

Independent Assurance Statement GHG Emissions and Electricity Data

ERM Certification and Verification Services (ERM CVS) was engaged by Johnson & Johnson to provide assurance in relation to the information set out below and presented on pages 81, and 83 to 85 in the Johnson & Johnson 2020 Health for Humanity Report (the Report) and on healthforhumanityreport.jnj.com as set out below.

Engagement Summary

<p>Scope of our assurance engagement</p>	<p>Whether the corporate 2020* data for the following selected indicators are fairly presented, in all material respects, in accordance with the reporting criteria:</p> <ul style="list-style-type: none"> • Total absolute Scope 1 GHG emissions in metric tonnes (MT) of CO₂e • Total absolute Scope 2 GHG emissions in metric tonnes (MT) of CO₂e reported using the location based and market based methods • Total absolute Scope 3 GHG emissions in metric tonnes (MT) of CO₂e for the following categories: <ul style="list-style-type: none"> • 1: Purchased goods and services • 2: Capital goods • 3: Fuel and energy-related activities • 4: Upstream transportation and distribution • 5: Waste generated in operations • 6: Business travel • 8: Upstream leased assets • 9: Downstream transportation and distribution for U.S. operations (from the EPA SmartWay program for the year ending 31st December 2019) • Total NOx and SOx from facility combustion sources in metric tonnes (MT) • Percentage of electricity use generated by renewable energy sources globally <ul style="list-style-type: none"> • Percentage of electricity use generated by renewable energy sources in North America (U.S. and Canada) • Percentage of electricity use generated by renewable energy sources in the EU <p><i>* 2019 for Scope 3 downstream transportation and distribution.</i></p>
<p>Reporting criteria</p>	<p>The WBCSD/WRI GHG Protocol (2004, as updated January 2015) for the Scope 1, 2 and 3 emissions. Johnson & Johnson's internal reporting criteria and definitions for the other metrics.</p>
<p>Assurance Standard</p>	<p>ERM CVS' assurance methodology, based on the International Standard on Assurance Engagements ISAE 3000 (Revised).</p>
<p>Assurance level</p>	<p>Limited assurance.</p>
<p>Respective responsibilities</p>	<p>Johnson & Johnson is responsible for preparing the data and for its correct presentation in the Report to third parties, including disclosure of the reporting criteria and boundary.</p> <p>ERM CVS' responsibility is to provide conclusions on the agreed scope based on the assurance activities performed and exercising our professional judgement.</p>

Our conclusions

Based on our activities, nothing has come to our attention to indicate that the following selected 2020* corporate metrics are not fairly presented, in all material respects, with the reporting criteria. This conclusion is to be read in the context of the remainder of this statement, in particular the information in the emphasis of matter and inherent limitations paragraphs below.

Scope 1 GHG emissions:

363,924 MT CO₂e

Scope 2 GHG (location-based) emissions:

641,489 MT CO₂e

Scope 2 GHG (market-based) emissions:

383,745 MT CO₂e

Scope 3 GHG emissions for the following categories:

- Category 1: Purchased goods and services **9,437,330 MT CO₂e**
- Category 2: Capital goods **271,206 MT CO₂e**
- Category 3: Fuel and energy-related activities **183,087 MT CO₂e**
- Category 4: Upstream transportation and distribution **2,043,109 MT CO₂e**
- Category 5: Waste generated in operations **8,065 MT CO₂e**
- Category 6: Business travel **303,249 MT CO₂e**
- Category 8: Upstream leased assets **28,969 MT CO₂e**
- Category 9: Downstream transportation and distribution (*2019, from the EPA SmartWay program for U.S. operations only) **58,184 MT CO₂e**

Emphasis of matter

Without affecting our conclusion, which is not modified, we draw attention to the explanatory notes provided by Johnson & Johnson relating to the data on pages 83-84 of the Report, in particular the limitations relating to the data for the Scope 3 emissions category 9 on page 83 of the Report which should be read in conjunction with the data.

Our assurance activities

Our objective was to assess whether the assured emissions data are reported in accordance with the principles of completeness, comparability (across the organisation) and accuracy (including calculations, use of appropriate conversion factors and consolidation). We planned and performed our work to obtain all the information and explanations that we believe were necessary to provide a basis for our assurance conclusions. We applied a 5% material error threshold.

A team of GHG and assurance specialists performed the following key activities:

- Virtual interviews with relevant staff to understand internal reporting processes, including the use of its GHG Management Plan, internal spreadsheets, and its various internal data management and reporting systems;
- Virtual site visits to seven sites (Georgia, U.S.; Gurabo, Puerto Rico; Helsingborg, Sweden; Jacksonville, U.S.; Latina, Italy; Limerick, Ireland; Shanghai, China) to review local reporting processes and consistency of reported annual data with selected underlying source data for each indicator. We interviewed relevant staff, reviewed site data capture and reporting methods, checked calculations and assessed the local internal quality and assurance processes;
- A review of samples of primary data such as invoices;
- A review of the calculations undertaken, including conversion factors and emission factors used;
- A review of estimates, extrapolations and assumptions made in relation to the data for relevant GHG Scope 3 emissions categories;
- A review of the calculations for restatement of NOx and SOx data for 2018 and 2019; and
- An analytical review of the consolidated year end data for each metric.

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 independent assurance

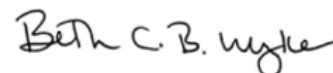
statement provides no assurance on the maintenance and integrity of the website, including controls used to achieve this, and in particular whether any changes may have occurred to the information since it was first published.

Due to COVID travel restrictions, we planned our assurance engagement to include virtual site visits. While we believe this approach does not affect our limited assurance conclusion(s) above, we draw attention to the possibility that if we had undertaken in person visits we may have identified errors and omissions in the assured information that we did not discover through the alternative assurance program.

Our observations

We have provided Johnson & Johnson with a separate management report with our detailed (non-material) findings and recommendations. Without affecting the conclusions presented above, we have the following key observation:

- Johnson & Johnson should document its uncertainty information for each GHG Scope 3 emissions category, particularly regarding Category 9, and describe its efforts to record uncertainty in future revisions of the Scope 3 emissions inventory.



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