

Global Reporting Initiative (GRI) standards index

FY18



General disclosures

GRI 101: Foundation 2016

Disclosure	PwC response
GRI 102: General disclosures 2016	
Organizational profile	
102-1 Name of the organization	Throughout this report, the terms “PwC,” “PwC US”, “firm,” “we,” and “our” refer to PricewaterhouseCoopers LLP, the US member firm of PricewaterhouseCoopers International Limited (PwCIL), an English private company limited by guarantee.
102-2 Activities, brands, products, and services	PwC provides industry-focused services for public and private clients. Our firm is organized around our three core lines of service for Advisory , Assurance , and Tax .
102-3 Location of headquarters	The headquarters of the US firm of PwC is located in New York City.
102-4 Location of operations	For the purpose of this report, the reporting organization is PwC US, which has 79 offices within the US. PwC US recently combined with PwC Mexico which has 10 offices . In addition to these, PwC US operates overseas Service Delivery Centers (SDCs) in China and India.
102-5 Ownership and legal form	<p>The firm is a limited liability partnership established under the laws of the State of Delaware. All interests in the firm are held by its partners and principals, all of whom are individuals.</p> <p>For further information, please refer to:</p> <ul style="list-style-type: none">• Page 4 of our annual Transparency Report• Information on our global network of firms’ structure can be found here
102-6 Markets served	PwC's operations are organized into strategic markets, each of which is led by a market council, comprised of leaders from each of our core lines of service and a market managing partner (MMP). Our people leverage their unique perspectives, skills, and backgrounds to deliver services that meet the needs of the clients we serve. In the US, we concentrate on 16 key industries and provides targeted services , including resources, deals, and forensics and consulting services.
102-7 Scale of the organization	<p>In FY18 PwC US had revenues of \$16.8 billion in FY18, with partners and staff working from 79 offices within the US.</p> <p>For further information, please refer to pages 4 and 22 of our annual Transparency Report.</p>
102-8 Information on employees and other workers	<p>This report only covers information regarding the firm's permanent workforce. A workforce breakdown is available in the Performance Hub. As previously indicated, the firm's operations now encompass assets in Mexico, India and China.</p> <p>Performance Hub</p>

Disclosure

PwC response

102-9 Supply chain

As a professional services firm, PwC does not source raw materials or manufacture products. Our supply chain consists of the goods and services we procure to operate our business.

Procurement is highly centralized and in FY18, we purchased major goods and services from over 6,500 direct suppliers. More broadly, our value chain revolves around our people – from recruiting on college campuses to developing people’s careers throughout their tenure at PwC and beyond. To get a better glimpse of who we are and our value chain, watch this short [video](#).

Building sustainable and responsible supply chains is one important way that we can have a tangible impact on some of the biggest challenges facing the world today. We recognize the influence we can have on suppliers and our supply chain to promote responsible and sustainable practices. All of supplier contracts include codes of conduct for [vendors](#) and [labor](#). Over 20% of our procurement spend is with suppliers who are certified as being diverse suppliers by virtue of having more than 51% ownership by minorities, women, members of the LGBT community, veterans or persons with disabilities. Our global network of firms has issued formally a global human rights statement that explicitly lists the roles of suppliers. All member firms within the PwC network adhere to this PwC global standards.

102-10 Significant changes to the organization and its supply chain

This year our Responsible Business Leadership (RBL) Report includes information on PwC Mexico (which has combined with PwC US) and the firm's Service Delivery Centers (SDCs) in China and India.

102-11 Precautionary Principle or approach

The firm has a range of risk assessment and management processes across our range of services. In addition, we have analyzed our environmental impacts and taken precautionary action by reducing our greenhouse gas (GHG) emissions and other environmental impacts. For example, this year we met our goal of reducing absolute GHG emissions by 45% and we continue to purchase Renewable Energy Certificates (RECs) to cover 100% of our electricity consumption. Also, all of our office spaces have undergone risk assessments from our insurance company, which includes environmental factors (e.g., recovery/response in case of extreme weather events).

