

Independent Assurance Statement

GHG Emissions Data

ERM Certification and Verification Services (ERM CVS) was engaged by Johnson and Johnson to provide assurance in relation to the information set out below and presented on pages 13, and 94 to 95 in the Johnson & Johnson 2019 Health for Humanity Report (the Report) and on healthforhumanityreport.jnj.com as set out below.

Our conclusion

Based on our activities, nothing has come to our attention to indicate that the following selected 2019* corporate metrics are not fairly presented, in all material respects, with the Reporting Criteria. This conclusion is to be read in the context of the remainder of this report, in particular the information in the emphasis of matter and inherent limitations paragraphs below.

Scope 1 GHG emissions: 415,094 MT CO₂e

Scope 2 GHG (location-based) emissions: 648,598 MT CO₂e

Scope 2 GHG (market-based) emissions: 518,542 MT CO₂e

Scope 3 GHG emissions for the following categories:

- Purchased goods and services **9,229,943 MT CO₂e**
- Capital goods **281,092 MT CO₂e**
- Fuel and energy related activities (Transmission and distribution losses only) **47,245 MT CO₂e**
- Upstream transportation and distribution **2,201,590 MT CO₂e**
- Waste generated in operations (Non-hazardous waste only) **3,618 MT CO₂e**
- Business Travel **601,637 MT CO₂e**

Engagement Summary	
Scope of our assurance engagement	<p>Whether the corporate 2019* data for the following selected indicators are fairly presented, in all material respects, in accordance with the reporting criteria:</p> <ul style="list-style-type: none"> • Total absolute Scope 1 GHG emissions in metric tonnes (MT) of CO₂e • Total absolute Scope 2 GHG emissions in metric tonnes (MT) of CO₂e reported using the location based and market based methods • Total absolute Scope 3 GHG emissions in metric tonnes (MT) of CO₂e for the following categories: <ul style="list-style-type: none"> • Purchased goods and services • Capital goods • Fuel and energy related activities (Transmission and distribution losses (T&D) losses only) • Upstream transportation and distribution • Waste generated in operations (Non-hazardous waste only) • Business Travel • Upstream Leased Assets • Downstream transportation and distribution for US operations (from the EPA SmartWay program for the year ending 31st December 2018) • Total NO_x and SO_x from facility combustion sources in metric tonnes (MT) • Percentage of electricity use generated by renewable energy sources
Reporting criteria	The WBCSD/WRI GHG Protocol (2004, as updated January 2015) for the Scope 1, 2 and 3 emissions. Johnson & Johnson's internal reporting criteria and definitions for the other metrics.
Assurance Standard	ERM CVS' assurance methodology, based on the International Standard on Assurance Engagements ISAE 3000 (Revised).
Assurance level	Limited assurance
Respective responsibilities	<p>Johnson & Johnson is responsible for preparing the data and for its correct presentation in the Report to third parties, including disclosure of the reporting criteria and boundary.</p> <p>ERM CVS's responsibility is to provide conclusions on the agreed scope based on the assurance activities performed and exercising our professional judgement.</p>

* 2018 for Scope 3 Downstream transportation and distribution

About Johnson & Johnson

Our Approach

Better Health for All

Responsible Business Practices

Environmental Health

Data & Downloads

- Upstream Leased Assets **39,830 MT CO₂e**
- Downstream transportation and distribution (from the EPA SmartWay program) **65,447 MT CO₂e**

NOx from combustion sources: 254 MT

SOx from combustion sources: 51 MT

Percentage of electricity use generated by renewable energy sources: 30%

Emphasis of matter

Without affecting our conclusion, which is not modified, we draw attention to the explanatory notes provided by Johnson & Johnson relating to the data on page 94 of the Report, in particular the limitations relating to the data for the Scope 3 categories 5 and 9 on page 95 of the Report which should be read in conjunction with the data.

Our assurance activities

Our objective was to assess whether the assured emission data are reported in accordance with the principles of completeness, comparability (across the organisation) and accuracy (including calculations, use of appropriate conversion factors and consolidation). We planned and performed our work to obtain all the information and explanations that we believe were necessary to provide a basis for our assurance conclusions. We applied a 5% material error threshold.

A team of GHG and assurance specialists performed the following key activities:

- Virtual interviews with relevant staff to understand internal reporting processes, including the use of its GHG Management Plan, internal spreadsheets, and its various internal data management and reporting systems;

- A review of samples of primary data such as invoices;
- A review of the calculations undertaken, including conversion factors and emission factors used;
- A review of estimates, extrapolations and assumptions made in relation to the data for relevant GHG Scope 3 categories; and
- An analytical review of the consolidated year end data for each metric.

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 work was undertaken remotely. We did not undertake source data verification at any operated facilities. Our independent assurance statement provides no assurance on the maintenance and integrity of the website, including controls used to achieve this, and in particular whether any changes may have occurred to the information since it was first published.

Our observations

We have provided Johnson & Johnson with a separate management report with our detailed (non-material) findings and recommendations. Without affecting the conclusions presented above, we have the following key observation:

- Johnson & Johnson should document both qualitatively and quantitatively their uncertainty information for each GHG Scope 3 category, and describe their efforts to record uncertainty in future revisions of the Scope 3 emissions inventory.



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