

# Independent Limited Assurance Report

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 2026 and Sustainability Performance Databook 2026 (together the "Reports").

## Engagement summary

<b>Scope of our assurance engagement</b>	Whether the following Selected Information for 2025/26, as indicated in Appendix A, is fairly presented in the Reports, 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 Reports.
<b>Selected Information</b>	As listed in Appendix A
<b>Reporting period</b>	1 April 2025 to 31 March 2026
<b>Reporting criteria</b>	<ul style="list-style-type: none"> <li>• Johnson Matthey's basis of reporting found in the 'Basis of Reporting' tab of Johnson Matthey's Sustainability Performance Databook 2026</li> <li>• The GHG Protocol Corporate Accounting and Reporting Standard (WBCSD/WRI Revised Edition 2015) for Scope 1 and Scope 2 GHG emissions</li> <li>• GHG Protocol Scope 2 Guidance (An amendment to the GHG Protocol Corporate Standard (WRI 2015) for Scope 2 GHG emissions</li> <li>• The Corporate Value Chain (Scope 3) Accounting and Reporting Standard (WBCSD/WRI 2011) for Scope 3 GHG emissions</li> <li>• Occupational Safety and Health (OSHA) regulations</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 assurance 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 on the next page, nothing has come to our attention to indicate that the Selected Information for 2025/26 is not fairly presented in the Reports, in all material respects, in accordance with the reporting criteria.

## Independent Limited Assurance Report 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 Information;
- 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 Information;
- Reviewing of a sample of qualitative and quantitative evidence supporting the Selected Information at a corporate level;
- Performing an analytical review of the year-end data submitted by all locations included in the consolidated 2025/26 group data for the Selected Information which included testing the completeness and mathematical accuracy of conversions and calculations, and consolidation in line with the stated reporting boundary;
- Conducting visits to four Johnson Matthey facilities in Germany, Malaysia, UK and USA to review source data and local reporting systems and controls;
- Evaluating the conversion factors, emission factors and assumptions used; and
- Reviewing the presentation of information relevant to the assurance scope in the Reports to ensure consistency with our findings.

### The limitations of our engagement

The reliability of the Selected 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 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.



27 May 2026  
London, United Kingdom

ERM Certification and Verification Services Limited

[www.ermcvs.com](http://www.ermcvs.com) | [post@ermcvs.com](mailto:post@ermcvs.com)

## Independent Limited Assurance Report continued

## Appendix A: Selected Information

#	Selected Information	Unit of Measure	2025/26 including Catalyst Technologies	2025/26 excluding Catalyst Technologies
1	Total Scope 1 GHG emissions	tonnes CO <sub>2</sub> e	217,951	87,561
2	Total Scope 2 GHG emissions (market-based)	tonnes CO <sub>2</sub> e	18,908	13,449
3	Total Scope 2 GHG emissions (location-based)	tonnes CO <sub>2</sub> e	151,442	118,782
4	Total Scope 1 and 2 GHG emissions (market-based)	tonnes CO <sub>2</sub> e	236,859	101,010
5	Total Scope 1 and 2 carbon intensity (market-based)	tonnes CO <sub>2</sub> e / tonne sales	2.5	1.6
6	Year on year change in Scope 1 and 2 carbon intensity	%	-0.7%	-2.6%
7	Total energy consumption	MWh	1,086,212	714,277
8	Total non-renewable energy consumption	kWh	810,832,872	513,378,816
9	Total renewable energy purchased or generated	kWh	275,378,758	200,898,649
10	Certified renewable electricity consumption	%	68%	64%
11	Total Scope 3 (Category 1) Purchased Goods and Services GHG emissions	tonnes CO <sub>2</sub> e	2,911,366	2,532,703
12	Total Scope 3 (Category 3) Fuel and Energy-related GHG emissions	tonnes CO <sub>2</sub> e	34,025	23,054
13	Total Scope 3 GHG emissions	tonnes CO <sub>2</sub> e	3,219,886	2,770,444
14	Total freshwater withdrawal (all sources)	m <sup>3</sup>	1,498,195	793,199
15	Total water discharged back to original source	m <sup>3</sup>	57,929	13,622
16	Net freshwater consumption	000's m <sup>3</sup>	1,438	777
17	Freshwater consumed in regions of high or extremely high baseline water stress	000's m <sup>3</sup>	326	258
18	Average direct Chemical Oxygen Demand of wastewater (COD)	mg/L	249	34
19	Coverage for COD reporting	%	50%	46%
20	Total waste recycled/reused	tonnes	35,825	30,536
21	Total waste sent off site to landfill	tonnes	3,496	1,707
22	Total waste sent offsite for incineration with energy recovery	tonnes	1,304	1,048
23	Total waste sent offsite to incineration or treatment without energy recovery	tonnes	19,696	19,638
24	Total waste sent off site	tonnes	60,320	52,929
25	Total Hazardous waste recycled/reused	tonnes	24,041	20,477
26	Total Hazardous waste sent off site to landfill	tonnes	588	187

#	Selected Information	Unit of Measure	2025/26 including Catalyst Technologies	2025/26 excluding Catalyst Technologies
27	Total Hazardous waste sent offsite for incineration with energy recovery	tonnes	257	155
28	Total Hazardous waste sent offsite for incineration or treatment without energy recovery	tonnes	15,671	15,620
29	Total Hazardous waste sent off site for treatment	tonnes	40,557	36,438
30	Total solid waste disposed off site	tonnes	3,516	2,430
31	Total solid waste generated for treatment off site	tonnes	16,449	13,162
32	Total solid waste sent off site to be reused/recycled	tonnes	12,933	10,732
33	Nitrogen oxides (NOx) emissions to air	tonnes	246	153
34	Sulphur oxides (SOx) emissions to air	tonnes	34	34
35	Volatile organic chemicals (VOCs) emissions to air	tonnes	20	12
36	Coverage for NOx reporting	%	80%	77%
37	Coverage for SOx reporting	%	68%	66%
38	Coverage for VOCs reporting	%	73%	71%
39	Tonnes of GHGs avoided by using JM technology	tonnes CO <sub>2</sub> e	2,274,248	2,274,248
40	% of recycled PGMs (Platinum Group Metals) in Johnson Matthey's manufacturing products	%	73%	73%
41	Lost Time Injury Frequency Rate (LTIFR) employees	n/million hours	1.13	◆
42	Lost Time Injury Frequency Rate (LTIFR) contractors	n/million hours	0.96	◆
43	Occupational Illness Frequency Rate (OIFR)	n/million hours	0.11	◆
44	Tier 1 Process Safety events rate	Tier 1 events/ 1,000,000 hours	0.09	◆
45	Total Recordable Injury and Illness Rate (TRIIR) employees + contractors	n/200,000 hours	0.47	◆
46	ICCA Process Safety Event Severity Rate (PSESr)	PSESr/ 200,000 hours	0.63	◆
47	% of female representation at all management levels	%	32%	◆

◆ Please see Johnson Matthey's note on their EHS and People data reporting boundary in the "Externally assured selected information by ERM CVS" data table of the Sustainability Performance Databook 2026.