

# Sustainability Report

PwC Singapore - Financial year 2023





## About this report

PwC Singapore's annual Sustainability Report 2023 presents the key aspects of our environmental, social and governance (ESG) strategies and policies. The report covers our performance for the financial year (FY) ending 30 June 2023 and is in accordance with the latest Global Reporting Initiative (GRI) standards.

This report has our sustainability story and in it, we share what we have done as a firm during the year for our people, our clients, our community as well as the natural environment.

All data, statistics and information presented in this report are in relation to Singapore firm's operations, unless stated otherwise. There were no significant changes to the size, structure, ownership or supply chain of PwC Singapore and its participating interests throughout FY23. This report has been internally assured. We have strong data collection controls and verification processes that ensure that the information presented is accurate and complete.

## Feedback

We are fully committed to listening to, and understanding our stakeholders point of view, and welcome feedback pertaining to this report as well as to any aspects of our sustainability performance. Please refer to the last page for our contact details.

A soft copy this report can be downloaded from our website : [www.pwc.com/sq](http://www.pwc.com/sq)



## Message from the Executive Chairman



Two years ago, we made a commitment to grow and advance our ESG capabilities when we launched our new global strategy - The New Equation. I'm proud to share that we've made progress since then in the areas of working with people with disabilities, skilled volunteerism, wellness with a focus on mental health, and reducing our travel emissions.

We have taken greater steps for the inclusion of people with disabilities in the workplace, following the launch of PwC's Disability Inclusion strategy in October 2022. I'm glad that our efforts have begun to show results in FY23 through our awareness events, upskilling of our Human Capital staff on managing people with disabilities in the workplace and increasing our engagement with the community.

Skilled volunteerism continues to be a focus as we contribute to capacity-building across the social sector. I am heartened by the increase of volunteering hours by our people and particularly heartened that 40% of our leadership are giving their time to sit on over 130 social sector boards.

At a time when mental wellness is increasingly recognised as a societal issue, it is more important than ever to provide easy and equitable access to support our people. From professional counselling services to preventive wellness programmes, we strive to continue to foster a workplace environment where employees can bring their best selves to work through building up a culture of care that covers all aspects of wellbeing - physical, financial, social and environmental wellness too.

On the environmental front, our sustainability commitment is a targeted investment for the future. It is about strategically aligning our actions today – from achieving 100% renewable energy usage through Renewable Energy Certificates, to having our climate targets and timeline validated by the Science Based Targets initiative (SBTi) – with our broader goal of achieving net-zero emissions by 2030.

In alignment with SBTi's highest ambitions, we are committed to decarbonising the way we operate and decoupling our business growth from our emissions output. But our efforts cannot be in isolation if we are to effectively respond to the world's climate challenges.

We've supported the Task Force on Climate-Related Financial Disclosures (TCFD) since it launched its recommendations in 2017 and have been members of the Task Force since 2016. At a global level, we have been involved with TCFD in many capacities - as part of working groups, sharing data and methodologies, and also leading projects as part of our bid to help accelerate the overall transition to a Net Zero future. We welcome the integration of TCFD into the recently released International Sustainability Standards Board (ISSB) standards, as well as other emerging regulatory requirements. This builds upon the TCFD's legacy and commitment to market transparency and managing climate risks and opportunities as we transition to a Net Zero economy.

Our Asia Pacific Centre for Sustainability Excellence, continues to help organisations achieve ESG excellence through decarbonisation, climate risk management, sustainable finance and investment, sustainability reporting and assurance, and other measures.

Looking ahead to FY24, there remains much that we can, and need, to do. We will continue to focus on our net zero commitment and strategic partnerships, prioritise decarbonising our operations and supply chain, while working even harder to foster greater diversity, equity and inclusion in the workplace and nurture an ESG-conscious workforce to deliver impact-driven community outreach.

**Marcus Lam**  
Executive Chairman  
PwC Singapore



## About PwC

At PwC, our purpose is to build trust in society and solve important problems - this is at the core of everything we do from the value we provide to our clients and society to the decisions we make as a firm.

Our services started with audit and assurance over a century ago. As times change and the issues faced by businesses and individuals evolved, we have developed specialised capabilities in tax, advisory and consulting to help you address emerging new challenges across focus areas like ESG, sustainability and climate change, digital transformation, cyber security and privacy, data, mergers and acquisitions, and more.

In Singapore, we have more than 3,500 partners and staff to help resolve complex issues and identify opportunities for public, private and government organisations to progress. As part of the PwC network with over 364,000 people in 151 countries, we are among the leading professional services networks in the world focusing on helping organisations and individuals create the value they are looking for.

## Our key service offerings

### Assurance

General Assurance  
Financial Services Assurance

### Risk Services

Sustainability and Climate Change  
Compliance Solutions  
Digital Solutions  
Regional Digital Ventures

### Tax

Corporate Tax  
Financial Services Tax  
Global Structuring  
Goods and Services Tax  
Workforce

### Advisory

Deals  
Consulting





## Key highlights



**Our people**

**ESG upskilling programme**  
**3,029** employees + partners completed


**Digital upskilling programmes**  
**899** employees + partners completed  
**13,746** participant hours



**Community investments**


**4,506** General and skills-based volunteering hours

**2,950** Skills-based volunteering hours  
**7,155** Beneficiaries reached



**Our environment**

**100%** renewable energy for Scope 2 electricity  
offset of Scope 3 business travel emissions





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# Overview



# Introduction

To build trust in society and solve important problems, we need diverse talent. At PwC Singapore, we believe in bringing together the perspectives of individuals of different backgrounds, preferences, abilities and beliefs. Our community of diverse solvers will help create better solutions and sustained outcomes for our clients and our communities. The firm is committed to supporting our people to make this happen - to build rewarding careers and achieve their full potential.

While we come from various backgrounds and cultures, our values are what we have in common. Our shared vision has continued to enable us to make a difference and care for one another even as the Covid-19 pandemic disrupted our ways of working.

We shifted from face-to-face interactions to only virtual connections, and we are now again moving towards a hybrid working environment together. As we progress as one firm, we have reimagined the way we work and collaborate by leveraging the power of technology. In addition, we believe that building a culture of holistic wellness and inclusivity starts at the leadership level. Our leaders continue to empower our people to stay agile and adaptable - qualities that have been our lifeline as we navigated these unprecedented times. Looking ahead, PwC will continue to strengthen our unique culture, with our dedicated responsible business team leading the way.

		FY21	FY22	FY23
<b>Total headcount</b>		> 3,500	3,861	3,925
<b>Average training hours per staff grade</b>	Partners	28	69	38
	Managers and Directors	31	78	38
	Non-managerial staff	44	139	68
<b>Digital upskilling programmes + Digital academy</b>	Total staff + Partners involved	1,809	1,178	899
	Total participant hours	17,296	15,526	13,746
<b>Digital accelerators lift off event</b>	People involved	83	87	NA
	Projects involved	59	66	NA
<b>Digital Fitness Assessment Application (DFA)</b>	Users	2,168	NA	NA
	Number of learnings consumed in app	33,000	NA	NA
<b>Gender split (% female)</b>	Leadership team (LT) (excl. Extended LT)	13	13	13
	Senior management and leaders (directors and partners)	38	34	35
	Partners in PwC Singapore	32	29	30
<b>Number of international assignments</b>	Inbound	22	58	63
	Outbound	9	14	15





# Stakeholder engagement



We maintained strong trust among our wide range of stakeholders and continued to uphold our engagement with them during and after the pandemic, shaping the way we think as a business. We are committed to listening to our stakeholders, understanding expectations and using this information to improve our engagement with them. Our commitment has enabled us to understand the issues faced by society today, as we seek to address some of these through our business activities.

Outlined below are the ways in which we engage some of our key stakeholders.

## Partners, employees, our global network

- Firmwide news portal, digital screens and bulletin boards, are kept up to date daily.
- Through these mediums, we share business and social news, our people stories, upcoming campaigns, our achievements, ways the firm supports our enabling environment (inclusion and diversity messages, coaching culture, wellbeing), other firmwide announcements including resources/tools to support our people, communication of Leadership strategic directions.
- Regular pulse surveys, annual global people survey, focus groups, confidential ethics hotline as well as upward feedback programme has enabled the firm to listen to the voices on the ground and better understand the impact of our work on our people.
- Aims to drive collaboration across various lines of services and grades, to deliver on our purpose as one PwC.
- Engage our staff effectively and support them to grow professionally.
- Develop responsible and resilient leaders.
- Attract and retain talent.

## Clients

- Building trust and offering service excellence to our clients is a critical strategy.
- We regularly seek feedback from our clients on our services and build long-term relationships, including understanding how their values align with ours, through our client feedback review process.
- Where possible, integrating ESG in our service offerings and ensuring client satisfaction.

## Suppliers

- Engage in regular conversations, through virtual meetings and calls.
- Perform anti-money laundering checks on our vendors.
- Ensure that they acknowledge and adhere to our third party code of conduct, which covers areas such as environmental stewardship, fair employment practices and modern slavery.

## Organisations in the social sector, supporting social enterprises, charities and non-governmental organisations (NGOs)

- Capacity building of social organisations and individuals through education, training and upskilling.
- Drive key collaborations with partners to bridge the digital divide.
- Play an active role in community engagement (through skills-based volunteering, general volunteering and donations).
- Champion environmental stewardship

## Regulators

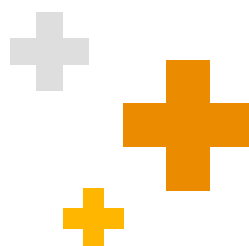
- Hold regular dialogues with regulatory bodies to ensure governance and transparency, independence, ethics and quality, and data security and strengthen them where possible.
- Enforce anti-corruption and anti bribery measures.
- Support government bodies in developing regulations, policies and standards.

## Universities

- We recruit talent from universities as well as business schools and commit to their continued learning and development.
- We host events for students and offer internship programs to give a corporate learning environment to work here at PwC.

## Media


- We share information on a regular basis with the media and via our home page and social media channels.
- We share opinion pieces and specialised knowledge on public matters.
- We answer concerns from the media about information on PwC and its impact on society.





# Environment, social and governance

PwC Singapore integrates ESG into the firm’s business strategy and this has enabled us to align our values to that of our people, clients and communities we make a difference in. The following lists our key initiatives for the year and how our initiatives have contributed to the Sustainable Development Goals (SDGs). Social impact of these initiatives can be found in the various segments of the report.

