

## Verification statement

### To the stakeholders of PZ Cussons plc

EcoAct was engaged by PZ Cussons plc (PZ Cussons) of Manchester Business Park, 3500 Aviator Way, Manchester, M22 5TG, to provide independent third-party limited verification of its indirect (Scope 3) greenhouse gas (GHG) emissions for the period 1<sup>st</sup> June 2020 to 31<sup>st</sup> May 2021 (FY21).

### Objective & responsibilities

The objective of this verification was to confirm whether the GHG statements as reported in PZ Cussons' GHG Emissions report for FY21 were fairly stated and free from material error or omission in accordance with the criteria outlined below.

PZ Cussons are responsible for the organisation's emissions sources and GHG related information as well as the development and maintenance of records and procedures in accordance with its reporting requirements. The EcoAct verification team's responsibility is to express an independent verification opinion on the accuracy of the GHG emissions reported by PZ Cussons and the supporting processes and procedures in place to aggregate and analyse data.

### Criteria

- Calculation methodology: World Resources Institute/World Business Council for Sustainable Development Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition (the GHG Protocol).
- Reference methodologies: UK Government Conversion Factors for greenhouse gas (GHG) reporting 2020 (BEIS – Department for Business, Energy & Industries Strategy), International Energy Agency (IEA) 2020 Emissions Factors, EcoInvent v3.7.1.

### Level of Verification and Materiality

A limited level of verification was conducted, aligned with the ISO 14064-3:2019 standard specification and guidance for the verification and validation of greenhouse gas statements. The organisational boundary of PZ Cussons was established using the operational control approach, which included those sites which were operational in FY21.

The verification team reviewed the source data from PZ Cussons FY21 emissions data to identify emissions sources material to the carbon footprint.

### Verification Opinion

Based on the data and information provided by PZ Cussons and the processes and procedures followed, nothing has come to EcoAct's attention to indicate that the Scope 3 emissions total for FY21 (8,682,331 tCO<sub>2</sub>e) are not fairly stated and are free from material error.

### Description of activities

In accordance with the limited verification requirement, EcoAct selected and verified sufficient and appropriate evidence, data, and calculations to form the basis of our verification opinion. Selected data for verification included Scope 3 emissions (Scope 3 categories included in the verification are detailed in the appendix). The verification of PZ Cussons emissions related information was conducted through the review and testing of its emissions calculations and selected primary evidence.

Amendments to the carbon footprint calculation, to correct minor data discrepancies, were made during the verification process. These amendments were made prior to the finalisation of the GHG emissions totals. These discrepancies were not material to the data reported above. The final, verified emissions total for FY21 is **8,682,331 tCO<sub>2</sub>e**.

## Recommendations

PZ Cussons should:

- Consider moving from a spend-based calculation approach for some Scope 3 categories (e.g., Purchased Good and Service) to more accurate calculation methodologies. For example, using life-cycle analysis data or a hybrid calculation approach.
- Develop its current processes and systems to capture Scope 3 data year-on-year (e.g., *process used to capture business travel data*), to help to improve the quality and accuracy of Scope 3 data being reported across the business.
- Include home working emissions within its Scope 3 (Category 7) calculations.

Further detailed findings and recommendations about PZ Cussons' emissions data have been made to PZ Cussons' Sustainability Manager throughout the verification.

### Verified by

*Lauren Jasper*

**Lauren Jasper**  
**Consultant**

EcoAct, an Eviden business

### Independently Reviewed by

*Flavia Tavares*

**Flavia Tavares**  
**Senior Consultant**

EcoAct, an Eviden business  
London, April 2023

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## Statement of Independence

EcoAct is an independent carbon management company. Our team has extensive experience in the verification of carbon data, information, systems, and processes. No member of the EcoAct team has a business relationship with PZ Cussons, its Directors, or Managers beyond that required of this assignment. To our knowledge there has been no conflict of interest.

## Verification statement – Appendix A

### Verification Opinion

Based on the data and information provided by PZ Cussons and the processes and procedures followed, nothing has come to EcoAct's attention to indicate that the following GHG emissions totals are not fairly stated and free from material error:

<b>PZ Cussons' Carbon Emissions sources</b>	<b>FY21 Emissions (tCO<sub>2</sub>e)</b>
Scope 3 (Category 1) - Purchased Goods and Services	497,905
Scope 3 (Category 2) - Capital Goods	389
Scope 3 (Category 3) - Fuels and Energy Related	5,199
Scope 3 (Category 4) - Upstream Transportation and Distribution	106,057
Scope 3 (Category 5) - Waste	205
Scope 3 (Category 6) - Business Travel	24,996
Scope 3 (Category 7) - Employee Commuting	2,408
Scope 3 (Category 8) - Upstream Leased Assets	3,571
Scope 3 (Category 9) - Downstream Transport & Distribution	684
Scope 3 (Category 11) - Use of Sold Products*	7,406,152
Scope 3 (Category 12) End of Life Treatment of Sold Products	138,062
Scope 3 (Category 14) Investments	496,702
<b>Total tCO<sub>2</sub>e Scope 3</b>	<b>8,682,331</b>

\*CAT11 emissions associated with direct energy consumption of use of sold products