[Environment section](#)

102-12 External initiatives

- CEO Action for Diversity & Inclusion (one of the founding signatories)
- HeforShe Initiative
- The International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work
- Points of Light Civic Accelerator
- United Nations Global Compact

102-13 Membership of associations

PwC is active in many organizations and associations, particularly those that focus on our core business offerings and our profession as a whole. Some of our significant and strategic memberships include the Center for Audit Quality (CAQ), the American Institute of Certified Public Accountants (AICPA), the Council of Institutional Investors (CII), The Conference Board, the International Federation of Accountants (IFAC), US Chamber of Commerce, and the Business Roundtable.

In addition, we engage in strategic collaborations with organizations focused on important social and environmental issues affecting the marketplace. These collaborations include the ILO, United Nations Global Compact, World Resources Institute, World Business Council for Sustainable Development and Chief Executives for Corporate Purpose (CECP) among others.

[See our stakeholder engagement report for more on how we engage with these groups.](#)

Disclosure

PwC response

Strategy

102-14 Statement from senior decision-maker

[Chairman's message from FY18 report](#)

Ethics and integrity

102-16 Values, principles, standards, and norms of behavior

Our purpose is to build trust in society and solve important problems.

In an increasingly complex world, we help intricate systems function, adapt and evolve so they can benefit communities and society – whether they are capital markets, tax systems or the economic systems within which business and society exist. We help our clients to make informed decisions and operate effectively within them.

Our purpose defines the difference we seek to make in the world—it's why we do what we do.

For more than 160 years, the role PwC plays has always been underpinned by the need for trust and our ability to deliver solutions. Our purpose brings meaning to our daily work, guides our decision-making and inspires action in a dynamic environment. It demonstrates our ongoing, clear commitment to working collaboratively and innovatively to deliver the highest quality outcomes for our people, clients and society.

For further information please see:

- Pages 3 and 6 of our annual [Transparency Report](#)
 - Our [Purpose and Values](#)
 - Our [Values and Behaviors](#)
 - PwC's [Code of Conduct](#)
 - Global Human Rights [Statement](#)
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102-17 Mechanisms for advice and concerns about ethics

When our partners and staff have questions or concerns about policy or conduct, we have an [Ethics HelpLine](#) through which subject matter specialists provide policy guidance and conduct internal investigations of all alleged policy violations. Our partners and staff may contact the Ethics HelpLine anonymously. All reported concerns are handled confidentially to the extent possible and consistent with the firm's prohibition against retaliation for reporting concerns in good faith.

In addition to the Ethics HelpLine, the firm maintains a Compliance Resource Center which provides guidance and assistance on compliance matters, such as personal independence, CPA licensing, and related issues.

For further information please see our:

- [Code of Conduct](#)
 - Pages 6-8 of our annual [Transparency report](#)
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Disclosure

PwC response

Governance

102-18 Governance structure

Sound governance and transparency form the bedrock of leadership. At PwC, we are committed to serving as a force for integrity, good sense and wise solutions to the problems facing businesses and the capital markets today. Transparency and good standards of corporate governance — both in our clients' businesses and in our own — are central to our ability to achieve those objectives. We aim to continue to achieve them from a position of strength as a leader in our profession.

Information on our own governance structure can be found at the links below:

- [Corporate Governance](#) at PwC
- Our [Board](#)
- Our [Leadership](#)
- Pages 4-6 and 19-21 of our annual [Transparency Report](#)

102-20 Executive-level responsibility for economic, environmental, and social topics

Shannon Schuyler is our Chief Purpose Officer, Responsible Business Leader and President of the PwC Charitable Foundation, Inc. In these roles she has responsibility for a wide variety of issue areas, including social and environmental topics, and reports directly to our Territory Senior Partner, Tim Ryan.

102-21 Consulting stakeholders on economic, environmental, and social topics

[Please refer to our disclosures on stakeholder engagement and materiality assessment.](#)

102-23 Chair of the highest governance body

Tim Ryan is US Chairman and Senior Partner and has responsibility for the firm's strategy function and stakeholder relationships including investor relations, regulatory affairs, public policy, responsible business leadership, marketing and sales and human capital.

102-25 Conflicts of interest

The Board of Partners and Principals is comprised of active partners and principals as well as two independent directors. Under our Code of Conduct and in order to avoid possible conflicts, partners and employees are generally restricted from accepting directorships, other similar executive appointments, or membership in a supervisory or advisory board in for-profit organizations.

