

Annual Report 2024

Non-financial Reporting Criteria

25 September 2024



Non-financial Reporting Criteria

The non-financial reporting boundaries and methodologies outlined here set out the principles and methodologies that PricewaterhouseCoopers LLP ('PwC LLP') and its UK-registered subsidiaries (referred to as 'PwC UK') have used in reporting on data in the 2024 [Annual Report](#). The metrics in this document can also be found in the [Integrated Reporting Hub](#).

Our non-financial reporting presents relevant information that is based on the data available at the time of publication, while being transparent about its limitations. We have used the World Economic Forum ('WEF') metrics as a framework for our reporting; Principles of Governance, Prosperity, People and Planet.

Our non-financial reporting covers the financial year ended 30 June 2024, unless otherwise stated. The comparative financial year is 30 June 2023. Where metrics are reported against a baseline, the financial year that applies to the relevant metric is disclosed within the relevant section of this document.

Scope

Our 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. Before reporting new non-financial reporting metrics, we ensure a methodology has been approved and assured before these are disclosed.

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

We have set our boundaries based on the operational control of PwC UK. This excludes the PwC LLP consolidated group's subsidiaries in the Middle East and Channel Islands and other joint ventures with their own governance board, and therefore control.

Recent acquisitions, where we do not yet have relevant data, will be included in future years as soon as it is practical. The results of disposed businesses are included in the metrics reported up to the date of disposal.

Companies that PwC UK's insolvency practice and other lines of service control operationally are the exception to this, as the data collection is impractical and relates to legal entities outside of the reporting group. Environmental metrics reported within the Planet section include outsourced services provided to PwC UK by Service Delivery Centres with shared ownership.

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

Data collection is from both internal sources and systems, which are maintained by the relevant business owners, and external sources, based on industry accepted standards where available. The systems used for calculations are disclosed within this report, otherwise calculations are performed in workflow tools supported by excel spreadsheets and dashboards, and subject to internal review processes. Crowe U.K. LLP has been appointed to provide independent limited assurance of selected non-financial reporting metrics set out within this document.

Our third-party Human Capital ('HC') system, Workday, is used to administer employee data. This includes recording and monitoring personal, job, pay and performance data, and the dates and means employees joined or left the firm. Our finance system ('SAP') records personal electronic timesheets to record details of the time spent during the working week using unique numerical codes which align to specific projects or activities, including absence.

The majority of our environmental and community data is contained within our non-financial reporting platform, allowing those with access to drill down on specific data points of interest. This has enabled us to track our social and environmental impacts across our operations back to the original baseline, commencing for certain metrics for the financial year ended 30 June 2007. The platform is bespoke to our reporting and contains a robust approval and sign off process, enabling data accuracy and a clear audit trail, as well as advanced carbon calculations and bespoke estimations.

Environmental and Community activity data is predominantly entered on a monthly basis by individual data contributors with the exception of the employee working from home, employee commuting and purchased goods and services metrics which are modelled on an annual basis. Our Planet metrics adhere to best practice standards and frameworks

including the Greenhouse Gas ('GHG') Protocol, Taskforce for Climate-related Financial Disclosures and Taskforce for Nature-related Financial Disclosures, incorporating annual market reviews conducted for updates.

Specific guidelines include:

- Environmental Reporting Guidelines: including the Streamlined energy and carbon reporting ('SECR') guidance.
- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard.
- The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard, September 2011.
- The Greenhouse Gas Protocol: Scope 2 Guidance, An amendment to the GHG Protocol Corporate Standard, 2015.
- Greenhouse gas reporting: 2018-2023 (DESNZ) conversion factors, applied one year in arrears.
- AIB European Residual Mix factors 2017-2021 (RE-DISS) factors, applied one year in arrears.
- Environmentally extended input ('EEIO'): incorporating output modelling factors.

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

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 and disclosed 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 comparative 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, or those where employees have opted not to disclose, 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 Business for Societal Impact ('B4Si') recommendation of understatement 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.

Modelling

We aim to ensure as much accuracy as possible when calculating our data. However, where we are unable to collect actual data to perform a calculation, we have followed guidance from the GHG protocol for Planet metrics 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)

Planet metrics that are currently based on models using the above data hierarchy include Purchased goods and services, Employee working from home and Employee commuting.

Ratios

The basis for ratios used in Planet metrics include area, revenue and full-time equivalent individual metrics that are used in calculating metrics related to intensity and proportions.

Restatement

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

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



1. Metrics

The preparation and reporting of the metrics supported by the Reporting Criteria are disclosed in the table below.

Subsets of our Planet disclosures, relating to environmental metrics, are also reported in other sustainability disclosures based on the relevant scope requirements. The full GHG Inventory is included in the [Integrated Reporting Hub](#), however the reporting in the Energy and Carbon Report is aligned to the Streamlined Energy and Carbon Reporting ('SECR') and Taskforce for Climate-related Financial Disclosures ('TCFD') standards.

Metric area	Specific metric	Scope of disclosures			
		Integrated Reporting Hub	Annual Report	Carbon Reduction Plan	TCFD / SECR
Principles of Governance					
We believe traditional governance principles of accountability, responsibility and stewardship are vital to ensure that we act in the best interests of the business, our clients, people and stakeholders.					
Embedding our Purpose	Staff perception of purpose	•	•		
	People engagement score	•	•		
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	•	•		
Pay transparency	Average partner pay vs average staff pay	•	•		
Prosperity					
We are committed to Diversity, Equality and Inclusion and recognise that these underpin sustainable economic and social prosperity.					
Community contribution	Total community contribution	•	•		
	Volunteered time	•	•		
	Proportion of people volunteering	•	•		
	Skills-based volunteering	•	•		
	Community beneficiaries	•	•		

Metric area	Specific metric	Scope of disclosures			
		Integrated Reporting Hub	Annual Report	Carbon Reduction Plan	TCFD / SECR
Social mobility	School students supported with skills development	•	•		
	Workplace experiences provided	•	•		
Social enterprise spend	Payments to social enterprises	•	•		
Supplier pay transparency	Average supplier payment days	•			
People					
Our people are crucial to PwC UK and their growth in knowledge, prosperity and well-being is central to our on-going success.					
Pay transparency	Average partner pay vs average staff pay	•	•		
Talent attraction and retention	Voluntary turnover	•			
Diversity and inclusion	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	•	•		
	Gender diversity	•	•		
	Ethnicity diversity	•	•		
	Social economic background diversity	•	•		
	Sexual orientation diversity	•	•		
	Disability diversity	•	•		
	Pay gap: women (median)	•	•		
	Pay gap: minority ethnic groups (median)	•	•		
Pay gap: lower socio-economic background (median)	•	•			
Pay gap: Disability	•	•			

Metric area	Specific metric	Scope of disclosures			
		Integrated Reporting Hub	Annual Report	Carbon Reduction Plan	TCFD / SECR
Health and wellbeing	Pay gap: Sexual orientation	•	•		
	Absence through sickness	•	•		
	Work-life balance	•	•		
Modern slavery	Spend with suppliers assessed through our third party sustainability assessment platform	•	•		
	Spend with suppliers obtaining silver+ status through our third party sustainability assessment platform	•	•		
	Assessed key suppliers with a Human Rights policy	•	•		
	Assessed key suppliers who operate in high risk sectors have taken actions to prevent child labour, forced labour & human trafficking	•	•		
	Spend in supply chain modern slavery hotspots	•	•		
	Employees who have completed modern slavery training	•	•		
Planet					
Our goal is to protect the planet through sustainable consumption and production, helping to protect its natural resources and by taking action on climate change for this and future generations.					
ESG governance and accountability	External rating of business sustainability performance	•			
	External certification of net zero progress	•	•		
Near term SBT net zero performance	Scope 1 and 2 GHG emissions	•	•		
	Scope 3 Business travel GHG emissions	•	•	•	•
	Suppliers with a Science Based Target	•	•		
	GHG emissions offset	•	•		•
	GHG emissions removed	•	•		

Metric area	Specific metric	Scope of disclosures			
		Integrated Reporting Hub	Annual Report	Carbon Reduction Plan	TCFD / SECR
GHG emissions: intensities	Total GHG emissions intensity by revenue	•	•		•
	Total GHG emissions intensity by FTE	•	•		
	Business travel emissions intensity by FTE	•	•		
	Supply chain emissions intensity by spend	•	•		
	Total emissions intensity SECR				•
Energy transition and responsible consumption	Office Energy Use Intensity (EUI)	•	•		
	Energy consumption	•	•		
	Office energy consumption	•	•		
	Working from home energy consumption	•	•		
	Office electricity from renewable sources	•	•		
	Office energy from renewable sources	•	•		
Other energy transition and responsible consumption metrics	Total SECR energy consumption				•
	Gas (Natural and Biogas) consumption				•
	Electricity consumption (SECR)				•
	Business travel (road) (SECR)				•
Sustainable behaviours	Number of enhanced sustainability offerings accessed by employees	•			
	Proportion of PwC's car fleet that are hybrid or EV	•			
Nature Positive	PwC offices in or adjacent to Key Biodiversity Areas (KBA) or Protected Areas (PA)	•	•		

