



## Independent Limited Assurance Report to the Directors of Experian Plc

The Board of Directors of Experian Plc (“Experian”) engaged us to obtain limited assurance on the selected carbon emissions metrics for the year ended 31 March 2023 (together the “Subject Matter Information”) as defined below and marked with the symbol ‘a’ on page 62 in the Experian Annual Report for the year ended 31 March 2023 (the “Report”).

Our assurance conclusion does not extend to information in respect of earlier periods or to any other information included in, or linked from, the Report including any images, audio files or videos.

### Our limited assurance conclusion

Based on the procedures we have performed, as described under the ‘Summary of work performed’ and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Subject Matter Information in the Experian Annual Report for the year ended 31 March 2023, has not been prepared, in all material respects, in accordance with the Reporting Criteria set out on the Experian website and referenced below.

### Subject Matter Information and Reporting Criteria

The Subject Matter Information needs to be read and understood together with the 2023 Carbon Reporting Principles and Methodologies, which Experian is solely responsible for selecting and applying. The Subject Matter Information and the Reporting Criteria are set out below:

Subject Matter Information	Unit	2023
Scope 1 emissions	thousand tonnes CO <sub>2</sub> e	2.8
Scope 2 emissions (location based)	thousand tonnes CO <sub>2</sub> e	18.4
Scope 2 emissions (market based)	thousand tonnes CO <sub>2</sub> e	7.3
Scope 3 emissions (purchased goods and services)	thousand tonnes CO <sub>2</sub> e	130.9

Reporting Criteria available at: <https://www.experianplc.com/responsibility/data-and-assurance/><sup>1</sup>

### Inherent limitations

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, evaluation and measurement techniques that can affect comparability between entities and over time. The precision of different measurement techniques may also vary.

Non-financial performance information is subject to more inherent limitations than financial information, given the characteristics of the underlying subject matter and the methods used for determining such information.

Specifically for Scope 3 emissions (purchased goods and services), there are significant limitations in the availability and quality of GHG emissions data from third parties, resulting in reliance on proxy data. It is anticipated that the principles and methodologies used to measure and report the Scope 3 emissions (purchased goods and services) will develop over time and may be subject to change in line with market practice and regulation, impacting comparability year-on-year.

The uncertainties and limitations are laid out in more detail in the Reporting Criteria.

### Responsibilities of the directors

As explained in the Directors’ Statement on page 148 of the Report, the Directors of Experian are responsible for:

- determining appropriate reporting topics and selecting or establishing suitable criteria for measuring or evaluating the underlying subject matter;
- ensuring that those criteria are relevant and appropriate to Experian and the intended users of the Report;
- the preparation of the Subject Matter Information in accordance with the Reporting Criteria including designing, implementing and maintaining systems, processes and internal controls over the evaluation or measurement of the underlying subject matter to result in Subject Matter Information that is free from material misstatement, whether due to fraud or error; and
- producing the Report, including underlying data and a statement of directors’ responsibility, which provides a balanced reflection of Experian’s performance in this area and discloses, with supporting rationale, matters relevant to the intended users of the Report.

### Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Subject Matter Information is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to the Directors of Experian.

### Professional standards applied

We performed a limited assurance engagement in accordance with International Standard on Assurance Engagements 3410 ‘Assurance engagements on greenhouse gas statements’, issued by the International Auditing and Assurance Standards Board.

<sup>1</sup>The maintenance and integrity of Experian’s website is the responsibility of the Directors; the work carried out by us does not involve consideration of these matters and, accordingly, we accept no responsibility for any changes that may have occurred to the reported Subject Matter Information or Reporting Criteria when presented on Experian’s website.

## ***Our independence and quality control***

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We have complied with the Institute of Chartered Accountants in England and Wales Code of Ethics, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, that are at least as demanding as the applicable provisions of the International Ethics Standards Board for Accountants International Code of Ethics for Professional Accountants (including International Independence Standards).

We apply the International Standard on Quality Management (UK) 1 and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

## ***Summary of work performed***

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We performed a limited assurance engagement. Limited assurance can cover a range of assurance from low (i.e. just above assurance that is likely to enhance the intended user's confidence about what has been assured to a degree that it is clearly more than inconsequential) to just below reasonable assurance. Because the level of assurance in a limited assurance engagement varies in this way, we give more detail about the procedures performed, so that the intended users can understand the nature, timing and extent of procedures we performed as context for our conclusion. These procedures performed vary in nature and timing from, and are less than 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.

In performing our limited assurance procedures, which were based on our professional judgement, we performed the following:

- considered the suitability in the circumstances of Experian's use of the Reporting Criteria, as the basis for preparing the Subject Matter Information;
- obtained an understanding of Experian's control environment, processes and systems relevant to the preparation of the Subject Matter Information;
- evaluated the appropriateness of measurement and evaluation methods, reporting policies used and estimates made by Experian, noting that our procedures did not involve testing the data on which the estimates are based or separately developing our own estimates against which to evaluate Experian's estimates;
- performed limited substantive testing on a selective basis of the Subject Matter Information, which is aggregated from information submitted by Experian's operational sites. Testing involved:
  - comparing year on year movements and obtaining explanations from management for significant differences we identified, agreeing arithmetical accuracy and agreeing data points to or from source information to check that the underlying subject matter had been appropriately evaluated or measured, recorded, collated and reported;
  - analysing the emissions data from a number of sites, selected on the basis of their inherent risk and materiality to the group, to understand the key processes and controls for reporting site performance data to the group team;
  - specifically for Scope 3 emissions (purchased goods and services), agreeing reported data to internal and external sources, for example: categorisation of expense data by industry sector, nature of spend, invoice values, supplier revenues, GHG emissions and emissions factors.
- considered the disclosure and presentation of the Subject Matter Information.

Our assurance procedures specifically did not include evaluating the suitability of design or operating effectiveness of control activities. Nor did we perform procedures on financial information extracted from the audited accounts of Experian and used in the calculation of the carbon emission metrics.

## ***Other information***

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The other information comprises all of the information in the Report other than the Subject Matter Information and our assurance report. The directors are responsible for the other information. As explained above, our limited assurance conclusion does not extend to the other information and, accordingly, we do not express any form of assurance thereon. In connection with our limited assurance of the Subject Matter Information, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Subject Matter Information or our knowledge obtained during the assurance engagement, or otherwise appears to contain a material misstatement of fact. If we identify an apparent material inconsistency or material misstatement of fact, we are required to perform procedures to conclude whether there is a material misstatement of the Subject Matter Information or a material misstatement of the other information, and to take appropriate actions in the circumstances.

## ***Use and distribution of our report***

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Our report, including our conclusion, has been prepared solely for the Board of Directors of Experian in accordance with the agreement between us dated 17 February 2023 (the "agreement"). Our report must not be made available to any other party save as set out in the agreement. To the fullest extent permitted by law, we do not accept or assume responsibility or liability to anyone other than the Board of Directors and Experian for our work or this report except where terms are expressly agreed between us in writing.



**PricewaterhouseCoopers LLP**  
**Chartered Accountants**  
**London**  
**16 May 2023**