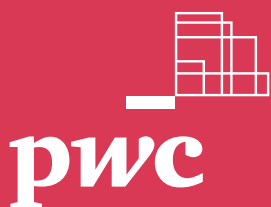




UK FY23 Purpose reporting criteria

Non-financial metrics
October 2023



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1. Purpose

This document sets out the principles and methodologies that PricewaterhouseCoopers UK LLP ('PwC UK') have used in reporting on data relating to our Purpose in the 2023 [Annual Report](#) and our [purpose](#) website. Metrics in this document can also be found in the [Integrated Reporting Hub](#).



2. Principles

Our non financial data is monitored and measured in line with the following seven best practice reporting principles, which are aligned with the [Global Reporting Initiative \(GRI\) standards](#). These principles guide us in the application of common reporting standards, particularly where ambiguous situations arise and help us to ensure that our non-financial reporting is a fair and balanced representation of our business. The details of other standards we use are disclosed at the individual metric level.



Accuracy

The firm must ensure that the data quantification methodology is of sufficient accuracy to enable decision making by the users, and that the process is without bias and uncertainties as far as practicable.



Completeness

The firm must include all relevant data and information to allow for comprehensive and meaningful communication. This may require datasets to be regularly re-assessed to ensure that changes in the firm are appropriately considered and their impact assessed in order to maintain completeness. Any exclusion should be disclosed and justified. This would include subject areas which are considered “immaterial”, and any data which is unavailable for any reason.



Consistency

The firm must enable a meaningful comparison of non financial data and information over time. To achieve this there must be a consistent application of accounting approaches, boundaries and calculation methodologies.



Non-financial context

Information on performance should be placed in context. The underlying question of non-financial reporting is how the firm 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.



Relevance

The firm must consider the intended objectives and decision making needs of the users, and ensure that the non-financial data and information is relevant to those needs.



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.



Transparency

The firm must disclose sufficient and appropriate information to enable the user to make decisions with reasonable confidence. It is important for the organisation to clearly identify its scope and justify specific exclusions or inclusions. The report should reflect positive and negative aspects of the organisation’s performance to enable a reasoned assessment of overall performance. An audit trail should be maintained to support the emissions quantification.

3. Organisational boundaries

We have set our boundaries based on our operational control. Unless otherwise indicated, the following are deemed within these boundaries:

- 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. Please note that the UK firm is referred to as ‘the firm’ throughout the document.
- All PwC UK individuals (partners and employees whose primary location is a PwC UK office) employed and working in the UK. Each section specifies whether contractors are included or not, within the scope for each metric.
- Individuals who are employed by other PwC territories, are based in the UK, and claiming expenses through the PwC UK expenses system.
- Shared ownership of Service Delivery Centres that provide outsourced services to PwC UK (for environmental reporting only).

The following are deemed outside of these boundaries:

- Offices (or parts thereof) leased by PwC UK, but subsequently sub-let to other organisations
- Offices and individuals which form part of PwC UK, but have their own governance board and therefore control (e.g. subsidiaries and joint ventures including our Middle East and Channel Island offices).
- Offices which are owned by PwC UK but are not occupied or only occupied by construction workers.
- Individuals who are employed by PwC UK, but based elsewhere in the world and claim expenses through other territories’ systems.

The following exceptions apply:

- Offices from recent acquisitions, where we do not yet have relevant data for these offices. The data from these offices will be included in future years as soon as it is practical.
- Companies that PwC’s insolvency practice and other lines of service control operationally, as data collection is impractical and they relate to different legal entities.



4. Data collection, measurement and reporting

The majority of our data is contained within our non-financial reporting platform. This has enabled us to track our social and environmental impacts across our operations back to our original baseline (2007). It also allows those with access to drill down on specific data points of interest. The platform is bespoke to our reporting, and contains advanced carbon calculations, bespoke estimations and a robust approval/sign off process to ensure data accuracy and provide a clear audit trail. As more metrics are added into our disclosures, we ensure these are incorporated into the platform once a methodology has been approved and assured.

The majority of primary environmental activity data is entered on a monthly basis by individual data contributors. Exceptions to this are employee working from home, employee commuting and purchased goods and services, which are modelled on an annual basis. In 2023, we introduced new nature-positive and sustainable behaviour metrics, which will be reported on an annual basis going forwards.

Community volunteering data is entered and reviewed on a record basis, throughout the year.

Timeline

	FY23					FY24		
	Jul-Dec	Jan	Feb	March-June	July	August	September	
Data	Data collection & submission							
						Final data review & approval		
Audit						Internal pre-assurance		Internal & external audit sign-off
						External audit		
Governance	Half year report					Audit committee Executive board		
						Annual report sign-off		

5. Estimation, modelling and restatement

5.1 Estimation



In line with our principles, we aim to ensure that our data is as complete as possible. If we are unable to gather a full period of actual data, the remainder will be estimated. This will be made clear in the 'Reporting Specifics' section for the relevant metrics.

For the environmental metrics reported, we may estimate data for the month of June if actual data was not available in time for year-end reporting deadlines. This is calculated by applying the average year-on-year reduction or growth (year-to-date or a relevant time period) to the previous June data. If necessary, we will then make further adjustments to account for any known

unusual events which may distort the estimate, such as extra bank holidays or other unforeseeable events.

For some people metrics, we rely on self disclosed data submissions from employees. Examples of incomplete data sets include those referring to ethnicity, the Youmatter engagement and wellbeing metrics. We ensure that response rates from employees for each of these metrics remain high and therefore provide a representative dataset of the overall PwC UK workforce. Because of this, and the need to comply with Data Protection legislation, we do not estimate people metrics.

For community and prosperity metrics, PwC UK follows the B4Si recommendation of under-reporting where data is uncertain. This reduces the risk of restating figures in subsequent years and builds trust and integrity in both the model and the community investment activities of individual companies. Additionally, if it is not entirely clear that an activity should be included in our data collection, B4Si guidance recommends we should be conservative and not include it until sufficient information is available to ensure it qualifies as a community contribution.

5.2 Modelling



We aim to ensure as much accuracy as possible when calculating our data, as per the GHG protocol reporting principles. However, if 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, in order to replace assumptions and estimates with PwC specific data as far as possible.

Our models use the following data hierarchy, in order of preference and

specificity to PwC:

- Actual data (e.g. meter readings).
- PwC specific inputs (e.g. modelled based on PwC data available or survey data).
- Comparable benchmarks (e.g. taken from other approved methodologies).
- High level averages (e.g. taken from Government sources).

The following reported metrics are currently based on models using the above data hierarchy:

- Purchased goods and services.
- Employee working from home.
- Employee commuting.

5.3 Restatement



Every effort is made to ensure that data we report is accurate. However, should more accurate data become available for prior years, we will usually only restate if it results in a movement of at least 5% in the reported data. If we do this, we will provide details in the notes supporting the restated data. If we include a new source of emissions in our carbon footprint, we will also restate the annual figures for prior years, as per the Greenhouse Gas Protocol.

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.

6. Reporting scope

This Reporting Criteria supports the preparation and reporting of the following metrics published in our [2023 Annual Report](#) and our [Integrated Reporting Hub](#):

Metric area	Specific metric
Principles of governance	
Embedding our purpose	Employee perception of purpose
Ethics and integrity	Breaches of external auditor independence regulations
	Staff perception of ethical culture (favourable)
	Issues raised via our speak up channels
	Dismissals for misconduct
Information protection	ISO 27001: major non-conformities
	ISO 27001: minor non-conformities
Pay transparency	Average partner pay vs average staff pay
	Average supplier payment days
Prosperity	
Community contribution	Total community contribution
	Volunteered time
	Proportion of people volunteering
	Skills-based volunteering
	Community beneficiaries
Social mobility	School students supported with skills development
	Workplace experiences provided
Our people	
Talent attraction and retention	People engagement score
	Voluntary turnover
	Graduate turnover (after 3 years)
	Spend on learning and development
Diversity	New hires: Women
	New hires: Minority ethnic groups
	New hires: Lower socio-economic background
	Partner: Women
	Partner: Minority ethnic groups
	Partner: Lower socio-economic background
	Pay gap: Women (median)
	Pay gap: Minority ethnic groups (median)
	Pay gap: Lower socio-economic background (median)
Employee wellbeing	Absence through sickness
	Work-life balance
Our supply chain	
Responsible supply chain	Assessed key suppliers with a Human Rights policy (MS)
	Assessed key suppliers with a publicly announced GHG reduction target

