



Independent Practitioner's Limited Assurance Report to Haleon plc

Report on Haleon plc's selected sustainability KPIs for the year ended 31 December 2024

Conclusion

We have performed a limited assurance engagement on whether selected information in Haleon plc's ("Haleon" or the "Company") "Our approach to sustainability" section of Haleon's Annual Report and Form 20-F 2024 and / or in Haleon's Responsible Business Report 2024 (together the "Reports") for the year ended 31 December 2024 has been properly prepared in accordance with Haleon's Responsible Business Basis of Reporting 2024 as set out at [ESG Reporting Hub - Haleon](#) (the "Reporting Criteria"). The information within the Reports that was subject to assurance is indicated with the symbol "*" (the "Selected Information") and is also listed in Appendix 1.

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the Selected Information has not been properly prepared, in all material respects, in accordance with the Reporting Criteria.

Our conclusion is to be read in the context of the remainder of this report, in particular the "Inherent limitations in preparing the Selected Information" and "Intended use of our report" sections below.

Our conclusion on the Selected Information does not extend to other information that accompanies or contains the Selected Information and our assurance report (hereafter referred to as "Other Information"). We have not performed any procedures as part of this engagement with respect to such Other Information. We audited the financial statements, and the part of the Directors' Remuneration Report to be audited, included within the Other Information and our report thereon is included with the Other Information.

Basis for conclusion

We conducted our engagement in accordance with International Standard on Assurance Engagements (UK) 3000 *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* ("ISAE (UK) 3000") issued by the Financial Reporting Council ("FRC") and, in respect of the greenhouse gas emissions information included within the Selected Information, in accordance with International Standard on Assurance Engagements 3410 *Assurance Engagements on Greenhouse Gas Statements* ("ISAE 3410") issued by the International Auditing and Assurance Standards Board ("IAASB"). Our responsibilities under those standards are further described in the "Our responsibilities" section of our report.

We have complied with the Institute of Chartered Accountants in England and Wales ("ICAEW") Code of Ethics, which includes independence and other ethical 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 ("IESBA") International Code of Ethics for Professional Accountants (including International Independence Standards).

Our firm applies International Standard on Quality Management (UK) 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements* ("ISQM (UK) 1"), issued by the FRC, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.



Inherent limitations in preparing the Selected Information

The nature of non-financial information; the absence of a significant body of established practice on which to draw; and the methods and precision used to determine non-financial information, allow for different, but acceptable, evaluation and measurement techniques and can result in materially different measurements, affecting comparability between entities and over time.

As described on page 1 of the Reporting Criteria, the greenhouse gas (“GHG”) emissions quantification process is subject to: scientific uncertainty, which arises because of incomplete scientific knowledge about the measurement of GHGs; and estimation (or measurement) uncertainty resulting from the measurement and calculation processes used to quantify emissions within the bounds of existing scientific knowledge.

The Reporting Criteria has been developed to assist Haleon in reporting selected ESG information to measure its progress against its ESG strategy. As a result, the Selected Information may not be suitable for another purpose.

Directors’ responsibilities

The Directors of Haleon are responsible for:

- designing, implementing and maintaining internal controls relevant to the preparation and presentation of the Selected Information that is free from material misstatement, whether due to fraud or error;
- selecting and developing suitable Reporting Criteria for preparing the Selected Information;
- properly preparing the Selected Information in accordance with the Reporting Criteria; and
- the contents and statements contained within the Reports and the Reporting Criteria including the identification and description of any emissions deductions.

Our responsibilities

We are responsible for:

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

Summary of the work we performed as the basis for our conclusion

We exercised professional judgment and maintained professional scepticism throughout the engagement. We planned and performed our procedures to obtain evidence that is sufficient and appropriate to obtain a meaningful level of assurance over the Selected Information to provide a basis for our limited assurance conclusion. Planning the engagement involves assessing whether Haleon’s Reporting Criteria are suitable for the purposes of our limited assurance engagement. Our procedures selected depended on our judgement, on our understanding of the Selected Information and other engagement circumstances, and our consideration of areas where material misstatements are likely to arise.

In carrying out our engagement, we performed procedures which included:

- conducting interviews with Haleon’s management to obtain an understanding of the key processes, systems and controls in place over the preparation of the Selected Information;
- selected limited substantive testing, including agreeing a selection of the Selected Information to the corresponding source documentation including purchased electricity invoices and health and safety incident reports;
- assessing for accuracy a selection of formulae used and manual calculations performed over the Selected Information;



- considering the appropriateness of the carbon conversion factor calculations and other unit conversion factor calculations used by reference to widely recognised and established conversion factors;
- reperforming a selection of the carbon conversion factor calculations and other unit conversion factor calculations;
- performing analytical procedures over greenhouse gas emissions by forming an expectation of expected amounts using prior period amounts and data over changes in business operations; and
- reading the Reports with regard to the Reporting Criteria and for consistency with our findings over the Selected Information.

