



Utilizing Recording Tools Policy

Ethics & Compliance

August 2026

Internal use only



Table of Contents

1. Purpose.....	3
2. Applicability, definitions and scope.....	4
3. Recording tools policy and guidance.....	6
3.1. General requirements and restrictions	6
3.2. Required approvals for client engagement-related recording.....	8
3.3. Required approvals for internal (non-client engagement) related recording.....	10
3.4. Requirements for providing notice and obtaining consent to record.....	12
3.5. Recording for purposes of workplace accommodations	14
3.6. Prohibition against Recording PwC equipment	14
4. Related policies and guidance	15
5. Reporting concerns and seeking guidance	16

1. Purpose

This policy governs the acceptable use of recording tools and devices by Firm Personnel in the interest of privacy, protecting Confidential Information and compliance with legal and contractual requirements.

Firm Personnel should avoid recording Confidential Information unnecessarily and must use common sense and courtesy in utilizing recording tools.

This Policy is not designed to interfere with an employee's ability to report communications involving suspected, potential and actual violations of policy, laws or regulation. Firm Personnel must comply with all applicable laws and regulations of the United States, including state laws requiring consent from all participating parties for recordings, the laws and regulations of countries outside the United States in which we do business, all applicable professional standards and contractual arrangements, and the principles set forth in the **PwC Global Code of Conduct** and **US Code of Conduct** .

2. Applicability, definitions and scope

This policy applies to all partners, principals, employees and third-party labor (including contractors and consultants) of the PwC US firm. For the purposes of this policy, the PwC US firm includes (i) PwC US Group LLP and its affiliates and subsidiaries operating in the US and the US territories; and (ii) PwC US' subsidiaries in Argentina, China, India, Malaysia, Mexico and the Philippines.

- **Firm Personnel** includes partners, principals and staff of the PwC US firm, including its affiliates and subsidiaries, and third-party labor (including, without limitation, contractors and consultants).
- **Recording** includes audio and video recordings, utilizing transcription tools¹ and taking photographs. For purposes of this policy, photographs refer to taking photos of individuals, Firm offices and other workspaces, events and functions. The collection of Confidential Information by image capture (e.g., taking pictures of documents; document scanning; screen captures) is governed by the **Information Protection Policy**, **Recording tools** may include computers, telephones, mobile phones, tablets, digital recorders, cameras, watches, transcription tools (i.e., tools that convert spoken words into text, whether real-time or from a captured audio or video recording), and other multi-functional devices used to record.
- **Confidential Information** is defined as non-public information that is created or obtained in the course of PwC's business activities and operations or designated as such by the Information Source. Confidential information can be in any form, including paper, electronic and verbal and may be received from any source, such as clients, vendors, Member Firms, or Firm Personnel. Examples include client-provided information, workpapers and deliverables, business forms and processes, marketing and business development plans, and personal data about clients and other business contacts (e.g., gender, age, marital status, home address, photographs, video or audio recordings). This includes financial and/or US taxpayer information subject to IRC §7216.
- **Highly Confidential Information** is defined as Confidential Information that is highly sensitive and may result in severe damage to the firm or its clients in the event of loss or unauthorized disclosure or use. Examples include sensitive personal data (e.g., government issued identification numbers, race/ethnicity, religion, health information, sexual orientation); material non-public information (MNPI) involving parties to a merger or acquisition deal; highly sensitive intellectual property; export controlled information;

¹ Use of Copilot (in-meeting) or Live Captions in Teams without audio/video recording or transcription enabled is not considered a "recording" for purposes of this Policy, provided no participants copy and retain all or any portion of transcribed or captioned text (e.g., individuals' word-for-word statements displayed live or captured in Copilot footnotes) for use after the conclusion of the meeting. Use of Copilot during Teams meetings should only occur following notice to and approval of meeting participants and is subject to the **Generative AI Business Rules**.

information related to internal or regulatory investigations; information related to a litigation engagement or where such matters or discussions are otherwise subject to the attorney client and/or work product privileges; information involving a regulatory matter, including independent consultant and regulatory consulting engagements, and situations that may potentially involve Confidential Supervisory Information (CSI); and financial and/or US taxpayer information subject to IRC §7216. For a more comprehensive listing of Highly Confidential Information, see the **Information Protection Policy**.

