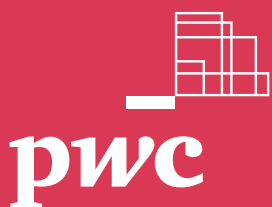




UK FY24 environment reporting criteria

September 2024

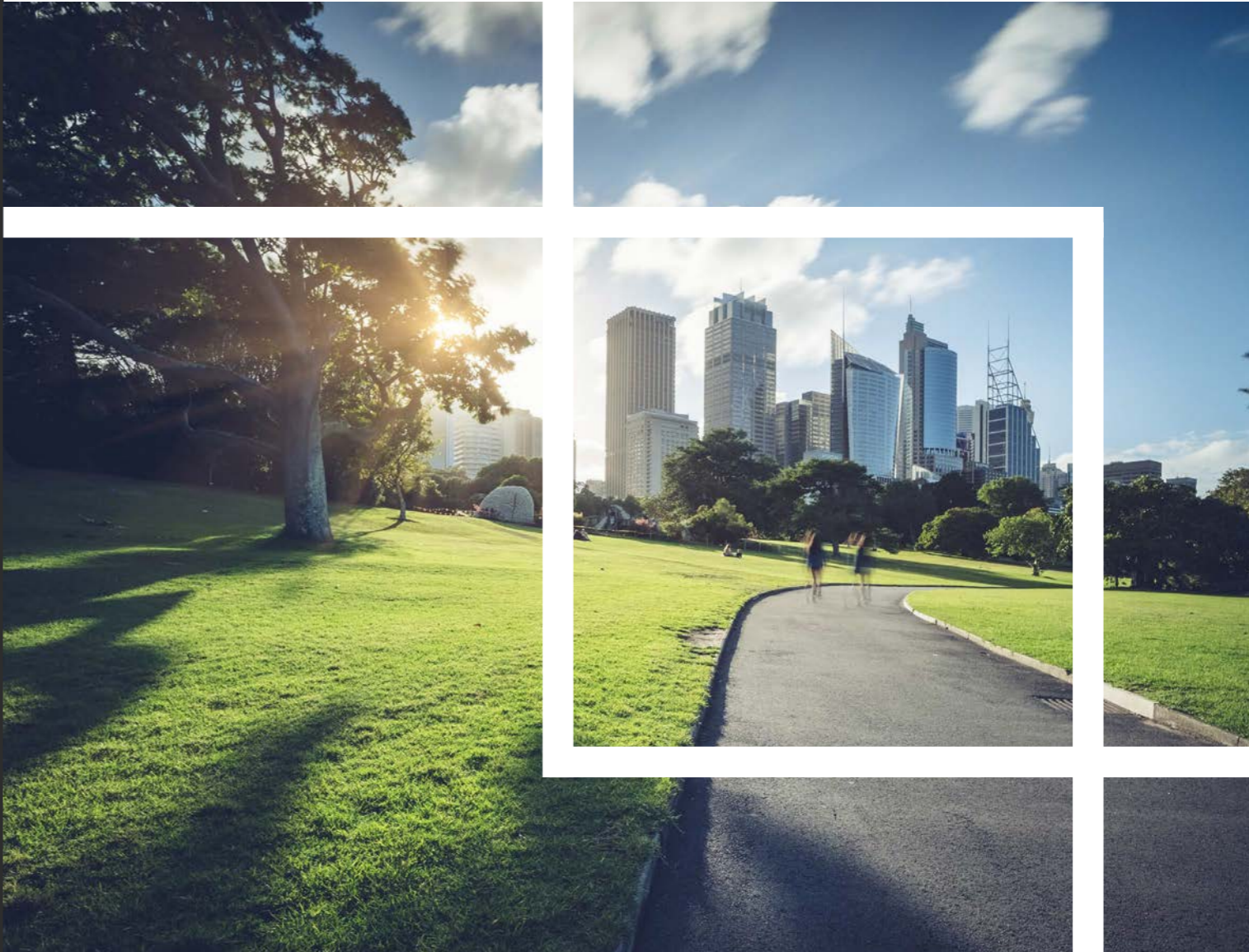


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1. Purpose

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 2024 [Annual Report](#) and our [purpose](#) website. Metrics in this document can also be found in the [Integrated Reporting Hub](#).



2. Standards and principles

Our non-financial data is monitored and measured according to seven best practice reporting principles aligned with the [Global Reporting Initiative \(GRI\) standards](#), ensuring fair and balanced reporting. These principles include:

- 01 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.

02 Completeness

The firm must include all relevant data and information to allow for comprehensive and meaningful communication, reassess regularly, and disclose and justify any exclusions.

03 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.

04 Non-financial context

Information on performance should be placed in context showing contributions to economic, environmental, and social conditions.

05 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.

06 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, boundaries, application of KPIs and assurance approach.

07 Transparency

The firm must disclose sufficient information for confident decision-making, reflecting both positive and negative performance aspects.

We adhere to best practice standards and frameworks such as the GHG Protocol, TCFD, TNFD, and WEF, conducting annual market reviews for updates. Specific guidelines include:

 - 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 2018-2023 (DESNZ), 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).

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.

3. Organisational boundaries

- 01 Within 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).

02 Outside of boundaries

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.

03 Exceptions

The following exceptions apply:

 - Offices from recent acquisitions, where we do not yet have relevant data for. 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.

