



Report of Independent Accountants

To the Management of John Wiley & Sons, Inc.

We have reviewed the accompanying management assertion of John Wiley & Sons, Inc. that the greenhouse gas (GHG) emissions metrics (“the metrics”) for the year ended April 30, 2026 in management’s assertion are presented in accordance with the assessment criteria set forth in management’s assertion. John Wiley & Sons, Inc.’s management is responsible for its assertion and for the selection of the criteria, which management believes provide an objective basis for measuring and reporting on the metrics. Our responsibility is to express a conclusion on management’s assertion based on our review.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) in AT-C section 105, *Concepts Common to All Attestation Engagements*, and AT-C section 210, *Review Engagements*. Those standards require that we plan and perform the review to obtain limited assurance about whether any material modifications should be made to management’s assertion in order for it to be fairly stated. The procedures performed in a review vary in nature and timing from, and are substantially less in extent than, an examination, the objective of which is to obtain reasonable assurance about whether management’s assertion is fairly stated, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. Because of the limited nature of the engagement, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an examination been performed. We believe that the review evidence obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements related to the engagement.

The firm applies the Statements on Quality Management Standards established by the AICPA.

The procedures we performed were based on our professional judgment. In performing our review, we performed inquiries, read relevant policies to understand terms related to relevant information about the metrics, performed tests of mathematical accuracy of computations on a sample basis, reviewed supporting documentation in regard to the completeness and accuracy of the data in the metrics on a sample basis, and performed analytical procedures.

GHG emissions quantification is subject to significant inherent measurement uncertainty because of such things as GHG emissions factors that are used in mathematical models to calculate GHG emissions, and the inability of these models, due to incomplete scientific knowledge and other factors, to accurately measure under all circumstances the relationship between various inputs and the resultant GHG emissions. Environmental and energy use data used in GHG emissions calculations are subject to inherent limitations, given the nature and the methods used for measuring such data. The selection by management of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.

As discussed in management’s assertion, John Wiley & Sons, Inc. has estimated purchased electricity and stationary combustion consumption for which no primary data is available.

Based on our review, we are not aware of any material modifications that should be made to John Wiley & Sons, Inc. management assertion in order for it to be fairly stated.

PricewaterhouseCoopers LLP

New York, New York
September 24, 2026

John Wiley & Sons, Inc.

Management Assertion Regarding Greenhouse Gas Emissions

For the Fiscal Year Ended April 30, 2026

With respect to the greenhouse gas (“GHG”) emissions metrics (“the metrics”) presented in the table below for the fiscal year ended April 30, 2026 (“FY2026”), management of John Wiley & Sons, Inc. (“Wiley”) asserts that the metrics are presented in accordance with the assessment criteria set forth below. Management is responsible for the selection of the assessment criteria, which management believes provides an objective basis for measuring and reporting on the metrics and for the completeness, accuracy, and validity of the metrics.

Unless otherwise noted, GHG emissions are expressed in metric tonnes of carbon dioxide equivalent (mtCO₂e) and have been rounded to the nearest whole number.

FY2026 Greenhouse Gas Emissions Metrics

Metric	FY2026 (mtCO ₂ e)
Scope 1 GHG Emissions	281
Scope 2 GHG Emissions (Location-Based)	1,804
Scope 2 GHG Emissions (Market-Based)	833
Total Scope 1 + Scope 2 GHG Emissions (Location-Based)	2,085
Total Scope 1 + Scope 2 GHG Emissions (Market-Based)	1,114

Basis of Preparation

Organizational Boundary

Wiley applies the operational control approach to define its organizational boundary for greenhouse gas accounting and reporting. Under this approach, Wiley includes emissions from all operations over which it has the full authority to introduce and implement its operating policies. This includes company-owned or leased offices and distribution centers, (collectively, referred to as “facilities”) and company-owned or leased vehicles (collectively, referred to as “vehicles”).

Reporting Framework

Wiley prepares and reports Scope 1 and Scope 2 GHG emissions in accordance with the principles and guidance of the World Resources Institute (WRI) and World Business Council for Sustainable Development (WBCSD), *The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition* ("Corporate Standard"); and the GHG Protocol *Scope 2 Guidance* to guide the criteria to assess, calculate and report direct and indirect GHG emissions.