Metric area	Specific metric
	Assessed key suppliers reporting carbon reduction performance in line with targets
	Assessed key suppliers whose GHG emissions report has been verified by a third party
	Spend with suppliers assessed through our third party sustainability assessment platform (MS)
	Spend with suppliers obtaining silver+ status through our third party sustainability assessment platform
	Assessed key suppliers who operate in high risk sectors that have taken actions to prevent child labour, forced labour and human trafficking (MS)
	Spend in supply chain modern slavery hotspots (MS)
Social enterprise spend	Payments to social enterprises
Modern slavery training	Employees who have completed modern slavery training (MS)
Corporate Sustainability	
ESG governance and accountability	External rating of business sustainability performance
	External certification of net zero progress
Carbon emissions	Scope 1
	Scope 2
	Scope 3
	Residual carbon emissions offset
	Residual carbon emissions removed
	Suppliers with a science-based target
Carbon emissions: intensities	Intensity: revenue
	Intensity: FTE
	Intensity: supply chain spend
	Intensity: business travel by FTE
Energy transition and responsible consumption	PwC office EU
	Energy consumption
	PwC office energy consumption
	PwC WFH energy consumption
	Electricity from renewable sources
	Energy from renewable sources
Sustainable behaviours	Number of enhanced sustainability offerings accessed by employees
	Proportion of PwC's car fleet that are hybrid or EV
Regenerative and circular consumption	% PwC water use in high water stress areas
	Water supply
	Paper procured
	Total waste
	Waste recycled or reused
	Incineration
	Proportion waste recycled or reused
Nature Positive	Proportion of PwC floor plate area in or adjacent to Key Biodiversity Areas or Protected Areas
	PwC offices with a green roof
	Proportion of offsets that support nature

7. Principles of Governance

7.1 Embedding our Purpose



Metric	Description	Units
Employee perception of our Purpose	Percentage of PwC employees who said they understood how our work contributes to our Purpose in the firm's internal YouMatter survey question.	Percentage

7.1.1 Scope

Data for this metric covers all permanent employees and partners deemed within our organisational boundaries unless otherwise stated above.

7.1.2 Methodology

Staff perception of our purpose is assessed annually through an internal staff survey sent to all UK people, which asks a question on how well they understand how our work contributes to the firm's Purpose.

7.2 Ethics and integrity



Metric	Description	Units
Breaches of external auditor independence regulations	Breaches of the auditor personal independence regulations reported to the regulator as a percentage of Full Time Equivalent (FTE).	Percentage
Staff perception of ethical culture (favourable)	Percentage of staff who agree or strongly agree with this statement in the firm's YouMatter survey: 'At PwC, I feel comfortable discussing or reporting ethical issues and concerns without fear of negative consequences'.	Percentage
Issues raised via our Speak Up channels	Number of issues raised through our 'Speak Up' channels, from partners and employees, clients and third parties.	Number
Dismissals for misconduct	Number of permanent UK employees and partners who were dismissed during the period, excluding dismissals for failed exams and missed performance standards.	Number

7.2.1 Scope

Data for these metrics covers all permanent employees and partners deemed within our organisational boundaries.

7.2.2 Methodology

Breaches of external auditor independence regulations

Breaches are identified by the Independence Team through a series of internal processes including annual independence confirmations by partners and employees, personal independence compliance testing processes, and confirmations by members of client engagement teams. Once identified, all breaches are recorded on an internal register. The number of breaches is divided by the number of UK FTE to arrive at a percentage.

Staff perception of ethical culture (if favourable)

Engagement of our people is assessed annually through a confidential internal employee survey sent to all PwC UK people, which asks questions about working at PwC. The metric is based on the percentage of PwC staff who 'agree' or 'strongly agree' with this statement: 'At PwC, I feel comfortable discussing or reporting ethical issues and concerns without fear of negative consequences'.

Issues raised with our Speak Up channels

Number of issues raised through our confidential 'Speak Up' helpline and other channels, from partners, employees, clients or third parties. All issues raised are included in the data reported, although not all issues are substantiated.

Dismissals for misconduct

Data for dismissals for misconduct is taken from the Human Capital (HC) database(s) where all disciplinary cases involving UK employees and partners are recorded. This does not include dismissals for failed exams and missed performance standards. Includes partners who were required to retire from the firm as Enforced Retirements for Cause.

7.3 Information protection



Metric	Description	Units
ISO 27001: major Non-conformities raised	Number of major non-conformities identified by the external assessor of our management systems. A major non-conformity is a situation that raises significant doubt about the ability of the firm's information security management system to achieve its intended policy and objectives.	Number
ISO 27001: minor Non-conformities raised	Number of minor non-conformities identified by the external assessor of our management systems. A minor non-conformity is a single identified lapse which would not in itself raise significant doubt as to the capacity of the firm's information management system to achieve its intended policy and objectives.	Number

7.3.1 Scope

Information security data refers to non-conformities to the information management system, identified across all offices deemed within PwC UK, identified in the external assessors annual assessment.

7.3.2 Methodology

Our external assessor provides an audit report following every ISO 27001 audit, showing the number of non-conformities identified, and the reason for their award. These are logged and aggregated at the end of each reporting year.



Metric	Description	Units
Average partner pay vs average staff pay	Ratio of average partner pay (distributable profit) to average staff pay (base pay and bonus).	Multiple

7.4.1 Scope

The average partner pay vs average staff pay data covers all permanent employees and partners deemed within PwC UK.

7.4.2 Methodology

The metric is calculated by dividing the average partner pay by the average staff pay.

'Average partner pay' is the 'Average Distributable Profit Per Partner' as disclosed in the financial accounts for the relevant financial year.

'Average staff pay' is the sum of the average base pay at 30th June and average bonus amount as at 1st July for all permanent PwC employees. The calculation excludes severance costs and uses FTE to account for part time employees.

For data protection reasons, this is centrally calculated and the result is made available via a visualisation dashboard.

Reported metrics

Metric	Description	Units
Average supplier payment days	Average number of days taken by the UK-based entities in the PricewaterhouseCoopers LLP Group to pay supplier invoices (excluding those from PwC network firms), from receipt of invoice at our accounts payable processing centre to the date on which the supplier receives the payment.	Number of days

7.4.3 Scope

Data is collected for all suppliers paid by the UK-based entities in the PricewaterhouseCoopers LLP Group, excluding those from PwC network firms.

7.4.4 Methodology

At the end of each financial year, the data owner runs a report from the Accounts Payable system which includes details of the date of receipt of invoice at our accounts payable centre and when invoices were paid, with the addition of two days to clear in the suppliers accounts. The average number of payment days is then calculated by adding the aggregated number of days taken to pay the invoices divided by the total number of invoices.

8. Prosperity

8.1 Community contribution



Metric	Description	Units
Total community contribution	Cash, time, in-kind and running costs contributed to communities	£ million

8.1.1 Scope

Community contribution is calculated for all contributions deemed within our organisational boundaries.

The data is compiled in accordance with B4Si framework and is made up of four component parts:

<p>Cash</p> <p>The gross monetary amount that the business pays in support of a community organisation or project (e.g. donations, employee volunteering expenses, memberships, PwC foundation).</p> <p style="text-align: right; border: 1px solid white; padding: 2px 5px;">1</p>	<p>Time</p> <p>The cost value of the time our people spent volunteering during working hours (e.g. mentoring, sharing technical skills, supporting work experience placements etc.).</p> <p style="text-align: right; border: 1px solid black; padding: 2px 5px;">2</p>	<p>In kind</p> <p>The value of discounted or pro-bono work (e.g. auditing a community organisation's accounts, providing advisory services to community organisations) as well as other in-kind contributions (e.g. costs of providing hospitality for community partners' events).</p> <p style="text-align: right; border: 1px solid white; padding: 2px 5px;">3</p>	<p>Running costs</p> <p>The cost of running the Community Engagement programme (e.g. staff costs, office space, support services, communicating Community Engagement activities).</p> <p style="text-align: right; border: 1px solid black; padding: 2px 5px;">4</p>
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8.1.2 Methodology



Community contribution

The data collection methodology for each of these component parts is outlined below. Actual data for each component part is reconciled quarterly and collated at both half year and year end.

Cash

Cash contributions are largely made from the Community Engagement budget, although some are made from other parts of the business. The Community Engagement budget consists of funds from both the firm and the PwC Foundation. Finance reports are run monthly for Community Engagement and bi-annually for contributions made from other parts of the business. Data is analysed by the community engagement team in order to extract the cash contribution data.

Time

In accordance with B4Si guidance, the value of volunteering time is calculated by applying an average employment cost (salaries and benefits) to the hours of volunteering during working hours. This cost is, therefore, less than our full commercial charge-out rate. Separate rates are used for partners and staff.

Details on how volunteering hours are collected can be found in the section below.

In-kind

Discounted and pro bono work differs from general volunteering in that the nature of the work relates specifically to the firm's core products and services. This work would have a formal engagement under which we would take liability for the service delivered to the beneficiary organisation, distinguishing it from general volunteering.

