

## Independent Assurance Statement

20<sup>th</sup> August 2020

### Assurance brief

RISE has been contracted by Trivium Packaging to perform a limited assurance of their 2019 sustainability report. In particular, the scope of the assurance provided is focused on the acquisition, processing and aggregation of the quantitative data necessary to calculate the principal environmental and health & safety key performance indicators (KPIs), namely:

- Energy consumption
- Scope 1 GHG emissions
- Scope 2 GHG emissions
- NOx emissions
- SOx emissions
- Particulate emissions
- VOCs emissions
- Water withdrawals – total volumes
- Water withdrawals – volume by source
- Water discharge – total volumes
- Water consumption – total volume
- Waste disposed
- Waste recycled
- Lost Time Accidents (LTAs)

In addition, RISE has also assured Trivium Packaging's Scope 3 GHG estimations.

### Independence of the assurance provider

RISE (Research Institutes of Sweden) is a research, technology and consulting organisation consisting of six divisions: RISE Bioeconomy, RISE Built Environment, RISE ICT, RISE Life Science, RISE Safety & Transport and RISE Certification. Between them, these divisions cover a diverse range of sectors and services.

RISE does not provide any other consultancy support to Trivium Packaging and can therefore confirm their independence from Trivium Packaging for the purposes of providing the contracted assurance.

### Approach

The work has been delivered in accordance with RISE's own methodology which is based on the international assurance and audit standard ISAE 3000. The following procedures were performed:

- A data review: an evaluation of the dataset for each site contained within the internal reporting system to appraise plausibility of the overall dataset and, through statistical analysis, to identify any outlying data points. Any such outliers were subject to additional scrutiny to ascertain the validity of the data reported
- Production site audit: the production data for the Hoogeveen site was investigated in detail via an audit trail evaluation. Usually this would take the form of a site visit, but due to COVID-19 travel restrictions this was conducted via video conference. Procedures included review of source data and data trail through to data entry into the internal reporting system and subsequent aggregation of data to generate KPIs. Only data for one site was tracked in detail but assurances have been provided by Trivium Packaging that procedures and practices are standardised across the group.
- Review and verification of data submitted to CDP climate change and water questionnaires, including accuracy of data calculations, validity of carbon factors applied, and applicability of the water risk assessment methodology applied.

In addition, RISE reviewed the Scope 3 GHG input data, calculation model and report provided to Trivium by the external consultants ClimatePartner.

### Responsibilities

RISE's responsibility was to provide limited assurance with respect to the process of gathering and processing the data that underpins the sustainability KPIs reported. RISE was not responsible for checking the accuracy of measuring and monitoring equipment used to generate the underlying datasets.

### Assurance conclusion

RISE has undertaken a limited assurance of the acquisition, processing and aggregation of the quantitative data necessary to calculate the principal environmental and health & safety KPIs reported in Trivium Packaging's sustainability dataset, including data submitted to the Carbon Disclosure Project's climate change and water questionnaires. RISE has also undertaken limited assurance of Trivium Packaging's Scope 3 GHG emissions calculations. Procedures performed in a limited assurance engagement are aimed at determining the plausibility of information and are less extensive than those employed for a reasonable assurance engagement. Nonetheless,

*Based on the datasets and calculations reviewed and the evidence observed during site visits, nothing came to the practitioner's attention to cause belief that the KPI data, the CDP submission data or the Scope 3 GHG emissions are materially misstated.*

Subsequently, the assurance provider verifies the following GHG emissions and water data to be an appropriate estimate of the environmental interventions of Trivium Packaging:

- Scope 1 GHG emissions = 162,453 tonnes; Scope 2 GHG emissions (market-based) = 141,769 tonnes; Scope 2 GHG emissions (location-based) = 151,338 tonnes; Scope 3 GHG emissions = 1,478,104 tonnes
- Water withdrawals = 1,086,950m<sup>3</sup> (municipal water = 787,081m<sup>3</sup>; surface water = 13,121m<sup>3</sup>; ground water = 286,748m<sup>3</sup>; Water discharge = 791,038m<sup>3</sup>; Water consumption = 295.912m<sup>3</sup>