Base Year and Recalculation Policy

Wiley's base year is FY2020 (May 1, 2019 to April 30, 2020), which serves as the baseline year for the Company's science-based emissions reduction targets and net-zero commitment. FY2020 was selected as the base year because it was the most recent reporting year that had not been significantly impacted by COVID-19 and had sufficient data available to calculate greenhouse gas (GHG) emissions.

Wiley has established a baseline recalculation policy consistent with the Corporate Standard. Under this policy, Wiley evaluates structural changes such as acquisitions and divestitures, methodological changes, and accuracy improvements, against an established threshold to determine whether base-year recalculation is required. The significance threshold is defined as a cumulative change of 5% or greater of combined base year Scope 1 and Scope 2 location-based emissions. Historical emissions data are restated where appropriate to maintain consistency and comparability over time.

Quantification Methodology

Carbon dioxide equivalent ("CO₂e") emissions are inclusive of carbon dioxide ("CO₂"), methane ("CH₄"), nitrous oxide ("N₂O"), and hydrofluorocarbons ("HFCs"). Disaggregated emissions data by individual gas in metric tonnes of CO₂e is not disclosed as emissions from CO₂ represent approximately 99% of combined Scope 1 and Scope 2 location-based and market-based emissions. Wiley has not identified any emission sources within its operational boundary that generated perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), or nitrogen trifluoride (NF₃) in FY2026.

Wiley has assessed its inventory boundary and has not identified any sources of direct CO₂ emissions from biologically sequestered carbon. Accordingly, separate reporting of biogenic CO₂ emissions outside the scopes for FY2026 is not applicable.

Wiley uses the most up-to-date emission factors (see Appendix below) available at the time the FY2026 inventory is prepared, where applicable. Emissions are calculated by multiplying relevant actual or estimated activity data by the applicable emission factors and, where required, Global Warming Potentials (GWPs). GWPs are sourced from the Intergovernmental Panel on Climate Change's (IPCC) Fifth Assessment Report (AR5 - 100 year).

Estimates and Uncertainty

Certain source data used in the preparation of Wiley's greenhouse gas inventory may be estimated where primary activity data are unavailable. In such cases, Wiley applies documented estimation methodologies as described below.

GHG emissions quantification is subject to significant inherent measurement uncertainty because of such things as GHG emissions factors that are used in mathematical models to calculate GHG emissions, and the inability of these models, due to incomplete scientific knowledge and other factors, to accurately measure under all circumstances the relationship between various inputs and the resultant GHG emissions. Environmental and energy use data used in GHG emissions calculations are subject to inherent limitations, given the nature and the methods used for measuring such data. The selection by management of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.

Description of Metrics

Scope 1 Greenhouse Gas Emissions

Scope 1 emissions represent direct greenhouse gas emissions from sources owned or controlled by Wiley.

FY2026 Scope 1 emissions include the following:

Stationary Combustion

- Stationary combustion sources include natural gas and diesel used within facilities.
- Emissions were calculated based on fuel consumption data obtained from invoices provided by facility managers.

Mobile Combustion

- Mobile combustion sources include diesel and petrol used in vehicles.
- Emissions were calculated based on fuel consumption volume data obtained from fuel invoices, fuel receipts, fleet fuel card statements, mileage logs, and leasing company reports provided by the relevant facility managers.

No reported Scope 1 emissions were estimated.

Scope 2 Greenhouse Gas Emissions

Scope 2 emissions represent indirect greenhouse gas emissions from the generation of purchased electricity and purchased heating consumed by Wiley operations.

Wiley reports Scope 2 emissions using both:

- the location-based method, which reflects average emissions from electricity grids in the locations where energy consumption occurs; and

- the market-based method, which reflects emissions associated with contractual instruments and energy purchasing decisions in accordance with the GHG Protocol Scope 2 Guidance.

For market-based Scope 2 accounting, Wiley applies the emission factor hierarchy set out in the GHG Protocol *Scope 2 Guidance*, using: (1) contractual instruments associated with renewable electricity purchases, including Energy Attribute Certificates ("EACs") such as Renewable Energy Credits ("RECs"), Renewable Energy Guarantees of Origin ("REGOs"), and Guarantees of Origin (GO), (2) residual mix emission factors where contractual instruments are not available, and (3) grid-average emissions intensity from electricity grids in the locations where energy consumption occurs and residual mix is not available. EACs applicable to the FY2026 have been contracted for and will be retired before December 31, 2026.

