Report of Independent Accountants

To the Board of Directors of Ball Corporation

We have reviewed the accompanying Ball Corporation (Ball) management assertion, that the sustainability metrics (metrics) for the year ended December 31, 2021 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.

Our firm applies the Statements on Quality Control Standards established by the AICPA and, accordingly, maintains a comprehensive system of quality control.

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, the Company has estimated GHG emissions for certain emissions sources and consumption for other environmental metrics for which no primary usage data is available.

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.

Denver, Colorado
March 11, 2022
**Management Assertion**

**Overview**

With respect to the sustainability metrics (metrics) for the year ended December 31, 2021 (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 provide 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 to report GHG emissions for its wholly owned subsidiaries and joint ventures for which Ball has operational control. This includes manufacturing and non-manufacturing 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.

**Table 1: Metrics - Greenhouse Gas (GHG) Sources**

<table>
<thead>
<tr>
<th>GHG Emissions Metrics</th>
<th>Definition of Metric / Assessment Criteria1,2,3</th>
<th>Metric Quantity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Scope 1 - Total Direct GHG emissions4</td>
<td>Direct GHG emissions expressed in metric tons of CO₂ equivalent (mtCO₂e) from stationary combustion, mobile combustion, and fugitive (volatile organic compounds and refrigerants) sources.</td>
<td>466,784 mtCO₂e</td>
</tr>
<tr>
<td>Scope 2 - Total Indirect GHG emissions (location-based and market-based)5</td>
<td>Indirect GHG emissions (mtCO₂e) from the generation of purchased electricity and steam, using the location-based and market-based methods.</td>
<td>Location-based: 835,437 mtCO₂e Market-based: 444,792 mtCO₂e</td>
</tr>
<tr>
<td>Total Scope 1 and 2 - Total GHG emissions</td>
<td>Includes direct GHG emissions generated from Scope 1 and indirect GHG emissions from Scope 2 (market-based).</td>
<td>911,576 mtCO₂e</td>
</tr>
<tr>
<td>Separate Scope – Biogas (Stationary) emissions, Direct GHG emissions6</td>
<td>Direct GHG emissions (mtCO₂ only) from biogas stationary combustion.</td>
<td>5,043 mtCO₂</td>
</tr>
<tr>
<td>Scope 3 - Total Measured Indirect GHG emissions</td>
<td>Includes indirect GHG emissions generated from the following Scope 3 categories identified by Ball as relevant to its business for measurement: 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, excluding waste generated in operations, is described in more detail below.</td>
<td>11,876,976 mtCO₂e</td>
</tr>
<tr>
<td>Scope 3 - Indirect GHG emissions Category 1: Purchased goods and services7</td>
<td>Indirect GHG emissions (mtCO₂e) from goods and services purchased or acquired by Ball for its manufacturing process, including: - Purchased metal</td>
<td>9,844,305 mtCO₂e</td>
</tr>
</tbody>
</table>
### Table 2: Metrics - Other Environmental Sources

<table>
<thead>
<tr>
<th>OTHER ENVIRONMENTAL METRICS</th>
<th>DEFINITION OF METRIC / ASSESSMENT CRITERIA</th>
<th>METRIC QUANTITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Energy consumption - Direct energy</td>
<td>Direct energy in megawatt hour (MWh) from fuel consumption (natural gas, propane, diesel, biogas, gasoline, jet fuel).</td>
<td>2,304,095 MWh</td>
</tr>
<tr>
<td>Energy consumption - Indirect energy</td>
<td>Indirect energy (MWh) consumption from a source that generates energy and transports it before it is used by Ball (electricity, steam).</td>
<td>2,566,634 MWh</td>
</tr>
<tr>
<td>Energy consumption - Renewable energy</td>
<td>Indirect energy (MWh) consumption from the procurement of renewable sources (wind, solar, etc.)</td>
<td>1,100,991 MWh</td>
</tr>
<tr>
<td>---------------------------------------</td>
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</tr>
<tr>
<td>Water consumption</td>
<td>Quantity (m³) of water withdrawn from surface water, groundwater, seawater, or a third-party for any use at Ball’s manufacturing and non-manufacturing facilities, excluding warehouses.</td>
<td>10,291,887 cubic meters (m³)</td>
</tr>
</tbody>
</table>

**GHG emissions disclosures**


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 equivalents (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. 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). Carbon dioxide equivalent emissions are calculated by multiplying actual or estimated energy and fuel usage by the relevant emission factor taking into account the equivalent GWP. All emission factors are updated annually where applicable.

