



Sustainability and social impact

Delivering impact, driving change



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Letter to our stakeholders

Dear Stakeholders,

At PwC, we understand that our role extends beyond providing exceptional professional services—it demands a thoughtful commitment to both environmental stewardship and social responsibility. We are dedicated to advancing sustainable practices within our operations, reducing our carbon footprint, and investing in the resilience of the communities we serve.

Throughout the past year, our efforts have focused on continuing to reduce our environmental impact while empowering our people and partners to contribute their time, expertise, and resources toward societal progress. We believe that by investing thoughtfully, we create shared value for our clients, people, and communities.

This report highlights the tangible steps we have taken and reflects our ongoing journey to integrate purpose with performance.

Sincerely,

A handwritten signature in black ink that reads "J.C. Lapierre". The signature is written in a cursive, flowing style.

J.C. Lapierre
Sustainability Leader, PwC US

About us

We're a passionate, driven community dedicated to helping build momentum and drive impact. Our strategy is to drive our clients to the leading edge. We do this by focusing on three core pillars: a relentless client focus, scaling the right capabilities, and thinking and acting differently. It guides how we serve our clients, our people, and our communities. PwC provides professional services across Audit and Assurance, Advisory, and Tax and we bring a range of capabilities to help organizations solve faster, achieve more, and realize greater value. These capabilities include technology and business transformation, deals, sustainability, cybersecurity and regulatory, governance/boards, risk, and much more.

This report covers our US, Mexico, and Acceleration Center footprint, comprising 80,000+ people and provides data summarizing elements of who we are, our continuing contributions, and our commitments around environmental sustainability, social impact, and governance.



100%

renewable electricity across all operations through purchasing renewable energy credits (RECs), a milestone we have achieved since FY17

\$25.9M

donated by our people to nonprofit organizations

#5

on LinkedIn Top Companies in the US

FY25 data snapshot

Environment

- 100% renewable electricity across all operations through purchasing renewable energy credits (RECs), a milestone we have achieved since FY17
- 44% reduction in our business travel emissions from our FY19 baseline
- 32% reduction in our operations emissions from our FY19 baseline

People and social impact

- Committing 1 million hours of service and reaching 250,000 learners over the next three years through our new societal commitment, The Human Skills Project
- \$45.6 million in value to nonprofits donated through board service, fee-waived engagements and pro bono projects
- \$25.9 million donated by our people to nonprofit organizations
- \$96 million contributed to nonprofit organizations by the firm
- \$23 million in grantmaking by The PwC Foundation

Awards and ratings

- #5 on LinkedIn Top Companies in the US
- #35 on Fortune 100 Best Companies to Work For
- #4 on TIME Best Companies for Future Leaders
- #1 on Vault's Top 50 Accounting Firms
- Gold Medal from EcoVadis, recognized in the top 5% globally for sustainability performance
- A rating received from CDP for climate disclosure



Environmental sustainability

Our approach to environmental sustainability

PwC's environmental sustainability strategy is integrated into our business strategy. We focus on business value and collaborating across functions and sectors to accelerate transparency and resilience—delivering faster, smarter, lasting impact. We are working to continue to decarbonize our business by changing how we operate, by engaging our people, managing our business travel impact, and by supporting our clients. We serve as a guide to our clients as they approach a wide range of sustainability issues—to create sustainable advantage and lasting stakeholder value.



Leading responsibly—Our net zero commitment

One of the ways we embed this strategy is through our network-wide commitment to reach net zero greenhouse gas (GHG) emissions across our value chain by FY2050. This represents a 90% absolute reduction in Scope 1, 2, and 3 emissions from a FY19 baseline. This long-term ambition is supported by near-term, science-based targets (SBTs) validated by the Science Based Targets initiative (SBTi). These targets are designed to drive measurable and transparent progress by FY30, including:

Reduce absolute Scope 1 and 2 emissions by 50% from a FY19 baseline by FY30	Reduce absolute business travel emissions (Scope 3) by 50% from a FY19 baseline by FY30	Engage 50% of suppliers (by emissions) to set their own science-based targets by FY25	Transition 100% of our carbon offset portfolio to carbon removals by FY30
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GHG emissions data