In addition, the firm has implemented a number of policies and risk management standards that address conflicts of interest, independence, and ethics and compliance. For example, our client acceptance and continuance procedures identify potential areas of risk and focus on a number of matters, including independence, conflicts of interest, or relationships with other entities.

Please also refer to pages 7 and 12 of our annual [Transparency Report](#).

102-26 Role of highest governance body in setting purpose, values, and strategy

We expect our partners and staff to exhibit the core values underlying our purpose: act with integrity, make a difference, care, work together, and reimagine the possible. Key messages are communicated to our firm by our Senior Partner and our leadership team and are reinforced by engagement partners. These communications focus on what we do well and actions we can take to make enhancements. We track whether our people believe that our leaders' messaging conveys the importance of quality to the success of our firm.

102-29 Identifying and managing economic, environmental, and social impacts

In her role as Chief Purpose Officer, Responsible Business Leader and President of the PwC Charitable Foundation, Inc. Shannon Schuyler has responsibility for social and environmental topics and engages directly with our Territory Senior Partner on these issues.

Disclosure	PwC response
102-31 Review of economic, environmental, and social topics	Our Society Task Force, made up of senior leaders from across the firm, meets monthly to review a variety of issues affecting the firm, our clients, and communities. These include economic, social and environmental topics.
102-32 Highest governance body's role in sustainability reporting	Shannon Schuyler is the most senior member of leadership that reviews and approves the Responsible Business Leadership Report.
Stakeholder engagement	
102-40 List of stakeholder groups	Please refer to our disclosures on stakeholder engagement and materiality assessment.
102-41 Collective bargaining agreements	None of our employees belong to a union and therefore they are not covered by collective bargaining agreements.
102-42 Identifying and selecting stakeholders	Please refer to our disclosures on stakeholder engagement and materiality assessment.
102-43 Approach to stakeholder engagement	Please refer to our disclosures on stakeholder engagement and materiality assessment.
102-44 Key topics and concerns raised	Please refer to our disclosures on stakeholder engagement and materiality assessment.
Reporting practice	
102-46 Defining report content and topic Boundaries	Please refer to our disclosures on stakeholder engagement and materiality assessment.
102-47 List of material topics	Please refer to our disclosures on stakeholder engagement and materiality assessment.
102-48 Restatements of information	Please refer to our disclosures on stakeholder engagement and materiality assessment.
102-49 Changes in reporting	Please refer to our disclosures on stakeholder engagement and materiality assessment.
102-50 Reporting period	Fiscal year 2018, ended June 30, 2018
102-51 Date of most recent report	FY17 Responsible Business Leadership Report
102-52 Reporting cycle	At the end of each financial year we publish a comprehensive GRI-referenced Responsible Business Leadership report.
102-53 Contact point for questions regarding the report	Shannon Schuyler, Principal; Chief Purpose Officer; Responsible Business Leader; President of the PwC Charitable Foundation, Inc. Or contact the firm directly here .
102-54 Claims of reporting in accordance with the GRI Standards	In its public reporting PwC references a number of disclosures from the GRI Sustainability Reporting Standards 2018. These disclosures are listed in this GRI Content Index.
102-55 GRI content index	GRI index
102-56 External assurance	PwC has received no third party verification or assurance on its social or environmental performance. We have however engaged our Internal Audit and Assurance teams to review our reporting processes and controls as well as data relating to a number of our KPIs.

