

Social Impact Report 2024

World Economic Forum (WEF) metrics



Opening Statement

PwC Ireland’s report on progression against the World Economic Forum (WEF) **Stakeholder Metrics** is a new initiative, which builds on our commitment to trust and transparency.

Globally, PwC collaborated with the WEF to identify a universal set of environmental, social, and corporate governance (ESG) metrics and disclosures that entities can use to align their mainstream reporting on performance against ESG indicators. These metrics also support entities to track their contributions towards the Sustainable Development Goals on a consistent basis.

Data and disclosures in this report relate to PwC Ireland’s business operations for the year 1 January 2024 to 31 December 2024, unless otherwise specified. These metrics are used to measure our progress to date and ensure we remain aligned with our transparency commitments.

The report can be read in conjunction with the PwC Ireland Transparency Report, which has been published annually for over a decade.

PwC Ireland refers to the eight Irish general partnerships formed under the Partnership Act 1890 and, as of 1 July 2024, PricewaterhouseCoopers (Northern Ireland) LLP. PwC Global is used to refer to the network of firms of PricewaterhouseCoopers International Limited.



Content

People

WEF Theme	WEF Metric	PwC Ireland disclosers	Basis of preparation description
Dignity & Equality	Diversity and inclusion (%) Percentage of employees per employee category, by age group, gender and other indicators of diversity (e.g. ethnicity).	Gender at % at each seniority level	<p>The PwC Ireland employee gender profile is based on self-disclosed gender information as of 31 December 2024. This number includes all permanent, fixed-term, and casual employees.</p> <p>We recognise that gender is non-binary. Employees have the option to specify their gender identity (as distinct from gender profile) within our central human resources portal. However, currently the number of gender identity responses is too low for us to report. We will continue our focus on increasing the percentage of people who disclose this information to assist us with our internal inclusion and diversity efforts and the quality of our reporting.</p>
		Director 52% Female/ 48% Male	
		Senior Manager 58% Female/ 42% Male	
		Manager 51% Female/ 49% Male	
		Below Manager 55% Female/ 45% Male	
Dignity & Equality		Gender % Partners 33% Female/ 67% Male	The PwC Ireland Partner gender profile is based on self-disclosed gender information, rounded to the nearest whole percentage as of 31 December 2024.
Dignity & Equality		Gender % Territory Leadership Team (TLT) 50% Female/ 50% Male	The PwC Ireland Territory Leadership Team is comprised of Partners who hold the most senior roles in the firm. Their profile is based on self-disclosed gender information, rounded to the nearest whole percentage as of 31 December 2024.

WEF Theme	WEF Metric	PwC Ireland disclosers	Basis of preparation description
Dignity & Equality		Gender % Committee of the Board (CoB) 25% Female/ 75% Male	The Committee of the Board, part of PwC Ireland’s governance structure, is elected by partners for a four-year term. Their profile is based on self-disclosed gender information, rounded to the nearest whole percentage as of 31 December 2024.
Dignity & Equality		Gender % Public Interest Body (PIB) 43% Female/ 57% Male	<p>The Public Interest Body (PIB) was established in 2013 in accordance with the principles set out in the Irish Audit Firm Governance Code, issued in June 2012. The purpose of the PIB is to enhance stakeholder confidence in the public interest aspects of the firm’s activities through the involvement of independent non-executives.</p> <p>The PwC Ireland Public Interest Body profile is based on self-disclosed gender information, rounded to the nearest whole percentage as of 31 December 2024.</p>