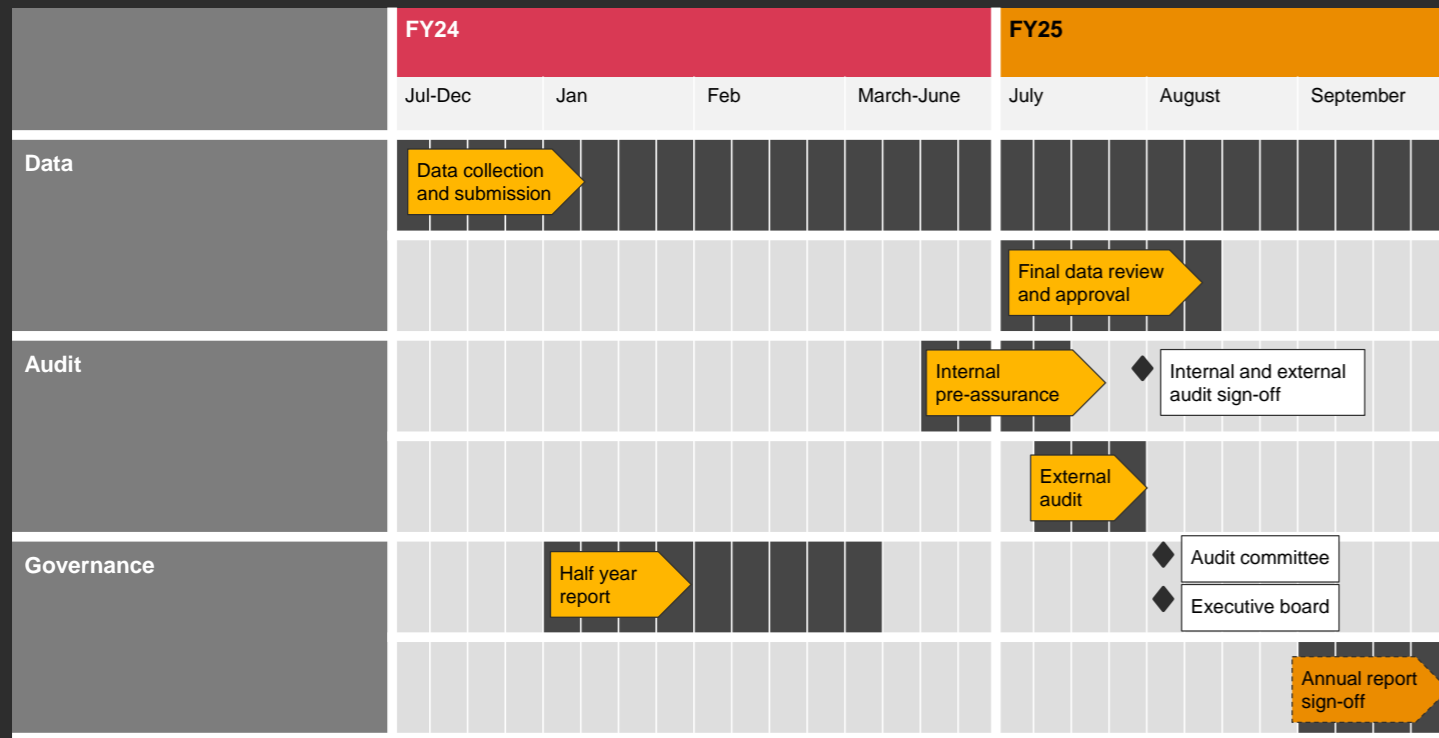


4. Data collection, measurement and reporting

The majority of our data is housed in a non-financial reporting platform, enabling us to track our environmental impact since 2007 and allowing detailed analysis of specific data points. This platform features advanced carbon calculations, bespoke estimations, and a robust approval process to ensure data accuracy and transparency. New metrics are incorporated once their methodology is approved and assured.

Most primary environmental data is entered monthly by data owners, with exceptions like employee working from home, commuting, and purchased goods and services, which are modelled annually. In 2023, we added new nature-positive and sustainable behaviour metrics, also reported annually.

Timeline



5. Estimation, modelling and restatement

Estimation



Adhering to our principles, we ensure data completeness by estimating when full actual data is unavailable, clearly noting this in the 'Estimation' section. For June, if data is missing for year-end reporting, we estimate using the average year-on-year change applied to the previous June, adjusting for any unusual events like extra bank holidays.

Modelling



We strive for maximum accuracy in our data, following GHG protocol principles. When actual data is unavailable, we followed guidance from the GHG protocol and other approved methodologies to use PwC-specific models based on granular assumptions, reliable external sources, benchmarks, and PwC inputs. These models improve data quality over time, gradually replacing estimates with actual PwC data.

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:

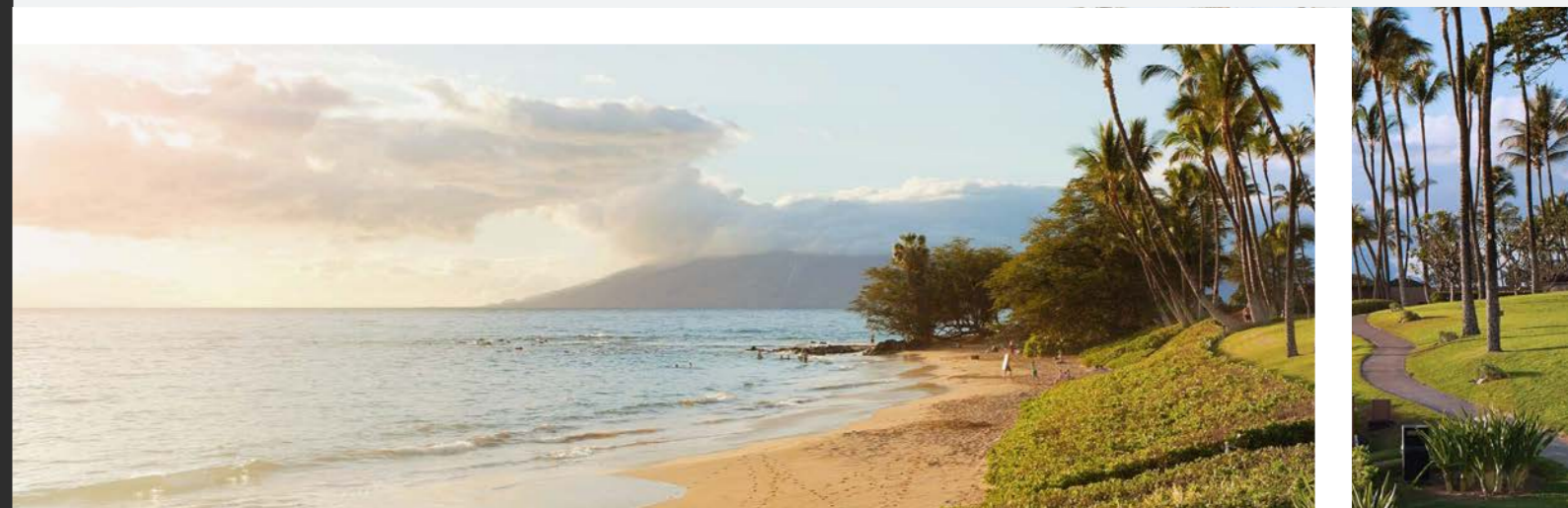
- Purchased goods and services.
- Employee working from home.
- Employee commuting.

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 figure. 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. Scope of reporting

This Reporting criteria supports the preparation and reporting of the following metrics published in our [2024 Annual Report](#), our [Integrated Reporting Hub](#) and a series of external disclosures.