- **Firm-Managed Resources** include any tool, device or computer (e.g., firm-issued laptops, desktops as well as personal devices such as smartphones configured by the firm to access firm email or network), software, applications, login credentials or accounts (e.g., email, cloud storage accounts) that are owned, issued or configured by the firm and made available to Firm Personnel for business purposes.
- **Information Owner** means teams or individuals who are responsible and accountable for the security and protection of information including managing and approving access rights, distribution requirements and restricting access to information on a need-to-know basis.
- **Information Source** means an entity or natural person that provides information to PwC (e.g., a client, vendor, business partner, Firm Personnel, Member Firm Personnel or other individual, such as a client contact or potential new hire).
- Violations of this policy and relevant provisions of the **PwC Global Code of Conduct** and **US Code of Conduct** will result in disciplinary action corresponding to the nature and severity of the violation.

3. Recording tools policy and guidance

Recording, whether capturing photographs, audio/video recordings or using/enabling transcription in connection with any firm service or for internal firm purposes must be in accordance with applicable law and is subject to the requirements and prohibitions set forth in the **US Acceptable Use Policy**, service area specific risk management policies (see links below), as well as those further described below.

3.1. General requirements and restrictions

A. **Recording Prohibitions:** It is prohibited to record if the subject matter involves:

- Highly Confidential Information;
- Information that is, or is reasonably anticipated to become, the subject of an OGC Legal Hold;
- Troublesome Practice Matters;
- PwC Personnel matters (performance review, disciplinary actions, investigations, etc.); or
- Risk/Quality management-related discussions or includes guidance/advice from OGC, R&I or NQO.

In addition to these prohibitions, exercise judgment to determine whether a meeting or discussion is appropriate for recording. This includes, for example, whether the recording will impact the participation and candor of participants or whether the nature of the discussion is likely to evolve into more sensitive topics (e.g., world events, societal or personal matters). Exercise caution to prevent inadvertently capturing or disclosing Confidential Information, including confidential business relationships, in any recordings (e.g., client name shown on a binder on your desk or client material displayed on your laptop screen that's visible during a recorded web meeting).

B. **Obtaining approvals and consents:** Keep in mind the privacy, intellectual property rights and the confidentiality expectations of the Information Source and Information Owner, including any client or other third-party requirements or restrictions that may prohibit or limit capturing or sharing recordings (e.g., a client requires that Confidential Information remain only within the client's premises or systems). Obtain prior approvals for client-engagement related recordings and for internal (non-engagement) recordings as outlined in Sections 3.2 and 3.3. Provide notice to and obtain consent from participants in any meeting, discussion or event as outlined in Section 3.4.

C. **Using approved technology:** Recordings involving any Confidential Information must only be captured using Firm-Managed Resources in accordance with applicable business rules (e.g., the

Microsoft Business Rules, Generative AI Business Rules or the **Google Business Rules**) so that no Confidential Information is captured or stored within any personal or other unauthorized devices, applications or accounts (e.g., personal cloud back-ups). You must follow the firm's **exception process** if any non-Firm-Managed Resources are needed for recording. Storage of Confidential Information on unauthorized devices, including personal devices, may result in PwC's remediation and recovery of such data, including deletion of such data from unauthorized devices.

- D. **Use of Recording Based Artificial Intelligence Tools:** While this Policy does not directly govern your use of artificial intelligence (AI) tools, it applies when you or others (including clients) use AI tools that generate transcriptions that are accessible after the conclusion of the meeting. This includes, for example, enabling transcription to: allow you to query Copilot after the meeting; or use an AI meeting facilitator.

AI tools that generate ephemeral (temporary background) audio/video or transcription (e.g., Copilot without transcription turned on) are **not** deemed a Recording² for purposes of this Policy, though you are still required to be transparent with participants and obtain their consent and to abide by the **Generative AI Business Rules**.

