



ISAE 3000 Assurance Statement

Independent Assurance of Pearson's Environmental, Social and Governance data (2025)

Pearson PLC

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Basis of Report

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1.0 The Nature of the Assurance

This is a report by SLR Consulting Limited (“SLR”) for the Management of Pearson PLC (“Pearson”).

SLR has undertaken **limited** assurance of Pearson’s FY2025 Greenhouse Gas emissions (GHG), other environmental, social impact, and governance and ethics data. See Appendix A for the full list of indicators assured.

SLR has also assured Pearson’s restated FY2024, FY2023 and FY2018 environmental data.

GHG emissions data, including Scope 1, Scope 2 (market & location-based), and applicable Scope 3 Categories, have been assured against the following criteria: WRI / WBCSD Greenhouse Gas Protocol, 2015 revised edition, and, where appropriate, the Corporate Value Chain (Scope 3) Standard (2011) and Calculation Guidance (2013), and Scope 2 Guidance (2015).

Other environmental, social impact, governance and ethics data was assured against the Global Reporting Initiative (GRI) Principles of Accuracy, Clarity, Comparability, Completeness, Timeliness and Verifiability.

The data assured relates to Pearson’s owned and leased assets in its operational control across all its global operations, for the reporting period 01 January 2025 – 31 December 2025, and for environmental restatements for 01 January 2024 – 31 December 2024, 01 January 2023 – 31 December 2023 and 01 January 2018 – 31 December 2018.

Pearson is entirely and solely responsible for the production and publication of the data assured, and SLR for its assurance.

This engagement was performed in accordance with the International Standard on Assurance Engagement (ISAE) 3000 (Assurance Engagements other than Audits or Reviews of Historical Financial Information) (2020) and the relevant subject-matter specific ISAE for GHG data (ISAE 3410, Assurance Engagements on Greenhouse Gas Statements).

GHG quantification is subject to inherent uncertainty due to factors such as incomplete scientific knowledge about the global warming potential of different GHGs and uncertainty around the models and parameters used in estimating GHG emissions.

SLR has complied with the requirements for independence, professional ethics, and quality control as stipulated by ISAE 3000 (2020) Requirements 3a and 3b.

2.0 Assurance Work Performed

The assurance work was commissioned on 29 October 2025 and was completed on 23 February 2026. Detailed records were kept of meetings and correspondence relating to the assurance. A team of six, led by a Managing Consultant, undertook the assurance and commentary process. A Director acted as adviser to the group. The assurance engagement was undertaken to a **limited** level and involved the following activities:

1. In-depth management interviews with relevant stakeholders involved in collecting and managing activity data at Pearson to understand Pearson’s processes for management, reporting and performance improvement in environmental, social impact, governance and ethics data.
2. In-depth and regular meetings with the main Pearson contact for data management.



3. Request and receipt of data, and supporting policies, procedures and other documentation concerned with data collation, evaluation, communication and reporting.
4. A review of underlying data sources and substantiating evidence to support this year's reporting, to assess the robustness of monitoring and reporting systems.
5. Spot checks on data received against underlying data sources.
6. A review of Pearson's current GHG Accounting and Reporting process documents.
7. A review of the emissions factors to ensure the most up-to-date factors are applied in the emissions calculation.
8. A review of GHG calculations for accuracy and consistency with best practice guidelines.
9. Considered year-on-year trends shown by data received and, where necessary, interrogated data owners about these trends.
10. Where necessary, had further calls to resolve any remaining queries regarding evidence or data management systems.
11. Documentation of all data queries raised during the process, and the steps taken to resolve these.

The GHG, other environmental, social impact, and governance and ethics data assured during this engagement are presented in Appendix A.

3.0 Independence

SLR is a specialist management consultancy, advising corporations that seek to improve their economic, social, and environmental performance around the world and is a leading assurer of corporate responsibility and sustainability data and reports.

