

Assurance brief

RISE UK has been engaged by Trivium Packaging to perform a limited assurance of their 2025 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)

RISE UK also calculated Trivium Packaging's Scope 3 GHG emissions in line with the requirements of the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard. These emissions calculations were then assured by an independent expert from RISE AB.

Independence of the assurance provider

RISE (Research Institutes of Sweden) is an independent, state-owned research, technology and consulting organisation with >3,000 employees engaging with and supporting all types of industries. Between them, our 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 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.

Approach

The assurance of the KPI data has been delivered in accordance with RISE UK'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 KPI data 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. Month-by-month and year-on-year trends and inconsistencies in the data were also investigated.
- Production site audits: for a representative sample of the production sites, the sustainability data was scrutinised in further detail via an audit trail evaluation. Four sites were evaluated through physical 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 covered approximately 8% of Trivium production locations. Trivium Packaging have provided assurances that procedures and practices are standardised across the group.
- Review and verification of Scope 1 and Scope 2 emissions data, including accuracy of data calculations and validity of carbon emission factors applied.

In addition, RISE UK was contracted to calculate Trivium Packaging's Scope 3 GHG inventory. The calculations were then subject to a separate assurance exercise. The review was performed by an independent, qualified expert from RISE AB and followed the principles and structure of ISO 14064-3:2019, as well as the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard. While the engagement does not constitute a formal certification, the process was carried out with the intent to deliver a high level of assurance regarding the accuracy and completeness of the inventory.

Assurance conclusion

RISE UK 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 AB 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 procedures performed and the evidence obtained, nothing has come to the practitioner's attention that causes them to believe that the KPI data or the CDP submission data are materially misstated.

Based on the procedures performed and the evidence obtained, nothing has come to the practitioner's attention that causes them to believe that the 2025 Scope 3 GHG inventory contains material misstatements or has not been prepared, in all material respects, in accordance with the stated reporting criteria.

Subsequently, the assurance provider verifies the following KPI data to be an appropriate estimate of the environmental interventions of Trivium Packaging:

- **GHG emissions:** Scope 1 = 123,025 tonnes; Scope 2 (market-based) = 57,527 tonnes; Scope 2 (location-based) = 83,508 tonnes; Scope 3 (market-based) = 2,431,359 tonnes; Scope 3 location-based = 2,440,757 tonnes (**Most relevant and included categories:** Category 1 Purchased goods and services = 2,188,527 tonnes; Category 3 Fuel and energy-related (market-based) = 38,463 tonnes; Category 3 Fuel and energy-related (location-based) = 47,861 tonnes; Category 4 Upstream transport = 174,096 tonnes; Category 5 Waste generated in operations = 5,059 tonnes; Category 6 Business travel = 5,901 tonnes; Category 7 employee commuting = 19,313 tonnes; Category 12 End-of-life treatment of sold products = 3,146 tonnes)
- **Total energy consumption:** Purchased electricity = 338,011 MWh; Self-generated electricity (internal use) = 2,492 MWh; Natural gas = 596,338 MWh; Other fuels and energy sources = 8,345 MWh; **Renewable electricity consumption:** % of electricity from renewables 52.6%, of which Self-generated (solar) = 2,492 MWh; Purchased renewables = 176,510 MWh
- **Water:** Water withdrawals = 944,814m³ (municipal water = 724,435m³; surface water = 2,850m³; ground water = 217,529m³); Water discharge = 847,259m³; Water consumption = 97,555m³
- **Waste:** Total waste = 13,528 tonnes (hazardous waste disposed = 1,146 tonnes; hazardous waste recycled = 2,038 tonnes; non-hazardous waste disposed = 1,207 tonnes; non-hazardous waste recycled = 9,136 tonnes)
- **Metals to recycling:** Aluminium to recycling = 19,541 tonnes; Steel to recycling = 96,614 tonnes
- **Emissions to air:** VOCs = 1,150 tonnes

Signed and dated:

Michael Sturges, Assurance Consultant, RISE

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