UN SDG and related targets	Our initiatives/actions
 <p><b>Target 2.1</b> - By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round.</p>	<p>Community Chest Fu Dai - Food donations, packing and distribution to low income households.</p> <p>Monthly volunteering activity of food packing and distribution with the NGO - “Food from the heart”.</p> <p>Distribution of care packs during the month of Ramadan, with the charity - “Malay Youth Literary Association”.</p>
 <p><b>Target 3.4</b> - By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and wellbeing.</p> <p><b>Target 3.8</b> - Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all.</p>	<p>Support for mental wellbeing - Professional counselling/psychotherapy support for our people.</p> <p>Monthly wellness workshops - external experts sharing about physical, emotional, financial, mental and social wellbeing aspects.</p> <p>All new Managers, Senior Managers and Directors attended the Care buddy/Care champion training in support of mental wellness</p> <p>Firmwide World Mental Health Day breakfast session with a wellbeing expert.</p> <p>Launched a Wellbeing empowerment circle where employees connected with each other to support their wellbeing and share experiences.</p>
 <p><b>Target 4.4</b> - By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship.</p> <p><b>Target 4.5</b> - By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations.</p>	<p>Career mentorship with students from Institute of Technical Education (ITE) and polytechnics from the charity, Singapore Indian Development Association (SINDA).</p> <p>Business skills bootcamp for university students with the non-profit, Conjunct Consulting.</p> <p>Social entrepreneurship mentorship with the Singapore International Foundation.</p> <p>Digital upskilling in survey design and data protection skills for staff and volunteer leaders of the Singapore Red Cross.</p>



**Target 5.1-** End all forms of discrimination against all women and girls everywhere.

**Target 5.5-** Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life.

Celebrating International Women's Day - Inclusion Week 2022:

- Female colleagues were given an opportunity to tap into the wealth of knowledge and experience from our leaders.
- Firmwide webinar by Bonnie Lau (dietitian, health advocate and content creator) where 150 participants learnt about the nutritional needs for women of different age groups. Common myths about nutrition and diet were also debunked while advice on how nutrition can mitigate common health problems was also given.
- Firmwide webinar presented by Dr Judy Angkasa, who elaborated on the various potential health challenges faced by women across life stages and how to prevent them. 135 attendees joined the webinar and received tips on good health practices.



**Target 8.2 -** Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labour-intensive sectors.

**Target 8.4 -** Improve progressively, through 2030, global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation, in accordance with the 10-year framework of programmes on sustainable consumption and production, with developed countries taking the lead.

**Target 8.5 -** By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value.

**Target 8.8 -** Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.

PwC Singapore Empowerment Circles: employee-led support network groups on material topics such as sustainability, wellness, inclusion, confidence at work.

Cash awards – Spot Award, Dedication Award, and Onward Award – were launched to appreciate and recognise individuals for their outstanding dedication and achievements.



**Target 10.1 -** By 2030, progressively achieve and sustain income growth of the bottom 40 percent of the population at a rate higher than the national average.

**Target 10.2 -** By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status.

**Digital literacy and inclusion for elderly**

Elderly digital upskilling with HCSA Highpoint clients. Virtual interviews upskilling webinar with National Kidney Foundation (NKF) clients.

**Disability inclusion**

We are Open Door Programme-registered employers, whereby, we can hire, train and integrate persons with disabilities. We have started to upskill our Human Capital staff by participating in the High Impact Retention and Employment (HIRE) workshop series.



Inclusion month 2023 activities:

- A SG Enable disability awareness talk was hosted by Teo Kai Lin, an associate trainer for disability management courses with SG Enable. This gave us insight into the different types of disabilities and how to have mindful interactions with people with disabilities.
- Our Asia Pacific Inclusion and Diversity webinar allowed us to explore inspiring stories from within the PwC community.
- We celebrated Global Accessibility Awareness Day (GAAD) with a network-wide webcast to reaffirm our commitment to inclusivity. The overarching message was that someone with a disability should be able to experience web-based services, content and other digital products with the same successful outcome as those without disabilities.



**Target 12.2** - By 2030, achieve the sustainable management and efficient use of natural resources.

**Target 12.6** - Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle.

Decarbonized 100% scope 2 emissions by buying Renewable Energy Certificates (RECs).

100% offset of our business air travel emissions.

Annual sustainability report and transparency report publication.

Our office building in Marina One is built with the 'City in a Garden' concept, with special attention to natural airflow thereby improving the microclimate.



**Target 13.3** - Improve education, awareness raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning.

Ecological week : Green plantation drive and Eco - gardening workshop, Beach clean ups, visiting the local museum to learn about the local sustainability initiatives, workshop on upcycling of unused clothes, as well as pre-loved clothes swapping.

Quiz to learn and understand the Sustainable Development Goals.

Sustainability-themed community development project as part of YMCA International Service Programme to Laos, where a team of volunteers will teach local students about environmental sustainability and help green the school compound.



**Target 17.16** - Enhance the Global Partnership for Sustainable Development, complemented by multi stakeholder partnerships that mobilise and share knowledge, expertise, technology and financial resources, to support the achievement of the Sustainable Development Goals in all countries, in particular developing countries.

**Target 17.17** - Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships

Decarbonized 100% scope 2 emissions by buying Renewable Energy Certificates

100% offset of our business air travel emissions

Charity and Social Enterprise TGIF - fundraiser for Community Chest, which supports over 100 social service agencies in Singapore



## Our achievements

We recognise the importance of, and the need to, continually progress, improve the standard of our business, and strengthen our support for our people, communities and environment.

We are both humbled and honoured to be recognised for our efforts which would not have been possible without our people who constantly demonstrate our values - act with integrity, care, work together, reimagine the possible and make a difference - and deliver on our purpose of building trust in society and solving important problems.



### Universum Singapore 2023

Ranked 11th in the Singapore's Top Employers Award by business and commerce students and in the Top 100 by over 10,000 local university students.

### Community Chest Awards 2023

Awarded the Volunteer Partner Award for outstanding contributions to the social service sector to care for communities in need.



### Champion of Good 2017, 2018, 2020, 2022



Recognised as a Champion of Good for the fourth consecutive year by the National Volunteer & Philanthropy Centre (NVPC).



### Singapore's 100 Leading Graduate Employers Awards 2023

Awarded Top Employer in the Accounting and Financial Management sector for the 12th consecutive year, 5th in the Consulting sector and 32nd for the overall graduate employer of the year in Singapore.

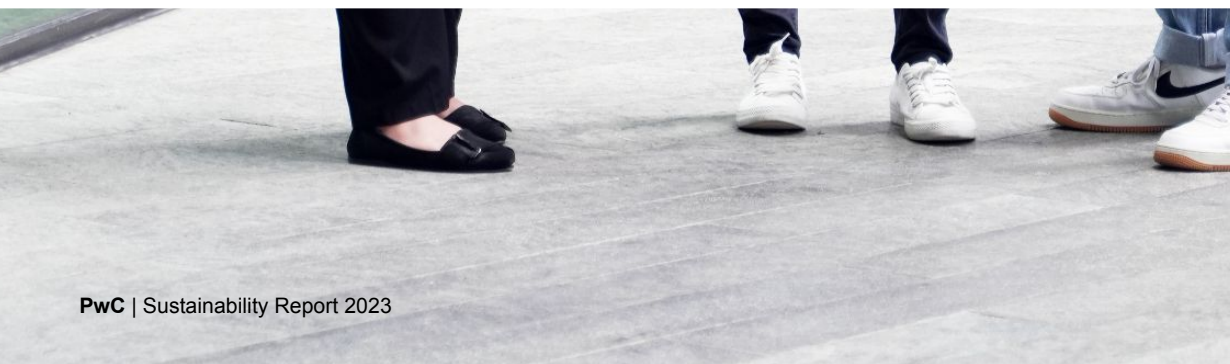
### AmCham CARES Award - 2016, 2017, 2018 and 2023

Recognised for corporate and social excellence for 4 years since 2016.

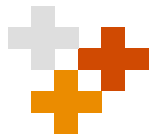




# Our people



# Wellbeing



The wellbeing of our people is paramount to us. We strongly believe that our people must be well, to work well. Our commitment to holistic employee wellness is key to our workplace wellbeing strategy. To support and empower them to bring their best selves to work, we are driven by a holistic wellbeing approach focusing on five pillars of wellness - emotional-mental, social, physical, financial and environmental.

In the past year, we focused on increasing targeted programmes for wellbeing under our inaugural “ABCs of wellness” series, promoting a culture of “bringing your best selves to work” and empowering our people to own their personal and professional well being journeys.

## Emotional-mental wellbeing

Building a supportive environment for mental wellbeing starts at the top - our leaders actively encourage a culture of mental wellness through various internal campaigns. We also invest in developing their wellbeing skills through milestone training courses on coaching, empathy and emotional intelligence. In FY23, we recorded over 365 hours of mental health milestone training for 111 managers, equipping them with practicable tools to manage their team’s wellbeing journeys. This includes detection, maintaining approachability, open communication, intervention techniques and appropriate resource referrals.

To destigmatise mental health issues and encourage our people to reach out for support, we have increased access to professional mental health support through complementary and confidential counselling / psychotherapy services with hospital and private providers (up to 10 sessions for each employee). Since 2021, over 700 people have accessed these services. In tandem with our 24/7 Employee Assistance Programme, these mental health services enable our people to maintain, manage and intervene in their mental health.

In 2023, we launched our monthly series of wellness programmes, “ABCs of wellness”, designed to introduce the key dimensions of wellbeing to our people in creative and experiential formats. For mental wellness, we focused on deepening their mental and emotional literacy through various media like art, aromatherapy and even board games. In particular, the board game workshop covered psychological concepts on applying a growth mindset to reframe limiting beliefs.

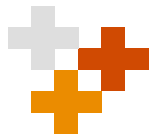


“The firm places a strong emphasis on mental health and our overall well being through the various programmes available for us. I have particularly enjoyed attending the array of curated wellness workshops in office, including eco-gardening and art therapy. They allowed me to reflect on my feelings and better deal with my emotions, and handle stressful matters from a different angle. These workshops were helpful and I was often able to bring learnings back to my team.”



