

Independent Assurance Statements

Independent Limited Assurance Report to Johnson & Johnson Services, Inc. on Health for Humanity Goals

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 Johnson & Johnson 2023 Health for Humanity Report (the “Report”).

Engagement summary	
Scope of our assurance engagement	<p>Whether the 2023 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 Goal: <ul style="list-style-type: none"> Vaccination Monitoring Platform: <ul style="list-style-type: none"> By 2025, enable global/open access to a vaccination monitoring platform for Global Health Security vaccination programs. Reduce Burden of Obstetric Fistula: <ul style="list-style-type: none"> By 2025, reach 10,000 women living with obstetric fistula by strengthening the capacity of health workers and supporting delivery of surgical repair. Women in Management: <ul style="list-style-type: none"> By 2025, achieve 50% of women in management positions globally. Black/African Americans in Management: <ul style="list-style-type: none"> By 2025, achieve 6.8% Black and African American diversity in management positions in the U.S. Renewable Electricity: <ul style="list-style-type: none"> By 2025, source 100% of our electricity needs from renewable sources. Reduce Scope 1&2 Emissions (2030 Goal): <ul style="list-style-type: none"> Reduce absolute Scope 1&2 GHG emissions 44% by 2030, from a 2021 base year. Scope 3 Supplier Engagement (2028 Goal): <ul style="list-style-type: none"> 80% of J&J suppliers by emissions covering Purchased Goods and Services and Upstream Transportation and Distribution will have science-based targets by 2028. Specified annual 2023 performance metrics: <ul style="list-style-type: none"> Ethnic/Racial Diversity in Management: <ul style="list-style-type: none"> % ethnic/racial diversity in management positions within the U.S. (%) Women in STEM2D <ul style="list-style-type: none"> Number of girls who have participated in virtual or in-person activities led by employees in partnership with nonprofit partners (no.) Supply Chain Impact <ul style="list-style-type: none"> Global Impact Spend (USD) Economic impact from spend with small and diverse suppliers (billion USD) Jobs supported through small and diverse suppliers (no.) Access to TB Treatment <ul style="list-style-type: none"> Annual number of patients receiving access to bedaquiline molecule (branded and generic) (no.) J&J Impact Ventures <ul style="list-style-type: none"> Number of healthcare professionals (HCPs) supported by Johnson & Johnson Impact Ventures (JJIV) portfolio companies since date of investment (no.) (as of 31 December 2023)
	<ul style="list-style-type: none"> Number of patients reached by JJIV portfolio companies & funds since date of investment (no.) (as of 31 December 2023) VERMOX® <ul style="list-style-type: none"> Number of VERMOX® (mebendazole) doses donated (millions) Cumulative VERMOX® (mebendazole) doses donated since the start of the initiative through the WHO and private donations (billions)
	<p>Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Report.</p>
	<p>Reporting period</p> <p>Cumulative (2021-2023): 1 January 2021 – 31 December 2023 Annual (2023): 1 January 2023 – 31 December 2023</p>
	<p>Reporting criteria</p> <p>Health for Humanity Goals as defined in the Report. J&J Basis of Reporting as described in applicable footnotes within the Report.</p>
<p>Assurance standard and level of assurance</p> <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 Assurance 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>	
<p>Respective responsibilities</p> <p>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.</p> <p>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.</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:

- Evaluating the appropriateness of the reporting criteria for the selected information including review of the reporting principles, boundaries, definitions, and internal guidelines;
- Interviewing management representatives responsible for managing the selected issues;
- 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 information;
- Obtaining an understanding of the procedures performed by the internal audit department;
- Reviewing of a sample of qualitative and quantitative evidence supporting the selected information at a corporate level;
- A review of the GHG emissions and renewable energy data to confirm consistency with the findings of our separate GHG emissions and renewable energy assurance engagement;
- Reviewing the presentation of the selected information 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 nature of some of the Health for Humanity Goals dependence on partner organizations 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 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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Malvern, PA
May 28, 2024

On behalf of:
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