We calculate the value of discounted or pro bono work in accordance with B4Si guidance. This equates to the difference between the cost of performing the work and the actual price charged.

For other in-kind contributions, costs are worked out on the principle of cost to our business, rather than what the community organisation would otherwise have had to pay in the open market.

Running costs

In accordance with B4Si guidance, the value of running costs include the salaries, benefits and other overheads of Community Engagement, along with any research and communications spend designed to help the business engage with its community stakeholders. For those with responsibilities outside of the Community Engagement team, their time is apportioned to Community Engagement as appropriate.

Metric	Description	Units
Volunteered time	Hours volunteered with community partners during working hours.	Working hours
Proportion of people volunteering	Percentage of staff who have volunteered within the financial year.	Percentage
Skills-based volunteering	Percentage of time spent volunteering classified as 'skills-based'.	Percentage

8.2.1 Scope

Data for these metrics is measured against all our UK employees and partners (excluding contractors) deemed within our organisational boundaries.

8.2.2 Methodology

Volunteering activity is recorded in our non-financial reporting platform on an on-going basis. This includes the volunteer's staff identifier, date of activity, name of community organisation and planned time volunteered. Further demographic information (including staff grade) is also populated into the platform automatically from the firm's HC system.

Volunteering does not include volunteering activity occurring outside of working days.

On a quarterly basis, data is separated into 'occasions' and unique 'volunteers' (people) using the staff identifier. The expected time to be volunteered is then checked against timesheets and amended, if necessary. This is done by matching anticipated volunteering time to the firm's cost codes. For any remaining volunteering hours that we are unable to reconcile we follow the B4Si principle of using a conservative and informed estimate.

Time volunteered is then further classified as 'skills-based' or 'not skills-based', according to the nature of the volunteering activity. This classification reflects the use of an individual's professional skills but in an informal way that does not involve the delivery of a service for which the firm is liable. So, for instance, CV interview skills workshops, and mentoring a school student or a social entrepreneur would be classed as skills-based, whereas painting a school would not.

Metric	Description	Units
Community beneficiaries	Number of people directly benefiting from employee volunteering.	Number of people

8.3.1 Scope

Community beneficiaries refer to the people outside of PwC who benefit directly from the volunteering activity.

8.3.2 Methodology

Direct beneficiaries are recorded in the non-financial reporting platform on an on-going basis by the Community Engagement team. For some activities (e.g. individual mentoring), the individual beneficiaries are generally known by name and recorded. For others, the numbers are collected either from attendance registers, the volunteers, recipient organisation records or our own social value surveys. Where the exact number of beneficiaries is not known, estimation is made based either on the same activity from the previous year or a comparable activity in the same year (e.g. number of people attending a CV interview skills workshop).

8.4 Social mobility



Metric	Description	Units
School students supported with skills development	Number of school students who have taken part in our skills development programmes with schools.	Number of people
Workplace experiences provided	Number of secondary school students undertaking centrally co-ordinated paid work experience with the firm.	Number of people

8.4.1 Scope

Data for these metrics is calculated for relevant activity deemed within our organisational boundaries.

8.4.2 Methodology

School students supported with skills development

This refers to those young people that have benefitted from the workplace skills programmes run with primary and secondary schools by our Student Recruitment ambassadors and Community Engagement volunteers, and as such the figure is a subset of the total number of community volunteering beneficiaries. Activities that do not support with business skills, i.e. arts and sports-related activity, and activities that teach life skills, e.g. anti-bullying workshops, are not included.

Direct beneficiaries are recorded in the non-financial reporting platform on an on-going basis by the Community Engagement team. For some activities (e.g. individual mentoring), the individual beneficiaries are generally known by name and recorded. For others, the numbers are collected either from attendance registers, the volunteers, recipient organisation records or our own social value surveys. Where the exact number of beneficiaries is not known, estimation is made based either on the same activity from the previous year or a comparable activity in the same year (e.g. a typical CV interview skills workshop).

Beneficiaries only include students who are classed as meeting our social mobility criteria. This means either they attend a social mobility target school or college, they engage with us through an external partner organisation who is focussed on social mobility or meet individual social mobility criteria. Social mobility target schools/colleges have a higher than average proportion of students eligible for free school meals, and/or are located in social mobility coldspots or opportunity areas (England only). Individual social mobility eligibility is determined by responses to the socio-economic background questions suggested by the Social Mobility Commission.

Workplace experiences

A range of work experience will take place within the firm during the year. For this metric we are only counting those secondary school and Sixth Form college students that have undertaken paid work experience on the firm's centrally coordinated work experience programme which is managed by the firm's Schools Recruitment team and the Social Mobility Team, and who attended a State school or college and who either:

- Are or were in receipt of Free School Meals; or
- Are from a lower socio-economic background based on main household earner's occupation aged 14; or
- Would be first in their immediate family to go to university ; or
- Attend a school or college that is above the regional average in terms of number of students eligible for free school meals.
- This data is confirmed in the work experience application process.

9. Our People

9.1 Talent attraction and retention



Metric	Description	Units
People engagement score	Percentage of PwC staff who agree or strongly agree in the firm's internal YouMatter survey questions. Average number of responses to the five survey statements below: <ul style="list-style-type: none">• I feel like I belong at PwC• My personal values align with the values demonstrated at PwC• I enjoy working at PwC• I am proud to work at PwC• I would recommend PwC as a great place to work.	Percentage
Voluntary turnover	Total number of people voluntarily leaving the firm during the reporting year as a percentage of the average headcount over the reporting year.	Percentage
Spend on learning and development	Total financial investment into Learning and Development in the reporting year, divided by the average number of FTE over the reporting year.	£ per FTE

9.1.1 Scope

Data for these metrics covers all permanent employees and partners deemed within our organisational boundaries unless otherwise stated above.

9.1.2 Methodology

People engagement score

Engagement of our people is assessed annually through a confidential internal staff satisfaction survey to all UK people, which asks a range of engagement related questions about working at PwC. The results of the survey are confidentially summarised to generate an overall Engagement Index which is reported across the firm.

Some questions in FY22 differ from questions in previous years.

Voluntary turnover

Employee data, including the dates and means through which they joined or left the firm, are recorded and monitored within our Human Capital (HC) system. This system is used to administer all employee personal, job, pay and performance data.

Spend on learning and development

The financial spend on learning and development includes the cost of developing and running formal learning, people costs associated with its development, internal and external fees, and relevant overheads. Costs are allocated to the relevant codes in the firm's finance system, from which the total investment is calculated, and in turn calculate an average spend per FTE.

9.2 Diversity



Metric	Description	Units
New hires: Women	Proportion of new hires made in the reporting year who have told us they are female.	Percentage
New hires: Minority ethnic groups	Proportion of new hires made in the reporting year who have told us they are of Minority ethnic groups.	Percentage
New hires: Lower socio-economic background	Proportion of new hires made in the reporting year who have told us they are of Lower socio-economic background.	Percentage
Partners: Women	Proportion of female partners.	Percentage
Partners: Minority ethnic groups	Proportion of partners who are from minority ethnic groups.	Percentage
Partners: Lower socio-economic background	Proportion of partners who are from a lower socio-economic background.	Percentage
Pay gap: Women (median)	Pay gap between median female pay and male pay.	Percentage
Pay gap: Minority ethnic groups (median)	Pay gap between median minority ethnic group pay and non-minority ethnic group pay.	Percentage
Pay gap: Lower socio-economic background	Pay gap between median 'lower socio-economic background' groups and 'non-lower socio-economic background groups'.	Percentage

9.2.1 Scope

Data for these metrics is measured against all relevant partner and employee hires (excluding contractors), deemed to be within our organisational boundaries.

9.2.2 Methodology

Diversity metrics

Employee data, including gender and ethnicity, is recorded and monitored within the PwC UK HC system. This is used to administer all employee personal, job, pay and performance data, and provides the data for all our inclusion and diversity metrics.

Upon joining the firm, employees are encouraged to provide personal biographic details including diversity details such as ethnicity and disability information, which they can update at any time during their time with the firm. This self-disclosed diversity data is used to calculate the metrics.

Pay gap metrics

Calculated in line with the [UK Gender Pay gap Act](#).



Metric	Description	Units
Absence due to sickness	Proportion of available time recorded by our people as sickness absence.	Percentage
Work-life balance	Percentage of staff who agree or strongly agree with this statement in the firm's YouMatter survey: 'The people I work for make wellbeing a priority for our teams'.	Percentage

9.3.1 Scope

Data for these metrics is measured against all our UK employees and partners (excluding contractors) deemed within our organisational boundaries.

9.3.2 Methodology

Absence due to sickness

People record details of the time they spend during the working week onto personal electronic timesheets in the finance system, using unique numerical codes which align to specific projects or activities. One code they can record time against is sickness absence. The aggregate figure for this is then calculated as a proportion of the total standard working hours to generate the employee absence rate.