**Kristy Teong**  
Senior Manager  
Network Information  
Security

# Wellbeing



We also marked World Mental Health Day on 10 October, with an awareness event in the office. This year, we hosted a breakfast session and heard from Dr. Vaani, a certified psychologist from Think Psychology, and our fellow senior colleagues. They shared their personal experiences, tips on how we can care for our wellbeing, and the support offered by PwC. A total of 136 colleagues registered for the event. The session was moderated by Paloma Lee, a senior manager in Assurance and leader of the Wellbeing Empowerment Circle, an internal employee network of people who come together to share experiences around mental wellbeing.



I took away from the session how to apply positive acknowledgement of mental issues instead of preaching or being condescending.

One of the participants shared after the event



## Social wellbeing

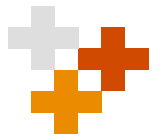
As we emerge from the pandemic, strengthening a sense of belonging has become increasingly important to our community's wellbeing. We focused on creating shared experiences and memories through various programmes like our monthly "ABCs of wellness" workshops as well as employee-led initiatives.

Besides encouraging our people to participate in firmwide activities, we also provided opportunities for them to architect their own wellness experiences. Our Empowerment Circles are initiated by staff with common interests on various topics like mental health and sustainability. Together, they create safe spaces to share personal stories and build connections within the firm. Various ground champions across business units also actively roll out relevant initiatives for their teams through their social committees, effectively helping to drive a stronger and more cohesive community.

As we ramped up corporate volunteerism this year, volunteering has also become an effective way to bring different groups of people from our community together - both in and outside of the workplace. Through volunteering, our people are able to befriend others from different backgrounds, like persons with disabilities, while working together with colleagues to enhance their befriending experience.







## Physical wellbeing

Healthy living is crucial to building a happy and healthy working environment. From our regular wellness workshops to employee-initiated fitness sessions and interest groups, our people are actively engaged in physical activities to strengthen their body and mind.

To increase access to fitness facilities, we also offered complimentary gym memberships to over 400 people. In particular, partnering with a gym that is co-located in our office building enabled our people to cultivate more regular fitness routines and habits. We will continue to offer competitive gym packages for our people to maintain their physical wellbeing at their own convenience.

Besides physical fitness, we also support healthy eating habits in the office. In 2023, we kick-started healthier options for breakfast like fruits in the pantry, as well as vending machines that dispense nutritious snacks from a local social enterprise, Boxgreen. Our employee-led Junior Board also supplements these amenities with monthly distribution of healthy food and beverages, like cold-pressed juices and herbal tea.



## Financial wellbeing

We recognise that our employees' financial wellbeing and stability is important to their overall wellbeing and quality of life. In order to strengthen their financial literacy, we provided various upskilling programmes to increase their knowledge and awareness on money matters. We invited subject matter experts to share their knowledge with our people on topics ranging from the basics of investing, to personal financial planning, and even how they can optimise their Central Provident Fund (CPF) for retirement.



Wellness is a key part of our people-value-proposition, PwC + Me, as it guides us to build a community where people can bring their best selves to work.

The firm upskills, provides simplified resources and direct benefits for our people so that they can get personalised care in different aspects of their wellness, including a strong focus on mental wellness.

Advancing access to the above will continue to be our strength as our leaders seek to inspire, advocate and enable changes in the workplace to champion wellbeing - building a stronger sense of belonging and purpose in our people and a firm that cares.



**Yee Deng Tan**  
Director, Human Capital

## Environmental wellbeing

As we move towards our Net Zero agenda by 2030, the health of our planet is intrinsically linked to our collective wellbeing and remains a top priority for us. In 2023, we started incorporating eco-wellness concepts into our monthly "ABCs of wellness" workshops and educating our people on cultivating more conscious lifestyle habits like reducing their carbon footprint, circular consumption, veganism and more.

Through environmental campaigns like Ecological week, we also provided hands-on opportunities to reduce singular waste and clean up our environment. Read more about our week-long celebrations of Ecological week in the environment section.

# Culture and values



At PwC Singapore, our five PwC Core Values guide us in the decisions that we make and the way we behave towards each other, our clients and in the community. To cultivate and strengthen a positive workplace culture, we engage our employees in a range of impactful activities that resonate with our organisation's ethos. Our values are embedded in important events in the employee lifecycle, from our induction programme for new joiners to celebratory milestone events for newly promoted employees and more.



We have also revamped and reintroduced some of our office collaterals now that we are spending more time working together in the office again. Culture and values champions from across the firm are profiled on our Values posters with a personal testimonial that reflects what our PwC Values mean to them.

In honour of World Values Day (20 October) and World Mental Health Day (10 October), we celebrated our PwC values with a month of activities in October to reinforce our shared commitment to building an enabling, values-driven environment.

This year, our Values Month activities were inspired by our culture of appreciation, recognition, and feedback.

Our people had the opportunity to learn how to strengthen their relationships with their peers and leaders, connect with our shared values, and discover positivity in everyday life.

To foster a culture of appreciation, we introduced 'Fabulous Friday' at the end of Values Month to continue bringing our values to life after October. Fabulous Friday was introduced as a simple reminder at the end of the work week to reflect on the past week and take the time to give someone a fabulous day by saying 'thank you' or providing coaching/constructive feedback. Whether it's for always allowing everyone to speak at a meeting, sharing expertise or being a friend, we often don't spend enough time to share our appreciation with the people we work with. We introduced 'Fabulous Friday' to remind our people to celebrate each other and our achievements, whether big or small.

## Lunch and learn (Coaching)

Regardless whether we are a coach or a coachee, there are various small steps that we can take to boost our work performance, develop stronger relationships, and enhance communication. Our Lunch and Learn - Coaching sessions were designed to educate our people on essential coaching fundamentals. With a participation of 175 employees, these sessions helped us to bring our 'work together' value to life, and foster a culture of collaboration and continuous learning.

Moreover, the Lunch and Learn - Coaching sessions helped to promote open dialogue and constructive feedback, nurturing an innovative and efficient environment. Through this holistic approach, we contributed to building a resilient organisation, all ready for continuous sustained success.



# Culture and values



## Lunch with a stranger (Colleagues and partners)

PwC Singapore's emphasis on fostering a strong community and cultivating professional relationships is conveyed through our yearly "Lunch with a stranger" (LWAS) initiative. LWAS offers an opportunity for employees to have meaningful conversations and knowledge exchanges while focusing on collaboration, personal growth and development. It enables colleagues who are unfamiliar with each other to come together over a sponsored lunch to engage in candid conversations.

This platform helps to facilitate genuine connections and sharing of work and life experiences, which in turn contributes to a more enriched professional landscape. Through a meaningful and inspiring collaboration, our engagement with Food for a Social Cause is a way of showing that we care about our community. By bringing the two together, we were able to establish rapport and support meaningful causes that resonate with our culture and core values.



Furthermore, "Lunch with a stranger" provides an unique opportunity to have a meal with a PwC partner. We are able to gain insights into their professional journey and life experiences. Through the conversations, we get to understand the diverse roles in PwC Singapore and at the same time fostering mentorship.



## Culture exchange with Marcus Lam and Peter Ong (Enterprise Singapore)

Initiated in 2019, the Culture exchange series is a vital part of our efforts to strengthen PwC Singapore's culture and values. It is aimed at obtaining an outside-in view of the cultural transformation journeys of other organisations and improving our workplace environment. In FY23, we organised a session with guest speaker Peter Ong, former Head of Civil Service, currently Chairman of Enterprise Singapore.



Enterprise Singapore is an organisation that aims to support and assist Singapore companies looking to equip themselves with new capabilities, innovate and expand overseas.

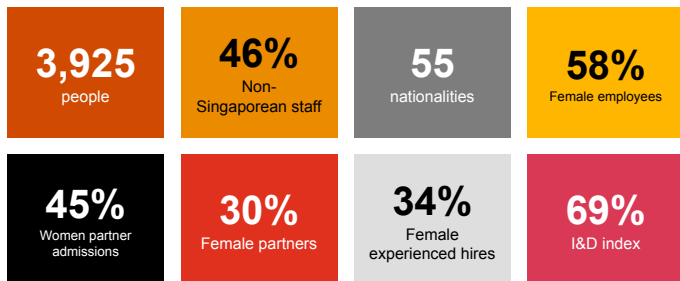
Orchestrated under the professional guidance of PwC Singapore's Chairman Marcus Lam, the session garnered 142 participants and received laudable feedback from the ground: "It was such an insightful session. So interesting to see that the Government is doing what we are doing as well"; "This gives us so much comfort that we are moving in the right direction too."; "It was an excellent session. I felt privileged to be receiving insights from so many years of experience from Peter."





# Inclusion and diversity

At PwC Singapore, we are proud of our diverse community of solvers and view our differences as an important asset to be embraced. Our diversity is reflected, among other ways, in the number of non-Singaporean staff employed, number of nationalities represented and gender balance across the firm.



Our inclusion and diversity initiatives are therefore aimed at supporting diverse needs of our workforce at different stages in their life. We review our Inclusion and Diversity policy and employee benefits on an annual basis to make sure we are responding to changing needs and helping our people achieve their potential.

As part of our inclusion and diversity strategy, we also raise awareness for focus areas. We organised "Inclusion week" to reaffirm our commitment to be inclusive of people with disabilities and to recognise the equal value that they can offer. In addition, in conjunction with International Women's Day, we celebrated the impact and achievements of women amongst us and offered them the opportunity to learn from senior colleagues while working on their physical wellbeing.

## Some highlights of Inclusion Week:

### International Women's Day

In celebration of International Women's Day on 8 March, we offered our female colleagues an opportunity to tap into the wealth of knowledge and experience our male and female leaders bring. They got up close and personal during our 'Sharing steps' initiative. Senior managers and above, regardless of gender, were encouraged to sign up to share their career lessons and personal journeys with female colleagues (managers and below) while taking a walk together. A starter kit was provided to help them prepare. Close to 100 people joined the walk.



We also offered our people the chance to join two online health talks where they could learn more about health challenges faced by women and nutritional needs across age groups.

# Inclusion and diversity



## Taking charge of your wellness: Health challenges faced by women

This webinar was presented by Dr Judy Angkasa, co-founder of Ferne Health, who elaborated on the various potential health challenges faced by women across life stages and how to prevent them. A total of 135 attendees joined the webinar, received tips on good health practices and had their burning health-related questions answered by a medical professional.

## What's on your plate: Nutritional needs for women

Bonnie Lau (dietitian, health advocate and content creator) facilitated a webinar where 150 participants learned more about the different nutritional needs across age groups among women. They also learned more about how nutrition can combat common health problems, and benefited from Bonnie's debunking of common myths about nutrition and diet.