SLR has assured Pearson's environmental and social data since 2019. During the reporting period, SLR also worked with Pearson on its Task force on Climate-Related Financial Disclosures report in the 2025 Annual Report of Accounts.

SLR and the team assuring the data have had no input into the management systems, processes and methodologies used to prepare the assured data.



4.0 Conclusion

Based on the scope of work and limited assurance procedures performed:

- Nothing has come to our attention that causes us to believe that the GHG emissions data, including Scope 1, Scope 2 (market & location-based), and applicable Scope 3 Categories, have not been prepared, in all material respects, in accordance with the WRI / WBCSD Greenhouse Gas Protocol, 2015 revised edition, and, where appropriate, the Corporate Value Chain (Scope 3) Standard (2011) and Calculation Guidance (2013), and Scope 2 Guidance (2015).
- Nothing has come to our attention that causes us to believe that the other environmental, social impact, governance and ethics data is not prepared, in all material respects, in accordance with the GRI Principles of Accuracy, Clarity, Comparability, Completeness, Timeliness and Verifiability.

SLR Consulting Limited

London

23th February 2026



Appendix A Assured data

The following tables present the data assured as part of this engagement. Please be advised that the reported quantities have been rounded, and as a result, the aggregated totals may exhibit minor discrepancies of up to one unit.

All data represents Pearson's global operations unless stated otherwise.

Environmental Data

Table 1: GHG emissions data

Indicator	Scope	Unit	FY25	FY24 restated	FY23 restated	FY18 restated
Scope 1	Global	Tonnes CO ₂ e	3,701	4,094	4489	5,914
Scope 2 (location-based)	Global	Tonnes CO ₂ e	11,598	13,938	13321	28,563
Scope 2 (market-based)	Global	Tonnes CO ₂ e	9	11	1105	2,301
Scope 3 (location-based)	Global	Tonnes CO ₂ e	248,645	261,700	257,884	433,453
Scope 3 (market-based)	Global	Tonnes CO ₂ e	250,005	263,048	258,462	433,563
Scope 1, 2, 3 (location-based)	Global	Tonnes CO ₂ e	263,945	279,732	275,694	467,931
Scope 1, 2, 3 (market-based)	Global	Tonnes CO ₂ e	253,715	267,153	264,056	441,779
Scope 1 and 2 (location-based)	Global	Tonnes CO ₂ e	15,299	18,032	17,810	34,477
Scope 1 and 2 (market-based)	Global	Tonnes CO ₂ e	3,710	4,105	5,594	8,215
Scope 1	UK	Tonnes CO ₂ e	550	561	668	257
Scope 2 (location-based)	UK	Tonnes CO ₂ e	818	831	1,134	709
Scope 2 (market-based)	UK	Tonnes CO ₂ e	6	5	6	1
Scope 1 and 2 (location-based)	UK	Tonnes CO ₂ e	1,368	1,392	1,802	966
Scope 1 and 2 (market-based)	UK	Tonnes CO ₂ e	556	566	674	258
Scope 1, 2 and 3 intensity per revenue (market-based)	Global	Tonnes CO ₂ e / million £ revenue	71	75	72	107

Table 2: Scope 3 GHG market-based emissions breakdown by GHG Protocol category

Indicator	Unit	FY25	FY24 restated	FY23 restated	FY18 restated
1-Purchased goods and services (including emissions from 2-Capital goods)	Tonnes CO ₂ e	175,696	197,438	192,559	329,493
3-Fuel- and energy-related activities	Tonnes CO ₂ e	3,733	4,571	4,199	9,586
4-Upstream transportation and distribution	Tonnes CO ₂ e	13,232	14,893	14,942	37,008
5-Waste generated in operations	Tonnes CO ₂ e	1,067	595	717	4,315
6-Business travel	Tonnes CO ₂ e	26,190	19,177	18,535	28,648
7-Employee commuting	Tonnes CO ₂ e	17,726	14,966	14,677	1,401
8-Upstream Leased Assets	Tonnes CO ₂ e	152	266	233	N/A
11-Use of sold products	Tonnes CO ₂ e	379	578	347	816



