

Independent Assurance Statement to Ball Corporation

ERM Certification and Verification Services (ERM CVS) was engaged by Ball Corporation to provide limited assurance in relation to specified 2016 environmental data as set out below.

Engagement summary	
Scope of our assurance engagement	<p>Whether the corporate 2016 (absolute) data for the following selected indicators are fairly presented, in all material respects, in accordance with the reporting criteria:</p> <ul style="list-style-type: none"> Total energy consumption [MWh]; Total GHG Scope 1 Emissions [MTCO_{2e}] (Sources are stationary combustion, fugitive emissions, mobile sources and refrigerants); Total GHG Scope 2 Emissions [MTCO_{2e}] – by location and market based methods (Source are electricity, steam, and hot water); Total water consumption [m³]; Total waste generation [Metric Tons].
Reporting criteria	The WBCSD/WRI GHG Protocol (2004, as updated January 2015) for the Scope 1, 2 and 3 GHG emissions and Ball Corporation's internal reporting criteria and definitions for the other indicators.
Assurance standard	ERM CVS' assurance methodology, based on the International Standard on Assurance Engagements ISAE 3000 (Revised).
Assurance level	Limited assurance.
Respective responsibilities	<p>Ball Corporation is responsible for preparing the data and for its correct presentation in its reporting, including disclosure of the reporting criteria and boundary.</p> <p>ERM CVS's responsibility is to provide conclusions on the agreed scope based on the assurance activities performed and exercising our professional judgement.</p>

Our conclusions

Based on our activities, nothing has come to our attention to indicate that the corporate 2016 data for the selected indicators listed under 'scope' above are not fairly presented, in all material respects, with the reporting criteria.

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| • Total energy consumption: | 4,637,153 [MWH] |
| • Total GHG Scope 1 Emissions: | 448,769 [MTCO _{2e}] |
| • Total GHG Scope 2 Emissions – location based: | 1,045,091 [MTCO _{2e}] |
| • Total GHG Scope 2 Emissions – market based: | 986,931 [MTCO _{2e}] |
| • Total water consumption: | 9,763,858 [m ³] |
| • Total waste generation: | 72,120 [Metric Tons] |

Our assurance activities

We planned and performed our work to obtain all the information and explanations that we believe were necessary to provide a basis for our assurance conclusions.

A multi-disciplinary team of EHS and assurance specialists performed the following activities:

- Interviews with relevant staff to understand and evaluate the data management systems and processes (including IT systems and internal review processes) used for collecting and reporting the selected data.
- Site visit to Wakefield, UK to review local reporting processes and consistency of reported annual data with selected underlying source data for each indicator. We interviewed relevant staff, reviewed site data capture and reporting methods, checked calculations and assessed the local internal quality and assurance processes.
- An analytical review of the data from all sites and a check on the completeness and accuracy of the corporate data consolidation.

The limitations of our engagement

The reliability of the assured data is subject to inherent uncertainties, given the available methods for determining, calculating or estimating the underlying information. It is important to understand our assurance conclusions in this context.

Also note that during the engagement it was agreed to change the engagement scope to exclude Scope 3 GHG emissions because the calculation methodology was being updated.

Our observations

We have provided Ball Corporation with a separate management report. Without affecting the conclusions presented above, we have the following observation:

We recommend attention is given during 2017 to:

- Continuing to develop and refine global reporting guidance with indicator definitions, methodologies, and consolidation boundaries which are sufficiently detailed to produce accurate, complete and consistent data across all sites and over time.



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ERM CVS is a member of the ERM Group. The work that ERM CVS conducts for clients is solely related to independent assurance activities and auditor training. Our processes are designed and implemented to ensure that the work we undertake with clients is free from bias and conflict of interest. ERM CVS and the ERM staff that have undertaken this engagement work have provided no consultancy related services to Ball Corporation in any respect.