or in part, or sub leased via a head tenant.	Offices, or parts thereof, leased by the PwC UK Firm that are subsequently sub-let to other organisations. Offices which are owned by the PwC UK Firm but are not occupied or only occupied by construction workers.
	Sustainability metrics reported in PwC UK Group's consolidated Energy and Carbon Report apply the same "office boundary" treatment as described above to the Middle East and Channel Islands subsidiaries.	

Outsourced services provided by shared ownership Acceleration Centres (AC) are included within the reported sustainability metrics, where indicated.

Acquisitions undertaken in the financial year are included from the date of acquisition, or from the first date data is available where necessary; divested businesses are included up to their disposal date. An exception applies to companies operated by PwC UK Firm's insolvency practice and other service lines where data collection is impractical, as these entities fall outside the reporting group.

Our environmental data is housed in a dedicated non-financial reporting platform, enabling detailed analysis of specific data points and tracking of environmental impacts through to our baseline year. Its includes robust approval and sign-off processes to help ensure data accuracy and provide a clear audit trail, alongside 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 offline, annually. We adhere to best-practice standards and frameworks, including the Greenhouse Gas (GHG) Protocol, TCFD, and World Economic Forum (WEF) frameworks, incorporating annual market reviews for updates.

Specific guidelines include:

- Environmental Reporting Guidelines: SECR guidance.
- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard.
- The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard, September 2011.
- The Greenhouse Gas Protocol: Scope 2 Guidance, An amendment to the GHG Protocol Corporate Standard, 2015.
- Greenhouse gas reporting: 2018-2025 (DESNZ) conversion factors, applied one year in arrears.
- AIB European Residual Mix factors 2017-2024 (RE-DISS) factors, applied one year in arrears.
- 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.

Estimation

In line with our principles, we aim to ensure that our data is as complete as possible. Where a full period of actual data is not available, estimations are made and disclosed for the relevant metrics. June data is estimated if actuals are unavailable by the year-end reporting deadline. These estimates are calculated by applying the average year-on-year growth or

reduction (based on year-to-date or relevant period) to the prior year's June data, with adjustments for anomalies events such as bank holidays. Any other metric specific estimations are outlined in the relevant section below.

Modelling

We aim to ensure our calculations are as accurate as possible. Where actual data is unavailable, we follow the GHG protocol and other approved methodologies to create PwC specific models, using granular assumptions, government and other reliable external sources, comparable benchmarks, and PwC specific inputs. The models are designed to improve with data quality and accuracy over time by progressively replacing assumptions and estimates with PwC-specific data.

Our data hierarchy, in order of preference, is:

1. Actual data (e.g. meter readings or invoices)
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.

Restatement

Where changes in methodology or estimation lead to more accurate data and is a material change we I restate comparative information.

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 are recorded in a tracker to ensure data control and facilitate assurance.

Metrics

The table below details the metrics included in the Reporting Criteria, along with where they are reported. These metrics are used in various mandatory and voluntary sustainability disclosures. The external requirements include:

- 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.

Metric area	Specific metric	Scope of disclosures			
		Annual Report/ Integrated Reporting Hub	Climate Risk Statement (CFDR/SECR)	Carbon Reduction Plan (PPN 006)	Sustainability Datasheet
Net Zero	Scope 1, 2 and 3 (market based)	•	•		•
	Revenue emissions intensity (Total emissions intensity (Tonnes CO2e/£m revenue))	•	•		•
	Total emissions offset	•	•		•
Energy	Total energy consumption		•		
	Gas (natural and biogas) (million kWh)		•		
	Electricity (million kWh)		•		
	Road (Company cars) (million kWh)		•		
	Total emissions intensity (SECR) (Tonnes CO2e/£m revenue)		•		
	Scope 1, 2 and 3 (SECR)		•		

Metric area	Specific metric	Scope of disclosures			
		Annual Report/ Integrated Reporting Hub	Climate Risk Statement (CFDR/SECR)	Carbon Reduction Plan (PPN 006)	Sustainability Datasheet
Other GHG metrics	Market based (total emissions) [CRP]			•	
	Location based (total emissions) [CRP]			•	
	Scope 3 (Included sources)			•	
GHG inventory	Scope 1, 2 and 3 (location based)		•		•
	Scope 1		•	•	•
	Stationary combustion of fuels		•	•	•
	Biodiesel		•		•
	Biogas				•
	Natural gas				•
	Fugitive emissions		•	•	•
	Gas (natural and biogas)		•		•
	Oil		•		
	Diesel		•		
	Vehicles		•		
	Scope 2		•	•	•

