

VERIFICATION STATEMENT

GREENHOUSE GAS EMISSIONS

Introduction and aim of the study

BUREAU VERITAS Polska Sp. z o. o. (Bureau Veritas) has been engaged by the CANPACK Group (CANPACK) to carry out an independent verification of greenhouse gas emissions reported by CANPACK for the period from 1.01.2023 to 31.12.2023 with a limited level of assurance. This Verification Statement applies to information covered by the scope of our work described below.

Determination of greenhouse gas emissions is the sole responsibility of CANPACK. Bureau Veritas was not involved in determining the amount of greenhouse gas emissions. It was our sole responsibility to provide independent verification of the accuracy of the reported greenhouse gas emissions, underlying systems and processes used to collect, analyse and review the information.

GHG emission limits to be verified:

CANPACK Offices

- **Krakow (HQ), Poland**
- **Moscow, Russia**

Beverage Can Division

- **Aurangabad, India**
- **Brzesko, Poland**
- **Bucharest, Romania**
- **Bydgoszcz, Poland**
- **Casablanca, Morocco**
- **Dubai, UAE**
- **Fortaleza, Brazil**
- **Hameenlinna, Finland**
- **Helmond, Netherlands**
- **Itumbiara, Brazil**
- **Muncie, (IN), USA**
- **Novocherkassk, Russia**
- **Nuh, India**
- **Olyphant, (PA), USA**
- **Scunthorpe, UK**
- **Stříbro, Czech Republic**
- **Tocancipá, Colombia**
- **Volokolamsk, Russia**
- **Vyshgorod, Ukraine**

Steel Packaging Division

- **Brzesko, Poland**
- **Dębica, Poland**

Corona Closure Division

- **Košice, Slovakia**
- **Modřice, Czech Republic**
- **Tarnów, Poland**
- **Saint Marcel, France**
- **Yavoriv, Ukraine**

Glass Packaging Division

- **Aurangabad, India**
- **Orzesze, Poland**

Verified data:

EMISSIONS	
Scope 1 emissions – Tonne of carbon dioxide equivalent (tCO ₂ e)	306,272
Scope 2 (Market-Based) emissions - tCO ₂ e	6,812
Scope 2 emissions (Location-Based) - tCO ₂ e	379,260
Scope 3 Emissions - Total - tCO ₂ e	3,181,626
Scope 3 emissions – Purchased goods and services - tCO ₂ e	2,800,871
Scope 3 emissions – Capital goods - tCO ₂ e	33,934
Scope 3 emissions – Fuel-and energy-related Activities (not included in scope 1 or scope 2) - tCO ₂ e	80,664
Scope 3 emissions – Upstream transportation and distribution - tCO ₂ e	79,619
Scope 3 emissions – Waste generated in operations - tCO ₂ e	30,281
Scope 3 emissions - Business travel – tCO ₂ e	3,089
Scope 3 emissions – Employee commuting - tCO ₂ e	16,031
Scope 3 emissions – Downstream transportation and distribution - tCO ₂ e	136,749
Scope 3 emissions – Downstream leased assets - tCO ₂ e	388

The data and information supporting the assertion of scope 1 and 2 greenhouse gas emissions were historical. The data and information supporting the assertion of scope 3 GHG emissions were historical and, in some cases, estimated.

Greenhouse gas emission verification period:

- 01.01.2023 – 31.12.2023

Verification criteria:

- World Resources Institute and World Business Council for Sustainable Development, Greenhouse Gas Protocol. A Corporate Accounting and Reporting Standard REVISED EDITION, March 2004 (scope 1);
- World Resources Institute and World Business Council for Sustainable Development, GHG Protocol Scope 2 Guidance. An amendment to the GHG Protocol Corporate Standard, 2015;
- World Resources Institute and World Business Council for Sustainable Development, Greenhouse Gas Protocol. Corporate Value Chain (Scope 3) Accounting and Reporting Standard. Supplement to the GHG Protocol Corporate Accounting and Reporting Standard, September 2011.

Standard used to perform the verification:

- ISO 14064-3: Greenhouse gases - Part 3: Specification and guidelines for the verification and validation of greenhouse gas claims.

Confidence level:

- Limited

Verification methodology:

- Interviews with CANPACK personnel involved in determining greenhouse gas emissions;
- Review of documentation presented by CANPACK;
- Review of CANPACK's systems and methodologies for collecting, aggregating, analysing and reviewing information and data used to quantify greenhouse gas emissions;
- Audit of a sample of data used by CANPACK to determine greenhouse gas emissions (Headquarters in Krakow, Aluminum can production plants in Brzesko (PL), Bucharest (RO), Bydgoszcz (PL), Tocancipá (CO) and Střibro (CZ) and glass packaging production plant in Aurangabad (IN)).

Applications:

Based on the results of the verification process, we have not identified any indications that the greenhouse gas emissions identified above:

- are not factually correct,
- do not reliably represent data and information on greenhouse gas emissions,
- have not been prepared in accordance with the WRI/WBCSD GHG Protocol Corporate Accounting and Reporting Standard.

In our opinion, CANPACK has established appropriate systems to collect, aggregate and analyze quantitative data to determine greenhouse gas emissions over a given period and limits.

Declaration of independence, impartiality and competence

Bureau Veritas is a professional services company that specializes in quality, health and safety, environmental and social responsibility management with over 190 years of tradition in providing independent assessment services.

No member of the verification team has a business relationship with CANPACK, its directors or managers beyond the requirements of this task. We conducted this verification independently and to our knowledge there was no conflict of interest.

Bureau Veritas has implemented a certified¹ Quality Management System in accordance with the requirements of ISO 9001:2015 and maintains a comprehensive quality supervision system, including documented policies and procedures for compliance with ethical requirements, professional standards and legal requirements.


Bureau Veritas has implemented and applies a Code of Ethics that meets the requirements of the International Federation of the International Federation of Inspection Agencies (IFIA)², to ensure the integrity, objectivity, professionalism and due diligence and high level of ethical conduct of personnel in their daily professional activities.

BUREAU VERITAS POLSKA Sp. z o. o.

Warsaw, September 2024

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