

GRI content index

Statement of use Johnson Matthey has reported in accordance with the GRI Standards for the period 1st April 2022 to 31st March 2023.
GRI 1 used GRI 1: Foundation 2021

Key to location references:

ARA = Annual Report and Accounts 2023

SPD = Sustainability Performance Databook 2023

GRI standard / other source	Disclosure	Location Report page(s)	Omission			GRI sector standard ref. no.
			Requirement(s) omitted	Reason	Explanation	
General disclosures						
GRI 2: General Disclosures 2021	2-1 Organizational details	ARA p.2, 218-221, 234				
	2-2 Entities included in the organization's sustainability reporting	ARA p.IFC, 150, 218-221, 222				
	2-3 Reporting period, frequency and contact point	ARA p.150, 222, 232				Reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.
	2-4 Restatements of information	ARA p.222 SPD Health and Safety tab SPD Environment tab				
	2-5 External assurance	ARA p.133-143, 228-230				
	2-6 Activities, value chain and other business relationships	ARA p.2, 4-5, 8-9				
	2-7 Employees	ARA p.2, 33-37, 173, 223, 228 SPD People tab				
	2-8 Workers who are not employees	ARA p.223 SPD People tab				
	2-9 Governance structure and composition	ARA p.73-105				
	2-10 Nomination and selection of the highest governance body	ARA p.74, 88-93				
	2-11 Chair of the highest governance body	ARA p.78				
	2-12 Role of the highest governance body in overseeing the management of impacts	ARA p.74-83, 86-87				
	2-13 Delegation of responsibility for managing impacts	ARA p.46, 79, 88-89				
	2-14 Role of the highest governance body in sustainability reporting	ARA p.45-46, 82-83, 86-87				
	2-15 Conflicts of interest	ARA p.71, 111, 128 Johnson Matthey Global Conflicts of Interest Policy				

Reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.

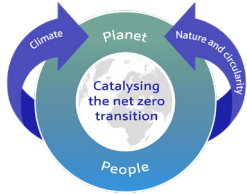
GRI content index continued

GRI standard / other source	Disclosure	Location Report page(s)	Omission			GRI sector standard ref. no.
			Requirement(s) omitted	Reason	Explanation	
GRI 2: General Disclosures 2021 continued	2-16 Communication of critical concerns	ARA p.36-41, 79 SPD Ethics and compliance tab				
	2-17 Collective knowledge of the highest governance body	ARA p.80-81				
	2-18 Evaluation of the performance of the highest governance body	ARA p.87-89				
	2-19 Remuneration policies	ARA p.103-117				
	2-20 Process to determine remuneration	ARA p.103-127				
	2-21 Annual total compensation ratio	ARA p.103-127				
	2-22 Statement on sustainable development strategy	ARA p.4				
	2-23 Policy commitments	ARA p.30, 32, 36-40, 46-49, 71 Johnson Matthey Policies				
	2-24 Embedding policy commitments	ARA p.38				
	2-25 Processes to remediate negative impacts	ARA p.41				
	2-26 Mechanisms for seeking advice and raising concerns	ARA p.41				
	2-27 Compliance with laws and regulations	ARA p.30, SPD Environment tab				
	2-28 Membership associations	ARA p.32, 36, 38, 44				
	2-29 Approach to stakeholder engagement	ARA p.41, 44, 49, 82				
	2-30 Collective bargaining agreements	ARA p.37, 114, 184 SPD People tab				

GRI content index continued

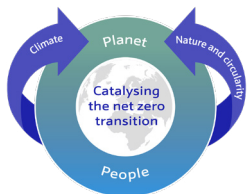
Johnson Matthey Material Topic	GRI standard / other source	Disclosure	Location Report page(s)	Omission		GRI sector standard ref. no.
				Requirement(s) omitted	Reason Explanation	
Material topics						
Governance and Risk	GRI 3: Material Topics 2021	3-1 Process to determine material topics	ARA p.23	Reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.		
		3-2 List of material topics	ARA p.24, 222 SPD Material Topics tab			
	Economic performance					
	GRI 3: Material Topics 2021	3-3 Management of material topics	ARA p.45-52, 150-221			
	GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	ARA p.150-221			
		201-2 Financial implications and other risks and opportunities due to climate change	ARA p.45-52			
		201-3 Defined benefit plan obligations and other retirement plans	ARA p.103, 155, 183			
		201-4 Financial assistance received from government	ARA p.168, Note 4			
	Anti-corruption					
	Governance and Risk	GRI 3: Material Topics 2021	3-3 Management of material topics	ARA p.23-24, 39-41, 71		
			Johnson Matthey Anti-Bribery and Corruption Policy			
GRI 205: Anti- corruption 2016		205-1 Operations assessed for risks related to corruption	ARA p.38-39, 41 SPD Ethics and compliance			
		205-2 Communication and training about anti-corruption policies and procedures	ARA p.38-39, 41 SPD Ethics and compliance			
		205-3 Confirmed incidents of corruption and actions taken	ARA p.38-39, 41 SPD Ethics and compliance			

