

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-2224

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
JOHNSON MATTHEY PUBLIC LIMITED COMPANY		98-0695288	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
KATHERINE BURROW	+44 20 7269 8400	KATHERINE.BURROW@MATTHEY.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and Zip code of contact	
25 FARRINGDON STREET, 5TH FLOOR		LONDON EC4A 4AB ENGLAND	
8 Date of action		9 Classification and description	
JANUARY 11, 2016		0.944444 FOR 1 REVERSE STOCK SPLIT;CUSIP CHANGE; PER VALUE CHANGE	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
New 479142507	N/A	JMPLY	N/A

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ EFFECTIVE AT 8:00AM ON 11 JANUARY 2016, JOHNSON MATTHEY PLC UNDERTOOK A REVERSE STOCK SPLIT WHEREBY IT CONSOLIDATED EVERY 18 EXISTING ORDINARY SHARES AT 104 16/21 PENCE EACH INTO 17 NEW ORDINARY SHARES AT 110 49/53 PENCE EACH. THE ORDINARY SHARES OF THE ISSUER ARE PUBLICLY TRADED ON THE LONDON STOCK EXCHANGE. THE ISSUER HAS A SPONSORED LEVEL 1 AMERICAN DEPOSITARY RECEIPT PROGRAM IN THE U.S. WHICH TRADES OVER THE COUNTER.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ EFFECTIVE 11 JANUARY 2016, EACH SHAREHOLDER RECEIVED 17 NEW ORDINARY SHARES IN EXCHANGE FOR EACH 18 SHARES HELD. FRACTIONAL SHARES WERE ISSUED IN THE REVERSE STOCK SPLIT TO CERTAIN SHAREHOLDERS. SHAREHOLDERS WHO WOULD OTHERWISE HAVE RECEIVED A FRACTIONAL SHARE, RECEIVED A CASH PAYMENT, IN LIEU OF SUCH FRACTIONAL SHARE. AS A RESULT OF THE REVERSE STOCK SPLIT (SHARE CONSOLIDATION) JMPLC SHAREHOLDERS WILL BE REQUIRED TO ALLOCATE THE AGGREGATE TAX BASIS IN THEIR ORDINARY SHARES HELD IMMEDIATELY PRIOR TO THE REVERSE STOCK SPLIT AMONG THE ORDINARY SHARES HELD IMMEDIATELY AFTER THE REVERSE STOCK SPLIT (INCLUDING ANY FRACTIONAL SHARE INTEREST WHETHER OR NOT CASH WAS RECEIVED).

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ WHILE THE PER SHARE BASIS IS IMPACTED, THE BASIS OF THE SHAREHOLDER'S TOTAL INVESTMENT REMAINS THE SAME. THE POST-SPLIT (NEW) PER SHARE BASIS IS EQUAL TO THE PRE-SPLIT AGGREGATE BASIS DIVIDED BY 94.4444. THIS RESULTS IN AN INCREASED PER SHARE BASIS FOR THE FEWER SHARES HELD. SHAREHOLDERS WHO RECEIVED CASH IN LIEU OF FRACTIONAL SHARES WILL BE TREATED AS HAVING RECEIVED SUCH FRACTIONAL SHARES IN THE TRANSACTION AND THEN AS HAVING EXCHANGED SUCH FRACTIONAL SHARES FOR CASH. THE AMOUNT OF ANY GAIN OR LOSS RECOGNIZED AS A RESULT OF SUCH AN EXCHANGE WILL BE EQUAL TO THE DIFFERENCE BETWEEN THE RATABLE PORTION OF THE TAX BASIS THAT IS ALLOCATED TO THE FRACTIONAL SHARE AND THE CASH RECEIVED IN LIEU.

Part II Organizational Action (continued)

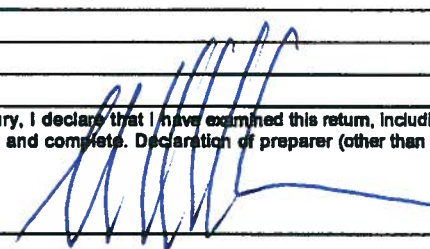
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC SECTIONS
358 (b) (1), 305 (a), 368 (a) (1) (E), 354 (a) (1) AND 302 (a)

18 Can any resulting loss be recognized? ▶ THE REVERSE STOCK SPLIT SHOULD NOT CONSTITUTE A TAXABLE TRANSACTION, EXCEPT TO THE EXTENT ANY CASH RECEIVED FOR FRACTIONAL SHARES. SHAREHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE IMPACT OF THIS SHARE CONSOLIDATION WITH RESPECT TO THEIR INDIVIDUAL CIRCUMSTANCES.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THIS SHARE CONSOLIDATION TRANSACTION IS REPORTABLE IN TAX YEAR 2016.

ISSUER RETURN: FILED ON WEBSITE BY 26 JANUARY 2016 UNDER T.R.\$1.6045B-1(a) (3) :
STATEMENTS TO SHAREHOLDERS: FILED ON WEBSITE UNDER T.R.\$1.6045B-1(b) (4) THIS FORM TO BE MAINTAINED ON THE COMPANY'S WEBSITE THROUGH 26 JANUARY 2026

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here
Signature ▶  Date ▶ 2011/2016.
Print your name ▶ STEVEN ROBINSON Title ▶ TAX DIRECTOR

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> If self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054