Metric (tCO ₂ e)	FY19 baseline	FY25
Scope 1	5,083	3,301
Scope 2: Location-based	41,862	26,085
Scope 2: Market-based	791	681

Progress on Scope 1 and 2 (market-based) emissions target: 32% reduction



Our progress



Direct emissions

Since FY17, PwC has maintained 100% renewable electricity across all operations while continuing to enhance the energy performance of our offices. Our workplace strategy embeds environmental criteria throughout the real estate lifecycle, from selecting LEED-certified buildings and collaborating with landlords to leverage sustainability features, to applying LEED principles in all new buildouts and refurbishments. This integrated approach supports ongoing efficiency gains, reflected in a 12% reduction in electricity consumption from FY24.

We started a pilot project that leverages artificial intelligence (AI) to help measure waste in our offices. This data is not only enabling us to identify practical ways to improve our waste diversion efforts but is also helping foster a more sustainable office culture. We continued driving impact through our responsible decommissioning program, diverting 100% of materials and furniture from three office renovations in New York and Las Vegas.



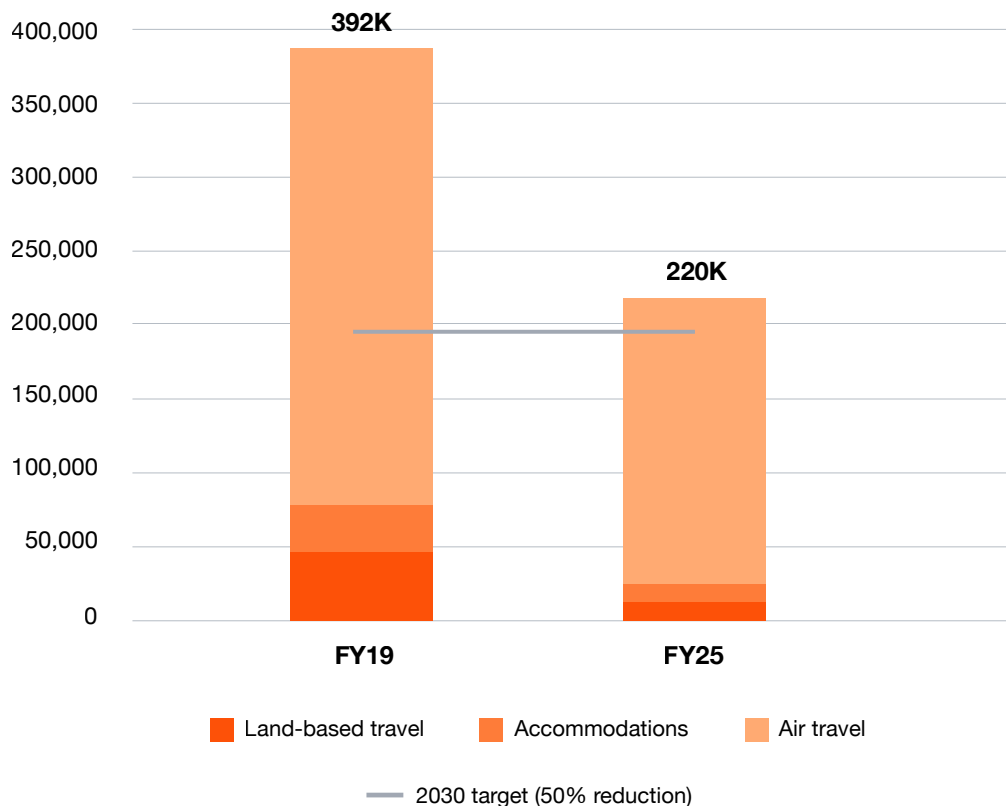


Managing business travel emissions

Our business travel emissions increased in FY25. They were 44% lower than our FY19 baseline, marking the first year that we have not met or exceeded our FY30 target of 50%. Business travel is critical to serving clients, so we continue to look for ways to use data to make more sustainable decisions. Our internal travel platform provides emissions insights at the point of booking, encouraging employees to consider lower-carbon options where possible.