GRI content index continued



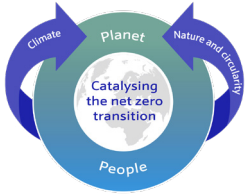
Johnson Matthey Material Topic	GRI standard / other source	Disclosure	Location Report page(s)	Requirement(s) omitted	Omission Reason	Explanation	GRI sector standard ref. no.
Circularity and product innovation	Materials						
	GRI 3: Material Topics 2021	3-3 Management of material topics	ARA p.7, 16-18, 24, 29-30, 86, 106, 226				
	GRI 301: Materials 2016	301-1 Materials used by weight or volume		a.	Information unavailable/ incomplete	not disclosed as not relevant KPI to aggregate across our business	
		301-2 Recycled input materials used	ARA p.29-30				
		301-3 Reclaimed products and their packaging materials	ARA p.29-30	a. b.	Information unavailable/ incomplete	only disclosed for platinum group metal use	
Climate Change	Energy						
	GRI 3: Material Topics 2021	3-3 Management of material topics	ARA p.7, 24, 26-28, 228-230				
	GRI 302: Energy 2016	302-1 Energy consumption within the organization	ARA p.26-28 SPD Environment tab				
		302-2 Energy consumption outside of the organization	ARA p.26-28 SPD Environment tab				
		302-3 Energy intensity	ARA p.26-28 SPD Environment tab				
		302-4 Reduction of energy consumption	ARA p.26-28 SPD Environment tab				
		302-5 Reductions in energy requirements of products and services	ARA p.26-28 SPD Environment tab				

GRI content index continued



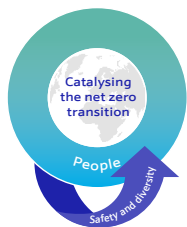
Johnson Matthey Material Topic	GRI standard / other source	Disclosure	Location Report page(s)	Omission			GRI sector standard ref. no.
				Requirement(s) omitted	Reason	Explanation	
Water and wastewater	Water and effluents						
	GRI 3: Material Topics 2021	3-3 Management of material topics	ARA p.24, 29-31, 226, 228-230				
	GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	ARA p.29-31 SPD Environment tab				
		303-2 Management of water discharge-related impacts	ARA p.29-31 SPD Environment tab				
		303-3 Water withdrawal	ARA p.29-31 SPD Environment tab				
		303-4 Water discharge	ARA p.29-31 SPD Environment tab				
		303-5 Water consumption	ARA p.29-31 SPD Environment tab				
Air Emissions	Emissions						
	GRI 3: Material Topics 2021	3-3 Management of material topics	ARA p.13, 14-15, 18, 20-22, 23-31, 49-52, 222-226, 228-230				
	GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	ARA p.27-28 SPD Environment tab				
		305-2 Energy indirect (Scope 2) GHG emissions	ARA p.27-28 SPD Environment tab				
		305-3 Other indirect (Scope 3) GHG emissions	ARA p.27-28 SPD Environment tab				
		305-4 GHG emissions intensity	ARA p.28 SPD Environment tab				
		305-5 Reduction of GHG emissions	ARA p.26-28, SPD Environment tab				
		305-6 Emissions of ozone-depleting substances (ODS)	ARA p.30, 224 SPD Environment tab				
		305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ARA p.30-31, 226 SPD Environment tab				

