

Independent Assurance Statement

UN Sustainable Development Goals Commitment Progress

ERM Certification and Verification Services (ERM CVS) was engaged by Johnson & Johnson to provide limited assurance on the cumulative 2016 – 2019 progress against the Company’s 2020 Targets related to its SDG 2030 Vision and aspirations as presented 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 assurance activities, as described below, nothing has come to our attention to indicate that the cumulative progress (2016 – 2019) against the 2020 SDG Targets as reported in the SDG Progress Scorecard on pages 15 to 18 of the Report and on healthforhumanityreport.jnj.com is not fairly presented, in all material respects, in accordance with the reporting criteria.

Our assurance activities

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. During this year’s assurance engagement, due to travel restrictions following the outbreak of COVID-19, we changed our planned head office visit to a ‘virtual’ visit via video/conference calls. A multi-disciplinary team of sustainability and assurance specialists performed assurance procedures as follows:

- A review of the 2020 SDG goal definitions, underlying programs and reporting guidance, where available.
- Conference calls to:
 - interview Johnson & Johnson management representatives to understand the 2030 Vision strategy and the philosophy behind the goals and 2020 Targets;

Engagement Summary	
Scope of our assurance engagement	Whether cumulative 2016-2019 progress against the 2020 Targets as reported in the 2019 UN Sustainable Development Goals (SDG) Progress Scorecard on pages 15 to 18 in the Report and on healthforhumanityreport.jnj.com is fairly presented, in all material respects, in accordance with the reporting criteria.
Reporting criteria	The 2020 Targets (under Vision 2030) as described in the Progress Scorecard.
Assurance Standard	ERM CVS’ assurance methodology, based on the International Standard on Assurance Engagements (ISAE 3000 Revised).
Assurance level	Limited assurance.
Respective responsibilities	Johnson & Johnson is responsible for preparing the Report and for the collection and presentation of the information within it. ERM CVS’ responsibility is to provide conclusions on the agreed scope based on the assurance activities performed and on exercising our professional judgement.

- understand and evaluate the systems and processes used to manage the performance commitments, related programs and associated partner organisations, and monitor progress against these;
- interview goal owners and business unit representatives involved in collecting, evaluating and reporting progress against the 2020 Targets.



Jennifer Iansen-Rogers

Head of Corporate Assurance
02 June 2020

- Interviews with selected Johnson & Johnson partners responsible for delivering programs and providing the data used to report the 2016 to 2019 progress towards the 2020 Targets.
- A review of completeness and the consolidation of the program results for 2016 to 2019 for each Target in order to reduce the risk of double counting and to understand assumptions as well as overlaps with some of the Johnson & Johnson Health for Humanity 2020 Goals for which we undertook a separate assurance engagement.
- A review of the explanatory notes in the 'Notables' column in the SDG Progress Scorecard and in the section on 'The Challenges of reporting and assuring progress against the SDG goals' to ensure consistency with our findings.



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ERM CVS is a member of the ERM Group. The work that ERM CVS conducts for clients is solely related to independent assurance activities and auditor training. Our processes are designed and implemented to ensure that the work we undertake with clients is free from bias and conflict of interest. ERM CVS and the ERM staff that have undertaken this engagement work have provided no consultancy related services to this client in any respect.

The limitations of our engagement

The reliability of the assured information is subject to inherent uncertainties, given the nature of the ambitious Johnson & Johnson aspirations and Ttargets and the dependence on partner organisations to deliver programs and provide performance information, as well as the use of estimates, assumptions and extrapolations to report progress. Johnson & Johnson describes these uncertainties in the 'Challenges of reporting and assuring progress against the SDG goals' on page 18 of the Report. It is important to understand our assurance conclusions in this context. Regarding the information on healthforhumanityreport.jnj.com, we provide no assurance over changes to the content of the web-based information after the date of this assurance statement.

Our observations

We have provided Johnson & Johnson with a separate management report with our detailed findings and recommendations.