Metric/ disclosure	Units	IRH	AR	TCFD/ SECR	CRP	MSS	WEF	TNFD	Target Set
ESG governance and accountability									
External rating of business sustainability performance	%	X	X						X
External certification of Net zero progress	%	X	X						X
Near term SBT net zero performance									
Scope 1 and 2 GHG emissions	Tonnes CO ₂ e	X	X						X
Scope 3 Business travel GHG emissions	Tonnes CO ₂ e	X	X	X	X				X
Suppliers with a Science Based Target	%	X	X						X
GHG emissions offset	%	X	X	X					X
GHG emissions removed	%	X	X						X
Carbon emissions: Intensities									
Total GHG emissions intensity by revenue	Tonnes CO ₂ e/£m	X	X	X					
Total GHG emissions intensity by FTE	Tonnes CO ₂ e/£m	X	X						
Business travel emissions intensity by FTE	Tonnes CO ₂ e/£m	X	X						
Supply chain emissions intensity by spend	Tonnes CO ₂ e/£m	X	X						

Metric/ disclosure	Units	IRH	AR	TCFD/ SECR	CRP	MSS	WEF	TNFD	Target Set
Energy transition and responsible consumption									
PwC Energy Use Intensity (EUI)	kWh/m ²	X	X						X
Energy consumption	Million kWh	X	X						
PwC office energy consumption	Million kWh	X	X						X
PwC WFH energy consumption	Million kWh	X	X						
Electricity: renewable percentage	%	X	X						X
Energy: renewable percentage	%	X	X						
Other energy and activity metrics									
Total emissions intensity SECR	Tonnes CO ₂ e/£m			X					
Total SECR energy consumption	Million kWh			X					
Gas (natural and biogas)	Million kWh			X					
Electricity	Million kWh			X					
Business travel: road	Million kWh			X					
Sustainable behaviours									
Number of enhanced sustainability offerings accessed by employees	Number	X							
Proportion of PwC's car scheme that are hybrid or EV	%	X							X

Metric/ disclosure	Units	IRH	AR	TCFD/ SECR	CRP	MSS	WEF	TNFD	Target Set
Nature positive									
PwC offices in or adjacent to KBAs or PAs	Number	X	X				X		
PwC floor plate in or adjacent to KBAs or PAs	Hectares	X	X				X	X	
Proportion of PwC floor plate in or adjacent to KBAs or PAs	%	X	X						
Proportion of PwC offices with green spaces	%	X	X						
Proportion of PwC floor plate with green spaces	%	X	X						
Proportion of offsets that support nature	%	X	X					X	X
Regenerative and circular consumption									
Paper procured	Tonnes	X	X						X
Water used	m ³ (k)	X	X				X		X
Water use in high water-stressed areas	m ³ (k)	X	X				X		
Proportion of water use in high water-stressed areas	%	X	X						
Waste generated	Tonnes	X	X					X	X
Recycling and reuse	Tonnes	X	X						
Incineration	Tonnes	X	X						
Landfill	Tonnes	X	X						
Proportion recycled and reused	%	X	X					X	X

Metric/ disclosure	Units	IRH	AR	TCFD/ SECR	CRP	MSS	WEF	TNFD	Target Set
Supply chain assessment and management									
Spend with suppliers assessed through our third party sustainability assessment platform	%	X	X			X			X
Spend with suppliers obtaining silver+ status through a third party sustainability assessment platform	%	X	X			X			
Assessed key suppliers that have taken actions on child labour, forced labour and human trafficking	%	X	X			X			
Spend in supply chain modern slavery hotspots	%	X	X			X			
Assessed key suppliers with a Human Rights policy	%	X	X			X			X
Payments to social enterprises	£ million	X	X						X
Employees who have completed modern slavery training	%	X	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						
Assessed key suppliers with a biodiversity policy	%	X	X					X	
Assessed key suppliers operating in nature hotspots who have taken action on biodiversity protection	%	X	X					X	

Metric/ disclosure	Units	IRH	AR	TCFD/ SECR	CRP	MSS	WEF	TNFD	Target Set
Other metrics									
Total scope 1, 2 and 3 emissions	Tonnes CO ₂ e	X	X						
Total scope 1, 2 and 3 emissions (SECR)	Tonnes CO ₂ e			X					
Total GHG emissions (market based) [CRP]	Tonnes CO ₂ e	X	X	X					
Total GHG emissions (location based) [CRP]	Tonnes CO ₂ e	X	X	X					
Scope 3 GHG emissions [CRP]	Tonnes CO ₂ e								
GHG inventory									
Total GHG emissions (market based)	Tonnes CO ₂ e				X				
Total GHG emissions (location based)	Tonnes CO ₂ e				X				
Scope 1 GHG emissions	Tonnes CO ₂ e	X	X	X	X		X		
Stationary combustion of fuels	Tonnes CO ₂ e	X	X	X	X				
Renewable – Biogas consumption	Tonnes CO ₂ e	X	X						
Renewable – Biodiesel combustion	Tonnes CO ₂ e	X	X	X					
Non renewable – Natural Gas consumption	Tonnes CO ₂ e	X	X						
Gas (natural and biogas)	Tonnes CO ₂ e			X					
Fugitive emissions	Tonnes CO ₂ e	X	X	X	X				
Scope 2 GHG emissions	Tonnes CO ₂ e	X	X	X	X		X		
Electricity consumption (market based)	Tonnes CO ₂ e	X	X	X	X				
Renewable (market based)	Tonnes CO ₂ e	X	X						
Non renewable (market based)	Tonnes CO ₂ e	X	X						
Electricity consumption (location based)	Tonnes CO ₂ e	X	X	X	X				
Renewable (location based)	Tonnes CO ₂ e	X	X						
Non renewable (location based)	Tonnes CO ₂ e	X	X						

Metric/ disclosure	Units	IRH	AR	TCFD/ SECR	CRP	MSS	WEF	TNFD	Target Set
Scope 3 GHG emissions	Tonnes CO ₂ e	X	X	X			X		
Fuel and energy related activities	Tonnes CO ₂ e	X	X	X	X				
Waste generated	Tonnes CO ₂ e	X	X	X	X				
Recycling emissions	Tonnes CO ₂ e	X	X						
Incineration emissions	Tonnes CO ₂ e	X	X						
Landfill emissions	Tonnes CO ₂ e	X	X						
Business travel	Tonnes CO ₂ e	X	X						
Air	Tonnes CO ₂ e	X	X	X					
Rail	Tonnes CO ₂ e	X	X	X					
Road	Tonnes CO ₂ e	X	X	X					
Company Car (SECR)	Tonnes CO ₂ e			X					
Other road	Tonnes CO ₂ e			X					
Hotels	Tonnes CO ₂ e	X	X	X					
Scope 3 (extended) GHG emissions	Tonnes CO ₂ e	X	X	X					
Purchased goods and services	Tonnes CO ₂ e	X	X	X	X				
PG&S purchased from external suppliers	Tonnes CO ₂ e	X	X						
PG&S generated by PwC Service Delivery centres	Tonnes CO ₂ e	X	X						
Employee commuting and working from home	Tonnes CO ₂ e	X	X	X	X				
Employee commuting	Tonnes CO ₂ e	X	X						
Employee working from home	Tonnes CO ₂ e	X	X						
Investments	Tonnes CO ₂ e	X	X						
Capital goods	Tonnes CO ₂ e	X	X						
Upstream transportation and distribution	Tonnes CO ₂ e	X	X						

7. Reporting methodology

7.1 Our environment metrics



7.1.1 ESG Governance and accountability

Metric	Description	Units	Level
External rating of business sustainability performance	PwC UK firm's own external rating received through our third party sustainability assessment platform.	Percentage	UK firm
External certification of net zero progress	Carbon Trust Route to Net Zero Standard quantitative score.	Percentage	UK firm

External rating of business sustainability performance

Scope

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

Methodology

Our third party sustainability assessment platform 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 UK is also being independently rated 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 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 several years, the score may not be updated annually.