Metric area	Specific metric	Scope of disclosures			
		Annual Report/ Integrated Reporting Hub	Climate Risk Statement (CFDR/SECR)	Carbon Reduction Plan (PPN 006)	Sustainability Datasheet
	Electricity consumption (market based)		•	•	•
	District cooling (market based)		•		
	Electricity consumption (location based)		•	•	•
	District cooling (location based)		•		
	Scope 3		•		•
	Fuel and energy related activities		•	•	•
	Waste generated in operations		•	•	•
	Recycling			•	•
	Incineration			•	•
	Landfill			•	•
	Business Travel	•	•	•	•
	Air		•		•
	Rail		•		•
	Road		•		•
	Company Car		•		

Metric area	Specific metric	Scope of disclosures			
		Annual Report/ Integrated Reporting Hub	Climate Risk Statement (CFDR/SECR)	Carbon Reduction Plan (PPN 006)	Sustainability Datasheet
	Other road		•		
	Accommodation		•		•
	Scope 3 (extended)		•		•
	Purchased goods and services		•	•	•
	Employee commuting and remote working		•	•	•
	Capital goods			•	•
	Upstream transportation and distribution			•	•
	Outside of Scopes		•	•	•
Modern slavery	High Impact suppliers signed up to our third party code of conduct				•
Other non-financial reporting	Gender Diversity – Whole firm – female				•
	Ethnicity Diversity – Whole firm – minority ethnic group				•
	Issues raised via our Speak Up channels				•

Reporting methodologies

Metric	Description	Units	Baseline year	UK Firm	UK Group	Methodology
Scope 1, 2 and 3 (market based)	All scope 1, scope 2 (market based) and scope 3 emissions.	Tonnes CO ₂ e	2019	•	•	Aggregated metric. See scope 1, scope 2 and scope 3 sections for more details.
Revenue emissions intensity/Total emissions intensity (Tonnes CO ₂ e/£m revenue)	Total emissions per £m of annual revenue. Total emissions refers to scope 1, 2 and 3 (Market based) withing the applicable reporting scope (i.e. UK firm or UK Group).	Tonnes CO ₂ e/£m	2019	•	•	Total emissions are divided by £m of annual revenue, as reported in the audited annual financial statements, for the relevant reporting scope.
Total emissions offset	Proportion of total GHG carbon emissions within the applicable reporting scope (UK firm or UK group) covered by purchased offsets or removals.	Percentage	2019	•	•	This metric is calculated based on the proportion of total carbon emissions covered by purchased offsets in the reporting year. Total emissions refers to scope 1, 2 and 3 (Market based) withing the applicable reporting scope. 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 PwC network.
Total energy consumption	Total energy consumption, as per SECR scope, across all offices deemed within our organisational	Million kWh	2019	•		Aggregated metric. Sum of the three SECR metrics below.

Metric	Description	Units	Baseline year	UK Firm	UK Group	Methodology
	boundaries and energy conversion of business travel road mileage (excluding taxis).					
Gas (Natural and Biogas) consumption	Sum of Natural and Biogas consumed in our offices. Required for SECR disclosure.	Million kWh	2019	•		See scope 1 section.
Electricity	Electricity consumed in our offices. Required for SECR disclosure.	Million kWh	2019	•		See scope 2 section.
Road (Company cars)	Energy consumed by company cars within business travel (excluding taxis). Required for SECR disclosure.	Million kWh	2019	•		Road distance in km (excluding taxis) is converted to kWh using the DESNZ conversions factor. Refer to 'road' section for further details on how road distance is calculated.
Total emissions intensity (SECR) (Tonnes CO ₂ e/£m revenue)	Total emissions (SECR) per £m of annual revenue for the UK firm. Total emissions are defined below under 'Scope 1, 2 and 3 (SECR)'.	Tonnes CO ₂ e/£m revenue	2019	•		Total emissions (scope 1, scope 2 location based, and scope 3 (company cars excluding taxis)) as per our SECR disclosure divided by £m of annual revenue for the UK firm.
Scope 1, 2 and 3 (SECR)	Total emissions aligned to SECR requirements, includes: scope 1, scope 2 electricity consumption (location based) and scope 3	Tonnes CO ₂ e	2019	•		Aggregation of scope 1 emissions, scope 2 location based electricity emissions, and scope 3 company car emissions, excluding taxis. Refer to the relevant sections below for details on how these are calculated.

