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Independent accountant's assurance report on Pets at Home PLC's Greenhouse Gas (GHG) Statement

Pets at Home PLC
Epsom Avenue
Stanley Green Trading Estate
Cheshire
SK9 3RN

Scope

We have been engaged by Pets at Home PLC to perform a 'limited assurance engagement,' as defined by International Standards on Assurance Engagements, here after referred to as the engagement, to report on Pets at Home PLC's Greenhouse Gas Emissions (GHG) – Scope 1; Indirect GHG emissions – Scope 2; and Scope 3 GHG (category 6 – business travel) (the "Subject Matter") as of 1st June 2022 for the year ended 31st March 2022 for the period 26 March 2021 to 31 March 2022.

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 Report, and accordingly, we do not express a conclusion on this information.

Criteria applied by Pets at Home PLC

In preparing the Subject Matter, Pets at Home PLC applied the WBCSD/WRI's Greenhouse Gas (GHG) Protocol, reporting criteria as established under the Streamlined Energy and Carbon Reporting (SECR) requirements (as updated 29 March 2019), and any specific criteria outlined in Pets at Home's Basis of Preparation (Criteria).

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 Assurance Engagements other than Audits or Reviews of Historical Financial Information ('ISAE 3000'), and the terms of reference for this engagement as agreed with Pets at Home on 26th April 2022. 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. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

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.

The quantification process of Greenhouse Gases (GHG) is subject to scientific uncertainty, which arises because of incomplete scientific knowledge about the measurement of GHGs. Additionally, GHG procedures are 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 and related information and applying analytical and other relevant procedures.

Our procedures included, but were not limited to:

1. Conducting 'reporting system walkthroughs with data owners, as well as gaining a detailed understanding of the data collection, aggregation and collation.
2. Performing a desktop review of the draft Report and data sets (Pets at Home's GHG inventory excel and associated information) to gain a detailed understanding of the approach taken by Pets at Home regarding the disclosure and presentation of the information.
3. Interviewing key personnel responsible for the preparation of data included in the Report.

4. Conducting analytical tests of selected data to identify variations, confirm significant movement with management and, where necessary perform additional tests of detail.
5. Testing the data collection, aggregation and validation processes and systems used to prepare the information in the Social Value Report 2022 by tracing the flow of information from its origin to its inclusion in the Report
6. Confirming whether the appropriate calculation methodologies and conversion/emissions factors and measurement criteria had been applied.
7. Performing recalculations of energy and emissions estimates
8. Assessing the reasonableness of any estimates for consistency in accordance with SECR.
9. Conducting a review of the final Report and confirming disclosures with the information provided.

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 2021/22 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.

Conclusion

Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to the Scope 1, Scope 2 and Scope 3 (Business Travel) GHG emissions disclosures as of 1st June 2022 for the year ended 31st March 2022 for the period 26 March 2021 to 31 March 2022 in order for it to be in accordance with **(or based on)** the Criteria.

Restricted use

This report is intended solely for the information and use of **Pets at Home** and is not intended to be and should not be used by anyone other than those specified parties.



**Dr Matthew Bell, Partner
London**



Ernst & Young LLP

1st June 2022