

Externally assured selected information by ERM CVS



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 2023 (the "Report").

Metric name	Unit of Measure	2022/23 total figure
Total Scope 1 GHG emissions	tonnes CO ₂ e	233,300
Total Scope 2 GHG emissions (market-based)	tonnes CO ₂ e	130,386
Total Scope 2 GHG emissions (location-based)	tonnes CO ₂ e	204,848
Total Scope 1 and 2 GHG emission (market-based)	tonnes CO ₂ e	363,686
Total Scope 1 and 2 carbon intensity (market-based)	tonnes CO ₂ e/ tonne sales	3.4
Year on year change in Scope 1 and 2 carbon intensity	%	-8%
Total Scope 3 (Category 3) Fuel and Energy-related GHG emissions	tonnes CO ₂ e	41,018
Total energy consumption	MWh	1,185,612
Total non-renewable energy consumption	kWh	986,948,044
Total renewable energy purchased or generated	kWh	198,664,193
Certified renewable electricity consumption	%	41%
Total Scope 3 (Category 1) Purchased Goods and Services GHG emissions	tonnes CO ₂ e	2,495,475
Total freshwater withdrawal (all sources)	m ³	1,800,878
Total water discharged back to original source	m ³	48,993
Net freshwater consumption	000's m ³	1,752
Average direct Chemical Oxygen Demand of wastewater (COD)	mg/L	242
Coverage for COD reporting	%	75%

Metric name	Unit of Measure	2022/23 total figure
Freshwater consumed in regions of high or extremely high baseline water stress	000's m ³	399
Total waste sent off site	tonnes	62,885
Total waste disposed off site to landfill	tonnes	4,347
Total solid waste disposed off site	tonnes	4,369
Total solid waste generated for treatment off site	tonnes	17,307
Total solid waste sent off site to be reused or recycled	tonnes	12,938
Total hazardous waste sent off site for treatment	tonnes	41,860
Nitrogen oxides (NO _x) emissions to air	tonnes	336
Sulphur oxides (SO _x) emissions to air	tonnes	31
Volatile organic chemicals (VOCs) emissions to air	tonnes	42
Coverage for NO _x reporting	%	86%
Coverage for SO _x reporting	%	36%
Coverage for VOCs reporting	%	57%
Lost Time Injury Frequency Rate (LTIFR) employees	n/million hrs	1.16
Lost Time Injury Frequency Rate (LTIFR) contractors	n/million hrs	1.37
Occupational Illness Frequency Rate (OIFR)	n/million hrs	0.08
Tier 1 Process Safety events rate	Tier 1 events/ 1,000,000 hrs	0.30
Total Recordable Injury and Illness Rate (TRIIR) employees + contractors	n/200,000 hrs	0.47
ICCA Process Safety Event Severity Rate (PSESER)	PSESER/200,000 hrs	1.02

Independent Limited Assurance Statement to Johnson Matthey PLC

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 2023 (the "Report").

Engagement summary

Scope of our assurance engagement	Whether the 2022/23 selected information as presented on page 228 of the Report are fairly presented, in all material respects, in accordance with the reporting criteria. Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Report.
Reporting period	1 st April 2022 – 31 st March 2023
Reporting criteria	<ul style="list-style-type: none"> • WBCSD/WRI GHG Protocol Corporate Accounting and Reporting Standard (2004, as updated January 2015) and GHG Protocol Scope 2 Guidance • Occupational Safety and Health (OSHA) regulations • Johnson Matthey's Basis of reporting – non-financial data found in the 'other information' section of the Report.
Assurance standard and level of assurance	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' issued by the International Auditing and Standards Board. 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.
Respective responsibilities	Johnson Matthey is responsible for preparing the Report and for the collection and presentation of the information within it, and for the designing, implementing and maintaining of internal controls relevant to the preparation and presentation of the Report. ERM CVS' responsibility is to provide conclusions to Johnson Matthey on the agreed scope based on our engagement terms with Johnson Matthey, the assurance activities performed and exercising our professional judgement. We accept no responsibility, and deny any liability, to any party other than Johnson Matthey for the conclusions we have reached.

Our conclusion

Based on our activities, as described below, nothing has come to our attention to indicate that the 2022/23 selected information presented on page 228 of the Report, are not fairly stated, in all material respects in accordance with the reporting criteria.

Our assurance activities

Considering the level of assurance and our assessment of the risk of material misstatement of the Report a multi-disciplinary team of sustainability and assurance specialists performed a range of procedures that included, but was not restricted to, the following:

- Assessing the appropriateness of the reporting criteria for the selected information.
- Interviews with management representatives responsible for managing the selected issues.
- Interviews with relevant staff to understand and evaluate the relevant management systems and processes (including internal review and control processes) used for collecting and reporting the selected disclosures.
- A review at corporate level of a sample of qualitative and quantitative evidence supporting the reported information.
- An analytical review of the year-end data submitted by locations included in the consolidated group data for the selected disclosures which included testing the completeness and mathematical accuracy of conversions and calculations, and consolidation in line with the stated reporting boundary.
- In-person site visits to Bawal (India), Skopje (North Macedonia) and West Deptford Chemicals, NJ (USA), as well as virtual site visits to Brimsdown (UK) and Clitheroe (UK) and desktop reviews of Emmerich (Germany) and Savannah, GA (USA) to review local reporting processes and consistency of reported annual data with selected underlying source data.
- Confirming conversion and emission factors and assumptions used.
- Reviewing the presentation of information relevant to the scope of our work in the Report to ensure consistency with our findings.

The limitations of our engagement

The reliability of the assured 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 Parts A & B of the IESBA Code relating to assurance engagements.

The team that has undertaken this assurance engagement 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.

Gareth Manning

Partner, Corporate Assurance

London, United Kingdom
18 May 2023