12-End-of-life treatment of sold products	Tonnes CO2e	4,537	3,259	4,205	16,664
13-Downstream leased assets	Tonnes CO2e	4,405	4,448	5,270	1,579
14-Franchises	Tonnes CO2e	2,888	2,858	2,780	4,055

Table 3: Energy data

Indicator	Scope	Unit	FY25	FY24 restated	FY23 restated	FY18 restated
Natural gas consumption	Global	MWh	12,610	14,364	16,464	14,330
Total fossil fuel consumption	Global	MWh	13,266	14,813	16,970	15,456
Share of electricity from renewable sources	Global	%	100	100	92	93
Total electricity consumption from non-renewable sources	Global	MWh	0	0	2,713	3,820
Total electricity consumption from renewable sources	Global	MWh	30,770	36,876	32,622	56,525
On-site generated electricity	Global	MWh	0	216	170	0
Vehicles	Global	MWh	0	0	N/A	N/A
Total energy consumption (all sources)	Global	MWh	44,090	51,851	52,494	75,801
Total energy consumption (all sources)	UK	MWh	5,764	6,058	8,005	3,271

Table 4: Other environmental data

Indicator	Unit	FY25	FY24 restated	FY23 restated	FY18 restated
Paper used	Tonnes	19,720	19,255	22,859	103,758
Paper used with FSC certification	%	72	59	N/A	N/A
Paper used with PEFC certification	%	2	4	N/A	N/A
Paper used with SFI certification	%	26	30	N/A	N/A
Total waste generated	Tonnes	2,070	1,754	1,354	10,255
Share of office waste that is recycled	%	13	33	15	12
Total water consumption	m ³	193,537	127,014	132,741	399,947



Social Impact and Governance & Ethics Indicators

All indicators are for FY2025.

Theme	Indicator	Scope	FY25
Employee breakdown			
Employees	Average FTE during the year, global	FTE	17,062
Employees by geography (Regional Representation)	Global, as of 31 December 2025	FTE	16,665
Employees by geography (Regional Representation)	US, as of 31 December 2025	FTE	8,260
Employees by geography (Regional Representation)	UK, as of 31 December 2025	FTE	3,472
Employees by geography (Regional Representation)	Rest of world, as of 31 December 2025	FTE	4,933
Gender Diversity Breakdown			
Employees by employment status	Permanent (regular)	%	98
Employees by employment status	Temporary (limited term)	%	2
Permanent, regular employees by gender	Male	%	41
Permanent, regular employees by gender	Female	%	58
Permanent, regular employees by gender	Non-binary	%	0
Permanent, regular employees by gender	No data	%	0
Temporary, limited-term employees by gender	Male	%	31
Temporary, limited-term employees by gender	Female	%	68
Temporary, limited-term employees by gender	Non-binary	%	0
Temporary, limited-term employees by gender	No data	%	1
Full-time, regular employees by contract type	Full-time	%	82
Part-time, regular employees by contract type	Part-time	%	18
Full-time, regular employees by gender	Male	%	44
Full-time, regular employees by gender	Female	%	56
Full-time, regular employees by gender	Non-binary	%	0
Full-time, regular employees by gender	Not disclosed	%	1



