

Independent Limited Assurance Report

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 2024 Health for Humanity Report (the "Report").

ENGAGEMENT SUMMARY

Scope of our assurance engagement

Whether the following Selected Information for 2024, as indicated on Pages 49-50 are fairly presented in the Report, in all material respects, in accordance with the reporting criteria.

Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Report.

Selected Information

GHG Emissions

Metric	Unit	Value
Scope 1 GHG emissions, total	MTCO ₂ e	314,690
Scope 2 GHG emissions, facilities - Location-based		460,864
Scope 2 GHG emissions, facilities - Market-based		116,236
Scope 3 GHG Emissions by source:		
Category 1 - Purchased goods and services		4,779,516
Category 2 - Capital goods		201,353
Category 3 - Fuel- and energy-related activities		154,174
Category 4 - Upstream transportation and distribution		606,390
Category 5 - Waste generated in operations		5,059
Category 6 - Business travel		479,454
Category 7 - Employee commuting		173,891
Category 8 - Upstream leased assets		22,450
Category 11 - Use of sold products		116,567
Category 12 - End-of-life treatment of sold products		58,279

Energy

Metric	Unit	Value
Electricity use generated by renewable energy sources - Global	%	88
Electricity use generated by renewable energy sources - EU		100
Electricity use generated by renewable energy sources - North America		100

Air Emissions

Metric	Unit	Value
Total NO _x emissions from facility combustion sources	metric tonnes	28.0
Total SO _x emissions from facility combustion sources		39.0
Hazardous air pollutant (HAP) emissions		32.9
Volatile organic compounds (VOC) emissions		271.0
Particulate matter (PM) emissions		36.1
Refrigerant emissions		3.6
Ozone-depleting substances		0

Water

Metric	Unit	Value
Total water withdrawn	million m ³	7.43
Total water consumed		1.60
Total water recycled and reused		0.35
Total water discharge		5.83

Waste

Metric	Unit	Value
Total waste generated	metric tonnes	142,516
Total waste generated – hazardous		64,618
Total waste generated – non-hazardous		77,898
Total waste diverted from disposal		125,070
Total waste directed to disposal		17,446

Reporting period 1st January 2024 to 31st December 2024

- Reporting criteria
- 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
 - J&J’s reporting criteria as explained in J&J’s footnotes in the Report

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 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 Selected Information.

ERM CVS’ responsibility is to provide a conclusion to J&J on the agreed assurance 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 Selected Information for 2024 is 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;
- 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;
- Reviewing of a sample of qualitative and quantitative evidence supporting the Selected Information at a corporate level;
- Performing an analytical review of the year-end data submitted by all locations included in the consolidated 2024 group data for the Selected Information which included testing the completeness and mathematical accuracy of conversions and calculations, and consolidation in line with the stated reporting boundary;
- Conducting in-person visits to three J&J facilities sites in Irving, USA, Jacksonville, USA, and Gurabo, Puerto Rico to review source data and local reporting systems and controls;
- Evaluating the conversion and emission factors and assumptions used; and
- Reviewing the presentation of information relevant to the assurance scope in the Report to ensure consistency with our findings.



June 3rd, 2025

Malvern, PA

ERM Certification & Verification Services Incorporated

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THE LIMITATIONS OF OUR ENGAGEMENT

The reliability of the Selected 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.