

Independent Limited Assurance Report to Johnson & Johnson Services, Inc on GHG & Air Emissions, Electricity and Water Data

ERM Certification & Verification Services Incorporated (“ERM CVS”) was engaged by Johnson & Johnson Services, Inc (“J&J”) to provide limited assurance in relation to the selected information set out below and presented in the J&J 2023 Health for Humanity Report; on healthforhumanityreport.jnj.com; and ESG Performance Data and Indices file (the “Reports”); as set out below.

Engagement summary			
Scope of our assurance engagement	Whether the 2023 data for the following selected disclosures are fairly presented in the Reports, in all material respects, in accordance with the reporting criteria.		
	GHG Emissions		
	Metric	Units	Value
	Scope 1 GHG emissions, total		320,104
	Scope 2 GHG emissions, facilities - Location-based		467,934
	Scope 2 GHG emissions, facilities - Market-based		122,776
	Scope 3 GHG Emissions by source:		
	Category 1 - Purchased goods and services	metric tonnes CO ₂ e	4,922,171
	Category 2 - Capital goods		168,604
	Category 3 - Fuel- and energy-related activities		187,356
Category 4 - Upstream transportation and distribution	700,249		
Category 5 - Waste generated in operations	5,267		
Category 6 - Business travel	291,577		
Category 7 - Employee commuting	164,482		
Category 8 - Upstream leased assets	21,837		
Category 11 - Use of sold products	111,399		
Category 12 - End-of-life treatment of sold products	58,784		
Energy			
Metric	Units		Value
Electricity use generated by renewable energy sources - Global	%	87%	
Electricity use generated by renewable energy sources - EU		100%	
Electricity use generated by renewable energy sources - North America		100%	
Air			
Metric	Units	Value	
Total NOx emissions from facility combustion sources	metric tonnes	28.0	
Total SOx emissions from facility combustion sources		39.0	
Hazardous air pollutant (HAP) emissions		43.5	
Volatile organic compounds (VOC) emissions		302.7	
Particulate matter (PM) emissions		27.3	
Refrigerant emissions		3.6	
Ozone-depleting substances		0.06	
Ozone-depleting substances	metric tonnes of CFC-11 equiv.	0.0033	

Water		
Metric	Units	Value
Total water withdrawn	million m ³	7.3
Total water consumed		1.5
Total water recycled and reused		0.4
Total water discharge		5.8
Water withdrawn in regions of high or extremely high baseline water stress	%	44%
Water consumed in regions of high or extremely high baseline water stress		57%
Waste		
Metric	Units	Value
Total waste generated	metric tonnes	121,068
Total waste generated – hazardous		57,259
Total waste generated – non-hazardous		63,809
Total waste diverted from disposal		100,510
Total waste directed to disposal		20,558
Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Reports.		
Reporting period	1 st January 2023 to 31 st December 2023	
Reporting criteria	<ul style="list-style-type: none"> The GHG Protocol Corporate Accounting and Reporting Standard (WBCSD/WRI Revised Edition 2015) for Scope 1 and Scope 2 GHG emissions GHG Protocol Scope 2 Guidance (An amendment to the GHG Protocol Corporate Standard (WRI 2015) for Scope 2 GHG emissions The Corporate Value Chain (Scope 3) Accounting and Reporting Standard (WBCSD/WRI 2011) for Scope 3 GHG emissions World Resource Institute Aqueduct Water Risk Atlas (4.0) J&J's reporting criteria as explained in J&J's footnotes in the Reports 	

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' issued by the International Auditing and Assurance Standards Board.

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 Reports 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 Reports.

ERM CVS' responsibility is to provide a conclusion to J&J on the agreed scope based on our engagement terms with J&J, the assurance activities performed and exercising our professional judgement.

Our conclusion

Based on our activities, as described below, nothing has come to our attention to indicate that the 2023 data and information for the disclosures listed under 'Scope' above are not fairly presented in the Reports, in all material respects, in accordance with the reporting criteria.

Emphasis of matter

Without affecting our conclusion, we draw attention to the explanatory notes on page 58 of the J&J 2023 Health for Humanity Report referring to uncertainty around the estimation methodology applied to determine Total Water Recycled and Reused specific to one materially contributing site. These should be taken into account by users of the information.

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:

- Evaluating the appropriateness of the reporting criteria for the selected information;
- Interviewing relevant staff to understand and evaluate the management systems and processes (including internal review and control processes) used for collecting and reporting the selected disclosures;
- Review of reporting boundary compared to J&J's internal reporting criteria.
- Performing an analytical review of the year-end data submitted by all locations included in the consolidated 2023 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 concerning the data
- Evaluating the conversion and emission factors and assumptions used;
- Review of a sample of qualitative and quantitative evidence supporting the reported information at a corporate level;

- In-person site visits to three J&J sites (Barnahely, Ireland; Chihuahua, Mexico; and Raritan, United States) 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. Interviews with six J&J sites to review source data and local reporting systems and controls for specific metrics; and
- Reviewing the presentation of information relevant to the scope of our work in the Reports 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 the IESBA Code relating to assurance engagements.

ERM CVS 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.



Andrea Duque
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May 31, 2024

On behalf of:

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