Work-life balance

Engagement of our people is assessed annually through a confidential internal staff satisfaction survey to all UK people, which asks a range of engagement related questions about working at PwC. Percentage of PwC staff who agree or strongly agree to the question: 'The people I work for make wellbeing a priority for our teams'.



10. Our supply chain

Metric	Description	Units
Assessed key suppliers with a Human Rights policy	The proportion of key suppliers, assessed and verified through our third party sustainability assessment platform, who have a Human Rights policy.	Percentage
Assessed key suppliers with a publicly announced GHG reduction target	The proportion of key suppliers, assessed and verified through our third party sustainability assessment platform carbon module, whose GHG emissions reduction target has been publicly announced.	Percentage
Assessed key suppliers reporting carbon reduction performance in line with targets	The proportion of key 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
Assessed key suppliers whose GHG emissions report has been verified by a third party	The proportion of key suppliers, assessed and verified through our third party sustainability assessment platform carbon module, whose GHG emissions report has been verified by an accredited, independent third party.	Percentage
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
Spend with suppliers obtaining silver+ status through our third party sustainability assessment platform	The proportion of all suppliers (by spend) that have obtained a silver or above through our third party sustainability assessment platform.	Percentage
Assessed key suppliers who operate in high risk sectors that have taken actions to prevent child labour, forced labour and human trafficking	The proportion of key 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
Spend in supply chain modern slavery hotspots	The proportion of all PwC UK supply chain spend with suppliers in a modern slavery hotspot.	Percentage

Scope

The term 'key suppliers' refers to our 'top 75 or so' suppliers. These are identified by applying a detailed criteria to the spend and expenses data, then refining the list to account for a number of factors, including:

- Size of spend with the supplier.
- Whether they're 'one-off' or 'managed' suppliers.
- Supplier 'churn', i.e. recently appointed suppliers or suppliers who we no longer use.
- Sustainability risk associated with the product or service procured.
- Ongoing or imminent commercial issues such as contract discussions.
- Relationship or operational issues associated with the provision of the service in question.
- Relevance to other areas of strategic interest.

Spend on areas such as rent, professional memberships and subscriptions, and charitable donations is not counted as 'supplier' spend. Similarly, payments made to NGOs, academic institutions, and payments relating to specific client work are excluded.

Assessed key suppliers with a Human Rights policy

Scope

Key suppliers who have a valid scorecard through our third party sustainability assessment platform within the reporting year.

Methodology

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 calculate the final metric by converting it to the percentage of suppliers with policies on labour or human rights issues.

Assessed key suppliers with a publicly announced GHG reduction target

Scope

Key suppliers who have a valid carbon scorecard through our third party sustainability assessment platform within the reporting year.

Methodology

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.

Assessed key suppliers reporting carbon reduction performance in line with targets

Scope

Key suppliers who have a valid carbon scorecard through our third party sustainability assessment platform within the reporting year.

Methodology

This is based on (and verified through) our third party sustainability assessment platform's carbon module KPI 'reduction performance in line with set targets'. We report the proportion of suppliers on the platform that meet this.

Assessed key suppliers whose GHG emissions report has been verified by a third party

Scope

Key suppliers who have a valid carbon scorecard through our third party sustainability assessment platform within the reporting year.

Methodology

This is based on (and verified through) our third party sustainability assessment platform's carbon module KPI 'GHG emissions report has been verified by a third party'. We report the proportion of suppliers on the platform that meet this.

Spend with suppliers assessed through our third party sustainability assessment platform

Scope

PwC UK supply chain spend includes total AP, hotel, air and land travel from expenses spend for the UK firm, within the reporting year.

Methodology

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.

Spend with suppliers obtaining silver+ status through our third party sustainability assessment platform

Scope

PwC UK supply chain spend, includes total AP, hotel, air and land travel from expenses spend for the UK firm, within the reporting year.

Methodology

The supplier spend data is cross referenced with the suppliers who have been rated by our third party sustainability assessment platform within our network, and who also meet the following criteria:

- Have obtained a silver or above medal.
- Have a valid scorecard within the reporting year.

Assessed key suppliers who operate in high risk sectors that have taken actions to prevent child labour, forced labour and human trafficking

Scope

Key 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.

Methodology

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?'.
This question is only available to suppliers operating in a modern slavery high risk sector.

Scope

The spend figure includes total AP, hotel, air and land travel from expenses' spend for the UK firm, within the reporting year.

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.

Methodology

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.

Social enterprise spend

Metric	Description	Units
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).	£million

We support a range of organisations through our supply chain, some of which are social enterprises.

The national membership body for social enterprises, social enterprise UK, defines social enterprises as organisations that:

- Have a clear social/environmental mission set out in their governing documents.
- Generate the majority of their income through trade.
- Reinvest the majority of their profits.
- Are autonomous of the State.
- Are majority controlled in the interests of the social mission.
- Are accountable and transparent.

We collate our spend with those organisations that we know are, or believe to be social enterprises or community interest Companies through data from the firm's finance systems.

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.

Modern slavery training

Metric	Description	Units
Employees who have completed modern slavery training	Proportion of PwC employees that have completed the 'shining a light on modern slavery' e-learn.	Percentage

Scope

All PwC UK employees. The training is required to be completed every 3 years, so the metric includes those that have completed it in the past 3 years and any new joiners to the firm.

Methodology

The metric is obtained from the compliance tracking system.

11. Corporate sustainability

11.1 Governance and accountability



Metric	Description	Units
External rating of business sustainability performance	PwC UK firm's own external rating received through EcoVadis.	Percentage
External certification of net zero progress	Carbon trust route to Net Zero standard quantitative score.	Percentage

External rating of business sustainability performance

Scope

The score for PwC UK firm for the reporting year, received through the third party sustainability assessment platform EcoVadis.

Methodology

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 will be customised for each company according to its activity, size and location of its operations.

PwC is being independently rated by EcoVadis on an annual basis, and we publish our certificate publicly on the [PwC website](#).

External certification of net zero progress

Scope

Carbon trust route to Net Zero standard quantitative score for PwC UK firm covering the reporting year (carbon trust certificate validity period).

Methodology

The Carbon trust performs a biannual certification of the progress of our organisation on the journey to Net Zero against their route to Net Zero standard. They independently review and assess our progress – providing PwC with a quantitative score out of 100% (used for this metric) and a certification tier (taking action, advancing or leading). As the certification lasts for 2 years, the score will only be updated biannually.

11.2 Carbon emissions



We calculate our Greenhouse gas (GHG) footprint by applying the requirements and principles of the following guidelines, protocols and conversion factors:

- Environmental reporting guidelines: Including streamlined energy and carbon reporting 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: conversion factors 2018-2022 (BEIS), applied one year in arrears.
- AIB European residual mix factors 2017-2021 (RE-DISS), applied one year in arrears.
- Environmentally extended input – output modelling factors (EEIO).
- Supplier or utility specific emission factors for some electricity.

These standards relate to the calculation of greenhouse gas emissions. The calculations themselves depend on the underlying environmental data collected. Accordingly, the standards also guide the measurement and reporting of all of our environmental data.

We report on our carbon emissions in line with the Greenhouse Gas Protocol classification as follows:

- Scope 1: Direct emissions from the burning of fossil fuels and bio-fuel on-site, and release of refrigerant gases from aircon and refrigeration maintenance.
- Scope 2: Indirect emissions from purchased energy arising from the consumption of electricity.
- Scope 3: Other indirect emissions, notably from business travel, well-to-tank (WTT), consumption, fuel and energy upstream emissions and waste in our operations.

We report a breakdown of our Scope 3 emissions in our GHG inventory, published on the [Integrated reporting hub](#). This is comprised of all of the material scope 3 emissions: business travel (air, rail, road, hotels), fuel and energy upstream emissions, waste generated in operations, purchased goods and services, employee commuting and working from home.

BEIS has introduced separate ‘Well to tank (WTT)’ emission factors for all processes which consume fossil fuels (flights, electricity generation, etc). These Scope 3 factors enable organisations to account for the emissions associated with extracting, refining, and transportation of the raw fuel to the vehicle, asset or process where it is consumed, but are separate to the factors for the point at which the fuel is combusted.

However, as WTT factors are directly linked with the Scope 3 activity, we have chosen to combine the two for reporting our business travel emissions, so that we report a single figure.

The six regulated greenhouse gases which are included within our carbon emissions reporting are as follows:

- Carbon dioxide (CO₂).
- Methane (CH₄).
- Nitrous oxide (N₂O).
- Hydrofluorocarbons (HFCs).
- Perfluorocarbons (PFCs).
- Sulphur hexafluoride (SF₆).

