



Employee Volunteering

Guidance & Policy

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1. Programme Purpose - PwC in the community

PwC's commitment to being a responsible business is demonstrated through our commitment to building relationships and creating value in the communities in which we operate. Our Employee Volunteer Programme is designed to enable our people to lend their time and professional skills to the benefit of our communities, on which our business depends.

The purpose of the PwC Employee Volunteer Programme is to provide a channel through which our people can access opportunities to engage in activities that enhance and serve the communities in which they live.

At the same time, PwC recognises that participating in these activities exposes our people to new experiential learning opportunities, overall enhancing the PwC Experience.

2. Scope of Policy

The following guidelines are intended for any person employed by PwC who chooses to engage in volunteering activities in the community as a PwC representative. Choosing to volunteer and participate in the Employee Volunteer Programme is the right of each individual employee, but doing so during working hours is a privilege and is therefore subject to the guidelines outlined in this policy.

It is the responsibility of all persons to whom this policy applies to familiarise themselves with the provisions hereof and to keep up to date with any amendments to this policy as may be implemented by PwC from time to time.

3. Definitions

Volunteer: Any person employed by PwC who chooses to give freely of his/her time, experience, knowledge and skills for public benefit. This is done of the volunteers own free will, without expectation of monetary compensation.

Partner Organisations: Community based non-profit organisations that PwC has established long-term, mutually beneficial relationships with.

PwC organised initiatives: Any volunteering activities organised, sponsored and administered by PwC. All PwC organised initiatives are arranged for the purposes of PwCs Employee Volunteer Programme objectives and will be facilitated through the Corporate Responsibility department.

Personal interest initiatives: Any volunteering activities performed by an individual or group of employees in benefit of personal causes and organisations outside of PwC organised initiatives.

Volunteer Leave: Leave granted to employees to participate in approved volunteering activities during a time that an employee would otherwise be at work.

Skills-based volunteering: Volunteering activities that require application of specific professional skills and expertise which an employee would usually employ in client servicing activities or their day to day job. These

activities are centred on capacity building and skills transfer. Engagement usually requires long-term commitment. Some examples of skills-based volunteering include but are not limited to;

Advisory

- Strategy formation
- Corporate governance, risk compliance and board effectiveness
- Change management and organisational effectiveness
- Information and knowledge management, IT Infrastructure
- Financial modelling
- Sustainability & climate change risks and opportunities

Assurance

- Financial reporting and compliance

Tax and Legal Services

- Corporate and Commercial law
- Property law
- Employment and industrial relations
- Commercial and regulatory litigation
- Income tax implications of a range of business decisions, including investing, restructuring, tax returns, etc

Internal Firm Services

- Human resources
- Business Development
- Marketing
- Technology
- Operations
- Communications
- Branding
- Proposals

General-based volunteering: Volunteering activities that do not necessarily require application of specific professional skills or expertise. These activities are usually very hands on and are short-term or once off projects. Some examples of general based volunteering include

- Painting school classrooms
- Planting vegetable gardens
- Serving food in a homeless shelter
- Working with animals

4. Eligibility

All permanent, full-time and part-time employees (including any fixed term contract employees) are eligible to participate in the Employee Volunteer Programme.

5. Ineligibility

You are ineligible to participate in the Employee Volunteer Programme if;

- You are a casual employee or independent contractor
- You are an external client

- Family and friends of PwC employees
- The employee's employment with PwC terminates for any reason.
- The employee is on a performance improvement plan

6. Time allocation

Eligible employees can donate up to 8 (eight) hours of working time per financial year to undertake volunteering activities.

Time allocated to volunteering during working hours will be converted to paid time off work. The pay rate will be the employee's current base salary on the day(s) the time from work is taken.

Employees can choose to allocate their 8 hours across multiple days (equating to 8 hours), or spend the time in one block (one working day).

Employees can choose to allocate their 8 hours between PwC organised initiatives or community projects of their own personal interest.

The approval of time taken away from work to undertake volunteering activities will be at the discretion of the employee's line manager. In no instance should volunteering commitments result in conflict with other work related responsibilities or create need for overtime.

