



**RCS** | GLOBAL GROUP



## **INDEPENDENT REASONABLE ASSURANCE REPORT**

### **LPPM RESPONSIBLE PLATINUM/PALLADIUM GUIDANCE**

JOHNSON MATTHEY PLC (UK)

27-28 August 2020

## REPORT SUMMARY

<b>Implementing firm</b>	RCS Global Ltd. Address: 9a Burroughs Gardens, London, NW4 4AU, U.K contact@rcsglobal.com  CONTACT PERSON: Katie Redmond, Program Manager CONTACT TELEPHONE: +49 176 6080 6483
<b>Title of Report</b>	Independent Reasonable Assurance Report – Johnson Matthey PLC
<b>Type of assessment</b>	LPPM ISAE 3000 Assurance Engagement
<b>Refiner</b>	Johnson Matthey PLC Location 1: 33 Jeffreys Road Brimsdown Enfield EN3 7PW, UK Location 2: Orchard Rd, Royston SG8 5HE, UK
<b>Material Scope</b>	Platinum Group Metals
<b>Assessed Timeframe</b>	1 April 2019 to 31 March 2020

## 1. INTRODUCTION

RCS Global Ltd (RCS) was engaged by Johnson Matthey PLC (henceforth the “Refiner”) to provide reasonable assurance on its Refiner’s RPPG Compliance Report for the period 1 April 2019 to 31 March 2020.

The scope of the assurance engagement is to provide a reasonable assurance conclusion on whether the Refiner’s RPPG Compliance Report describes fairly the activities undertaken during the assessed timeframe to demonstrate compliance, and to assess if Refiner’s management’s overall conclusion is in accordance with the *LPPM Responsible Platinum/Palladium Guidance (the Guidance)*. RCS’s responsibility is to carry out a reasonable assurance engagement on the Refiner’s RPPG Compliance Report in order to express a conclusion based on the work performed.

RCS has conducted the assurance engagement in accordance with International Standard on Assurance Engagements *ISAE 3000 Assurance Engagements other than Audits or Reviews of Historical Financial Information* issued by the International Auditing and Assurance Standards Board and the guidance set out in the *LPPM Responsible Sourcing Programme - Third Party Audit Guidance (the Audit Guidance)*.

This report has been prepared for the Refiner for the purpose of assisting the Refiner and LPPM Management in determining whether the Refiner has complied with the Guidance and for no other purpose. Our assurance report is made solely to the Refiner in accordance with the terms of our engagement.

## 2. INHERENT LIMITATIONS

Non-financial information, such as that included in the JM’s RPPG Compliance Report, is subject to more inherent limitations than financial information, given the more qualitative characteristics of

the subject matter and the methods used for determining such information. The methods used by Auditees to comply with the Responsible Platinum/Palladium Guidance may differ. It is important to read JM's Platinum and Palladium Supply Chain Policy Statement at <https://matthey.com/-/media/files/policies/rppg-external-policy-statement-january-2020.pdf?la=en&hash=B61E435F30D5314782E51B6A3AE5136123433F3F>.

Technologies are used as a complement to audit all processes in order to fully achieve the audit objectives.


### 3. INDEPENDENCE AND COMPETENCY STATEMENT

In conducting our engagement, we have complied with the applicable requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants.

In conducting our engagement, we confirm that we satisfy the criteria for assurance providers as set out in out in the Audit Guidance to carry out the assurance engagement.

### 4. CONCLUSION

The Refiner's RPPG Compliance Report for the period 1 April 2019 to 31 March 2020, in all material respects, describes fairly the activities undertaken during the year to demonstrate compliance, and management's overall conclusion contained therein, is in accordance with the requirements of the *LPPM Responsible Platinum/Palladium Guidance*.

<b>Signature</b>	
<b>Assurance Firm</b>	RCS Global Ltd.
<b>Date</b>	5th September 2020
<b>City, Country</b>	Berlin, Germany



[www.rcsglobal.com](http://www.rcsglobal.com)  
[contact@rcsglobal.com](mailto:contact@rcsglobal.com)