Material topics

GRI 200 Economic Standard Series

Disclosure	Responses and page number(s) and/or URL(s)
Economic performance	
GRI 103: Management approach 2016	
103-1 Explanation of the material topic and its Boundary	Please refer to pages 3-4 and 19-22 of our annual Transparency Report .
103-2 The management approach and its components	Please refer to pages 12-18 of our annual Transparency Report .
103-3 Evaluation of the management approach	
GRI 201: Economic performance 2016	
201-1 Direct economic value generated and distributed	Please refer to: <ul style="list-style-type: none">• Page 22 of our annual Transparency Report• Performance Hub
201-2 Financial implications and other risks and opportunities due to climate change	<p>Risks</p> <p>As a professional services firm our reliance on natural capital is small compared with many other industries. This means that while we are exposed to climate-related risks such as changes in regulation, changes in physical parameters and other climate related developments, these risks are not considered to have a substantive financial or strategic impact on our business.</p> <p>Despite not being a significant risk to our business, we recognize that our clients, our people and other stakeholders still expect us to minimize our impact, and as a responsible business whose operations ultimately rely on natural resources, we want to do everything we can. As such, environmental performance is one of the key areas of our Responsible Business Leadership strategy. Additionally, our risk management process has been designed to reflect our local context, priorities and operational environments.</p> <p>Opportunities</p> <p>While professional services firms do not have the footprint of many other industries, we do use a significant amount of energy in our offices. Reducing our energy consumption, would reduce our impact on the environment and our operational cost. Additionally, moving into greener buildings can have a positive impact on employee engagement and reputational benefits.</p> <p>In addition, there is an opportunity to access new markets and provide clients with climate change related services. Drivers for climate action among our client base are diverse, for example changing regulations, pressures from stakeholders, resource scarcity and extreme weather.</p>
Market presence	
GRI 103: Management approach 2016	
103-1 Explanation of the material topic and its Boundary	Please refer to our disclosures on stakeholder engagement and materiality assessment.

Disclosure	Responses and page number(s) and/or URL(s)
103-2 The management approach and its components	<p>The Human Capital function at PwC is overseen by a member of the People Leadership Team (PLT) who is responsible for executing our people strategy through various human resource functions that are in place throughout the markets, verticals, and lines of service of the US firm. Progress is documented periodically and evaluated each fiscal year.</p> <p>Each market includes a market human resource leader, whose job it is to attract, develop, and retain talent in their designated geographic market.</p> <p>For more please see:</p> <ul style="list-style-type: none"> • PwC US Careers • Employee Benefits
103-3 Evaluation of the management approach	Performance Hub
GRI 202: Market presence 2016	
202-1 Ratios of standard entry level wage by gender compared to local minimum wage	For information on how we reward staff, please see the Employee Benefits page of our website.
Indirect economic impacts	
GRI 103: Management approach 2016	
103-1 Explanation of the material topic and its Boundary	Please refer to our disclosures on stakeholder engagement and materiality assessment.
103-2 The management approach and its components	Please refer to our Responsible Business Leadership page .
103-3 Evaluation of the management approach	Performance Hub
GRI 203: Indirect economic impacts 2016	
203-1 Infrastructure investments and services supported	<p>Growing inequality is an issue that affects our business and our communities more than any other. It puts the United States' overall economic growth at risk and costs the US nearly a quarter of a trillion dollars a year. Underserved communities need greater access to resources and opportunities to thrive.</p> <p>With Responsible Business Leadership, we are harnessing the power of our business to help close this gap so that communities have a chance to reach their potential. This takes the form of a \$320 million investment to equip young people from underserved communities with the financial, technology skills and career-selection skills they need to change the trajectory of their lives. As a result, the increased economic activity and more diverse talent in the marketplace will help PwC reach our full potential, while further developing our capabilities by applying our skills in innovative ways.</p>
203-2 Significant indirect economic impacts	Performance Hub

Disclosure

Responses and page number(s) and/or URL(s)

Procurement practices

GRI 103: Management approach 2016

103-1 Explanation of the material topic and its Boundary	In addition to US operations, the firm's centralized procurement function is responsible for procurement in Mexico, which was brought into scope last year following the combination of the two firms. Overseas SDCs in India and China are responsible for their own procurement in line with policies and guidelines from PwC US.
103-2 The management approach and its components	<p>As a professional services firm, PwC does not source raw materials or manufacture products. Our supply chain consists of the goods and services we procure to operate our business.</p> <p>Procurement is highly centralized and in FY18, we purchased major goods and services from over 6,500 direct suppliers. More broadly, our value chain revolves around our people – from recruiting on college campuses to developing people's careers throughout their tenure at PwC and beyond. To get a better glimpse of who we are and our value chain, watch this short video.</p> <p>Building sustainable and responsible supply chains is one important way that we can have a tangible impact on some of the biggest challenges facing the world today. We recognize the influence we can have on suppliers and our supply chain to promote responsible and sustainable practices. All of our supplier contracts include codes of conduct for suppliers and labor. Over 20% of our procurement spend is with suppliers who are certified as being diverse suppliers by virtue of having more than 51% ownership by minorities, women, members of the LGBT community, veterans or persons with disabilities. Our global network of firms has issued formally a global human rights statement that explicitly lists the roles of suppliers. All member firms within the PwC network adhere to this PwC global standard.</p>
103-3 Evaluation of the management approach	Please refer to our disclosures on stakeholder engagement and materiality assessment.

