



**VERIFICATION OPINION DECLARATION  
GREENHOUSE GAS EMISSIONS**

**To: The Stakeholders of BorgWarner, Inc.**

Apex Companies, LLC (Apex) was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by BorgWarner, Inc. (BorgWarner) for the period stated below. This verification opinion declaration applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of BorgWarner. BorgWarner is responsible for the preparation and fair presentation of the GHG emissions statement in accordance with the criteria. Apex’s sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze and review the information. Apex is responsible for expressing an opinion on the GHG emissions statement based on the verification. Verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.

**Boundaries of the reporting company GHG emissions covered by the verification:**

- Operational Control
- Worldwide
- Exclusions: District heat

**Types of GHGs:** CO<sub>2</sub>, N<sub>2</sub>O, CH<sub>4</sub>, HFCs

**GHG Emissions Statement:**

<b>BorgWarner GHG Emissions for Reporting Year 2024</b>	
Scope 1 Emissions metric tons of CO <sub>2</sub> equivalent	59,119
Scope 2 Emissions (Location-Based) metric tons of CO <sub>2</sub> equivalent	298,355
Scope 2 Emissions (Market-Based) metric tons of CO <sub>2</sub> equivalent	214,232
Scope 3, Category 1 – Purchased Goods and Services	10,530,882
Scope 3, Category 5 – Waste Generated in Operations	55,600
Scope 3, Category 11 – Use of Sold Products	24,892,988
<b>GHG Emissions for Reporting Year 2024</b>	
<b>Emissions mt CO<sub>2</sub>e</b>	<b>35,752,821</b>
Scope 1 + Scope 2 Market Based + Scope 3 (Categories 1, 5 and 11)	<b>35,752,821</b>

Data and information supporting Scope 1 and Scope 2 GHG emissions assertion were mostly historical in nature, but in some cases were estimated rather than historical in nature. Data and information supporting Scope 3 GHG emissions assertion were in many cases estimated rather than historical in nature.

**Period covered by GHG emissions verification:**

- January 1, 2024 to December 31, 2024

**Criteria against which verification was conducted:**

- World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2)
- WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Scope 3)

**Reference Standard:**

- ISO 14064-3 (2019-04) Second Edition: Greenhouse gases -- *Part 3: Specification with guidance for the verification and validation of greenhouse gas statements*

**Level of Assurance and Qualifications:**

- Limited
- This verification used a materiality threshold of  $\pm 5\%$  for aggregate errors in sampled data for each of the above indicators

**GHG Verification Methodology:**

- Conduct interviews with data owners;
- Review and evaluate procedures for data collection, management and reporting;
- Review source data, calculation methodologies, emission factors, conversion factors and supporting documentation with representatives of BorgWarner at the corporate level as well as personnel interviewed during a site visit at the Bellwood, Illinois manufacturing plant;
- Assess effectiveness of the data reporting process;
- Review rolled-up data through Interrogation of databases and other systems used by BorgWarner for reporting and compiling quantitative data; and
- Audit of sample of data used by BorgWarner to determine GHG emissions.

**Verification Opinion:**

Based on the process and procedures conducted, there is no evidence that the GHG emissions statement shown above:

- is not materially correct and is not a fair representation of the GHG emissions data and information; and
- has not been prepared in accordance with the WRI/WBCSD GHG Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2) and the WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Scope 3).

It is our opinion that BorgWarner has established appropriate systems for the collection, aggregation, and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.

**Statement of independence, impartiality, 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.

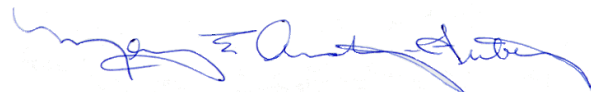
No member of the verification team has a business relationship with BorgWarner, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

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 verification 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 verification of greenhouse gas emissions data.

**Attestation:**A handwritten signature in blue ink that reads 'Scott Johnston'.

Scott Johnston, Lead Verifier  
ESG Principal Consultant  
Apex Companies, LLC  
Doral, Florida

A handwritten signature in blue ink that reads 'Mary E. Armstrong-Friberg'.

Mary E. Armstrong-Friberg, Technical Reviewer  
ESG Senior Program Manager  
Apex Companies, LLC  
Cleveland, Ohio

July 25, 2025

*This verification opinion declaration, including the opinion expressed herein, is provided to BorgWarner and is solely for the benefit of BorgWarner in accordance with the terms of our agreement. We consent to the release of this declaration by you 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 declaration.*



## INDEPENDENT ASSURANCE STATEMENT

**To: The Stakeholders of BorgWarner, Inc.**

### **Introduction and objectives of work**

Apex Companies, LLC (Apex) was engaged by BorgWarner, Inc. (BorgWarner) to provide limited assurance of operational water withdrawal and energy use data. This assurance statement applies to the subject matter included within the scope of work described below for the time period of January 1, 2024 to December 31, 2024. The intended users of the assurance statement are the stakeholders of BorgWarner. The overall aim of this process is to provide assurance to BorgWarner stakeholders on the accuracy, reliability, and objectivity of select information.