## Disability Awareness Talk by SG Enable

At PwC Singapore, we want to play our part in building a more inclusive society. We are committed to fostering an environment where people with disabilities are included and feel empowered to be themselves, and have access to the support and adjustments they need to thrive.

A key step to achieving this is becoming aware of the innovative ideas and unique perspectives that they can offer. We learned more about the different types of disabilities and how to have mindful interactions with people with disabilities at our "Disability awareness talk", hosted by Teo Kai Lin, an associate trainer for disability management courses with SG Enable. She has more than 17 years of work experience in the public service and the social sector.



## Our disability inclusion journey

We continued raising awareness about disability inclusion after Inclusion Week.

By raising awareness and equipping our people with the skills to support people with disabilities in the workplace, we aim to educate our people about the importance of inclusivity and the role that we each can play in creating a more inclusive society.



In April 2023, we collaborated with PwC Indonesia in hosting a webinar to celebrate diverse abilities. We learned from the journeys of colleagues with diverse abilities and how they are making a difference in our firm.

We also celebrated Global Accessibility Awareness Day (GAAD) on 18 May with a [network-wide webcast](#), reaffirming our commitment to inclusivity. The overarching message is that someone with a disability should be able to experience web-based services, content and other digital products with the same successful outcome as those without disabilities.

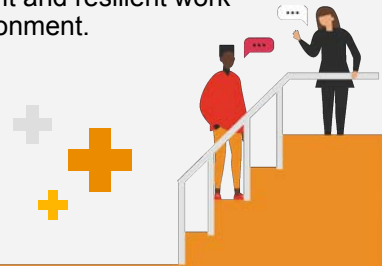
In addition to the webcast, we shared an article by Leandro Camilo, PwC's Global Disability Inclusion Leader, titled ["Awareness, Advocacy and Action: Our journey towards Digital Accessibility"](#).

# Inclusion and diversity



## Celebrating cultural diversity

At PwC Singapore we are proud of our cultural diversity and celebrate important cultural events as one community. By acknowledging cultural diversity, we uphold an inclusive culture and encourage cross-cultural dialogue, reinforcing our commitment to nurturing a vibrant and resilient work environment.



## Fast for a day and volunteer at the Community Iftar

From 23 March to 21 April 2023, Ramadan was observed by over 1.9 billion Muslims around the world, and 630,000 residents in Singapore. It is a sacred month for our Muslim colleagues, and a time of reflection, devotion and giving.

As part of Hope Initiative Alliance's Sowing Care Together programme, PwC Singapore volunteers sowed the seeds of compassion and kindness this Ramadan. Some of our non-Muslim colleagues experienced the spirit of Ramadan by fasting for a day and joining a community Iftar with new friends from families-in-need in Bedok. At the community Iftar, our volunteers served food, distributed care packs and interacted with beneficiaries over their Iftar meal. The PwC Singapore Foundation also sponsored grocery vouchers worth \$7,500 to 150 low-income families.

We believe that by coming together as a diverse community, we can create a positive and meaningful impact in society.



## Deepavali celebration

In FY23, we brought our Deepavali celebration back to the office. A diverse group of over 30 volunteers joined hands to organise a spectacular event, which included dance performances by our colleagues, delicious Indian food, as well as various stations



where people could get a henna tattoo or paint oil lamps. The event was opened by Ms. Toshi Amongla Aier, First Secretary Consular/ Welfare, High Commission of India in Singapore.

Our celebration of the Festival of Lights stands not just as a testament to our commitment and respect for an array of diverse traditions and cultures, but also our dedication to fostering unity and inclusivity within our community.



## Lunar New Year

Lunar New Year is a significant occasion for millions of people worldwide. In accordance to the Chinese zodiac, 2023 is the Year of Rabbit. This represents "Longevity, Peace, and Prosperity." In Singapore, Lunar New Year is traditionally celebrated by dressing in red, visiting temples and relatives' houses, distributing and collecting red envelopes filled with money. And let's not forget the 'God of Fortune', who is said to bestow blessings!

This year, we celebrated this festive season with our PwC family with laughter and joy. We empowered everyone with activities that instilled an appreciation of Chinese traditions and gave them the opportunity to experience Singapore's Chinese culture while continuously building employee engagement.



# Upskilling our people

## Digital upskilling

New technologies and innovation are at the forefront of Singapore's digital economy. This is a clear trend among our clients as they seek to accelerate the pace of digitisation within their businesses. Increasingly, they are adopting new technologies such as cloud computing, artificial intelligence, blockchain and data analytic tools and it is essential that we are ready to support them.

Our Digital Academy leverages market-leading software and focuses primarily on building three core skills: data wrangling, automation, and data visualisation. These tools enhance the firm's collective digital fluency while providing each individual with a personalised curriculum to build their digital IQ.

Our Digital Accelerators are embedded within our engagement teams and are dedicated to applying digital capabilities to each audit, as well as developing new digital solutions for the firm.

Since the founding of our Digital Academy in 2019, we have trained more than 2,000 partners and staff on data analytics, visualisation and automation.

## ESG upskilling

Environmental, Social and Governance issues continue to be of concern for many businesses. Investors, regulators and other stakeholders are increasingly calling for the "harmonisation" of sustainability reporting standards for enhanced transparency.

To better help clients pivot towards a sustainable future, specialised training customised for the various Lines of Services were rolled out in FY23. This was in addition to the "ESG Essentials" curriculum implemented firmwide in the prior year.

A total of 1,245 employees in the Assurance team completed a module which specifically focused on non-financial sustainability reporting from a local and global development perspective as well as the impact of climate-related risks on financial reporting. Case studies and hot topic discussions were covered to help managers and above understand the connection between an entity's sustainability reporting and its financial statements.



# Upskilling our people



The ESG Assurance delivery team also completed e-learns such as “ESG reporting standards, frameworks and measurement protocols - an introduction” which covers the fundamentals of sustainability reporting. This included the pervasive concepts of outcomes reporting along the value chain and dynamic materiality as well as an overview of selected standards, frameworks and measurement protocols: TCFD, Greenhouse Gas (GHG) Protocols, International Integrated Reporting Council (IIRC), Sustainability Accounting Standards Board (SASB), GRI and World Economic Forum’s International Business Council (WEFIBC). The “Sustainability Assurance Learning Suite” e-learn also helps to equip the team with assurance consideration and methodology knowledge specific to ESG.

The first wave of the Tax and Legal Services (TLS) ESG upskilling modules were also rolled out to the TLS team of 176 to educate and upskill them on Tax, Legal and People issues relating to ESG. This gave them insights into issues such as the approach used by governments around the world to incentivise ESG investments and technologies, and how executive and workforce remuneration are aligned with net-zero ambitions and ESG strategies.

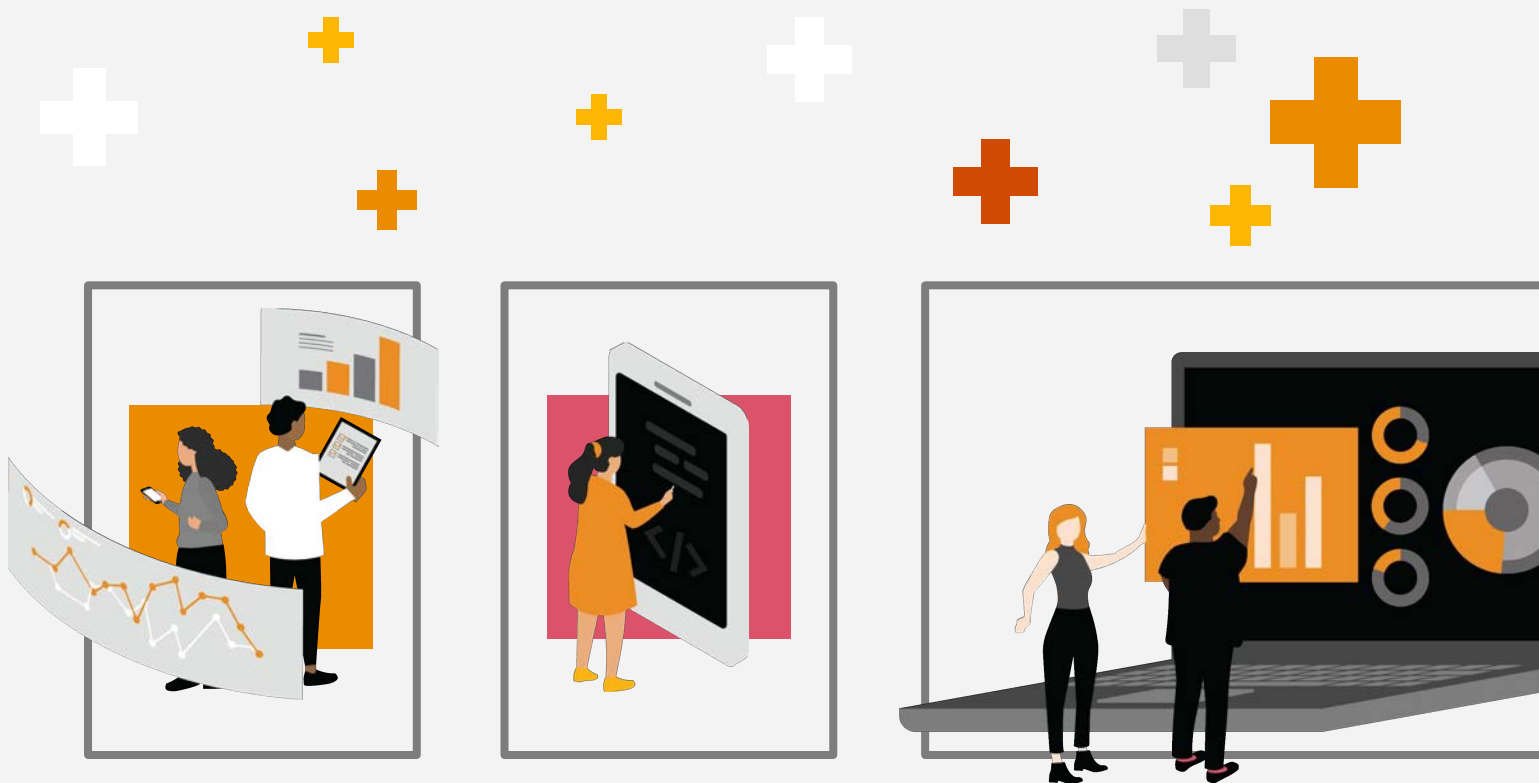
We will continue to upskill our people in specific ESG topics in greater depth to equip them with the skills and knowledge that they need to support clients in integrating ESG into their strategies, operations, and reporting.