GRI 204: Procurement practices 2016

204-1 Proportion of spending on local suppliers	<p>The majority of the US firm's procurement is from US owned companies or companies operating in the US. We do however source goods and services from foreign companies when necessary. Air travel is a good example, where it may be impossible to source US based options.</p> <p>As a firm, we place greater focus on creating a diverse supply chain. We support organizations and programs that certify, train, and develop diverse suppliers because we know that our diversity efforts have a positive economic impact on the communities where we do business. Over 20% of our procurement spend is with suppliers who are certified as being diverse suppliers by virtue of having more than 51% ownership by minorities, women, members of the LGBT+ community, veterans or persons with disabilities.</p>
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Anti-corruption

GRI 103: Management approach 2016

103-1 Explanation of the material topic and its Boundary	Please refer to our disclosures on stakeholder engagement and materiality assessment.
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Disclosure

Responses and page number(s) and/or URL(s)

103-2 The management approach and its components

At PwC, we adhere to the fundamental principles of the International Ethics Standards Board for Accountants (IESBA) Code of Ethics for Professional Accountants, which are: Integrity, Objectivity, Professional Competence and Due Care, Confidentiality and Professional Behavior.

In addition, our PwC network standards applicable to all PwC network firms cover a variety of areas including ethics and business conduct, independence, anti-money laundering, antitrust/anti-competition, anti-corruption, information protection, firm's and partner's taxes, sanctions laws, internal audit and insider trading. We take compliance with these ethical requirements seriously and strive to embrace the spirit and not only the letter of those requirements. All partners and staff undertake regular mandatory training and assessments, as well as submitting annual compliance confirmations, as part of the system to support appropriate understanding of the ethical requirements under which we operate. Partners and staff uphold and comply with the standards developed by the PwC network and leadership in PwC monitors compliance with these obligations.

PwC has adopted the PwC network standards which include a [Code of Conduct](#), and related policies that clearly describe the behaviors expected of our partners and other professionals -- behaviors that will enable us to earn the trust that we seek. Because of the wide variety of situations that our professionals may face, our standards provide guidance under a broad range of circumstances, but all with a common goal -- to do the right thing.

Upon hiring or admittance, all staff and partners of PwC are provided with a copy of the PwC Code of Conduct. They are expected to live by the values expressed in our Code of Conduct in the course of their professional careers.

For further information refer to pages 7, 8 and 12 of our annual [Transparency Report](#).

103-3 Evaluation of the management approach

The US continental offices are currently SOC compliant and HiTrust certified, this includes all US offices which leverage certified environments and related technologies and infrastructure including US hosting location (GDC).

GRI 205: Anti-corruption 2016

205-2 Communication and training about anti-corruption policies and procedures

See the response to Anti-corruption 103-2.

Anti-competitive behavior

GRI 103: Management approach 2016

103-1 Explanation of the material topic and its Boundary

[Please refer to our disclosures on stakeholder engagement and materiality assessment.](#)

103-2 The management approach and its components

The firm has taken a number of steps to prevent anti-competitive practices. These include:

- Anti-competitive practices risk assessments
- Awareness training
- Whistleblower procedures
- Competitor interaction guidelines to key employees
- For further information please refer to our [Code of Conduct](#) and page 7 of our annual [Transparency Report](#).

103-3 Evaluation of the management approach

Please refer to our [Code of Conduct](#) and page 7 of our annual [Transparency Report](#).

GRI 300 environmental standards series

Disclosure

PwC response

Materials

GRI 103: Management approach 2016

103-1 Explanation of the material topic and its Boundary

[Please refer to our disclosures on stakeholder engagement and materiality assessment.](#)

103-2 The management approach and its components

As a professional services firm, PwC does not consume raw materials and has no traditional production processes. The most commonly consumed material is paper. Paper procurement is decentralized and is managed by local office services teams.