The total impact of all these emissions sources is reported as a carbon dioxide equivalent (CO₂e). This is achieved by converting the gases to an equivalent CO₂e number based on their 100 year global warming potential. These Global Warming Potential conversions are calculated by the Intergovernmental Panel on Climate Change (IPCC) and included in the UK Government conversion factors.

GHG inventory metrics

All external sustainability disclosures (including carbon reduction plan and combined energy and carbon report found within our members report), contain a subset of these metrics, which slightly vary in scope due to individual requirements for each and relevance to our external targets. See section 12 ‘Disclosures’ for reference.

Data is entered into the non-financial reporting platform on a monthly basis, and data is currently only captured for offices controlled by PwC.

Scope 1

Metric	Description	Units
Total stationary combustion of fuels	Total stationary combustion of fuels (gas and diesel).	kWh Tonnes CO₂e
Biogas	Biogas used for heating in our offices.	kWh Tonnes CO ₂ e
Biodiesel	Biodiesel used for heating in our offices.	kWh Tonnes CO ₂ e
Natural gas	Natural gas used for heating in our offices.	kWh Tonnes CO ₂ e
Fugitive emissions	Refrigerant gases leaked from equipment in our offices.	Tonnes CO ₂ e
Total Scope 1 emissions	Sum of all scope 1 carbon emissions, as documented above: (Biogas, biodiesel, natural gas, fugitive emissions).	Tonnes CO ₂ e

Methodology

- Biogas, biodiesel and natural gas usage for heating our offices are collected via meter readings.
- Fugitive emissions refer to refrigerant gases leaked from equipment in offices. 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. We've adopted the Simplified Material Balance Method to calculate the kilograms of gas leaked, which measures the amount of gas topped up minus the gas recovered during maintenance.
- Refrigerants used by PwC offices and reported include: R22, R134A, R407C, R410A, R417A, R422D.

Estimation

Every effort is made to ensure that the data collected is from actual meter-readings. In cases where meter data is not available, estimates may be provided by the relevant data owner, before being checked as appropriate by the service owner.

Biogas and Natural gas actual data is often unavailable. Therefore estimating our gas consumption requires a series of extra calculations.

We calculate an average ratio by floor area using actual consumption values, and then multiply this by the floor area of offices for which the gas consumption is unknown. As most of our offices do not have a tri gen, we exclude the consumption specifically related to tri gens, to mitigate overstatements.

Scope 2

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 both metrics:

Metric	Description	Units
Electricity consumption	Market based: purchased electricity based on PwC procurement, and whether it is from renewable sources.	kWh Tonnes CO2e
	Location based: purchased electricity consumption based on location of consumption.	kWh Tonnes CO2e
Proportion of electricity from renewables	Electricity sourced from renewables as a proportion of total electricity.	Percentage


Methodology

a) Market based

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 (see chart below, as set out in the GHG Protocol Scope 2 guidance). This has emission factors specific to our electricity contract at the top, and BEIS average factors for the UK at the bottom.



Emission factors	Indicative examples	Level of precision
Energy attribute certificates or equivalent instruments (unbundled, bundled with electricity, conveyed in a contract for electricity, or delivered by a utility).	<ul style="list-style-type: none"> Renewable energy certificates (US, Canada, Australia and others). Generator declarations (UK) for fuel mix disclosure. Guarantees of Origin (EU). Electricity contracts (e.g. PPAs) that also convey RECs or GOs. Any other certificate instruments meeting the Scope 2 Quality Criteria. 	Higher 
Contracts for electricity, such as power purchase agreements (PPAs) and contracts from specified sources, where electricity attribute certificates do not exist or are not required for a usage claim.	<ul style="list-style-type: none"> In the US contracts for electricity from specified nonrenewable sources like coal in regions other than NEPOOL and PJM. Contracts that convey attributes to the entity consuming the power where certificates do not exist. Contracts for power that are silent on attributes, but where attributes are not otherwise tracked or claimed. 	
Residual mix , (subnational or national) that uses energy production data and factors out voluntary purchases.	<ul style="list-style-type: none"> Calculated by EU country under RE-DISS project. 	
Residual mix (subnational or national) that uses energy production data and factors out voluntary purchases.	<ul style="list-style-type: none"> Calculated by EU country under RE-DISS project. 	
Other grid-average emission factors (subnational or national) – see location-based data.	<ul style="list-style-type: none"> eGRID total output emission rates (US). In many regions this approximates a consumption-boundary, as eGRID regions are drawn to minimise imports/exports. BEIS annual grid average emission factor (UK). IEA national electricity emission factors. 	

Ref: <https://ghgprotocol.org/sites/default/files/2023-03/Scope%20%20Guidance.pdf>

b) Location based

The location-based method uses an average emission factor that relates to the grid from which electricity is drawn. BEIS provide 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.

9.2.2.3 Estimation

Electricity consumption data is gathered via supplier invoices and supported by meter readings, therefore data estimates are not currently required.

Scope 3

Metric	Description	Units	Reference
Fuel and energy upstream emissions	Carbon emissions associated with WTT for Scope 1 and 2 (based on kWh fuels and electricity), and transmission and distribution losses for electricity.	BEIS: WTT- fuels (by type of fuel) + BEIS: T&D- UK electricity.	kWh Tonnes CO2e
Waste generated in operations: Recycled	Waste recycled	BEIS: Waste disposal split by type (e.g. cardboard/glass/paper/plastic/compostables/IT equipment)	Tonnes Tonnes CO2e
Waste generated in operations: Reused	Waste reused	BEIS: Waste disposal split by type (e.g.IT equipment/mobile phones)	Tonnes Tonnes CO2e
Waste generated in operations: Incineration to energy	Waste treated through incineration to energy.	BEIS: Waste disposal split by type (e.g.general waste)	Tonnes Tonnes CO2e
Waste generated in operations: Landfill	Waste treated through landfill	BEIS: Waste disposal split by type	Tonnes Tonnes CO2e
Business travel	Total distance travelled by air, rail and road plus nights stayed in hotels.	BEIS and WTT	Km, nights Tonnes CO2e
Air travel	Distance travelled by air, broken down by haul and class.	BEIS: Air travel split by distance and class	Km Tonnes CO2e
Rail travel	Distance travelled by National rail and Eurostar.	BEIS: Rail travel split by location and class	Km Tonnes CO2e
Road travel	Distance travelled by cars (broken down by fuel type and engine size, taxi (black cab and regular), and motorbikes.	BEIS: Road travel split by vehicle type and engine size	Km Tonnes CO2e
Hotel nights	Hotel stays in accommodation	BEIS: hotel stay factors by country	Nights Tonnes CO2e
Employee commuting	Distance travelled and mode of transport used by employees commuting to and from PwC offices.	PwC bespoke conversion factor based on GHG protocol guidance	Tonnes CO2e
Employee working from home	Energy used for heating and powered equipment at home.	PwC bespoke conversion factor based on GHG protocol guidance	kWh Tonnes CO2e
Purchased goods and services	PwC's Purchased goods and services carbon emissions converted from spend.	PwC proprietary EEIO conversion factors (using spend explorer)	£ spend Tonnes CO2e
PwC service delivery centres	Carbon emissions produced from Service Delivery Centres attributable to PwC UK.	PwC proprietary EEIO conversion factors (using spend explorer)	£ spend Tonnes CO2e

Metric	Description	Units
Total Scope 3 emissions	Sum of the following scope 3 carbon emissions, as documented above: (fuel and energy upstream emissions, waste, business travel (air, rail, road, hotels).	Tonnes CO2e
Total extended Scope 3 emissions	Sum of all scope 3 carbon emissions above and including, purchased goods and services, employee commuting, working from home.	Tonnes CO2e

Fuel and energy upstream emissions

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.

BEIS provide 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. To simplify reporting, we report a single combined WTT and T&D figure under this category.

Methodology

Carbon emissions are calculated by multiplying the activity data from fuels and energy consumed in scope 1 and 2 by appropriate emission factors.

Estimation

See scope 1 and 2 sections for information on how activity data for fuels and energy are calculated.

Waste generated in operations

Waste generated in operations refers to waste disposed of by PwC and collected across all offices deemed within our organisational boundaries.

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 BEIS guidance and can be broadly categorised into office waste, food waste, furniture and IT and electronic waste.

According to BEIS guidance, carbon emissions from waste disposal should be separated from 'Purchased goods and services'. Furthermore, any benefits of recycling are now attributed to the user of recycled materials and not the entity disposing of the waste. As such, the carbon emissions from waste only reflect the emissions from transportation and preparation of the waste.

Methodology

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.

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.

Estimation

Every effort is made to ensure that the data collected is accurate. In cases where data is not available, estimates may be provided by the relevant data owner, before being checked as appropriate by the service owner. These estimates are often based on offices of a similar size.