WEF Theme	WEF Metric	PwC Ireland disclosers	Basis of preparation description
Dignity & Equality		% employees by Nationality Total Number of Nationalities – 63 Irish – 80% Indian – 4% United Kingdom – 2% South African – 2% Polish – 1% Pakistani – 1% United States of America – 1% Brazilian – 1% Chinese – 1% Other – 7%	<p>The nationality profile of PwC Ireland is based on self-reported data as of December 31, 2024.</p> <p>Employees can select multiple nationalities, but the published metrics focus on the top nine primary nationalities disclosed.</p> <p>Nationalities representing less than 1% of the workforce are not included in the statistics, collectively accounting for 7% of the population.</p> <p>4% of employees have disclosed having more than one nationality.</p>
Dignity & Equality		Age profile (Partners & Employees) 18 – 25 years old – 33% 26 – 40 years old – 48% 41 – 65 years old – 19% Over 65 years old – 0% Undisclosed – 0% Average Age (Employees & Partners) 32 years old	<p>The PwC Ireland Partner and employee age profile is rounded to the nearest whole percentage as of 31 December 2024. This data includes all permanent, fixed-term, and casual employees.</p>

WEF Theme	WEF Metric	PwC Ireland disclosers	Basis of preparation description
Dignity & Equality	Pay Equality (%) Ratio of the basic salary and remuneration for each employee category by significant locations of operation for priority areas of equality: women to men, minor to major ethnic groups, and other relevant equality areas.	Employee Gender Pay Gap 1% Partner Gender Pay Gap 6%	<p>PwC Ireland's gender pay gap is the difference in the average hourly wage of men and women across the firm. This includes permanent, fixed and casual employees.</p> <p>As published in our 2024 report, our employee Gender Pay Gap remains low with women representing at least half of our workforce across all levels. As part of our ongoing commitment to transparency, we also report on our Partner Gender Pay Gap on an annual basis.</p>
Dignity & Equality	Wage level (%) Ratios of standard entry-level wage by gender compared to local minimum wage.	Commitment to fair and consistent pay We are committed to ensuring all our people are rewarded in a fair and consistent way for the work they perform and apply an inclusion lens to our salary review and reward process. All employee salary bands are reviewed annually against market data and current living wage rates, and adjustments are made accordingly.	Overview of our approach to remuneration across the firm.
Dignity & Equality	Wage level (%) Ratio of CEO's total annual compensation to median total annual compensation of all employees (excluding the CEO).	PwC Ireland does not disclose this information	

WEF Theme	WEF Metric	PwC Ireland disclosers	Basis of preparation description
Dignity & Equality	<p>Risk for incidents of child, forced or compulsory labour</p> <p>An explanation of the operations and suppliers considered to have significant risk for incidents of child labour, forced or compulsory labour. Such risks could emerge in relation to: a) type of operation (such as manufacturing plant) and type of supplier; and b) countries or geographic areas with operations and suppliers considered at risk.</p>	<p>PwC’s Global Third-Party Code of Conduct</p> <p>PwC globally is recognised as a leader in professional services, working with many of the world’s largest organisations. PwC is committed to operating within a framework of ethical and professional standards, laws, regulations, internal policies, and our core values. PwC is a signatory to the United Nations Global Compact and is committed to its 10 principles. At PwC, we expect the same level of integrity and business conduct from our Third Parties and their personnel as we do our own people. These expectations are set out in our Global Third-Party Code of Conduct.</p>	<p>Overview of our approach to human rights issues across our operations and supply chains.</p>

WEF Theme	WEF Metric	PwC Ireland disclosers	Basis of preparation description
Health & wellbeing	Health & Safety (%) An explanation of how the organisation facilitates workers’ access to nonoccupational medical and healthcare services, and the scope of access provided for employees and workers.	Approach to employee health and wellbeing Our “Be Well, Work Well” programme offers a holistic approach to employee wellbeing, covering physical, emotional, mental, spiritual, social, and financial aspects. We provide year-round support through expert seminars, mental health training, one-on-one sessions with psychologists and other specialists including financial and sleep consultations, mole review clinics, medical screenings, flu shots, and access to various toolkits and resources. Our “Green Light To Talk” initiative promotes an open and inclusive environment, aiming to reduce mental health stigma and encourage open discussions. Trained advocates across the firm support colleagues who may be facing mental health challenges.	Overview of PwC Ireland’s approach to employee health and wellbeing programme and initiatives.
Skills for the future	Training provided Average hours of training per person that the organisation’s employees have undertaken during the reporting period, by gender and employee category (total number of hours of training provided to employees divided by the number of employees.	Overall training hours 299,155 hours of training in the period 1 January 2024 to 31 December 2024. Average training hours per person 84 hours per person in the period 1 January 2024 to 31 December 2024	Overall hours recorded in our learning management system for participation in both mandatory and voluntary learning and development undertaken by PwC Ireland partners and employees. This number includes all permanent, fixed-term, and casual employees who have recorded training from 1 January 2024 to 31 December 2024. Average hours per employee, recorded in our learning management system for participation in learning and development undertaken by PwC Ireland partners and employees. This is done by dividing the total training hours recorded by the average number of employees and partners between 1 January 2024 to 31 December 2024.