- E. **Managing and Retaining Recordings:** All recorded Confidential Information must be handled and retained in accordance with the firm's information handling policies, including the **Information Protection Policy** and the **Records and Data Management Policy**, as well as your service area specific documentation policies.
- F. **Internal Investigations:** As an exception to the Recording Prohibitions in Section 3.1.A, internal investigations conducted by Ethics & Compliance and/or OGC may record or transcribe interviews, meetings or other discussions conducted as part of the investigation process when the investigator determines that doing so is appropriate. Any recording or transcription must comply with applicable law, including applicable notice and consent requirements, and must be made using approved Firm-Managed Resources.
- G. Unless subject to OGC Legal Holds, recordings should be promptly deleted and not retained longer than necessary in accordance with the **Records and Data Management Policy** or service area Risk Management Policy.³ Recordings captured in Microsoft Teams are automatically stored in a 'Recordings' folder in the meeting host's OneDrive. To ensure that Firm retention policies are properly applied, recordings should remain solely in this automatically-generated folder unless there is a legitimate business need to download or create copies of them. In such event, any copies must be promptly deleted, unless you become aware they are subject to an OGC Legal Hold, when no longer needed, in accordance with the Firm's **Records and Data Management Policy**.

Recordings should not be included in the engagement working paper documentation without the approval of R&I. For audit/attest engagements, recordings should generally be discarded unless they meet the requirement to be retained under PwC Audit/PwC Audit (NP) 1300-1305 or PwC Audit/PwC Audit (NP) 10040. Such recordings would meet the retention requirements if they contain: (a) conclusions, opinions, analysis, or financial data related to the audit or (b) conclusions, opinions, or analyses regarding a significant matter.

- H. **Using and Sharing Recordings:** Posting, using or sharing recordings must comply with the requirements of this policy (see Sections 3.2 and 3.3) as well as the **Information Protection Policy**, the **US Public Communications and Social Media Policy** and the **R&I Guide to applying policy to public communications**.

3.2. Required approvals for client engagement-related recording

Capturing and sharing client engagement-related recordings is expected to be rare, especially when involving participation of clients or other third parties, and requires the following prior approvals.

A. Required approvals: Recordings of client engagement meetings/discussions, with clients, PwC team members and/or regulators and of client/engagement information/materials (e.g., deliverables, presentations), whether in person, online or via phone, are prohibited unless you have obtained the following approvals in writing (e.g., by email), based upon the nature of the services provided.

	Recording by and involving Firm Personnel only ⁵	Recording by Firm Personnel involving Client or other Third Party Participants ⁴	Recording by Client or other Third Party Participants	Sharing Recordings with Client or other Third Party Participants
Examples	Engagement team status meeting	Engagement Kick-off or client walk-through meeting	Engagement Kick-off or client walk-through meeting	Engagement Kick-off or client walk-through meeting
Tax⁶	Engagement Partner	Engagement Partner and R&I Tax R&Q	Engagement Partner and R&I Tax R&Q	Engagement Partner and R&I Tax R&Q
Consulting	Engagement Leader	Engagement Leader	Engagement Leader and R&I Consulting Solutions R&Q	Engagement Leader and R&I Consulting Solutions R&Q
Deals⁷	Engagement Leader	Engagement Leader and R&I Deals R&Q	Engagement Leader and R&I Deals R&Q	Engagement Leader and R&I Deals R&Q
Assurance (Audit and/or Attestation)	Engagement Leader	Engagement Leader	Prohibited, except for client recorded walk-throughs that meet <u>these requirements</u> and have Engagement Leader approval.	Prohibited

Additional Notes

- **Risk Considerations:** In addition to the prohibitions under Section 3.1, Engagement Partners and Leaders must consider any relevant contracting terms (e.g., unlimited PwC liability for breach of

¹ Business Services and Products & Technology (P&T) resources supporting client engagements must follow applicable service-specific approval requirements listed above.

² If you are seeking to capture recordings using client-managed recording tools, you must follow the same approval process as “Recording by Client or other Third Party Participants”.

