

## Independent Assurance Statement to Johnson & Johnson

ERM Certification and Verification Services (ERM CVS) was engaged by Johnson & Johnson (J&J) to provide limited assurance on cumulative progress over 2016/2017 against the Health for Humanity 2020 Goals (2020 Goals) in the Johnson & Johnson 2017 Health for Humanity Report (the Report) and on jnj.com as set out below.

### Our conclusion

Based on our assurance activities, as described below, nothing has come to our attention to indicate that the cumulative progress (2016/2017) against the 2020 Health for Humanity Goals and Targets, as reported in the Scorecard on pages 16 to 21 of the Report and on jnj.com, is not fairly presented, in all material respects, in accordance with the reporting criteria.

### Our assurance activities

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. A multi-disciplinary team of sustainability and assurance specialists performed assurance procedures as follows:

- A 3-day visit to J&J Corporate Offices in New Brunswick, NJ and a number of conference calls to interview:
  - relevant staff in order to understand and evaluate the systems and processes (including internal review/audit) used for collecting, consolidating, evaluating and reporting the information and data used to report progress against the 2020 Health for Humanity Goals and Targets;
  - management representatives responsible for the Health for Humanity Goals and Targets and the implementation of the related activities undertaken in 2017;
- A review of the reporting principles, boundaries, definitions and internal guidelines for each of the selected Health for Humanity Goals & Targets;
- A high level review of the greenhouse gas (GHG) and renewable energy data to confirm consistency with the findings of our separate GHG and renewable energy verification engagement including completeness and consistency over time and the restatements of the baseline and prior year data;
- A review of samples of underlying documentary evidence and data to support the reported cumulative progress for each Goal and Target, including internal and external documents; and

### Engagement Summary

<b>Scope of our assurance engagement</b>	Whether cumulative 2016/2017 progress against the 2020 Goals and related Targets as reported in the Health for Humanity 2020 Goals Progress Scorecard (the Scorecard) on pages 16 to 21 of the Report and on jnj.com is fairly presented, in all material respects, in accordance with the reporting criteria.
<b>Reporting criteria</b>	Health for Humanity 2020 Goals and Targets as defined in the Scorecard. World Business Council for Sustainable Development (WBCSD)/World Resources Institute (WRI) Greenhouse Gas (GHG) Protocol for Greenhouse Gas emissions.
<b>Assurance</b>	ERM CVS' assurance methodology, based on the International Standard on Assurance Engagements (ISAE 3000 Revised).
<b>Assurance level</b>	Limited assurance.
<b>Respective responsibilities</b>	J&J is responsible for preparing the Report and for the collection and presentation of the assured performance information and data. ERM CVS' responsibility is to provide conclusions on the agreed scope based on the assurance activities performed and on exercising our professional judgement.

About

Message from Alex Gorsky

Year In Brief

Sustainability Approach

Progress on Commitments

Better Health for All

Innovation

Our People

Environmental Health

Responsible Business Practice

Appendix

References

About

Message from Alex Gorsky

Year In Brief

Sustainability Approach

Progress on Commitments

Better Health for All

Innovation

Our People

Environmental Health

Responsible Business Practice

Appendix

References

- A review of the presentation of information relevant to the scope of our work on jnj.com and in the rest of 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. In addition, the assured information should be read in conjunction with the boundary and consolidation policies under ‘About this Report’ on page 128 and the disclosures provided under the column ‘Notable’ in the Scorecard. Regarding the information on jnj.com, we provide no assurance over any information other than as described in our assurance scope above nor on changes to the content of the assured information after the date of this assurance statement.

**Our management observations**

We have provided J&J with a separate management report with our detailed findings and recommendations. Without affecting the conclusions presented above, we have the following key observations:

- Environmental, health and safety (EHS) and employee health and wellness data of newly acquired companies is integrated into the data reported in the Report three years after acquisition, unless otherwise noted. In order to improve alignment with other companies and with financial reporting, we recommend reducing this over the next 2-3 years in order to ensure performance information more closely reflects J&J’s business portfolio in the reporting year.



**Jennifer Iansen-Rogers**  
Head of Corporate Assurance  
04 June 2018



ERM Certification and Verification Services, London  
www.ermcvs.com; email: post@ermcvs.com

*ERM CVS is a member of the ERM Group. The work that ERM CVS conducts for clients is solely related to independent assurance activities and auditor training. Our processes are designed and implemented to ensure that the work we undertake with clients is free from bias and conflict of interest. ERM CVS and the ERM staff that have undertaken this engagement work have provided no consultancy related services to this client in any respect.*