Metric area	Specific metric	Scope of disclosures			
		Integrated Reporting Hub	Annual Report	Carbon Reduction Plan	TCFD / SECR
	PwC floor plate in or adjacent to KBAs or PAs	•	•		
	Proportion of PwC floor plate area in or adjacent to Key Biodiversity Areas ('KBA') or Protected Areas ('PA')	•	•		
	Proportion of PwC offices with green spaces	•	•		
	Proportion of PwC floor plate with green spaces	•	•		
	Proportion of carbon offsets that support nature	•	•		
	Assessed key suppliers with a biodiversity policy	•	•		
	Assessed key suppliers operating in nature hotspots who have taken action on biodiversity protection	•	•		
Regenerative and circular consumption	Paper procured	•	•		
	Water used	•	•		
	Water use in high water-stressed areas	•	•		
	Proportion of water use in high water-stressed areas	•	•		
	Waste generated	•	•		
	Waste - recycling and Reuse	•	•		
	Waste - incineration	•	•		
	Waste - landfill	•	•		
	Proportion recycled or reused	•	•		
Supply chain assessment and	Assessed key suppliers with a publicly announced GHG reduction target	•	•		

Metric area	Specific metric	Scope of disclosures			
		Integrated Reporting Hub	Annual Report	Carbon Reduction Plan	TCFD / SECR
management					
	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	•	•		
Other GHG metrics	Total scope 1, 2 and 3 emissions	•	•		•
	Total Scope 1, 2 and 3 emissions (SECR)				•
	Total GHG emissions (market based) [CRP]			•	
	Total GHG emissions (location based) [CRP]			•	
	Scope 3 GHG emissions [CRP]			•	
GHG inventory	Total GHG emissions (market based)	•	•		•
	Total GHG emissions (location based)	•	•		•
	Scope 1 GHG emissions	•	•	•	•
	Stationary combustion of fuels	•	•	•	•
	Renewable - Biogas consumption	•	•		
	Renewable - Biodiesel combustion	•	•		•
	Non renewable - Natural Gas consumption	•	•		
	Fugitive emissions	•	•	•	•
	Scope 2 GHG emissions	•	•	•	•
	Electricity consumption	•	•	•	•
	Scope 3 GHG emissions	•	•		•
	Fuel and energy related activities	•	•	•	•
	Waste generated	•	•	•	•
	Recycling	•	•		
	Incineration	•	•		

Metric area	Specific metric	Scope of disclosures			
		Integrated Reporting Hub	Annual Report	Carbon Reduction Plan	TCFD / SECR
	Landfill	•	•		
	Business Travel	•	•		
	Air	•			•
	Rail	•			•
	Road	•			•
	Company Car (SECR)				•
	Accommodation	•	•		•
	Scope 3 (extended) GHG emissions	•	•		•
	Purchased goods and services	•	•		
	Employee commuting and working from home	•	•	•	•
	Capital goods	•	•		
	Upstream transportation and distribution	•	•		

2. Reporting methodologies

Principles of Governance

Metric	Description	Units	Baseline year	Scope	Methodology
Embedding our Purpose					
Staff perception of our Purpose	Percentage of PwC employees who said they understood how our work contributes to our Purpose in PwC UK's internal YouMatter survey question.	Percentage	2016	Data covers all permanent employees and partners deemed within our organisational boundaries.	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 PwC UK's Purpose.
People engagement score	Percentage of PwC staff who agree or strongly agree in PwC UK'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	2007	Data for these metrics covers all permanent employees and partners deemed within our organisational boundaries unless otherwise stated above.	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 PwC UK.
Ethical and integrity					
Breaches of external auditor independence regulations	Breaches of the auditor personal independence regulations reported to the regulator as a percentage of headcount.	Percentage	2013	Data covers all permanent employees and partners deemed within our organisational boundaries.	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

Metric	Description	Units	Baseline year	Scope	Methodology
					by members of client engagement teams. Once identified, all breaches are recorded on an internal register. The number of breaches is divided by the UK headcount number excluding contingent workers, anyone on inactive leave, outbound international long term assignments, non-UK employees, and contingent workforce, to arrive at a percentage.
Staff perception of ethical culture (favourable)	Percentage of staff who agree or strongly agree with this statement in PwC UK's YouMatter survey: 'At PwC, I feel comfortable discussing or reporting ethical issues and concerns without fear of negative consequences'.	Percentage	2012	Data covers all permanent employees and partners deemed within our organisational boundaries.	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 via our Speak Up channels	Number of issues raised through our 'Speak Up' channels, from partners and employees, clients and third parties.	Number	2017	Data covers all permanent employees and partners deemed within our organisational boundaries.	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	Number of permanent UK employees and partners who were dismissed during the period, excluding dismissals for failed exams and missed performance standards.	Number	2011	Data covers all permanent employees and partners deemed within our organisational boundaries.	Data for dismissals for misconduct is taken from the 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.

Prosperity

Metric	Description	Units	Baseline Year	Scope	Methodology
Community contribution					
Total community contribution	Cash, time, in-kind and running costs contributed to communities	Pound sterling (£) million	2007	<p>Community contribution is calculated for all contributions deemed within our organisational boundaries.</p> <p>The data is compiled in accordance with the B4Si framework and is made up of four component parts.</p> <p>Cash 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>Time 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>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.</p> <p>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 PwC UK 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.</p> <p>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 is disclosed within the 'Volunteering time' metric disclosed below.</p>

Metric	Description	Units	Baseline Year	Scope	Methodology
				<p><i>In kind</i> 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><i>Running costs</i> The cost of running the Community Engagement programme (e.g. staff costs, office space, support services, communicating Community Engagement activities).</p>	<p>Discounted and pro bono work differs from general volunteering in that the nature of the work relates specifically to PwC UK'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.</p> <p>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.</p> <p>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.</p> <p>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.</p>
Volunteered time	Hours volunteered with community partners during working hours.	Working hours	2007	Data for these metrics is measured against all our UK employees and partners (excluding contractors) deemed within our organisational boundaries.	<p>Volunteering activity is recorded in our non-financial reporting platform on a monthly 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 PwC UK's HC system.</p> <p>Volunteering does not include volunteering activity occurring outside of working days or core hours.</p> <p>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</p>

Metric	Description	Units	Baseline Year	Scope	Methodology
					<p>timesheets and amended, if necessary. This is done by matching anticipated volunteering time to PwC UK'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.</p> <p>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 PwC UK 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.</p>
Proportion of people volunteering	Percentage of staff who have volunteered within the financial year.	Percentage	2011	Data for these metrics is measured against all our UK employees and partners (excluding contractors) deemed within our organisational boundaries.	Volunteering activity is recorded as disclosed above in line with the 'Volunteering time' metric methodology above.
Skills-based volunteering	Percentage of time spent volunteering classified as 'skills-based'.	Percentage	2011	Data for these metrics is measured against all our UK employees and partners (excluding contractors) deemed within our organisational boundaries.	Volunteering activity is recorded as disclosed above in line with the 'Volunteering time' metric methodology above.
Community beneficiaries	Number of people directly benefiting from employee volunteering.	Number of people	2012	Community beneficiaries refer to the people outside of PwC who benefit directly from the volunteering activity.	Direct beneficiaries are recorded in the non-financial reporting platform on a monthly 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

Metric	Description	Units	Baseline Year	Scope	Methodology
					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).
Social mobility					
School students supported with skills development	Number of school students who have taken part in our skills development programmes with schools.	Number of people	2016	Data for these metrics is calculated for relevant activity deemed within our organisational boundaries.	<p>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.</p> <p>Direct beneficiaries are recorded in the non-financial reporting platform on a monthly 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).</p> <p>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</p>