³ Be sure to refer to the [US Tax Policy & Guidance on Use of Audio/Visual Recording Tools](#) for Tax specific requirements including prohibitions on recording engagements that relate to due diligence services, ITS work (e.g., global restructuring, VCT, and/or IGS sessions), other tax planning meetings, and Deals engagements as well as using firm-approved IRC §7216 compliant recording tools to capture Taxpayer Information. Recordings and/or the capture of images for Tax services engagements are for internal use only and should not be shared with anyone outside of PwC without first obtaining the above approvals. Such recordings should only be provided within PwC to those who are directly responsible with the conversion of the recordings into supporting documentation.

⁴ Recordings of material non-public information (MNPI) involving parties to a merger or acquisition deal are strictly prohibited.

confidentiality) before granting approval to record. If you have questions whether the proposed client related recording meets this policy, please ask your R&I Risk Management Partner.

- **Plan Ahead:** Wherever possible, plan ahead and obtain necessary approval if you anticipate recordings are likely to be requested for your engagement, especially by the client.
- B. **Follow Applicable Business Rules:** The use of recording tools must comply with applicable Firm Business Rules (e.g., **Generative AI Business Rules**), including any requirements and restrictions relating to your use of artificial intelligence features associated with any recording tools (e.g., AI meeting summary feature).⁸
- **Obtain participant consent:** You must not capture any engagement-related recordings, whether virtual, via telephone, or in-person, without obtaining the prior consent of all participants as set forth in Section 3.4(A).
- C. **Approvals for Recording by Acceleration Center Personnel:** Before capturing any engagement-related recordings, Acceleration Center Personnel must ask the engagement leader from the contracting firm (the “Engagement Leader”) to assess whether recordings (including the use of transcription tools) are needed and appropriate for the engagement, and obtain the Engagement Leader’s explicit approval. Engagement Leaders are responsible for determining any additional reviews or approvals that may be required for their engagement prior to granting approval to record. Further, Acceleration Center Personnel, must never share any engagement-related recordings to which they have been provided access to in order to perform their work.
- D. **Sharing of client/engagement-related recordings:** Approved recordings may only be shared with authorized persons having a legitimate business need, in accordance with the firm’s **Information Protection Policy**⁹ Sharing of any recordings with any individuals outside of the PwC engagement team, including with any clients, is strictly prohibited unless you obtain approval, as outlined above.

⁵ For Assurance (Audit and/or Attestation engagements), GenAI technologies and solutions may only be used in accordance with the **GenAI Business Rules for Audit**.

⁶ Recordings and/or the capture of images for Tax services engagements are for internal use only and should not be shared with anyone outside of PwC without first obtaining the approvals required above. Such recordings should only be provided within PwC to those who are directly responsible with the conversion of the recordings into supporting documentation.

Required approvals for internal (non-engagement) recording

Non-client engagement related, or other internal recordings, require the following approvals.

A. **Required approvals⁷:** Recording internal firm business-related meetings, discussions, presentations and other events (in person, online or phone) and of internal firm information/materials (e.g., templates, methodology, training) is prohibited unless you obtain the following prior approvals in writing (e.g., by email):