Occasionally waste data is not available in time for year-end. In these cases, we make estimates for the relevant months, based on data from previous years, and adjust it for known variances (e.g. changes in occupied floors). Where previous years' data is not available for a particular office, waste data from a similar sized office is used to create an estimate.

Business travel

Business travel data is collected for all individuals deemed within our organisational boundaries. Business travel includes air, rail, road travel and hotel stays, as described in the following sections.

Business travel consumption is reported in our [Integrated reporting hub](#), however a further breakdown is listed in our GHG inventory. This data is drawn from our travel management systems, containing details about each business travel journey and stays. This data is then processed and aggregated for reporting purposes.

Air travel

Air travel is categorised by length of flight and class to align with BEIS guidance.

Methodology

Business air travel is predominantly booked through a central booking system managed by our travel management supplier.

Data is sourced from our travel management supplier on a weekly basis, and aggregated each month, one month in arrears.

Data is grouped into distance categories as follows:

- 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.

Data is further arranged by chargeable, business development or non-chargeable according to the internal cost code against which the flight was booked.

Exchanges and cancelled flights are recorded by our travel management supplier as neutral and negative distances respectively. Once cancelled flights are refunded, the data is adjusted in the respective month of travel, as long as it remains within the same reporting year.

Data is entered into our non-financial reporting platform monthly and revised on a year to date basis, throughout the reporting year.

We've combined the 'well to tank (WTT)' emission factors for air travel, so that we can report a single figure associated with the activity.

Estimation

The majority of 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.

Rail travel

Rail travel is categorised into National rail and Eurostar trips. International rail journeys are excluded given their small volume. A single combined conversion factor including activity and WTT emissions is used to enable reporting of a single carbon figure associated with this activity.

Methodology

Business rail travel is predominantly booked through a central booking system managed by our travel management supplier.

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 in order to help calculate our carbon emissions accurately.

Exchanges and cancelled rail journeys are recorded by our travel management supplier as neutral or negative distances respectively. Once a cancelled ticket is refunded, the data is adjusted within the respective month of travel, as long as it remains within the same reporting year. (this may be reported in the subsequent month to when the journey was booked).

Data is entered into our non-financial reporting platform monthly and revised on a year to date basis, throughout the reporting year.

Estimation

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.

Road Travel

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.

A single combined conversion factor including activity and WTT emissions is used to enable reporting of a single carbon figure associated with this activity.

Methodology

Cars, motorbikes and bicycles

Monthly data on total reimbursed mileage is sourced from our expenses system, one month in arrears.

Car data is grouped by diesel and petrol cars and categorised according to the HMRC engine sizes (e.g. '1400cc and less') in order 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.

Although business travel by bicycle is recorded under our business road travel distance, it does not have an associated carbon emission and so does not get included in the road travel carbon metric.

Taxis

Monthly taxi data is sourced from our expenses system, one month in arrears.

The majority of 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.

In cases where this data is not available, we derive average spend per kilometre using publicly available data sources. We estimate the total kilometres travelled from the expenses data, using an average spend per kilometre (£/km) figure.

To reflect the fact that different types of taxis are used, the resulting figure for total kilometres travelled by taxi is allocated equally to the BEIS conversion factors for 'Black cabs' and 'Regular cabs'.

Estimation

It is unlikely that expenses data will be unavailable, therefore taxi carbon data estimates are not currently required.

Hotel nights

Hotel nights refer to the number of overnight stays by individuals in both hotels and serviced apartments during business trips.

Methodology

Hotel nights are predominantly booked through a central booking system managed by our travel management supplier. They are also recorded via our expenses system.

Hotels data and Serviced apartments data is sourced from our travel management supplier, serviced apartments supplier, respectively, one month in arrears. The number of nights is then recorded against the appropriate country where the hotel/ serviced apartment is located, and the respective emission factor is then applied, as per the BEIS guidance.

A small portion of the data also comes from our expenses system.

Data is entered into our non financial reporting platform monthly.

In cases where this data is not available (for example, service apartment nights not booked through official channels), we derive average spend per night using available data we have for service apartment nights booked through official channels. We estimate the total nights from the expenses data, using an average spend per night figure.

Estimation

It is unlikely that expenses data will be unavailable, therefore taxi carbon data estimates are not currently required.

Employee commuting and working from home

Employee commuting and working from home data is collected for all individuals deemed within our organisational boundaries. Both are collected annually.

We have followed the GHG protocol Scope 3 guidance by categorising both working from home and commuting emissions under Category 7: Employee Commuting. This combined total is reported in our GHG inventory, CRP and TCFD disclosures, and is further broken down into the respective categories in the GHG inventory.

Employee commuting

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.

Methodology

Without actual data available, a methodology was developed using the 'average-data method' in line with the GHG protocol guidance on calculating commuting emissions.

The final commuting carbon is calculated by multiplying the average commuting carbon per employee by the average days an employee would commute in the reporting year. This is then multiplied by the average number of FTE in the reporting year.

To calculate average commute carbon per employee, government published data is used which provides average commute journey length and transport mode split per region of the UK.

Average commute carbon by mode of transport is calculated by multiplying average journey length by BEIS carbon emission factors. The transport mode split (%) is then applied for each region.

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 from home.

Employee working from home

Employee working from home 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 from home.

The GHG protocol does not currently provide any guidance for the calculation of working from home emissions. Hence, open source methodologies and best practices were used to inform and shape a PwC specific methodology.

Methodology

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.

Electricity 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.

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.

Average heating days per year are currently based on a 6 month UK heating season, in line with the methodology recommended in an openly available and widely adopted home working emissions whitepaper.

Average number of working from home days is calculated in line with the commuting methodology. The proportion of time spent working from home 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 receipts) are removed from total working days.

Average working hours per day are based on employee contracted hours.

The methodology is designed to allow both the monitoring of our progress, and to introduce more specific data over time, replacing assumptions and high level estimates, which will improve data accuracy.

Purchased goods and services (currently includes capital goods)

Purchased goods and services emissions include upstream emissions from the production of goods and services purchased or acquired by PwC UK and include services outsourced to our overseas Service Delivery Centres, in which the firm may have an equity stake, in the reporting year.

Currently our purchased goods and services figure consolidates both purchased goods and services with capital goods, rather than reporting them as two separate figures.

Methodology

Purchased goods and services

We refreshed our methodology with an average spend-based method based upon 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 procurement categories.

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.

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.

When calculating the total emissions for purchased goods and services, we exclude the following procurement categories that are either accounted for elsewhere in Scope 1, 2 or 3, or not defined as a good or service.

- Accommodation.
- Air travel.
- Lease cars.
- Electricity.
- Other land travel.
- Fuel and heat (offices).
- Taxes (included HMRC and property rents).

Service delivery centres

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 percentage usage (instead of percentage ownership) - based on charged hours - of each SDC (this information is provided by our finance team) by the total emissions of the SDC.

Estimation

For UK purchased goods and services, it is unlikely that spend data will be unavailable, therefore data estimates are not currently required.

For SDCs, when granular data is not available, we have to estimate a percentage of the emissions that are assigned to PwC UK. When necessary, we use the spend amount to calculate emissions. This is done in a similar way to purchased goods and services emissions, but using the professional services' category emission factor.

Carbon offsetting and removals

Metric	Description	Units
Residual carbon emissions offset	Percentage of total carbon emissions offset in the current financial year.	Percentage
Residual carbon emissions removed	Percentage of total carbon emissions removed in the current financial year.	Percentage

We report on the proportion of our total carbon emissions offset and removed, in line with our Net Zero commitments.

We've offset our residual carbon emissions since 2007 to achieve carbon neutrality, by purchasing credits from carbon offsetting projects.

We have also committed to transitioning our portfolio to carbon removals by FY30, as part of our [Global Net Zero](#) commitment.

Methodology

Both metrics are calculated based on the proportion of total carbon emissions within PwC UK's Net Zero scope covered by purchased offsets or removals in the reporting year.

Carbon emissions offset

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](#).

Carbon emissions removed

We are still in the process of establishing our carbon removals programme, which will be set by PwC at a global network level, hence we currently report this as zero. However, all carbon removal projects will be selected based on quality and verification of the carbon reduction impact, and for their economic and social benefits.

Supplier carbon emissions

Metric	Description	Units
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

Scope

All PwC UK suppliers.

Methodology

The suppliers are identified based on the the following criteria:

- If they are on the [SBTi 'target set' list](#).
- If they are recognised by one of the [UN race to zero](#) partner organisation.
- If they have submitted their SBT to the SBTi and awaiting for validation (submission evidence required from each suppliers in this category).