Usage of volunteering time or lack thereof does not have any bearing on employee leave. Volunteering time that is not utilised within a financial period will be forfeited at the conclusion of each financial year and will not be carried over into the next year.

In order to ensure that compliance to work standards and work-life balance for employees is maintained, all PwC organised volunteering initiatives will be scheduled to take place during normal working days and hours.

Normal working days:	Monday to Friday
Normal working hours:	08:00 – 16:30

Any volunteering activities undertaken by employees outside of the normal working days and hours will not be eligible for paid time off work and will be deemed a personal investment of the employee's time.

7. Exclusions

PwC does not support organisations or causes that may pose an ethical, cultural, safety or environmental risk or whose role or actions may conflict with PwC interests, reputation or objectives.

Excluded organisations/activities include but are not limited to;

- Unregistered organisations
- Groups that discriminate on the basis of race, gender, disability, religion, nationality, or sexual orientation
- Religious activities, initiatives or programmes.
- Political organisations, advocacy and lobbying activities
- Religious activities or sectarian programmes in whole or in part, for the purpose of furthering religious doctrines
- Organisations perceived to be associated with the promotion of illegal substances or activities

8. Approval process

8.1 Volunteer Database

The volunteer bookings database will provide employees with up-to-date information regarding available PwC organised volunteering initiatives. Through the database, employees will be able to register to participate in volunteering activities that fit their interests and their individual schedules. In the case of personal interest initiatives, employees will complete an online requisition stating the name of the organisation they wish to support, the nature of activities they will undertake and the date/s and time/s they wish to undertake the volunteering.

8.2 Line Manager approval

Employees will be required to obtain approval from their Line Manager to participate in volunteering activities during working hours.

Line Managers will be notified via email of an employee's registration via the volunteer database to partake in volunteering activities during working hours. Line Managers will have the discretion to either approve or decline the employee's registration, upon which the employee will receive a notification informing them of the Line Manager's decision.

Volunteering hours must be scheduled and approved in advance with the employee's Line Manager.

8.3 Verifying volunteer hours

Employees who choose to allocate their volunteering hours to engage in PwC organised initiatives will be required to verify their attendance at an event by signing an attendance register that will be made available at all PwC organised volunteering initiatives. Employees who fail to sign the attendance register will result in the leave taken from work being credited as "unpaid leave."

Employees who choose to allocate their volunteering hours to support personal interest initiatives will be required to provide written documentation from the benefiting charitable organisation/cause confirming the details of the volunteer engagement. A template of the required documentation will be made available to employees.

The written documentation must be uploaded onto the leave database when submitting a leave request after each volunteering engagement. Regular audits of these documents will be conducted to verify employee engagements.

Employees who fail to provide the appropriate evidence will result in leave taken from work being credited as "unpaid leave."

8.4 Booking volunteering time

Employees are requested to complete their leave requests and timesheets correctly, honestly and comprehensively for all time spent volunteering during working hours, using the correct charge codes.

Timesheets and leave requests must be submitted to the relevant manager/partner for approval and processing no later than the prescribed deadline.

Information recorded on the Maconomy portal and Leave Database will be consolidated and used by the Corporate Responsibility division to report to the Board of Directors to guide improvements to management mechanisms and processes as well as to evaluate the collective impact of PwC on its communities. This information will be used to report to external audiences through our annual Corporate Responsibility Report.

