

## Independent Assurance Statement

8th June 2021 – re-issued 13<sup>th</sup> June 2022\*

### Assurance brief

RISE has been contracted by Trivium Packaging to perform a limited assurance of their 2020 sustainability report. In particular, the scope of the assurance provided is focused on the acquisition, processing and aggregation of the quantitative data necessary to calculate the principal environmental and health & safety key performance indicators (KPIs), namely:

- Energy consumption
- Scope 1 GHG emissions
- Scope 2 GHG emissions
- NOx emissions
- SOx emissions
- Particulate emissions
- VOCs emissions
- Water withdrawals – total volumes
- Water withdrawals – volume by source
- Water discharge – total volumes
- Water consumption – total volume
- Waste disposed
- Waste recycled
- Lost Time Accidents (LTAs)

In addition, RISE has also assured Trivium Packaging's Scope 3 GHG estimations.

### Independence of the assurance provider

RISE (Research Institutes of Sweden) is a research, technology and consulting organisation consisting of six divisions: RISE Bioeconomy and Health, RISE Digital Systems, RISE Materials and Production, RISE Safety and Transport, and RISE Built Environment. Between them, these divisions cover a diverse range of sectors and services.

RISE does not provide any other consultancy support to Trivium Packaging and can therefore confirm their independence from Trivium Packaging for the purposes of providing the contracted assurance.

### Approach

The work has been delivered in accordance with RISE's own methodology which is based on the international assurance and audit standard ISAE 3000. The following procedures were performed:

- A data review: an evaluation of the dataset for each site contained within the internal reporting system to appraise plausibility of the overall dataset and, through statistical analysis, to identify any outlying data points. Any such outliers were subject to additional scrutiny to ascertain the validity of the data reported. Year-on-year trends and inconsistencies in the data were also investigated.
- Production site audit: the production data for the Deventer site was investigated in detail via an audit trail evaluation. Usually this would take the form of a site visit, but due to COVID-19 travel restrictions this was conducted via video conference. Procedures included review of source data and data trail through to data entry into the internal reporting system and subsequent aggregation of data to generate KPIs. Only data for one site was tracked in detail but assurances have been provided by Trivium Packaging that procedures and practices are standardised across the group.
- Review and verification of data submitted to CDP climate change and water questionnaires, including accuracy of data calculations, validity of carbon factors applied, and applicability of the water risk assessment methodology.

In addition, RISE reviewed the estimated Scope 3 GHG inventory. Input data, emission factors, assumptions and the report provided by the consultants Ramboll were evaluated.

### Responsibilities

RISE's responsibility was to provide limited assurance with respect to the process of gathering and processing the data that underpins the sustainability KPIs reported. RISE was not responsible for checking the accuracy of measuring and monitoring equipment used to generate the underlying datasets.

### Assurance conclusion

RISE has undertaken a limited assurance of the acquisition, processing and aggregation of the quantitative data necessary to calculate the principal environmental and health & safety KPIs reported in Trivium Packaging's sustainability dataset, including data submitted to the Carbon Disclosure Project's climate change and water questionnaires. RISE has also undertaken limited assurance of Trivium Packaging's Scope 3 GHG emissions calculations. Procedures performed in a limited assurance engagement are aimed at determining the plausibility of information and are less extensive than those employed for a reasonable assurance engagement. Nonetheless,

*Based on the datasets and calculations reviewed and the evidence observed during site audits, nothing came to the practitioner's attention to cause belief that the KPI data, the CDP submission data or the Scope 3 GHG emissions are materially misstated.*

Subsequently, the assurance provider verifies the following GHG emissions and water data to be an appropriate estimate of the environmental interventions of Trivium Packaging:

- Scope 1 GHG emissions = 151,945 tonnes; Scope 2 GHG emissions (market-based) = 133,002 tonnes; Scope 2 GHG emissions (location-based) = 153,769 tonnes; Scope 3 GHG emissions = 3,219,288 tonnes
- Water withdrawals = 1,126,944m<sup>3</sup> (municipal water = 832,727m<sup>3</sup>; surface water = 2,850m<sup>3</sup>; ground water = 291,367m<sup>3</sup>; Water discharge = 963,771m<sup>3</sup>; Water consumption = 163,272m<sup>3</sup>

## Independent Assurance Statement

8th June 2021 – re-issued 4<sup>th</sup> October 2021\*

\*This assurance statement has been re-issued following a re-calculation of the GHG emissions data for 2020. Three elements of the GHG emissions data have been re-calculated:

- Scope 1 and Scope 2 emissions from the Roanoke facility:

A serious fire at the Roanoke facility in the US in late December 2019 led to a period of non-standard operation during Q1 2020. Hence, Scope 1 and Scope 2 emissions from this facility were lower than would be expected. As the 2020 data will represent the baseline from which Trivium will set targets and measure and report GHG reductions, it is necessary that the GHG emissions data is representative of standard operating conditions at the facilities at this time. Therefore, a new baseline was calculated, substituting Q1 2021 emissions data for the Q1 2020 emissions data for the Roanoke facility.

Whilst this has a significant influence on the data for the Roanoke facility in isolation, when considered across the entire business the changes to the 2020 GHG emissions inventory are minor. For Scope 1 emissions, the new calculation results in a 0.4% increase in emissions (from 149,973 tonnes CO<sub>2</sub>e to 150,580 tonnes CO<sub>2</sub>e). For Scope 2 market-based emissions, the new calculation results in a 0.7% increase in emissions (from 132,082 tonnes CO<sub>2</sub>e to 133,002 tonnes CO<sub>2</sub>e). For Scope 2 location-based emissions, the new calculation results in a 0.6% increase in emissions (from 152,849 tonnes CO<sub>2</sub>e to 153,769 tonnes CO<sub>2</sub>e).

- Scope 1 emissions from company lease cars

The original calculation of Scope 1 emissions focused on emissions associated with fuels consumed at Trivium's manufacturing plants. Emissions associated with the company car fleet were not included. A retrospective estimation of the emissions associated with the company car fleet puts these emissions at 1,365 tonnes CO<sub>2</sub>e, resulting in an increase in the 2020 Scope 1 emissions of 0.9% of the original total. Combined with the re-calculation of emissions from the Roanoke facility, this results in a restated Scope 2 emissions value of 151,945 tonnes CO<sub>2</sub>e

- Scope 3 emissions:

Since the original GHG inventory was calculated, improved data relating to Scope 3 emissions has been obtained from a number of key suppliers. The new calculation results in a 9.8% increase in Scope 3 emissions (from 2,932,377 tonnes CO<sub>2</sub>e to 3,219,288 tonnes CO<sub>2</sub>e).

Although these values differ from those submitted in Trivium Packaging's 2020 CDP disclosure, the variance in Scope 1 and Scope 2 emissions is insignificant. The change in reported Scope 3 emissions is more significant but reflects the uncertainties inherent in estimating Scope 3 emissions based on the current experience of suppliers and on the availability and accuracy of emission factors from secondary sources. It is to Trivium Packaging's credit that they have persevered with efforts to secure more accurate supplier emission factors and to revise their baseline Scope 3 GHG inventory.

Overall, the original statement holds true that the KPI data reported in Trivium Packaging's sustainability report and the CDP submission data are not materially misstated.