

# VERIFICATION STATEMENT

Reference	<b>1700001176</b>
Client	<b>Pets at Home Group PLC</b>
Address	<b>Epsom Avenue, Stanley Green Trading Estate, Handforth, Cheshire, SK9 3RN</b>
Date	<b>01/05/2018</b>
Reporting Period	<b>1st April 2017 to 31st March 2018</b>
Lead Verifier	<b>Paul Bosworth</b>

## Introduction and Scope

This Verification Statement has been prepared for Pets at Home Group PLC (Pets at Home).

Our verification was performed in accordance with the specification and guidance defined in ISO 14064-3:2006 to provide a limited level of assurance about whether the FY2018 Pets at Home Scope 1, 2 and 3 greenhouse gas assertion is free from material misstatement and has been prepared in accordance with the World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol as agreed.

The GHG assertion relates to the following categories against which verification testing was conducted:

- **Scope 1** – Direct GHG emissions from leased buildings and vehicles
- **Scope 2** – GHG emissions from purchased and consumed electricity
- **Scope 3** – GHG emissions from third party hauliers, business travel and electricity transmission and distribution losses

The management of Pets at Home is responsible for all institutional, managerial, and technical arrangements made for the collection of data, preparation of the GHG assertion, and implementation of steps to manage the quality of the GHG assertion.

It is Ramboll Environment & Health UK Limited's responsibility to express an independent GHG verification opinion on the GHG assertion in accordance with our contract with Pets at Home.

The following work was performed by the verification team as a risk-based sampling exercise in order to test the GHG information and associated GHG assertion:

- Reviewed the reporting organisation, roles and responsibilities, tools used and information flow in order to assess the correct understanding and application of criteria.
- Compared a sample of reported data and primary evidence.
- Performed an arithmetic verification of calculations.
- Conducted an analytical review, analysing changes between the previous year's data and the current year data.
- Reviewed the internal controls which have been implemented to ensure the reliability of reported data.

A materiality level of 5% was applied.


## Conclusion and Recommendations

Based upon the process and procedures conducted, there is no evidence that the Scope 1, 2 and 3 GHG assertion for the period 1<sup>st</sup> April 2017 to 31<sup>st</sup> March 2018 as summarised in Table 1:

- is not materially correct and is not a fair representation of GHG data and information; and
- has not been prepared in accordance with the requirements defined by the World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol as agreed.

In order to improve greenhouse gas reporting, it is recommended that Pets at Home should:

- Carry out a screening exercise to better understand the magnitude of fugitive emissions; and
- Improve documentation of control procedures.



Paul Bosworth  
Lead Verifier

On behalf of:  
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**Table 1: Summary of Pets at Home FY2018 Scope 1,2 and 3 GHG Assertion**

Category	FY2018 (tCO <sub>2</sub> e)
Scope 1 <i>Direct GHG emissions from leased buildings and vehicles</i>	9,649
Scope 2 Location-based <i>GHG emissions from purchased and consumed electricity</i>	21,584
Scope 3 <i>GHG emissions from third party hauliers, business travel and electricity transmission and distribution losses</i>	5,799
<b>Total:</b>	<b>37,031</b>
Scope 2 Market-based <i>GHG emissions from purchased and consumed electricity</i>	9,974