Metric	Description	Units	Baseline year	UK Firm	UK Group	Methodology
	company cars (excluding taxis).					
Market based (total emissions) [CRP]	Total emissions includes: scope 1, scope 2 (market based), and scope 3 including extended scope 3 emissions beyond the 2030 near term target scope.	Tonnes CO ₂ e	2019	•		Aggregation of scope 1 emissions, scope 2 market based electricity emissions, and extended scope 3 emissions. Refer to the relevant sections below for details on how these are calculated.
Location based (total emissions) [CRP]	Total emissions includes: scope 1, scope 2 (location based), and scope 3 including extended scope 3 emissions beyond the 2030 near term target scope.	Tonnes CO ₂ e	2019	•		Aggregation of scope 1 emissions, scope 2 location based electricity emissions, and extended scope 3 emissions. Refer to the relevant sections below for details on how these are calculated.
Scope 3 (Included sources)	Scope 3 emissions including extended scope 3 emissions.	Tonnes CO ₂ e	2019	•		Aggregation of scope 3 emissions including extended scope 3 emissions. Refer to scope 3 and scope 3 extended sections below for details on how these are calculated.
Scope 1, 2 and 3 (location based)	Total emissions including all scope 1, scope 2 (location based), and scope 3 emissions.	Tonnes CO ₂ e	2019	•	•	Sum of all scope 1, scope 2 (location based) and scope 3 emissions sources. Refer to the relevant sections below for details on how these are calculated.
Scope 1	Sum of all scope 1 emissions, including: Biogas, biodiesel,	Tonnes CO ₂ e	2019	•	•	Sum of all scope 1 emissions sources. Refer to the relevant sections below for details on how these are calculated.

Metric	Description	Units	Baseline year	UK Firm	UK Group	Methodology
	natural gas, Oil, Diesel, Vehicles, fugitive emissions (See below for details).					
Stationary combustion of fuels	Total emissions from stationary combustion of fuels (biogas, biodiesel, natural gas, oil, diesel).	Tonnes CO ₂ e	2019	•		Emissions from all stationary combustion of fuels. Refer to the relevant sections below for details on how these are calculated.
Gas (Natural and Biogas) consumption	Sum of Natural and Biogas consumed in our offices.	Tonnes CO ₂ e	2019	•	•	Emissions from natural gas and biogas. Refer to the relevant sections below for details on how these are calculated.
Biogas	Biogas used for heating in our offices.	Tonnes CO ₂ e	2019	•		PwC UK Biogas consumption for office heating is collected from invoice data for PwC-controlled offices. Where actual consumption data is unavailable, consumption is estimated using a gas intensity factor derived from offices with actual consumption data, calculated based on gas consumption per unit of floor area. This intensity factor is then applied to the floor area of offices where actual data is unavailable. Emissions are calculated by multiplying kWh consumption by the applicable DESNZ emission factor. PwC ME Not applicable PwC CI Not applicable

Metric	Description	Units	Baseline year	UK Firm	UK Group	Methodology
Biodiesel	Biodiesel used for heating in our offices.	Tonnes CO ₂ e	2019	•	•	PwC UK Biodiesel consumption for office heating is collected from meter readings for PwC-controlled offices with trigeneration systems. Emissions are calculated by multiplying kWh consumption by the applicable DESNZ emission factor. This metric was discontinued from FY21 onwards and is retained for historical baseline comparison only. PwC ME Not applicable PwC CI Not applicable
Natural Gas	Natural gas used for heating in our offices.	Tonnes CO ₂ e	2019	•	•	PwC UK Natural gas consumption for office heating is collected from invoice data for PwC-controlled offices. Where actual consumption data is unavailable, consumption is estimated using a gas intensity factor derived from offices with actual consumption data, calculated based on gas consumption per unit of floor area. This intensity factor is then applied to the floor area of offices where actual data is unavailable. Emissions are calculated by multiplying kWh consumption by the applicable DESNZ emissions factor. PwC ME Natural gas consumption for office heating is collected via invoices data in m³ and converted to kWh. Emissions are calculated by multiplying kWh consumption by the applicable DESNZ emission factor. This metric was discontinued from FY26 onwards as offices no longer use natural gas and is retained for historical baseline comparison only.

Metric	Description	Units	Baseline year	UK Firm	UK Group	Methodology
						PwC CI Refer to UK methodology above.
Oil	Oil (Kerosene) used for heating our offices (until FY25 in Channel Islands offices only).	Tonnes CO ₂ e	2019		•	PwC UK Not applicable PwC ME Not applicable PwC CI Kerosene oil consumption for office heating is collected from invoice data for our offices where it was in use. Emissions are calculated by multiplying kWh consumption by the applicable DESNZ emission factor. This metric was discontinued from FY26 onwards and is retained for historical baseline comparison only.
Diesel	Diesel consumed in PwC buildings for energy generation.	Tonnes CO ₂ e	2019		•	PwC UK Not applicable PwC ME Diesel consumption for electricity generation, where required, is collected from meter readings in litres for PwC-controlled offices and converted to kWh using a global standard emission factor. Emissions are calculated by multiplying kWh consumption by the applicable emission factor. PwC CI Not applicable
Vehicles	Vehicles that are owned/leased or controlled by PwC.	Tonnes CO ₂ e	2019		•	PwC UK Not applicable