Planet

WEF Theme	WEF Metric	PwC Ireland disclosers	Basis of preparation description
Climate change	Greenhouse gas (GHG) emissions For all relevant greenhouse gases (e.g. carbon dioxide, methane, nitrous oxide, F-gases etc.), report in metric tonnes of carbon dioxide equivalent (tCO2e) GHG Protocol Scope 1 and Scope 2 emissions. Estimate and report material upstream and downstream (GHG Protocol Scope 3) emissions where appropriate.	Scope 1, 2, and 3 business travel emissions (tCO2e) Scope 1 FY19 - 441 (Baseline) FY20 – 401 FY21 – 370 FY22 – 380 FY23 – 376 FY24 – 402	<p>PwC Ireland’s GHG emissions data is monitored and measured in line with best practice reporting principles, which are aligned with the Greenhouse Gas Protocol’s Corporate Accounting and Reporting Standard, revised edition (“GHG Protocol”).</p> <p>Globally, PwC has adopted the calculation-based quantification methodology to estimate emissions, as appropriate emission factor guidelines have been released by authoritative sources covering PwC’s reported activities. Further information on methodology and emission factors is available in the FY24 PwC Global Environment Report. Activity data is collected from key internal and external data sources, including invoices, reports provided by suppliers (e.g., building managers and travel suppliers), and internally generated consumption reports (e.g., expense claims). Primary data is used to calculate emissions. Where primary data is not available, estimates are used based on extrapolation of available data, proxy data, and local statistical data benchmarks.</p> <p>Scope 1 emissions Includes: Stationary combustion of fuel in all PwC Ireland office locations, including diesel for backup generators and natural gas in commercial kitchens in Dublin (kilowatt hours of energy consumed per office location).</p>

WEF Theme	WEF Metric	PwC Ireland disclosers	Basis of preparation description
Climate change		Scope 2 FY19 - 2359 (Baseline) FY20 – 185 FY21 – 0 FY22 – 0 FY23 – 0 FY24 – 0	Scope 2 emissions (market based) Includes: Purchased electricity (kilowatt hours of electricity consumed per office location) Our Scope 2 emissions, including renewables consumption, are prepared in accordance with the GHG Protocol Scope 2 Guidance and RE100 technical criteria. We report on our Scope 2 emissions using the market-based approach, which has been designed to better reflect electricity purchasing decisions, including accounting for the impact of green or renewable electricity products on GHG emissions. The market-based approach involves using a product-specific emissions factor wherever it is available and then applying the relevant “residual mix” emissions factor to any electricity that does not have product-specific emissions information.
Climate change		Scope 3 FY19 – 5215 (Baseline) FY20 – 3536 FY21 – 60 FY22 – 1167 FY23 – 2795 FY24 - 2832	Scope 3 emissions: Includes: Business travel: • Air travel (passenger kilometres travelled by cabin class and haul) • Land travel (kilometres travelled in taxi, train, and car by fuel type) • Overnight accommodation (number of nights in domestic and international accommodation).