FY2026 Scope 2 emissions include the following:

Purchased Electricity – Stationary

- Purchased electricity consists of energy purchased or acquired and used within facilities.
- Emissions were calculated based on electricity consumption data obtained from utility invoices.
- Where data was not available, emissions were estimated using calculated electricity consumption intensity factors (electricity consumed per square foot) derived from facilities with available data and applied to the floor area of sites with missing consumption data. Floor area data was obtained from Wiley's centrally maintained internal real estate records.

Purchased heating – District heating

- Purchased heating consists of indirect emissions from heat purchased from district heating networks used in facilities.
- Emissions were calculated based on district heating consumption data obtained from meter readings provided by the facility manager.

Purchased heating and energy – Leased facilities

- Purchased heating consists of the combustion of natural gas used for heating in landlord-controlled heating equipment and diesel consumption associated with landlord-controlled backup-generators.
- Emissions were calculated based on fuel consumption data obtained from invoices provided by facility managers.
- Where data was not available, emissions were estimated using calculated fuel consumption intensity factors (fuel consumed per square foot) for natural gas and diesel, derived from facilities with available data and applied to the floor area of sites with missing consumption data. Floor area data was obtained from Wiley's centrally maintained internal real estate records.

Approximately 4% of reported Scope 2 location-based emissions and 10% of reported Scope 2 market-based emissions were estimated.

Appendix

Scope	Emissions Category	Emissions Source(s)	Emissions factor (source, year & GWP)
Scope 1	Stationary Combustion	Natural gas	DESNZ 2025 U.K. Government GHG Conversion Factors for Company Reporting (2025)
Scope 1	Stationary Combustion	Diesel	DESNZ 2025 U.K. Government GHG Conversion Factors for Company Reporting (2025)
Scope 1	Mobile Combustion	Diesel	DESNZ 2025 U.K. Government GHG Conversion Factors for Company Reporting (2025)
Scope 1	Mobile Combustion	Petrol	DESNZ 2025 U.K. Government GHG Conversion Factors for Company Reporting (2025)
Scope 2	Purchased Electricity	Stationary (location-based)	US: U.S. EPA eGRID 2023 factors by subregion (2025). (Revision 1, released in January 2025) UK: DESNZ 2025 U.K. Government GHG Conversion Factors for Company Reporting (2025) Canada: Environment and Climate Change Canada National Inventory Report 1990-2023: Greenhouse Gas Sources and Sinks in Canada (2025) Germany, Romania, Greece: European Environment Agency 2024 EU electricity EFs (2025) Sri Lanka, Jordan, China, Brazil Institute for Global Environmental Strategies (2025) List of Grid Emission Factors (version 11.6, released in August 2025) UAE: Ministry of Energy & Infrastructure (2023), UAE Energy Strategy 2050 Japan: Argus Media (2025) Japan's Power Sector Cuts CO₂ Emissions in FY2024/25, Australia: Department of Climate Change, Energy, the Environment and Water (2025) Australian National Greenhouse Accounts Factors India: Central Electricity Authority, Baseline Carbon Dioxide Emission Database Version 21.0
Scope 2	Purchased Electricity	Stationary (market-based)	US: Market-based CO ₂ emissions are calculated using the Green-e® 2022 U.S. Green-e® Residual Mix Emissions Rates by eGRID subregion (2024). CH ₄ and N ₂ O emissions are calculated using U.S. EPA eGRID 2023 factors by subregion (Revision 1, released

Scope	Emissions Category	Emissions Source(s)	Emissions factor (source, year & GWP)
			January 2025). CO ₂ e values are derived by combining the Green-e® CO ₂ factor with the EPA eGRID CH ₄ and N ₂ O factors. Germany, Romania, Greece: Association of Issuing Bodies 2024 European Residual Mix (2025) Australia: Department of Climate Change, Energy, the Environment and Water (2025) Australian National Greenhouse Accounts Factors
Scope 2	Purchased Heating	District heating (both location-based and market-based)	Germany: Climatiq 2023 District heating Emissions factor for Germany (2025)
Scope 2	Purchased Heating	Natural gas and diesel (both location-based and market-based)	DESNZ 2025 U.K. Government GHG Conversion Factors for Company Reporting (2025)