7.1.2 Carbon emissions and GHG Inventory

Carbon emissions:

The guidelines and protocols used in carbon emission reporting can be found in section 2 – Standards and principles.

We align our carbon emissions reporting with the Greenhouse gas protocol classification:

- **Scope 1:** Direct emissions from on-site fossil fuel and bio-fuel combustion, and refrigerant gas release from air conditioning and refrigeration maintenance.
- **Scope 2:** Direct emissions from purchased electricity consumption.
- **Scope 3:** Other indirect emissions, including business travel, well-to-tank (WTT) emissions, upstream fuel and energy emissions, and operational waste.

Our Scope 3 emissions are comprehensively detailed in our GHG inventory, available on the [Integrated Reporting Hub](#). This includes emissions from:

- Business travel (air, rail, road, hotels).
- Upstream fuel and energy.
- Operational waste.

WTT emission factors account for indirect emissions from all processes consuming fossil fuels, such as flights and electricity generation. These factors cover emissions from the extraction, refining, and transportation of raw fuels to the point of use. For simplicity and clarity, we combine WTT factors with Scope 3 activities in our business travel emissions reporting to provide a single, consolidated figure.

Other Scope 3 emissions are reported as Extended Scope 3 emissions that includes:

- Purchased goods and services (including capital goods).
- Employee commuting and working from home.

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).

We report the total impact of these emission sources as carbon dioxide equivalents (CO₂e). This involves converting individual gases to their CO₂e values based on their 100-year global warming potential, as calculated by the Intergovernmental Panel on Climate Change (IPCC). These conversions are included in the UK Government emission factors published by the Department for Energy Security and Net Zero (DESNZ), which we use to calculate our Greenhouse Gas (GHG) footprint.

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 6 Scope of Reporting for reference.



7.1.2.1 Scope 1

The disclosures report metrics in terms of energy consumption and carbon emissions separately.

Metric	Description	Emission factor source	Units	Level
Total stationary combustion of fuels	Total stationary combustion of fuels (gas and diesel).	Not applicable	kWh, Tonnes CO ₂ e	UK firm
Biogas	Biogas used for heating in our offices.	DESNZ: Bioenergy tab – Biogas – Biogas	kWh, Tonnes CO ₂ e	Office
Biodiesel	Biodiesel used for heating in our offices.	DESNZ: Bioenergy tab – Biofuel – Biodiesel	kWh, Tonnes CO ₂ e	Office
Natural gas	Natural gas used for heating in our offices.	DESNZ: Fuels tab – Gaseous fuels – Natural gas	kWh, Tonnes CO ₂ e	Office
Fugitive emissions	Refrigerant gases leaked from equipment in our offices.	DESNZ: Refrigerant and other tab – Total emissions including non-Kyoto products	Tonnes CO ₂ e	Office
Total Scope 1 emissions	Sum of all scope 1 carbon emissions, as documented above: (Biogas, biodiesel, natural gas, fugitive emissions).	Not applicable	Tonnes CO ₂ e	Office

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, R32, 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.

When estimating gas consumption 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.

7.1.2.2 Scope 2

The disclosures report metrics in terms of energy consumption and carbon emissions separately.

Metric	Description	Emission factor source	Units	Level
Electricity consumption	Market based: purchased electricity based on PwC procurement, and whether it is from renewable sources.	RE-DISS: Residual mix – UK electricity + PwC specific tariff emission factor	kWh, Tonnes CO ₂ e	Office
	Location based: purchased electricity consumption based on location of consumption.	DESNZ : UK electricity tab – Electricity generated	kWh, Tonnes CO ₂ e	Office
Proportion of electricity from renewables	Electricity sourced from renewables as a proportion of total electricity.	Not applicable	Percentage	UK firm

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 DESNZ average factors for the UK at the bottom.



Emission factor	Indicative examples	Precision
Energy attribute certificates(EAC) 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. 	
Supplier/utility emission rates , such as standard product offer or a different product (e.g.a renewable energy product or tariff), and that are disclosed (preferably publicly) according to best available information.	<ul style="list-style-type: none"> Emission rate allocated and disclosed to retail electricity users, representing the entire delivered energy product (not only the supplier's owned assets). Green energy tariffs. Voluntary renewable electricity program or product. 	
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. DESNZ annual grid average emission factor (UK). IEA national electricity emission factors. 	Lower

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. DESNZ provides electricity conversion factors for the average carbon dioxide emission from the UK national grid per kWh of electricity used at the point of final consumption.

Estimation

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

7.1.2.3 Scope 3

The disclosures report metrics in terms of carbon emissions and raw activity data(kWh for energy, tonnes for waste) separately.

Metric	Description	Emission factor source	Units	Level
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.	DESNZ: WTT – fuels tab, split by type of fuel + DESNZ: WTT – Uk electricity + DESNZ: Transmission and distribution	kWh, Tonnes CO ₂ e	Office
Waste generated: Recycled	Waste recycled.	DESNZ: Waste disposal tab, split by type	Tonnes, Tonnes CO ₂ e	Office
Waste generated: Reused	Waste reused.	DESNZ: Waste disposal tab, split by type	Tonnes, Tonnes CO ₂ e	Office
Waste generated: Incineration to energy	Waste treated through incineration to energy.	DESNZ: Waste disposal tab – refuse – Commercial and industrial waste-Combustion	Tonnes, Tonnes CO ₂ e	Office
Waste generated: Landfill	Waste treated through landfill.	DESNZ: Waste disposal tab – refuse – Commercial and industrial waste-Landfill	Tonnes, Tonnes CO ₂ e	Office
Business travel	Total distance travelled by air, rail and road plus nights stayed in hotels.	Not applicable	Km, nights, Tonnes CO ₂ e	UK firm
Air	Distance travelled by air, broken down by haul and class.	DESNZ: Business travel tab – Air, split by distance and class	km, Tonnes CO ₂ e	UK firm
Rail travel	Distance travelled by National rail and Eurostar.	DESNZ: Business travel tab – Land, split by type of rail	km, Tonnes CO ₂ e	UK firm
Road travel	Distance travelled by cars (broken down by fuel type and engine size, taxi (black cab and regular), and motorbikes.	DESNZ: Business travel tab – Land, split by vehicle type and engine size	km, Tonnes CO ₂ e	UK firm