WEF Theme	WEF Metric	PwC Ireland disclosers	Basis of preparation description
Climate Change	<p>Task Force on Climate related Financial Disclosures (TCFD) implementation</p> <p>Fully implement the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). If necessary, disclose a timeline of at most three years for full implementation. Disclose whether you have set, or have committed to set, GHG emissions targets that are in line with the goals of the Paris Agreement – to limit global warming to well below 2°C above pre industrial levels and pursue efforts to limit warming to 1.5°C – and to achieve net-zero emissions before 2050.</p>	<p>TCFD Implementation</p> <p>The PwC network response to the TCFD recommendations is available in the FY24 PwC Global Environmental report. It includes actions the PwC Network has taken at a global level to support the TCFD and its implementation.</p>	<p>The PwC network’s response to the TCFD recommendations as disclosed in the FY24 PwC Global Environmental report.</p>

WEF Theme	WEF Metric	PwC Ireland disclosers	Basis of preparation description
Nature Loss	Land use and ecological sensitivity Report the number and area (in hectares) of sites owned, leased or managed in or adjacent to protector and/or key biodiversity areas (KBA).	Number of sites leased/owned that are in or adjacent to key biodiversity areas PwC Global identified five PwC Ireland offices adjacent (within 1km) of Key Biodiversity areas or Protected areas. The offices identified are; Galway, Kilkenny, Limerick, Wexford, Waterford.	PwC member firm offices include owned, leased or managed locations as of 30 June 2024. Key biodiversity areas and protected areas were identified using the Integrated Biodiversity Assessment Tool (IBAT), which combines three biodiversity datasets: the World Database on Protected Areas, the World Database of Key Biodiversity Areas, and the IUCN Red List of Threatened Species. Relevant office land footprint data was estimated using legal or government documents and/or area calculator tools with satellite imagery. In instances where PwC is one of multiple tenants in a building, the land footprint was proportionally accounted for.

WEF Theme	WEF Metric	PwC Ireland disclosers	Basis of preparation description
Fresh water availability	Water consumption and withdrawal in water-stressed areas Report for operations where material: megalitres of water withdrawn, megalitres of water consumed and the percentage of each in regions with high or extremely high baseline water stress, according to WRI Aqueduct water risk atlas tool. Estimate and report the same information for the full value chain (upstream and downstream) where appropriate.	Number of sites leased that are in water-stressed areas PwC Ireland does not lease any offices in water stressed areas.	<p>PwC Ireland offices include owned, leased, or managed locations as of 30 June 2024.</p> <p>Baseline water stress was determined using the WRI Aqueduct Water Risk Atlas tool. Baseline water stress measures the ratio of total water withdrawals to available renewable surface and groundwater supplies. Water withdrawals refer to the water diverted from the source for its use and include domestic, industrial, irrigation, and livestock consumptive and nonconsumptive uses. Available renewable water supplies include the impact of upstream consumptive water users and large dams on downstream water availability.</p>

Prosperity

WEF Theme	WEF Metric	PwC Ireland disclosers	Basis of preparation description
Employment and wealth generation	<p>Absolute number and rate of employment</p> <p>1. Total number and rate of new employee hires during the reporting period by age group, gender, other indicators of diversity and region.</p>	<p>Total Number of New Employees</p> <p>1028 Total 516 (50%) Female 512 (50%) Male</p> <p>Total Number of New Employees by Age</p> <p>18 – 25 years old: 803 (78%) 26-40 years old: 186 (18%) 41 – 65 years old: 33 (3%) Undisclosed: 6 (1%)</p> <p>Total Number of New Employees by Nationality</p> <p>Total Number of Nationalities</p> <p>Total Number of Nationalities - 41 Ireland – 823 (80%) United Kingdom – 45 (4%) India – 35 (3%) South Africa – 14 (1%) China – 9 (1%) Poland - 9 (1%) Pakistan – 8 (1%) France – 7 (1%) Spain – 7 (1%) Other nationalities with less than 1% of the population – 7%</p>	<p>Total number of new employees to join the firm during 1 January 2024 and 31 December 2024. This number includes all permanent, fixed-term, casual employees and interns and excludes partners and inbound short-term secondments.</p>