Metric	Description	Units	Baseline Year	Scope	Methodology
					socio-economic background questions suggested by the Social Mobility Commission.
Workplace experiences provided	Number of secondary school students undertaking centrally co-ordinated paid work experience with PwC UK.	Number of people	2015	Data for these metrics is calculated for relevant activity deemed within our organisational boundaries.	<p>A range of work experience will take place within PwC UK 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 PwC UK's centrally coordinated work experience programme which is managed by PwC UK's Schools Recruitment team and the Social Mobility Team, and who attended a State school or college and who either:</p> <ul style="list-style-type: none"> • 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.
Social enterprise spend					
Payments to social enterprises	Amount of spend through our supply chain activities with certified social enterprises, community interest companies and organisations deemed meeting social enterprise criteria by Social Enterprise UK (SEUK).	Pound sterling (£) million	2016	<p>We support a range of organisations through our supply chain, some of which are social enterprises.</p> <p>The national membership body for social enterprises, Social Enterprise UK, defines social</p>	<p>We collate our spend with those organisations that we know are, or believe to be social enterprises or Community Interest Companies through data from PwC UK's finance systems.</p> <p>The names of any organisations that we are unable to verify as social enterprises through our research are sent to Social Enterprise UK, to confirm that they meet their criteria for social enterprises and can therefore be included.</p>

Metric	Description	Units	Baseline Year	Scope	Methodology
				<p>enterprises as organisations that:</p> <ul style="list-style-type: none"> • have a clear social/environmental mission set out in their governing documents; • generate the majority of their income through trade; • reinvest the majority of their profits; • are autonomous of the State; • are majority controlled in the interests of the social mission; and • are accountable and transparent. 	
Supplier pay transparency					
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	2013	Data is collected for all suppliers paid by the UK-based entities in the PricewaterhouseCoopers LLP Group, excluding those from PwC network firms.	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 working 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.

People

Metric	Description	Units	Baseline year	Scope	Methodology
Pay transparency					
Average partner pay vs average staff pay	Ratio of average partner pay (distributable profit) to average staff pay (base pay and bonus).	Multiple	2016	The average partner pay vs average staff pay data covers all permanent employees and partners deemed within PwC UK.	<p>The metric is calculated by dividing the average partner pay by the average staff pay.</p> <p>'Average partner pay' is the 'Average Distributable Profit Per Partner' as disclosed in the annual report for the relevant financial year.</p> <p>'Average staff pay' is the sum of the average base pay as at 30 June and average bonus amount as at 1 July for all permanent PwC employees each year. The calculation excludes severance costs and uses FTE to account for part time employees.</p> <p>For data protection reasons, this is centrally calculated and the result is made available via a visualisation dashboard.</p>
Talent attraction and retention					
Voluntary turnover	Total number of people voluntarily leaving PwC UK during the reporting year as a percentage of the average headcount over the reporting year.	Percentage	2008	Data for these metrics covers all permanent employees and partners deemed within our organisational boundaries unless otherwise stated above.	Employee data, including the dates and means through which they joined or left PwC UK, are recorded and monitored within our Human Capital (HC) system. This system is used to administer all employee personal, job, pay and performance data.
Diversity and Inclusion					
New hires: Women	Proportion of new hires made in the reporting year who have told us they are female	Percentage	2023	Data for these metrics is measured against all relevant partner and employee hires,	Partner and employee data, including gender, is recorded and monitored within the PwC UK HC system, which is used for all our inclusion and diversity metrics with the exception of socio-economic background.

Metric	Description	Units	Baseline year	Scope	Methodology
				<p>deemed to be within our organisational boundaries.</p> <p>The following exclusions are applied:</p> <ul style="list-style-type: none"> - Contingent workers - International Assignments <p>New hires are defined as people recruited within the financial year.</p>	<p>Upon joining PwC UK, partners and employees are encouraged to provide personal biographic details including gender, which they can update at any time during their time with PwC UK. This self-disclosed diversity data is used to calculate the metrics.</p> <p>New hires: Women is calculated as follows = Distinct count where new hires gender is Female / Total Distinct count Male and Female new hires</p>
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	2023	<p>Data for these metrics is measured against all relevant partner and employee hires, deemed to be within our organisational boundaries.</p> <p>The following exclusions are applied:</p> <ul style="list-style-type: none"> - Contingent workers - International Assignments <p>Ethnic minority includes Asian, Black, Mixed and Other ethnic groups.</p> <p>New hires are defined as people recruited within the financial year.</p>	<p>Partner and employee data, including ethnicity, is recorded and monitored within the PwC UK HC system, which is used for all our inclusion and diversity metrics with the exception of socio-economic background.</p> <p>Upon joining PwC UK, partners and employees are encouraged to provide personal biographic details including ethnicity, which they can update at any time during their time with PwC UK. This self-disclosed diversity data is used to calculate the metrics.</p> <p>New hires Minority ethnic groups is calculated as follows = Distinct count where new hires ethnicity is Minority ethnic group / Distinct count of new hires</p>
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	2023	<p>Data for these metrics is measured against all relevant partner and employee hires, deemed to be within our organisational boundaries.</p> <p>The following exclusions are applied:</p> <ul style="list-style-type: none"> - Contingent workers - International Assignments 	<p>Partner and employee socio-economic background data is recorded and monitored through self-declared responses collected externally from our HC system including through our compliance processes. This data is merged with wider demographic data recorded and monitored within the PwC UK HC system.</p> <p>Upon joining PwC UK, partners and employees are encouraged to provide personal biographic details including socio-economic background, which they can update at any time during their time with PwC UK. This</p>

Metric	Description	Units	Baseline year	Scope	Methodology
				<p>Based on parental occupation, the Social Mobility Commission's recommended measure of socio-economic background. It is grouped and reported as below:</p> <ul style="list-style-type: none"> - Lower socio-economic background - Other socio-economic background - Undisclosed <p>New hires are defined as people recruited within the financial year.</p>	<p>self-disclosed diversity data is used to calculate the metrics.</p> <p>New hires: Lower socio-economic background is calculated as follows =</p> <p>Distinct count where new hires socio-economic background is Lower socio-economic background / Distinct count of new hires</p>
Partners: Women	Proportion of female partners	Percentage	2023	<p>Data for these metrics is measured against all relevant partners, deemed to be within our organisational boundaries.</p>	<p>Partner data, including gender, is recorded and monitored within the PwC UK HC system, which is used for all our inclusion and diversity metrics with the exception of socio-economic background.</p> <p>Upon joining PwC UK, partners and employees are encouraged to provide personal biographic details including gender, which they can update at any time during their time with PwC UK. This self-disclosed diversity data is used to calculate the metrics.</p> <p>Partners: Women is calculated as follows = Distinct count where partner's gender is Female / Total Distinct count Male and Female Partners</p>
Partners: Minority ethnic groups	Proportion of partners who are from minority ethnic groups	Percentage	2023	<p>Data for these metrics is measured against all relevant partners, deemed to be within our organisational boundaries.</p> <p>Ethnic minority includes Asian, Black, Mixed and Other ethnic groups and are aligned to the UK census classifications..</p>	<p>Partner data, including ethnicity, is recorded and monitored within the PwC UK HC system, which is used for all our inclusion and diversity metrics with the exception of socio-economic background.</p> <p>Upon joining PwC UK, partners and employees are encouraged to provide personal biographic details including ethnicity, which they can update at any time</p>

Metric	Description	Units	Baseline year	Scope	Methodology
					<p>during their time with PwC UK. This self-disclosed diversity data is used to calculate the metrics.</p> <p>Partners: Minority ethnic groups is calculated as follows = Distinct count where partners ethnicity is Minority ethnic group / Distinct count of total partners</p>
Partners: Lower socio-economic background	Proportion of partners who are from a lower socio-economic background	Percentage	2023	<p>Data for these metrics is measured against all relevant partners, deemed to be within our organisational boundaries.</p> <p>Based on parental occupation, the Social Mobility Commission's recommended measure of socio-economic background. It is grouped and reported as below:</p> <ul style="list-style-type: none"> - Lower socio-economic background - Other socio-economic background - Undisclosed 	<p>Partner socio-economic background data is recorded and monitored through self-declared responses collected externally from our HC system including through our compliance processes. This data is merged with wider demographic data recorded and monitored within the PwC UK HC system.</p> <p>Upon joining PwC UK, partners and employees are encouraged to provide personal biographic details including socio-economic background, which they can update at any time during their time with PwC UK. This self-disclosed diversity data is used to calculate the metrics.</p> <p>Partners: Lower socio-economic background is calculated as follows = Distinct count where partners socio-economic background is Lower socio-economic background / Distinct count of total partners</p>
Gender Diversity	% of partners and employees by grade by gender	Percentage	2024	<p>Data for these metrics is measured against all relevant partners and employees, deemed to be within our organisational boundaries.</p> <p>The following exclusions are applied:</p> <ul style="list-style-type: none"> - Contingent workers - Anyone on inactive leave - Outbound international long term assignments 	<p>Partner and employee data, including gender, is recorded and monitored within the PwC UK HC system, which is used for all our inclusion and diversity metrics with the exception of socio-economic background.</p> <p>Upon joining PwC UK, partners and employees are encouraged to provide personal biographic details including gender, which they can update at any time during their time with PwC UK. This self-disclosed diversity data is used to calculate the metrics.</p>