Metric	Description	Units	Baseline year	UK Firm	UK Group	Methodology
						PwC ME Vehicle fuel consumption is collected from invoice or receipt data for offices with owned or leased vehicles under PwC's operational control. Fuel consumption is recorded in litres and converted to km travelled using a global standard emission factor. Emissions are calculated by applying the DESNZ emission factor to the distance covered. PwC CI Not applicable
Fugitive emissions	Refrigerant gases leaked from equipment in our offices.	Tonnes CO ₂ e	2019	•	•	PwC UK Refrigerant leakages are measured on a rolling basis as part of planned maintenance schedules, or on an ad hoc basis where leakage occurs due to equipment failure. Measurements are undertaken by the facilities team and external contractors, recorded by office and gas type, and calculated in line with the Simplified Material Balance Method. Fugitive emissions are calculated by multiplying the quantity of refrigerant leaked by the applicable DESNZ emission factor to convert emissions to tonnes CO₂e. PwC ME Refer to UK methodology above. PwC CI Refer to UK methodology above.
Scope 2	Emissions associated with the electricity and heating/cooling consumed across all offices deemed within the applicable reporting	Tonnes CO ₂ e	2019	•	•	PwC UK GHG scope 2 guidance requires the dual reporting of two carbon emission figures for our scope 2 emissions, using different emissions factors (market and location based). Hence, depending on the disclosure, we may report on one or both metrics. The disclosures report

Metric	Description	Units	Baseline year	UK Firm	UK Group	Methodology
	scope (UK firm or UK group).					metrics in terms of energy consumption and carbon emissions separately. See relevant sections for further details. PwC ME Refer to UK methodology above. Additionally, PwC ME uses district cooling. Refer to the district cooling section below for further details. PwC CI Refer to UK methodology above.
Electricity consumption (market based)	Market based: purchased electricity based on PwC procurement, and whether it is from renewable sources.	Tonnes CO ₂ e	2019	•	•	PwC UK Electricity consumption data is collected from supplier invoices and supported by meter readings for PwC-controlled supplies. Where PwC occupies shared areas of a building for which electricity is procured by the landlord and actual consumption data is unavailable, consumption is estimated using an office-specific uplift factor, which is applied to the landlord consumption. The market based method uses an emission factor that is specific to the electricity contract, to reflect 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. PwC ME Refer to UK methodology above.

Metric	Description	Units	Baseline year	UK Firm	UK Group	Methodology
						PwC CI Refer to UK methodology above. Meter readings are used instead of invoice data for consumption calculations.
Electricity consumption (location based)	Location based: purchased electricity consumption based on location of consumption.	Tonnes CO ₂ e	2019	•	•	PwC UK Refer to the market based section for the data collection methodology. 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. PwC ME Refer to UK methodology above. PwC CI Refer to UK methodology above. Meter readings are used instead of invoice data for consumption calculations.
District cooling (market based), District cooling (location based)	Emissions relating to the purchase of cooling from district cooling systems supplied either by landlords or third-party providers, calculated using both supplier-specific emissions factors (market based) and location based	Tonnes CO ₂ e	2019		•	PwC UK Not applicable PwC ME District cooling involves chilled water produced centrally and distributed through a network of pipes to individual buildings for cooling purposes. Data is collected in British thermal units via meter readings provided indirectly by landlords or directly by district cooling providers. This is then converted to tonnes CO ₂ e using applicable global conversion factors.

Metric	Description	Units	Baseline year	UK Firm	UK Group	Methodology
	emissions factors (location based).					PwC CI Not applicable
Scope 3	Sum of scope 3 emission sources: - Fuel and energy upstream emissions. - Waste - Business travel (air, rail, road, accommodation)	Tonnes CO ₂ e	2019	•	•	Refer to the relevant sections below for details on how these are calculated.
Fuel and energy related activities	Carbon emissions associated with well to tank (WTT) and transmission and distribution (T&D) losses for scope 1 and 2 (based on kWh usage of fuels and electricity).	Tonnes CO ₂ e	2019	•	•	PwC UK 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. DESNZ provides separate emission factors for both WTT and T&D losses. These WTT and T&D factors fall under Scope 3 and cannot be combined with scope 1 and 2 emissions for reporting purposes. Carbon emissions are calculated by multiplying the activity data from fuels and energy consumed in scope 1 and 2 by the applicable DESNZ emission factors. PwC ME Refer to UK methodology above. PwC CI Refer to UK methodology above.

