



Report of Independent Accountants

To the Board of Directors of Ball Corporation

We have reviewed the accompanying management assertion of Ball Corporation (Ball) that the sustainability metrics (metrics) for the year ended December 31, 2023 in management's assertion are presented in accordance with the assessment criteria set forth in management's assertion. Ball's management is responsible for its assertion and for the selection of the criteria, which management believes provide an objective basis for measuring and reporting on the metrics. Our responsibility is to express a conclusion on management's assertion based on our review.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) in AT-C section 105, *Concepts Common to All Attestation Engagements*, and AT-C section 210, *Review Engagements*. Those standards require that we plan and perform the review to obtain limited assurance about whether any material modifications should be made to management's assertion in order for it to be fairly stated. The procedures performed in a review vary in nature and timing from, and are substantially less in extent than, an examination, the objective of which is to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. Because of the limited nature of the engagement, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an examination been performed. We believe that the review evidence obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements related to the engagement.

The firm applies the Statements on Quality Control Standards established by the AICPA.

The procedures we performed were based on our professional judgment. In performing our review, we performed inquiries, performed tests of mathematical accuracy of computations on a sample basis, read relevant policies to understand terms related to relevant information about the metrics, reviewed supporting documentation in regard to the completeness and accuracy of the data in the metrics on a sample basis, and performed analytical procedures.

Greenhouse gas (GHG) emissions quantification is subject to inherent measurement uncertainty because of such things as GHG emissions factors that are used in mathematical models to calculate GHG emissions, and the inability of these models, due to incomplete scientific knowledge and other factors, to accurately measure under all circumstances the relationship between various inputs and the resultant GHG emissions. Environmental and energy use data used in GHG emissions calculations are subject to inherent limitations, given the nature and the methods used for measuring such data. The selection by management of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.

The preparation of the other environmental metrics requires management to establish the criteria, make determinations as to the relevancy of information to be included, and make assumptions that affect reported information. The selection by management of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.

As discussed in management's assertion, Ball has estimated GHG emissions for certain emissions sources

and consumption for other environmental metrics for which no primary usage data is available.

As discussed in management's assertion, in 2023, Ball (i) determined it no longer had operational control over one of its joint ventures and (ii) changed the methodology used to calculate its Scope 1 GHG emissions, Scope 2 GHG emissions (market-based), and Scope 3 GHG emissions, Category 1: Purchased goods and services.

Based on our review, we are not aware of any material modifications that should be made to Ball's management assertion in order for it to be fairly stated.

PricewaterhouseCoopers LLP

Denver, Colorado
March 15, 2024

MANAGEMENT ASSERTION

Overview

With respect to the sustainability metrics (metrics) for the year ended December 31, 2023 (reporting year) presented in the tables below and reported by Ball Corporation (Ball), management of Ball asserts that such metrics are presented in accordance with the assessment criteria set forth below. Management is responsible for the selection of the criteria, which management believes provides an objective basis for measuring and reporting on the metrics, and for the completeness, accuracy and validity of the metrics.

Organizational Boundary

Ball uses the operational control approach for their metric reporting, including joint ventures for which Ball has operational control. This includes manufacturing facilities, offices, hangar, warehouses, and research and development facilities (collectively referred to as “facilities”) not under joint venture arrangements and facilities under joint venture arrangements under certain conditions. From a sustainability perspective, joint ventures and investments are included in the organizational boundary if (1) Ball’s ownership is greater than or equal to 50%, (2) the location is a manufacturing facility, and (3) Ball has operational control. This is different from the joint ventures and investments included in Ball’s financial reporting where the equity or cost accounting methods are used. Ball acknowledges operational control over any entity where Ball has the authority and opportunity to introduce and implement its operating policies. If there is a material change in facility personnel or the structure of the joint venture agreement, operational control will be reassessed.

In 2023, management determined that Ball no longer had operational control over one of its joint ventures. As a result, the data for this joint venture was captured as follows for the current year reporting: (i) included in Scope 3 GHG emissions, Category 15: Investments and (ii) excluded from the other environmental metrics. Data related to this joint venture was captured as follows in the prior year reporting: (i) included in Scope 1 GHG emissions, Scope 2 GHG emissions, and Scope 3 GHG emissions categories (excluding Categories 2, 6, 7, 10, and 15) and (ii) included in the other environmental metrics. The impact to Scope 3 GHG emissions, Category 15 was an increase of approximately 75%, to Scope 2 GHG emissions (market-based) was a decrease of approximately 16%, and to each of the other reported metrics was a decrease of less than 7%, and the total Scope 1, 2, and 3 GHG emissions inventory decreased by approximately 1%.