GRI content index continued



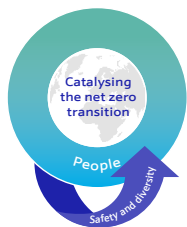
Johnson Matthey Material Topic	GRI standard / other source	Disclosure	Location Report page(s)	Omission			GRI sector standard ref. no.
				Requirement(s) omitted	Reason	Explanation	
Waste management	Waste						
	GRI 3: Material Topics 2021	3-3 Management of material topics	ARA p.23-24,29-31, 222, 225-226, 228-230				
	GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	ARA p.29-31 SPD Environment tab				
		306-2 Management of significant waste-related impacts	ARA p.29-31 SPD Environment tab				
		306-3 Waste generated	ARA p.29-31, 228 SPD Environment tab				
		306-4 Waste diverted from disposal	ARA p.29-31, 228 SPD Environment tab				
		306-5 Waste directed to disposal	ARA p.29-31, 228 SPD Environment tab				

GRI content index continued



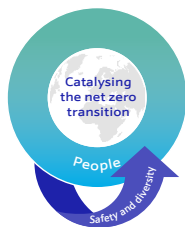
Johnson Matthey Material Topic	GRI standard / other source	Disclosure	Location Report page(s)	Omission			GRI sector standard ref. no.
				Requirement(s) omitted	Reason	Explanation	
Responsible sourcing	Supplier environmental assessment						
	GRI 3: Material Topics 2021	3-3 Management of material topics	ARA p.38-40 SPD Responsible Sourcing tab				
	GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	ARA p.38-40 SPD Responsible Sourcing tab				
		308-2 Negative environmental impacts in the supply chain and actions taken	ARA p.38-40 SPD Responsible Sourcing tab	b. c. d. e.	Information unavailable/ incomplete	risks disclosed but not impacts or actions taken	
Health and Safety	Occupational health and safety						
	GRI 3: Material Topics 2021	3-3 Management of material topics	ARA p.33-34, 39, 41, 227-230				
				Johnson Matthey Environmental, Health and Safety Policy Statement			
	GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	ARA p.33-34, 39, 41, 227-230				
		403-2 Hazard identification, risk assessment, and incident investigation	ARA p.33-34, 39, 41, 227-230				
		403-3 Occupational health services	ARA p.33-34, 39, 41, 227-230				
		403-4 Worker participation, consultation, and communication on occupational health and safety	ARA p.33-34, 39, 41, 227-230				
		403-5 Worker training on occupational health and safety	ARA p.33-34, 39, 41, 227-230				
		403-6 Promotion of worker health	ARA p.33-34, 39, 41, 227-230				
		403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	ARA p.33-34, 39, 41, 227-230				
		403-8 Workers covered by an occupational health and safety management system	ARA p.33-34, 39, 41, 227-230 SPD Health and Safety tab				
		403-9 Work-related injuries	SPD Health and Safety tab				
		403-10 Work-related ill health	SPD Health and Safety tab				

GRI content index continued



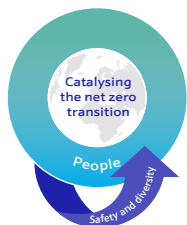
Johnson Matthey Material Topic	GRI standard / other source	Disclosure	Location Report page(s)	Omission			GRI sector standard ref. no.
				Requirement(s) omitted	Reason	Explanation	
Diversity and inclusion	Diversity and equal opportunity						
	GRI 3: Material Topics 2021	3-3 Management of material topics	ARA p.24, 35-37				
	GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	ARA p.35-37 SPD People tab				
		405-2 Ratio of basic salary and remuneration of women to men	ARA p.37	a. b.	Information unavailable/incomplete	data only available for UK employees	
			Johnson Matthey Gender Pay Gap Report 2022				
Human rights	Non-discrimination						
	GRI 3: Material Topics 2021	3-3 Management of material topics	ARA p.24, 35-37				
	GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	ARA p.41 SPD Ethics and compliance				
Human rights	Freedom of association and collective bargaining						
	GRI 3: Material Topics 2021	3-3 Management of material topics	ARA p.37, 114, 184				
	GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	ARA p.37 SPD People	a. b.	Information unavailable/incomplete	countries or suppliers where risks exist are not disclosed	