Metric	Description	Units	Baseline year	UK Firm	UK Group	Methodology
Waste generated in operations	Includes emissions for waste generated across all offices. Waste generated in operations refers to waste disposed of by PwC and collected across all offices deemed within our organisational boundaries.	Tonnes CO ₂ e	2019	•	•	All Territories Waste data is collected by waste stream and disposal or treatment method, including landfill, incineration, recycling and reuse, to support the application of appropriate emissions factors. Waste streams include, where applicable, general office waste, food waste, furniture, IT equipment and electronic waste. Emissions are calculated using the waste-type-specific method set out in the GHG Protocol guidance. This applies emissions factors specific to each waste type and treatment method. In line with DESNZ and global emissions factor guidance, emissions from waste disposal are reported separately from emissions associated with purchased goods and services. The reported emissions from waste disposal include emissions from waste transportation and treatment preparation. Benefits associated with recycling are attributed to the user of recycled materials and are therefore not included in PwC's reported waste disposal emissions. PwC UK Operational waste data is either measured on site or provided by waste management suppliers. Monthly waste data by weight is collected one month in arrears for each waste stream and treatment method. PwC ME Waste data for landfill and recycling is provided by office managers and recycling vendors through monthly or ad-hoc reporting, depending on the waste type. Where actual data is not available for a reporting period, estimates are calculated using the average of months for which actual data is available. Data collection processes have been strengthened in FY26, with supporting evidence required for actual reported waste data through reports/photos.

Metric	Description	Units	Baseline year	UK Firm	UK Group	Methodology
						PwC CI Actual waste weights have been recorded on site from November 2025. For periods prior to actual measurement, waste has been estimated using the measured data available from November 2025 onwards. For offices where data is unavailable, waste is estimated using data from a comparable office, with an allocation applied based on estimated full-time equivalent headcount.
Recycling	Includes emissions relating to the recycling of waste disposed of across all offices deemed within our organisational boundaries.	Tonnes CO ₂ e	2019	•		Refer to the 'waste' section above for details on how these are calculated for PwC UK.
Incineration	Includes emissions relating to the incineration of waste disposed of across all offices deemed within our organisational boundaries.	Tonnes CO ₂ e	2019	•		Refer to the 'waste' section above for details on how these are calculated for PwC UK.
Landfill	Includes emissions relating to waste disposed of to landfill across all offices deemed within our organisational boundaries.	Tonnes CO ₂ e	2019	•		Refer to the 'waste' section above for details on how these are calculated for PwC UK.

Metric	Description	Units	Baseline year	UK Firm	UK Group	Methodology
Business Travel	Total travel by air, rail and road plus nights stayed in hotels (accommodation), as described in the following sections.	Tonnes CO ₂ e	2019	•	•	See below for the respective categories of business travel.
Air	Travel by air, broken down by haul and class. Air travel is categorised by distance of flight and class to align with DESNZ guidance.	Tonnes CO ₂ e	2019	•	•	All Territories For all territories, Air travel data is categorised by distance and cabin class to apply the relevant DESNZ factors for emissions calculation. Where applicable, well-to-tank emissions factors are included so that emissions associated with the full fuel lifecycle are reported as a single figure for the activity. PwC UK Air travel data is sourced from the firm's travel management supplier on a weekly basis and aggregated monthly, one month in arrears. Flights are grouped into Domestic, Short haul, Long-haul. Data is further categorised as chargeable, business development or non-chargeable, based on the internal cost centre code used at the time of booking. Most business flights are booked through the travel management supplier and are therefore captured directly in the travel data. Where flights are booked outside the travel management system, emissions are estimated using expenses data. This is calculated by applying the average cost per kilometre from travel management supplier data to air travel spend recorded through the expenses system. PwC ME Air travel data is sourced from the firm's travel management suppliers monthly and are grouped into Short haul, Medium-haul and Long-haul.

Metric	Description	Units	Baseline year	UK Firm	UK Group	Methodology
						PwC CI Refer to UK methodology above.
Rail	Rail travel is categorised as National rail or Eurostar. International rail journeys are excluded given their small volume.	Tonnes CO ₂ e	2019	•	•	PwC UK 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 by applying relevant DESNZ emission factors. We've combined the WTT indirect emission factors for rail travel, so that we can report a single figure associated with the activity. 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. PwC ME Not applicable PwC CI Not applicable
Road	Road travel includes reimbursed business travel by taxi, car and motorbike undertaken by staff and partners.	Tonnes CO ₂ e	2019	•	•	PwC UK <u>Cars and motorbikes</u> Monthly data on reimbursed mileage for cars, motorbikes and bicycles is sourced from the expenses system, one month in arrears. Car mileage is grouped by fuel type,