Metric	Description	Units	Baseline year	Scope	Methodology
				- Non-UK Employees	<p>Gender Diversity is calculated as follows: Female% = Distinct count where employees gender is Female / Total Distinct count Male and Female</p> <p>Male% = Distinct count where employees gender is Male / Total Distinct count Male and Female</p>
Ethnicity Diversity	% of partners and employees by grade by ethnicity	Percentage	2024	<p>Data for these metrics is measured against all relevant partners and employees, deemed to be within our organisational boundaries.</p> <p>The following exclusions are applied:</p> <ul style="list-style-type: none"> - Contingent workers - Anyone on inactive leave - Outbound international long term assignments - Non-UK Employees <p>Ethnicity forms one of the following subgroups:</p> <ul style="list-style-type: none"> - White - Black - Asian - Asian: Chinese - Mixed - Other - Undisclosed 	<p>Partner and employee data, including ethnicity, is recorded and monitored within the PwC UK HC system, which is used for all our inclusion and diversity metrics with the exception of socio-economic background.</p> <p>Upon joining PwC UK, partners and employees are encouraged to provide personal biographic details including ethnicity, which they can update at any time during their time with PwC UK. This self-disclosed diversity data is used to calculate the metrics.</p> <p>Reporting is split into three groups:</p> <ul style="list-style-type: none"> - Undisclosed (which includes both null and Prefer Not To Share) - Ethnic Minority: Black, Asian, Asian: Chinese, Mixed, Other. - Non Ethnic Minority: White. <p>Ethnicity Diversity is calculated as follows: Ethnicity Diversity subgroup % = Distinct count where employees Ethnicity is that Ethnicity subgroup / Distinct count of total employees</p>
Socio-Economic Background Diversity	% of partners and employees by grade by socio-economic background	Percentage	2024	<p>Data for these metrics is measured against all relevant partners and employees, deemed to be within our organisational boundaries.</p> <p>The following exclusions are applied:</p> <ul style="list-style-type: none"> - Contingent workers - Anyone on inactive leave 	<p>Partner and employee socio-economic background data is recorded and monitored through self-declared responses collected externally from our HC system including through our compliance processes. This data is merged with wider demographic data recorded and monitored within the PwC UK HC system.</p> <p>Upon joining PwC UK, partners and employees are encouraged to provide personal biographic details including socio-economic background, which they can</p>

Metric	Description	Units	Baseline year	Scope	Methodology
				<ul style="list-style-type: none"> - Outbound international long term assignments - Non-UK Employees <p>Based on parental occupation, the Social Mobility Commission's recommended measure of socio-economic background.</p> <p>It is grouped and reported as below:</p> <ul style="list-style-type: none"> - Lower socio-economic background - Other socio-economic background - Undisclosed 	<p>update at any time during their time with PwC UK. This self-disclosed diversity data is used to calculate the metrics.</p> <p>Lower socio-economic background % = Distinct count where employees socio-economic background is Lower socio-economic background / Distinct count of total employees</p> <p>Other socio-economic background % = Distinct count where employees socio-economic background is Higher or Intermediate socio-economic background / Distinct count of total employees</p> <p>Undisclosed % = Distinct count where employees socio-economic background is grouped under Undisclosed / Distinct count of total employees</p>
Sexual Orientation Diversity	% of partners and employees by grade by sexual orientation	Percentage	2024	<p>Data for these metrics is measured against all relevant partners and employees, deemed to be within our organisational boundaries.</p> <p>The following exclusions are applied:</p> <ul style="list-style-type: none"> - Contingent workers - Anyone on inactive leave - Outbound international long term assignments - Non-UK Employees 	<p>Partner and employee data, including sexual orientation, is recorded and monitored within the PwC UK HC system, which is used for all our inclusion and diversity metrics with the exception of socio-economic background.</p> <p>Upon joining PwC UK, partners and employees are encouraged to provide personal biographic details including sexual orientation, which they can update at any time during their time with PwC UK. This self-disclosed diversity data is used to calculate the metrics.</p> <p>Sexual Orientation Diversity is calculated as follows:</p>

Metric	Description	Units	Baseline year	Scope	Methodology
				<p>It is grouped and reported as below:</p> <ul style="list-style-type: none"> - Lesbian/Gay/Bisexual/Other - Straight or Heterosexual - Undisclosed (Other, Prefer Not To Share, Null) 	<p>Lesbian/Gay/Bisexual/Other % = Distinct count where employees sexual orientation is Lesbian/Gay/Bisexual/Other / Distinct count of total employees</p> <p>Straight or Heterosexual % = Distinct count where employees sexual orientation is Straight or Heterosexual / Distinct count of total employees</p> <p>Undisclosed % = Distinct count of employee sexual orientation that is grouped under Undisclosed / Distinct count of total employees</p>
Disability Diversity	% of partners and employees by grade by disability status	Percentage	2024	<p>Data for these metrics is measured against all relevant partners and employees, deemed to be within our organisational boundaries.</p> <p>The following exclusions are applied:</p> <ul style="list-style-type: none"> - Contingent workers - Anyone on inactive leave - Outbound international long term assignments - Non-UK Employees <p>It is grouped and reported as below:</p> <ul style="list-style-type: none"> - I consider myself to have a disability - I do not consider myself to have a disability - Undisclosed (Prefer Not To Share, Null) 	<p>Partner and employee data, including disability, is recorded and monitored within the PwC UK HC system, which is used for all our inclusion and diversity metrics with the exception of socio-economic background.</p> <p>Upon joining PwC UK, partners and employees are encouraged to provide personal biographic details including disability, which they can update at any time during their time with PwC UK. This self-disclosed diversity data is used to calculate the metrics.</p> <p>Disability Diversity is calculated as follows:</p> <p>I consider myself to have a disability % = Distinct count of employee disability status that is 'I consider myself to have a disability' / Distinct count of total employees</p> <p>I do not consider myself to have a disability % = Distinct count of employee disability status that is 'I do not consider myself to have a disability' / Distinct count of total employees</p> <p>Undisclosed % = Distinct count of employee disability status that is grouped under 'Undisclosed' / Distinct count of total employees</p>
<p>The below pay gaps including partners reflect actual partner income for FY24 together with a snapshot of actual employee cash for FY24 (including 30 June pay plus bonus payments for the FY24 financial year but excluding deferred FY23 staff bonuses which were included in the FY23 pay gap figures).</p>					

Metric	Description	Units	Baseline year	Scope	Methodology
Pay gap: Women (median)	Pay gap between median female pay and male pay.	Percentage	2022	Data for these metrics is measured against all relevant partner and employee hires (excluding contractors), deemed to be within our organisational boundaries.	Calculated in line with the UK Gender Pay gap Act .
Pay gap: Minority ethnic groups (median)	Pay gap between median minority ethnic group pay and non-minority ethnic group pay.	Percentage	2022	Data for these metrics is measured against all relevant partner and employee hires (excluding contractors), deemed to be within our organisational boundaries.	The ethnicity pay gap is a measure of the percentage difference in the average hourly pay of white and ethnic minority employees working for PwC.
Pay gap: Lower socio-economic background	Pay gap between median 'lower socio-economic background' groups and 'non-lower socio-economic background groups'.	Percentage	2022	Data for these metrics is measured against all relevant partner and employee hires (excluding contractors), deemed to be within our organisational boundaries.	The socio-economic background pay gap is a measure of the percentage difference in the average hourly pay of those from a lower socio-economic background based on parental occupation and those from a professional or intermediate socio-economic background based on parental occupation (see Social Mobility Commission measurement guidance).
Pay gap: Disability	Pay gap between median staff who consider themselves to have a disability pay and staff who do not consider themselves to have a disability pay	Percentage	2022	Data for these metrics is measured against all relevant partner and employee hires (excluding contractors), deemed to be within our organisational boundaries.	The disability pay gap is a measure of the percentage difference in the average hourly pay of employees with disabilities and employees with no disabilities working at PwC.
Pay gap: Sexual orientation	Pay gap between staff who identify as Lesbian/Gay/Bisexual/Ot her pay and staff who	Percentage	2022	Data for these metrics is measured against all relevant partner and employee hires (excluding contractors), deemed	The sexual orientation pay gap is a measure of the percentage difference in the average hourly pay of lesbian, gay or bi-sexual and straight or heterosexual employees.

