

Human Rights Policy

Version No 1.0

Approved by: India Leadership Team

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1. Introduction



Vision

PwC firms serve clients and communities around the world, working together to achieve our;

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

We believe in being purpose-led and values driven, acting with integrity, taking responsibility for our actions and striving to make our commitment to human rights easy to understand, accessible and actionable.



Scope & Applicability

The rights outlined in this policy have been informed by an analysis of the human rights issues that are material to our business. This policy encapsulates PwC's strong commitment to the United Nations Guiding Principles on Business and Human Rights, its related treaties and declarations and broader ethical reasoning behind its development. The Universal Declaration of Human Rights, adopted by the United Nations in 1948, serves as a foundational document, articulating the basic rights and freedoms that should be protected for every individual. While this policy draws on internationally recognized frameworks and standards, in India and Bangladesh (each, a country and together, the countries) it will be implemented in accordance with all applicable local laws and reviewed periodically to reflect industry and market best practices.

For more information on the various frameworks used to inform this policy, please see the International Frameworks section below.

The expectations and requirements outlined in this policy serve as a guiding principle for our actions, fostering trust across various domains. This includes our business conduct, our interpersonal relationships, our engagement with communities, and our approach to handling information. When we say 'we', 'our' or 'us' we're referring to all of us at PwC, individual partners and staff, contractors and sub-contractors, as well as the individual PwC firms that together form the PwC network. Where appropriate, we also expect our suppliers and community stakeholders to adhere to this policy.

Finally, we recognise the connection between human rights and global environmental challenges including climate change, pollution, waste, etc. We understand that environmental responsibility and sustainable business practices are intrinsically linked to the wellbeing and dignity of individuals and communities worldwide. As we endeavor to minimize our environmental footprint and drive sustainable business growth, we remain steadfast in upholding human rights as a nonnegotiable principle. By aligning our environmental efforts with global commitments to human rights, we aim to contribute to building a world where every individual's rights are upheld, and their well-being is safeguarded. Our commitment to human rights within our sustainability framework is a testament to our dedication to sustainable, ethical and responsible business practices.

2. Influence of local legislation on this policy

Our Human Rights Policy sets a baseline for ethical conduct and respect for human rights across our network of firms. We recognise that in some instances, local legislation may impose stricter or different laws, and in such cases, the member firm will unequivocally adhere to these higher requirements and stricter principles. Wherever we operate, we comply with local laws and regulations, and cooperate with the relevant authorities in respecting and promoting internationally declared human rights.

- Where local legislations are more stringent than our policy, local requirements will apply in addition to the policy.
- Where local legislations may conflict with the commitments contained in our policy, we will comply with the law and seek, within the sphere of influence, to raise awareness of human rights and provide examples of good practise through our own business conduct.
- Where local legislations are less stringent than our policy, we will adhere to the commitments set out in our policy and seek, within the sphere of influence, to raise awareness of human rights and provide examples of good practise through our own business conduct.

Additionally, should PwC partners or staff become aware of any risks that may inadvertently contribute to or cause human rights violations, we encourage them to seek guidance and advice from designated individuals within their organisation, including the [Ethics Helpline](#). Together, we can work to find solutions that uphold our commitment to human rights while navigating the complexities of varying local legal and cultural contexts.

3. Our human rights principles



Health and safety

- **Our standard:** We are committed to providing a healthy and safe working environment.
- **How we apply this:** We continuously strive to identify, assess and mitigate potential health and safety risks within our organisation. We also continuously reevaluate our business practices to remain in compliance with emerging regulations and to adapt to evolving trends that impact the health and safety of our partners and staff. We shall minimize and respond to health and safety incidents and accidents occurring in the workplace. Furthermore, we commit to providing our partners and staff with the necessary resources, training and support to maintain their well-being in the workplace. Mental health is an essential component of a healthy and safe working environment. The World Federation for Mental Health advocates for mental health as a universal human right, and as such, we recognise that mental health is integral to the wellbeing of our partners and staff. We are dedicated to creating a work environment that prioritises mental health.



Inclusion and diversity

- **Our standard:** We adopt an 'inclusion first' approach to foster a diverse and inclusive culture. Our network Inclusion First strategy enables us to embed Inclusion & Diversity (I&D) within PwC's culture. Within our network and the communities in which we live and work, we are committed to fostering an environment that stands for inclusion and diversity, and that allows people of all backgrounds to thrive and succeed. We are committed to providing equal employment opportunities and hiring practices for all.
- **How we apply this:** We treat people based on the principle of nondiscrimination, without distinction. This applies regardless of an individual's race, ethnicity, colour, age, sex, gender, gender identity or expression, sexual orientation, political beliefs, citizenship, national origin, ancestry, language, religion, mental or physical disability, medical condition, marital status, parental status, pregnancy status, economic/class status, veteran status or any other characteristics protected by law. We respect and encourage open dialogue, to create a climate for open and honest discussions. This will enable the development of inclusive leaders at all levels, placing inclusive systems, processes and behaviours at our core. We employ, reward and promote based on the principle of equal opportunity. This means that we make employment decisions – including but not limited to hiring, placement, promotion, development, training, compensation, discipline and separation – based on legitimate business factors such as qualifications, experience, performance, skills.



