

# *Building trust*

## PwC's Global Human Rights Statement

August 2017





## Introduction:

PwC serves clients and communities around the world, working to achieve our Purpose: to build trust in Society and solve important problems. Every day, we come together to make this happen, and whether we're working with PwC people or others, we depend on each other to be mindful of our ethical responsibilities.

Our **Global Code of Conduct** ("The Code"), sets out a common framework around how we are expected to behave and to do the right thing. Knowing, understanding and applying the Code, is a fundamental part of who we are, and what we stand for.

We believe it's our responsibility to respect and uphold the human rights of our people and any other individuals we are in contact with, either directly or indirectly. Our unwavering commitment to human rights is demonstrated through our actions, our involvement in voluntary initiatives like the UN Global Compact<sup>1</sup>, PwC's Global Human Rights Statement and related guidance for our people.

We work to guard against complicity in human rights abuses, comply with applicable labour and employment laws, and draw on internationally recognised labour principles in how we do business. Our approach to human rights is already well integrated into our existing business practices, for example as part of our Human Capital, Procurement, Ethics & Compliance and Corporate Responsibility activities.

<sup>1</sup> [www.unglobalcompact.org](http://www.unglobalcompact.org)



## Scope:

This Statement applies to all of us. When we say "we", "our" or "us" we are referring to all of us at PwC, individual Partners and staff, as well as the individual member firms that together form the PwC network. Where appropriate, we will also encourage our suppliers, including non-PwC staff working for, or representing, PwC on PwC property and PwC client sites, and community stakeholders to respect this Statement.



## Principles:

### *We will:*

- Seek to avoid causing or contributing to adverse human rights impacts through our own activities, and address such impacts if they do occur in a timely and appropriate manner.
- Seek to prevent or mitigate adverse human rights impacts that are directly related to our operations, products and services through our business relationships.
- If we identify that we have caused or contributed to adverse human rights impacts, provide for or cooperate in their remediation through legitimate processes.
- Continue to look for ways to support the promotion of human rights within our operations and our sphere of influence.





## Regulations and standards:

Wherever we operate, we will comply with local laws and regulations, and cooperate with the relevant authorities in respecting and promoting internationally declared human rights.

- Where local legislation is more stringent than our Policy, local requirements will apply in addition to the Policy.
- Where local legislation may conflict with the commitments contained in our Policy, we will comply with the law but seek to raise awareness of human rights within our spheres of influence.
- Where local legislation is less stringent than our Policy, we will adhere to the commitments set out in our Policy.

Where local legislation conflicts with our Policy, or where local legislation is less stringent than our Policy, we will seek, within our spheres of influence, to raise awareness of human rights and provide an example of good practice through our own business conduct.

In addition to local legislation, there are some recognized international human rights standards, and therefore we seek to:

- Act in accordance with internationally declared human rights and standards, including those expressed in the International Bill of Human Rights and the principles concerning fundamental rights set out in the International Labour Organization's (ILO's) Declaration on Fundamental Principles and Rights at Work.
- Follow the United Nations' Guiding Principles on Business and Human Rights (UNGPs).



## Policy:

With regard to our key stakeholder groups, we specifically commit to the following:

### *Our people (i.e. all PwC Partners and staff)—we will:*

- Invest in our people by providing development opportunities and encouraging continual learning.
- Promote a culture that fosters workplace flexibility and work/life balance.
- Not tolerate harassment or discrimination in our working environment.
- Provide fair wages and benefits.
- Recognise the right of our people to form and join all types of association<sup>2</sup>.
- Protect the health and safety of our people at work, and promote their well-being.
- Provide a secure working environment.
- Not tolerate forced, bonded or involuntary labour.
- Not tolerate any instances of child labour.

### *Our suppliers—we will:*

- Where we have concerns that the products or services supplied to us are directly linked to human rights violations, we will use our Policy as a basis to communicate our expectations to the relevant suppliers (existing suppliers or potential suppliers at the point of selection) and work with them to mitigate these impacts, as appropriate.

### *Our clients—we will:*

- If we have concerns that our work will be directly linked to human rights violations by a client, discuss our concerns with relevant parties, seek to mitigate the impacts and only proceed if we are comfortable that our work will not contribute to human rights violations.
- Be prepared to walk away from clients and engagements where our integrity could be called into question if we continued.

<sup>2</sup> As long as this activity does not contravene any applicable territory external appointments policies (which seek to manage risks to our business, including ensuring our independence in line with the regulatory requirements) or other laws and regulations.





## **Grievance and remediation:**

We encourage all stakeholders to report and express their concerns relating to our activities and suspected violations of our policies, including this Statement. We maintain reporting mechanisms at both a Global level and in each country to allow stakeholders to report these issues. Further information on our grievance mechanisms is available in our Code.

In the event that our business activities are suspected of causing or contributing to human rights violations, we will investigate, address and respond to the concerns raised and take appropriate corrective action in response to any violation.



## **Governance:**

All PwC Partners and staff are required to adhere to this Statement. The Global Human Capital, Office of General Counsel and Corporate Responsibility teams are responsible for reviewing this Statement periodically to reflect our ongoing engagement with stakeholders, as well as emerging requirements and good practices.

We will actively communicate this Statement to our People and will use it as a basis to engage internal and external stakeholders (including suppliers and clients) on human rights issues, as appropriate.



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