INDEPENDENT ASSURANCE STATEMENT

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 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:

- Assurance of select environmental data and information included in the Report for the fiscal year 2019 reporting period (September 30, 2018 through September 28, 2019), 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.

Methodology

Apex undertook the following activities:

1. Site visits to Apple facilities in Elk Grove, California; Reno, Nevada; Hyderabad, India; and Bengaluru, India.
2. Visit to 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 2019 reporting period (September 30, 2018 through September 28, 2019):

<table>
<thead>
<tr>
<th>Parameter</th>
<th>Quantity</th>
<th>Units</th>
<th>Boundary/ Protocol</th>
</tr>
</thead>
<tbody>
<tr>
<td>Natural Gas Consumption:</td>
<td>13.8</td>
<td>Million Therms</td>
<td>Worldwide occupied properties / Apple Internal Protocol</td>
</tr>
<tr>
<td>Electricity Consumption:</td>
<td>2,427</td>
<td>Million kilowatt hours (MkWh)</td>
<td>Worldwide occupied properties / Apple Internal Protocol</td>
</tr>
<tr>
<td>Renewable Energy</td>
<td>2,427</td>
<td>Million kilowatt hours (MkWh)</td>
<td>Worldwide / invoiced quantities &amp; self-generated</td>
</tr>
<tr>
<td>Scope 1 GHG Emissions</td>
<td>50,549</td>
<td>metric tons of carbon dioxide equivalent (tCO₂e)</td>
<td>Worldwide occupied properties / WRI/WBCSD GHG Protocol</td>
</tr>
<tr>
<td>Scope 2 GHG Emissions (Location-Based)</td>
<td>899,033</td>
<td>tCO₂e</td>
<td>Worldwide occupied properties / WRI/WBCSD GHG Protocol</td>
</tr>
<tr>
<td>Scope 2 GHG Emissions (Market-Based)</td>
<td>0</td>
<td>tCO₂e</td>
<td>Worldwide occupied properties / WRI/WBCSD GHG Protocol</td>
</tr>
<tr>
<td>Scope 3 GHG Emissions – Business Travel</td>
<td>325,502</td>
<td>tCO₂e</td>
<td>Worldwide occupied properties / WRI/WBCSD GHG Protocol Value Chain (Scope 3)</td>
</tr>
<tr>
<td>Scope 3 GHG Emissions – Employee Commute</td>
<td>194,657</td>
<td>tCO₂e</td>
<td>Worldwide occupied properties / WRI/WBCSD GHG Protocol Value Chain (Scope 3)</td>
</tr>
<tr>
<td>Water Withdrawal</td>
<td>1,318</td>
<td>Million gallons</td>
<td>Worldwide occupied properties / Apple Internal Protocol</td>
</tr>
<tr>
<td>Trash disposed in Landfill</td>
<td>17,380</td>
<td>Metric tonnes</td>
<td>Worldwide occupied properties / Apple Internal Protocol</td>
</tr>
<tr>
<td>Hazardous Waste (Regulated waste)</td>
<td>2,765</td>
<td>Metric tonnes</td>
<td>Worldwide occupied properties / Apple Internal Protocol</td>
</tr>
<tr>
<td>Recycled Material (Removal by recycling contractor)</td>
<td>32,812</td>
<td>Metric tonnes</td>
<td>Worldwide occupied properties / Apple Internal Protocol</td>
</tr>
<tr>
<td>Composted Material</td>
<td>4,936</td>
<td>Metric tonnes</td>
<td>Worldwide occupied properties / Apple Internal Protocol</td>
</tr>
<tr>
<td>Waste to Energy</td>
<td>512</td>
<td>Metric tonnes</td>
<td>Worldwide occupied properties / Apple Internal Protocol</td>
</tr>
<tr>
<td>Paper</td>
<td>1,434</td>
<td>Metric tonnes</td>
<td>Worldwide occupied properties / Apple Internal Protocol</td>
</tr>
</tbody>
</table>
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, 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

John Rohde, Technical Reviewer
Practice Lead
Sustainability and Climate Change Services

March 25, 2020