Metric	Description	Emission factor source	Units	Level
Hotel nights travel	Hotel stays in accommodation.	DESNZ: Hotel stay tab, split by country	Nights, Tonnes CO ₂ e	UK firm
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 CO ₂ e	UK firm
Employee working from home	Energy used for heating and powered equipment at home.	PwC bespoke conversion factor based on GHG protocol guidance	kWh, Tonnes CO ₂ e	UK firm
Purchased goods and services	PwC's Purchased goods and services carbon emissions converted from spend.	PwC bespoke EEIO conversion factors (using spend explorer)	£ spend, Tonnes CO ₂ e	UK firm
PwC Service Delivery Centres	Carbon emissions produced from Service Delivery Centres attributable to PwC UK.	PwC bespoke EEIO conversion factors (using spend explorer)	£ spend, Tonnes CO ₂ e	UK firm
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).	Not applicable	Tonnes CO ₂ e	UK firm
Total Extended Scope 3 emissions	Sum of emissions from purchased goods and services, PwC Service Delivery Centres, employee commuting, working from home.	Not applicable	Tonnes CO ₂ e	UK firm

I. 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.

DESNZ provides separate emission factors for both WTT and for losses in transmission and distribution (T&D) of the energy to the point at which it is consumed. These WTT and T&D factors fall under Scope 3 and cannot be combined with Scope 1 and 2 emissions for reporting purposes.

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.

II. Waste generated

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

In accordance with DESNZ guidelines, carbon emissions from waste disposal should be separated from those associated with 'Purchased Goods and Services'. The benefits of recycling are now attributed to the user of recycled materials, not the entity disposing of the waste. Therefore, the reported carbon emissions from waste only include emissions from the transportation and preparation of the waste.

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

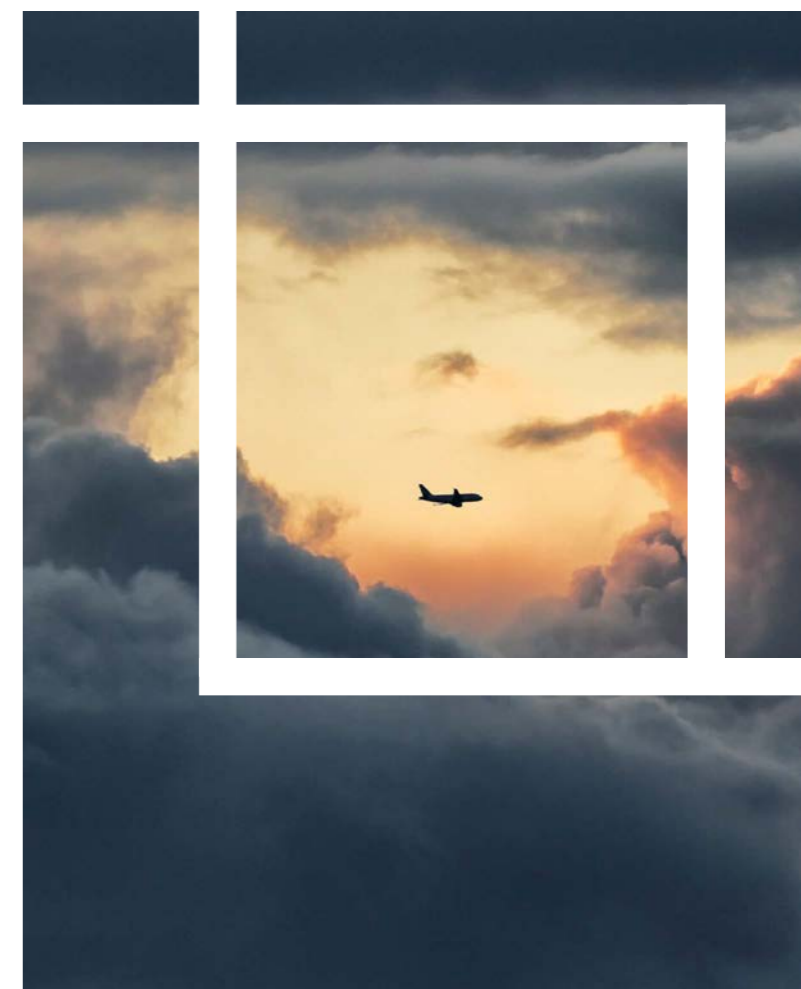
Every effort is made to ensure that the data collected is accurate. In cases where data is not available, estimates may be provided by the relevant data owner, before being checked as appropriate by the service owner. These estimates are often based on offices of a similar size.

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.

III. Business travel

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

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.



01

Air travel

Air travel is categorised by distance of flight and class to align with DESNZ 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 centre 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 as needed on a year to date basis, throughout the reporting year.

We've combined the WTT indirect 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.

02

Rail travel

Rail travel is categorised as National rail or Eurostar. International rail journeys are excluded given their small volume.

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.

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 WTT indirect emission factors for rail travel, so that we can report a single figure associated with the activity.

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.



03

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. PwC employee car scheme is not included in scope 3 business travel (and not in scope 1) due to lack of operational control by PwC.

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 'plug-in hybrid 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 DESNZ 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.

04 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 and serviced apartments suppliers, respectively, one month in arrears. The number of nights is recorded against the appropriate country where the hotel/serviced apartment is located, and the respective emission factor is applied, as per the DESNZ guidance.

While the majority of data is sourced from our travel management and serviced apartment suppliers, a small portion also comes from our expenses system. This data is entered into our non-financial reporting platform on a monthly basis.

For hotel nights in countries not listed in the DESNZ guidance, we classify them as 'Other' and use the UK accommodation emission factor. If DESNZ discontinues the emission factor for a previously listed country, we continue to use the last known emission factor for that country. For example, DESNZ stopped listing Finland in 2021, so we continue to use the 2020 emission factor for Finland, as we believe this approach is more reasonable than classifying it as 'Other'.

Estimation

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

7.1.2.4 Extended Scope 3 emissions

I. 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.

01 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.

$$\text{Estimated commuting carbon (Tonnes CO}_2\text{e)} = \text{Average employee carbon per commute} \times \text{Average annual commuting days} \times \text{Average FTE}$$

The average commute carbon per employee is calculated using government published data which provides average commute journey length and transport mode split per region of the UK.

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

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.

02 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.

$$\text{Estimated annual working from home Carbon (t CO}_2\text{e)} = \left[\text{WFH impact due to Space heating (kWh)} + \text{WFH impact due to electricity for equipment and lighting (kWh)} \right] \times \text{Carbon emission factors} \times \text{Total WFH hours per annum} \times \text{Average FTE}$$

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 data) 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.



II. Purchased goods and services

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 of calculating PG&S emissions, using an industry 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 emissions 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 spend falls into the following categories, which are either accounted for elsewhere in Scope 1, 2 or 3, or not defined as a good or service.