Table 1: Metrics - Greenhouse Gas (GHG)

GHG EMISSIONS METRICS	DEFINITION OF METRIC ^{1,2,3}	2023 METRIC QUANTITY
Scope 1 GHG emissions ⁴	Direct GHG emissions expressed in metric tons of carbon dioxide equivalent (mtCO ₂ e) from stationary combustion (including volatile organic compounds (VOCs)), mobile combustion, and fugitive (refrigerants) sources.	398,624 mtCO ₂ e
Scope 2 GHG emissions (location-based and market-based) ⁵	Indirect GHG emissions (mtCO ₂ e) from the generation of purchased electricity and steam, using the location-based and market-based methods.	Location-based: 727,075 mtCO ₂ e Market-based: 266,271 mtCO ₂ e
Total Scope 1 and 2 GHG emissions	Direct GHG emissions generated from Scope 1 and indirect GHG emissions generated from Scope 2 (market-based).	664,895 mtCO ₂ e
Scope 3 GHG emissions Category 1: Purchased goods and services ⁶	Indirect GHG emissions (mtCO ₂ e) from goods and services purchased or acquired by Ball for its manufacturing process. This includes: - Purchased metal - Other direct materials (ODMs) - Purchased secondary and tertiary packaging	7,142,218 mtCO ₂ e
Scope 3 GHG emissions Category 2: Capital goods ⁷	Indirect GHG emissions (mtCO ₂ e) from capital goods purchased or acquired by Ball.	576,926 mtCO ₂ e

Scope 3 GHG emissions Category 3: Fuel and energy related activities ⁸	Indirect GHG emissions (mtCO ₂ e) from fuels and energy purchased and consumed by Ball. This includes: <ul style="list-style-type: none"> - Upstream emissions of purchased fuels consumed - Upstream emissions of purchased electricity and steam from fuels consumed in the generation of electricity and steam consumed - Transmission and distribution (T&D) losses (generation of electricity and steam that is consumed (i.e., lost) in a T&D system) 	325,833 mtCO ₂ e
Scope 3 GHG emissions Category 4: Upstream transportation and distribution ⁹	Indirect GHG emissions (mtCO ₂ e) from the transportation and distribution of products purchased by Ball between our tier 1 suppliers and our own operations. This also includes the emissions from the third-party transportation and distribution services from inbound logistics purchased by Ball.	247,337 mtCO ₂ e
Scope 3 GHG emissions Category 6: Business travel ¹⁰	Indirect GHG emissions (mtCO ₂ e) from the air and train transportation of employees for business-related activities.	8,818 mtCO ₂ e
Scope 3 GHG emissions Category 7: Employee commuting ¹¹	Indirect GHG emissions (mtCO ₂ e) from the transportation of employees commuting to work (in vehicles not owned or operated by Ball).	34,761 mtCO ₂ e
Scope 3 GHG emissions Category 9: Downstream transportation and distribution ¹²	Indirect GHG emissions (mtCO ₂ e) from the direct and multi-segment transportation and distribution of products sold between manufacturing facilities owned or controlled by Ball and Ball's customers.	69,788 mtCO ₂ e
Scope 3 GHG emissions Category 10: Processing of sold products ¹³	Indirect GHG emissions (mtCO ₂ e) from the processing of intermediate products Ball has sold to downstream companies. This scope is limited to aluminum slug production.	24,497 mtCO ₂ e
Scope 3 GHG emissions Category 15: Investments ¹⁴	Indirect GHG emissions (mtCO ₂ e) from the operation of investments (joint ventures), not included in Scope 1 or Scope 2.	222,223 mtCO ₂ e
Total Scope 3 GHG emissions	Indirect GHG emissions generated from the following Scope 3 categories identified by Ball as relevant to its business for the reporting year: purchased goods and services, capital goods, fuel and energy related activities, upstream transportation and distribution, waste generated in operations, business travel, employee commuting, downstream transportation and distribution, processing of sold products, and investments. Each relevant category is described in more detail below, excluding waste generated in operations (Category 5: Waste generated in operations), which was not individually included in the scope of assurance.	8,658,102 mtCO ₂ e

Table 2: Metrics - Other Environmental

OTHER ENVIRONMENTAL METRICS	DEFINITION OF METRIC / ASSESSMENT CRITERIA <small>15, 16</small>	2023 METRIC QUANTITY
Energy consumption - Direct energy ¹⁷	Direct energy expressed in megawatt hour (MWh) from fuel consumption (natural gas, propane, diesel, gasoline, and jet fuel).	2,043,514 MWh
Energy consumption - Indirect energy ¹⁷	Indirect energy (MWh) consumption from a source that generates energy and transports it before it is used by Ball (electricity and steam).	2,278,725 MWh
Energy consumption - Renewable energy ¹⁷	Indirect energy (MWh) consumption from the procurement of renewable sources (relates primarily to wind and solar).	1,316,523 MWh
VOC emissions ¹⁸	Quantity expressed in metric tons (mt) of VOCs emitted (air pollutant) by certain of Ball's manufacturing and research and development facilities as a byproduct of the manufacturing process and research and development activities, including uncontrolled emissions for facilities without air control equipment mechanisms and Regenerative Thermal Oxidizers (RTOs) and emissions after air control equipment mechanisms are implemented to limit emissions.	7,279 mt
Water withdrawal ¹⁹	Quantity expressed in cubic meters (m ³) of water withdrawn from surface water, groundwater, seawater, or a third-party for any use at Ball's facilities.	8,299,459 m ³