Carbon emissions: intensities

Metric	Description	Units
Intensity: revenue	Total carbon emissions per £m of annual revenue for the UK firm (excluding Middle East and Channel Islands, as reported in the annual financial statements).	Tonnes CO2e/£m revenue
Intensity: FTE	Total carbon emissions per average annual FTE.	Tonnes CO2e/FTE
Intensity: supply chain spend	PG&S carbon emissions per £m of PG&S spend.	Tonnes CO2e/£m spend
Intensity: business travel by FTE	Total business carbon emissions per average annual FTE.	Tonnes CO2e/FTE

Energy transition and responsible consumption

Metric	Description	Units
PwC office EUI	Energy Use Intensity (EUI) refers to the amount of energy used in our offices, per square metre.	kWh/m2
Energy consumption	Sum of kWh electricity and fuels consumed in our offices and employees working from home.	Million kWh
PwC office energy consumption	Sum of kWh electricity and fuels consumed in our offices.	Million kWh
PwC working from home energy consumption	Sum of kWh electricity and fuels consumed by our people working from home.	Million kWh
Electricity from renewable sources	Sum of electricity sourced from renewables as a proportion of total electricity consumed in our offices.	Percentage
Energy from renewable sources	Sum of energy sourced from renewables as a proportion of total energy consumed in our offices.	Percentage

PwC office EUI

Scope

PwC office energy consumption per m2 of office floor area.

Methodology

Intensity calculated by '**PwC office energy consumption**' divided by average PwC office floor area in m2.

Energy consumption

Scope

Energy consumption in offices deemed within our organisational boundaries and from our employees while working from home.

Methodology

Sum of '**PwC office energy consumption**' and '**PwC WFH energy consumption**'.



PwC office energy consumption

Scope

Energy consumption across all offices deemed within our organisational boundaries.

Methodology

Gas, oil, biodiesel and electricity consumption data from offices is gathered monthly, one month in arrears by the data owners as follows:

- 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'.

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.

For landlord buildings where actual data is unavailable the consumption is estimated. See **Scope 1 carbon and energy** section.

PwC WFH energy consumption

Scope

All PwC staff while working from 'home', defined as any working location besides PwC offices, client sites, or business trips.

Methodology

See **Working from home** section.

Electricity from renewable sources

Scope

Electricity consumption across all offices deemed within our organisational boundaries.

Methodology

Electricity consumption from renewable sources as a portion of total electricity consumption. See **Scope 2**, electricity section for details on eligibility of renewable electricity.

Electricity from renewable sources

Scope

Energy consumption across all offices deemed within our organisational boundaries.

Methodology

Energy consumption (electricity, gas, and other fuels like oil or biodiesel) consumption from renewable sources as a portion of total energy consumption. See **Scope 1 and 2**, for details on eligibility of renewable energy.

Sustainable behaviours

Metric	Description	Units
Number of enhanced sustainability offerings accessed by employees	Number of enhanced sustainability offerings accessed by employees via our My Choices platform. i.e. Cycle2Work scheme and EV car scheme.	Number
Proportion of PwC's car fleet that are EV or Hybrid	Proportion of vehicles in the PwC car scheme (both staff and partner) that are EV or Hybrid.	Percentage

Number of enhanced sustainability offerings accessed by employees

Scope

Enhanced sustainability offerings accessed by employees refers to the number accessed by employees via our employee choices platform. i.e. Cycle2Work scheme and EV car scheme.

The Cycle2Work scheme allows employees to hire cycles and cyclists' safety equipment from our supplier as a tax free benefit. This is a 12 month benefit, with purchase/return/continued lease options offered by our provider to users. Cycle2Work scheme offerings are therefore only counted once, when the order is confirmed.

The PwC car scheme is available throughout the year and this is usually a multi-year lease, which employees will benefit from during an extended period. PwC car scheme offerings are therefore counted once per reporting year, during the duration of the lease/contract.

Methodology

Cycle2Work orders are received as part of a scheduled report sent by the PwC benefits team, on a monthly basis. The 12 monthly reports are aggregated to calculate the number of people who benefitted from this sustainable offering in the reporting year.

PwC car scheme orders are 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 orders to date so we use the end of June report to calculate the number of people who have benefitted from this sustainable offering in the reporting year.

Proportion of PwC's car fleet that are EV

Scope

The Proportion of PwC's car fleet that are EV refers to the vehicles in the PwC car scheme (both staff and partner) that are EV or Hybrid.

This includes electric, Petrol hybrid, petrol plug-in hybrid, diesel hybrid and diesel plug-in hybrid.

Methodology

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.

Regenerative and circular consumption

Metric	Description	Units
% PwC water use in high water stress areas	Proportion of PwC water consumption in offices that are located in 'High' water stressed areas.	Percentage
Water supply	Water consumed within our business.	M3 (k)
Paper procured	Paper procured by our business.	Tonnes
Total waste	Waste disposed of by our business.	Tonnes
Waste recycled or reused	Waste recycled or reused by our business.	Tonnes
Incineration	Waste disposal through incineration by our business.	Tonnes
Proportion waste recycled or reused	Waste recycled or reused.	Percentage

Water supply and paper

Scope

Paper and water 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.

Paper and water consumption data refers to the supply (not treatment) of resources for our business.

Methodology

Data is collected one month in arrears as follows:

- Water consumption for PwC owned properties is obtained from supplier invoices and periodically checked against manual meter readings.
- Water consumption for PwC leased properties is obtained from estimates based on average consumption per person.
- Paper consumption is obtained from purchase orders.

Data is entered into the non-financial reporting platform, monthly.

Estimation

Every effort is made to ensure that the data collected is from actual meter-readings. In cases where meter data is not available, estimates may be provided by the relevant data owner, before being checked as appropriate by the service owner.

For offices where water data is not available, we calculate an average consumption intensity by using actual consumption values with the office's FTE.

As most of our offices do not have fully working kitchens, often a high intensity areas of water use, we introduced a load factor (20% for offices which have a kitchen), to mitigate overstatements.

% PwC water use in high water stress areas

Scope

All offices deemed within our organisational boundaries are included.

Methodology

Using the [WRI aqueduct water risk atlas tool](#), a map of water stress data is overlaid onto our office locations. PwC offices that fall into areas classified as being under 'high' water stress are identified.

The total water use for offices in 'high' water stressed areas is summed. This is then divided by PwC UK total water use (m3), which provides the final proportion.

This metric is calculated on an annual basis.

Total waste

Refer to '[Carbon from waste generated in operations](#)' in the **Scope 3** section.

Nature positive

Metric	Description	Units
Proportion of PwC floor plate area in or adjacent to Key Biodiversity Areas (KBA) or Protected Areas (PA)	PwC floor plate in or within 1km of a KBA or PA as a percentage of PwC's total floor plate.	Percentage
PwC offices with a green roof	Proportion of PwC offices that have green roofs.	Percentage
Proportion of offsets that support nature	Proportion of carbon offsets purchased that support ICROA accredited nature based solutions.	Percentage

Proportion of PwC floor plate area in or adjacent to key biodiversity areas or protected areas

Scope

All offices deemed within our organisational boundaries are included. 'Adjacent to' is defined as within 1km of PwC operations.

Methodology

PwC floor plate refers to the area of the largest single floor occupied by PwC. This data is provided by our real estate team on an ongoing basis. Any changes to total floor plate, for example when a lease expires or a new office is acquired is continuously monitored and communicated.

Using the [Integrated Biodiversity Assessment Tool \(IBAT\)](#), a map of Protected Areas (PA) and Key Biodiversity Areas (KBA) is overlaid onto our office locations. The distance between any KBAs or PAs identified from our office is measured using a geolocation search tool. The floor plate of offices that fall within 1km of these is summed and the proportion out of the total UK office floor plate is calculated.

We have decided to take a conservative approach towards the floor plate calculation:

1. If an office is only operational during part of the year, we include it in the total floor plate, rather than apportioning it depending on the time it was operational. This is because it would still count towards the amount of land area that PwC used in that year.
2. If PwC shares an office building with other tenants, we do not currently apportion the floor plate based on the number of floors owned by PwC. This may mean it is overstated.

This metric is calculated on an annual basis.

PwC offices with a green roof

Scope

All offices deemed within our organisational boundaries are included. Green roofs include either intensive or extensive green roofs.

Methodology

A number of green roofs, including those owned by the landlord, are located on PwC buildings. The number of our offices that have a green roof (which includes extensive and intensive green roofs) is identified and summed. The proportion out of the total number of PwC offices is then calculated.

Green roofs 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 roofs using a geolocation mapping tool, verified by landlord building brochures, whereby the existence of green roofs is detailed in the specifications.

This metric is calculated on an annual basis.

Proportion of carbon offsets that support nature

Scope

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.

Methodology

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 related to the proportion of our total carbon offsets that support nature-based solutions, currently limited to ICROA accredited REDD+ certified projects.