## Global mobility

To groom future leaders for the firm, development of key talents is critical. We strive to provide our key talents with a varied range of development opportunities, including learning through experience such as internal job rotations, stretched assignments and global mobility.

Mobility plays an integral part in our talent development strategy. It provides key talents with the opportunity to be exposed to different functions of the business, as well as to gain international experience that will hone their business acumen and broaden their global perspective. We mindfully select the people who are sent on mobility assignments to ensure that we move the right people with the right skills, to build strategic capabilities across the PwC network, and to contribute to the overall growth of our firm.

In FY23, the firm embarked on a APA Mobility Programme and collaborated with other PwC network firms to drive mobility within the Asia Pacific region. With these and other programmes in place as part of our talent management and retention strategy, we continue to work with our group of key talents to understand their learning needs and development plans, and help them to achieve their long-term career aspirations with us.







# Corporate responsibility



## Our community investments

PwC Singapore Foundation's community investments increased significantly this financial year, as we strengthened trust among our stakeholders and worked closely with social organisations to create shared value and be an enabler towards an inclusive and caring society. This included establishing longer-term collaborations with them to support sustained impact. We engaged over 585 of our people to make a difference in the community, contributing over 4,500 hours and reaching three times more beneficiaries this FY.

## PwC Singapore Foundation

We continue to remain committed to PwC Singapore Foundation's three causes: Elderly, Education and Disability

### Education

Leveraging our people's experiences and expertise, we delivered on our global 'New world. New skills.' ambition by building the capacities of social organisations, social entrepreneurs as well as youths from disadvantaged backgrounds.

PwC Singapore was invited to join SINDA and its Indian Business Leaders Roundtable (IBR) and participate in their series of mentoring sessions for students from Institute of Technical Education. Mentors from PwC Singapore shared their experiences of working in a professional services firm. They also offered guidance to the students on how to strengthen their self-confidence through effective communication and sought to inspire them to pursue their interests.

Given the success of the programme and the valuable experiences exchanged, we returned to support them in their second run, which happened in July and August 2023. We are also exploring mentorship opportunities with MENDAKI **to support our agenda of inclusion where equitable exposure** is made available to students from low-income backgrounds.



Students from the SINDA-IBR programme at the PwC Singapore office during one of the mentorship sessions.

# Corporate responsibility



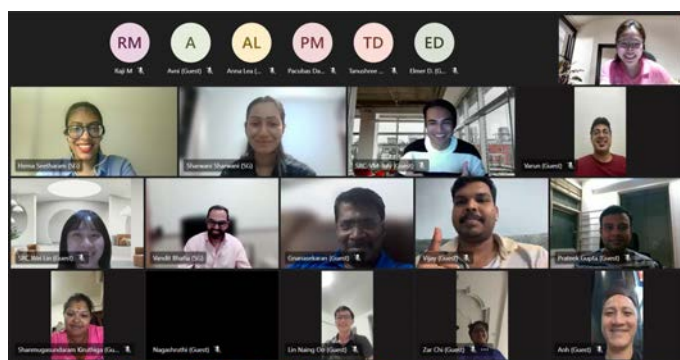
Delivering on our purpose of building trust and solving important problems, our senior professionals sit on non-profit boards to share their knowledge, experiences and expertise to help capacity-build social organisations.



This demonstrates the commitment of our people across all levels to caring for, and contributing to, the social sector. By dedicating their time to capacity-build these organisations, we strive to enable them to amplify their social impact.



Red Cross volunteers and staff attending the 'Data Collection and Survey Design' session led by PwC Singapore



Red Cross volunteers and staff attending the virtual 'Personal Data protection workshop' led by PwC Singapore.

Other notable capacity-building programmes include our curated training for the volunteers and staff of Singapore Red Cross on two priority topics identified by the organisation - Data Collection and Survey Design and Personal Data Protection.

Our multi-year commitment to Singapore International Foundation to support their Young Social Entrepreneurs Programme through business clinic mentorships and application reviews is also ongoing.



PwC Partner sharing about his experiences and challenges in driving corporate purpose



Practitioners from the Company of Good (COG) corporate network having a table discussion at the NVPC COG Expert-Led Clinic: Steering a Purposeful Corporate through Challenges, hosted by PwC Singapore.

PwC Singapore was invited by National Volunteer and Philanthropy Centre to host a Expert-Led Clinic as part of its efforts to uplift companies and build deeper understanding of Corporate Purpose. At this session, we shared how purpose underpins PwC Singapore's responsible business strategy and activities and challenges that comes with it. Open discussions also took place to encourage participants to share about their own journeys - success and challenges.

In addition, 100% of our people are now trained in the fundamentals of ESG, and we are glad to be able to create social impact through our newly acquired skills. Apart from the environment-related volunteering activities that our people participate in, PwC Singapore Foundation has also committed to send a team of 12 to Laos in 2023. This team will help to educate students in the topic of sustainability and spend time building gardens and a fence around a primary school to support their efforts to achieve green school accreditation.

# Corporate responsibility



## Disability

This year, we established longer-term commitments with social organisations in the disability space, to offer our people the exposure and opportunities to interact with persons with disabilities and prepare our workforce to support our I&D disability inclusion agenda.

We are one of thirteen identified corporates in ‘**Project V**’, a national pilot that aims to capture learnings on what it takes to scale corporate volunteerism in Singapore, including increasing volunteer participation rates amongst employees. This is a collaborative project co-led by the Ministry of Culture, Community and Youth (MCCY), National Volunteer and Philanthropy Centre and National Council for Social Service (NCSS). We aligned this pilot with our disability agenda and have established monthly hiking opportunities with clients of Movement for the Intellectually Disabled of Singapore (MINDS). The programme runs until November 2023. We are in conversations to continue this programme beyond the pilot and exploring ways to strengthen our relationship with MINDS and support them more holistically in other forms such as financial donations and skills-based volunteering, where applicable.



Clients, caregivers and employees from MINDS with PwC Singapore volunteers at the Bukit Batok Nature Park quarry

With wellness as one of our key employee engagement pillars, we partner with non-profit organisations to help members of our wider community pursue wellness.

Together with YMCA of Singapore, we engage in weekly sessions where our volunteers befriend youths with special needs via activities such as swimming, bowling, hiking, dance classes and art challenges. Besides contributing to physical and emotional wellness, the beneficiaries and our people benefit from the new friendships formed. The beneficiaries are also provided opportunities to sharpen their social and communication skills, which builds independence and resilience, and empowers them to participate in society more confidently. We also participated in the virtual ‘Special Needs Inclusive Challenge 2022’.

Our commitment extends beyond single-year support. In FY24, PwC Singapore has committed funding and volunteer support for an initiative that will see special needs individuals ascending Mount Fuji in Japan.



Clients from YMCA of Singapore with PwC Singapore volunteer at hiking activity



Client from YMCA of Singapore with PwC Singapore volunteer during Y Bowling program



Clients from YMCA of Singapore with PwC Singapore volunteer during Y Art Challenge program

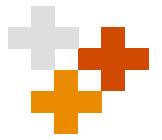


Clients from YMCA of Singapore with PwC Singapore volunteers at Y Dance program



Client from YMCA of Singapore with PwC Singapore volunteer during Y Water Venture program

# Corporate responsibility



I have volunteered for many years with the firm through various community initiatives, and especially enjoy our regular volunteering programmes to befriend persons from various backgrounds. For example, through our weekly hiking sessions with youths with special needs, I have witnessed their growth as they develop their social skills and learn to care for one another. I am so glad that PwC Singapore has deepened our volunteering engagements with our charity partners to showcase our genuine passion for making a difference in our community. It is the constant bonding that enables us to truly feel joyful when we come together to do good.



**Elin Lam**  
Administrative  
Advisory



PwC volunteers at the Community Ifar at Bedok, and our volunteers who distributed food rations with Ramadan on Wheels over the weekend.



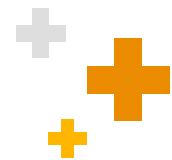
PwC volunteers packing food rations with Community Chest during Fu Dai 2023.

One notable celebration is during Hari Raya, where we collaborated with Hope Initiative Alliance, a interfaith non-for-profit. Together, we held a care-pack giveaway and Community Iftar event with over 100 low-income families from Bedok. We also donated NTUC vouchers to these families to enable them to continue celebrating their festivities in good spirits, since giving is an essential part of Ramadan. (Watch our [YouTube video here](#)).

## Elderly

### Other key contributions

Embedding inclusion in everything we do, a few groups of our volunteers went out of their way to make a difference in the community through food packing, ration distributions as well as having meals together during cultural celebrations such as Community Iftar and Fu Dai food packing with Community Chest. This is aligned with our firmwide strategy of building trust and solving important problems, where we are committed to playing a part in helping these under-resourced communities sustain their access to food. We do this alongside our partner, Food From The Heart, with whom we regularly help to pack donated food products.





FY23 was also the year when **social procurement** was promoted to firmwide event planning teams. We also installed multiple Boxgreen vending machines in our pantries in support of their social mission of empowering lives of ex-offenders (Yellow Ribbon Project) and special needs community (MINDS) through employment. Looking ahead, the Foundation will continue to address social issues by building trusted relationships in the sector.



We invite social organisations and corporates to reach out to us if you see potential synergies, as we seek to deliver impactful and sustainable programmes in society.

### Data Table

		FY22	FY23
<b>Volunteer hours</b>	Skills-based	5784	2950
	General	449	1,556
	Total	6,233	4,506
<b>Beneficiaries reached</b>	Number of beneficiaries reached	1,899	7,155
<b>Staff volunteers</b>	Total number of unique volunteers	337	587
<b>Board seats</b>	Number of boards	130	131
	Number of leaders on boards	85	59



At PwC Singapore, 46% of our people are non-Singaporeans, representing over 55 different nationalities. Our PwC Singapore Foundation brings together this diverse community of people to drive positive change in the community we live in, through collective action.

Our people's enthusiasm and contributions in the elderly, education and disability space reflects our PwC values and aspirations for an inclusive and caring society.

I am glad to be leading our people in contributing towards our nation's social agenda, with the support of adequate policies, structure and culture in the workplace.