Part-time, regular employees by gender	Male	%	28
Part-time, regular employees by gender	Female	%	71
Part-time, regular employees by gender	Non-binary	%	0
Part-time, regular employees by gender	Not disclosed	%	0
All employees by gender	Male	%	41
All employees by gender	Female	%	59
All employees by gender	Non-binary	%	0
All employees by gender	Not disclosed	%	1
Female Leadership			
Females in leadership roles	Board and Executive Management	%	42
Females in leadership roles	Senior leadership	%	29
Females in leadership roles	VP and Director	%	47
Females in leadership roles	Manager	%	54
Females in leadership roles	Technology roles (IT/engineering)	%	29
Racial and Ethnic Diversity Breakdown			
Racial and ethnic diversity	Total workforce, US and UK	%	33 (US) 17 (UK)
Racial and ethnic diversity	Board positions, Global	%	33
Racial and ethnic diversity	Executive team, Global	%	42
Racial and ethnic diversity	Senior leadership, US and UK	%	20 (US) 33 (UK)
Racial and ethnic diversity	VP and Director, US and UK	%	21 (US) 15 (UK)
Racial and ethnic diversity	Manager, US and UK	%	28 (US) 15 (UK)
Racial and ethnic diversity, US	Total workforce	%	33
Racial and ethnic diversity, US	Asian	%	11
Racial and ethnic diversity, US	Black or African American	%	12
Racial and ethnic diversity, US	Hispanic or Latino	%	9
Racial and ethnic diversity, US	Other	%	2
Racial and ethnic diversity, US	White	%	66
Racial and ethnic diversity, US	Not stated	%	1



Racial and ethnic diversity, UK	Total workforce	%	17
Racial and ethnic diversity, UK	Asian	%	10
Racial and ethnic diversity, UK	Black	%	3
Racial and ethnic diversity, UK	Hispanic or Latino	%	0
Racial and ethnic diversity, UK	Other	%	4
Racial and ethnic diversity, UK	White	%	60
Racial and ethnic diversity, UK	Not stated	%	23
Racial and ethnic diversity, All management (US and UK)	Asian	%	11
Racial and ethnic diversity, All management (US and UK)	Black or African American	%	5
Racial and ethnic diversity, All management (US and UK)	Hispanic or Latino	%	4
Racial and ethnic diversity, All management (US and UK)	Other	%	3
Racial and ethnic diversity, All management (US and UK)	White	%	73
Racial and ethnic diversity, All management (US and UK)	Not stated	%	4
Employee Turnover Breakdown			
Employee turnover	Total ¹	Number; % rate	3,031; 18
Employee turnover	Voluntary	Number; % rate	2,192; 13
Employee turnover	Involuntary	Number; % rate	839; 5
Employee turnover by gender	Female	Number; % rate	1,854; 11
Employee turnover by gender	Male	Number; % rate	1,118; 7
Employee turnover by gender	Non-binary	Number; % rate	13; 0
Employee turnover by gender	Not disclosed	Number; % rate	46; 0
Employee turnover by age group	Under 30	Number; % rate	789; 5
Employee turnover by age group	30-50	Number; % rate	1,307; 8
Employee turnover by age group	Over 50	Number; % rate	914; 5
Employee turnover by age group	No data	Number; % rate	21; 0
New hires	Number of hires / average headcount ¹	Number; % rate	3,117; 18

¹ % calculated using the average 2025 headcount of 17,062, not the 2025 year-end position.



New hires by gender	Female	Number; % rate	1,849; 59
New hires by gender	Male	Number; % rate	1,144; 37
New hires by gender	Non-binary	Number; % rate	11; 0
New hires by gender	Not disclosed	Number; % rate	113; 4
New hires by age group	Under 30	Number; % rate	1,007; 32
New hires by age group	30-50	Number; % rate	1,396; 45
New hires by age group	Over 50	Number; % rate	695; 22
New hires by age group	No date	Number; % rate	19; 1
Employee engagement measures	Engagement (mean)	5-point Likert scale	4.23
Employee engagement measures	Inclusion (mean)	5-point Likert scale	4.29
Employee engagement measures	Progress ²	% of respondents	84
Employee engagement measures	Learning & Growth ³	% of respondents	82
Board and Executive Management Gender Breakdown			
Board and Executive Management by gender	Male	Number	5
Board and Executive Management by gender	Female	Number	7
Board and Executive Management by gender	Other categories	Number	0
Board and Executive Management by gender	Not specified / prefer not to say	Number	0
Board and Executive Management by gender	Male	%	41.7
Board and Executive Management by gender	Female	%	58.3
Board and Executive Management by gender	Other categories	%	0
Board and Executive Management by gender	Not specified / prefer not to say	%	0
Senior Board position (CEO, CFO, SID, Chair) by gender	Male	Number	3
Senior Board position (CEO, CFO, SID, Chair) by gender	Female	Number	1

² % of respondents agree and strongly agree with the statement “In the last 6 months, I have had a conversation about my progress”.

