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 2019 environmental data, to be reported in Ball Corporation’s 2020 Sustainability Report, DJSI response and CDP Climate questionnaires, as set out below.

### Engagement summary

#### Scope of our assurance engagement

Whether the corporate 2019 (absolute) data for the following selected indicators are fairly presented, in all material respects, in accordance with the reporting criteria:

- Total Scope 1 GHG emissions [metric tons CO₂e] (sources are stationary combustion, mobile combustion, fugitive (VOC) emissions, and refrigerants);
- Total Scope 2 GHG emissions [metric tons CO₂e] – by location and market based methods (sources are electricity, steam, and hot water);
- Total Scope 3 GHG emissions [metric tons CO₂e] (covering reported categories 1, 2, 3, 4, 5, 6, 7, 9, 10 and 15);
- Total energy consumption [MWh];
- Total water consumption [m³];
- Total waste generated [metric tons].

#### Reporting criteria

The WBCSD/WRI GHG Protocol (2004, as updated January 2015) for the Scope 1, 2 and 3 GHG emissions, Ball Corporations Scope 3 reporting criteria (https://www.ball.com/data-center) 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

Ball Corporation is responsible for preparing the data and for its correct presentation in its reporting, including disclosure of the reporting criteria and boundary.

ERM CVS's responsibility is to provide conclusions on the agreed scope based on the assurance activities performed and exercising our professional judgement.

### Our conclusions

Based on our activities, nothing has come to our attention to indicate that the following corporate 2019 data are not fairly presented, in all material respects, with the reporting criteria:

- Total Scope 1 GHG emissions: 434,670 [metric tons CO₂e]
- Total Scope 2 GHG emissions (location based): 806,232 [metric tons CO₂e]
- Total Scope 2 GHG emissions (market based): 808,272 [metric tons CO₂e]
- Total Scope 3 GHG emissions: 8,636,045 [metric tons CO₂e]
- Total energy consumption: 4,403,283 [MWh]
- Total water consumption: 9,450,203 [m³]
- Total waste generation: 71,599 [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 sustainability and assurance specialists performed the following activities:

- Telephone interviews with relevant staff at Ball Corporation's headquarters to understand and evaluate the data management systems and processes (including systems and internal review processes) used for collecting and reporting the selected data.
- A site visit to Goodyear, USA and a virtual site visit to Extrema, Brazil to review local reporting processes and consistency of reported annual data with selected underlying source data for each indicator. We 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.
- For Scope 3 emissions, we reviewed the methodology and calculations for all categories, and for material categories, we reviewed samples of input data against evidence.
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. Our independent assurance statement provides no assurance on the maintenance and integrity of the website, including controls used to achieve this, and in particular whether any changes may have occurred to the information since it was first published.

Our observations

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

- The reported Scope 3 emissions contain assumptions and estimates which result in uncertainty and in some instances may not fully reflect the requirements of the GHG Protocol. We draw readers’ attention to the Scope 3 reporting criteria featuring explanatory notes, referenced above, which Ball Corporation has separately published on its website. We recommend that Ball Corporation continues to focus on strengthening the Scope 3 value chain GHG emissions methodology to ensure complete and consistent reporting over time.

- In line with the GHG protocol requirements, Ball Corporation has reported Scope 2 emissions using the market-based and location-based methods when reporting in their 2020 CDP Climate questionnaires. However, the 2020 Sustainability Report only includes the market-based Scope 2 emissions.

Jennifer Iansen-Rogers
Head of Corporate Assurance
11 June 2020

ERM Certification and Verification Services, London
www.erm.com; email: post@ermcvs.com

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.