Disclosure Statement Pursuant to California AB 1305: Voluntary Carbon Market Disclosures Act

Statement of Compliance

BorgWarner Inc. and its subsidiaries or affiliates (collectively "BorgWarner") provide the following disclosure statement in accordance with California AB 1305, the Voluntary Carbon Market Disclosures Business Regulation Act (VCMDA).

Disclosures for Sale/ Marketing of Voluntary Carbon Offsets

BorgWarner does not engage in the marketing or selling of voluntary carbon offsets within the State of California (*AB 1305, section 44475*).

Disclosures for Emissions Marketing Claims Made with the Purchase/ Use of Voluntary Carbon Offsets

BorgWarner does not engage in the purchase or use of voluntary carbon offsets within the State of California (*AB 1305, section 44475.1*).

Disclosures for Emissions Marketing Claims

Disclosures for Entity-Level Claims

BorgWarner has a goal to be carbon neutral in Scope 1 and Scope 2 emissions by 2035.	Emissions claims related to BorgWarner's 2035 carbon-neutral goal are documented in BorgWarner's 2024 Sustainability Report. These emissions claims are verified by an independent third party. BorgWarner's progress towards this 2035 carbon-neutral goal and the methodology BorgWarner used to measure progress were most recently assured by APEX on June 7, 2024.
BorgWarner has a goal of reducing Scope 1 and Scope 2 emissions by 85% by 2030 from a 2021 baseline.	Emissions claims related to BorgWarner's 2030 Scope 1 and Scope 2 emissions reduction goal are documented in BorgWarner's 2024 Sustainability Report. These emissions claims are verified by an independent third party. BorgWarner's progress towards this 2030 goal and the methodology BorgWarner used to measure progress were most recently assured by APEX on June 7, 2024.
BorgWarner has a goal of reducing Scope 3 emissions by 25% by 2030 from a 2021 baseline.	Emissions claims related to BorgWarner's 2030 Scope 3 emissions reduction goal are documented in BorgWarner's 2024 Sustainability Report. These emissions claims are verified by an independent third party. BorgWarner's progress towards this 2030 goal and the methodology BorgWarner used to measure progress were most recently assured by APEX on June 7, 2024.

Disclosures for Product Level Claims

In 2023, 87% of BorgWarner's revenue came from electric vehicles (EVs) and emissions-reducing hybrid and combustion products, such as turbochargers and exhaust gas recirculation valves and coolers. The other 13% of our revenue came from transfer cases and low-efficiency starters and alternators, which do not have a direct impact on fuel efficiency.	Emissions claims related to BorgWarner's emissions-reducing products are documented on page 12 and 46 of BorgWarner's 2024 Sustainability Report. These emissions claims are not verified by an independent third-party.
BorgWarner discloses avoided emissions and efficiency metrics for its battery packs, inverters, and turbochargers.	Emissions claims related to BorgWarner's EV and emissions-reducing products are documented on page 12 of BorgWarner's 2024 Sustainability Report. These emissions claims are not verified by an independent third-party.

Questions:

Please contact **sustainability@borgwarner.com**.