**Charlotte Hsu**  
Partner  
Corporate Responsibility



# Environment



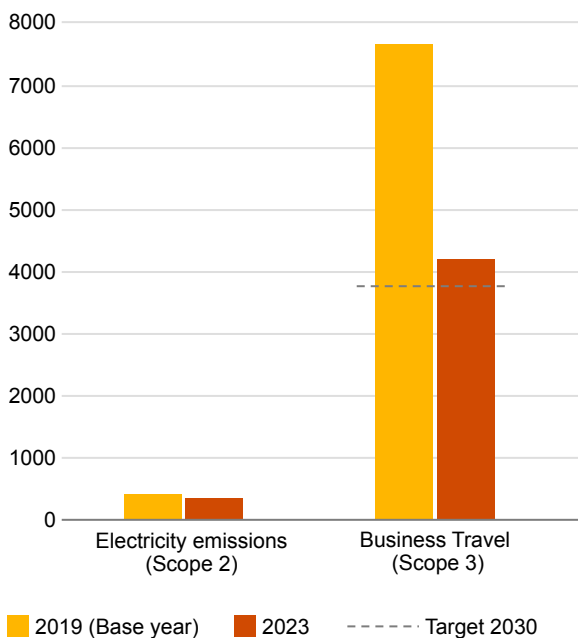
# Introduction



## 100% renewable energy and 100% carbon offsets

For the fifth consecutive year, we achieved our target of 100% renewable electricity and 100% carbon offsets for all business travel emissions. The firm purchased Energy Attribute Certificate, depicting its commitment as a RE100 member, a global movement of businesses committed to going 100% renewable.

As part of our ongoing efforts to invest in offset portfolios that support vulnerable communities, we backed a project in Ghana that introduces the Gyapa efficient cookstove to local families. The Gyapa, which is able to cook food more quickly, requires 50% less fuel and is less smoky. This means it not only cuts carbon emissions, but also reduces exposure to toxic fumes, saves families as much as \$100 dollars annually, and protects Ghana's forests. The project also provides training to local metalworkers and ceramists to manufacture Gyapa stoves, distributed through a wide network of local retailers. In addition, we supported a collection of three projects related to the Amazon Rainforest, which aims to prevent deforestation across 105,000 hectares of pristine rainforest in the Amazon basin, protecting some of the world's most biodiverse habitats. Offsets purchased in 2024, for FY23 deficit will be reflected in next year's report.



PwC Singapore is proud to ensure that we have successfully mitigated our Scope 1 emissions, as we do not own or control any assets associated with fuel combustion.

On the other hand, as the global business environment begins to recover and adapt post COVID-19, we have observed an increase in our business air travel emissions.



# Introduction



## GHG emissions

We continuously work towards minimising our environmental impact. The energy usage in our office buildings and business air travels are the primary contributors to our carbon footprint, and thereby global climate change.

	FY22 (TCo2e)	FY23 (TCo2e)
Scope 1 Direct emissions	N/A	N/A
Scope 2 Indirect emissions (location based)	385	451
Scope 3 Business travel	1,329	4,006
Scope 3 Purchased goods and services	19,222	17,917
Total greenhouse gas emissions (location based)	20,936	22,374
Total greenhouse gas emissions (market based)	20,551	21,923



## Task Force on Climate related Financial Disclosures

PwC has supported TCFD since it launched its recommendation in 2017. We have been a member of the Task Force since 2016. We have provided data and analytics using AI for the annual TCFD status reports, and we sit on its metrics and targets working group. With the TCFD framework, we assess climate-related risks and opportunities that are impacting PwC and how we address them.

As part of our contribution to improving TCFD market capacity, we supported the World Business Council for Sustainable Development (WBCSD) Preparers Forum, which has produced guidance for six sectors. We also supported three key projects – the Energy System Reference Scenarios project to improve the consistency and compatibility of climate scenarios, the [Demystifying Climate Transition Scenarios report](#) and are now working on TCFD Readiness and Food and Land Use Reference Scenarios.

In October 2023, we released our third set of disclosures which are aligned with the recommendations of TCFD. You can read more about our network TCFD disclosure and download the report [here](#).







# Our campaigns and programmes

## Net Zero commitment

Climate change stands as an unequivocal and paramount challenge that confronts our contemporary global landscape. Its far reaching repercussions are felt universally, casting a pervasive shadow over not only the concerns of households but also influencing the strategic deliberations of financial entities across the globe. To mitigate the gravest manifestations of climate change, it is imperative for the spheres of commerce, governance, and societal engagement to seamlessly converge.

Under the stewardship of the Net Zero team in Singapore, consisting of a leadership office holder as well as corporate responsibility and ESG leaders and teams, the firm has set emissions reduction targets of being Net Zero by 2030, with FY19 being our baseline year, in line with our global Science Based Targets initiative commitment.

## Reducing our impact on the planet

A key part of our commitment is making sure we are doing what we can to limit our own impact on the environment and lead by example.

Our strategy involves three key areas:

- **We are decarbonising what we can** : we have clear near-term science-based targets (SBTs). You can read more about our targets, our progress and how we are reducing emissions across our network in this section.
- **We are mitigating impacts not yet reduced**: there are some emissions we are not able to eliminate today. We share insights below into our approach to counterbalance these emissions via the purchase of high quality carbon credits, mitigating our remaining emissions while we work towards greater levels of decarbonisation.
- **Understanding the impact our business and supply chain have on nature**: we are also working to understand more about our broader environmental impacts. It's clear that climate and nature are inextricably linked. So, we are starting to analyse our impacts, dependencies, risks and opportunities relating to nature.



# Our campaigns and programmes



## Key measures to meet this ambition include :

- |  |  |  |   |
|--|--|--|---|
|  | 50% absolute reduction of our scope 1 and scope 2 emissions as well as 50% reduction in scope 3 business travel greenhouse gas emissions by FY30, with FY 2019 as a baseline |  | Commit that at least 50% of our purchased goods and services suppliers will have set science based targets by FY25.                       |
|  | 100% renewable electricity in all PwC firms worldwide in line with our RE100 membership  |  | Reshape our client service model to balance remote and on-site working  |
|  | Drive energy efficiency improvements in our office.  |  | Advance non-financial reporting so stakeholders understand the impacts of business on climate.  |
|  | Embed implications of climate change and other environmental, social and governance factors into client work.  |  | To mitigate our impact today, we offset our emissions through high-quality carbon credits, transitioning to 100% carbon removals by 2030. |

## Delivering on our Net Zero commitment

In response to the urgent need to address climate change we have a comprehensive strategy to decarbonise our operations and supply chain, underpinned by near-term science-based targets.



# Ecological week celebrations



The engaging and exciting eco planting workshop was led by FertiClay and saw close to 50 participants learning about sustainable gardening practices which are both good for the environment and our mental wellbeing! The workshop was designed with the concept of zero waste and, as a result, we upcycled 900g of eggshells, 225g of coffee grounds and 270g of newspapers during the event itself. Attendees actively participated in the planting session and took home potted plants as a symbol of their commitment to green living.

We are committed to decarbonising our business and contributing to a Net Zero economy and greener future. At PwC Singapore, we take a proactive approach towards sustainability transformation especially in nurturing an ESG-conscious workforce.

Every year, in conjunction with World Environment Day, we come together to celebrate Ecological Week. This year, through engaging and thought provoking activities, we drove home a simple yet critical message - that small lifestyle changes can make a big impact in shaping a greener and more sustainable tomorrow.

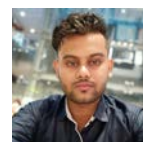
The United Nations' Sustainable Development Goals served as an inspiration for our actions this year. We designed a quiz as a fun way to help our people develop a deeper understanding of SDGs and how we are integrating sustainability into our corporate culture. Over 175 people participated in the quiz, which helped us achieve our objective of raising awareness, igniting action and encouraging lasting collaboration.

Concurrently, we held a "Roll the wheel" game, where the eager participants learned about SDGs in detail and pledged actions like "using public transportation", "reducing the usage of single-use plastics", "reducing textile waste", and "having more plant-based meals". These were aligned with our other activities such as bike clean-up initiative, eco planting workshop as well as Cloth swap party.



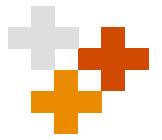
As someone who is passionate about sustainability, it has been a great experience with PwC. The various workshops, from Ecological week to 'ABCs of wellness' and disability awareness talks, highlight the value of different perspectives, promote eco-friendly lifestyles and foster inclusion and holistic wellbeing.

The volunteering opportunities offered by PwC help in making a positive impact and instill a sense of meaningful work



**Abhishek Saini**  
Associate  
Internal Firm Services

# Ecological week celebrations



The following day, our people were encouraged to embrace eco-friendly commuting options while removing trash from public places through a bike clean-up drive, led by Waterways Watch Society. Our 21 enthusiastic participants gathered around 44 kilograms of rubbish while cycling through Singapore's East Coast Park during the drive.



A guided visit to the Sustainable Singapore Gallery was the highlight of Ecological week, where 18 participants explored the interactive exhibits reflecting Singapore's sustainability journey and initiatives. The visit provided valuable insights into the country's environmental policies and how individuals can contribute and act towards a sustainable future.

During Ecological week, we also focused on spreading awareness about textile waste.

A creative and practical workshop called "Eco threads" was conducted, which empowered participants to repurpose old garments and reduce the demand for new clothing. Guided by skilled instructors, participants were shown various sewing techniques, as well as methods of upcycling and customisation.



# Ecosystem development - Celebrating sustainability



A firmwide Cloth swap event was hosted as a “cloth rescue project”, which exemplified our dedication to reducing textile waste and promoting sustainable fashion choices. Employees actively participated in this eco-conscious initiative, and rescued more than **200 pieces** of clothes from the brink of landfill disposal. The Cloth swap not only extended the lifespan of clothing but also raised awareness about sustainable fashion, reinforcing PwC’s commitment to environmental stewardship and our dedication to making a positive impact.



The week-long celebration of Ecological week was a resounding success, with each event contributing to our overarching sustainability goals. It fostered awareness, encouraged responsible living, and strengthened our commitment to environmental stewardship. These activities not only enriched the knowledge and skills of our employees but also underscored PwC’s dedication to creating a more sustainable future.

