

# SASB Index

Johnson Matthey reports in alignment with the requirements of the SASB Sustainability Accounting Standard for Chemicals (Version 2018-10)

## Key to location references:

ARA = Annual Report and Accounts 2023

SPD = Sustainability Performance Databook 2023

Topic	Accounting Metric	SASB Code	Location
<b>Greenhouse gas emissions</b>	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	RT-CH-110a.1	ARA p.28 SPD Environment tab
	Discussion of long term and short term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	RT-CH-110a.2	ARA p.24,26
<b>Air quality</b>	Air emissions of the following pollutants: (1) NOX (excluding N2 O), (2) SOX, (3) volatile organic compounds (VOCs), and (4) hazardous air pollutants (HAPs)	RT-CH-120a.1	ARA p.31 SPD Environment tab
<b>Energy management</b>	1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable, (4) total self-generated energy <sup>1</sup>	RT-CH-130a.1	ARA p.28 SPD Environment tab
<b>Water management</b>	1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	RT-CH-140a.1	ARA p.31 SPD Environment tab
	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	RT-CH-140a.2	ARA p.30-31 SPD Environment tab
	Description of water management risks and discussion of strategies and practices to mitigate those risks	RT-CH-140a.3	ARA p.30-31 SPD Environment tab
<b>Hazardous waste management</b>	Amount of hazardous waste generated, percentage recycled <sup>2</sup>	RT-CH-150a.1	ARA p.30-31 SPD Environment tab
<b>Community relations</b>	Discussion of engagement processes to manage risks and opportunities associated with community interests	RT-CH-210a.1	Information not currently disclosed
<b>Workforce health and safety</b>	1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	RT-CH-320a.1	ARA p.33-34 SPD Health and Safety tab
	Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks	RT-CH-320a.2	ARA p.32-34
<b>Product design for use-phase efficiency</b>	Revenue from products designed for use phase resource efficiency	RT-CH-410a.1	ARA p.25

## SASB Index continued

Topic	Accounting Metric	SASB Code	Location
<b>Safety and environmental stewardship of chemicals</b>	(1) Percentage of products that contain Globally Harmonized System of Classification and Labelling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances, (2) percentage of such products that have undergone a hazard assessment	RT-CH-410b.1	ARA p.32-34 (1) 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. (2) 100% of JM products that meet the SASB GHS categories undergo human health and environmental hazard assessment.
	Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human and/or environmental impact	RT-CH-410b.2	(1) 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. (2) ARA p.32
<b>Genetically modified organisms</b>	Percentage of products by revenue that contain genetically modified organisms (GMOs)	RT-CH-410c.1	ARA p.32
<b>Management of the legal and regulatory environment</b>	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	RT-CH-530a.1	ARA p.32
<b>Operational safety, emergency preparedness and response</b>	Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR) <sup>3</sup>	RT-CH-540a.1	ARA p.33-34 SPD Health and safety tab
	Number of transport incidents <sup>4</sup>	RT-CH-540a.2	SPD Health and safety tab
<b>Activity metrics</b>	Production by reportable segment <sup>5</sup>	RT-CH-000.A	SPD Environment tab

1. Note to **RT-CH-130a.1** – The entity shall discuss its efforts to reduce energy consumption and / or improve energy efficiency throughout the production processes.

2. Note to **RT-CH-150a.1** – The entity shall disclose the legal or regulatory framework(s) used to define hazardous waste and recycled hazardous waste, and the amounts of waste defined in accordance with each applicable framework.

3. Note to **RT-CH-540a.1** – The entity shall describe incidents with a severity rating of 1 or 2, including their root cause, outcomes, and corrective actions implemented in response.

4. Note to **RT-CH-540a.2** – The entity shall describe significant transport incidents, including their root causes, outcomes, and corrective actions implemented in response.

5. Note to **RT-CH-000.A** – Production should be disclosed for each of the entity's reportable segments, where products and service segments are determined according to FASB ASC 280-10 and production is reported as weight for solid products and volume for liquid and gas products.