This information and its presentation in BorgWarner's internal and external reports (Reports) are the sole responsibility of the management of BorgWarner. Apex was not involved in the gathering of data, development of content and/or the drafting of the Reports. Our sole responsibility was to provide independent assurance on the accuracy of information included in the scope of work. This is the seventh year in which we have provided assurance over selected data.

### **Scope of work**

BorgWarner requested Apex to include in its independent review the following:

- Assurance of the accuracy of the following data for the 2024 reporting period:
  - Operational Water Withdrawal
  - Total Energy Consumption
  - Waste Generated
- Appropriateness and robustness of underlying reporting systems and processes used to collect, analyze, and review the environmental information reported; and,
- Evaluation of the reported data against BorgWarner internal reporting procedures.

### **Boundaries of the reporting company sustainability data covered by the assurance:**

- Operational Control
- Worldwide

### **Limitations and Exclusions**

Excluded from the scope of our work is any assurance of information relating to:

- Text or other written statements associated with BorgWarner submissions
- Activities outside the defined reporting period



This limited assurance engagement relies on a risk-based selected sample of sustainability data and the associated limitations that this entails. The reliability of the reported data is dependent on the accuracy of metering and other measurement arrangements employed at the site level. This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

### **Responsibilities**

This preparation and presentation of the Subject Matter in the Report are the sole responsibility of the management of BorgWarner.

Apex was not involved in the drafting of the Report or of the Reporting Criteria. Our responsibilities were to:

- obtain limited assurance about whether the Subject Matter has been prepared in accordance with the Reporting Criteria;
- form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- report our conclusions to the Directors of BorgWarner.

### **Assessment Standards**

We performed our work in accordance with Apex's standard procedures and guidelines for external Assurance of Sustainability Reports and 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. A materiality threshold of  $\pm 5$ -percent was set for the assurance process.

### **Summary of Work Performed**

As part of our independent assurance, our work included:

- Assessing the appropriateness of the Reporting Criteria for the Subject Matter;
- Interviews with relevant personnel of BorgWarner including individuals at the corporate level as well as personnel interviewed during a site visit at the Bellwood, Illinois manufacturing plant;
- Reviewing the data collection and consolidation processes used to compile Subject Matter, including assessing assumptions made, and the data scope and reporting boundaries;
- Review of documentary evidence including source data, calculation methodologies, emission factors, conversion factors and other supporting documentation produced by BorgWarner;
- Agreeing a selection of the Subject Matter to the corresponding source documentation;
- Reviewing BorgWarner systems for quantitative data aggregation and analysis; and,
- Assessing the disclosure and presentation of the Subject Matter to ensure consistency with assured information.



## Conclusion

On the basis of our methodology and the activities described above, it is Apex's opinion that:

- Nothing has come to our attention to indicate that the reviewed information within the scope of our assurance is not materially correct.
- Nothing has come to our attention to indicate that the reviewed information is not a fair representation of the actual data for calendar year 2024.
- It is our opinion that BorgWarner has established appropriate systems for the collection, aggregation, and analysis of quantitative data within the boundaries of the reporting for determination of the following for BorgWarner:
  - Operational Water Withdrawal – 389,113 kilogallons
  - Energy use:
    - Total Energy: 1,053,645 megawatt hours
    - Grid Energy: 760,928 megawatt hours
    - Renewable Energy: 291,523 megawatt hours
      - Renewable Energy-Onsite: 28,249 megawatt hours
      - Renewable Energy-Offsite: 263,274 megawatt hours
  - Waste:
    - Total Waste: 180,004 metric tons
    - Total Hazardous Waste: 10,128 metric tons
    - Total Non-hazardous Waste: 169,876 metric tons
    - Total Recycled/Composted: 165,219 metric tons
    - Total Landfill, Incineration, and Other: 10,504 metric tons
    - Diversion Rate: 91.8%

\*Note: Data and information supporting waste volume assertions were in some cases estimated rather than historical in nature. Total waste volumes were reported for 79 of BorgWarner's 92 sites).

## 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.

Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

No member of the assurance team has a business relationship with BorgWarner, its Directors or Managers beyond that of verification and assurance of sustainability data and reporting. We have conducted this assurance assignment independently and we believe there to have been no conflict of interest.



BorgWarner, Inc.  
July 25, 2025

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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, having over 20 years of combined experience in this field and an excellent understanding of Apex's standard methodology for the assurance of sustainability and non-financial data and reports.

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Scott Johnston, Lead Verifier  
ESG Principal Consultant  
Apex Companies, LLC  
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Mary E. Armstrong-Friberg, Technical Reviewer  
ESG Senior Program Manager  
Apex Companies, LLC  
Cleveland, Ohio

July 25, 2025

*This assurance statement, including the opinion expressed herein, is provided to BorgWarner and is solely for the benefit of BorgWarner in accordance with the terms of our agreement. We consent to the release of this statement by you to your stakeholders in order to satisfy disclosure requirements but without accepting or assuming any responsibility or liability on our part to the stakeholders or to any other party who may have access to this statement.*