GRI content index continued



Johnson Matthey Material Topic	GRI standard / other source	Disclosure	Location Report page(s)	Omission			GRI sector standard ref. no.
				Requirement(s) omitted	Reason	Explanation	
Human rights	Child labor						
	GRI 3: Material Topics 2021	3-3 Management of material topics	ARA p.39				
	GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	ARA p.39 SPD Responsible Sourcing tab				
Human rights	Forced or Compulsory Labor						
	GRI 3: Material Topics 2021	3-3 Management of material topics	ARA p.39				
	GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	ARA p.39 SPD Responsible Sourcing tab				
Community impact	Local communities						
	GRI 3: Material Topics 2021	3-3 Management of material topics	ARA p.24, 33, 42-43				
	GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	ARA p.39-40, 42-43, 71				
		413-2 Operations with significant actual and potential negative impacts on local communities	ARA p.39-40, 42-43, 71				
Responsible sourcing	Supplier social assessment						
	GRI 3: Material Topics 2021	3-3 Management of material topics	ARA p.38-40 SPD Responsible Sourcing tab				
	GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	ARA p.38-40 SPD Responsible Sourcing tab				
		414-2 Negative social impacts in the supply chain and actions taken	ARA p.38-40 SPD Responsible Sourcing tab	b. c. d. e.	Information unavailable/incomplete	risks disclosed but not impacts or actions taken	

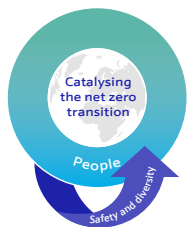
GRI content index continued



Topics in the applicable GRI Sector Standards determined as not material to JM but disclosure important to our stakeholders

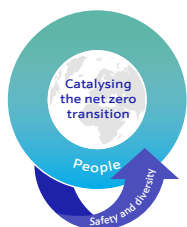
GRI standard / other source	Disclosure	Location Report page(s)
Biodiversity		
	304-3 Habitats protected or restored	The Tees
Tax		
GRI 3: Material Topics 2021	3-3 Management of topic	ARA p.60, 155
GRI 207: Tax 2019	207-1 Approach to tax	Johnson Matthey Global Tax Policy
	207-2 Tax governance, control, and risk management	Johnson Matthey Tax Strategy
Anti-competitive behavior		
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	ARA p.38-39 SPD Ethics and Compliance tab
Employment		
GRI 3: Material Topics 2021	3-3 Management of material topics	ARA p.24, 33-37
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	ARA p.37, SPD People tab
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	ARA p.37
	401-3 Parental leave	ARA p.37
Training and education		
GRI 3: Material Topics 2021	3-3 Management of material topics	ARA p.27, 34-41
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	SPD People tab
	404-2 Programs for upgrading employee skills and transition assistance programs	ARA p.34-40
	404-3 Percentage of employees receiving regular performance and career development reviews	SPD People tab
Public policy		
GRI 415: Public Policy 2016	415-1 Political contributions	ARA p.129

GRI content index continued



GRI standard / other source	Disclosure	Location Report page(s)
Customer health and safety		
GRI 3: Material Topics 2021	3-3 Management of material topics	ARA p.32
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	<p>ARA p.32, 38-41</p> <p>We estimate that approximately 5% of sales are from products containing >0.1% w/w of so-called Substances of Very High Concern, which are a subset of the substances classified in category 1 or 2 for health or environmental hazard classes.</p> <p>100% of JM products that meet the SASB GHS categories undergo human health and environmental hazard assessment.</p> <p>We have in place Product Stewardship Standards (within the EHS management framework) covering restricted substance management and new product introduction that require our businesses to review their existing portfolios and any new products against so-called 'chemicals of concern' listings and to identify opportunities to replace or reduce them in our operations and products. We have not set formal targets in this area at this time.</p>
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	ARA p.32, 41 SPD Ethics and Compliance tab

GRI content index continued



GRI standard / other source	Disclosure	Location Report page(s)
Marketing and labeling		
GRI 3: Material Topics 2021	3-3 Management of material topics	ARA p.32
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	<p>ARA p.32</p> <p>We estimate that approximately 5% of sales are from products containing >0.1% w/w of so-called Substances of Very High Concern, which are a subset of the substances classified in category 1 or 2 for health or environmental hazard classes.</p> <p>100% of JM products that meet the SASB GHS categories undergo human health and environmental hazard assessment.</p> <p>We have in place Product Stewardship Standards (within the EHS management framework) covering restricted substance management and new product introduction that require our businesses to review their existing portfolios and any new products against so-called 'chemicals of concern' listings and to identify opportunities to replace or reduce them in our operations and products. We have not set formal targets in this area at this time.</p>
	417-2 Incidents of non-compliance concerning product and service information and labeling	ARA p.32, 41 SPD Ethics and Compliance tab
	417-3 Incidents of non-compliance concerning marketing communications	ARA p.32, 41 SPD Ethics and Compliance tab
Customer privacy		
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	ARA p.41 SPD Ethics and compliance