## Asia Pacific Centre of Sustainability Excellence

On 9 December 2021, we launched the Asia Pacific Centre of Sustainability Excellence (CSE) in Singapore, an important part of bringing our global strategy, The New Equation, to life. Supported by the Singapore Economic Development Board, the CSE will be powered to leverage the strong climate ambition underlined by the Singapore Green Plan 2030, the country’s close connectivity to the diverse economies across Asia Pacific, and its growing prominence as a regional sustainability hub.

The CSE plays a critical role in our ESG ambitions in Singapore and across the region, where we will focus on supporting organisations in areas such as decarbonisation, climate risk, sustainable finance, responsible investment, nature-based solutions, sustainability reporting and assurance, ESG upskilling, and capability-building for the ecosystem.



# Ecosystem development - Celebrating sustainability



## Ecosperity Week

Our Sustainability and Climate Change team led a trailblazing dialogue on sustainability reporting at our side event, [Accelerating trust and transparency in a world on fire](#), where we discussed the latest climate conversations at this year's Ecosperity Week. We were joined by our global leaders and the top leadership of key reporting standard setters, from ISSB, European Financial Reporting Advisory Group (EFRAG) and Global Reporting Initiative.

During the event, PwC also launched our second edition of our joint thought leadership with the National University of Singapore (NUS) Centre for Governance and Sustainability (CGS), [Sustainability Counts](#), providing key insights to the state of sustainability reporting across Asia Pacific.



## Thought leadership - Sustainability Counts

In 2022, we published "Sustainability Counts", based on a study conducted on Asia Pacific jurisdictions and their progress on sustainability reporting with the support of NUS Centre for Governance and Sustainability. The publication also included updates on sustainability reporting standards including sustainability reporting regulations across the Asia Pacific region. We believe that having a robust sustainability reporting standards ecosystem will engender better outcomes in trust and transparency of sustainability information which is much needed to accelerate sustainability and climate related ambitions.

## Thought leadership - ISCA Climate Disclosure Guide

PwC also supported the Institute of Singapore Chartered Accountants (ISCA)'s Sustainability and Climate Change Committee (SCCC) on issuing a thought leadership publication on climate disclosures in line with the Taskforce for Climate Related Financial Disclosures. The objective is to assist companies in Singapore, including small medium enterprises (SMEs), to be able to embark on climate disclosures particularly in relation to the requirements under SGX for climate-related disclosures. Looking ahead, we will continue to expand our thought leadership on relevant sustainability topics.

## Contributing to the upskilling of the ecosystem - ESG Essentials

Apart from upskilling our own people, we also partner with Enterprise Singapore to deliver foundational training for SMEs in Singapore under the Enterprise Sustainability Programme. We believe that upskilling is key to developing talent in the ecosystem to address sustainability issues and ambitions. This course is titled "ESG Essentials for SMEs - Kickstart your ESG journey". To date we have supported approximately 117 attendees.

Apart from the above, our Sustainability and Climate Change Practitioners often offer training to corporations, directors and student communities.

## Contributions to sustainability-related platforms

Our Sustainability and Climate Change Practitioners also contribute their time to support various sustainability committees whose objectives are to advance and accelerate sustainability topics such as sustainability reporting standards and taxonomies, best practices and education.





# Governance



## A. Our values

Our five values define who we are and what we stand for. They guide our behaviours in working together with each other, our clients as well as the community to create sustained outcomes that make a difference. We now have a stronger connection between our Purpose, values and the work we do every day, driven by the trust that we continue to build with all our internal and external stakeholders.



Reimagine the possible



Work Together



Care



Make a difference



Act with Integrity

## B. Our network

At PwC, our purpose is to build trust in society and solve important problems. We are a network of firms in 151 countries with nearly 364,000 people who are committed to delivering quality in assurance, advisory and tax services. PwC Singapore is a member firm of this network and is responsible for its own risk and quality performance.

PwC firms are members of PricewaterhouseCoopers International Limited and have the right to use the PwC name. Each firm member is a separate legal entity operating locally in countries around the world. As members of the PwC network, PwC firms share knowledge, skills and resources. This membership facilitates member firms to work together to provide quality services on a global scale to international and local clients, while retaining the advantages of being local businesses – including being knowledgeable about local laws, regulations, standards and practices.

### The CaTSH network:

PwC China, Hong Kong, Macau, Singapore and Taiwan (jointly known as “CaTSH”) work together on a collaborative basis, subject to local applicable laws. Collectively, we have around 971 partners and a strength of more than 31,000 people.

## C. Leadership and governance structure

**Global Board** is responsible for the governance of PwC International Limited, oversight of the Network Leadership Team and approval of network standards. The Board does not have an external role. Board members are elected by partners from all PwC firms around the world every four years.

**Network Leadership Team** is responsible for setting the overall strategy for PwC Network and the standards to which PwC Firms agree to adhere.

**Strategy Council**, comprising leaders from the largest PwC Firms and Regional Networks, agrees on the strategic direction of the network and facilitates alignment for the execution of strategy. The Executive Chairman of PwC Singapore is a member of the Strategy Council and maintains our relationships with the Network Leadership Team.

**Global Leadership Team** is appointed by and reports to the Network Leadership Team and the Chairman of the PwC Network. Its members are responsible for leading teams drawn from network firms to coordinate activities across all areas of our business.

### Local governance structure

PwC Singapore has a management team referred to as the Leadership Team (“LT”). Members of the LT are appointed by the Singapore Executive Chairman and are responsible for the management of the firm’s operations and partnership matters. The LT is led by the Executive Chairman who is responsible for leading and managing the firm, including the setting and implementation of the overall firm’s strategy. The LT members meet monthly, with additional meetings called when required.

The Extended Leadership Team (“ELT”) serves as a crucial sounding board to the LT. ELT meets up with the LT on a quarterly basis and provides important advice to the LT on management and operational matters. Members of the ELT are appointed by the Executive Chairman.







The Governance Board (“GB”) represents the partners with respect to the business and operations conducted. The GB is also responsible to the partners on internal partnership matters (including partnership admissions and withdrawals), acts as a sounding board for early discussions of strategic matters affecting partners, provides feedback and advice to the management on issues of concern to the partners, and advises the management on policies which may affect the rights, responsibilities, benefits and obligations of partners. The current GB comprises three partners who are elected by the firm’s partners for a four-year term.

The responsible business team also remains accountable to the partners it reports to - our Inclusion and Diversity leader, our Cultures and Values leader, our Corporate Responsibility leader, our ESG leader as well as our Wellbeing leader.

## D. Ethics and compliance

At PwC, we adhere to the fundamental principles of the International Ethics Standards Board for Accountants (IESBA) Code of Ethics for Professional Accountants which are integrity, objectivity, professional competence and due care, confidentiality and professional behaviour. Partners and staff uphold and comply with the standards developed by the PwC Network and leadership in PwC Singapore monitors compliance with these obligations.

If there are concerns over a breach of our high ethical standards, we can reach out to one of the Ethics Champions, Business Conduct Leader, Human Capital or trusted manager or partner to discuss the issue, or raise it through the Ethics Helpline via phone or writing in.

### Our Code of Conduct

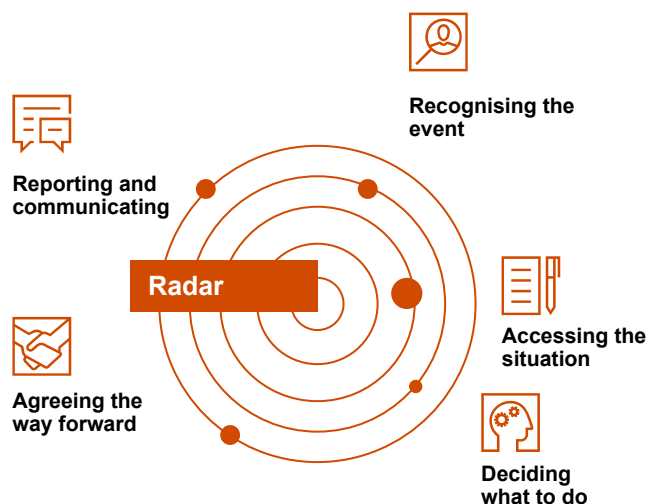
PwC sets a clear standard of professional behaviour expected when interacting with our clients, competitors or colleagues, serving as a frame of reference as we go about our work. We adhere to our global code of conduct, which is based on PwC’s purpose and values and set out a common framework about how we are expected to behave and do the right thing. If we come across a situation which is inconsistent with our code of conduct, we speak up fairly, honestly, and professionally. We also take compliance with these ethical requirements seriously. All employees, including all members of our leadership and management teams, receive regular communications relating to various compliance matters. All partners and staff undertake annual mandatory training, as well as submitting annual compliance confirmations, as part of the system to support appropriate understanding of the ethical and compliance requirements under which we operate.

This is to strengthen the employees’ understanding and confirm their compliance with the PwC Network Standards and Independence policies which cover a variety of areas including ethics and business conduct, independence, anti-money laundering, antitrust/fair-competition, anti-corruption, information protection, firm’s and partner’s taxes, sanctions laws, internal audit and insider trading.

In FY23, 100% of our employees completed the annual compliance and ethics training. This is to confirm our employees’ understanding of the compliance with the firm’s Risk Management Standards and Independence Policies.

Information concerning anti-bribery and anti-corruption is also available to all clients and other business partners through external communications channels. PwC Singapore operates in a heavily regulated environment and conducts business within the framework of applicable professional standards, laws, regulations and internal policies. We are externally regulated by the Accounting and Corporate Regulatory Authority (ACRA), Singapore’s national regulator of business entities, public accountants and corporate service providers. A key part of our overall sustainability strategy is to integrate strong ethical and transparent business practices within our entire enterprise and all the work that we do.

Our framework for deciding the right thing to do We are purpose led and values driven, and our purpose and values are our guiding principles in deciding the right thing to do. Our RADAR decision making framework helps us analyse ethical dilemmas, and decide on the right thing to do.





## E. Compensation and rewards

At PwC, we are committed to promoting sustainability in all aspects of our business, including the way we reward our employees. We believe in rewarding our employees fairly and adequately, recognising their contributions and aligning their compensation with the broader economic landscape. In this report, we detail our approach to compensation and rewards, including our flexible remuneration system and our commitment to confidentiality.

