

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 its Supplier Clean Energy Program data reported in its 2020 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. 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:

- 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 2020 reporting period (September 29, 2019 through September 26, 2020), 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

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.

Methodology

Apex undertook the following activities:

1. Remote virtual 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.

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 2020 reporting period (September 29, 2019 through September 26, 2020):

Parameter	Quantity	Units	Boundary/ Protocol
Clean Energy Use	11.4	Million megawatt hours (mMWh)	Apple suppliers / Apple Internal Protocol
Avoided GHG Emissions	8.6	Million metric tons of carbon dioxide equivalent (mMtCO ₂ e)	Apple suppliers / Apple Internal Protocol
Operational Capacity	4,531	Megawatts (MWac)	Apple suppliers / Apple Internal Protocol

Our Conclusion

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

- The Clean Energy Use, Avoided GHG Emissions, and Operational Capacity 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, 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.

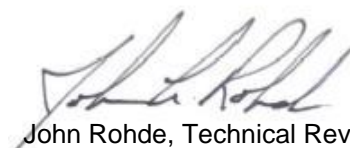
No member of the assurance team has a business relationship with Apple, its Directors or Managers beyond that required of this assignment. We have conducted this verification independently, and there has been no conflict of interest.

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:



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