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.

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 [global PwC network](#).

12. Disclosures

A comprehensive breakdown of our environmental metrics are found within our [Integrated reporting hub](#). Subsets of this data are reported in our other sustainability disclosures, based on scope requirements of each. The table below describes which metrics are in scope for each disclosure. Please refer to the 'Comments' column which details the differences between disclosures.

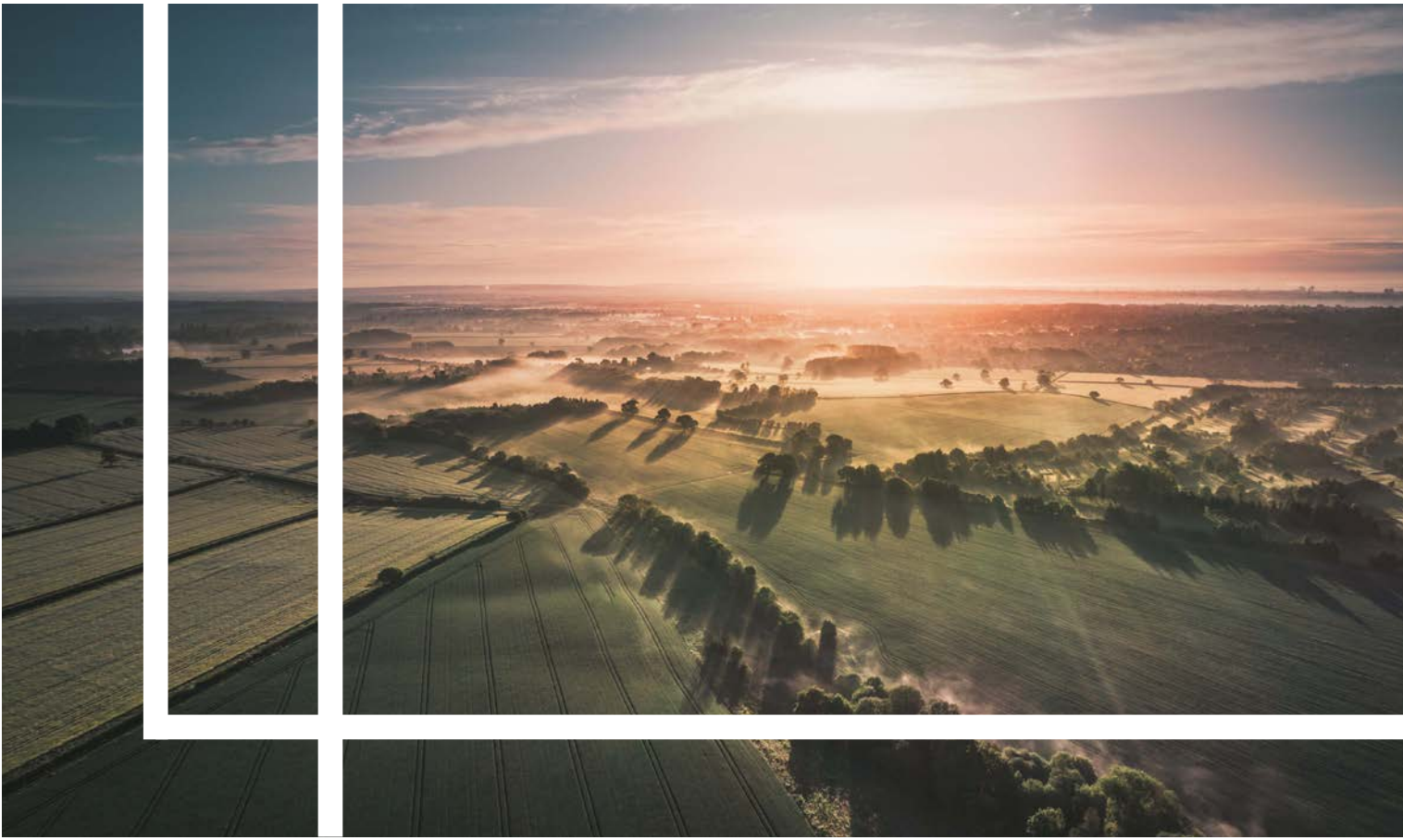
Metric	Integrated reporting hub	Annual report	Carbon reduction plan	Energy and carbon report	Modern slavery statement	Comments
Principles of Governance						
Employee perception of purpose	X	X				
Breaches of external auditor independence regulations	X	X				
Staff perception of ethical culture (favourable)	X	X				
Dismissals for misconduct	X	X				
ISO 27001: major non-conformities	X					
ISO 27001: minor non-conformities	X					
Average partner pay vs average staff pay	X	X				
Average supplier payment days	X					
Prosperity						
Total community contribution	X	X				
Volunteered time	X	X				
Proportion of people volunteering	X	X				
Skills-based volunteering	X	X				
Community beneficiaries	X	X				
School students supported with skills development	X	X				
Workplace experiences provided	X	X				

Metric	Integrated reporting hub	Annual report	Carbon reduction plan	Energy and carbon report	Modern Slavery Statement	Comments
Our people						
People engagement score	X	X				
Voluntary turnover	X					
Spend on learning and development	X	X				
New hires: women	X					
New hires: minority ethnic groups	X					
New hires: lower socio-economic background	X					
Partner: women	X	X				
Partner: minority ethnic groups	X	X				
Partner: lower socio-economic background	X	X				
Pay gap: women (median)	X	X				
Pay gap: minority ethnic groups (median)	X	X				
Pay gap: lower socio-economic background (median)	X	X				
Absence through sickness	X	X				
Work-life balance	X	X				
Our supply chain						
Assessed key suppliers with a Human Rights policy	X	X			X	
Assessed key suppliers with a publicly announced GHG reduction target	X	X				
Assessed key suppliers reporting carbon reduction performance in line with targets	X	X				
Assessed key suppliers whose GHG emissions report has been verified by a third party	X	X				

Metric	Integrated reporting hub	Annual report	Carbon reduction plan	Energy and carbon report	Modern slavery statement	Comments
Our supply chain						
Spend with suppliers assessed through our third party sustainability assessment platform	X	X			X	
Spend with suppliers obtaining silver+ status through our third party sustainability assessment platform	X	X				
Assessed key suppliers who operate in high risk sectors that have taken actions to prevent child labour, forced labour and human trafficking	X	X			X	
Spend in supply chain modern slavery hotspots	X	X			X	
Payments to social enterprises	X	X				
Employees who have completed modern slavery training	X	X			X	
Corporate sustainability						
External rating of business sustainability performance	X					
External certification of net zero progress	X	X				
Scope 1	X	X	X	X		Energy and carbon report includes reporting aligned to SECR and TCFD standards. Full GHG inventory included in Integrated reporting hub.
Scope 2	X	X	X	X		Energy and carbon report includes reporting aligned to SECR and TCFD standards. Full GHG inventory included in Integrated reporting hub.

Metric	Integrated reporting hub	Annual report	Carbon reduction plan	Energy and carbon report	Modern Slavery Statement	Comments
Corporate sustainability						
Scope 3	X	X	X	X		Energy and carbon report includes reporting aligned to SECR and TCFD standards. Full GHG inventory included in Integrated reporting hub.
Scope 3 (extended)	X	X	X	X		
Residual carbon emissions offset	X	X		X		Energy and carbon report includes reporting aligned to SECR and TCFD standards. Full GHG inventory included in Integrated reporting hub.
Residual carbon emissions removed	X	X				
Suppliers with a science-based target	X	X				
Intensity: revenue	X	X		X		
Intensity: FTE	X	X				
Intensity: supply chain spend	X	X				
Intensity: business travel by FTE	X	X				
PwC office EUI	X	X				
Energy consumption	X	X		X		Energy and carbon report includes reporting aligned to SECR and TCFD standards. Full GHG inventory included in Integrated reporting hub.

Metric	Integrated reporting hub	Annual report	Carbon reduction plan	Energy and carbon report	Modern Slavery Statement	Comments
Corporate sustainability						
PwC office energy consumption	X	X				
PwC WFH energy consumption	X	X				
Electricity from renewable sources	X	X				
Energy from renewable sources	X	X				
Number of enhanced sustainability offerings accessed by employees	X					
Proportion of PwC's car fleet that are hybrid or EV	X					
% PwC water use in high water stress areas	X	X				
Water supply	X	X				
Paper procured	X	X				
Total waste	X	X				
Waste recycled or reused	X	X				
Incineration	X	X				
Proportion waste recycled or reused	X	X				
Proportion of PwC floor plate area in or adjacent to Key Biodiversity Areas or Protected Areas	X	X				
PwC offices with a green roof	X	X				
Proportion of offsets that support nature	X	X				



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