Our remuneration system is designed to be adaptable and responsive to economic changes, ensuring that our employees are compensated in a manner that reflects their performance and the economic environment. Key features of our flexible remuneration system include:

- **Variable components:** Our remuneration structure includes both annual and monthly variable components, allowing us to dynamically adjust employee compensation in response to economic fluctuation.
- **Annual Variable Bonus:** The annual variable bonus is discretionary and considers the firm's performance, business unit performance, individual performance, and the employee's total annual remuneration relative to their role and responsibilities.
- **Confidentiality:** All matters pertaining to remuneration are considered personal-to-holder, and we maintain strict confidentiality regarding salary information to protect our employees' privacy.

### Monthly Remuneration Structure

- **Basic Salary:** Commensurates with role and responsibilities, factoring in daily travel considerations.
- **Monthly Variable Component (MVC):** Included in the remuneration package.
- **Employer's Central Provident Fund (CPF) Contribution or Allowance-in-Lieu :** Included in the remuneration package.

### Monthly Variable Components and Key Performance Indicators (KPIs)

- **MVC Portion:** For most employees, the MVC constitutes 10% of the total monthly salary.
- **KPIs:** The payment of the MVC depends on three general KPIs set by the firm. These KPIs are regularly reviewed and include :
  - Singapore's Gross Domestic Product (GDP), which must not fall below 1%.
  - The firm's performance, which must not fall below 7% of the current year's budgeted annual revenue.
  - Business unit performance

### Central Provident Fund

CPF is a compulsory social security savings scheme for Singapore citizens and Permanent Residents. For non-Singapore citizens and SPRs, a monthly Employer's allowance in-lieu of CPF may be provided as per the employment contract terms. CPF exemption is applicable to short-term industrial attachment work programmes formally approved by the CPF Board but remains mandatory for all other non-exempt work programmes. All yearly increments, bonuses, leave, and leave encashment, if applicable, are calculated based on an employee's salary net of the employer's allowance in-lieu of CPF contribution.

For information on prevailing statutory CPF contribution rates, tax exemption, and deduction status, please refer to [www.cpf.gov.sg](http://www.cpf.gov.sg).





# Appendix - General disclosure

## Global Reporting Initiative Index 2021





Disclosure number	Disclosure Title	Page Reference Number	
<b>1. The organization and its reporting practices</b>			
<b>Organizational Details</b>			
2-1	a	Legal name of your organisation	4
	b	Ownership and legal form	40
	c	Location of the organisation's headquarters	4
	d	Countries of operation	4
<b>Entities included in the organization's sustainability reporting</b>			
2-2	a	Entities included in sustainability reporting	Singapore
	b	Specify the difference between entities included in financial reporting and sustainability reporting:	N.A.
	c	Approach used for consolidation of information	As our entities are made up of limited liability partnerships and private limited companies, we are not required to disclose our financial statements, and this is in line with industry practice due to commercial sensitivity. As our entities are not listed, there is no capitalisation information available.
<b>Reporting period, frequency and contact point</b>			
2-3	a	Reporting period for sustainability reporting	1 July 2022 - 30 June 2023
	b	Frequency of sustainability reporting	Annual
	c	Publication date of report/reported information	7 November 2023
	d	Contact point for questions regarding report/reported information	49
<b>Restatements of information</b>			
2-4	a	(i.) Reasons for restatements of information from previous reports	NIL
		(ii.) Effect of the restatements	NIL
2-5	a	Policy and current practice for seeking external assurance, including whether the highest governance body and senior executives are involved.	We have engaged PricewaterhouseCoopers LLP to undertake an assurance of selected sustainability information in our report. This was performed in accordance with the Singapore Standard on Assurance Engagements (SSAE) 3000 – Assurance Engagements other than Audits or Reviews of Historical Financial Information and SSAE 3410 - Assurance Engagements on Greenhouse Gas Statements.
<b>2. Activities and workers</b>			
2-6	a	Sectors in which organization is active	14-42
	b	Organization's value chain	The procurement system is decentralised for specific items and each business unit procures its own required items. PwC Singapore has an underlying Supplier Code of Conduct which guides us in the choice of suppliers that PwC Singapore chooses.
	c	Report other relevant business relationships	NIL
	d	Significant changes in 2-6a/b/c compared to previous reporting periods	NIL



Employees			
2-7	a,b	Total number of employees	8
	c	Methodologies and assumptions used to compile data	We use a comprehensive approach that includes data from HR department. This data is regularly updated and verified to ensure accuracy.
	d	Contextual information for understanding of data provided in (a) and (b)	NIL
	e	Significant fluctuation in number of employees during/between reporting periods	NIL
2-8	a	Total number of workers who are not employees and whose work is controlled by the organization	NIL
	b	Methodologies and assumptions used to compile the data	We use a comprehensive approach that includes data from HR department. This data is regularly updated and verified to ensure accuracy.
	c	Significant fluctuations in number of employee during/between reporting periods	NIL
<b>3. Governance</b>			
2-9	a	Describe its governance structure of the organisation, including committees of the highest governance body	39-42
	b	Committees responsible for decision-making on and overseeing the management of the organization's impacts on economic, environmental and people	
	c	Composition of the highest governance body and its committees	
<b>Nominating and selecting the highest governance body</b>			
2-10	a	Nomination and selection processes for the highest governance body and its committees	39-42
	B	Criteria used for nominating and selecting highest governance body members	
<b>Chair of the highest governance body</b>			
2-11	a	Whether the chair of the highest governance body is also a senior executive	39-42
	b	If yes to (a), Function within organization's management Reasons for arrangement Approach for preventing/mitigating conflict of interest	
<b>Role of the highest governing body in overseeing the management of impacts</b>			
2-12	a	Describe role of highest governance body and of senior executives in the development, approval, and updating of the organization's:  Purpose, Value, Mission statements, Strategies, Policies and Goals related to sustainable development	39-42
	b	Describe role of highest governance body and of senior executives in the development, approval, and updating of the organization	
	c	Describe role of highest governance body in reviewing effectiveness of the organization's process (as described in (b)):	



Delegation of responsibility for managing impacts			
2-13	a	Describe how highest governance body delegates responsibility for managing the organization's impact on the economy, environment and people	39-42
	b	Process/ frequency for senior executives or other employees to report back to highest governance body on management of organization's impact on the economy, environment, and people	
Role of the highest governance body in sustainability reporting			
2-14	a	Responsibility of highest governing body in sustainability reporting	Setting the sustainability strategy, ensuring compliance with reporting standards, engaging with stakeholders, managing risks, integrating sustainability into the organization and ensuring sustainable governance practices.
Conflicts of interest			
2-15	a	Processes for highest governance body to ensure conflicts of interest are prevented and mitigated	39-42
	b	Are conflicts of interest disclosed to stakeholders	
Communication critical concerns			
2-16	a	Whether and how critical concerns are communicated to highest governance body	39-42
	b	Report, for the reporting period: (i.) Total number of critical concerns communicated to the highest governance body (ii.) Nature of critical concerns communicated to the highest governance body	
Collective knowledge of the highest governance body			
2-17	a	Measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development	Firm-wide ESG upskill training
Evaluation of the performance of the highest governance body			
2-18	a	Processes for evaluating the highest governance body's performance in overseeing the management of the organization's impacts on the economy, environment, and people:	41
	b	Frequency of evaluations	
	c	Actions taken in response to the evaluations	
Remuneration policies			
2-19	a	Remuneration policies for members of highest governance body and senior executives, including:	Fixed pay
	b	Describe how remuneration policies for members of the highest governance body and senior executives relate to their objectives and performance in relation to the management of the organization's impacts on the economy, environment, and people.	42
Process to determine remuneration			
2-20	a	Describe process for designing remuneration policies and determining remuneration	42



Annual total compensation ratio			
2-21	a	Annual total compensation for organization's highest paid individual	42
	b	Percentage increase in annual compensation for organization's highest paid individual	
	c	Contextual information needed to understand data and how its compiled	
4. Strategy, policies, and practices			
Statement on sustainable development strategy			
2-22		Provide a statement from the highest governance body or most senior executive of the organization about:	3
		1. Relevance of sustainable development to the organization	
		2. Its strategy for contributing to sustainable development	
Policy commitments			
2-23	a	Describe the organisation's policy commitments for responsible business conduct	14-42
	b	Describe specific policy commitment to respect human rights	
	c	Link to policy commitment if publicly available	<a href="https://www.pwc.com/gx/en/about/human-rights-statement.html">https://www.pwc.com/gx/en/about/human-rights-statement.html</a>
Embedding policy commitments			
2-24	a	Describe how the organisation embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships	14-42
Process to remediate negative impacts			
2-25	a	Describe the organisation's commitments to provide for or cooperate in the remediation of negative impacts that the organization identifies it has caused or contributed to	PwC is committed to providing remediation for the negative impacts that identifies to have caused or contributed to, such as carbon emissions. In line with the UN Guiding Principles for Business and Human Rights, we have a grievance mechanism in place to which stakeholders, regardless of internal or external, may resort to if a violation has occurred. The alleged violation will then be analysed by our Audit Function and reported to the Sustainability Council and the Board of Directors.
	b	Describe its approach to identify and address grievances	
	c	Other processes by which the organization provides for or cooperates in the remediation of negative impacts that it identifies it has caused or contributed to:	
	d	How stakeholders (intended users of grievance mechanisms) are involved in the design, review, operation, and improvement of these mechanisms:	9
	e	Reports examples of their effectiveness (including stakeholder feedback)	9
Mechanisms for seeking advice and raising concerns			
2-26	a	Mechanism for individuals to	41
		(i.) seek advice on implementing the organization's policies and practices for responsible business conduct	
		(i.) raise concerns about the organization's business conduct	



Compliance with laws and regulations		
2-27		For the reporting period, NIL
	a	Total number of significant instances of non-compliance with laws and regulations
	b	Total number and monetary value of fines for instances of non-compliance with laws and regulations that were paid during reporting period
	c	Description of significant instances of non-compliance
	d	How significant instances of non-compliance were determined
Membership of associations		
2-28		Industry, other membership associations, and any national or international advocacy organizations in which it participates in a significant role: NIL
5. Stakeholder engagement		
Approach to stakeholder engagement		
2-29	a	Describe approach to engaging stakeholders, including 9
		Categories of stakeholders it engages with
		Purpose of stakeholder engagement
		How organization seeks to ensure meaningful engagement with stakeholders
Collective bargaining agreements		
2-30	a	Number of total employees PwC does not have any collective bargaining agreements
		Number of employees covered by collective bargaining agreements
		Percentage of employees covered by collective bargaining agreements



# Contact us



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