³ % of respondents agree and strongly agree with the statement “In the last year, I have had opportunities to Learn & Grow”.



Senior Board position (CEO, CFO, SID, Chair) by gender	Other categories	Number	0
Senior Board position (CEO, CFO, SID, Chair) by gender	Not specified / prefer not to say	Number	0
Executive Management by gender	Male	Number	7
Executive Management by gender	Female	Number	5
Executive Management by gender	Other categories	Number	0
Executive Management by gender	Not specified / prefer not to say	Number	0
Executive Management by gender	Male	%	58.3
Executive Management by gender	Female	%	41.7
Executive Management by gender	Other categories	%	0
Executive Management by gender	Not specified / prefer not to say	%	0
Board and Executive Management Ethnicity Breakdown			
Board and Executive Management by ethnicity	White British or other White (including minority-white groups)	Number	8
Board and Executive Management by ethnicity	Mixed/Multiple Ethnic Groups	Number	2
Board and Executive Management by ethnicity	Asian/Asian British	Number	1
Board and Executive Management by ethnicity	Black/African/Caribbean/Black British	Number	0
Board and Executive Management by ethnicity	Other ethnic group	Number	1
Board and Executive Management by ethnicity	Not specified / prefer not to say	Number	0
Board and Executive Management by ethnicity	White British or other White (including minority-white groups)	%	67
Board and Executive Management by ethnicity	Mixed/Multiple Ethnic Groups	%	17
Board and Executive Management by ethnicity	Asian/Asian British	%	8
Board and Executive Management by ethnicity	Black/African/Caribbean/Black British	%	0
Board and Executive Management by ethnicity	Other ethnic group	%	8
Board and Executive Management by ethnicity	Not specified / prefer not to say	%	0
Senior Board position (CEO, CFO, SID, Chair) by ethnicity	White British or other White (including minority-white groups)	Number	3



Senior Board position (CEO, CFO, SID, Chair) by ethnicity	Mixed/Multiple Ethnic Groups	Number	0
Senior Board position (CEO, CFO, SID, Chair) by ethnicity	Asian/Asian British	Number	0
Senior Board position (CEO, CFO, SID, Chair) by ethnicity	Black/African/Caribbean/Black British	Number	0
Senior Board position (CEO, CFO, SID, Chair) by ethnicity	Other ethnic group	Number	1
Senior Board position (CEO, CFO, SID, Chair) by ethnicity	Not specified / prefer not to say	Number	0
Executive Management by ethnicity	White British or other White (including minority-white groups)	Number	7
Executive Management by ethnicity	Mixed/Multiple Ethnic Groups	Number	1
Executive Management by ethnicity	Asian/Asian British	Number	2
Executive Management by ethnicity	Black/African/Caribbean/Black British	Number	0
Executive Management by ethnicity	Other ethnic group	Number	2
Executive Management by ethnicity	Not specified / prefer not to say	Number	0
Executive Management by ethnicity	White British or other White (including minority-white groups)	%	58.3
Executive Management by ethnicity	Mixed/Multiple Ethnic Groups	%	8.3
Executive Management by ethnicity	Asian/Asian British	%	16.7
Executive Management by ethnicity	Black/African/Caribbean/Black British	%	0
Executive Management by ethnicity	Other ethnic group	%	16.7
Executive Management by ethnicity	Not specified / prefer not to say	%	0
Other			
Total number of concerns raised and investigated⁴	Total	Number	130
Employees completing code of ethics certification or training	Total	%	99

⁴ Concerns raised via the whistleblowing hotline.

