

**To: The Stakeholders of Apple Inc.**

### **Introduction and objectives of work**

Apex Companies, LLC (Apex) was engaged by Apple Inc. (Apple) to conduct an independent assurance of select environmental data reported in its 2021 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 Subject Matter included in the Report.

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

### **Scope of Work**

Apple requested Apex to include in its independent review the following (Subject Matter):

- Assurance of select environmental data and information included in the Report for the fiscal year 2021 reporting period (September 28, 2020 through September 26, 2021), 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

### **Assessment Standards**

Our work was conducted against Apex's standard procedures and guidelines for external Verification of Sustainability Reports, based on current best practice in independent assurance. Apex procedures are based on principles and methods described in the International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after Dec. 15, 2015), issued by the International Auditing and Assurance Standards Board and ISO 14064-3: Greenhouse gases -- Part 3: Specification with guidance for the validation and verification of greenhouse gas statements.

### **Methodology**

Apex undertook the following activities:

1. Virtual remote site visits to Apple facilities in Herzeliya, Israel; Haifa, Israel; and Prineville, OR, USA;
2. Remote visit/meetings with personnel from Apple corporate offices in Cupertino, California;
3. Interviews with relevant personnel of Apple;

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.

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

Apex verified the following indicators for Apple's Fiscal Year 2021 reporting period (September 28, 2020 through September 26, 2021):

Parameter	Quantity	Units	Boundary/ Protocol
Natural Gas Consumption	14.0	Million Therms	Worldwide occupied properties / Apple Internal Protocol
Electricity Consumption	2,854	Million kilowatt hours (mkWh)	Worldwide occupied properties / Apple Internal Protocol
Renewable Energy	2,854	Million kilowatt hours (mkWh)	Worldwide / Invoiced quantities & self-generated
Scope 1 GHG Emissions	55,202	metric tons of carbon dioxide equivalent (tCO <sub>2</sub> e)	Worldwide occupied properties / WRI/WBCSD GHG Protocol
Scope 2 GHG Emissions (Location-Based)	1,003,246	tCO <sub>2</sub> e	Worldwide occupied properties / WRI/WBCSD GHG Protocol
Scope 2 GHG Emissions (Market-Based)	2,783	tCO <sub>2</sub> e	Worldwide occupied properties / WRI/WBCSD GHG Protocol
Scope 3 GHG Emissions – Business Travel	22,800	tCO <sub>2</sub> e	Worldwide occupied properties / WRI/WBCSD GHG Protocol Value Chain (Scope 3)
Scope 3 GHG Emissions – Employee Commute	85,600	tCO <sub>2</sub> e	Worldwide occupied properties / WRI/WBCSD GHG Protocol Value Chain (Scope 3)
Water Withdrawal	1,407	Million gallons	Worldwide occupied properties / Apple Internal Protocol
Water Discharge	771	Million gallons	Worldwide occupied properties / Apple Internal Protocol
Trash disposed in Landfill	15,060	Metric tonnes	Worldwide occupied properties / Apple Internal Protocol
Hazardous Waste (Regulated waste)	1,599	Metric tonnes	Worldwide occupied properties / Apple Internal Protocol
Recycled Material (Removal by recycling contractor)	33,334	Metric tonnes	Worldwide occupied properties / Apple Internal Protocol
Composted Material	2,198	Metric tonnes	Worldwide occupied properties / Apple Internal Protocol
Waste to Energy	298	Metric tonnes	Worldwide occupied properties / Apple Internal Protocol
Paper Used	385	Metric tonnes	Worldwide occupied properties / Apple Internal Protocol

## Our Conclusion

Based on the assurance process and procedures conducted regarding the Subject Matter, 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;
- 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, integrity and competence

Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day to day business activities. We are particularly vigilant in the prevention of conflicts of interest.

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

The assurance team has extensive experience in conducting verification and assurance over environmental, social, ethical and health and safety information, systems and processes, has over 30 years combined experience in this field and an excellent understanding of Apex standard methodology for the Assurance of Sustainability Reports.

### Attestation:



Trevor A. Donaghu, Lead Assuror  
Program Manager  
Sustainability and Climate Change Services



David Reilly, Technical Reviewer  
Principal Consultant  
Sustainability and Climate Change Services

March 8, 2022