Metric	Description	Units	Baseline year	UK Firm	UK Group	Methodology
	This includes mileage incurred using privately owned vehicles and, for PwC UK, vehicles provided through the employee car scheme where mileage is reimbursed for business travel (broken down by fuel type and engine size). Emissions from the employee car scheme are reported under scope 3 business travel, rather than scope 1, as PwC does not have operational control over these vehicles. Taxis are broken down as either a black cab or regular. Data for car hire and bus travel is currently unavailable and is therefore excluded.					including petrol, diesel and electric vehicles. Petrol and diesel cars are further categorised by HMRC engine size bands to enable the application of the relevant DESNZ emissions factors. Electric cars are not broken down by size and are assigned to the DESNZ 'Battery electric car' emissions factor. <u>Taxis</u> Monthly taxi data is sourced from the expenses system, one month in arrears. Total taxi distance is calculated by estimating the distance between departure and arrival postcodes, where available. Where distance data is unavailable, or outliers are identified based on variance thresholds, it is estimated using average £/km derived from expenses data, with a 30% uplift applied to account for non-linear travel. Total kilometres travelled by taxi are allocated between Black cabs and Regular cabs based on actuals, with the corresponding DESNZ emission factors applied. PwC ME Road travel data is collected from the expenses system and an external transport provider. For taxi and per diem claims, spend is converted into kilometres using an average kilometres-per-dollar rate, refreshed quarterly from provider spend and distance data, with per diem amounts weighted in line with current policy. Mileage claims and external transport provider data are reported in kilometres and converted into emissions using the relevant emission factors, including regular taxi, petrol vehicle and hybrid car categories. Emissions are reported at a country level. PwC CI The methodology is aligned with the UK approach. In addition, local taxi hire arranged through approved providers (outside of the expenses system) is included, where applicable. Monthly taxi data is sourced from provider reports or invoice summaries, including journey

Metric	Description	Units	Baseline year	UK Firm	UK Group	Methodology
						details and total spend. As distance data is not collected, taxi spend is converted into distance using publicly available average cost-per-kilometre data, and the relevant DESNZ emissions factors are then applied to the distance to calculate emissions.
Company Car	In line with SECR requirements, company car emissions relate to fuel reimbursed to employees following claims for business mileage. This excludes taxi mileage (covered separately below).	Tonnes CO2e	2019	•		Refer to the 'Road' sections below for details on how these are calculated.
Other Road emissions	In line with SECR requirements, other road emissions relate to reimbursements to employees following claims for business travel using taxis.	Tonnes CO2e	2019	•		Refer to the 'Road' sections below for details on how these are calculated.
Accommodation	Accommodation emissions include overnight stays in hotels and serviced apartments by staff and partners.	Tonnes CO2e	2019	•	•	PwC UK Hotels data and serviced apartments data is sourced from our travel management and serviced apartments suppliers, 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. PwC ME Accommodation data is primarily sourced from the travel team, with additional data for hotels and furnished apartments collected from the expense system monthly.

Metric	Description	Units	Baseline year	UK Firm	UK Group	Methodology
						Events-related accommodation data is collected on a seasonal basis where applicable. The number of nights is calculated using check-in and check-out dates, and emissions are calculated by applying the relevant country-specific conversion factors from Cornell Hotel Sustainability Benchmarking Index (CHSB). PwC CI Refer to UK methodology above.
Scope 3 (extended)	Emissions from purchased goods and services, PwC Acceleration Centres, employee commuting and remote working.	Tonnes CO ₂ e	2019	•	•	Refer to the relevant sections below for details on how these are calculated.
Purchased goods and services	PwC's Purchased goods and services carbon emissions relate to spend on goods and services with external suppliers and spend relating to the firm's Acceleration Centre operations (in which PwC UK has an equity stake). Note: The reported metric consolidates emissions relating to purchased goods and services, capital goods and upstream transportation and distribution.	Tonnes CO ₂ e	2019	•	•	Purchased goods and services from spend with external suppliers: All territories PG&S carbon emissions are calculated using an industry average spend-based method based on GHG protocol scope 3 guidance. This involves gathering the economic value of goods and services and categorising this data into sub-sectors that are applicable to the PwC supply chain. PwC UK Data is captured 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. Emissions associated with each category are calculated based on PwC modified 'environmentally-extended input-output (EEIO)' modelling. EEIO emission factors