WEF Theme	WEF Metric	PwC Ireland disclosers	Basis of preparation description
Employment and wealth generation	2. Total number and rate of employee turnover during the reporting periods by age group, gender, other indicators of diversity and region.	<p>Turnover % 17.8%</p> <p>Total Number of Leavers 588 Total 299 (51%) Female 286 (49%) Male 3 (0.0%) Undisclosed</p> <p>Total Number of Leavers by Age 18 – 25 years old: 102 (18%) 26-40 years old: 438 (75%) 41 – 65 years old: 44 (7%) Over 65 years old: 1 (0%) Undisclosed: 3 (0%)</p> <p>Total Number of Leavers by Nationality Total Number of Nationalities - 37 Ireland – 475 (81%) India – 25 (4%) South Africa – 14 (2%) United Kingdom – 9 (2%) Brazil – 7 (1%) United States of America – 6 (1%) Spain – 5 (1%) Other nationalities with less than 1% of the population – 8%</p>	<p>Total terminations during 1 January 2024 and 31 December 2024 divided by the average headcount which is calculated by adding 1 January 2024 headcount and 31 December headcount and divided by 2. Both headcount figures exclude partners, interns and secondments.</p> <p>Total number of leavers from the firm during 1 January 2024 and 31 December 2024. This number includes all permanent, fixed-term and casual employees and excludes interns, partners and secondments.</p>

WEF Theme	WEF Metric	PwC Ireland disclosers	Basis of preparation description
Employment and wealth generation	Economic Contribution Direct economic value generated and distributed (EVG&D), on an accruals basis, covering the basic components for the organisation’s global operations, ideally split out by: <ul style="list-style-type: none">•Revenues•Operating costs•Employee wages and benefits•Payments to providers of capital•Payments to government	PwC Ireland’s revenue was Eur569 million for the year 1 January 2024 to 31 December 2024, details of which are set out our Transparency Report 2024. Other metrics related to the components of global operations are not disclosed by PwC Ireland.	PwC Ireland’s revenue during 1 January 2024 to 31 December 2024.

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Employment and wealth generation	Community investment	<p>Number of firmwide volunteer hours</p> <p>PwC Ireland Partners and employees spent 6,555 hours volunteering through the PwC Gives Back and Social Impact programmes.</p> <p>This includes volunteering and fundraising activities on core themes of Youth and Education with our community and charity partners.</p>	Number of hours (as recorded in the time management system) PwC partners and employees have spent volunteering on PwC Gives back and Social Impact programmes from 1 Jan- 31 Dec 2024.
		<p>Donations made to Charity and Not for Profit organisations</p> <p>In 2024, PwC Ireland donated €455,133 to charities and not for profit organisations through partnerships, fundraising, in kind donations and employee charitable sponsorships. This excludes hours committed on pro bono engagements.</p>	Total donation amount made between 1 Jan-31 December 2024.

WEF Theme	WEF Metric	PwC Ireland disclosers	Basis of preparation description
Employment and wealth generation		<p>Access Programmes</p> <p>PwC Ireland works with Access Offices across 3rd levels who work with under-represented groups to enter third level and provides these groups with support throughout their studies. These groups include under-represented school leavers, mature students, students with disabilities and members of the Irish Traveller community.</p> <p>During 2024, PwC donated € 37,000 to Access programmes and supported four scholarships to students within these programmes.</p>	<p>Total investment in Access programmes at 3rd level and total number of scholarships offered by PwC Ireland.</p>
		<p>Number of lives directly impacted</p> <p>The number of direct lives positively impacted through PwC Ireland programmes during 2024 is 11,050</p> <p>This includes in class programmes, on site work experiences, volunteering in the community and our One Firm Every Day volunteering.</p>	<p>Number of lives directly impacted by PwC Ireland volunteering from 1 Jan –31 December 2024.</p> <p>(Note: does not include those indirectly impacted through other volunteering activities).</p>

WEF Theme	WEF Metric	PwC Ireland disclosers	Basis of preparation description
	Financial assistance received from the government during the reporting period.	This metric is not relevant to PwC Ireland.	N/A
	Financial investment contribution 1. Total capital expenditures (CapEx) minus depreciation, supported by narrative to describe the company's investment strategy. 2.Share buybacks plus dividend payments, supported by narrative to describe the company's strategy for returns of capital to shareholder.	This metric is not relevant to PwC Ireland.	N/A

