



Health and Safety Policy

Statement of Intent



PricewaterhouseCoopers CI LLP (**"The Firm"**) seeks excellence in every aspect of its business, and is committed to ensuring compliance with its legal duty under the Health & Safety at Work (Jersey) Law, 1989; Health & Safety at work (General) (Guernsey) (Amendment) Ordinance 2020, and Health & Safety at work (Alderney) Ordinance 2003, other applicable health and safety legislation, and other requirements, to ensure the health and safety of its employees, Partners and visitors to our places of **business and others directly affected by relevant activities under the firm's control.**

It is the aim of the Firm so far as is reasonably practicable to:

- minimise any Health and Safety (**"H&S"**) risks associated with conducting our business, preventing accidents and work-related ill health, to our people and visitors;
- respond quickly to any incidents or accidents that do occur, providing our partners and staff with the necessary resources, training and support to maintain their well-being in the workplace; and
- develop a strong H&S culture through consultation and participation with our people and develop awareness of their personal responsibilities.

To achieve these aims and to demonstrate continual improvement in our management of H&S, the Firm will implement a documented occupational H&S Management System. The effectiveness of the system will be measured by the **Firm's** H&S performance, which will be reviewed on a regular basis by senior management.

This statement represents our general commitment to provide a safe working environment and informs our specific policies and practices for H&S. This statement, and details of our working arrangements and responsibilities, are accessible to all partners and staff via SharePoint, and to other interested parties via our website <https://www.pwc.com/jg> and upon request. Reference to this H&S Policy is included in our Employment Manual and Annual Compliance Training to ensure members of staff are aware of their individual H&S obligations.

In accordance with H&S legislation, this Policy will be reviewed on a regular basis.

Nick Vermeulen

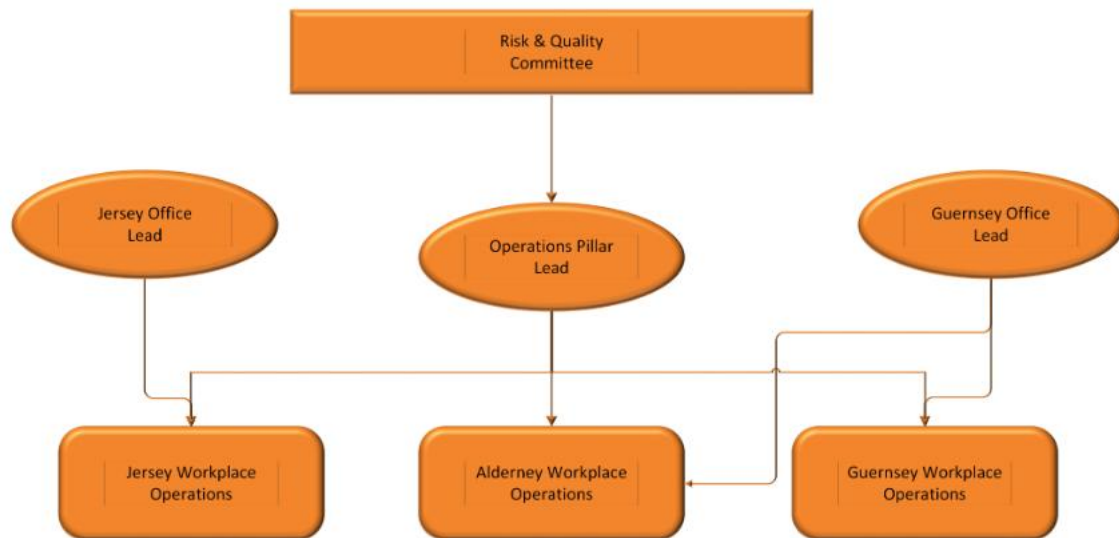
Territory Senior Partner

PricewaterhouseCoopers CI LLP, October 2025

Roles and responsibilities

All partners and staff share a personal responsibility for their own H&S, as well as that of their colleagues. The management of H&S within the Firm is supported by clearly defined roles and specific responsibilities, which are fully detailed in the Firm's H&S and Environment Management System manuals.

PwC Health & Safety Organisation Structure



Responsibilities of the Risk and Quality Committee

The Risk & Quality Committee (“R&Q Committee”) holds overall responsibility and accountability for delivering the H&S Policy ‘Statement of Intent’, ensuring the prevention of work-related injuries and ill health, as well as providing a safe and healthy workplace, and ensuring activities performed on behalf of the Firm are conducted safely. **This is achieved by aligning the Firm’s H&S Policy and objectives with the strategic direction of the organisation and integrating the outputs of the H&S Management System into core business processes.**

To support the effective delivery of the H&S Management System, the R&Q Committee ensures that adequate resources are available and provides guidance to relevant management roles, empowering them to demonstrate leadership within their areas of responsibility. The Committee also leads and promotes a culture that supports the intended outcomes of the H&S Management System.

The R&Q Committee actively encourages all partners and staff to participate in consultation and engagement on H&S matters, while ensuring protection from reprisals when reporting incidents, hazards, risks, or opportunities. Additionally, the Committee is committed to communicating the

importance of effective health and safety management and ensuring adherence to the requirements of the H&S Management System.

