



## **ASSURANCE STATEMENT WATER WITHDRAWAL**

To: The Stakeholders of Johnson Controls

Apex Companies LLC, (Apex) was engaged to conduct an independent assurance of the water withdrawal 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 withdrawal quantity is the sole responsibility of Johnson Controls. Apex's sole responsibility was to provide independent verification on the accuracy of the water withdrawal quantity reported, and on the underlying systems and processes used to collect, analyze and review the information.

### **Boundaries of the reporting company water withdrawal covered by the assurance:**

- Operational Control
- Worldwide

### **Data Verified:**

- Total Water Withdrawal: 3,322,000 cubic meters

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

### **Period covered by water withdrawal assurance:**

- Fiscal Year 2022 - October 1, 2021 to September 30, 2022

### **Reporting Protocols against which verification was conducted:**

- CDP Water Disclosure Reporting Guidelines – Total Water Withdrawal Only
- GRI Standards

### **Assurance Protocols used to conduct the verification:**

- 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;
- 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 by Johnson Controls;
- Audit of samples of data from Johnson Controls Operations used to determine water withdrawal.



**Assurance Opinion:**

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

- is not a fair representation of the water withdrawal 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 withdrawal 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 verification 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, appearing to read 'David Reilly'.

David Reilly, Lead Verifier  
Senior Project Manager  
Apex Companies, LLC

A handwritten signature in blue ink, appearing to read 'Trevor Donaghu'.

Trevor Donaghu, Technical Reviewer  
Program Manager  
Apex Companies, LLC

February 7, 2023

*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 by you to CDP in order to satisfy the terms of CDP disclosure requirements but without accepting or assuming any responsibility or liability on our part to CDP or to any other party who may have access to this statement.*