A number of actions have been taken to reduce the impacts of our paper consumption. For example, some of the paper firm procures includes recycled content (mostly 30% recycled content, though some 50% and 100% recycled content is also procured). Over the years we have also introduced badge printing, duplex printing and e-sign capabilities to reduce paper consumption and we actively encourage our staff to reduce paper consumption in their day to day activities.

103-3 Evaluation of the management approach

Office services teams are encouraged to reconcile all paper deliveries with the associated purchase orders to ensure accuracy. In terms of efficiency gains, the firm has purchased approximately 20% less paper in FY18 compared to FY17.

GRI 301: Materials 2016

301-1 Materials used by weight or volume

In FY18 the firm purchased over 228,000 reams of paper, which is a 20% reduction on FY17. Of these, 12% included recycled content.

Energy

GRI 103: Management approach 2016

103-1 Explanation of the material topic and its Boundary

[Please refer to our disclosures on stakeholder engagement and materiality assessment](#) and our [Carbon Methodology Report](#).

Disclosure

PwC response

103-2 The management approach and its components

The primary form of energy consumed in our offices is purchased electricity. A small amount of diesel is also used in some offices to power diesel generators. As we tend to lease our office space, the costs associated with electricity consumption are passed onto us by our landlords, based either on sub-meter readings or estimates based on our square footage as a proportion of the entire building. As a tenant, the actions we can take to reduce energy consumption are limited but the firm has taken a number of steps to be more efficient. These include:

- Reduction of energy consumption through technology, such as virtual servers in our Georgia Data Center and extensive use of virtual collaboration tools such as video conferencing and carpooling programs
- Purchasing good quality carbon offsets
- Thought leadership, such as "Energy Strategy for the C-Suite: From Cost Center to Competitive Advantage"
- Employee led Green Teams and staff awareness initiatives
- Purchase of Renewable Energy Certificates (RECs) to cover 100% of our electricity consumption

For further information please see:

[Performance Hub](#)

Our [Environmental Statement](#)

103-3 Evaluation of the management approach

[Environment section](#)

GRI 302: Energy 2016

302-1 Energy consumption within the organization

Diesel - 21,140 gallons
Natural gas - 27,276 mWh
Fuel oil - 1,751 mWh
Purchased electricity - 100,908 mWh
District heat - 10,742 mWh

302-2 Energy consumption outside of the organization

The activity data used to calculate our scope 3 emissions are not reported in units of energy. For example, commuting, rental cars and air travel are based on mileage, paper is based on the total number of reams purchased and so on.

302-3 Energy intensity

2,132 kWh of purchased electricity/employee (for our US based offices only)

302-4 Reduction of energy consumption

The consumption of purchased electricity decreased by 3.84% from FY17 to FY18.

Emissions

GRI 103: Management approach 2016

103-1 Explanation of the material topic and its Boundary

[Please refer to our disclosures on stakeholder engagement and materiality assessment](#) and our [Carbon Methodology Report](#).

103-2 The management approach and its components

[Environment section](#) and our [Carbon Methodology Report](#)

103-3 Evaluation of the management approach

[Environment section](#) and our [Carbon Methodology Report](#)

Disclosure	PwC response
GRI 305: Emissions 2016	
305-1 Direct (Scope 1) GHG emissions	Environment section
305-3 Other indirect (Scope 3) GHG emissions	Environment section
305-4 GHG emissions intensity	Environment section
305-5 Reduction of GHG emissions	Environment section