	Recording by and involving Firm Personnel only	Recording involving Firm Personnel only, discussing Clients or other third parties	Recording by Firm Personnel involving Clients or other Third Party Participants	Recording by Clients or other Third Party Participants ¹¹	Sharing Recordings with Clients or other Third Party Participants ¹²
Examples	Team strategy meetings; trainings; business skills and knowledge sharing; internal projects	Client account discussions; Marketing/Sales strategy discussions; discussions about suppliers/JBRs	Sharing industry best practices; presenting PwC service offerings; hosting firm-sponsored events	Meeting with suppliers/JBR partners; discussing PwC service offerings	Sharing industry best practices; presenting PwC service offerings; firm-sponsored events
Tax	Business Unit or Practice Team Leader (or their designee)	Business Unit or Practice Team Leader (or their designee) and Engagement Partner (if it involves any client)	Business Unit or Practice Team Leader and R&I Tax R&Q	Business Unit or Practice Team Leader and R&I Tax R&Q	Business Unit or Practice Team Leader and R&I Tax R&Q
Consulting	No approval required, provided all Recording Policy requirements and restrictions are met	No approval required, provided all Recording Policy requirements and restrictions are met.	Practice Leader and R&I Consulting Solutions R&Q	Practice Leader and R&I Consulting Solutions R&Q	Practice Leader and R&I Consulting Solutions R&Q
Deals	No approval required, provided all Recording Policy requirements and restrictions are met	No approval required, provided all Recording Policy requirements and restrictions are met	Practice Leader and R&I Deals R&Q	Practice Leader and R&I Deals R&Q	Practice Leader and R&I Deals R&Q
Assurance (Audit and/or Attestation)	Trust Solutions Sector/Private/Functional Leader	Trust Solutions Sector/Private/Functional Leader and NQMP	Trust Solutions Sector/Private/Functional Leader and NQMP	Not permitted	Not permitted
Business Services and P&T¹³	No approval required, provided all Recording Policy requirements and restrictions are met	Functional Leader and R&I Business Services Risk Management (BSRM) as well as the Lead Client Partner (LCP) if it involves any clients	Functional Leader (or designee) and R&I BSRM as well as LCP if it involves clients (including vendors who are clients) and the Independence Responsible Partner (IRP) if client is a restricted entity	Functional Leader (or designee) and R&I BSRM as well as LCP if it involves clients (including vendors who are clients) and IRP if client is a restricted entity	Functional Leader (or designee) and R&I BSRM as well as LCP if it involves clients (including vendors who are clients) and IRP if client is a restricted entity

⁷ For Firm connectivity and social events, see requirements outlined in Section 3.4(B) and (C) for guidance.

⁸ This Policy is not intended to govern any reviews or approvals related to Firm Personnel representing the Firm at industry events or other public forums, which are set forth in the **US Public Communications and Social Media Policy**, or to otherwise require that Firm Personnel obtain approval in order to attend professional events (e.g., industry conferences) in which they may be photographed or video recorded.

⁹ This Policy is not intended to establish approvals beyond what is governed by the **US Public Communications and Social Media Policy** for recordings that are generated by or on behalf of the Firm with the intent of distribution to the public.

¹⁰ For meetings and discussions in which P&T is providing support to client service groups (e.g., discussions about potential products or accelerators), P&T resources must follow applicable segment-specific recording approval requirements listed above.

Additional Notes

- **Follow Applicable Business Rules:** The use of recording tools must comply with applicable Firm Business Rules (e.g., **Generative AI Business Rules** including any requirements and restrictions relating to your use of artificial intelligence features associated with any recording tools (e.g., AI meeting summary feature).
 - **Obtain participant consent:** You must not capture any engagement-related recordings, whether virtual, telephonic, or in-person, without obtaining the prior consent of all participants as set forth in Section 3.4(A).
- B. **Sharing of Internal Project-related recordings:** Approved recordings may only be shared with authorized persons having a legitimate business need, in accordance with the Firm's **Information Protection Policy**. Before sharing any recordings with any individuals outside of PwC, including any vendors or JBR entities, you must first obtain approval as outlined above.

3.3. Requirements for providing notice and obtaining consent to record

Before recording, you must provide notice and obtain consent of participants:

- A. **Engagement-related and Internal (non-engagement related) meetings, discussions, webcasts:** Provide participants with a brief explanation of the purpose for Recording (e.g., so that those unable to attend can watch later). Additionally, whenever possible, indicate in the meeting invite the intention to record or transcribe (e.g., "This meeting will be recorded. Your attendance at the meeting serves as your consent."). Always remind all attendees at the beginning of the session the purpose for recording or transcribing and obtain consent from all participants/attendees as follows:
- **Meetings/Discussions:** Whether virtual, telephonic or in-person, confirm prior to capturing any recording or commencing the use of any transcription tool that you have the consent of all attendees to record them, whether audio, video or transcription. Document consent by stating at the beginning of the recording that all attendees are aware the meeting is being recorded and have provided their consent. Only the attendees providing permission may be recorded. If it is not possible for the person(s) who does not want to be recorded to leave the meeting/discussion, the meeting/discussion **must not** be recorded. If any participant withdraws their consent during the meeting or discussion, the recording must be terminated.

