

Independent Assurance Statement to the Directors of Pets at Home Group PLC

Scope

We have been engaged by Pets at Home Group PLC to perform a 'limited assurance engagement', as defined by International Standards on Assurance Engagements, here after referred to as the engagement, to report on Pets at Home Group PLC's metrics associated with its Sustainable Performance Targets (SPT): SPT1: Scope 1 and Scope 2 emissions intensity (tCO₂e/£m Group revenues); SPT2 Lifelines (Monies raised through the Group's 'VIP Lifelines' Scheme - £m); and SPT3 - Better World Pledge Days (Colleague hours donated to the BWP Community Activity) for the year ended 30 March 2023, (together the "Subject Matter") in Pets at Home Group PLC's 2023 standalone Sustainability Linked Revolving Credit Facility Performance Update ('the Report').

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the Report, and accordingly, we do not express a conclusion on this information.

Criteria applied by Pets at Home Group PLC

In preparing the Subject Matter, Pets at Home Group PLC applied the criteria as established under the HSBC Sustainability Linked Loan Agreement and any specific criteria outlined in Selection criteria for SPTs in the Report as presented on the company's website.

Pets at Home Group PLC's responsibilities

Pets at Home Group PLC's management is responsible for selecting the Criteria, and for presenting the Subject Matter in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the Subject Matter, such that it is free from material misstatement, whether due to fraud or error.

EY's responsibilities

Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.

We conducted our engagement in accordance with the International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information ('ISAE 3000'), and the terms of reference for this engagement as agreed with Pets at Home Group PLC on 24 April 2023. This standard requires that we plan and perform our engagement to obtain

limited assurance about whether, in all material respects, the Subject Matter is presented in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusions.

Description of procedures performed

Procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement. Consequently the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the subject matter and related information, and applying analytical and other appropriate procedures.

Our procedures included, but were not limited to:

1. Conducting reporting system walkthroughs with data owners, as well as gaining a detailed understanding of the data collection, aggregation and collation process.
2. Performing a desktop review of the draft Report and underlying data sets to gain a detailed understanding of the approach taken by Pets at Home Group PLC regarding the disclosure and presentation of the information.
3. Interviewing key personnel responsible for the preparation of data included in the Report.
4. Conducting analytical tests of selected data to identify variations, confirm significant movements with management and, where necessary, perform additional tests of detail.
5. Testing the data collection, aggregation and validation processes and systems used to prepare the information in the Report, tracing the flow of information from its origin to its inclusion in the Report.

6. Confirming whether the appropriate calculation methodologies and conversion/emissions factors and measurement criteria had been applied as appropriate.
7. Read the final standalone Report for consistency of the disclosures with the information provided.

Conclusion

Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to the Subject Matter in the Report for the year ended 30 March 2023, in order for it to be in accordance with the Criteria.

Use of our Assurance Statement

We disclaim any assumption of responsibility for any reliance on this assurance report or its conclusions to any persons other than Pets at Home Group PLC, or for any purpose other than that for which it was prepared.

Accordingly, we accept no liability whatsoever, whether in contract, tort or otherwise, to any third party for any consequences of the use or misuse of this assurance report or its conclusions.

Our Independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants and have the required competencies and experience to conduct this assurance engagement.

EY also applies International Standard on Quality Management 1, Quality Control for Firms that Perform Audits and Reviews of Financial Statements, or Other Assurance and Related Services Engagements, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Ernst & Young LLP, London

28th July 2023