GHG emissions disclosures

1. Ball considers the principles and guidance of the World Resources Institute (WRI) and the World Business Council for Sustainable Development's (WBCSD) *The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition*, *GHG Protocol Scope 2 Guidance: An amendment to the GHG Protocol Corporate Standard*, and *Corporate Value Chain (Scope 3) Accounting and Reporting Standard: Supplement to the GHG Protocol Corporate Accounting and Reporting Standard* (together the "GHG Protocol") to guide the criteria to assess, measure and report GHG emissions.
2. GHG emissions quantification is subject to inherent measurement uncertainty because of such things as GHG emissions factors that are used in mathematical models to calculate GHG emissions, and the inability of these models, due to incomplete scientific knowledge and other factors, to accurately measure under all circumstances the relationship between various inputs and the resultant GHG emissions. Environmental and energy use data used in GHG emissions calculations are subject to inherent limitations, given the nature and the methods used for measuring such data. The selection by management of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.
3. Carbon dioxide equivalent (CO₂e) emissions are inclusive of carbon dioxide (CO₂), nitrous oxide (N₂O), methane (CH₄), and industrial gases such as hydrofluorocarbons (HFCs). The other GHGs of sulfur hexafluoride (SF₆), perfluorocarbons (PFCs) and nitrogen trifluoride (NF₃) are not emitted by Ball's facilities. Emissions data by individual gas is not disclosed as a majority of CO₂e in Table 1 relates to CO₂. These carbon dioxide equivalent emissions utilize Global Warming Potentials (GWPs) defined by the Intergovernmental Panel on Climate Change's (IPCC's) Fifth Assessment Report (AR5 – 100 year), unless otherwise noted. Carbon dioxide equivalent emissions are calculated by multiplying actual or estimated energy and fuel usage or refrigerant gas loss by the relevant emission factor and/or GWP. All emission factors are updated annually where applicable.
4. Related to Scope 1 GHG emissions:
 - Stationary combustion (Natural Gas, Propane, and Diesel):
 - Calculated based on monthly usage data collected from third-party invoices. If monthly usage data was not available, usage was estimated based on the type of facility:
 - For manufacturing facilities, monthly usage was estimated based on data from the previous month's production and usage (e.g., MMBtu/units produced) as recorded in Ball's operating systems.
 - For hangar and warehouse facilities, monthly usage was estimated using an average of the past 3 months of actual data.

