

## Independent Limited Assurance Report 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 2024 and Sustainability Performance Databook 2024 (together the "Reports").

### Engagement summary

<b>Scope of our assurance engagement</b>	<p>Whether the 2023/24 selected information as indicated in the following Selected Information table are fairly presented in the Reports, in all material respects, in accordance with the reporting criteria.</p> <p>Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Reports.</p>
<b>Reporting period</b>	1 <sup>st</sup> April 2023 – 31 <sup>st</sup> March 2024.
<b>Reporting criteria</b>	<ul style="list-style-type: none"> <li>• The GHG Protocol Corporate Accounting and Reporting Standard (WBCSD/WRI Revised Edition 2015) for Scope 1 and Scope 2 GHG emissions</li> <li>• The GHG Protocol Scope 2 Guidance (An amendment to the GHG Protocol Corporate Standard (WRI 2015) for Scope 2 GHG emissions</li> <li>• The GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011) for Scope 3 GHG emissions</li> <li>• Occupational Safety and Health (OSHA) regulations</li> <li>• Johnson Matthey' Basis of reporting –non-financial data found in the 'ther information' section of Johnson Matthey's Annual Report and Accounts 2024</li> </ul>
<b>Assurance standard and level of assurance</b>	<p>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' and in accordance with ISAE 3410 for Greenhouse Gas data issued by the International Auditing and Assurance Standards Board.</p> <p>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.</p>
<b>Respective responsibilities</b>	<p>Johnson Matthey is responsible for preparing the Reports 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 Selected Information.</p> <p>ERM CVS' responsibility is to provide a conclusion to Johnson Matthey on the agreed scope based on our engagement terms with Johnson Matthey, the assurance activities performed and exercising our professional judgement.</p>

### Our conclusion

Based on our activities, as described overleaf, nothing has come to our attention to indicate that the 2023/24 data and information for the disclosures listed under 'Scope' above are not fairly presented in the Reports, in all material respects, in accordance with the reporting criteria.

Independent Limited Assurance Statement to Johnson Matthey PLC continued

### Our assurance activities

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

- Evaluating the appropriateness of the reporting criteria for the selected information;
- Interviewing management representatives responsible for managing the selected issues;
- Interviewing relevant staff to understand and evaluate the management systems and processes (including internal review and control processes) used for collecting and reporting the selected disclosures;
- Reviewing a sample of qualitative and quantitative evidence supporting the reported information at corporate level;
- Performing an analytical review of the year-end data submitted by all locations included in the consolidated 2023/24 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;
- Conducting in person site visits to six Johnson Matthey facilities; JM Testing Taylor (MI, USA), Royston R&CE (UK), Swindon (UK), Panki (India), Perstorp (Sweden) and CA Zhangjiagang (China), to review source data and local reporting systems and controls;
- Evaluating the conversion and emission factors and assumptions used; and
- Reviewing the presentation of information relevant to the scope of our work in the Reports 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.

For the total Scope 1 and 2 carbon intensity (market-based) and year-on-year change in Scope 1 and 2 carbon intensity metrics, we reviewed the accuracy of the calculation based on the final, assured scope 1 and 2 data and the tonne sales figure for 2023/24 provided by Johnson Matthey. We did not separately assure the tonne sales used in the calculation of these metrics.

### 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 the IESBA Code relating to assurance engagements.

ERM CVS 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  
22<sup>nd</sup> May 2024