Metric	Description	Units	Baseline year	Scope	Methodology
	identify as Straight or Heterosexual pay			to be within our organisational boundaries.	All data is regardless of role in the organisation, length of service and any other differentiating factors.
Health and wellbeing					
Absence through sickness	Proportion of available time recorded by our people as sickness absence.	Percentage	2009	Data for these metrics is measured against all our UK employees and partners (excluding contractors) deemed within our organisational boundaries.	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	Percentage of staff who agree or strongly agree with this statement in PwC UK's YouMatter survey: 'The people I work for make wellbeing a priority for our teams'.	Percentage	2008	Data for these metrics is measured against all our UK employees and partners (excluding contractors) deemed within our organisational boundaries.	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'.
Modern slavery					
Spend with suppliers assessed through our third party sustainability assessment platform	The proportion of all suppliers (by spend) that are assessed through our third party sustainability assessment platform.	Percentage	2023	PwC UK supply chain spend includes total AP, hotel, air and land travel from expenses spend for the UK firm, within the reporting year.	The supplier spend data is cross referenced with the suppliers who have been rated by our third party sustainability assessment platform within our network, to calculate the spend coverage of suppliers who have a valid scorecard within the reporting year.
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	2023	PwC UK supply chain spend, includes total AP, hotel, air and land travel from expenses spend	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:

Metric	Description	Units	Baseline year	Scope	Methodology
	party sustainability assessment platform			for the UK firm, within the reporting year.	<ul style="list-style-type: none"> have obtained a silver or above medal; have a valid scorecard within the reporting year.
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	2023	'Key Suppliers', as defined above, who have a valid carbon scorecard through our third party sustainability assessment platform within the reporting year.	This is based on (and verified through) our third party sustainability assessment platform's assessment KPI "no policies on labour or human rights issues". We report the proportion of suppliers on the platform that meet this.
Assessed key suppliers who operate in high risk sectors that have taken actions to prevent child labour, forced labour & 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 & human trafficking.	Percentage	2023	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.	<p>This is based on our third party sustainability assessment platform verification through their assessment question "What actions are in place to address child labour, slavery and/or human trafficking?".</p> <p>This question is only available to suppliers operating in a modern slavery high risk sector.</p>
Spend in supply chain modern slavery hotspots	The proportion of all PwC UK supply chain spend with suppliers in a modern slavery hotspot.	Percentage	2023	<p>The spend figure includes total AP, hotel, air and land travel from expenses' spend for the UK firm, within the reporting year.</p> <p>The hotspots which these are applied to are determined by a risk assessment performed as part of the Modern Slavery Statement and are as follows: IT hardware, Food, Uniforms, Corporate Merchandise, Hotels, Waste and Recycling. There is an additional hotspot: Global IT technology; however as this category is procured via our</p>	The total spend figure for suppliers falling under each of the hotspot areas is combined to give a % of the total spend that is in modern slavery hotspots.

Metric	Description	Units	Baseline year	Scope	Methodology
				global network, it is not included in the UK spend calculation.	
Employees who have completed modern slavery training	Proportion of PwC employees that have completed the 'Shining a Light on Modern Slavery' e-learn.	Percentage	2023	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.	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.

Planet

Metric	Description	Units	Baseline Year	Scope	Methodology
ESG governance and accountability					
External rating of business sustainability performance	PwC UK's own external rating received through our third party sustainability assessment platform.	Percentage	2023	PwC UK score for the reporting year, received through our third party sustainability assessment platform.	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	Carbon Trust Route to Net Zero Standard quantitative score.	Percentage	2023	Carbon Trust Route to Net Zero Standard quantitative score for PwC UK covering the reporting year (Carbon Trust certificate validity period).	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.
Near term SBT net zero performance					
Scope 1 and 2 GHG emissions	Sum of scope 1 and 2 emissions to track progress against our science-based targets	Tonnes CO ₂ e	2019	All scope 1 and 2 emissions	Aggregated metric. See Scope 1 and Scope 2 sections for more details.
Scope 3 business travel GHG emissions	Sum of scope 3 business travel GHG emissions to track progress against our science-based targets	Tonnes CO ₂ e	2019	All business travel emissions	Aggregated metric. See Scope 3 section for more details.

Metric	Description	Units	Baseline Year	Scope	Methodology
Suppliers with a Science Based Target	Suppliers (by emissions coverage) that have set science-based targets and have been reviewed, validated, verified or recognised by an independent third party. For example, the SBTi or a Race to Zero partner organisation	Percentage	2019	All PwC UK PG&S suppliers, excluding business travel and energy suppliers	<p>The suppliers are identified based on the the following criteria;</p> <ul style="list-style-type: none"> • If they are on the SBTi 'target set' list; • If they are recognised by one of the UN Race to Zero partner organisation; • If they have submitted their SBT to the SBTi and are awaiting for validation (submission evidence required from each supplier in this category)
GHG emissions offset	Percentage of total GHG emissions offset	Percentage	2019	Proportion of total carbon emissions within PwC UK's Net Zero scope covered by purchased offsets or removals	All offsets are Verified Carbon Standard (VCS) and, since 2017, from REDD+ projects. These are retired on behalf of PwC by a registered broker. The projects we support are in recognised biodiversity hotspots, and form part of the portfolio of projects supported by the global PwC network
GHG emissions removed	Percentage of total GHG emissions removed	Percentage	2019	Proportion of total carbon emissions within PwC UK's near term net zero scope covered by purchased removals	We are still establishing our carbon removals programme and eligibility criteria, Offset projects that meet this criteria will be used to calculate the proportion of our total emissions removed
GHG emissions: Intensities					
Total GHG emissions intensity by revenue	Total GHG emissions per £m of annual revenue	Tonnes CO ₂ e/£m revenue	2019	Total GHG emissions refers to PwC UK's near term Net Zero scope (scope 1, 2 and business travel)	Total GHG emissions are divided by £m of annual revenue for the UK firm
Total GHG emissions intensity by FTE	Total GHG emissions per average annual FTE	Tonnes CO ₂ e/FTE	2019	Total GHG emissions refers to PwC UK's near term Net Zero scope (scope 1, 2 and business travel)	Total GHG emissions are divided by the annual average number of full time employees - PwC UK employees excluding contingent workers (security, catering, hoteling, etc.)
Business travel GHG emissions intensity by FTE	Total business GHG emissions per average annual FTE	Tonnes CO ₂ e/FTE	2019	Total business travel GHG emissions	Total business travel GHG emissions are divided by the annual average number of full time employees - PwC UK employees excluding contingent workers (security,

Metric	Description	Units	Baseline Year	Scope	Methodology
					catering, hoteling, etc.)
Supply chain GHG emissions intensity by spend	PG&S (external) supplier GHG emissions per £m of PG&S spend	Tonnes CO ₂ e/£m spend	2019	Based on total purchased goods and services emissions from all PwC UK external suppliers	Total PG&S GHG emissions divided by total PG&S spend
Total GHG emissions intensity SECR	Total GHG emissions (SECR) per £m of annual revenue	Tonnes CO ₂ e/£m revenue	2019	Total GHG emissions as per our SECR disclosure (see financial statements) per £m of annual revenue for the UK firm	Total GHG emissions as per our SECR disclosure divided by £m of annual revenue for the UK firm
Energy transition and responsible consumption					
Office Energy Use Intensity (EUI)	Energy Use Intensity (“EUI”) refers to the amount of energy used in our offices, per square metre	kWh/m ²	2019	PwC office energy consumption per m ² of office floor area	Intensity calculated by dividing the “PwC UK office energy consumption” by the average PwC office floor area in m ²
Energy consumption	Sum of kWh electricity and fuels consumed in our offices and employees working from home	Million kWh	2019	Energy consumption in offices deemed within our organisational boundaries and from our employees while working from home	Sum of “PwC office energy consumption” and “PwC WFH energy consumption”
Office energy consumption	Sum of kWh electricity and fuels consumed in our offices	Million kWh	2019	Energy consumption across all offices deemed within our organisational boundaries	Gas, oil, biodiesel and electricity consumption data from offices is gathered monthly, one month in arrears by the data owners as follows: <ul style="list-style-type: none"> For PwC owned properties, from supplier invoices, For PwC leased properties, from the landlord service charge,

