



Pearson plc

Independent Assurance of Pearson's 2018 Environmental Data

ISAE 3000 Statement

July 2019

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 2018 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)	13,057
GHG Emissions – Scope 2, Location-based (tonnes CO ₂ e)	49,920
GHG Emissions – Scope 2, Market-based (tonnes CO ₂ e)	4,583
GHG Emissions – Scope 3 (tonnes CO ₂ e) ¹	21,672
Proportion of consumed electricity from renewable sources	100%
Water Consumption (m ³)	580,958
Waste to Landfill (tonnes)	681
Incinerated waste (tonnes)	142
Recycled waste (tonnes)	1,956

The assurance covers Pearson's environmental performance data for Pearson financial year 2018 (January – December 2018), as reported in the company's Annual Report and Sustainability Report.

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.

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

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.

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 2019 and was completed in March 2019. A draft assurance statement was issued in March 2019, and the final assurance statement issued in July 2019 on receipt of the REC Redemption Certificates for final sign-off of 100% renewable energy. 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 Senior Researcher, one Senior Consultant, and a Director acting in a supervisory capacity.

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

1. A review of methodology documents to understand processes in place and associated guidance for individuals responsible for reporting environmental data;
2. 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;
3. A review of the online platform used by Pearson for data collation, GHG emissions calculations and estimations, provided by [Ecometrica](#);
4. A review of year-on-year data to identify any significant changes in performance and investigate the reasons behind these trends;

5. A review of underlying data sources and substantiating evidence to support this year's reporting, to assess the robustness of monitoring and reporting systems; and
6. A site visit to understand environmental data management from a site level perspective and to verify a sample of environmental data from Pearson's central reporting platform.

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 assurer of corporate responsibility and sustainability reports. This is the ninth 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.

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.



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