4. Related to Scope 1 total direct 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).
     - For non-manufacturing facilities, monthly usage was estimated by using an average of the past 3 months of actual data.
     - For all gaseous fuels (i.e., natural gas), the International Energy Agency’s (IEA’s) estimation for conversion between Btu_LHV and Btu_HHV is 90%. In all instances of natural gas combustion, a HHV was assumed and applied by Ball.
     - Following the GHG Protocol guidance, CO₂ emissions from biogas combustion were presented separately, while CH₄ and N₂O emissions related to biogas combustion are accounted for in Scope 1 total direct GHG emissions.
     - Emission factors:
   - Mobile combustion (Diesel, 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. Emissions were calculated based on the volume of fuel consumed and the distance traveled.
     - 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.
     - CO₂ emissions were calculated by multiplying the relevant emission factor (depending on vehicle fuel type) by the volume of fuel consumed during the reporting year.
CH₄ and N₂O 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:
- 2021 The Climate Registry (TCR) Default Emission Factors. Table 2.1 U.S. Default CO₂ Emission Factors for Transport Fuels.
- 2021 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 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 TCR emission factor by the volume of propane consumed during the reporting year. Following TCR methodology, CH₄ and N₂O were not calculated for mobile propane combustion.

Emission factors:
- 2021 TCR Default Emission Factors. Table 2.1 U.S. Default CO₂ Emission Factors for 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:
- 2021 TCR Default Emission Factors. Table 2.1 US Default CO₂ Emission Factors for Transport Fuels.
- 2021 TCR Default Emission Factors. Table 2.7 U.S. Default Factors for Calculating CH₄ and N₂O Emissions from Non-Highway Vehicles.

Fugitives (Volatile Organic Compounds (VOCs)):
- Calculated by multiplying the unique emission factor, called the VOC content, for each coating and solvent by the gallons of usage for each coating and solvent material obtained from material receipts. The VOC content is the pounds of VOC per gallon of coating and/or solvent. Depending on the tested capture and destruction efficiencies of air control mechanisms (like Regenerative Thermal Oxidizers, also known as RTOs), the amount of VOC generated is multiplied by air control capture and destruction efficiencies to determine the amount of VOC released. Not all facilities have air control mechanisms. Where air control mechanisms are present in a manufacturing facility, there is a difference between the calculated VOCs generated “before control” and “after control.” The VOC released is then multiplied by the carbon content.
- Due to the small percentage of Ball’s total Scope 1 GHG emissions represented by fugitive VOC emissions, and the amount of time and effort required to track the carbon content of each VOC, Ball 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 CO₂ instead of tons of carbon by multiplying the carbon by the molecular weight ratio of CO₂ to C (44/12).

Emission factors:
- VOC release factors are unique to each coating and solvent and calculated using VOC content data collected from Ball’s coating and solvent suppliers.
- 2021 TCR Default Emission Factors. Call-out box below Table 1.1 U.S. Default Factors for Calculating CO₂ Emissions from Combustion of Fossil Fuel and Biomass.

Fugitives (Refrigerants):
- Calculated using the quantity of refrigerant replenished (lbs) from 2016. Due to refrigerant emissions representing less than .03% of Ball’s overall GHG footprint 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:

Estimated emissions from the sources above account for approximately 8% of Scope 1 total direct GHG emissions.

5. Related to Scope 2 total indirect 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).

For non-manufacturing facilities, monthly usage was estimated by using an average of the past 3 months of actual data.

- Emission factors - Location-based:
  - All other countries: IEA Emissions Factors 2021. CO₂ emission factors from electricity only generation (CHP electricity included) by country (in CO₂ per kWh, 1990 to 2019), and CH₄ and N₂O emission factors from electricity generation by country (in CO₂ per kWh, 1990 to 2019).

- Emission factors - Market-based:
  - Ball used two contractual instruments for renewable electricity procurement: 1) Virtual power purchase agreements (VPPAs), and 2) Renewable Energy Certificates (RECs) or Guarantees of Origin (GOs). In North America, the RECs from North American VPPAs were applied to Ball Beverage can manufacturing facilities with the largest location-based emission factors, in descending order. In Europe, GOs were applied to Ball Beverage can manufacturing facilities not already covered by the European VPPAs.
  - RECs and GOs applicable to the 2021 reporting year have been contracted and will be retired before May 31, 2022.
  - Emission factors hierarchy used to determine site-specific emission factors is as follows (from highest priority and precision to lowest):
    - Electricity contract – VPPA: Considered 0 gCO₂e/MWh per VPPA contracts.
    - Electricity contract – RECs and/or GOs: Considered 0 gCO₂e/MWh per REC and/or GO contracts.
    - 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.
    - Other grid-average emission factors (same as location-based).

- Steam:
  - Calculated based on meter readings from boilers measuring and tracking monthly steam use.
  - Emission factors (location-based and market-based):
    - U.S. EPA Climate Leadership: Emission Factor for Greenhouse Gas Inventories. 1 April 2021. Table 7: Steam and Heat.
  - Estimated emissions from the sources above account for approximately 12% of Scope 2 total indirect GHG emissions (location-based) and approximately 13% of Scope 2 total indirect GHG emissions (market-based).

