

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 its Supplier Clean Energy Program data reported in its 2019 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:

- Methodology for tracking and verifying supplier clean energy contributions, including the Energy Survey, Renewable Energy Agreement, and other forms of supporting documentation provided by suppliers where available;
- Assurance of Clean Energy Program data and information for the fiscal year 2018 reporting period (October 1, 2017 through September 29, 2018), specifically, in accordance with Apple's definitions:
 - Energy: Reported megawatt-hours (MWh) of clean energy attributed to the Clean Energy Program for suppliers;
 - Avoided Greenhouse Gas (GHG) emissions associated with clean energy attributed to the Clean Energy Program;
 - Operational Capacity in megawatts (MWac) of clean energy in support of Apple manufacturing as a part of Apple's Supplier Clean Energy Program;
 - Appropriateness and robustness of underlying reporting systems and processes, used to collect, analyze, and review the 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. Visit to Apple corporate offices in Cupertino, California;
2. Interviews with relevant personnel of Apple;
3. Review of internal and external documentary evidence produced by Apple;
4. Audit of reported data, including a detailed review of a sample of data against source data; and
5. 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 limited 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 2018 reporting period (October 1, 2017 through September 29, 2018):

Parameter	Quantity	Units	Boundary/ Protocol
Clean Energy Use	4.12	Million megawatt hours (mMWh)	Apple suppliers / Apple Internal Protocol
Avoided GHG Emissions	3.53	Million metric tons of carbon dioxide equivalent (mMtCO ₂ e)	Apple suppliers / Apple Internal Protocol
Operational Capacity	1,950	Megawatts (MWac)	Apple suppliers / Apple Internal Protocol

Our Conclusion

Based on the assurance process and procedures conducted, there is no evidence that the assertions for Clean Energy Consumption, Avoided GHG Emissions, and Operational Capacity shown above:

- Are not materially correct;
- Are not a fair representation of the stated information; and
- Have not been prepared in accordance with Apple's stated protocols for their Clean Energy Program.

It is our opinion that Apple has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of the above indicators for the stated period and boundaries.

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 2018 revenue of \$4.8 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.



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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:

Trevor A. Donaghu, Lead Verifier
Program Manager
Sustainability and Climate Change Services
Bureau Veritas North America, Inc.

March 22, 2019

John Rohde, Technical Reviewer
Practice Lead
Sustainability and Climate Change Services
Bureau Veritas North America, Inc.