

Independent Limited Assurance Report for the Management and Directors of Pets at Home Group plc (“Pets at Home”) in relation to its Greenhouse Gas (GHG) Reporting

Scope

EY has undertaken a limited assurance engagement pertaining to Greenhouse Gas (GHG) performance data (the “Subject Matter”) comprising of scope 1, scope 2 (market-based and location based) and scope 3 (electricity transmission and distribution losses, third party transport and employee business travel) GHG emissions, as presented within Pets at Home’s Social Value Report 2021 and the Pets at Home 2021 Annual Report and Accounts (collectively referred to as “the Reports”), for the reporting year ended 25 March 2021.

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the Reports, and accordingly, we do not express a conclusion on this information.

Criteria applied by Pets at Home

In preparing the Subject Matter, Pets at Home applied the methodology as stated in Pets at Home’s Social Value Report 2021 (the “Criteria”). The Criteria can be accessed on page 39 of the Pets at Home’s Social Value Report 2021.

Pets at Home’s responsibilities

Pets at Home’s management is responsible for selecting the Criteria, and for presenting the Subject Matter in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the GHG statement, such that it is free from material misstatement, whether due to fraud or error.

EY’s responsibilities

Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.

Our engagement was conducted in accordance with the *International Standard for Assurance Engagements on Greenhouse Gas Statements* (‘ISAE 3410’) and *ISAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, and the terms of reference for this engagement as agreed with Pets at Home on 6 May 2021. Those standards require that we plan and perform our engagement to obtain limited assurance about whether, in all material respects, the Subject Matter is presented in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Our Independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, and have the required competencies and experience to conduct this assurance review.

EY also applies International Standard on Quality Control 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements*, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Description of procedures performed

Procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement; consequently the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

Greenhouse gas reporting is subject to estimation (or measurement) uncertainty resulting from the measurement and calculation processes used to quantify emissions within the bounds of existing scientific knowledge.

The engagement consists of making enquiries, primarily of persons responsible for preparing the Subject Matter data and related information, and applying analytical and other relevant procedures.

Our procedures included, but were not limited to:

1. Conducting interviews with relevant staff in order to understand the data reporting processes, the key sources of information and the boundaries used for reporting.
2. Reviewing key documentation related to data processes and systems and guidance documents.
3. Identifying those data points (and associated data processes and systems) that were most material, in order to inform and target our substantive testing procedures.
4. Confirming our understanding of the key risks to data integrity and the controls associated with the collection and collation of the data.
5. Reviewing the processes for generating data and testing the accuracy and completeness of a sample of data collated by reviewing supporting evidence.
6. Testing the accuracy of Group-level data aggregation for reporting purposes.
7. Undertaking tests of detail to vouch key data to underlying evidence.

8. Reperforming calculations to determine the accuracy of GHG emissions estimations from source data.
9. Reviewing the presentation of the data and supporting narrative in the Reports, to check whether this was consistent with our understanding of performance gained from the earlier steps.

We also performed such other procedures as we considered necessary in the circumstances.

The scope of our engagement was limited to the reporting period, and we have therefore sought evidence to support the 2020/21 performance data. We do not provide conclusions on any other data from prior years. We have not provided assurance over claims made by Pets at Home that are statements of belief or forward looking in nature.

The responsibility for the prevention and detection of fraud, error and non-compliance with laws or regulations rests with Group management. Our work should not be relied upon to disclose all such material misstatements, frauds, errors or instances of non-compliance that may exist.

Conclusion

Based on our limited assurance procedures conducted and evidence obtained, nothing has come to our attention that causes us to believe that the selected scope 1, scope 2, and scope 3 greenhouse gas disclosures for the year ended 25 March 2021 have not been prepared, in all material respects, in accordance with the applicable Criteria



**Dr Matthew Bell, Partner
London**

26 May 2021



Ernst & Young LLP