

Independent Assurance Statements

Independent Limited Assurance Statement to Johnson & Johnson on Health for Humanity 2025 Goals

ERM Certification and Verification Services Inc (“ERM CVS”) was engaged by Johnson & Johnson Inc (“J&J”) to provide limited assurance in relation to selected information reported in the Johnson & Johnson 2022 Health for Humanity Report, the Health for [Humanity 2025 Goals Scorecard](#) (together the “Report”) and on healthforhumanityreport.jnj.com

Engagement summary	
Scope of our assurance engagement issued	<p>Whether the selected information detailed below are fairly presented in the Report, in all material respects, in accordance with the reporting criteria:</p> <ul style="list-style-type: none"> Reported progress against each Health for Humanity 2025 Goal (cumulative 2021-2022) VERMOX (mebendazole) doses donated (millions) (2022) Patients Reached by J&J Impact Ventures (JJIV) portfolio companies & funds since date of investment (number) (2022 - as of 31 December 2022) Healthcare Professionals (HCPs) Supported by JJIV portfolio companies since date of investment (number) (2022 - as of 31 December 2022) <p>Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Report or on healthforhumanityreport.jnj.com.</p>
Reporting period	<p>Cumulative (2021-2022): 1 January 2021 – 31 December 2022 2022: 1 January 2022 – 31 December 2022</p>
Reporting criteria	<p>Health for Humanity 2025 Goals as defined in the Report J&J Basis of Reporting as described in applicable footnotes within the Report</p>
Assurance standard and level of assurance	<p>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’ issued by the International Auditing and Standards Board.</p> <p>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.</p>
Respective responsibilities	<p>J&J is responsible for preparing the Report 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 selected information.</p> <p>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.</p>

Our conclusion

Based on our activities, as described below, nothing has come to our attention to indicate that the selected 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.

Our assurance activities

Considering the level of assurance and our assessment of the risk of material misstatement of the selected information a multi-disciplinary 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 including review of the reporting principles, boundaries, definitions and internal guidelines for each of the Health for Humanity 2025 Goals.
- A review of external media reporting relating to J&J to identify issues in the reporting period that may be relevant to the assurance scope.
- Interviews with management representatives and other staff to understand and evaluate the relevant management systems and processes (including internal review and control processes) used for collecting and reporting the selected information.
- A review at corporate level of a sample of qualitative and quantitative evidence supporting the selected information.
- A review of the GHG and renewable energy data to confirm consistency with the findings of our separate GHG and renewable energy verification engagement including completeness and consistency.
- Reviewing the presentation of information relevant to the scope of our work in the Report and on healthforhumanityreport.jnj.com to ensure consistency with our findings.

The limitations of our engagement

The reliability of the assured information is subject to inherent uncertainties, given the nature of some of the Health for Humanity 2025 Goals dependence on partner organisations to provide performance information, as well as the use of estimates, assumptions and extrapolations in determining the Selected information. It is important to understand our assurance conclusions in this context.

Our independence, integrity and quality control

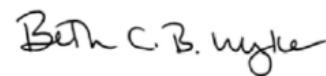
ERM CVS is an independent certification and verification body accredited by UKAS to ISO 17021:2015. Accordingly we maintain a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal 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 Johnson & Johnson Inc in any respect.

Other Matters

We have provided J&J with a separate management report with our detailed (non-material) findings and recommendations.



Beth Wyke
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2 June 2023
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