



Appendix

Definitions other
integrated information

Definitions other integrated information

Definitions of environmental indicators

We evaluate our indicators regularly to ensure all our material impact is measured and aligned with our Net Zero commitment. We report on three scopes with multiple emission categories per scope, and multiple additional environmental indicators. We are using the following definitions:

Scope 1 – Direct emissions from owned/controlled operations

- *Natural gas combustion in buildings (in metric tons of CO₂ equivalent)*: natural gas combustion in buildings in cubic metres multiplied by carbon emission factor (88% based on actual consumption, remainder extrapolated by square metres).
- *Biogas (in metric tons of CO₂ equivalent)*: biogas combustion in buildings in cubic metres multiplied by carbon emission factor.
- *Lease cars - fossil fuel (in metric tons of CO₂ equivalent)*: total kilometres registered in our mileage registration system by employees with petrol, diesel, CNG and hybrid lease cars (including commute kilometres) times carbon emission factor based on the employees' monthly fuel efficiency.
- *Total GHG emissions scope 1 (in metric tons of CO₂ equivalent)*: sum of the above-mentioned scope 1 GHG emissions and our direct emissions from owned/controlled operations.

Scope 2 – Indirect emissions from the use of purchased electricity, steam, heating and cooling

- *Total purchased electricity (in metric tons of CO₂ equivalent)*: total purchased electricity (excluding renewable) consumption in buildings in kWh multiplied by carbon emission factor (89% based on actual consumption, remainder extrapolated by square metres).
- *Purchased non-renewable heat (in metric tons of CO₂ equivalent)*: total non-renewable purchased heat (city heating) consumption in Gigajoules multiplied by carbon emission factor (92% based on actual consumption, remainder extrapolated by square metres).
- *Purchased renewable heat (in metric tons of CO₂ equivalent)*: total renewable purchased heat (heat/cold storage) consumption in Gigajoules multiplied by carbon emission factor (83.5% based on actual consumption, remainder extrapolated by square metres).
- *Lease cars - electricity usage (in metric tons of CO₂ equivalent)*: total kilometres registered in our mileage registration system by employees with electric lease cars (including commute kilometres) multiplied by carbon emission factor.
- *Total GHG emissions scope 2 (in metric tons of CO₂ equivalent)*: sum of the above-mentioned scope 2 GHG emissions, our indirect emissions from the use of purchased electricity, steam, heating and cooling.

Scope 3 – Indirect upstream and downstream GHG emissions

- *Purchased goods and services (in metric tons of CO₂ equivalent)*: total kilograms of purchased paper times carbon emission factor, plus total number of nights in hotels per country times carbon emission factors per country.
- *Capital goods (in metric tons of CO₂ equivalent)*: total number of different phones, laptops and second screens purchased in the reporting year multiplied by life-cycle reported carbon emission factors by suppliers.
- *Waste generated in operations (in metric tons of CO₂ equivalent)*: total non-recycled waste in kg generated in operations multiplied by carbon emission factor (91% based on actual registrations, remainder extrapolated by square metres).
- *Business travel - air (in metric tons of CO₂ equivalent)*: total kilometres flown registered by our travel booking agency categorised in distance categories (hauls ≤ 460 km, > 460 km and ≤ 3,700 km, > 3,700 km) and classes (Economy, Premium Economy, Business and First Class) multiplied by respective carbon emission factors (including radiative forcing).
- *Business travel - car (in metric tons of CO₂ equivalent)*: total kilometres registered in our mileage registration system by lease car waivers (including commute kilometres) minus public transport

kilometres and short distances (<20km return trip), plus average rental vehicle kilometres per day and taxi kilometres based on spend, multiplied by respective carbon emission factors.

- *Business travel - public transport (in metric tons of CO₂ equivalent)*: total kilometres travelled internationally by train as registered by our travel booking agency, and travelled nationally by train, bus, tram and metro as registered by travel operator multiplied by respective carbon emission factors.
- *Employee commuting (in metric tons of CO₂ equivalent)*: total kilometres registered in our mileage registration system by employees not entitled to lease cars minus short distances (<20km return trip) multiplied by carbon emission factor.
- *Total GHG emissions scope 3 (in metric tons of CO₂ equivalent)*: sum of the above-mentioned scope 3 GHG emissions and our upstream emissions.
- *Total GHG emissions (in metric tons of CO₂ equivalent)*: sum of GHG emissions of PwC NL in scope 1, scope 2 and scope 3.

