



Pearson plc

Independent Assurance of Pearson's 2017 Environmental Data

ISAE 3000 Statement

June 2018

Third-Party Environmental Data Assurance: Independent ISAE3000 Assurance Statement to Pearson plc

The nature of the assurance

This is a report by Corporate Citizenship for Pearson plc.

Corporate Citizenship has undertaken **limited** assurance of Pearson's 2017 environmental data, covering greenhouse gas (GHG) emissions (scope 1, 2 and 3), water and waste as described below.

GHG Emissions – Scope 1 (Tonnes CO ₂ e)	15,691
GHG Emissions – Scope 2 (Tonnes CO ₂ e)	61,047
GHG Emissions – Scope 3 (Tonnes CO ₂ e) ¹	27,647
Water Consumption (m ³)	530,728
Waste to Landfill (MT)	1,244

The assurance covers Pearson's environmental performance data for Pearson financial year 2017 (January – December 2017), as reported in the company's Annual report and Sustainability Report 2017.

Pearson is entirely and solely responsible for the production and publication of the data assured, Corporate Citizenship for its assurance.

The data relates to Pearson's environmental performance across the international markets in which the company operates.

Our work has involved reviewing selected environmental claims and data included in the report against the GRI Principles for Defining Report Quality. The carbon emissions data has been prepared using the UK Department for Environment, Food and Rural Affairs (DEFRA) *Environmental Reporting Guidelines: Including mandatory greenhouse gas reporting guidance* (June 2013) and the appropriate GHG conversion factors for company reporting, as published by the relevant regional, national and international authorities.

GHG quantification is subject to inherent uncertainty due to factors such as incomplete scientific knowledge about the global warming potential of different GHGs and uncertainty around the models and parameters used in estimating GHG emissions.

¹ Scope 3 sources include emissions relating to road, air and rail travel; hotel stays; electricity transmission & distribution losses; waste disposal; and water supply.

This engagement was performed in accordance with the International Standard on Assurance Engagement (ISAE) 3000 (Assurance Engagements other than Audits or Reviews of Historical Financial Information) and the relevant subject-matter specific ISAE for GHG data (ISAE 3410, Assurance Engagements on Greenhouse Gas Statements).

Corporate Citizenship has complied with the requirements for independence, professional ethics and quality control as stipulated by ISAE 3000.

Assurance work performed

The assurance work was commissioned in January 2018 and was completed in March 2018. Detailed records were kept of meetings, assurance visits and correspondence relating to the assurance. The assurance process was undertaken by a multidisciplinary team of three, including one Consultant, two Senior Consultants, and a Director acting in a supervisory capacity.

The assurance engagement was undertaken to a **limited level**, and involved the following activities:

1. Management interviews with key persons responsible for Pearson's environmental performance data to understand Pearson's processes for management, reporting and performance improvement in these areas;
2. A review of year-on-year data to identify any significant changes in performance and investigate the reasons behind these trends;
3. A review of the online platform used by Pearson for data collation, GHG emissions calculations and estimations, provided by [Ecometrica](#); and
4. A review of underlying data sources and substantiating evidence to support this year's reporting, to assess the robustness of monitoring and reporting systems.

Our experience and independence

Corporate Citizenship is a specialist management consultancy, advising corporations that seek to improve their economic, social and environmental performance around the world and is a leading assessor of corporate responsibility and sustainability reports. This is the eighth year that Corporate Citizenship has provided independent assurance services in relation to Pearson's corporate responsibility reporting. We have provided no other services to Pearson during the period under review.

Recommendations

As Pearson nears the completion of the timeframe for its 2020 GHG reduction targets, which were revised in 2018 with new, more ambitious reduction targets set², we recommend that an assessment is undertaken to establish whether there is a need to restate 2009 base year emissions given the cumulative effect of divestments and acquisitions since this time, and based on Pearson's base year restatement threshold. Any base year restatements required should be done in accordance with WRI / WBCSD *GHG Protocol* guidelines. This will allow an analysis of progress towards 2020 targets in 2019, using a restated 2009 baseline.

Conclusion

Based on the scope of work and assurance procedures performed, nothing has come to our attention that causes us to believe that the environmental data described in the table above is not prepared, in all material respects, in accordance with the DEFRA Environmental Reporting Guidelines.



Helen Rushton

Director

Corporate Citizenship Limited

London

14 June 2018

² Pearson's previous GHG reduction target was for a 50% reduction in GHG emissions by 2020, using 2009 as a base year. In 2018, a new target was set: 60% reduction in GHG emissions by 2020, using 2009 as a base year (see Pearson's 2017 Sustainability Report).

Corporate Citizenship
5th Floor, Holborn Gate
26 Southampton Buildings
London, WC2A 1PQ
United Kingdom
E: mail@corporate-citizenship.com
T: +44 (0) 20 7861 1616

Website: www.corporate-citizenship.com
Twitter: @CCitizenship
LinkedIn: [Corporate Citizenship Company](#)

© Corporate Citizenship *Sustainability, Simplified*