



Pearson plc

Independent Assurance of Pearson's 2016 Environmental Data

ISAE 3000 Statement

March 2017

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 2015 environmental data, covering greenhouse gas emissions (scope 1, 2 and 3), water and waste as described below.

GHG Emissions – Scope 1 (Tonnes CO ₂ e)	19,093
GHG Emissions – Scope 2 (Tonnes CO ₂ e)	77,579
GHG Emissions – Scope 3 (Tonnes CO ₂ e)	29,714
Water Consumption (m ³)	526,297
Waste to Landfill (MT)	1,249

The assurance covers Pearson's environmental performance data, as reported in the company's Annual report and Environmental review 2016.

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 DEFRA.

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 2017 and was completed on 03 March 2017. 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, one Associate Director 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 in order 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, greenhouse calculations and estimations, provided by [Ecometrica](#);
4. A review of underlying data sources and substantiating evidence to support this year's reporting, in order to assess 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 assuror of corporate responsibility and sustainability reports. This is the sixth 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 GHG emissions 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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London

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