

# 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 2018 environmental data as set out below.

Engagement summary	
<b>Scope of our assurance engagement</b>	<p>Whether the corporate 2018 (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"> <li>• Total Scope 1 GHG emissions [metric tons CO<sub>2</sub>e] (sources are stationary combustion, mobile combustion, fugitive (VOC) emissions, and refrigerants);</li> <li>• Total Scope 2 GHG emissions [metric tons CO<sub>2</sub>e] – by location and market based methods (sources are electricity, steam, and hot water);</li> <li>• Total Scope 3 GHG emissions [metric tons CO<sub>2</sub>e] (sources are: purchased goods and services (including metal), capital goods, fuel- and energy-related activities, upstream transportation and distribution, waste generated in operations, business travel, employee commuting, upstream leased assets, downstream transportation and distribution, processing of sold products, and investments);</li> <li>• Total energy consumption [MWh];</li> <li>• Total water consumption [m<sup>3</sup>];</li> <li>• Total waste generation [metric tons].</li> </ul>
<b>Reporting criteria</b>	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.
<b>Assurance standard</b>	ERM CVS' assurance methodology, based on the International Standard on Assurance Engagements ISAE 3000 (Revised).
<b>Assurance level</b>	Limited assurance.
<b>Respective responsibilities</b>	<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 following corporate 2018 data are not fairly presented, in all material respects, with the reporting criteria:

• Total Scope 1 GHG emissions:	439,593	[metric tons CO <sub>2</sub> e]
• Total Scope 2 GHG emissions (location based):	896,674	[metric tons CO <sub>2</sub> e]
• Total Scope 2 GHG emissions (market based):	914,995	[metric tons CO <sub>2</sub> e]
• Total Scope 3 GHG emissions:	9,305,454	[metric tons CO <sub>2</sub> e]
• Total energy consumption:	4,493,414	[MWh]
• Total water consumption:	10,138,861	[m <sup>3</sup> ]
• Total waste generation:	64,903	[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:

- In-person interviews at Ball Corporation's headquarters and telephone interviews with relevant staff 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 Golden, CO, USA and a virtual site visit to Fosie (Malmö), Sweden 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, emission factors, and accuracy of 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 observations

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

We recommend that additional resources are committed to developing a more comprehensive global reporting guidance document which provides more detailed instructions for site reporting of Corporate performance indicators to ensure complete and consistent data across all sites and over time.



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