Metric	Description	Units	Baseline Year	Scope	Methodology
					<ul style="list-style-type: none"> For gas in each case, the source is recorded as “renewable” (biogas), or “nonrenewable” (Natural gas), For electricity in each case, the source is recorded as “renewable” or “non-renewable”. <p>With the exception of electricity generated using photovoltaic panels, we do not account for electricity generated on site, as it is already included in our fuel consumption.</p> <p>For landlord buildings where actual data is unavailable the consumption is estimated. See ‘Scope 1’ section</p>
Working from home energy consumption	Sum of kWh electricity and fuels consumed by our people working from home	Million kWh	2019	All PwC staff while working from ‘home’, defined as any working location besides PwC offices, client sites, or business trips	See scope 3 section for more details
Office electricity from renewable sources	Sum of electricity sourced from renewables as a proportion of total electricity consumed in our offices	Percentage	2019	Electricity consumption across all offices deemed within our organisational boundaries	PwC electricity consumption from verified renewable sources as a portion of total PwC electricity consumption. Renewable electricity comprises onsite generation and EAC backed supplies. See ‘Scope 2’, electricity section for details on eligibility of renewable electricity, aligned to the GHG Protocol Scope 2 guidance.
Office energy from renewable sources	Sum of energy sourced from renewables as a proportion of total energy consumed in our offices	Percentage	2019	Energy consumption across all offices deemed within our organisational boundaries	Energy consumption (electricity, gas, and other fuels like oil or biodiesel) consumption from renewable sources as a portion of the PwC office energy consumption. See scope 1 and 2, for details on eligibility of renewable energy

Metric	Description	Units	Baseline Year	Scope	Methodology
Other energy transition and responsible consumption metrics					
Total SECR energy consumption	Sum of total energy consumption as per SECR scope, which includes a conversion of business travel mileage	Million kWh	2019	Energy consumption across all offices deemed within our organisational boundaries and energy conversion of business travel mileage, excluding taxis	Aggregated metric. Sum of the below
Gas (Natural and Biogas) consumption	Sum of Natural and Biogas consumed in our offices. Required for SECR disclosure	Million kWh	2019	Gas consumption across all offices deemed within our organisational boundaries	See scope 1 section
Electricity consumption	Electricity consumed in our offices. Required for SECR disclosure	Million kWh	2019	Electricity consumption across all offices deemed within our organisational boundaries	See scope 2 section
Business travel (road)	Energy consumed by Business travel (road) [excludes travel by all types of Taxis]. Required for SECR disclosure	Million kWh	2019	Road travel (excluding taxis) across all offices deemed within our organisational boundaries	Road distance in Km (excluding taxis) is converted to kWh using the DESNZ conversions factor
Sustainable behaviours					
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	2023	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	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

Metric	Description	Units	Baseline Year	Scope	Methodology
				<p>options offered by our provider to users. Cycle2Work scheme offerings are therefore only counted once, when the order is confirmed.</p> <p>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</p>	
Proportion of PwC's car fleet that are hybrid or EV	Proportion of vehicles in the PwC car scheme (both staff and partner) that are EV or Hybrid	Percentage	2023	<p>Proportion of PwC's car scheme that are EV refers to the vehicles in the PwC car scheme (both staff and partner) that are EV or Hybrid.</p> <p>This includes electric, Petrol Hybrid, Petrol Plug-in Hybrid, Diesel Hybrid and Diesel Plug-in Hybrid.</p> <p>As PwC don't own or control the leased vehicles of our car scheme. We record these emissions as scope 3 rather than scope 1 in line with the GHG protocol and UK environment reporting guidelines</p>	The proportion of cars that are EV or Hybrid is received as part of a scheduled report sent by our official car scheme provider, on a monthly basis. Each report is a year to date report containing all the vehicles with valid lease/contract to date, so we use the end of June report to calculate the proportion of vehicles that are EV or Hybrid, in the reporting year

Metric	Description	Units	Baseline Year	Scope	Methodology
Nature positive					
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	2019	All offices deemed within our organisational boundaries are included. 'Adjacent to' is defined as within 1km of PwC operations	<p>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.</p> <p>Total number of offices is summed and the proportion out of the total UK office floor plate is calculated</p>
PwC floor plate in or adjacent to KBAs or PAs	Total floor plate of PwC offices adjacent to KBAs or PAs	Hectares	2019	All offices deemed within our organisational boundaries are included. 'Adjacent to' is defined as within 1km of PwC operations	<p>KBAs and PAs identified as above.</p> <p>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.</p> <p>PwC floor plate refers to the area of the largest single floor occupied by PwC. We have decided to take a conservative approach towards the floor plate calculation:</p> <p>>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.</p> <p>>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.</p> <p>This metric is calculated on an annual basis</p>

Metric	Description	Units	Baseline Year	Scope	Methodology
Proportion of PwC floor plate area in or adjacent to Key Biodiversity Areas ('KBA') or Protected Areas ('PA')	PwC floor plate in or adjacent to a KBA or PA as a percentage of PwC's total floor plate	Percentage	2019	All offices deemed within our organisational boundaries are included. 'Adjacent to' is defined as within 1km of PwC operations	Methodology as described above The floor plate of offices that fall within 1km of KBAs or PAs is summed and the proportion out of the total UK office floor plate is calculated
Proportion of PwC offices with green spaces	Proportion of PwC offices that have green spaces	Percentage	2024	All offices deemed within our organisational boundaries are included. Green spaces include: <ul style="list-style-type: none"> Both intensive and extensive green roofs Any managed gardens within our buildings Any unmanaged or natural areas of vegetation within the buildings Areas with planters that make up over 3m² area of vegetation 	A number of green spaces, including those owned and managed by landlords, are located on PwC buildings. The number of our offices that have green spaces that fit within the defined scope is identified and summed. The proportion out of the total number of PwC offices is then calculated. This demonstrates the extent to which we are creating green spaces within buildings across our portfolio. Green spaces managed by PwC are identified by confirmation from our facilities team for buildings we own. For the remaining buildings that we do not own, we identify the existence of green spaces by engaging our landlords, and confirm their existence using a geolocation mapping tool. This metric is calculated on an annual basis
Proportion of PwC floor plate with green spaces	Proportion of PwC floor plate covered by green spaces	Percentage	2024	Scope as per 'Proportion of PwC offices with green spaces' metric above	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

Metric	Description	Units	Baseline Year	Scope	Methodology
					<p>or planter, ensuring they met specific size and criteria requirements</p> <p>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.</p> <p>This metric is calculated on an annual basis</p>
Proportion of carbon offsets that support nature	Proportion of carbon offsets purchased that support ICROA accredited nature based solutions	Percentage	2019	We have an external commitment to purchase carbon offsets each year to cover our near term Net Zero commitment scope; currently limited to scope 1, 2 and scope 3 fuel and energy, business travel and waste emissions. This metric relates to the percentage of these offsets from nature based solutions	<p>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.</p> <p>The metric relates to the proportion of our total carbon offsets that support nature-based solutions, currently limited to ICROA accredited REDD+ certified projects.</p> <p>Each year we ensure we have procured enough REDD+ carbon offset credits to match the carbon emissions we report in line with our Net Zero scope. These offsets must meet a range of criteria including vintage, which can be found in our internal offsetting guidance document. Credits do not have to be purchased in the reporting year, and so surplus credits can be carried forward to future reporting periods as long as they meet the vintage criteria of being less than 5 years since issuance, and from the latest crediting period of the project.</p> <p>We purchase these credits through credible and established offset brokers. The projects we support are in recognised biodiversity hotspots, and form part of the portfolio of projects supported by the global PwC network</p>

Metric	Description	Units	Baseline Year	Scope	Methodology
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	2024	Key suppliers who have a valid scorecard through our third party sustainability assessment platform within the reporting year	This is based on (and verified through) our third party sustainability assessment platform's assessment KPI "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	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	2024	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)	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
Regenerative and circular consumption					
Paper procured	Paper procured by our business	Tonnes	2019	Paper consumption data is collected across all offices deemed within our organisational boundaries. This includes paper purchased by our in-house Document Processing Centre (DPC) as well as paper sent to training centres. Documents produced externally by an external printer are not	Data is collected one month in arrears and entered into the non-financial reporting platform monthly. Paper consumption is obtained from purchase orders

Metric	Description	Units	Baseline Year	Scope	Methodology
				<p>captured, although these are expected to be minimal</p> <p>Paper consumption data refers to the supply (not treatment) of resources for our business</p>	
Water used	Water consumed within our business	m ³ (k)	2019	Water consumption data is collected across all offices deemed within our organisational boundaries. Water consumption data refers to the supply (not treatment) of resources for our business	<p>Data is collected one month in arrears and entered into the non-financial reporting platform monthly.</p> <p>Water consumption for PwC owned properties is obtained from supplier invoices and periodically checked against manual meter readings.</p> <p>Water consumption for PwC leased properties is obtained from estimates based on average consumption per person</p>
Water use in high water-stressed areas	PwC water consumption in offices that are located in 'High' water-stressed areas	m ³	2019	As defined for 'Water used'	<p>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.</p> <p>The total water use (see above) (m3 (k)) for offices in 'High' water stressed areas is summed.</p> <p>This metric is calculated on an annual basis</p>
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	2019	As defined for 'Water used'.	<p>As defined for 'Water use in high water-stressed areas'.</p> <p>For the final proportion, the total 'water use in high water-stressed areas' is then divided by total water used.</p>

