

Independent Limited Assurance Statement to Johnson & Johnson on GHG & Air Emissions, Electricity and Water Data

ERM Certification & Verification Services Incorporated (“ERM CVS”) was engaged by Johnson & Johnson (“J&J”) to provide limited assurance in relation to the selected information set out below and presented in the J&J’s 2022 Health for Humanity Report (the “Report”) and on healthforhumanityreport.jnj.com as set out below.

Engagement summary	
Scope of our assurance engagement	<p>Whether the 2022 corporate data for the following selected indicators are fairly presented in the Report, in all material respects, in accordance with the reporting criteria.</p> <p><u>GHG Emissions</u></p> <ul style="list-style-type: none"> • Total absolute Scope 1 GHG emissions [metric tonnes CO₂e] • Total absolute Scope 2 GHG emissions using the location-based and market-based calculation methods [metric tonnes CO₂e] • Total offsets applied to reporting year [metric tonnes CO₂e] • Net Scope 1 & Scope 2 (market-based) GHG emissions [metric tonnes CO₂e] • Absolute Scope 3 GHG emissions [metric tonnes CO₂e] for each of the following categories: <ul style="list-style-type: none"> • Category 1 - Purchased goods and services; • Category 2 - Capital goods; • Category 3 - Fuel- and energy-related activities; • Category 4 - Upstream transportation and distribution; • Category 5 - Waste generated in operations; • Category 6 - Business travel; • Category 7 - Employee commuting; • Category 8 - Upstream leased assets; <p><u>Energy</u></p> <ul style="list-style-type: none"> • Electricity use generated by renewable energy sources – EU [%] • Electricity use generated by renewable energy sources – North America [%] • Electricity use generated by renewable energy sources – Global [%] <p><u>Water</u></p> <ul style="list-style-type: none"> • Total water withdrawn [million m³] • Total water consumed [million m³] • Total water recycled and reused [million m³] • Total water discharge [million m³] • Percentage of water withdrawn in regions of high or extremely high baseline water stress [%] • Percentage of water consumed in regions of high or extremely high baseline water stress [%]

Engagement summary	
Reporting period	Year ending 31 December 2022
Reporting criteria	WBCSD/WRI GHG Protocol (2004, as updated January 2015) for the Scope 1, 2 and 3 GHG emissions; Johnson & Johnson’s internal reporting criteria and definitions.
Assurance standard and level of assurance	We performed a limited assurance engagement, in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised) ‘Assurance Engagements other than Audits or Reviews of Historical Financial Information’. 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 and 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.
Respective responsibilities	J&J is responsible for preparing the Report and for the collection and presentation of the information within it, and for the designing, implementing and maintaining of internal controls relevant to the preparation and presentation of the Report. ERM CVS’ responsibility is to provide conclusions to J&J on the agreed scope based on our engagement terms with J&J, the assurance activities performed and exercising our professional judgement. We accept no responsibility, and deny any liability, to any party other than J&J for the conclusions we have reached.

2022 Health for Humanity Report

Independent Assurance Statements

Our conclusion

Based on our activities, as described below, nothing has come to our attention to indicate that the 2022 data and information for the disclosures listed under ‘Scope’ above are not fairly presented in the Report, in all material respects, in accordance with the reporting criteria.

Scope 1 GHG emissions:	384,622 MT CO₂e
Scope 2 GHG (location-based) emissions:	606,096 MT CO₂e
Scope 2 GHG (market-based) emissions:	298,566 MT CO₂e
Total offsets applied to reporting year:	27,682 MT CO₂e
Net Scope 1 & Scope 2 (market-based) emissions:	655,506 MT CO₂e
Scope 3 GHG emissions for the following categories:	
• 1: Purchased goods and services	6,974,849 MT CO₂e
• 2: Capital goods	233,285 MT CO₂e
• 3: Fuel and energy related activities	237,528 MT CO₂e
• 4: Upstream transportation and distribution	1,905,485 MT CO₂e
• 5: Waste generated in operations	7,968 MT CO₂e
• 6: Business travel	433,946 MT CO₂e
• 7: Employee commuting	101,720 MT CO₂e
• 8: Upstream leased assets	21,430 MT CO₂e
Percentage renewable electricity by region – EU:	100%
Percentage renewable electricity by region – North America:	84%
Percentage renewable electricity by region – Global:	67%
Total water withdrawn:	11.11 million m³
Total water consumed:	3.93 million m³
Total water recycled and reused:	0.83 million m³
Total water discharge:	7.18 million m³

Percentage of water withdrawn in regions of high or extremely high baseline water stress: 40%

Percentage of water consumed in regions of high or extremely high baseline water stress: 49%

Our assurance activities

Considering the level of assurance and our assessment of the risk of material misstatement of the Report a multidisciplinary team of sustainability and assurance specialists performed a range of procedures that included, but was not restricted to, the following:

- Assessing the appropriateness of the reporting criteria for the selected information.
- Virtual interviews with relevant corporate staff to understand internal reporting guidance and processes, including the use of its internal GHG Protocol, internal spreadsheets, and its various internal data management and reporting systems for each of the metrics in scope.
- Review of reporting boundary compared to J&J’s internal reporting criteria.
- An analytical review of the year-end data submitted by all locations included in the consolidated 2022 group data for the selected disclosures which included testing the completeness and mathematical accuracy of conversions and calculations, and consolidation in line with the stated reporting boundary.
- A review of estimates, extrapolations, and assumptions made in relation to the data for relevant GHG Scope 3 emissions categories.
- In-person site visits to four sites (Lititz, US; Pomezia, Italy; Schaffhausen, Switzerland; Springhouse, US) and virtual visits to four sites (Athens, US; Norderstedt, Germany; Ringaskiddy, Ireland; Xian, China) to review local reporting processes and consistency of reported annual data with selected underlying source data for each indicator. We interviewed relevant staff, reviewed site data capture and reporting methods, checked calculations and assessed the local internal quality and assurance processes; and.
- Confirming conversion and emission factors and assumptions used.
- Reviewing the presentation of information relevant to the scope of our work in the Report to ensure consistency with our findings.

The limitations of our engagement

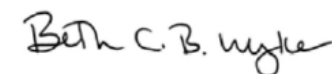
The reliability of the assured information is subject to inherent uncertainties, given the available methods for determining, calculating or estimating the underlying information. It is important to understand our assurance conclusions in this context.

Our independence, integrity and quality control

ERM CVS is an independent certification and verification body accredited by UKAS to ISO 17021:2015. Accordingly we 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. Our quality management system is at least as demanding as the relevant sections of ISQM-1 and ISQM-2 (2022).

ERM CVS applies a Code of Conduct and related policies to ensure that its employees maintain integrity, objectivity, professional competence and high ethical standards in their work. Our processes are designed and implemented to ensure that the work we undertake is objective, impartial and free from bias and conflict of interest. Our certified management system covers independence and ethical requirements that are at least as demanding as the relevant sections of Parts A & B of the IESBA Code relating to assurance engagements.

The team that has undertaken this assurance engagement has extensive experience in conducting assurance on environmental, social, ethical and health and safety information, systems and processes, and provides no consultancy related services to J&J in any respect.



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