- For office and research and development facilities, monthly usage was estimated (i) using an average of the month prior and the month after or (ii) by multiplying actual usage per headcount derived from Ball's headquarters by the headcount for the facility obtained from Ball's human resource data collection software.
 - For gaseous fuels (natural gas and propane), the International Energy Agency's (IEA's) estimation for conversion between Btu_{LHV} and Btu_{HHV} is 90%. In all instances of natural gas and propane combustion, a HHV was assumed and applied by Ball.
 - Emission factors:
 - Manufacturing and research and development facilities: 2006 IPCC Guidelines for National Greenhouse Gas Inventories. Vol. 2, Chapter 2, Table 2.3: Default Emission Factors for Stationary Combustion in Manufacturing Industries and Construction.
 - Hangar, office, and warehouse facilities: 2006 IPCC Guidelines for National Greenhouse Gas Inventories. Vol. 2, Chapter 2, Table 2.4: Default Emission Factors for Stationary Combustion in the Commercial/Institutional Category.
- Stationary Combustion (VOCs combusted by air control mechanisms):
 - In 2023, Ball prospectively changed the methodology used to calculate VOC emissions, the impact of which resulted in reported Scope 1 GHG emissions being 14,946 $mtCO_2e$, or approximately 4%, lower in 2023. The change related to including only VOCs combusted by air control mechanisms instead of all VOC's emitted which is in line with guidance published by the IPCC.
 - Not all manufacturing and research and development facilities have air control mechanisms.
 - The quantity of VOCs generated was calculated by multiplying the unique conversion factor, called the VOC content, for each coating, solvent, and ink by the gallons of usage for each obtained from material receipts. The VOC content is the pounds of VOC per gallon of coating, solvent, or ink. If supplier specific VOC content was not available for the reporting year, historic VOC content was used. If monthly usage data was not available, usage data was estimated (i) based on data from the previous month's production and usage (e.g., MT/units produced) as recorded in Ball's operating systems or (ii) based on production and usage for the period from a similar manufacturing or research and development facility based on size and region.
 - The quantity of VOCs combusted by air control mechanisms was calculated by multiplying the quantity of VOCs generated as described in the previous bullet by the air control capture and destruction efficiencies as provided by third-party engineer tests.
 - The quantity of Scope 1 GHG emissions from VOCs was calculated by multiplying the quantity of VOCs combusted by air control mechanisms as described in the previous bullet by the VOC carbon content described below.
 - Due to the small percentage of Ball's reported Scope 1 GHG emissions represented by combusted VOC emissions, and the amount of time and effort required to track the carbon content of each VOC, Ball did not use the GHG Protocol to measure carbon content by each VOC, but instead used the United States (U.S.) Environmental Protection Agency (EPA) guidance which assumes an average VOC carbon content of 56%. Ball calculates VOC emissions in tons of CO_2 instead of tons of carbon by multiplying the carbon by the molecular weight ratio of CO_2 to C (44/12).
 - VOC factors:
 - Carbon content percentage – U.S. EPA Inventory of U.S. Greenhouse Gas Emissions and Sinks: 1990-2002 – Annex 2 – 2.3 Methodology for Estimating Carbon Stored in Products from Non-Energy Uses of Fossil Fuel, page 80.
 - Molecular weight ratio of CO_2 to C - 2023 The Climate Registry (TCR) Default Emission Factors. Call-out box below Table 1.1 U.S. Default Factors for Calculating CO_2 Emissions from Combustion of Fossil Fuel and Biomass.
- Mobile combustion (Diesel and Gasoline):
 - For facilities where the volume of fuel consumed was collected, Ball received the mileage and/or fuel consumption by vehicle from facilities managers within each region.
 - For facilities where the volume of fuel consumed was not collected, the volume of fuel consumed was estimated for each vehicle type by dividing the recorded mileage, provided by third-party fleet managers, by the fuel efficiency (miles per gallon) of the vehicle.
 - CO_2 emissions were calculated by multiplying the relevant emission factor (depending on vehicle fuel type) by the volume of fuel consumed during the reporting year.
 - CH_4 and N_2O emissions were calculated by multiplying the relevant emission factor (depending on vehicle type and age) by the distance traveled during the reporting year.
 - Emission factors:

- 2023 TCR Default Emission Factors. Table 2.1 U.S. Default Factors for Calculating CO₂ Emissions from Combustion of Transport Fuels.
 - 2023 TCR Default Emission Factors. Table 2.5 U.S. Default Factors for Calculating CH₄ and N₂O Emissions from Highway Vehicles by Model Year.
 - Mobile combustion (Propane):
 - Calculated based on propane consumption data obtained from third-party fuel receipts collected at the facility level. Propane as a mobile energy source is used to power certain forklifts within Ball's vehicle fleet.
 - CO₂ emissions were calculated by multiplying the relevant emission factor by the volume of propane consumed during the reporting year. Following TCR methodology, CH₄ and N₂O were not calculated for mobile combustion of propane.
 - Emission factors:
 - 2023 TCR Default Emission Factors. Table 2.1 U.S. Default Factors for Calculating CO₂ Emissions from Combustion of Transport Fuels.
 - Mobile combustion (Jet Fuel):
 - Calculated by multiplying the relevant emission factor by the jet fuel consumption obtained from internal flight logs.
 - Emission factors:
 - 2023 TCR Default Emission Factors. Table 2.1 U.S. Default Factors for Calculating CO₂ Emissions from Combustion of Transport Fuels.
 - 2023 TCR Default Emission Factors. Table 2.7 U.S. Default Factors for Calculating CH₄ and N₂O Emissions from Non-Highway Vehicles.
 - Fugitives (Refrigerants):
 - Calculated using the quantity of refrigerant replenished (lbs) from 2016. Due to refrigerant emissions representing less than 1% of Ball's reported Scope 1 GHG emissions and the stability of the activities contributing to refrigerant emissions, Ball considers the 2016 data to be reasonable for purposes of calculating emissions.
 - Emission factors:
 - Refrigerant Blends: 2023 TCR Default Emission Factors. Table 5.2 Default Global Warming Potentials for Refrigerant Blends.
 - Hydrofluorocarbons: 2023 TCR Default Emission Factors. Table 5.1 Default Global Warming Potential Factors for Required Greenhouse Gases.
 - Estimated emissions from the sources above account for approximately 13% of reported Scope 1 GHG emissions.
5. Related to Scope 2 GHG emissions:
- Electricity:
 - Calculated based on monthly usage data collected from third-party invoices. If monthly usage data was not available, usage was estimated based on the type of facility:
 - For manufacturing facilities, monthly usage was estimated based on data from the previous month's production and usage (e.g., kWh/units produced) as recorded in Ball's operating systems.
 - For hangar and warehouse facilities, monthly usage was estimated (i) using an average of the past 3 months of actual data, or for warehouse facilities (ii) by multiplying actual electricity usage per gross floor area derived from Ball's North American warehouse network by the gross floor area of the warehouse.
 - For office and research and development facilities, usage was estimated by multiplying actual electricity usage per headcount derived from Ball's headquarters by the headcount for the facility obtained from Ball's human resource data collection software.
 - Emission factors - Location-based:
 - U.S.: U.S. EPA Emissions & Generated Resource Integrated Database (eGRID) 2021, released January 2023.
 - Canada: Government of Canada's National Inventory Report 1990–2021: Greenhouse Gas Sources and Sinks in Canada (last updated 2023). Annex 13: Emission Factors, Table A13-1 - A13-13.
 - UK: Department for Energy Security & Net Zero (DESNZ) 2023 UK Government GHG Conversion Factors for Company Reporting, last updated June 2023.
 - All other countries: International Energy Agency (IEA) Emissions Factors 2023. CO₂ emission factors from electricity only generation (CHP electricity included) by country (in CO₂ per kWh, 1990 to 2021), and CH₄ and N₂O emission factors from electricity generation by country (in CO₂ per