Metric	Description	Units	Baseline Year	Scope	Methodology
Waste generated	Waste disposed of by our business	Tonnes	2019	As defined for 'Carbon from waste generated in operations' in the Scope 3 metrics for details on how 'Waste generated' is calculated, as well as the breakdown of treatment methods	As defined for 'Carbon from waste generated in operations' in the Scope 3 metrics for details on how 'Waste generated' is calculated, as well as the breakdown of treatment methods
Waste - recycling and Reuse	For the final proportion, the total above is then divided by PwC UK total water use	Tonnes	2019	As defined for 'Carbon from waste generated in operations' in the Scope 3 metrics for details on how 'Waste generated' is calculated, as well as the breakdown of treatment methods	As defined for 'Carbon from waste generated in operations' in the Scope 3 metrics for details on how 'Waste generated' is calculated, as well as the breakdown of treatment methods
Waste - incineration	Waste disposal through incineration by our business	Tonnes	2019	As defined for 'Carbon from waste generated in operations' in the Scope 3 metrics for details on how 'Waste generated' is calculated, as well as the breakdown of treatment methods	As defined for 'Carbon from waste generated in operations' in the Scope 3 metrics for details on how 'Waste generated' is calculated, as well as the breakdown of treatment methods
Waste - landfill	Waste disposal through landfill	Tonnes	2019	As defined for 'Carbon from waste generated in operations' in the Scope 3 metrics for details on how 'Waste generated' is calculated, as well as the breakdown of treatment methods	As defined for 'Carbon from waste generated in operations' in the Scope 3 metrics for details on how 'Waste generated' is calculated, as well as the breakdown of treatment methods
Proportion recycled or reused	Waste recycled or reused	Percentage	2019	As defined for 'Carbon from waste generated in operations' in the Scope 3 metrics for details on how 'Waste generated' is	As defined for 'Carbon from waste generated in operations' in the Scope 3 metrics for details on how

Metric	Description	Units	Baseline Year	Scope	Methodology
				calculated, as well as the breakdown of treatment methods	'Waste generated' is calculated, as well as the breakdown of treatment methods
Supply chain assessment and management					
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	2023	<p>Key suppliers who have a valid carbon scorecard through our third party sustainability assessment platform within the reporting year.</p> <p>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:</p> <ul style="list-style-type: none"> • 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 	This is based on (and verified through) our third party sustainability assessment platform's Carbon module KPI "Targets publicly announced". We report the proportion of suppliers on the platform that meet this

Metric	Description	Units	Baseline Year	Scope	Methodology
				<ul style="list-style-type: none"> 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. <p>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</p>	
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	2023	'Key Suppliers', as defined above, who have a valid carbon scorecard through our third party sustainability assessment platform within the reporting year	This is based on (and verified through) our third party sustainability assessment platform's 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	The proportion of key suppliers, assessed and verified through our third party sustainability assessment platform carbon module, whose GHG emissions	Percentage	2023	'Key Suppliers', as defined above, who have a valid carbon scorecard through our third party sustainability assessment	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

Metric	Description	Units	Baseline Year	Scope	Methodology
verified by a third party	reduction target has been publicly announced			platform within the reporting year	party". We report the proportion of suppliers on the platform that meet this
Other GHG metrics					
Total scope 1, 2 and 3 emissions	Total emissions aligned to our near term SBT	Tonnes CO ₂ e	2019	Total emissions includes scope 1, 2 and scope 3 emissions - (aligned to 2030 near term target scope)	Aggregation of emissions aligned to metric scope
Total Scope 1, 2 and 3 emissions (SECR)	Total emissions aligned to SECR requirements	Tonnes CO ₂ e	2019	Total emissions aligned to SECR requirements to only include: scope 1, scope 2 location based electricity consumption and scope 3 company cars (excluding taxis)	Aggregation of emissions aligned to metric scope
Total GHG emissions (market based) [CRP]	Total market based emissions	Tonnes CO ₂ e	2019	Total emissions includes scope 1, 2 (market based), and extended scope 3 emissions - (rather than limited to 2030 near term target scope)	Aggregation of emissions aligned to metric scope
Total GHG emissions (market based) [CRP]	Total location based emissions	Tonnes CO ₂ e	2019	Total emissions includes scope 1, 2 (location based), and extended scope 3 emissions - (rather than limited to 2030 near term target scope)	Aggregation of emissions aligned to metric scope
Scope 3 GHG emissions [CRP]	Scope 3 emissions	Tonnes CO ₂ e	2019	Scope 3 emissions including extended scope 3 emissions - (rather than limited to 2030 near term target scope)	Aggregation of emissions aligned to metric scope

Metric	Description	Units	Baseline Year	Scope	Methodology
GHG inventory					
Total GHG emissions (market based)	Total emissions using market based scope 2 reporting to benefit from renewable electricity procurement	Tonnes CO ₂ e	2019	Total emissions using market based scope 2 reporting to benefit from renewable electricity procurement	Sum of all scope 1, 2 (location based) and 3 emissions sources (See below)
Total GHG emissions (location based)	Total emissions using location based scope 2 reporting	Tonnes CO ₂ e	2019	Total emissions using location based scope 2 reporting	Sum of all scope 1, 2 (market based) and 3 emissions sources (See below)
Scope 1 GHG emissions	Sum of all scope 1 GHG emissions, as documented above: (Biogas, biodiesel, natural gas, fugitive emissions)	Tonnes CO ₂ e	2019	All scope 1 emissions sources	Sum of all scope 1 emissions sources (See below)
Stationary combustion of fuels	Total stationary combustion of fuels (gas and diesel)	Tonnes CO ₂ e	2019	Emissions from all stationary combustion of fuels	Emissions from all stationary combustion of fuels. See below
Renewable - Biogas consumption	Biogas used for heating in our offices	Tonnes CO ₂ e	2019	Emissions from all biogas consumed by PwC	Biogas for heating our offices is collected via meter readings from PwC controlled offices and estimated for offices which we do not have control over
Renewable - Biodiesel combustion	Biodiesel used for heating in our offices	Tonnes CO ₂ e	2019	Emissions from all biodiesel consumed by PwC	Biodiesel for heating our offices is collected via meter readings from PwC controlled offices that have a trigen
Non renewable - Natural Gas consumption	Natural gas used for heating in our offices	Tonnes CO ₂ e	2019	Emissions from all natural gas consumed across all offices deemed within our organisational boundaries	Natural gas for heating our offices is collected via meter readings from PwC controlled offices and estimated for offices which we do not have control over

Metric	Description	Units	Baseline Year	Scope	Methodology
Fugitive emissions	Refrigerant gases leaked from equipment in our offices	Tonnes CO ₂ e	2019	Fugitive emissions refer to refrigerant gases leaked from equipment in offices	Fugitive emissions leakage is measured on a rolling basis as part of our planned maintenance schedules by our facilities team and recorded by office and gas type. In line with the Simplified Material Balance Method
Scope 2 GHG emissions	Emissions associated with the electricity consumed by PwC	Tonnes CO ₂ e	2019	Includes emissions for electricity and heating used across all offices deemed within our organisational boundaries	GHG Scope 2 guidance requires the dual reporting of two carbon emission figures for our electricity consumption using different carbon emission factors (market and location-based). Hence, depending on the disclosure, we may report on one of the metrics or both. The disclosures report metrics in terms of energy consumption and carbon emissions separately. See below for split
Electricity consumption	Market based: purchased electricity based on PwC procurement, and whether it is from renewable sources	Tonnes CO ₂ e	2019	See above	The market-based method uses an emission factor that is specific to the electricity contract, so that it reflects the actual emissions from the electricity that PwC is purchasing, rather than the grid average. The emission factors we use follow the market based emission hierarchy (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
	Location based: purchased electricity consumption based on location of consumption	Tonnes CO ₂ e	2019	See above	The location-based method uses an average emission factor that relates to the grid from which electricity is drawn. DESNZ provides electricity conversion factors for the average carbon dioxide emission from the UK national grid per kWh of electricity used at the point of final consumption
Scope 3 GHG 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 CO ₂ e	2019	Sum of scope 3 emission sources below	See below