Additional reduction measures

- *Biokerosene purchases for air travel (in metric tons of CO₂ equivalent)*: total metric tons of purchased biokerosene times carbon emission factor.

Additional environmental key performance indicators

- *Energy efficiency (in kWh per m²):* building energy (heat, gas, electricity) use per m² during the reporting period.
- *Renewable energy use (in %):* energy sourced from renewable sources (e.g. biomass, geothermal, solar, water and wind) either purchased or self-generated as a percentage of our total energy consumption.
- *Renewable electricity use (in %):* renewable electricity, generated within the EU market, reasonably close to the reporting year as confirmed by power labels, reported with source, supplier and instrument information, as a percentage of our total electricity consumption. Nuclear electricity is excluded from renewable electricity.
- *Renewable electricity generation (in %):* renewable energy generated in kWh as a percentage of total energy generated.
- *Motorised mobility compared to base year 2018/2019 (in %):* total kilometres registered in our mileage registration system by employees with lease cars (electric, petrol, diesel, CNG and hybrid), lease car waivers and employees not entitled to lease cars plus total kilometres flown registered by our travel booking agency and total kilometres travelled internationally by train registered by our travel booking agency as well as travelled nationally by train, bus, tram and metro registered by travel operator.
- *Total GHG emissions intensity ratio (in kg CO₂ /FTE):* total GHG emissions (scope 1, 2 and 3) divided by total FTE in the fiscal year.
- *Environmental spend (in %):* environmental spend as a percentage of internal carbon pricing.

- *Carbon reduction compared to base year 2018/2019 (in %):* GHG emission reduction for current financial year as a percentage of GHG emissions in base year 2018/2019.
- *Carbon offsetting (including carbon removals) (in %):* total GHG emissions offset by PwC NL as a percentage of total GHG emissions emitted.
- *Carbon removal offsetting (in %):* total GHG emissions offset by PwC NL via removals as a percentage of total GHG emissions emitted.
- *Science-Based Targets coverage with suppliers (% by emissions, supplier engagement target):* our spend on suppliers that have set science-based targets, times the respective industry conversion factors (tCO₂e/ euro), as a percentage of the total spend based on emissions in our supply chain.

Definitions of societal impact indicators

- *Beneficiaries reached through our community programme work:* total number of NGOs, social and micro enterprises and education/skills beneficiaries reached through community investment activities aimed at maximising their potential.
- *Number of people involved (% of people involved):* percentage of total employees who have written on Corporate Sustainability project codes including Corporate employees, compared to total average headcount.
- *# of hours of Corporate Sustainability pro-bono activities:* the number of pro-bono hours contributed by our colleagues through skilled volunteering projects/engagements.
- *# of hours of Corporate Sustainability activities:* number of hours spent by our colleagues on Corporate Sustainability projects and activities.

- *Monetary value of our Corporate Sustainability programme:* sum of various costs made on behalf of our Corporate Sustainability programme, including partnership costs, management costs of the Corporate Sustainability team including expenses, and the donations made via our WM2U Foundation.

Definitions of workforce of the future indicators

- *Overall results Global People Survey (GPS):* number of respondents who answered all questions in the GPS positively (favourable), divided by the total number of respondents within the defined group. Favourables are the respondents who entered 'agree' or 'strongly agree' on a five-point scale.
- *People Engagement Index (PEI):* number of respondents who answered the PEI questions in the GPS positively (favourable), divided by the total number of respondents within the defined group.
- *Intake gender: % male/female:* percentage of intake male/female employees in headcount compared to total employees with administered gender in headcount.
- *Intake origin: % Dutch/western origin/non-western origin:* percentage of intake employees with a Dutch/western origin/non-western origin compared to total employees with administered origin in headcount.
- *Intake STEM (%):* percentage of new joiners (headcount) with a STEM education and/or new joiners who start in a STEM/Tech/digital/D&A job at PwC with relevant STEM work experience compared to total number of new joiners.
- *Cultural diversity: % Dutch/western origin/non-western origin per level:* percentage of employees with a Dutch/western origin/non-western origin in headcount compared to total employees with administered origin in headcount.