kWh, 1990 to 2021).

- Emission factors - Market-based:
 - Ball has two contractual instruments for renewable electricity procurement: 1) Virtual power purchase agreements (VPPAs) and 2) Renewable Energy Certificates (RECs), International RECs or Guarantees of Origin (GOs). In 2023, Ball prospectively changed the methodology used to apply contractual instruments in North America and Europe. The change related to allocating renewable electricity from VPPAs to select manufacturing facilities first instead of first allocating to manufacturing facilities with the largest market-based emission factors. In North America, the RECs from North American VPPAs were first applied to select manufacturing facilities and then to manufacturing facilities with the largest market-based emission factors in descending order. In Europe, GOs from European VPPAs were first applied to select Ball Beverage can manufacturing facilities and then to manufacturing facilities with the largest market-based emission factors. In South America, the RECs were applied to Ball's Chile manufacturing facility. Any remaining electricity not associated with a VPPA or REC was converted to emissions using the emission factor hierarchy described below.
 - Ball sourced the IRECs applied to electricity consumption in Saudi Arabia from the United Arab Emirates (UAE), the closest possible market, due to limited availability of RECs in Saudi Arabia. Therefore, these IRECs do not follow the application and retirement guidelines on geography established by the GHG Protocol and RE100. The impact of these IRECs is approximately 2% of reported Scope 2 GHG emissions (market-based).
 - Other RECs, IRECs and GOs follow the application and retirement guidelines on geography, vintage, certification and retirement established by the GHG Protocol and RE100.
 - RECs, IRECs and GOs applicable to the 2023 reporting year have been contracted and will be retired before May 31, 2024.
 - After application of the RECs, IRECs and GOs, the emission factors hierarchy used to determine facility-specific emission factors was as follows (from highest priority and precision to lowest):
 - Utility-specific market-based emission factors for the most recent reporting year were provided by the utility provider. Ball surveys the utility providers supplying electricity to its facilities each year to request the utility-specific emission factors.
 - European facilities (CO₂): In 2023, Ball prospectively changed the methodology used to calculate CO₂ emissions for its European facilities. The change related to applying residual mix averages from the Association of Issuing Bodies (AIB) European Residual Mixes 2022, Version 1.1 (2023) instead of other grid-average emission factors after application of utility-specific market-based emission factors.
 - Other grid-average emission factors (same as location-based).

- Steam:

- Calculated based on monthly usage data collected from third-party invoices.
- Emission factors (location-based and market-based):
 - U.S. EPA 2023 Emission Factors for Greenhouse Gas Inventories (September 2023).
- Estimated emissions from the sources above account for approximately 9% of reported Scope 2 GHG emissions (location-based) and approximately 5% of reported Scope 2 GHG emissions (market-based).

6. Related to Scope 3 GHG emissions, Category 1: Purchased goods and services:

- Purchased metal (aluminum):

- Calculated based on metal receipts (weight) that have been validated against internal purchase orders and supplier advanced shipping notices and the recycled content of the metal purchased.
- The recycled content of the metal purchased was obtained from metal suppliers through Ball's annual Aluminum Supplier Sustainability Survey. When supplier reporting was delayed, Ball used prior year information, as it is the best available primary data.
- Three supply chain phases were considered in calculating the emissions for purchased metals: primary aluminum, secondary refining, and rolling. For recycled material, only the secondary refining and rolling phases were used.
- Ball uses the 100:0 method, also known as the "cut-off" approach, to calculate emissions from purchased metals. Through the 100:0 approach, a material can get full credit for avoiding emissions by only considering the amount of recycled material used when producing the material. The 100:0 approach was applied to each emission factor.
- Emission factors:
 - In 2023, Ball prospectively changed the methodology used to calculate Scope 3, Category 1: Purchased goods and services, the impact of which resulted in reported Scope 3 GHG emissions, Category 1 being

1,031,000 mtCO_{2e}, or approximately 13%, lower in 2023. The change related to applying product-level emission factors from suppliers where available, instead of only applying resource-level regional emission factors (see below for further details on emission factors).

