

## Express of Opinion 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 opinion of its implemented data reporting methodology and calculations associated with their GHG Scope 3 emissions for the period 1st June 2020 to 31st May 2021 (FY21).

### Objective & responsibilities

The objective of this assessment was to confirm whether the recalculation of PZ Cussons GHG Scope 3 emissions for the FY21 baseline incorporated the updated methodology for data reporting procedures and implementations as outlined in the PZ Cussons boundaries and data mapping FY21 report.

PZ Cussons, with the support of its third-party GHG reporting consultants Verco Advisory Services Ltd, are responsible for the preparation and presentation of its GHG Scope 3 emissions data, the data sources and the development and maintenance of processes and procedures. The EcoAct verification team's responsibility is to express an independent opinion on the accuracy and consistency of the revised GHG Scope 3 emissions reported by PZ Cussons for FY21, and its alignment with the enhanced methodology and procedures.

### Assessment criteria and description of activities

An assessment of the revised GHG Scope 3 emissions for FY21 developed by PZ Cussons was undertaken to ensure updates to the calculations were aligned with to the implemented GHG emissions reporting methodology and compliant with relevant GHG Reporting guidelines for data reporting practices. The review of the underlying source data used to compile the revised GHG Scope 3 emissions data for FY21 was outside the scope of this assessment, therefore verification of primary evidence was not conducted.

EcoAct performed a thorough and objective review of the relevant information gathered for this assessment. The assessment process encompassed data validation techniques; improved data accuracy and consistency; enhanced data transparency and the impact of overall FY21 Scope 3 emissions initially reported against the revised calculations carried out in April 2023.

Reports listed below were evaluated to form the basis for our verification opinion

- PZ Cussons\_boundaries and data mapping refreshed FY21
- PZ Cussons\_boundaries and data mapping FY23

### Assessment 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 revised GHG Scope 3 emissions totals reported for FY21 are not fairly stated or were not calculated in alignment with the enhanced methodology.

### Assessment findings

Due to changes in the methodology approach, the revised GHG Scope 3 emission totals for FY21, resulted in a decrease of 12% in comparison to the Scope 3 emissions initially reported in April 2023. The decrease was a result of improved data quality and reporting procedures, including use of actual activity data as basis of the calculations, standardisation of data reporting across BUs and

rectification of errors identified in the Scope 3 emissions initially reported in the original FY21 baseline. Corrections to data errors were mostly related to downstream transportation and distribution, waste generated in operations and business travel.

**Verified by**

*Flavia Tavares*

Flavia Tavares  
Managing Consultant  
EcoAct,  
London, June 2024

**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. The data required for the greenhouse gas calculations described herein were compiled by PZ Cussons. 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.

## Express of Opinion statement – Appendix

### Assessment 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 revised GHG Scope 3 emissions totals reported for FY21 are not fairly stated or were not calculated in alignment with the enhanced methodology.

<b>PZ Cussons' Carbon Emissions sources</b>	<b>FY21 Emissions (tCO<sub>2</sub>e)*</b>
Scope 3 (Category 1) - Purchased Goods and Services	521,474
Scope 3 (Category 2) - Capital Goods	312
Scope 3 (Category 3) - Fuels and Energy Related	6,315
Scope 3 (Category 4) - Upstream Transportation and Distribution	155,957
Scope 3 (Category 5) - Waste	1,950
Scope 3 (Category 6) - Business Travel	227
Scope 3 (Category 7) - Employee Commuting	2,268
Scope 3 (Category 8) - Upstream Leased Assets	608
Scope 3 (Category 9) - Downstream Transport & Distribution	48,390
Scope 3 (Category 11) - Use of Sold Products	6,364,955
Scope 3 (Category 12) End of Life Treatment of Sold Products	69,634
Scope 3 (Category 15) Investments	463,188
<b>Total tCO<sub>2</sub>e Scope 3</b>	<b>7,635,280</b>

\*Underlying source data used to compile the revised FY21 Scope 3 emissions was outside the scope of work and therefore not verified by EcoAct. Data calculations and methodology were reviewed on a limited level.