



ASSURANCE STATEMENT WATER METRICS

To: The Stakeholders of Johnson Controls

Apex Companies LLC, (Apex) was engaged to conduct an independent assurance of the water withdrawals and water discharges (water metrics) reported by Johnson Controls International PLC (Johnson Controls) for the period stated below. This assurance statement applies to the related information included within the scope of work described below.

The determination of the water metrics is the sole responsibility of Johnson Controls. Apex's sole responsibility was to provide independent assurance on the accuracy of the water metrics reported, and on the underlying systems and processes used to collect, analyze and review the information.

Boundaries of the reporting company water metrics covered by the assurance:

- Operational Control
- Worldwide

Data assured:

- Total Water Withdrawals: 4,187,000 cubic meters
- Total Water Discharges: 3,600,000 cubic meters

Data and information supporting the water metrics assertion were in most cases historical in nature, but in some cases estimated.

Period covered by water metrics assurance:

- Fiscal Year 2024 - October 1, 2023 to September 30, 2024

Reporting Protocols against which assurance was conducted:

- CDP Water Disclosure Reporting Guidelines – Total Water Withdrawals and Discharges Only
- GRI Standards

Assurance Protocols used to conduct the assurance:

- 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.

Level of Assurance

- Limited
- Materiality Threshold $\pm 5\%$

Assurance Methodology:

- Interviews with relevant personnel of Johnson Controls;
- Site visits, with associated data review, to the Gilbert Gemini 1, Gilbert Gemini 2 and San Antonio manufacturing facilities;
- Review of documentary evidence produced by Johnson Controls;

- Review of Johnson Controls data and information systems and methodology for collection, aggregation, analysis and review of information used to determine water withdrawal and water discharge metrics by Johnson Controls;
- Audit of samples of data from Johnson Controls Operations used to determine metrics.

Assurance Opinion:

Based on the process and procedures conducted, there is no evidence that the water metrics assertion shown above:

- is not a fair representation of the water withdrawal and water discharge data and information; and
- has not been prepared in accordance with the CDP and GRI Sustainability Reporting Guidelines.

It is our opinion that Johnson Controls has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of its water metrics for the stated period and boundaries.

Statement of independence, integrity and competence

Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including assurance with over 30 years history in providing these services.

No member of the assurance team has a business relationship with Johnson Controls, its Directors or Managers beyond that required of this assignment. We conducted this assurance assignment independently and to our knowledge there has been no conflict of interest.

Apex 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 Apex's standard methodology for the assurance of sustainability data.

Attestation:A handwritten signature in blue ink that reads 'Megan O'Neil'.

Megan O'Neil, Lead Assuror
ESG – Program Manager
Apex Companies, LLC
Atlanta, Georgia

A handwritten signature in blue ink that reads 'David Reilly'.

David Reilly, Technical Reviewer
ESG – Principal Consultant
Apex Companies, LLC
Santa Ana, California

January 30, 2025

This assurance statement, including the opinion expressed herein, is provided to Johnson Controls and is solely for the benefit of Johnson Controls in accordance with the terms of our agreement. We consent to the release of this statement to the public or other organizations, but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this statement.