Metric	Description	Units	Baseline Year	Scope	Methodology
Fuel and energy related activities	Carbon emissions associated with WTT for Scope 1 and 2 (based on kWh fuels and electricity), and transmission and distribution losses for electricity	Tonnes CO ₂ e	2019	Includes scope 3 emissions for fuels, electricity and heating used across all offices deemed within our organisational boundaries	<p>Fuel and energy emissions refer to upstream emissions associated with extraction, production and transportation of fuels and electricity purchased by PwC in the reporting year, not already accounted for in scope 1 or scope 2.</p> <p>DESNZ provides separate emission factors for both WTT and for losses in transmission and distribution (T&D) of the energy to the point at which it is consumed. These WTT and T&D factors fall under Scope 3 and cannot be combined with Scope 1 and 2 emissions for reporting purposes.</p> <p>Carbon emissions are calculated by multiplying the activity data from fuels and energy consumed in scope 1 and 2 by appropriate emission factors</p>
Waste generated	Waste disposed of	Tonnes CO ₂ e	2019	Includes emissions for waste disposed of across all offices deemed within our organisational boundaries	<p>Waste generated in operations refers to waste disposed of by PwC and collected across all offices deemed within our organisational boundaries.</p> <p>Operational waste data for all PwC UK offices is either measured on site or obtained from our waste provider. Waste types reported by PwC are broken down as per the DESNZ guidance and can be broadly categorised into office waste, food waste, furniture and IT and electronic waste.</p> <p>In accordance with DESNZ guidelines, carbon emissions from waste disposal should be separated from those associated with 'Purchased Goods and Services'. The benefits of recycling are now attributed to the user of recycled materials, not the entity disposing of the waste. Therefore, the reported carbon emissions from waste only include emissions from the transportation and preparation of the waste.</p> <p>Monthly waste data (by weight) is collected one month in arrears for each waste stream. The waste data is further</p>

Metric	Description	Units	Baseline Year	Scope	Methodology
					<p>split into waste treatment methods (landfill, incineration, recycle, or reuse) to enable the correct emission factors and other calculations to be performed.</p> <p>Emissions are calculated using the 'Waste-type-specific' method as per the GHG protocol guidance which involves using emission factors for specific waste types and waste treatment methods</p>
Recycling	Waste recycled	Tonnes CO ₂ e	2019	Includes recycling emissions for waste disposed of by PwC	See above
Incineration	Waste treated through incineration to energy	Tonnes CO ₂ e	2019	Includes incineration emissions for waste disposed of across all offices deemed within our organisational boundaries	See above
Landfill	Waste treated through landfill	Tonnes CO ₂ e	2019	Includes landfill emissions for waste disposed of across all offices deemed within our organisational boundaries	See above
Business Travel	Total travel by air, rail and road plus nights stayed in hotels	Tonnes CO ₂ e	2019	Business travel data is collected for all individuals deemed within our organisational boundaries. Business travel includes air travel, rail travel, road travel and hotel stays, as described in the following sections	See below
Air	Travel by air, broken down by haul and class	Tonnes CO ₂ e	2019	Air travel is categorised by distance of flight and class to align with DESNZ guidance	<p>Data is sourced from our travel management supplier on a weekly basis, and aggregated each month, one month in arrears.</p> <p>Data is grouped into distance categories as follows:</p>

Metric	Description	Units	Baseline Year	Scope	Methodology
					<ul style="list-style-type: none"> ● Domestic: From/To UK destinations, no class split ● Short-haul: To non-UK destinations up to 3,700 km, split by class ● Long-haul: To non-UK destinations over 3,700 km, split by class <p>Data is further arranged by chargeable, business development or non-chargeable according to the internal cost centre code against which the flight was booked.</p> <p>We've combined the WTT indirect emission factors for air travel, so that we can report a single figure associated with the activity.</p> <p>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</p>
Rail	Travel by National rail and Eurostar	Tonnes CO ₂ e	2019	Rail travel is categorised as National rail or Eurostar. International rail journeys are excluded given their small volume	<p>Data is sourced from our travel management supplier on a weekly basis and aggregated each month, one month in arrears. It is then classified as national rail or Eurostar in order to help calculate our carbon emissions accurately.</p> <p>We've combined the WTT indirect emission factors for rail travel, so that we can report a single figure associated with the activity.</p> <p>Most business rail is booked through our travel management supplier system and therefore gets captured in the data above. However some rail journeys are still booked outside of our travel management</p>

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

Metric	Description	Units	Baseline Year	Scope	Methodology
				mileage. This excludes taxi mileage	
Accommodation	Overnight stays in accommodation	Tonnes CO ₂ e	2019	Hotel nights refer to the number of overnight stays by individuals in both hotels and serviced apartments during business trips	Hotels data and Serviced apartments data is sourced from our travel management and serviced apartments suppliers, respectively, one month in arrears. The number of nights is recorded against the appropriate country where the hotel/serviced apartment is located, and the respective emission factor is applied, as per the DESNZ guidance
Scope 3 (extended) GHG emissions	Emissions from purchased goods and services, PwC Service Delivery Centres, employee commuting and working from home	Tonnes CO ₂ e	2019		See below

<p>Purchased goods and services</p>	<p>External suppliers: PwC's Purchased goods and services carbon emissions converted from spend</p>	<p>Tonnes CO₂e</p>	<p>2019</p>	<p>Emissions from the production of goods and services purchased or acquired by PwC UK.</p> <p>Note: This figure consolidates purchased goods and services, capital goods and Upstream transportation & distribution, rather than reporting them separately</p>	<p>We refreshed our methodology of calculating PG&S emissions, 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.</p> <p>Emissions associated with each category were calculated based on PwC modified 'environmentally-extended input-output (EEIO)' modelling. EEIO emission factors are used to calculate emissions associated with each £ spent within a given category.</p> <p>Data is currently only captured for PwC UK, including PwC UK's share of global licences. Data is processed, aggregated and uploaded to our non-financial reporting platform, annually. This is done in three distinct views: total spend, spend with suppliers who have set a valid SBT, and suppliers who have committed to set a valid SBT.</p> <p>When calculating the total emissions for purchased goods and services, we exclude spend falls into the following categories, which are either accounted for elsewhere in Scope 1, 2 or 3, or not defined as a good or service.</p> <ul style="list-style-type: none"> ● Accommodation ● Air travel ● Lease cars ● Electricity ● Other land travel ● Fuel and heat (offices) ● Fuel (vehicles) ● Waste management and collection ● Property rents ● Taxes (included HMRC and property taxes)
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Metric	Description	Units	Baseline Year	Scope	Methodology
	PwC Service Delivery centres: Carbon emissions produced from Service Delivery Centres attributable to PwC UK	Tonnes CO ₂ e	2019	Emissions from services outsourced to our overseas Service Delivery Centres, in which the firm may have an equity stake, in the reporting year	Emissions related to services outsourced to overseas Service Delivery Centres (SDCs), in which the firm may have an equity stake. We calculate these emissions by multiplying our spend on SDC by the professional services' category emission factor
Employee commuting and working from home	Employees commuting to and from PwC offices	Tonnes CO ₂ e	2019	Employee commuting emissions refer to the amount of carbon generated in the reporting year as a result of employees travelling to and from PwC offices	<p>Without actual data available, a methodology was developed using the 'average-data method' in line with the GHG protocol guidance on calculating commuting emissions.</p> <p>The average commute carbon per employee is calculated using government published data which provides average commute journey length and transport mode split per region of the UK.</p> <p>Average commute carbon by mode of transport is calculated by multiplying average journey length by DESNZ carbon emission factors. The transport mode split (%) is then applied for each region.</p> <p>Average commuting days are calculated based on office swipe card data, which is converted into a portion of our workforce in the office averaged in the reporting year. The rest of their time is apportioned to holidays, sickness days, client site visits, with the remaining amount used as the time spent working from home</p>
	Employees working from home	Tonnes CO ₂ e	2019	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	<p>Calculations are based on a PwC modified version of the best available open source methodologies at time of disclosure, incorporating granular assumptions where data is not available.</p> <p>Electricity associated with the use of powered equipment is determined using internal asset records to identify</p>

Metric	Description	Units	Baseline Year	Scope	Methodology
					<p>items and models used by employees, and their associated power consumption per day.</p> <p>Heating consumption is determined using a PwC specific energy intensity benchmark, accounting for heating of rooms used only, and determining average volume of employees' workspaces. National government statistics are used to determine the main heating methods used in the regions our people are situated.</p> <p>The average number of 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.</p> <p>The average working hours per day are based on employee contracted hours.</p>
Capital goods	Emissions from capital goods are included in the purchased goods and services category	Tonnes CO ₂ e	2019	Emissions from capital goods are included in the purchased goods and services category	Emissions from capital goods are included in the purchased goods and services category
Upstream transportation and distribution	Emissions from Upstream transportation and distribution are included in the purchased goods and services category	Tonnes CO ₂ e	2019	Emissions from Upstream transportation and distribution are included in the purchased goods and services category	Emissions from Upstream transportation and distribution are included in the purchased goods and services category

Thank you



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