- **Hosting Webcasts:** For larger events (e.g., trainings, webinars, webcasts), provide all attendees notice by announcing at the beginning that the session will be recorded so that participants can opt not to participate and/or log out. Ensure that such an announcement is captured in the recording.

B. **PwC Sponsored or organized social events:** Firm sponsored or organized virtual or in-person social events (e.g., Firm holiday parties) that do not involve any display or discussion of Confidential Information or other sensitive matters are not subject to the approvals set forth in 3.3 but are otherwise subject to applicable Firm policies, including the **US Communications Policy**. However, out of courtesy to colleagues, clients, and event guests, it is required that prior to recording (by or on behalf of PwC), the intention to do so is announced. Depending on the event, effective notice may be provided by, for example, posting notice at the registration booth or desk of the function, including it within email communications and invites for the event or including it within event communications after individuals have registered. Sample notice language follows:

Please be aware that during this event, photographs, videos, or audio recordings may be taken and the firm may share these with partners, staff and others via PwC newsletters, email communications, local databases and website offerings.

C. **Personal or informal office events:** There may be events, such as baby or wedding showers, going away parties or birthday lunches, where recordings may be captured by Firm Personnel or others. In these situations, though approvals set forth in 3.3 are not required, you must be conscientious of the privacy expectations of attendees. Consent to the taking of photographs, or of video and audio recordings will be implied by an individual's attendance or willingness to pose and be photographed/recorded, however, you should be transparent and obtain permission from participants before you further share or post any photographs or audio/video recordings, whether internally or externally. For virtual events such as virtual team celebrations, you should inform attendees of your intentions of, and purposes for, capturing any recordings (e.g., to post a screenshot of the event on an internal site) and obtain prior consent from all attendees. However, as in all situations, common courtesy as well as compliance with all relevant firm policies, including the **Information Protection Policy** and the **US Communications Policy**, must be exercised regarding the taking, using and sharing of these recordings.

3.4. Recording for purposes of workplace accommodations

If you believe you have a disability warranting the need to make a recording, you must obtain prior approval through the firm's AbilityWorks (AW) program before making any recording. Prior approval through AW must also be obtained to acquire new accessible technologies if those technologies involve capturing any

recordings. Additionally, all AW guidelines regarding the nature of the accommodation must be followed, including the use (if applicable) of any documents or forms provided by AW.

3.5. Prohibition against Recording PwC equipment

To protect the security of the firm, photographs and video recordings of any production, lab, infrastructure, or security equipment are strictly prohibited. This type of equipment is typically found in MDF (Main Distribution Frame) rooms, IDF (Intermediate Distribution Frame) closets, or labs. Examples of such equipment include servers, routers, switches, phone system components, cabling, forensic devices/equipment, tape libraries, and server racks. The security system installed in each of the offices to control access and monitor activity must also not be photographed or imaged. Examples include card readers, biometric devices, cameras, turnstiles, door request-to-exit devices, controller panels, digital recording devices, and security access control servers.

4. Related policies and guidance

Further guidance relevant to the application of this policy is contained in:

- [US Acceptable Use Policy](#)
- [PwC's Global Code of Conduct](#)
- [US Code of Conduct](#)
- [Information Protection Policy](#)
- [US Communications Policy](#)
- [R&I Guide to applying policy to public communications](#)
- [Records & Data Management Policy](#)
- [Tax LOS Use of Audio/Visual Recording Tools policy](#)
- [Generative AI Business Rules](#)

5. Reporting concerns and seeking guidance

- A. For general information about privacy and confidentiality at PwC and resources to assist your compliance with this policy, please visit the **US Information Protection site**.
- B. Immediately report any known or suspected incident involving loss, misuse or unauthorized access to Confidential Information through the **Network Data Incident Response (NDIR) self-service portal** or use the Incident reporter lock icon in Outlook mail. This includes, for example:
 - Lost or stolen assets (e.g., laptops, mobile devices, documents)
 - Lost or stolen identification badges
 - Sending an email or attachment to unintended recipients
 - Posting confidential information on social media