Metric	Description	Units	Baseline year	UK Firm	UK Group	Methodology
						are used to calculate emissions associated with each £ spent within a given category. When calculating total emissions for purchased goods and services, spend is excluded where it is either accounted for elsewhere in scope 1, scope 2 or scope 3, or is not defined as a good or service. Excluded categories include accommodation, air travel, lease cars, electricity, other land travel, fuel and heat for offices, fuel for vehicles, waste management and collection, property rents, taxes including HMRC and property taxes, charitable donations, payroll, bonuses and other staff costs, and services delivered by other PwC firms. PwC ME Purchased goods and services data is collected monthly from the finance dashboard and includes supplier details, procurement category information and spend. This spend is mapped to the relevant Net Zero category and relevant emissions factors are applied to estimate the associated carbon emissions. When calculating total emissions for purchased goods and services, spend is excluded where it is either accounted for elsewhere in scope 1, scope 2 or scope 3, outside the reporting boundary, or not defined as a good or service. Excluded categories include accommodation, air travel, lease cars, electricity, other land travel, fuel and heat for offices, fuel for vehicles, waste management and collection, ETIC Egypt as it falls outside the Middle East reporting boundary, property rents except for relevant service fees, taxes including VAT paid to vendors, travel vendors except for relevant service fees, donation products, corporate card costs where no service fee is applicable, contractors who operate as PwC employees, agency services used by or received from other lines of service except for relevant service fees, and payroll where employee payroll costs are captured.

Metric	Description	Units	Baseline year	UK Firm	UK Group	Methodology
				•		PwC CI Refer to UK methodology above.
						Purchased Goods & Services generated by PwC Acceleration Centres: PwC UK Emissions related to services outsourced to overseas Acceleration Centres (ACs), in which the firm may have an equity stake. We calculate these emissions by multiplying our spend on ACs by the professional services' category emission factor.
						PwC ME Not applicable
						PwC CI Not applicable
Employee commuting and remote working	Estimated emissions from employees commuting to and from PwC offices and remote working. Employee commuting emissions refers to the amount of carbon generated from employees travelling to and from PwC offices. Employee remote working emissions refers to carbon generated by employees from the electricity and fuel used	Tonnes CO ₂ e	2019	•	•	PwC UK Employee commuting Employee commuting emissions are calculated using the average-data method, in line with GHG Protocol Scope 3 guidance, as actual employee-level commuting data is not available. The calculation uses publicly available regional commuting data, including average journey length and transport mode split, together with relevant DESNZ emissions factors. Average emissions per commute are calculated by transport mode and region, covering modes such as car, rail, bus, bicycle and walking. Average annual commuting days are estimated from office swipe card data. Available working days exclude weekends and bank holidays and are apportioned between office commuting, holidays, sickness absence,

Metric	Description	Units	Baseline year	UK Firm	UK Group	Methodology
	for powered equipment, heating/cooling and lighting used while working remotely.					client site visits and remote working, with remote working days calculated as the residual. Total commuting emissions are calculated by multiplying average emissions per commute by estimated annual commuting days, with adjustments for regional employee distribution and average FTE. Average FTE is used rather than headcount to reflect part-time working patterns and excludes contingent workers. Employee working from home Remote working emissions are estimated using a PwC-developed methodology informed by open-source methodologies, including the EcoAct homeworking methodology, as the GHG Protocol does not provide specific guidance for remote working emissions. The methodology is adapted using PwC-specific data where available. Remote working emissions include electricity used for work equipment and lighting, and energy used for space heating. Electricity consumption is estimated using internal IT asset records and typical power consumption for work equipment, with assumptions applied for lighting use during working hours. Heating consumption is estimated based on the energy required to heat an average room used for work, rather than the whole home, using assumptions on workspace size, UK heating season, heating hours, regional heating fuel mix and heating system efficiency. Estimated remote working emissions are calculated by applying relevant emissions factors to estimated electricity and heating consumption, and scaling by total remote working hours and average FTE. Where actual data is unavailable, assumptions are applied, with the methodology designed to incorporate more specific data as it becomes available.

Metric	Description	Units	Baseline year	UK Firm	UK Group	Methodology
						PwC ME Employee commuting Commuting emissions are estimated using office occupancy data collected from office managers and occupancy dashboards. Other inputs, including average commuting distance and vehicle type split across petrol, diesel, hybrid and electric vehicles, are based on secondary data sources such as Numbeo and Statista. Employee working from home Remote working emissions include energy associated with work equipment, lighting, heating and cooling. Laptop data, including FTE allocation by country and equipment consumption, is provided by IT. Other equipment and lighting assumptions, including monitors and printers, are based on secondary research and the EcoAct homeworking methodology, with country-specific assumptions applied where relevant. Remote working days are estimated based on PwC Middle East's work-from-home policy and employee leave entitlements. Heating and cooling assumptions are applied by country, reflecting local climate conditions and typical energy sources. Heating is excluded for GCC countries where it is not considered material. Cooling assumptions reflect expected system types by region, with central cooling assumed for GCC countries and individual cooling systems assumed for Levant countries. Seasonal heating and cooling periods are based on secondary climate data. Emissions are calculated using applicable global conversion factors and reported at country level. PwC CI Employee commuting Emissions are calculated using average commuting distances based on staff survey responses and distance calculator data, using employees' home postcodes or

