

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 2020 environmental data, to be reported in Ball Corporation's 2021 Sustainability Report, DJSI response, and CDP Climate Change questionnaire, as set out below.

Engagement summary	
Scope of our assurance engagement	<p>Whether the corporate 2020 (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 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] (comprised of 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	<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' 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, as described below, nothing has come to our attention to indicate that the corporate 2020 data for the selected GHG emissions and environmental metrics in Ball's 2021 Sustainability Report, DJSI response, and CDP Climate Change Questionnaire are not fairly presented, in all material respects, with the reporting criteria.

Scope 1 GHG emissions: 440,509 MTCO₂e

Scope 2 GHG (location-based) emissions: 779,649 MTCO₂e

Scope 3 GHG (market-based) emissions: 671,890 MTCO₂e

Scope 3 GHG emissions: 10,004,568 MTCO₂e

Total energy consumption: 4,483,466 MWh

Total water consumption: 9,584,282 m³

Total waste generated: 83,051 MT

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.
- Virtual site visits to Naro Fominsk, Russia and Rome, Georgia USA 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.
- 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.

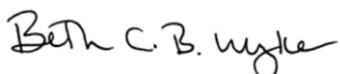
Due to travel restrictions relating to COVID-19, our assurance activities consisted of desktop reviews of data and related information, and virtual meetings and interviews with Ball personnel. Our independent assurance statement provides no assurance on the maintenance and integrity related to the presentation of the above assured data on Ball's 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 will provide Ball with a separate management report. Without affecting the conclusions presented above, we have the following observations:

We recommend attention is given during 2021 to:

- Continuing to develop and refine internal waste guidance documentation 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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16 June 2021

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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.