

Independent Reasonable Assurance Statement

10th June 2022

Assurance brief

RISE has been engaged by Trivium Packaging to perform a reasonable assurance of their 2021 sustainability data. In particular, the scope of the assurance provided is focused on the acquisition, processing and aggregation of the quantitative data necessary to present the principal environmental and health & safety key performance indicators (KPIs), namely:

- Energy consumption
- Scope 1 GHG emissions
- Scope 2 GHG 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 related consultancy support to Trivium Packaging and can therefore confirm their independence from Trivium Packaging for the purposes of providing the contracted assurance.

Responsibilities

RISE's responsibility was to provide reasonable 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.

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 audits: for a representative sample of the production site, the sustainability data was scrutinised in further detail via an audit trail evaluation. Three sites were evaluated through physical site audits and a further nine sites were evaluated via virtual site audits. 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. The physical site audits included a walk-through of the production process and a visual site assessment, which provided the auditors with the opportunity for physical observations and to make professional judgements as to whether the data reflected the onsite processes and practices. The audit team consisted of members familiar with the production processes relevant to the Trivium business. The physical and virtual audits covered approximately 25% of Trivium production locations. Trivium Packaging have provided assurances 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 calculations and report provided by the consultants Ramboll were evaluated.

Assurance conclusion

RISE has undertaken a reasonable 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 reasonable assurance of Trivium Packaging's Scope 3 GHG emissions calculations. Procedures performed in a reasonable assurance engagement are aimed at reducing to an acceptably low level the risk that any data presented, and subsequent conclusions drawn, are materially misstated. As a result of the reasonable assurance exercise undertaken:

Based on the datasets and calculations reviewed and the evidence observed during site audits, in the opinion of RISE, the Trivium 2021 sustainability data is reasonably stated

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 = 146,824 tonnes; Scope 2 GHG emissions (market-based) = 129,023 tonnes; Scope 2 GHG emissions (location-based) = 135,738 tonnes; Scope 3 GHG emissions = 2,991,690 tonnes
- Water withdrawals = 1,109,602m³ (municipal water = 805,846m³; surface water = 2,526m³; ground water = 301,229m³); Water discharge = 868,523m³; Water consumption = 241,079m³