GRI 400 social standards series

Disclosure	PwC response
Employment	
GRI 103: Management approach 2016	
103-1 Explanation of the material topic and its Boundary	Please refer to our disclosures on stakeholder engagement and materiality assessment.
103-2 The management approach and its components	<p>The Human Capital function at PwC is overseen by a member of the People Leadership Team (PLT) who is responsible for executing our people strategy through various human resource functions that are in place throughout the markets, verticals, and lines of service of the US firm. Progress is documented periodically and evaluated each fiscal year. Each market includes a market human resource leader, whose job it is to attract, develop, and retain talent in their designated geographic market.</p> <p>The firm has a number of policies and operating procedures that relate to its labor practices. Some of the areas covered by these include:</p> <ul style="list-style-type: none"> • Employees health and safety • Working conditions • Diversity and inclusion • Affirmative Action and Equal Employment Opportunity • Non-discrimination and anti-harassment • Employment practices • Career management • Human rights, including child and forced labor <p>For further information please refer to:</p> <ul style="list-style-type: none"> • PwC US Employee benefits • Our Code of Conduct • PwC US Family Support
103-3 Evaluation of the management approach	Performance Hub
GRI 401: Employment 2016	
401-1 New employee hires and employee turnover	Performance Hub
401-3 Parental leave	<p>Please refer to:</p> <ul style="list-style-type: none"> • PwC US Employee Benefits • PwC US Family Support
Training and education	
GRI 103: Management approach 2016	
103-1 Explanation of the material topic and its Boundary	Please refer to our disclosures on stakeholder engagement and materiality assessment.

Disclosure

PwC response

103-2 The management approach and its components

Learning and development at PwC is overseen by a member of the People Leadership Team (PLT), who is responsible for executing our strategy through the markets, verticals, and lines of service of the US firm. Progress is documented and evaluated each fiscal year.

For further information please refer to:

- The [PwC Professional](#)
- [Investing](#) in our People
- PwC US [Alumni](#)

103-3 Evaluation of the management approach

Please refer to:

- The [PwC Professional](#)
- [Investing](#) in our People

GRI 404: Training and education 2016

404-2 Programs for upgrading employee skills and transition assistance programs

PwC provides the training, coaching, and experiences to help employees, build relationships, and take advantage of opportunities to shape their careers at PwC and beyond. We give our partners and staff the support they need to succeed at each level of their careers, and engage them as active participants in planning their own career paths. We have an online career site to help our people understand the wealth of career options and opportunities available to them.

All employees are subject to annual professional training, whether in person or online. Training includes: Line of Service specific courses (assurance, tax, advisory); independence; and diversity and inclusion, among others. Ethics training and compliance are essential and mandatory parts of the PwC experience. Each year, all partners, principals, and staff must reconfirm their adherence to and knowledge and acceptance of PwC policies, including the firm's purpose and values driving our corporate responsibility.

The support we provide our people does not end when they leave PwC. We stay connected through the [PwC Alumni Network](#). We provide our alumni with technical training, networking events, and career services, as well as access to firm publications and other resources.

For further information please refer to:

- The [PwC Professional](#)
- [Investing](#) in our People

404-3 Percentage of employees receiving regular performance and career development reviews

All PwC employees are subject to regular performance and career development reviews. PwC staff are assessed using the [PwC Professional Framework](#). The PwC Professional describes the skills and capabilities we need as individuals to be successful in fulfilling our purpose, executing our strategy, and living our values. The PwC Professional is reflected in all our people and talent processes, spanning recruitment and on-boarding, development, performance management and talent management.

Diversity and equal opportunity

GRI 103: Management approach 2016

103-1 Explanation of the material topic and its Boundary

[Please refer to our disclosures on stakeholder engagement and materiality assessment.](#)

Disclosure

PwC response

103-2 The management approach and its components

At PwC, we support an inclusive culture by acknowledging the unique experiences and perspectives each individual brings to the table. That's why an inclusive environment is key to seeing people's potential, innovating and solving important problems.

The [Diversity](#) team at PwC is led by a member of the US Leadership Team (USLT) and is responsible for executing the diversity strategy across the markets, verticals, and lines of service of the US firm. Progress is documented regularly and evaluated each fiscal year.

In order to manage diversity and inclusion every day, we have a dedicated national office for diversity and inclusion, market-based diversity leaders and a broad network of committed professionals who support our Chief Diversity and Inclusion Officer.