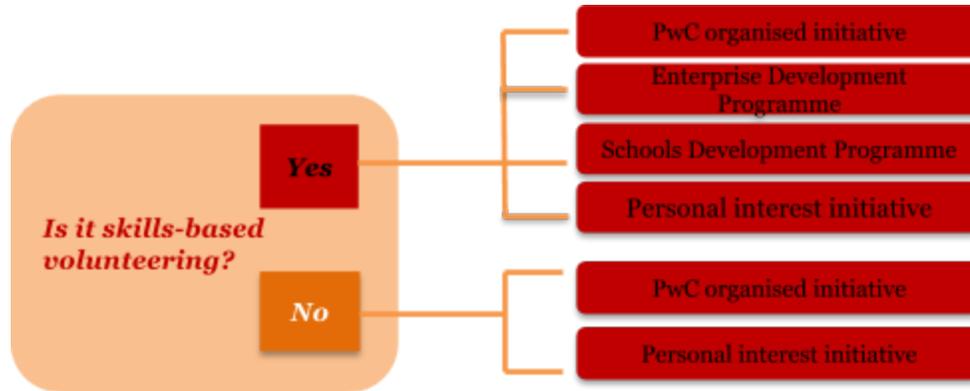
8.4.1 Leave database

Upon completion of a volunteering engagement, employees will be required to submit a leave request for time taken from work to participate in volunteering activities.

Employees submitting leave requests for volunteering time taken in support of personal interest initiatives will be required to attach the stipulated documentation to verify their engagements.

8.4.2 Maconomy charge codes

When completing time sheets to reflect time spent on volunteering activities, the decision-tree graphic below is designed as a reference guide to ensure that employees use the correct codes to record their volunteering time.



9. Professional Standards

9.1 Dress Code

Unless otherwise stated, volunteers are required to demonstrate a neat, appropriate and professional standard of dress at all times to ensure positive representation of PwC in our community and to convey respect for our partner organisations.

Examples of inappropriate attire include but are not limited to:

- Clothes not in good repair
- Exposed undergarments,
- Excessively tight or short garments,
- Bare midriff shirts, strapless shirts,
- Attire with messages or illustrations that are lewd, indecent, or vulgar
- See-through clothing
- Inappropriate accessories/Over accessorising

9.2 Alcohol and Drug Use

The use and/or abuse of alcohol can interfere with one's ability to meet professional responsibilities and expectations, endanger the health and safety of self and others, and damage the firm's reputation, credibility and community engagement interests.

Employees acknowledge that participation in volunteering activities is voluntarily and at their own risk. Consequently, the use and/ abuse of alcohol, any drug or other substance (this should be deemed to include the

inappropriate use of the said substances), whether legal or illegal, while engaging in volunteer activities is prohibited and is subject to disciplinary action by the firm, up to and including termination of employment, and in the case of illegal substances, prosecution under the law.

Refer to the firm's Disciplinary Code for details.

10. Occupational Health and Safety

PwC will endeavour to do all that is reasonably practicable to ensure the health and safety of its employees while undertaking volunteering activities. Similarly, employees are equally responsible for ensuring that through their actions or omissions, volunteers are not to place themselves or other persons at risk while undertaking volunteering activities.

10.1 Responsibilities of PwC

- To ensure risk assessments are carried out for any hazards which could arise and to determine the most appropriate order and method of working.
- To ensure that information is obtained from partner organisations on the safe use of equipment and materials and that all relevant health and safety information and guidance is provided to volunteers as required.
- To ensure that arrangements are made for the provision of suitable and sufficient safety training for all volunteers engaged in PwC organised volunteering activities.
- To ensure that health and safety monitoring is regularly undertaken for all PwC organised volunteer activities.
- To provide any necessary specialised training if required.
- To take prompt corrective action whenever unsafe acts are noticed or reported and to take appropriate remedial action to prevent re-occurrence.

10.2 Responsibilities of the volunteers

All volunteers have a personal responsibility with regard to their health & safety as follows:

- To be familiar with the PwC Health & Safety standards and procedures it contains and to co-operate and implement its contents.
- To respect and adhere to the host organisation's rules, codes of conduct and site policies.
- To make their own informed decision on whether or not to get involved in a project and consider the effects of existing health conditions, e.g. asthma if involved in painting inside a building.
- To work with due care and attention at all times. Whilst it is the management's responsibility to provide and maintain the necessary equipment for safe working, it is equally the volunteer's responsibility to use that equipment properly.
- Not to operate equipment unless the employee is trained and authorised to do so.
- To report any hazards and defective equipment.

- To develop a personal concern for the safety of themselves and others.
- To report all accidents, injuries and dangerous occurrences.
- To raise any safety matter with the appropriate person