

Verification statement

To the stakeholders of Halma plc

EcoAct was engaged by Halma plc at (Misbourne Court Rectory Way, Amersham Bucks HP7 0DE, UK) to provide independent third-party limited verification of its direct (Scope 1) and indirect (Scope 2) greenhouse gas emissions as detailed in the company's carbon footprint calculation for the period 1st April 2023 to 30th March 2024.

Objective & responsibilities

The objective of the GHG emissions verification was to confirm whether the GHG statements as reported in Halma's GHG Emissions report for FY24 were fairly stated and free from material error or omission in accordance with the criteria outlined below.

Halma plc is 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 Halma plc and 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 2023 (BEIS – Department for Business, Energy & Industries Strategy), IEA and AIB electricity emissions factors (2023)

Level of Verification and Materiality

A limited level of verification aligned with the ISO 14064-3:2019 standard with specification and guidance for the verification and validation of greenhouse gas statements was conducted.

The organisational boundary of Halma plc was established as to include all entities which were operational during FY24. EcoAct assessed the FY24 footprint according to the operational control approach, which includes any activities for which the business has full operational control. The verification team reviewed the source data from Halma plc's GHG Emissions report, to identify emissions sources material to the carbon footprint.

Description of activities

In accordance with the Limited Verification requirement, EcoAct selected and verified sufficient and appropriate level of evidence and data calculations to form the basis for our verification opinion.

Selected data for verification included:

- Scope 1 emissions (combustion of fuels)
- Scope 2 emissions (electricity use)

The scope of the verification did not include emissions associated with Halma plc's company vehicles or refrigerant use.

The verification of Halma plc’s emissions related information was conducted through the review and testing of its emissions calculations and selected primary evidence. We have also conducted interviews with stakeholders involved in data gathering and reporting to discuss systems, processes and methodologies used to compile the GHG report for FY24.

Amendments to the carbon footprint calculation, to correct minor data discrepancies, were made during the verification process by the Halma plc team prior to the finalization of the GHG emissions totals. These discrepancies were not material to the data reported above. Detailed findings and recommendations about Halma plc’s emissions data have been made to the management of Halma plc following the verification.

Verification Opinion

Based on the data and information provided by Halma plc and the processes and procedures followed, nothing has come to EcoAct’s attention to indicate that the GHG emissions totals reported for FY24 are not fairly stated and free from material error.

The final, verified emissions totals were:

Scope 1	2,225 tCO ₂ e
Scope 2 – Location Based	10,721 tCO ₂ e
Scope 2 – Market Based	4,605 tCO ₂ e

Note – the above emissions totals do not include emissions associated with company vehicles or refrigerant use, which were not under the scope of this verification. Halma plc’s total Scope 1 emissions including these emission sources was 3,933 tCO₂e.

Verified by

Alan Tarleton

Alan Tarleton
Senior Consultant
EcoAct,
London, 02/09/2024

Independent review

Flavia Tavares

Flavia Tavares
Managing Consultant
EcoAct,
London, 02/09/2024

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 Halma plc. No member of the EcoAct team has a business relationship with Halma plc, its Directors or Managers beyond that required of this assignment. To our knowledge there has been no conflict of interest.