Specific highlights of our firm's Ethics & Compliance equal employment opportunity and affirmative action programs include the following:

- As a government contractor at federal, state and local levels, the firm maintains both affirmative action programs and standards that demonstrate the firm's commitment to the principle of equal opportunity employment.
- The firm protects the employment opportunities of individuals who are members of particular groups protected under applicable federal, state, or local laws (including, without limitation, race; color; religion; national origin; sex; age; disability; sexual orientation; gender identity or expression; genetic predisposition or carrier status; veteran, marital, or citizenship status; or any other status protected by law) and bases its personnel decisions (i.e., hiring, training, promotions, transfers, terminations, working conditions, compensation, and all other terms, conditions, and privileges of employment) on individual merit and capabilities.

For further information please refer to:

- Our [Code of Conduct](#)
- Our [Human Rights Statements](#)

103-3 Evaluation of the management approach

PwC attracts top talent—including business students and experienced professionals—from around the world. Our commitment to responsible business leadership, diversity and inclusion, work life flexibility, career coaching and training makes our firm one of the best places to work, learn and excel. Here are some of the ways in which PwC has been [awarded and recognized](#) recently.

[Performance Hub](#)

GRI 405: Diversity and equal opportunity 2016

405-1 Diversity of governance bodies and employees [Performance Hub](#)

Non-discrimination

GRI 103: Management approach 2016

103-1 Explanation of the material topic and its Boundary

[Please refer to our disclosures on stakeholder engagement and materiality assessment.](#)

Disclosure

PwC response

103-2 The management approach and its components

The firm has a number of policies and operating procedures to prevent discrimination. These include:

- Extensive diversity and inclusion initiatives
- Integration of non-discrimination and equal employment opportunity principles across employment decision-making, including recruitment, etc.
- Awareness training to prevent discrimination and harassment, e.g., unconscious bias training
- Approaches and programs to provide staff workplace-related accommodations for individuals who self-identify as having a disability and/or a protected veteran, religion, or life events that involve an employment leave
- Whistleblower procedures
- The promotion of wage equality
- Auditing of internal controls to prevent discrimination

103-3 Evaluation of the management approach

[Performance Hub](#)

Local communities

GRI 103: Management approach 2016

103-1 Explanation of the material topic and its Boundary

[Please refer to our disclosures on stakeholder engagement and materiality assessment.](#)

103-2 The management approach and its components

Driven by our purpose and values, we are making an impact in our communities and delivering business value by helping create a more equitable society. We strive to develop and deliver solutions to the immense challenges faced by society. These include putting our people's skills to use through pro bono projects, increasing financial literacy and access to education, making strategic grants through the [PwC Charitable Foundation](#), and engaging our employees every step of the way.

For further information please refer to:

- [Responsible Business Leadership](#)
- [Access Your Potential](#)
- [Performance Hub](#)

103-3 Evaluation of the management approach

[Performance Hub](#)

GRI 413: Local communities 2016

413-1 Operations with local community engagement, impact assessments, and development programs

100% of our US based locations have implemented local community engagement programs. We have done impact assessments, particularly in relation to our [Access Your Potential](#) initiative. We believe that all students have the potential to be tomorrow's leaders and technology-driven workforce. That's why we are investing \$320 million to equip young people from underserved communities with the financial, technology skills and career-selection skills they need to change the trajectory of their lives. While we continue to develop many of our community programs based on the local needs of the areas in which we operate, we measure impact at the national level.

For further information please refer to:

- [Responsible Business Leadership](#)

Disclosure

PwC response

- [Performance Hub](#)

Customer privacy

GRI 103: Management approach 2016

103-1 Explanation of the material topic and its Boundary

[Please refer to our disclosures on stakeholder engagement and materiality assessment.](#)

103-2 The management approach and its components

We take the protection and security of confidential information seriously. We are bound by the confidentiality requirements of the American Institute of Certified Public Accountants' (AICPA) Code of Conduct and PwC's [Code of Conduct](#).

We have an ongoing initiative to enhance our cybersecurity program. The enhancements are designed to strengthen our technology infrastructure and decrease our vulnerability to cyberattacks, and ultimately provide better protection of confidential, privileged and valuable client information.

For additional information please refer to our [Transparency Report](#).

103-3 Evaluation of the management approach

See above

GRI 418: Customer privacy 2016

418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data

When we experience security incidents, we follow the appropriate legal requirements and internal procedures for disclosing these matters to affected parties and remediate circumstances that may have led to these situations arising.

Thank you

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