

Independent Assurance Statement

18th August 2020

Assurance brief

RISE has been contracted by Ardagh Group to perform a limited assurance of the data underpinning their 2020 sustainability report and CDP disclosure. 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:

- Production (tonnes, pieces)
- Raw materials (coils, alu and steel)
- Recycled metal (alu and steel)
- Energy consumption
- Scope 1 GHG emissions
- Scope 2 GHG emissions
- NO_x emissions
- SO_x emissions
- Particulate emissions
- VOCs emissions
- Process water
- Wastewater discharge
- Waste disposed
- Waste recycled
- Lost Time Accidents (LTAs)

In addition, RISE has also assured Ardagh Group'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, RISE Built Environment, RISE ICT, RISE Life Science, RISE Safety & Transport and RISE Certification. Between them, these divisions cover a diverse range of sectors and services.

RISE has worked with Ardagh Group on previous environment and sustainability projects but confirm their independence of the organisation 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
- Production site audits: the production data for two sites 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 two sites were audited but assurances have been provided by Ardagh Group that procedures and practices are standardised across the group.

In addition, RISE reviewed the Scope 3 GHG report and calculations provided Ardagh Group by the external consultants Ramboll.

Responsibilities

For clarity, Ardagh Group and its Directors are responsible for the preparation of the report in line with the GRI G4 guidelines and for the completion of the CDP questionnaires. RISE's responsibility is solely in terms of providing limited assurance with respect to the process of gathering and processing the data that underpins the KPIs reported.

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 Ardagh Group's 2020 Sustainability Report and CDP submissions. RISE has also undertaken limited assurance of Ardagh Group'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 or the Scope 3 GHG emissions are materially misstated.

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

- Scope 1 GHG emissions = 2, 451,391 tonnes; Scope 2 GHG emissions (market-based) = 1,370,594 tonnes; Scope 3 GHG emissions = 4,270,740 tonnes; Total Scope 1,2 and 3 = 8,092,726 tonnes