- Where available, product-level emission factors made available by metal suppliers through Ball's annual Aluminum Supplier Sustainability Survey were applied, and represent approximately 76% of the reported emissions from Scope 3, Category 1: Purchased goods and services.
- Where product-level emission factors were not available, the following resource-level regional emission factors were applied, and represent approximately 19% of reported emissions from Scope 3, Category 1: Purchased goods and services:
 - Primary aluminum emission factors by region:
 - North and Central America: Aluminum Association (2022): The Environmental Footprint of Semi-Fabricated Aluminum Products in North America.
 - South America: ASSOCIAÇÃO BRASILEIRA DO ALUMÍNIO {ABAL} (2017): A SUSTENTABILIDADE DA INDÚSTRIA BRASILEIRA DO ALUMÍNIO and International Aluminium Association's Greenhouse Gas Emissions Intensity-Primary Aluminium 2017 Dataset (November 2022).
 - Europe: European Aluminum (2018): Environmental Profile Report.
 - Africa, Middle East, and Asia: World Aluminum (2018): LIFE CYCLE INVENTORY DATA AND ENVIRONMENTAL METRICS FOR THE PRIMARY ALUMINUM INDUSTRY – 2020 ADDENDUM.
 - Secondary refining and rolling emission factors:
 - When secondary refining and rolling emission factors were not provided by the supplier, Ball calculated a secondary refining and rolling emission factor using CRU Group Emissions Analysis Tool for Scope 1 and 2 factors and using a supplier provided emission factor for Scope 3.
 - When the recycled content and secondary refining and rolling emission factors were not provided by suppliers, Ball calculated primary to secondary refining emission factor ratios and primary to secondary rolling emission factor ratios based on the emission factors from the European Aluminum (2018): Environmental Profile Report. These ratios were applied to the primary aluminum emission factors by region to calculate the regional secondary refining and rolling emission factors.
- For the Aerosol business' aluminum suppliers operating on a hydro-powered grid, Ball used the following:
 - When product-level emission factors from certain primary aluminum smelters were available, Ball used 3.9 t CO_{2e}/t of aluminum, a figure published in the technical article "Quantifying the Carbon Footprint of the Alouette Primary Aluminum Smelter" from The Journal of The Minerals, Metals & Materials Society (TMS), published September 2022.
 - For other smelters, Ball used 4 t CO_{2e}/t of aluminum, a figure recognized by the aluminum industry, as shown in the Carbon Trust's report "The case for low carbon primary aluminum labeling," published April 2020.
- Other direct materials (ODM):
 - Calculated based on ODM data obtained from receipts (volume). Where data was not available for an ODM category, Ball estimated volume based on production as recorded in Ball's operating systems.
 - Emission factors by ODM:
 - Where available, product-specific emissions factors made available by suppliers were multiplied by the relevant product volume.
 - Where product-specific emissions factors were not made available, the following emissions factor sources were used:
 - Coatings and inks: Internally derived emission factor based on the Institute for Energy and Environmental Research (IFEU) 2007; "Modellierung Dosenwerk Ball Packaging Europe", available in German, (Page 5, Table 4).
 - Compound plastics: Europe: Styrene (u5959), 100 year equivalents.
 - Gear lubes and oils, tab lube, cleaning solvents, acids, bases & washer chemicals: Ecoinvent 08 Chemicals (butyl glycol, butanol, and diethylamine).
 - Copper sheet lube, body maker coolant: PE 2009, "Life Cycle Inventory and Impact Analysis for Beverage Cans".
- Purchased secondary and tertiary packaging:

- Calculated based on annual spend data obtained from Ball's regional sourcing, operations, and finance teams. Where regional spend data was not available for a packaging type, Ball estimated spend data based on production as recorded in Ball's operating systems.
 - Emission factors:
 - U.S. EPA Environmentally-Extended Input-Output (EEIO) v1.1 (last updated 2017), which uses GWPs from the IPCC's Fourth Assessment Report (AR4).
7. Related to Scope 3 GHG emissions, Category 2: Capital goods:
- Calculated based on annual spend data obtained from Ball's finance teams.
 - Emission factors:
 - U.S. EPA EEIO v1.1 (last updated 2017), which uses GWPs from the IPCC's Fourth Assessment Report (AR4).
8. Related to Scope 3 GHG emissions, Category 3: Fuel and energy related activities (not included in Scope 1 and 2):
- Calculated based on activity data (stationary natural gas, stationary diesel, stationary propane, electricity and steam consumption) from Scope 1 and 2 emissions.
 - Emission factors:
 - Well-to-tank (WTT) for natural gas, diesel, propane, and steam: DESNZ 2023 UK Government GHG Conversion Factors for Company Reporting, last updated June 2023.
 - UK – Well-to-tank (WTT) for electricity: DESNZ 2023 UK Government GHG Conversion Factors for Company Reporting, last updated June 2023.
 - All other countries - Well-to-tank (WTT) for electricity: Department for Business, Energy & Industrial Strategy (BEIS) 2021 UK Government GHG Conversion Factors for Company Reporting, last updated September 2022, which uses GWPs from the IPCC's Fourth Assessment Report (AR4).
 - T&D losses for electricity and steam: IEA Emissions Factors 2023, which uses GWPs from the IPCC's Fourth Assessment Report (AR4).
9. Related to Scope 3 GHG emissions, Category 4: Upstream transportation and distribution:
- Calculated based on shipment data (ship-from and deliver-to locations and mode of transport, including the following options: truck, vessel, truck & vessel, and rail) obtained from Ball's procurement teams. The transportation distance between the ship-from and deliver-to locations were calculated using the most direct route according to Google Maps and Sea-Distances.org.
 - Emission factors:
 - Beverage Packaging North and Central America (BPNCA): U.S. EPA 2023 Emission Factors for Greenhouse Gas Inventories (September 2023).
 - All other regions: DESNZ 2023 UK Government GHG Conversion Factors for Company Reporting, last updated June 2023.
10. Related to Scope 3 GHG emissions, Category 6: Business travel:
- Calculated based on business air and train travel data (mileage and GHG emissions in kgCO_{2e} for air and train travel) obtained through quarterly reports from the third-party travel management organization responsible for Ball travel.
 - Emission factors:
 - Air travel: DESNZ 2023 UK Government GHG Conversion Factors for Company Reporting, last updated June 2023.
 - Train travel: BEIS 2022 UK Government GHG Conversion Factors for Company Reporting, last updated September 2022, which uses GWPs from the IPCC's Fourth Assessment Report (AR4).
11. Related to Scope 3 GHG emissions, Category 7: Employee commuting:
- Calculated based on employee headcount data per facility from Ball's human resource data collection software, commute distance, and total number of working days per year in any given country of 220 days.
 - The distance commuted was based on country-level third-party survey data. Where survey data was not available, an average distance traveled per day of 20.44 km per day was used based on the information available for the other countries where primary data was available.
 - Ball also assumed there to be one car round-trip journey per day per employee.
 - Employee attendance data for Ball's headquarters was used to adjust the number of working days to account for employees working from home versus from Ball's facilities. There were no closures at Ball's manufacturing facilities necessitating adjustment to the total number of working days.
 - Emission factors:
 - DESNZ 2023 UK Government GHG Conversion Factors for Company Reporting, last updated June 2023.
12. Related to Scope 3 GHG emissions, Category 9: Downstream transportation and distribution:
- Ball included emissions related to its Beverage and Aerosol outbound logistics in the downstream transportation and distribution category. In the calculation of outbound logistics, Ball considers both direct to customer transportation and multi-segment transportation (i.e., a two segment route that could include

transporting a finished product from a Ball manufacturing facility to a Ball warehouse and then from the Ball warehouse to a customer). Due to the sensitivity of the data related to Ball Aerospace products, Ball excluded its Aerospace products from the calculation of emissions from downstream transportation and distribution.

- Calculated based on freight distance (outbound) for the transportation of Ball's products to warehouses and/or customers multiplied by the estimated weight of products sold.
- The weight of products sold was estimated using procured metal weight multiplied by Ball's internal manufacturing efficiency rate.
- Freight distance was obtained from:
 - BPNCA: Third-party transportation management company responsible for compiling BPNCA's transportation distances throughout the year.
 - Beverage Packaging South America (BPSA): Freight data was collected for Ball's manufacturing facilities in Brazil, Argentina, and Chile.
 - Beverage Packaging Europe, Middle East, and Africa (BPEMEA): Transportation logistics software used by Ball internally.
 - Beverage Packaging Cups: Estimated using an average transport distance of 500 km.
 - Aerosol: Actual and estimated average freight distance obtained from Ball's supply chain team.
- Ball has assumed that all downstream transportation of products occurred via road transportation. Where limited trips involve road and sea, Ball calculated emissions using the emission factor for road transportation.
- Emission factors:
 - BPNCA: U.S. EPA 2023 Emission Factors for Greenhouse Gas Inventories (September 2023).
 - All other divisions: DESNZ 2023 UK Government GHG Conversion Factors for Company Reporting, last updated June 2023.
- Emissions from third-party logistics provider warehouse and distribution center operations where finished products were stored, and the transportation of a finished product from Ball's third-party logistics provider warehouses and distribution centers to a Ball warehouse and/or customers were excluded from the reported Scope 3 GHG emissions, Category 9: Downstream transportation and distribution.