WEF Theme	WEF Metric	PwC Ireland disclosers	Basis of preparation description
Innovation in better products and services	Total R&D expenses Total costs related to research and development.	Investment in upskilling & technology Innovation through digital upskilling (including AI upskilling) and the enhancement of quality are key elements of the training undertaken by partners and employees.	We continue to invest in the future of our people, new technologies, enhancing the quality of our work, and developing new products and services to meet the changing needs of our stakeholders.
Community and social vitality	Total tax paid The total global tax borne by the company, including corporate income taxes, property taxes, non-creditable VAT and other sales taxes, employer paid payroll taxes and other taxes that constitute costs to the company, by category of taxes.	PwC Ireland does not disclose this information.	N/A

Principles of Governance

WEF Theme	WEF Metric	PwC Ireland disclosers	Basis of preparation description
Governing Purpose	<p>Setting Purpose</p> <p>The company’s stated purpose, as the expressions of the means by which a business proposes solutions to economic, environmental, and social issues. Corporate purpose should create value for all stakeholders, including shareholders.</p>	<p>PwC’s purpose and values</p> <p>Our purpose is our global, shared articulation of why we do what we do. Our purpose is ‘to build trust in society and solve important problems’. When the world is changing so dramatically, a clear purpose helps us remain relevant and have greater impact. PwC Ireland plays a key role in helping our clients operate within the complex systems that support businesses, the economy, and our communities.</p> <p>Our values and behaviours define the expectations we have for working with our clients and each other. Our PwC Global values are: Act with Integrity, Care, Make a Difference, Work Together and Reimagine the Possible.</p>	<p>PwC Ireland stated purpose and values.</p>

WEF Theme	WEF Metric	PwC Ireland disclosers	Basis of preparation description
Quality of Governing body composition	<p>Governance body composition</p> <p>Composition of the highest governance body and its committees by: competencies relating to economic environmental, and social topics; executive or non-executive; independence; tenure on the governance body; number of each individual's other significant positions and commitments, and the nature of the commitments; gender membership of under-represents social groups; stakeholder representation.</p>	<p>Overview of Committee of the Board (CoB)</p> <p>The PwC Committee of the Board is responsible for governance and oversight of management.</p> <p>The CoB consists of eight partners, independent of management, who are all elected by partner vote.</p> <p>The CoB performs periodic effectiveness reviews, one objective of which is to ensure the board encompasses an appropriately diverse range of skills.</p> <p>Overview of the Public Interest Body (PIB)</p> <p>The PIB was established in 2013 in accordance with the principles set out in the Irish Audit Firm Governance Code, issued in June 2012. The purpose of the PIB is to enhance stakeholder confidence in the public interest aspects of the firm's activities through the involvement of independent non-executives.</p> <p>The PIB is chaired by an independent non-executive. Appointments to the PIB consider the experience and skills that each member brings, including commercial and functional expertise. This helps to ensure the PIB encompasses a diverse range of skills.</p>	<p>Governance structure of PwC Ireland.</p> <p>Governance structure of PwC Ireland.</p>

WEF Theme	WEF Metric	PwC Ireland disclosers	Basis of preparation description
Quality of Governing body composition		Subject matter expertise PwC Ireland’s leadership is supported and advised on various Environmental, Social, and Governance (ESG) matters by a network of Business Unit Leaders, Market leaders, Sector leaders and heads of function, each possessing subject matter expertise in their respective areas.	Subject matter experts supporting and advising the leadership team on social, environmental and governance matters.
Stakeholder engagement	Material issues impacting stakeholders A list of the topics that are material to key stakeholders and the company, how the topics were identified and how the stakeholders were engaged.	Adhering to the regulatory and legal environment PwC Ireland recognises the importance of complying with regulatory and legal requirements, professional standards, rules and internal policies to maintain our integrity, uphold ethical standards, and ensure the trust and confidence of our clients and stakeholders. This includes our compliance with audit and assurance independence rules and regulations. Compliance with existing requirements, together with our ability to meet the evolving requirements of regulatory and public policy, is essential for mitigating risks, avoiding legal repercussions, and supporting sustainable business operations.	Material environmental, social, and governance topics are based on PwC Ireland’s annual assessment of firm risk.