- Accommodation.
- Air travel.
- Lease cars.
- Electricity.
- Other land travel.
- Fuel and heat (offices).
- Fuel (vehicles).
- Waste management and collection.
- Property rents.
- Taxes (included HMRC and property taxes).

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 spend on SDC (this information is provided by our finance team) by the professional services' category emission factor.

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.

7.1.2.5 Carbon offsetting and removals

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

We report on the proportion of our total carbon emissions offset and removed, in line with our near term 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 2030, 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.

7.1.3 Carbon emissions: intensities

Metric	Description	Units	Level
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 CO ₂ e/ £m revenue	UK firm
Intensity: FTE	Total carbon emissions per average annual FTE.	Tonnes CO ₂ e/ FTE	UK firm
Intensity: supply chain spend	PG&S carbon emissions per £m of PG&S spend.	Tonnes CO ₂ e/£m spend	UK firm
Intensity: business travel by FTE	Total business carbon emissions per average annual FTE(Excludes contingent workers).	Tonnes CO ₂ e/ FTE	UK firm
Total emissions intensity SECR	Total carbon emissions (SECR) per £m of annual revenue for the UK firm.	Tonnes CO ₂ e/ £m revenue	UK firm

7.1.4 Supplier carbon emissions

Metric	Description	Units	Level
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	UK firm

Scope

All PwC UK suppliers.

Methodology

The suppliers are identified based on 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 are awaiting for validation (submission evidence required from each supplier in this category).

7.1.5 Energy transition and responsible consumption

Metric	Description	Units	Level
PwC office EUI	Energy Use Intensity (EUI) refers to the amount of energy used in our offices, per square metre.	kWh/m ₂	UK firm
Energy consumption	Sum of kWh electricity and fuels consumed in our offices and employees working from home.	Million kWh	UK firm
PwC office energy consumption	Sum of kWh electricity and fuels consumed in our offices.	Million kWh	UK firm
PwC working from home energy consumption	Sum of kWh electricity and fuels consumed by our people working from home.	Million kWh	UK firm
Electricity from renewable sources	Sum of electricity sourced from renewables as a proportion of total electricity consumed in our offices.	Percentage	UK firm
Energy from renewable sources	Sum of energy sourced from renewables as a proportion of total energy consumed in our offices.	Percentage	UK firm
Total SECR energy consumption	Sum of kWh electricity and fuels consumed in our offices + Energy consumed by Business travel (road) [excludes travel by all types of Taxis].	Million kWh	UK firm
Gas (Natural and Biogas)	Sum of Natural and Biogas consumed in our offices.	Million kWh	UK firm
Electricity	Electricity consumed in our offices.	Million kWh	UK firm
Business travel (road)	Energy consumed by Business travel (road) [excludes travel by all types of Taxis].	Million kWh	UK firm

PwC office EUI

Scope

PwC office energy consumption per m2 of office floor area.

Methodology

Intensity calculated by dividing the 'PwC office energy consumption' by the 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

PwC electricity consumption from verified renewable sources as a portion of total PwC electricity consumption. Renewable electricity comprises onsite generation and EAC backed supplies. See **scope 2**, electricity section for details on eligibility of renewable electricity, aligned to the GHG Protocol Scope 2 guidance.

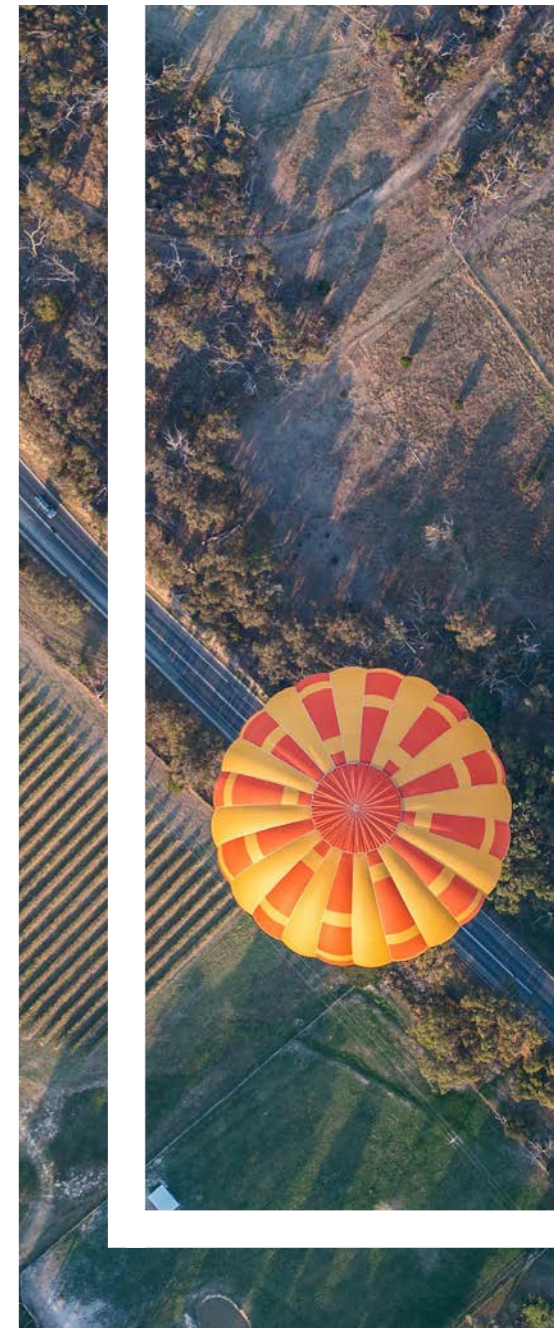
Energy from renewable sources

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 the **PwC office energy consumption**. See **scope 1 and 2**, for details on eligibility of renewable energy.



7.1.6 Sustainable behaviours

Metric	Description	Units	Level
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	UK firm
Proportion of PwC's car scheme that are EV or Hybrid	Proportion of vehicles in the PwC car scheme (both staff and partner) that are EV or Hybrid.	Percentage	UK firm

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 scheme that are hybrid or EV

Scope

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

This includes electric, Petrol hybrid, Petrol plug-in hybrid, Diesel hybrid and Diesel plug-in hybrid.

As PwC don't own or control the leased vehicles of our car scheme. We record these emissions as scope 3 rather than scope 1 in line with the GHG protocol and UK environment reporting guidelines.

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.

7.1.7 Regenerative and circular consumption

Metric	Description	Units	Level
Water use in high water-stressed areas	PwC water consumption in offices that are located in 'High' water stressed areas.	M3	
Proportion of water use in high water-stressed areas	Proportion of PwC water consumption in offices that are located in 'High' water stressed areas.	Percentage	Office
Paper procured	Paper procured by our business.	Tonnes	Office
Water used	Water consumed within our business.	M3 (k)	Office
Waste generated	Waste disposed of by our business.	Tonnes	Office
Recycling and reuse	Waste recycled or reused by our business.	Tonnes	Office
Incineration	Waste disposal through incineration by our business.	Tonnes	Office
Landfill	Waste disposal through landfill.	Tonnes	Office
Proportion waste recycled or reused	Waste recycled or reused.	Percentage	Office

Paper procured and water used

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 using actual consumption and FTE values of offices that do have this data available. Estimates are obtained by multiplying the average consumption intensity by the respective FTE of the office.