On behalf of:  
ERM Certification and Verification Services Limited



Independent Limited Assurance Statement to Johnson Matthey PLC continued

## Selected Information table

Metric name	Unit of Measure	2023/24 total figure
Total Scope 1 GHG emissions	tonnes CO <sub>2</sub> e	<b>215,429</b>
Total Scope 2 GHG emissions (market-based)	tonnes CO <sub>2</sub> e	<b>66,974</b>
Total Scope 2 GHG emissions (location-based)	tonnes CO <sub>2</sub> e	<b>196,812</b>
Total Scope 1 and 2 GHG emission (market-based)	tonnes CO <sub>2</sub> e	<b>282,403</b>
Total Scope 1 and 2 carbon intensity (market-based)	tonnes CO <sub>2</sub> e/tonne sales	<b>2.6</b>
Year on year change in Scope 1 and 2 carbon intensity	%	<b>-18%</b>
Total energy consumption	MWh	<b>1,211,683</b>
Total non-renewable energy consumption	kWh	<b>936,278,140</b>
Total renewable energy purchased or generated	kWh	<b>275,404,458</b>
Certified renewable electricity consumption	%	<b>57%</b>
Total Scope 3 (Category 1) Purchased Goods and Services GHG emissions	tonnes CO <sub>2</sub> e	<b>2,531,576</b>
Total Scope 3 (Category 3) Fuel and Energy-related GHG emissions	tonnes CO <sub>2</sub> e	<b>38,687</b>
Total freshwater withdrawal (all sources)	m <sup>3</sup>	<b>1,791,727</b>
Total water discharged back to original source	m <sup>3</sup>	<b>36,477</b>
Net freshwater consumption	000's m <sup>3</sup>	<b>1,755</b>
Freshwater consumed in regions of high or extremely high baseline water stress	000's m <sup>3</sup>	<b>402</b>
Average direct Chemical Oxygen Demand of wastewater (COD)	mg/L	<b>264</b>
Coverage for COD reporting	%	<b>90%</b>
Total waste recycled/reused	tonnes	<b>37,610</b>
Total waste sent off site to landfill	tonnes	<b>3,338</b>
Total waste sent offsite for incineration with energy recovery	tonnes	<b>1,213</b>
Total waste sent offsite for incineration or treatment without energy recovery	tonnes	<b>23,064</b>

Metric name	Unit of Measure	2023/24 total figure
Total waste sent off site	tonnes	<b>65,225</b>
Total hazardous waste recycled/reused	tonnes	<b>25,263</b>
Total hazardous waste sent off site to landfill	tonnes	<b>1,373</b>
Total hazardous waste sent offsite for incineration with energy recovery	tonnes	<b>201</b>
Total hazardous waste sent offsite for incineration or treatment without energy recovery	tonnes	<b>15,463</b>
Total hazardous waste sent off site for treatment	tonnes	<b>42,300</b>
Total solid waste disposed off site	tonnes	<b>3,571</b>
Total solid waste generated for treatment off site	tonnes	<b>15,257</b>
Total solid waste sent off site to be reused or recycled	tonnes	<b>11,687</b>
Nitrogen oxides (NOx) emissions to air	tonnes	<b>318</b>
Sulphur oxides (SOx) emissions to air	tonnes	<b>36</b>
Volatile organic chemicals (VOCs) emissions to air	tonnes	<b>45</b>
Coverage for NOx reporting	%	<b>88%</b>
Coverage for SOx reporting	%	<b>68%</b>
Coverage for VOCs reporting	%	<b>80%</b>
Tonnes of GHGs avoided by using JM technology	tonnes	<b>1,110,057</b>
% of recycled PGMs (Platinum Group Metals) in JM manufactured products	%	<b>69%</b>
Lost Time Injury Frequency Rate (LTIFR) employees	n/million hrs	<b>0.84</b>
Lost Time Injury Frequency Rate (LTIFR) contractors	n/million hrs	<b>0.95</b>
Occupational Illness Frequency Rate (OIFR)	n/million hrs	<b>0</b>
Tier 1 Process Safety events rate	Tier 1 events/1,000,000 hrs	<b>0.11</b>
Total Recordable Injury and Illness Rate (TRIIR) employees + contractors	n/200,000 hrs	<b>0.36</b>
ICCA Process Safety Event Severity Rate (PSESr)	PSESr/200,000 hrs	<b>0.88</b>
% of female representation at all management levels		<b>30%</b>