WEF Theme	WEF Metric	PwC Ireland disclosers	Basis of preparation description
Stakeholder engagement		<p>Quality, compliance and risk management</p> <p>PwC Ireland recognises the need for identifying and managing systemic risks within our own business to ensure business resilience, quality of work performed for clients, and long-term sustainability / delivery of sustained outcomes.</p> <p>Confidentiality, privacy and data safety</p> <p>PwC Ireland recognises the critical importance data strategy and management to safeguarding our clients’ personal and sensitive information. Ensuring robust privacy protections through the quality of our information and cybersecurity processes and procedures, as well as compliance with applicable data management standards, is essential for maintaining trust and complying with legal requirements.</p>	

WEF Theme	WEF Metric	PwC Ireland disclosers	Basis of preparation description
Stakeholder engagement		<p>Purpose, values and behaviours</p> <p>PwC Ireland is committed to upholding the highest standards of business ethics and conduct, which are fundamental to building trust, maintaining our reputation and brand, and ensuring long-term success.</p> <p>Adhering to ethical principles in all our operations and ensuring that the behaviours of our people align with our values and societal expectations, is essential for fostering a culture of integrity, accountability, and transparency with our clients, stakeholders, and the broader community. It also builds trust and confidence in our work and deliverables.</p> <p>People</p> <p>PwC Ireland is committed to fostering a workplace where all employees feel valued, respected, and empowered to be themselves. Promoting these principles, along with ensuring accessibility, is essential for driving innovation, enhancing employee satisfaction, and ensuring that our organisation reflects the diverse communities we serve, thereby strengthening our overall performance and ethical standards.</p> <p>We aim to empower our people, so we constantly evolve our people experience, supporting them to build new skills to thrive in a changing world.</p>	

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Stakeholder engagement		<p>Employee health, safety, and wellbeing:</p> <p>PwC Ireland prioritises the health, safety, and wellbeing of our employees as fundamental to creating a productive and supportive work environment. Ensuring these aspects is essential for maintaining high levels of employee engagement, reducing workplace risks, and fostering a culture of care and resilience within our organisation.</p> <p>Community</p> <p>PwC Ireland acknowledges the role we can play in ensuring equal rights and opportunities within our organisation and in society. We are also committed to actively supporting these values in the broader community through our skills and community initiatives.</p>	

WEF Theme	WEF Metric	PwC Ireland disclosers	Basis of preparation description
Stakeholder engagement		<p>Climate Change and environmental impact</p> <p>Greenhouse gas emissions directly impact our carbon footprint and environmental sustainability. Reducing these emissions is essential for meeting the PwC Global Net Zero commitment, demonstrating our responsible business practices, climate action, and fulfilling the expectations of our stakeholders who prioritise environmental stewardship.</p> <p>Effective energy management is also important, as it not only reduces PwC Ireland’s carbon footprint, but also supports our Net Zero commitment and fulfils our pledge to use 100% renewable electricity.</p>	

WEF Theme	WEF Metric	PwC Ireland disclosers	Basis of preparation description
Ethical Behaviour	Anti-corruption 1. Total percentage of governance body members, employees and business partners who have received training on the organisation’s anticorruption policies and procedures, broken down by region.	Percentage of workforce completing annual compliance confirmation and training 100% of partners and employees have completed this training.	All our partners and staff are required to complete mandatory annual Ethics and Compliance training – this training includes modules on anti-corruption.
		Percentage of employees who are aware of the PwC Ethics Helpline 100% of partners and employees have confirmed they are aware of the PwC Ethics line.	Percentage of partners and staff who answered “yes” to the question “I confirm that I am aware of confidential resources available to me to report issues and concerns, such as the Global Ethics Helpline” in the Annual Compliance Confirmation completed between 1 January 2024 and 31 December 2024.
	2.(a) Total number and nature of incidents of corruption confirmed during the current year but related to previous years.	Total number of corruption incidents in current and previous years No incidents identified.	In FY24 there were no incidents of corruption confirmed.

