

BUREAU VERITAS NORTH AMERICA

INDEPENDENT ASSURANCE STATEMENT



Introduction and objectives of work

Bureau Veritas North America, Inc. (BVNA) was engaged by Apple, Inc. (Apple) to conduct an independent assurance of select environmental data reported in its 2016 environmental report (the Report). This Assurance Statement applies to the related information included within the scope of work described below. The intended users of the assurance statement are the stakeholders of Apple. The overall aim of this process is to provide assurance to Apple's stakeholders on the accuracy, reliability and objectivity of select information included in the Report.

This information and its presentation in the Report are the sole responsibility of the management of Apple. BVNA was not involved in the collection of the information or the drafting of the Report.

Scope of Work

Apple requested BVNA to include in its independent review the following:

- Assurance of select environmental data and information included in the Report for the fiscal year 2016 reporting period (September 27, 2015 through September 24, 2016), specifically, in accordance with Apple's definitions and World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas Protocol:
 - Energy: Direct (Million Therms) and Indirect (Million kilowatt hours (mkWh))
 - Renewable Energy (mkWh)
 - Water Withdrawal (Million Gallons)
 - Greenhouse Gas (GHG) Emissions: Direct Scope 1 emissions by weight, Indirect Scope 2 emissions by weight, Indirect Scope 3 emissions by weight (Employee Commute and Business Travel) (Metric Tonnes of Carbon Dioxide equivalent)
 - Waste Quantities and Disposition (Metric Tonnes)
 - Paper Quantities (Metric Tonnes)
 - Appropriateness and robustness of underlying reporting systems and processes, used to collect, analyze, and review the environmental information reported;

Excluded from the scope of our work is any assurance of information relating to:

- Text or other written statements associated with the Report
- Activities outside the defined assurance period

Methodology

BVNA undertook the following activities:

1. Site visits to Apple facilities in Haifa and Herzliya, Israel; Austin, Texas; and Prineville, Oregon;
2. Visit to Apple corporate offices in Cupertino, California;
3. Interviews with relevant personnel of Apple (11 individuals including employees and external contractors at the corporate level);
4. Review of internal and external documentary evidence produced by Apple;
5. Audit of environmental performance data presented in the Report, including a detailed review of a sample of data against source data; and
6. Review of Apple information systems for collection, aggregation, analysis and internal verification and review of environmental data.



Our work was conducted against Bureau Veritas’ standard procedures and guidelines for external Verification of Sustainability Reports, based on current best practice in independent assurance. Bureau Veritas procedures are based on principles and methods described in the International Standard on Assurance Engagements (ISAE) 3000.

The work was planned and carried out to provide reasonable assurance for all indicators and we believe it provides an appropriate basis for our conclusions.

Our Findings

BVNA verified the following indicators for Apple’s Fiscal Year 2016 reporting period (September 27, 2015 through September 24, 2016):

Parameter	Quantity	Units	Boundary/ Protocol
Natural Gas Consumption:	9.7	Million Therms	Worldwide occupied properties / Apple Internal Protocol
Electricity Consumption:	1,454	Million kilowatt hours (mkWh)	Worldwide occupied properties / Apple Internal Protocol
Renewable Energy	1,385	Million kilowatt hours (mkWh)	Worldwide / Invoiced quantities & self-generated
Scope 1 GHG Emissions	34,000	metric tons of carbon dioxide equivalent (tCO ₂ e)	Worldwide occupied properties / WRI/WBCSD GHG Protocol
Scope 2 GHG Emissions (Location-Based)	542,000	tCO ₂ e	Worldwide occupied properties / WRI/WBCSD GHG Protocol
Scope 2 GHG Emissions (Market-Based)	41,600	tCO ₂ e	Worldwide occupied properties / WRI/WBCSD GHG Protocol
Scope 3 GHG Emissions – Business Travel	118,000	tCO ₂ e	Worldwide occupied properties / WRI/WBCSD GHG Protocol Value Chain (Scope 3)
Scope 3 GHG Emissions – Employee Commute	186,000	tCO ₂ e	Worldwide occupied properties / WRI/WBCSD GHG Protocol Value Chain (Scope 3)
Water Withdrawal	630	Million gallons	Worldwide occupied properties / Apple Internal Protocol
Trash disposed in Landfill	9,800	Metric tonnes	Worldwide occupied properties / Apple Internal Protocol
Hazardous Waste (Regulated waste)	1,000	Metric tonnes	Worldwide occupied properties / Apple Internal Protocol
Recycled Material (Removal by recycling contractor)	12,800	Metric tonnes	Worldwide occupied properties / Apple Internal Protocol
Composted Material	6,200	Metric tonnes	Worldwide occupied properties / Apple Internal Protocol
Paper	1,100	Metric tonnes	Worldwide occupied properties / Apple Internal Protocol



Our Conclusion

Based on the assurance process and procedures conducted, we conclude that:

- The Energy, Water, Waste, Paper, and Scope 1, 2 & 3 GHG Emissions assertions shown above are materially correct and are a fair representation of the data and information; and
- Apple has established appropriate systems for the collection, aggregation and analysis of relevant environmental information, and has implemented underlying internal assurance practices that provide a reasonable degree of confidence that such information is complete and accurate.

Statement of independence, impartiality and competence

BVNA is an independent professional services company that specializes in Quality, Health, Safety, Social and Environmental management with over 180 years history in providing independent assurance services, and an annual 2016 revenue of \$4.5 billion Euros.

No member of the assurance team has a business relationship with Apple, its Directors or Managers beyond that of verification and assurance of sustainability data and reporting. We have conducted this verification independently and we believe there to have been no conflict of interest.

BVNA has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The assurance team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of BVNA standard methodology for the Assurance of Sustainability Reports.

Attestation:

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