

ISSUER RETURN: FILED ON WEBSITE BY 20 SEPT 2012 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 20 SEPT 2022.

Form **8937**
 (December 2011)
 Department of the Treasury
 Internal Revenue Service

**Report of Organizational Actions
 Affecting Basis of Securities**

OMB No. 1545-2224

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name JOHNSON MATTHEY PUBLIC LIMITED COMPANY		2 Issuer's employer identification number (EIN) N/A	
3 Name of contact for additional information IAN GODWIN	4 Telephone No. of contact +44 20 7269 8400	5 Email address of contact Ian.Godwin@matthey.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 25 FARRINGDON STREET 5TH FLOOR		7 City, town, or post office, state, and Zip code of contact LONDON EC4A 4AB ENGLAND	
8 Date of action AUGUST 6, 2012		9 Classification and description 0.954545 for 1 Reverse Stocksplit;Cusip Change;Par Value Change	
10 CUSIP number NEW 479142408	11 Serial number(s) n/a	12 Ticker symbol JMPLY	13 Account number(s) 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 8:00 am on 6 August 2012, Johnson Matthey PLC undertook a Reverse Stock Split whereby It consolidated every 22 existing ordinary shares of 100 pence each into 21 new ordinary shares at 104 16/21 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 6 August 2012, each shareholder received 21 new ordinary shares in exchange for each 22 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)the 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).**

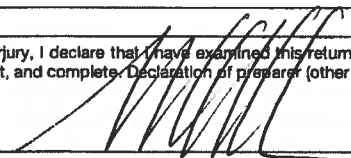
16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ **While the per share basis is impacted, the basis of the shareholders total investment remains the same. The post-split (new)per share basis is equal to the pre-split aggregate basis divided by 95.4545. 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 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), 307(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 2012.

Sign Here
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.
Signature ▶  Date ▶ Sept 9, 2012
Print your name ▶ STEVEN ROBINSON Title ▶ GROUP 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.