We are continually looking for new ways to reduce our business travel impacts. We invest in sustainable aviation fuel (SAF)—a cleaner alternative to conventional jet fuel made from renewable sources and waste materials—with several US airlines and fuel producers.

Scope 3 business travel emissions





Engaging our supply chain

We rely on thousands of suppliers, and we see those relationships as an opportunity to enhance resilience and transparency across our value chain. In FY25, nearly 25% of our suppliers (by share of emissions) had set validated science-based targets and an additional 2% committed to establishing them within two years.

Supplier engagement has been a challenging space due to supplier structural and logistical constraints—such as limited data availability or resource capacity. While we were not able to achieve our FY25 target, many suppliers have expressed a commitment to address these constraints and evolve how they do business to reduce their carbon footprint. Additionally, as we get further into our work and drive toward our collective goals, we plan to revisit our supplier engagement strategy in FY26 with a clear focus on driving progress within our suppliers and communities.



Offsetting carbon emissions

While emissions reduction remains our primary focus, we continue to offset residual Scope 1, 2, and Scope 3 business travel emissions through high-quality carbon offsets that meet our quality criteria and are vetted through third-party due diligence. We are transitioning our carbon offset portfolio to 100% removals by FY30. Read more about our carbon offset portfolio in the [appendix](#).



Climate risk and resilience

We recently completed a refresh to our climate risk assessment aligned with the Task Force on Climate-related Financial Disclosures (TCFD) recommendations. This assessment evaluated how climate risks and opportunities could affect PwC's operations, clients, and people over the coming decades. Considering our distributed operational footprint, ability to work remotely, and well-diversified client portfolio, our current climate risk is not significant. With that said, the findings inform our business continuity planning, real estate decisions, and operational resilience strategies.



Client impact

We support our clients by enhancing their strategy with sustainability, so that they can strengthen resilience and returns. Whether it's strategic capital allocation, designing sustainable operations, harnessing sustainability data for business decisions, accessing credits and incentives, or modernizing infrastructure—we work with our clients to protect value and unlock growth. We focus on business value and collaborating across functions and sectors to accelerate transparency and resilience—delivering faster, smarter, lasting impact. [Learn more about our services.](#)

To further enhance our client service delivery, PwC leverages AI to accelerate quantification, scale decarbonization advisory, and generate insights that improve client outcomes and long-term value creation. At the same time, we recognize that AI has environmental impacts, particularly on carbon emissions and water use. As we continue to expand our use of AI, we are simultaneously monitoring, evaluating, and working to address these environmental impacts as part of our overall strategy.

Our people and social impact

Our commitment to our people and social impact

Our People Strategy is designed to equip our workforce for the future by strengthening both human and technical capabilities through everyday apprenticeship, real-world learning, and intentional skill building. As we navigate significant shifts in technology and talent, we're preparing our people to thrive as AI-native professionals while embedding human skills at every stage of their development. This strategy extends beyond our firm to the communities where we live and work, reflecting our belief that teaching, learning and leadership development are shared responsibilities. Through a broad spectrum of social impact initiatives such as volunteering, pro bono work, nonprofit board service, charitable giving, and the work of The PwC Foundation, we foster an environment of impact that helps communities build resilience and inclusion while giving our people meaningful opportunities to grow, contribute, and lead with purpose.



5.5M

learning hours completed through our learning platform

2.3M

CPE hours earned

Learning and development—Our human-led, tech-powered apprenticeship model

We believe learning is most effective when it happens on the job. While classroom style training is important, our people reach their highest potential through real assignments, collaboration, and experience. With that in mind, we enhanced our apprenticeship model to embed teaching and learning into everyday work, strengthening both technical and human skills and supporting stronger team performance and outcomes for our clients.