6. Related to Separate Scope - GHG emissions from Biogas (Stationary Combustion):
   - Calculated based on biogas certificates provided quarterly by the biogas provider.
   - In accordance with the GHG Protocol, direct CO₂ emissions from biologically sequestered carbon (e.g., CO₂ from burning biogas), are reported separately. CH₄ and N₂O associated with biogas usage were accounted for in Ball’s Scope 1 total direct GHG emissions inventory.
   - Emission factors:

7. 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 is applied to each regional emission factor.

- Emission factors:
  - 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.
  - Secondary refining and rolling emission factors:
    - Ball calculated primary to secondary refining emission factor and primary to secondary rolling emission factor ratios based on the emission factors in 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 purchased from suppliers operating on a hydro-powered grid, Ball used a low-carbon emission factor of 4 t CO₂e/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”.

- Other direct materials (ODM):
  - Calculated based on ODM data obtained from receipts (weight). Where data was not available for an ODM category, Ball estimated weight based on production.
  - Emission factors by ODM:
    - 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 (butylglycol, butanol, and diethylamin).
    - Copper sheet lube, body maker coolant: PE 2009, "Life Cycle Inventory and Impact Analysis for Beverage Cans”.
  - Purchased metal bottle caps:
    - Calculated based on the volume of aluminum used to manufacture metal bottle caps with the total bottle cap production data obtained from a sales tracking platform and the metal bottle cap weight data obtained from engineering specification documents.
    - Emission factors:
  - 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.
    - Emission factors:

8. Related to Scope 3 GHG emissions, Category 2: Capital goods:
   - Calculated based on annual spend data obtained from Ball’s finance teams.
   - Emission factors:

9. 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 (natural gas, diesel, propane, electricity and steam consumption) from Scope 1 and 2 emissions.
   - Emission factors:

10. 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:
- All other regions: DEFRA UK Government GHG 2021 Conversion Factors for Company Reporting, revised Jan 2022.

11. Related to Scope 3 GHG emissions, Category 6: Business travel:
- Calculated based on business travel data (mileage and GHG emissions in kgCO₂e for air and train travel) obtained through quarterly reports from the third-party travel management organization responsible for all Ball travel.
- Emission factors:

12. 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. When 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.
- For non-manufacturing facilities, Ball used employee attendance data at its regional headquarters to adjust the number of working days used to calculate emissions based on office closures as a result of COVID-19. There were no closures at Ball’s manufacturing facilities necessitating adjustment to the total number of working days.
- Emission factors:

13. Related to Scope 3 GHG emissions, Category 9: Downstream transportation and distribution:
- Ball included emissions related to all Beverage and Aerosol outbound logistics in the downstream transportation and distribution category. 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 facility in Brazil. The average distance traveled per can produced in Brazil was calculated and used to estimate the total freight distance for the remaining three manufacturing facilities in South America - Argentina, Chile, and Paraguay.
  - Beverage Packaging Europe, Middle East, and Africa (BPEMEA): Transportation logistics software used by Ball internally.
  - All other Beverage Packaging divisions: Estimated using an average transport distance of 500 km.
  - Aerosol: Actual and estimated average freight distance obtained from Ball’s supply chain team.
- Emission factors:
  - All other regions: DEFRA UK Government GHG 2021 Conversion Factors for Company Reporting, revised Jan 2022.

14. 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 slug extruded into aerosol cans. Refer to the following sources for emission factors used:
15. 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%, (2) the location is a manufacturing facility, and (3) Ball does not have operational control.
- Calculated based on the joint venture production volume for the most recent year available (provided by the joint venture operator), the percentage of Ball’s share of ownership in the joint venture and internally derived emission factors.
- In accordance with the GHG Protocol guidance, Hanil Can Co. is excluded as Ball divested its share in 2021.
- Emission factors:
  - Investments previously under Ball’s operational control: Product intensity emission factor calculated from the combination of Scope 1, 2, and 3 emissions for the facility while under Ball’s operational control (through 2019) divided by production volume for that period (2019). Ball assumed the emission intensity to be stable since the 2021 disposal transaction.
  - Other investments not under Ball’s operational control: Product intensity emission factor from third-party life cycle assessment tool, InstantLCA.

Other environmental metrics disclosures

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

17. 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 of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.

18. Related to all Other Environmental Metrics:

- 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 previous month’s production and usage (e.g., gallons or pounds/units produced).
  - For non-manufacturing facilities, monthly usage was estimated by using an average of the past 3 months of actual data.
- Estimated direct energy, indirect energy, and water consumption accounts for approximately 9%, 11%, and 8% of their respective total consumption.