

Independent Limited Assurance Report

ERM Certification and Verification Services Limited ("ERM CVS") was engaged by Johnson Matthey plc ("Johnson Matthey") to provide limited assurance in relation to the selected information set out below and presented in the Johnson Matthey Annual Report and Accounts 2025 and Sustainability Performance Databook 2025 (together the "Reports").

Engagement summary

Scope of our assurance engagement	<p>Whether the Selected Information for 2024/25 as listed in Appendix A is fairly presented in the Reports, in all material respects, in accordance with the reporting criteria.</p> <p>Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Reports.</p>
Selected Information	As listed in Appendix A
Reporting period	1 st April 2024 – 31 st March 2025
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 • The GHG Protocol Scope 2 Guidance (An amendment to the GHG Protocol Corporate Standard WRI 2015) for Scope 2 GHG emissions • The GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011) for Scope 3 GHG emissions • Occupational Safety and Health (OSHA) regulations • Johnson Matthey's basis of reporting found in the 'Basis of Reporting' tab of Johnson Matthey's Sustainability Performance Databook 2025
Assurance standard and level of assurance	<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' and in accordance with ISAE 3410 for Greenhouse Gas data 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>
Respective responsibilities	<p>Johnson Matthey is responsible for preparing the Reports and for the collection and presentation of the information within them, and for the designing, implementing and maintaining of internal controls relevant to the preparation and presentation of the Selected Information.</p> <p>ERM CVS' responsibility is to provide a conclusion to Johnson Matthey on the agreed assurance scope based on our engagement terms with Johnson Matthey, the assurance activities performed and exercising our professional judgement.</p>

Our conclusion

Based on our activities, as described overleaf, nothing has come to our attention to indicate that the Selected Information for 2024/25 is not fairly presented in the Reports, in all material respects, in accordance with the reporting criteria.

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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 management representatives responsible for managing 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 2024/25 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 visits to six Johnson Matthey facilities in China, Germany, Poland and USA 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 Reports to ensure consistency with our findings.

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 Johnson Matthey in any respect.



3rd June 2025

London, United Kingdom

ERM Certification and Verification Services Limited

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Appendix A: Selected Information

	Selected Information	Unit of Measure	2024/25
1	Total Scope 1 GHG emissions	tonnes CO ₂ e	225,330
2	Total Scope 2 GHG emissions (market-based)	tonnes CO ₂ e	21,204
3	Total Scope 2 GHG emissions (location-based)	tonnes CO ₂ e	178,481
4	Total Scope 1 and 2 GHG emissions (market-based)	tonnes CO ₂ e	246,533
5	Total Scope 1 and 2 carbon intensity (market-based)	tonnes CO ₂ e / tonne sales	2.5
6	Year on year change in Scope 1 and 2 carbon intensity	%	-6%
7	Total energy consumption	MWh	1,126,108
8	Total non-renewable energy consumption	kWh	822,281,609
9	Total renewable energy purchased or generated	kWh	303,826,014
10	Certified renewable electricity consumption	%	71%
11	Total Scope 3 (Category 1) Purchased Goods and Services GHG emissions	tonnes CO ₂ e	3,085,054
12	Total Scope 3 (Category 3) Fuel and Energy-related GHG emissions	tonnes CO ₂ e	35,476
13	Total Scope 3 GHG emissions	tonnes CO ₂ e	3,445,486
14	Total freshwater withdrawal (all sources)	m ³	1,530,250
15	Total water discharged back to original source	m ³	33,966
16	Net freshwater consumption	000's m ³	1,495
17	Freshwater consumed in regions of high or extremely high baseline water stress	000's m ³	348
18	Average direct Chemical Oxygen Demand of wastewater (COD)	mg/L	346
19	Coverage for COD reporting	%	91%
20	Total waste recycled/reused	tonnes	34,471
21	Total waste sent offsite to landfill	tonnes	2,841
22	Total waste sent offsite for incineration with energy recovery	tonnes	1,200
23	Total waste sent offsite to incineration or treatment without energy recovery	tonnes	16,403
24	Total waste sent offsite	tonnes	54,915
25	Total hazardous waste recycled/reused	tonnes	22,758
26	Total hazardous waste sent offsite to landfill	tonnes	607
27	Total hazardous waste sent offsite for incineration with energy recovery	tonnes	234
28	Total hazardous waste sent offsite for incineration or treatment without energy recovery	tonnes	13,836

	Selected Information	Unit of Measure	2024/25
29	Total hazardous waste sent offsite for treatment	tonnes	37,435
30	Total solid waste disposed offsite	tonnes	3,553
31	Total solid waste generated for treatment offsite	tonnes	15,623
32	Total solid waste sent offsite to be re-used/recycled	tonnes	12,216
33	Nitrogen oxides (NOx) emissions to air	tonnes	278
34	Sulphur oxides (SOx) emissions to air	tonnes	42
35	Volatile organic chemicals (VOCs) emissions to air	tonnes	50
36	Coverage for NOx reporting	%	85%
37	Coverage for SOx reporting	%	68%
38	Coverage for VOCs reporting	%	82%
39	Tonnes of GHGs avoided by using JM technology	tonnes CO ₂ e	1,606,644
40	% of recycled PGMs (Platinum Group Metals) in Johnson Matthey's manufacturing products	%	76%
41	Lost Time Injury Frequency Rate (LTIFR) employees	n/million hours	0.92
42	Lost Time Injury Frequency Rate (LTIFR) contractors	n/million hours	0.50
43	Occupational Illness Frequency Rate (OIFR)	n/million hours	0.00
44	Tier 1 Process Safety events rate	Tier 1 events/ 1,000,000 hours	0.09
45	Total Recordable Injury and Illness Rate (TRIIR) employees + contractors	n/200,000 hours	0.36
46	ICCA Process Safety Event Severity Rate (PSESr)	PSESr/ 200,000 hours	0.82
47	% of female representation at all management levels	%	32%