13. Related to Scope 3 GHG emissions, Category 10: Processing of sold products:

- Calculated based on the quantity (volume) of aluminum slugs sold to other companies for extrusion into aerosol cans obtained from Ball's sales database.
- Emission factors:
 - Internally derived based on Scope 1 and 2 emission producing slug manufacturing facilities operated by Ball during the reporting year and the associated volume of slugs extruded into aerosol cans. Refer to the following sources for emission factors used:
 - Scope 1 – Natural Gas
 - Scope 2 – Electricity Grid (location-based).

14. Related to Scope 3 GHG emissions, Category 15: Investments:

- Joint ventures and investments are included in Category 15 if (1) Ball's ownership is greater than 15% and less than or equal to 50%, (2) the location is a manufacturing facility, and (3) Ball does not have operational control.
- Emissions from one of Ball's joint ventures was based on energy data (Scope 1, Scope 2 and Scope 3, Category 3) and actual data for procured metal (Scope 3, Category 1, 4, and 9) provided by the joint venture operator which was then multiplied by third-party emission factors (described below) and the percentage of Ball's share of ownership in the joint venture.
- Emissions from other joint ventures and investments were based on energy data (Scope 1 and 2) and production volume (Scope 3, Category 1) provided by the joint venture/investment operator which was then multiplied by third-party emission factors and the percentage of Ball's share of ownership in the joint venture or investment.
- Emission factors:
 - One joint venture: Emission factors are same as described in the footnotes 4 - 6, 8, 9, and 12 above.
 - Other joint ventures and investments: (i) Scope 1 - U.S. EPA 2023 Emission Factors for Greenhouse Gas Inventories (September 2023); (ii) Scope 2 - IEA Emissions Factors 2023, which uses GWPs from the IPCC's Fourth Assessment Report (AR4); (iii) Scope 3 - Internally derived emission factors leveraging BPSA total purchased metals emissions.

Other environmental metrics disclosures

15. Ball considers the GRI Standards issued by the Global Reporting Initiative (GRI) to guide the criteria to assess, measure, and report the other environmental metrics.

16. The preparation of the other environmental metrics requires management to establish the criteria, make

determinations as to the relevancy of information to be included, and make assumptions that affect reported information. The selection by management of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.

17. Related to direct, indirect, and renewable energy:

- Direct energy consumption was calculated based on monthly usage data as described in footnote 4 for natural gas, propane, diesel, gasoline, and jet fuel.
- Indirect energy consumption was calculated based on monthly usage data as described in footnote 5 for electricity and steam.
- Renewable energy consumption was calculated based on the quantity of renewable electricity procured from VPPAs, RECs or GOs, as applicable, during the reporting year.
- Estimated consumption accounts for approximately 12% and 7% of reported direct and indirect energy, respectively. No estimates were made for renewable energy consumption.

18. The quantity (volume) of VOCs emitted (air pollutant) are the total of uncontrolled VOCs emitted for (i) facilities without air control equipment mechanisms and RTOs and (ii) facilities where VOCs occur after air control equipment mechanisms are implemented. For facilities without air control equipment mechanisms and RTOs, the quantity of VOCs emitted equals the quantity of VOCs generated. For facilities where VOCs occur after the air control equipment mechanisms are implemented, the quantity of VOCs emitted equals the quantity of VOCs generated minus the quantity of VOCs combusted. The quantity of VOCs generated and quantity of VOCs combusted was calculated as follows:

- The quantity of VOCs generated was calculated by multiplying the unique conversion factor, called the VOC content, for each coating, solvent, and ink by the gallons of usage for each obtained from material receipts. The VOC content is the pounds of VOC per gallon of coating, solvent, or ink. If supplier specific VOC content was not available for the reporting year, historic VOC content was used. If monthly usage data was not available, usage data was estimated (i) based on data from the previous month's production and usage (e.g., MT/units produced) as recorded in Ball's operating systems or (ii) based on production and usage for the period from a similar manufacturing or research and development facility based on size and region.
- The quantity of VOCs combusted was calculated by multiplying the quantity of VOCs generated as described in the previous bullet by the air control capture and destruction efficiencies as provided by third-party engineer tests.
- Estimated VOC emissions account for approximately 5% of reported VOC emissions.

19. Water withdrawal was calculated based on monthly usage data collected from third-party invoices. If monthly usage data was not available, usage was estimated based on the type of facility.

- For manufacturing facilities, monthly usage was estimated based on data from the previous month's production and usage (e.g., m³/units produced) as recorded in Ball's operating systems.
- For hangar, office and research and development facilities, monthly usage was estimated (i) using an average of the past 3 months of actual data, or for office and research and development facilities (ii) by multiplying the actual water usage per headcount figure derived from Ball's headquarters by the headcount for the facility obtained from Ball's human resource data collection software.
- No estimate was made for warehouse facilities.
- Estimated water withdrawal accounts for approximately 10% reported water withdrawal.