Metric	Description	Units	Baseline year	UK Firm	UK Group	Methodology
						locations and office locations. Transport mode split and vehicle type assumptions, including petrol, diesel, hybrid and electric vehicles, are based on staff commuting survey data. The calculation focuses on material commuting modes, including car, bus and motorbike. Commuting frequency is estimated using office occupancy data from the access control system, provided by the CI operations team, and combined with employee headcount or FTE data by office. Channel Islands-specific emissions factors are applied where available, where not available, global emissions factors are used. Employee working from home Remote working emissions include electricity used for work equipment and lighting, and energy used for heating while employees work from home. The methodology is informed by the EcoAct Homeworking Emissions White Paper, as no equivalent Channel Islands-specific methodology is available. Equipment, lighting and heating consumption are estimated using EcoAct-based assumptions, adjusted where relevant for Channel Islands conditions and emissions factors, and applied to PwC CI FTE data. Remote working days are estimated using PwC's flexible working policy and employee data.
Capital goods	Emissions relating to capital goods for PwC UK.	Tonnes CO ₂ e	2019	•		Not applicable. Emissions from capital goods are captured within purchased goods and services emissions. Refer to the section above for details on how these are calculated.
Upstream transportation and distribution	Emissions from Upstream transportation and distribution for PwC UK.	Tonnes CO ₂ e	2019	•		Not applicable. Emissions from upstream transportation and distribution are included in the purchased goods and services category. Refer to the section above for details on how these are calculated.

Metric	Description	Units	Baseline year	UK Firm	UK Group	Methodology
Outside of Scopes	Outside of Scopes emissions comprise biogenic CO ₂ emissions from biomass and biofuels, reported separately from scope 1, 2 and 3, in line with the GHG Protocol.	Tonnes CO ₂ e	2019	•		Refer Biogas and Biodiesel above for data collection. Relevant emission factors for Outside of Scopes from DESNZ are applied to calculate the emissions.
High Impact suppliers signed up to our Third Party Code of Conduct	Percentage of PwC UK high impact suppliers that have signed up to the PwC Third Party Code of Conduct.	Percentage (%)	2026	•		Calculated as the number of in-scope high impact suppliers that have signed up to the TPCoC, divided by the total number of in-scope high impact suppliers, multiplied by 100. Sign-up is evidenced through contractual wording, supplier onboarding, or annual attestation. Supplier and contract records are sourced from the Coupa procurement system. No estimations are used. PwC UK high impact suppliers, excludes those with spend relating to tax, council rate payments or government bodies, employee vouchers, charitable donations and sponsorships, payments made to NGOs, individual litigators or practitioners, PwC group companies, Channel Islands spend, airlines, railways and energy providers. High impact suppliers are those with annual spend greater than £1 million, or between £500k and £1 million where they are assessed as having a direct sustainability impact.
Gender Diversity – Whole firm – female	Female representation across the whole firm.	Percentage (%)	N/A	•		Calculated as female headcount divided by total headcount, multiplied by 100. Headcount is based on distinct Record ID. For gender reporting, total headcount is the sum of female and male populations only; undisclosed or null gender responses are excluded from the denominator. Data is sourced from Workday and grouped using the management level hierarchy applied in the Annual Report Diversity Metrics workflow.

Metric	Description	Units	Baseline year	UK Firm	UK Group	Methodology
						PwC UK reported headcount, based on Workday data as at 1 July following the end of the reporting period. It includes employees and partners in the UK firm, at all management levels in the full firm total, including Other and Specialist. It excludes contingent workers, individuals on inactive leave, and international assignees outside the UK.
Ethnicity Diversity – Whole firm – minority ethnic group	Minority ethnic group representation across the whole firm.	Percentage (%)	N/A	•		Minority ethnic group headcount divided by total headcount for the UK firm, multiplied by 100. Total headcount includes minority ethnic groups, white ethnic groups and undisclosed populations. Data is sourced from Workday. PwC UK reported headcount, based on Workday data as at 1 July following the end of the reporting period. It includes employees and partners in the UK firm, at all management levels in the full firm total, including Other and Specialist. It excludes contingent workers, individuals on inactive leave, and international assignees outside the UK.
Issues raised via our Speak Up channels	Number of issues raised via PwC UK's Speak Up channels to the UK firm by partners, employees, contractors, clients and third parties. Includes all allegation case types, regardless of outcome. Excludes cases classified as enquiries or duplicates.	Number	2017	•		Calculated as the total number of allegation cases raised via PwC UK Speak Up channels during the financial year. Cases classified as enquiries or duplicates are excluded. Data is sourced from the Navex (EthicsPoint) database. No estimations are used.



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