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Ethical Behaviour	<p>(b) Total number and nature of incidents of corruption confirmed during the current year, related to this year.</p> <p>3. Discussion of initiatives and stakeholder engagement to improve the broader operating environment and culture, in order to combat corruption.</p>	<p>Approach to combatting anti-corruption</p> <p>100% of partners and employees have completed the Annual Compliance Certification (ACC).</p>	<p>PwC Ireland has a robust anti-corruption programme and does not tolerate any form of bribery or corruption. This is clearly stated in PwC’s Code of Conduct, in our policies and procedures, in all required training on anti-corruption and in regular messaging and communication by our leadership. PwC globally have a Third Party Code of Conduct, which prohibits any form of bribery or corruption. We have implemented robust Client and Engagement Acceptance initiatives and approval processes.</p> <p>All partners and staff complete the Annual Compliance Certification (ACC), whereby they must certify that they have read, understand and will comply with all internal policies and guidance related to anti-corruption. All of our partners and people are required to complete mandatory annual Ethics and Compliance training. This training includes modules on ethics & business conduct, anti-money laundering, anti-trust/fair competition, anti-corruption, information protection, economic sanctions and insider trading. PwC Ireland has a policy setting out restrictions around gifts, favours and hospitality to or from audit clients.</p> <p>Finally, PwC’s Code of Conduct is based on the PwC Purpose and a core set of shared values and sets out a common framework around how we are expected to behave and to do the right thing. As part of our Speak up culture, partners and staff are encouraged to raise any questions or concerns about bribery or corruption.</p>

WEF Theme	WEF Metric	PwC Ireland disclosers	Basis of preparation description
Ethical Behaviour	<p>Protected ethics advice and reporting mechanisms</p> <p>A description of internal and external mechanisms for</p> <p>1. Seeking advice about ethical and lawful behaviour and organisational integrity.</p>	<p>Overview of PwC Ethics Helpline and Ethics Team</p> <p>PwC Ireland has implemented the Global PwC Ethics Helpline and Case Management System. The Ethics Helpline is available for all PwC partners and staff as well as clients, third parties and any other external party; reporters can remain anonymous when using the helpline. PwC Ireland supports and drives a Speak up culture, encouraging all partners and people to ask questions or report any issues or concerns about ethical behaviour or organisational integrity.</p> <p>In addition to the helpline, PwC Ireland has many other reporting channels, including resources in the Ethics team, Human Resources, the Office of the General Counsel, Risk Management, managers, coaches and business unit leaders. We reinforce and communicate those channels through internal communications, training, policies, and dedicated Ethics intranet sites.</p> <p>Ethical matters, from all reporting channels, are considered by PwC Ireland’s Ethics team, which is led by the Firm’s Business Conduct Leader, who is also the Firm’s Chief Risk Officer and a member of the PwC Ireland territory leadership team. The Ethics team, which meet regularly to confidentially review reported cases and trends; works with key stakeholders and firm leadership to address these issues and develop proactive strategies to promote and maintain an ethical culture. We have established Ethics Champions in our business units to further support the ethics function in promoting an ethical culture.</p>	PwC Ireland approach to ethics advice, support and reporting mechanisms.

WEF Theme	WEF Metric	PwC Ireland disclosers	Basis of preparation description
Risks and Opportunity Oversight	Integrating risk and opportunity into business process Company risk factor and opportunity disclosures that clearly identify the principal materials risks and opportunities facing the company specifically (as opposed to generic sector risks), the company appetite in respect of these risks, how these risks have moved over time and the response to those changes. These opportunities and risks should integrate material economic, environmental, and social issues, including climate changes and data stewardship.	Approach to risk in the organisation and current risk PwC Ireland’s Enterprise Risk Management framework is reviewed regularly to reflect the inherently dynamic nature of the risks we face as a business. Risk factors, along with details on governance and oversight structures, have been set out in preceding disclosures.	PwC Ireland’s approach to risk management.