H&S Responsibilities of Operations Pillar Lead

The Operations Pillar Lead is responsible for delivering a comprehensive H&S system, including the **regular review of the Firm's H&S Policy and performance against established objectives. This role also** encompasses the ongoing assessment of H&S risks to both the business and staff, ensuring that appropriate control measures are implemented and remain effective, **demonstrating the Firm's** leadership and commitment to this Policy.

It is the Operations Pillar Leads' responsibility to ensure that the Firm receives appropriate advice from suitably trained H&S professionals to ensure the overall effectiveness of the H&S Management System.

H&S Responsibilities of Workplace Operational Teams

Workplace Operations teams assist in the implementation of the **Firm's H&S** Policy at a local office level. They are responsible for liaising with the **Firm's H&S** professional and reporting to the Operations Pillar Lead all issues and concerns by:

- providing staff with a local H&S point of contact;
- report H&S issues to the central H&S team;
- carry out evidence gathering for any H&S incidents that occur;
- undertake workstation assessment when required;
- play a part in the office fire evacuation process; and
- work with the H&S team on delivery of external audits.

H&S Responsibilities of all Partners and Staff

All partners and staff have an obligation to ensure the H&S Policy is implemented and carried out effectively within their area of responsibility. Success in maintaining high H&S standards depends upon continued support and cooperation from all partners and staff.

Partners and staff can contribute to maintaining and improving PwC's H&S standards by:

- ensuring potential hazards are reported and taking appropriate measures to protect themselves and others from the identified hazard;
- understanding and observing safe working procedures and practices implemented by PwC;
- ensuring all equipment used is in good condition and is used only for the purpose it is intended;

- participating in H&S training and retraining programs; and
- collaborate with the H&S team to identify and implement opportunities for improvement.

All partners and staff have a duty of care to visitors they invite onto PwC premises.

Arrangements

To ensure the H&S of our staff and visitors to our offices, the Firm has established procedures and arrangements to manage the H&S risks associated with conducting our business.

Through the hazard identification, risk assessment, and determining controls procedure using the hierarchy of control, the Firm has identified and grouped activities into major risk areas ensuring there are adequate procedures in place.

To ensure the effectiveness of the arrangements, the PwC UK H&S management team will carry out an annual audit of each office and provide guidance and assurance on the effectiveness of the system. They will work with the local teams to identify H&S risks, make recommendations to address risks, and to monitor the effectiveness of controls implemented. This is achieved by our integrated H&S Management System which is certified to the ISO 45001 standard.

The firm's major H&S risk groupings are:

- building functions;
- control of contractors;
- people;
- business functions; and
- emergency preparedness and response.

Building Functions

Procedures and arrangements have been established to ensure safe access to and egress from our buildings, and planned maintenance is carried out on all plant, machinery, equipment, and the general building fabric.

The Firm will ensure any risks associated with the operation of our water services are thoroughly assessed and documented, and that appropriate preventative actions are taken to maintain effective control.

The Firm will ensure that all statutory inspections and tests are conducted, properly documented, and that records are maintained. Where necessary, corrective action will be taken in relation to the operation of our buildings.

To ensure the safety of all occupants and prevent risk in association with electrical systems, personal equipment should not be used unless approved by the Firm

Control of Contractors

The Firm has established procedures to ensure that all contractors are fully trained and assessed as competent in their respective fields. In addition, the Firm actively monitors contractor activities and enforces safe working practices whenever contractors are engaged in tasks within our buildings on the Firm's behalf.

People

The Firm has established robust procedures to ensure that any risks identified through the risk assessment process, which may affect staff while carrying out their duties, are effectively mitigated. The Firm has established comprehensive procedures to safeguard the H&S of all partners and staff while they are engaged in work activities. These measures include but are not limited to, providing suitable workspaces for all employees, implementing specific protocols to support new and expecting mothers, and offering tailored processes for individuals who require adjustments to their work environment or duties. This ensures that any necessary modifications are carefully considered, and appropriate actions are taken to support the well-being of our people.

The Firm has implemented procedures to proactively manage risks to staff health, including those arising from manual handling, stress, mental health concerns, and pandemics. These risks are systematically identified, monitored, and addressed through appropriate actions to ensure the ongoing wellbeing of all staff.

The firm will provide and maintain the provision of welfare facilities throughout our buildings.

Business functions

Given the nature of our business, staff may be required to travel between offices or visit locations not managed by PwC. To address this, the Firm has established clear processes and arrangements for business travel and off-site work, designed to safeguard the health and safety of our people wherever they are working.

Emergency Preparedness and Response

The Firm has established and maintains robust procedures to identify potential emergency situations and to ensure effective responses. This includes a comprehensive program for completing fire risk assessments and maintaining emergency equipment across all premises. The Firm also strives to ensure that trained first aiders and fire wardens are available at each location.

Records of all incidents occurring at PwC offices, or involving staff engaged in business activities elsewhere, are systematically maintained. Each incident is subject to thorough investigation, with regular reviews conducted in collaboration with the insurance team to support continuous improvement in emergency preparedness and response.

Consultation and Information for Partners and Staff

To ensure staff remain well-informed about health and safety arrangements, the Firm employs a range of communication methods, including staff networks, online channels, and workplace posters. Open, two-way communication is actively encouraged by equipping staff with clear guidance on how to access the appropriate services and raise any H&S concerns directly with the local Workplace Operational Team.