As technology reshapes client needs and how work gets done, we are evolving how we develop talent alongside technology. Supported by our significant investment in AI, our 80,000+ people have built or gone beyond foundational AI knowledge. We are embedding essential human skills and AI and business skills into learning pathways, certifications, and skills-based experiences, supported by our apprenticeship model so that knowledge is retained even as some of the technical work becomes more automated. Real-time coaching and feedback, along with our new Career Development experience and AI-enabled tools that match people to opportunities based on skills, are helping us build an AI-capable workforce and sustain PwC's position as a premier developer of talent. In FY25, our people completed more than 5.5 million learning hours through our learning platform. Of the courses that carried CPE credits, our employees earned 2.3 million CPE hours.



PwC's new societal commitment— The Human Skills Project

In the spirit of our apprenticeship model, we're taking our investment in human skills beyond PwC and into the communities around us. In 2025, PwC launched The Human Skills Project, our commitment to help build critical human skills that the emerging and evolving workforce need to thrive alongside transformative technology. The Human Skills Project builds on PwC's legacy of workforce readiness initiatives, translating what we've learned about digital upskilling, inclusion, and leadership into action for the future of work.

Over the next three years, we aim to:

- **Activate 1 million hours of service** using and teaching human skills in our communities through volunteering, mentoring, pro bono work, and fee-waived projects
- **Reach 250,000 learners** in the emerging and evolving workforce—including students, veterans, and mid-career professionals—and support the development of their human skills, strengthening the talent pipeline
- **Develop insights and share success stories** so we can bring additional expertise to our clients, nonprofits and learning organizations on the growth of human skills for AI

As a premier developer of talent, we are positioned to drive meaningful impact in the communities where we live and work, enabling them to grow with confidence in a changing world. To achieve the scale of our ambition, we are leveraging the full strength of our ecosystem with The PwC Foundation driving strategic grants, our people dedicating time and expertise, and our community collaborators expanding our reach and deepening our impact. We are establishing new collaborations with our learning and development programs to expand opportunities for our people to teach, learn, and apply human skills while helping the emerging workforce build the confidence and adaptability to thrive alongside technology and build a more resilient future.

31,400**Total individuals who participated in giving or volunteering****315,303****Total hours volunteered****\$25.9M****Total dollars given by our people**

Volunteering—Giving time and talent

Volunteering allows our people to contribute their time and expertise to the causes they care about most. PwC provides our people with up to 40 hours of paid volunteer time with utilization credit, enabling flexible and meaningful engagement. Many participants described volunteering as a defining experience that expanded their perspective on leadership and empathy—skills increasingly vital in a rapidly changing world.

Giving—Turning care into action

PwC's culture of giving connects people to causes that reflect their personal values and community ties. In FY25, more than 24,000 PwC US employees and partners (49%) donated over \$25 million to nonprofits through the firm's Impact Space platform, which provides our people the ability to give when, where, and how they want to more than 1.5 million nonprofit organizations.

The firm amplifies these efforts through matching programs and special campaigns during key moments of the year including holidays, Promotion Day, and in response to natural disasters. Creative, office-led fundraising events such as *Pie-a-Partner* and *Pedaling for Purpose* alone engaged more than 1,400 participants, reinforcing that giving can be meaningful and fun.



Pro bono and fee-waived services – Delivering lasting impact

Through pro bono and fee-waived engagements, we apply PwC’s technical capabilities, digital tools, and industry insights to solve complex challenges for nonprofits. These projects help organizations strengthen their operations, grow strategically, enhance financial resilience and modernize through digital enablement. In FY25, we delivered significant value to nonprofits through engagements with organizations such as [INROADS](#), [Lincoln Park Zoo](#), and [Dress for Success](#), with each engagement focused on building solutions that endure long after our work concludes.

Nonprofit board service – Leading our communities

Nonprofit board service offers our professionals a powerful way to contribute strategic guidance while advancing their leadership skills. To support this work, PwC provides training, mentoring, and resources that prepare board members to contribute effectively from day one. Since 2019, our BoardLead program has matched over 1,200 PwC professionals to nonprofit boards and in FY25, over 3,300 of our people actively served on boards. To recognize this commitment, programs like Dollars for Boards recognize their service through annual charitable credits. Together, these efforts expand the pipeline of skilled leaders in the nonprofit sector and reflect our belief that leadership and service are deeply interconnected.