The Reports include a deduction from Haleon's emissions for the year of 27 thousand tonnes of CO2-e relating to offsets. We have performed procedures as to whether these offsets were owned by Haleon and retired during the year, and whether the description of them in the Reports is a reasonable summary of the relevant contracts and related documentation. However, we have not performed any procedures regarding the external providers of these offsets, and express no conclusion about whether the offsets have resulted, or will result, in a reduction of 27 thousand tonnes of CO2-e.

The 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.

Intended use of our report

Our report has been prepared for Haleon solely in accordance with the terms of our engagement. We have consented to the publication of our report on Haleon's website at [ESG Reporting Hub - Haleon](#) for the purpose of Haleon showing that it has obtained an independent assurance report in connection with the Selected Information.

Our report was designed to meet the agreed requirements of Haleon determined by Haleon's needs at the time. Our report should not therefore be regarded as suitable to be used or relied on by any party wishing to acquire rights against us other than Haleon for any purpose or in any context. Any party other than Haleon who obtains access to our report or a copy and chooses to rely on our report (or any part of it) will do so at its own risk. To the fullest extent permitted by law, KPMG LLP will accept no responsibility or liability in respect of our report to any other party.

George Richards
for and on behalf of KPMG LLP
Chartered Accountants
15 Canada Square
London
E14 5GL
United Kingdom
20 March 2025

The maintenance and integrity of Haleon's website is the responsibility of the Directors of Haleon; 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 Selected Information, Reporting Criteria or Reports presented on Haleon's website since the date of our report.



Appendix 1: Selected Information

The Underlying Selected Data that constitutes the Selected Information is listed below. The information in this Appendix needs to be read together with the limited assurance report and the Reporting Criteria.

KPI	Units	Period	Where it appears (Annual Report and Form 20-F ("ARA") / Responsible Business Report ("RBR") / Both)	Value
Greenhouse Gas Emissions & Energy				
Total Scope 1 GHG emissions-Global	thousands of tonnes of CO ₂ e	1 Dec 23 - 30 Nov 24	ARA	68
Total Scope 2 GHG emissions - location-based - Global	thousands of tonnes of CO ₂ e	1 Dec 23 - 30 Nov 24	ARA	124
Total Scope 2 GHG emissions - market-based - Global	thousands of tonnes of CO ₂ e	1 Dec 23 - 30 Nov 24	ARA	7
Total Scope 1 & 2 GHG emissions (location based) - Global	thousands of tonnes of CO ₂ e	1 Dec 23 - 30 Nov 24	ARA	192
Total Scope 1 & 2 GHG emissions (market-based) - Global	thousands of tonnes of CO ₂ e	1 Dec 23 - 30 Nov 24	ARA	75
Total emissions offset - Global	thousands of tonnes of CO ₂ e	1 Dec 23 - 30 Nov 24	ARA	27
Total net Scope 1 & 2 GHG emissions (market-based) - Global	thousands of tonnes of CO ₂ e	1 Dec 23 - 30 Nov 24	ARA	49
Total energy consumed in operations- Global	GWh	1 Dec 23 - 30 Nov 24	ARA	719
Total renewable energy consumed - Global	GWh	1 Dec 23 - 30 Nov 24	ARA	358
Total renewable electricity consumed - Global	GWh	1 Dec 23 - 30 Nov 24	ARA	325
GHG Emissions intensity (location-based) - Global	tonnes of CO ₂ e per million £ revenue	1 Dec 23 - 30 Nov 24	ARA	17
% Renewable electricity	%	1 Dec 23 - 30 Nov 24	ARA	100
% Renewable energy	%	1 Dec 23 - 30 Nov 24	ARA	50
Reduction in total net Scope 1 & 2 GHG emissions (market-based) - Global vs the 2020 baseline	%	1 Dec 23 - 30 Nov 24	ARA & RBR	-48
Packaging				
Recycle-ready packaging	%	1 July 23 - 30 June 24	ARA & RBR	74
Health & Safety				



Fatalities	Number of employees	1 Jan 24 - 31 Dec 24	RBR	0
Fatalities	Number of contractors	1 Jan 24 - 31 Dec 24	RBR	0
Reportable injury and illness rate (Employees + External Workforce)	Rate per 100,000 hours worked	1 Jan 24 - 31 Dec 24	ARA & RBR	0.13
Lost time reportable injury and illness rate (Employees + External Workforce)	Rate per 100,000 hours worked	1 Jan 24 - 31 Dec 24	ARA & RBR	0.1
Reportable injury and illness rate (Contractors)	Rate per 100,000 hours worked	1 Jan 24 - 31 Dec 24	RBR	0.19
Lost time reportable injury and illness rate (Contractors)	Rate per 100,000 hours worked	1 Jan 24 - 31 Dec 24	RBR	0.1
Potential Serious Incident or Fatality (pSIF)	Number of events	1 Jan 24 - 31 Dec 24	RBR	26
Health Inclusivity				
Health Inclusivity - Theraflu	Number of people empowered	1 Dec 23 – 30 Nov 24	ARA & RBR	Over 7 million
Health Inclusivity - HPP	Number of people empowered	1 Dec 23 – 30 Nov 24	ARA & RBR	Over 35 million
Gender Representation				
Gender representation in leadership roles	%	1 Jan 24 - 31 Dec 24	ARA & RBR	45.2