As most of our offices do not have fully working kitchens, often high intensity areas of water use, we introduced a load factor (10 to 20% for offices which have a fully working kitchen), to mitigate potential overstatements.

Water use in high water-stressed areas (proportion and total)

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 (m3 (k)) for offices in 'High' water stressed areas is summed.

For the final proportion, the total above is then divided by PwC UK total water use (m3).

This metric is calculated on an annual basis.

Waste generated

Refer to 'Carbon from waste generated in operations' in the **Scope 3** section for details on how 'Waste generated' is calculated, as well as the breakdown of treatment methods.

7.1.8 Nature positive

Metric	Description	Units	Level
PwC offices in or adjacent to Key Biodiversity Areas (KBA) or Protected Areas (PA)	Total number of PwC offices in or adjacent to Key Biodiversity Areas (KBA) or Protected Areas (PA).	Number	UK Firm
PwC floor plate in or adjacent to KBAs or PAs	Total floor plate of PwC offices adjacent to KBAs or PAs.	Hectares	UK Firm
Proportion of PwC floor plate area in or adjacent to KBAs or PAs	PwC floor plate in or within 1km of a KBA or PA as a percentage of PwC's total floor plate.	Percentage	UK Firm
Proportion of PwC offices with green spaces	Proportion of PwC offices that have green spaces.	Percentage	UK Firm
Proportion of PwC floor plate with green spaces	Proportion of PwC floor plate covered by green spaces.	Percentage	UK Firm
Proportion of carbon offsets that support nature	Proportion of carbon offsets purchased that support ICROA accredited nature based solutions.	Percentage	UK Firm



PwC Offices in or Adjacent to Key Biodiversity Areas (KBAs) or Protected Areas (PAs)

Scope

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

Methodology

PwC offices in or Adjacent to Key Biodiversity Areas (KBAs) or Protected Areas (PAs) (number)

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. Offices that fall within 1km of a KBA or PA are within scope.

Total number of offices is summed and the proportion out of the total UK office floor plate is calculated.

PwC floor plate and Proportion of PwC floor plate in or adjacent to Key Biodiversity Areas or Protected Areas

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.

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.

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 green spaces

Scope

All offices deemed within our organisational boundaries are included. Green spaces include:

- Both intensive and extensive green roofs.
- Any managed gardens within our buildings.
- Any unmanaged or natural areas of vegetation within the buildings.
- Areas with planters that make up over 3m² area of vegetation.

1. Proportion of PwC offices with green spaces

Methodology

A number of green spaces, including those owned and managed by landlords, are located on PwC buildings. The number of our offices that have green spaces that fit within the above criteria is identified and summed. The proportion out of the total number of PwC offices is then calculated. This demonstrates the extent to which we are creating green spaces within buildings across our portfolio.

Green spaces managed by PwC are identified by confirmation from our facilities team for buildings we own.

For the remaining buildings that we do not own, we identify the existence of green spaces by engaging our landlords, and confirm existence using a geolocation mapping tool.

This metric is calculated on an annual basis.

2. Proportion of PwC floor plate with green spaces

Methodology

We have calculated the area of green spaces (both PwC and landlord controlled) within our buildings.

The total floor plate refers to the area of the largest PwC-operated floor in each building. To determine the area of green roofs, our real estate team utilised floor plans. For non-roof green spaces, our infrastructure and workplace services team measured each vegetation plot or planter, ensuring they met specific size and criteria requirements.

The areas of the green roofs and compliant planters/vegetation plots were then summed up for each building to obtain the total area of green space. This total green space area was divided by the total floor plate area to determine the proportion of PwC floor plate with green spaces across our portfolio.

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 relates 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](#).



7.2 Our supply chain metrics



SI No	Metric	Description	Units	Level
01	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	UK Firm
02	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	UK Firm
03	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	UK Firm
04	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	UK Firm
05	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	UK Firm
06	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	UK Firm
07	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	UK Firm
08	Spend in supply chain modern slavery hotspots	The proportion of all PwC UK supply chain spend with suppliers in a modern slavery hotspot.	Percentage	UK Firm
09	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	UK Firm
10	Employees who have completed modern slavery training	Proportion of PwC employees that have completed the 'Shining a Light on Modern Slavery' e-learn.	Percentage	UK Firm
11	Assessed key suppliers with a biodiversity policy	The proportion of key suppliers that are assessed through our third party sustainability platform, that either have a standalone biodiversity policy or have an environmental policy covering biodiversity.	Percentage	UK Firm
12	Assessed key suppliers operating in nature hotspots who have taken action on biodiversity protection	The proportion of key suppliers that are assessed through our third party sustainability platform, and operating in nature hotspots, that are taking action on biodiversity protection.	Percentage	UK Firm

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 report the proportion of suppliers on the platform that meet this.

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 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.

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

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.

Spend in supply chain modern slavery hotspots

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.

Payments to social enterprises

Scope

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

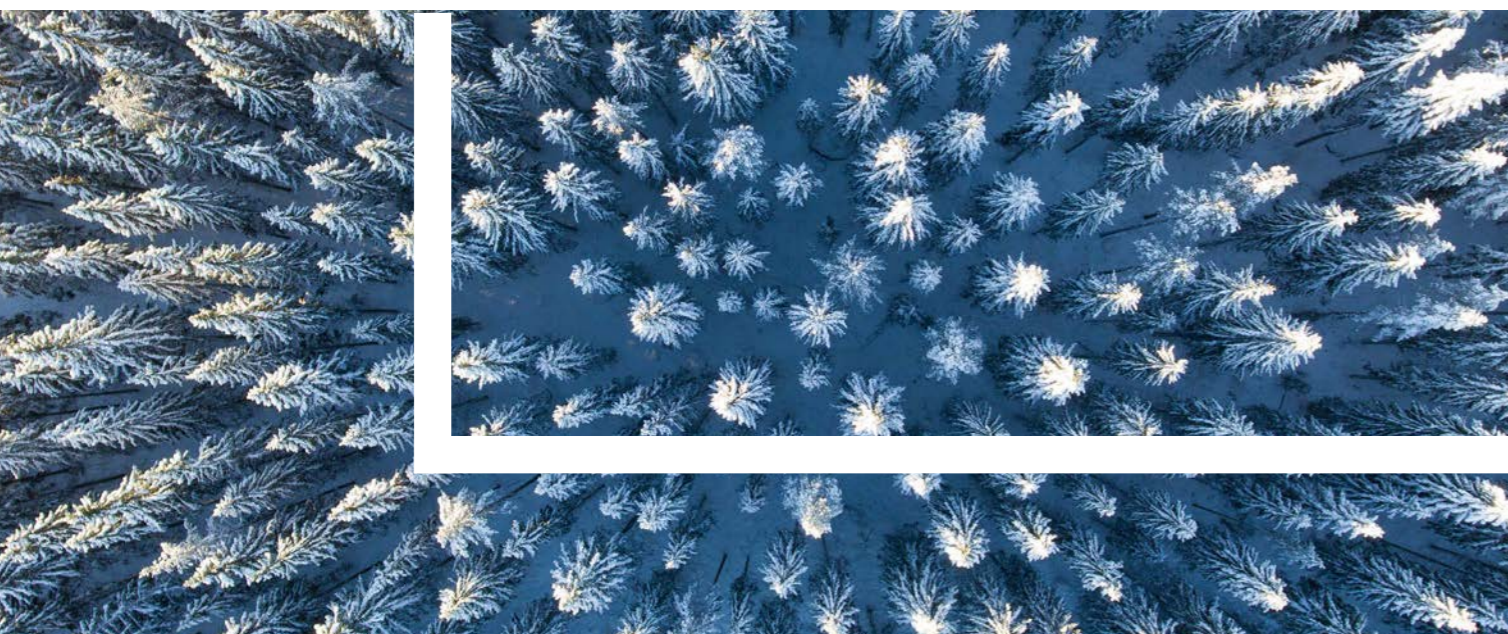
The national membership body for social enterprises, Social Enterprise UK, defines social enterprises as organisations that:

- 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.

Methodology

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.



Employees who have completed modern slavery training

Scope

All active PwC UK employees during the financial year. This includes all UK Partners, staff and contractors. It excludes employees of third party providers, and those on extended leave of absence.

Methodology

This is based on the percentage of employees who have completed the 'Financial crime – all you need to know' elearn within the FY24 reporting period, which includes content on modern slavery.

Assessed key suppliers with a biodiversity 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 "Does your company have a formalised environmental policy?" whereby there is a dropdown of different types of environmental policies to select. We report the proportion of key suppliers on the platform that check the 'Biodiversity' option. This includes suppliers that either have standalone biodiversity policies or environmental policies covering biodiversity.

Assessed key suppliers operating in nature hotspots who have taken action on biodiversity protection.

Scope

Key suppliers who have a valid scorecard through our third party sustainability assessment platform within the reporting year, and that are operating in nature hotspots. Suppliers in nature hotspots are defined based on their size, location and industry type (which includes, but is not limited to Agriculture, Forestry and Logging, Construction, Mining and extraction).

Methodology

This is based on (and verified through) our third party sustainability assessment platform's assessment KPI "Actions in place regarding the protection of biodiversity" whereby there is a dropdown of different types of actions related to biodiversity protection to select. We report the proportion of key suppliers in nature hotspots on the platform that select one or more of these actions.

7.3 Basis for ratios



The basis for ratios are area, revenue and FTE metrics that are used in calculating metrics related to intensity and proportions.

7.3.1 Real estate

The basis for ratios are area, revenue and FTE metrics that are used in calculating metrics related to intensity and proportions.

Metric	Calculation	Units	Frequency	Level
Floor area	Sum of [Floor area] by office	m2	Annual	UK

Scope

All buildings deemed within our organisational boundaries are included in our real estate metric.

Methodology

- Each month the Real Estate Lease Schedule is used to verify the floor area for each building, and recorded on a monthly basis.
- Real estate data is measured as net lettable area which refers to the operational space within our buildings. Where we share the use of a building with other organisations, the area is apportioned according to the space we use.
- For new or closed buildings or space within buildings, the average net lettable area is calculated in proportion with the amount of time the space was available for use throughout the year rounded to the nearest full calendar month.
- Actual data is then collated at year end and verified for accuracy.

Estimation

Data on net lettable area is available for all of our buildings, therefore no estimations take place.

7.3.2 Employee numbers

Metric	Calculation	Scope	Frequency	Units
Average FTE	[Average twelve months FTE]	UK	Annual	No. of people
Average FTE (excluding contingent workers)	[Average twelve months FTE (excluding contingent workers)]	UK	Annual	No. of people
Average headcount	[Average twelve months Headcount]	UK	Annual	No. of people
Average headcount (excluding contingent workers)	[Average twelve months Headcount (excluding contingent workers)]	UK	Annual	No. of people

Scope

Employee involvement data is collected for all individuals deemed within our organisational boundaries.

Methodology

Data on all individuals is captured in the firm’s HC system, Workday. On a monthly basis a standard report showing the monthly FTEs as per 1st of the month is run which includes active UK partners, employees and contractors. International secondments and employees on leave of absence or parental leave are excluded. For detailed methodology, see [here](#).

Estimation

Data for all individuals is captured in the Workday system, therefore no estimation takes place for this metric.

7.3.3 Revenue

Metric	Units	Frequency	Level
Revenue	£	Annual	UK

Scope

Revenue is as reported by the business in the Annual Financial Accounts. It refers to the entity PwC UK LLP as per the organisational boundaries outlined in this document.

Methodology

This data is taken from the PwC UK Annual Financial Accounts which are audited by our Financial Auditors each year. See PwC Annual Report for further information: <https://www.pwc.co.uk/who-we-are/annual-report.html>

8. Appendix

Disclosures:

Disclosure name	Description
Integrated reporting hub	The PwC Integrated Reporting Hub (IRH) is an external disclosure that presents the firm’s corporate reporting data aligning with the WEF ‘Measuring stakeholder capitalism’ metrics framework, enabling us to track our progress over time. It contains a full list of carbon and other environmental metrics alongside social and governance metrics.
Annual Report	The PwC UK Annual Report is an external disclosure that presents the firm’s corporate reporting data, including sustainability data, each financial year. The reporting framework followed is the same as the Integrated Reporting Hub, i.e. the WEF ‘Measuring stakeholder capitalism’ metrics framework.
TCFD/SECR	We report against the requirements of both the Task force on Climate related Financial Disclosures (TCFD) and Streamlined Energy and Carbon Report (SECR) within the Climate and energy section of our financial statements in the Annual financial report.
Carbon Reduction Plan (CRP)	The Carbon reduction plan is a disclosure that reports on the metrics scope 1, 2 and all scope 3 categories in total carbon figure (rather than limited to 2030 target scope), along with a requirement to dual report total carbon by location and market based method. This report includes the organisation’s Net Zero targets and corresponding projects and actions planned to achieve the targets.
Modern Slavery Statement (MSS)	This report is an external disclosure and includes reporting on metrics that represent our impact in embedding Human rights and Modern slavery policy into our culture through the Global Code of Conduct. The metrics reported include our supply chain governance measures and employee knowledge enhancement measures on modern slavery.



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