Value delivered	\$45.6M	
Hours delivered	Fee-waived	47,887
	Nonprofit board service	65,670
	Pro bono projects	62,912
	Total hours	176,460

The PwC Foundation – Unlocking potential, accelerating opportunity

Guided by its mission to unlock potential and accelerate paths to opportunity, The PwC Foundation invests in programs that expand access and resilience where it’s needed most, channeling resources toward education, workforce development, and natural disasters.

In FY25, the Foundation achieved several key milestones:

- \$5.25 million invested to help create more inclusive pathways to education and career opportunities, expanding access and opportunity for more learners and equipping the future workforce with critical skills
- \$2 million invested to support veterans' transition to civilian careers, with FY25 marking a decade of impact and \$30 million in lifetime investments
- \$3 million directed to advancing innovative solutions that enhance natural disaster preparedness, mitigation, and recovery capabilities, helping communities build long-term resilience. FY25 marked \$50 million in lifetime humanitarian investments
- \$1 million distributed in People Who Care Fund grants, providing emergency financial assistance to PwC employees and their families facing unexpected hardship. FY25 marked \$10 million in lifetime People Who Care Fund grants
- \$11 million in Reimagine grants awarded to nonprofits nominated by PwC partners and principals, supporting local organizations that advance educational access, digital learning, and economic mobility

These investments reflect the Foundation's belief that opportunity grows when people and organizations work together. By combining strategic funding, community engagement, and the passion of our people, The PwC Foundation continues to create pathways to opportunity, strengthen resilience, and deliver lasting impact in the places where we live and work.



Governance

Strong governance supports PwC's purpose and enables sustainability and social impact to be embedded across the firm through clear oversight, transparent reporting, and high professional standards. Within this governance framework, the Board and Operating Committee set the firm's strategic direction and oversee overall business performance, helping ensure that these priorities remain aligned with PwC's broader business strategy. Our Inclusion & Sustainability function oversees the firm's internal sustainability strategy spanning environmental sustainability, employee engagement, and community investment. These teams report to PwC's Inclusion & Sustainability Strategy Leader who is overseen by the firm's Chief People and Inclusion Officer, a member of the [US Operating Committee](#). In addition, the US Sustainability Practice Leader serves as PwC's Net Zero Business Leader, having direct oversight of the firm's internal environmental program. Together they work to integrate the workstreams into the firm's broader business strategy and evaluate progress.

Our performance continues to be [recognized externally](#). PwC US earned a [Gold Medal](#) from EcoVadis for placing in the top 5% of global companies assessed for sustainability performance. As part of the PwC network, we received a CDP score of A, demonstrating our commitment to leading practices in climate strategy and action.

To provide confidence in our own reporting, we obtain independent, limited assurance over select environmental and social data in this report, in accordance with AICPA attestation standards. We publicly disclose our US Greenhouse Gas (GHG) Reporting Methodology providing clarity on how we calculate and verify emissions data. Annually, we contribute data to [the 2025 PwC Network Sustainability Report](#) and [the Global Annual Review](#). Our strong culture of quality and excellence is demonstrated through our [Audit Quality Report](#) and [Transparency Report](#).

Our commitment to ethical behavior, respect, and responsibility in every aspect of our work is underpinned by our [US Code of Conduct](#) and firmwide policies such as our [Human Rights Policy](#) and [Global Third Party Code of Conduct](#).



Additional resources

[PwC US Sustainability and Social Impact Data Appendix](#)

[PwC US Sustainability and Social Impact Glossary](#)

[PwC Network Global Annual Review](#)

[PwC Network Sustainability Report](#)

[PwC US Audit Quality Report](#)

[PwC US Climate Risk Report](#)

[PwC US GHG Reporting Methodology](#)

[PwC US Transparency Report](#)



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