- *Gender diversity: % female/male per level:* percentage of female/male employees in headcount compared to total employees with administered gender in headcount.
- *Promotions gender: % female/male:* number of promotions of female/male employees in headcount compared to the total of female/male employees in headcount (up to and including Senior Manager).
- *Promotions origin: % Dutch/western origin/non-western origin:* number of promotions of employees with a Dutch/western origin/non-western origin in headcount as a percentage of total employees with a Dutch/western origin/non-western origin in headcount.
- *Women in new partner & director appointments (%):* percentage of women promoted to P/D compared to total number of promotions to P/D.
- *Non-western origin in new partner & director appointments (%):* percentage of non-western origin promoted to P/D compared to total number of promotions to P/D.
- *Overall turnover:* percentage of the total departure of employees compared to the average headcount.
- *% turnover top talents:* percentage of the total departure of employees with 1 or 2 impact tier, compared to employees with 1 or 2 impact tier in average headcount.
- *Turnover gender: % male/female:* percentage of total departure of employees with male/female gender compared to the average headcount of employees with male/female gender.

- *Turnover origin: Dutch/western origin/non-western origin*: percentage of total departure of employees with a Dutch/western origin/non-western origin compared to the average headcount of employees with a Dutch/western origin/non-western origin.
- *% sick leave*: number of sick days divided by calendar days. Not including partners.
- *% long-term sickness absence*: number of long-term and extra-long-term sick days divided by calendar days. Not including partners.
- *Equal pay - Average pay difference male/female (in %)*: the difference in average pay (without bonus) between male and female employees, including only employees who were employed both on 30/6 and on 1/7.
- *Equal pay - Average pay difference Dutch/non-western (in %)*: the difference in average pay (without bonus) between employees with a Dutch origin and employees with a non-western origin, including only employees who were employed both on 30/6 and on 1/7.
- *Equal pay - Average pay difference Dutch/western origin (in %)*: the difference in average pay (without bonus) between employees with a Dutch origin and employees with a western origin, including only employees who were employed both on 30/6 and on 1/7.
- *Equal pay - Average pay difference bonus male/female*: the difference in bonus paid between male and female employees, including only employees who were employed both on 30/6 and on 1/7.
- *Equal pay - Average pay difference bonus Dutch/non-western origin*: the difference in bonus paid between employees with a Dutch origin and employees with a non-western origin, including only employees who were employed both on 30/6 and on 1/7.

- *Equal pay - Average pay difference bonus Dutch/western origin*: the difference in bonus paid between employees with a Dutch origin and employees with a western origin, including only employees who were employed both on 30/6 and on 1/7.
- *Permanent employees*: headcount of employees who have a permanent contract with the organisation.
- *Temporary employees*: headcount of employees who have a temporary contact with the organisation.
- *Workers who are not employees*: headcount of number of workers who are not employees and whose work is controlled by the organisation, such as contractors and interns.
- *Non-guaranteed hours employees*: headcount of employees who are employed by the organisation without a guarantee of a minimum or fixed number of working hours.

Definitions of quality indicators

- *% ECRs per LoS compliant/meeting our standards*: outcomes of Internal Engagement Compliance Reviews: percentage of number of files with findings that qualify as 'compliant/conform standards', compared to the total number of files.
- *Results of external file reviews*: outcome of external reviews: number of files examined by external supervisors with findings that qualify as 'compliant'.
- *Number of independence tests*: number of (new) partners/directors/managers included in the selection of the review (Personal Independence Compliance Testing).
- *Number of fraud panel consultations*: number of new mandatory consultations with the fraud panel in the event of suspicion of fraud or actual fraud (including bribery and corruption and cyber fraud).

- *Number of complaints filed regarding client privacy or loss of client data (data breaches)*: number of incidents involving personal data that must be reported to the Dutch Data Protection Authority and/or to the person to whom the personal data belong under the GDPR.
- *% of work outsourced to delivery and competence centres (audit)*: total number of hours spent by delivery/competence and centres of excellence (local and foreign) on behalf of an audit/total number of audit hours including sourcing and specialist hours.
- *Training hours per FTE*: number of hours spent on internal and external training, giving and preparing training, and doctoral research per FTE.
- *Client feedback results*: client satisfaction score with the added value (recommendation) delivered by the PwC team.
- *Number of client surveys and conversations*: absolute numbers of documented client feedback.

Definitions of digital indicators

- *Number of Digital Acumen badges*: number of digital acumen badges earned after completing the online D&A training followed by successfully completing the four Digital Quests.

Definitions of business partner indicators

- *Number of hours dedicated to Chief Economist Office*: hours booked on Chief Economist Office on Chief Economist project code.
- *Integrated service delivery*: extent of integrated service delivery, expressed as a percentage of net revenue.