No harassment, cruel or degrading treatment

- **Our standard:** We do not tolerate harassment or violence in any form, and address incidents appropriately.
- **How we apply this:** We take appropriate measures to protect the safety of our people. We provide a safe working environment free of abusive, violent, threatening or other disruptive behaviour. We do not tolerate harassment, discrimination, retaliation, intimidation, bullying or disrespectful behaviour. These behaviours undermine the integrity of our relationships. We do not tolerate such acts in the workplace, nor in any work-related circumstance outside the workplace, such as work related events.



Human trafficking, modern slavery and forced labour

- **Our standard:** We are opposed to and do not tolerate any form of human trafficking or modern slavery. We do not tolerate situations in which persons are forced to work, e.g. through violence, blackmail or intimidation. All forms of forced labour, debt bondage, involuntary and compulsory labour and other labour exploitation are strictly prohibited.
- **How we apply this:** We shall not engage in or support human trafficking or modern slavery. We shall comply with all applicable laws and agreements on human trafficking, working time and paid leave. We shall also not use child labour and shall employ personnel who meet the applicable minimum legal age requirement to work in the country or countries in which they operate.



Freedom of association

- **Our standard:** We are committed to constructive dialogue and conflict resolution and recognize that our staff have the right to participate in activities which are peaceful and lawful. Such activities should not result in any conflict of interest or disrupt regular business operations or constitute harassment, discrimination, retaliation, intimidation, bullying or disrespectful behaviour, as such behaviours undermine the integrity of our relationships.
- **How we apply this:** The firm respects employees' right to participate in lawful and peaceful activities at an individual level, without fear of retaliation. At the same time, employees are expected to ensure that such activities are clearly separate from the firm and are conducted in a manner that upholds the reputation of the PwC brand.



Fair wages, income and working hours

- **Our standard:** is to comply with all applicable laws and regulations in each country in which we operate and to adopt applicable industry best practices in matter concerning our staff. We comply with all applicable minimum wages laws, including, in India, the Minimum Wages Act (or any successor legislation) regardless of staff function or level.
- **How we apply this:** We comply with all applicable laws, regulations and compliance requirements in each jurisdiction in which we operate and we periodically assess our practice against relevant industry standards to promote the well-being of our staff.



Protecting personal data and confidential information

- **Our standard:** We respect the privacy and confidentiality of information relating or belonging to our clients, our partners and staff and others with whom we do business. We protect personal and other confidential information in all forms.
- **How we apply this:** We comply with applicable privacy and information security laws and regulatory requirements when personal information is collected, stored, processed, transmitted and shared. We shall protect personal data and confidential information against unauthorized and unlawful use, disclosure, access, loss, alteration, damage and destruction. Where data is transferred to third parties for processing, we shall adopt contractual or other means to protect the processing of such data.

4. Application and implementation

As noted in the scope of this policy, our Human Rights Policy applies to all of us. From client work to interactions with each other to our own environmental work and social impact — and everything in between — our high standards of ethical behaviour and trust that our clients, communities and people place in us, are fundamental to everything we do.

At PwC we are committed to having processes and procedures in place to support this policy within our business. We are committed to reviewing those processes and evolving them over time, as we recognise our human rights risks may change.

Policy on Reporting Concerns provides PwC personnel with guidance and responsibility on reporting concerns related to actual or potential wrongdoing and/or violations of laws, regulations, PwC's Code of Conduct, firm policies included, etc., and other concerns that arise during the course of doing business.

Ethics helplines (details below) are available as a resource to report concerns or raise queries:

Report a concern

Inquiries or reports may be made anonymously if preferred. Anonymity will be maintained within the limits of the law and to an extent such that it does not impede or hinder the investigation process.

PwC is committed to fair treatment and protecting PwC personnel against retaliation. PwC will consequently protect those who report concerns in good faith or cooperate with the investigation or give testimony as part of any proceedings, against any form of reprisal, even when no evidence is found to substantiate the concern.

The Ethics and Business Conduct Leader will review/investigate all reported complaints or concerns as confidentially and as per professional standards. Appropriate corrective actions including necessary disciplinary actions, process changes, external reporting (if necessary) would also be administered to address the matter appropriately.

PwC Partners, staff and Third Parties can also report concerns through the global helpline website www.pwc.com/ethics by clicking on 'Contact us'.



International frameworks

While this policy draws on the following internationally recognized frameworks and standards, in India and Bangladesh it will be applied in accordance with all applicable local laws and will be periodically reviewed to reflect industry and/or market best practices:

- Universal Declaration of Human Rights (UDHR)
- 10 Principles of the United Nations Global Compact (UNGC)
- International Bill of Human Rights
- International Labour Organization's (ILO) Declaration on Fundamental Principles and Rights at Work
- Organisation for Economic Co-operation and Development (OECD) guidelines for multinational organizations
- United Nation Guiding Principles on Business and Human Rights (UNGPs)
- United Nations Sustainable Development Goals (SDGs)

