

# **Independent Assurance Statement**



## Ardagh Metal Packaging (AMP)

23<sup>rd</sup> May 2025

## **Assurance brief**

RISE has been contracted by Ardagh Group to perform a limited assurance of the 2024 dataset underpinning their 2025 ESG reporting, including CDP, EcoVadis and similar disclosures. 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:

- Production (pieces)
- Sum of all raw materials by metal coils (aluminium)
- Aluminium suppliers' recycled content and product carbon footprint (PCF)
- Energy consumption (electricity, fuels and hot water)
- Scope I GHG emissions
- Scope 2 GHG emissions
- Renewable electricity consumption (certificates)
- NOx emissions
- VOCs emissions
- Water withdrawal
- Wastewater discharge
- All waste metrics
- Health and Safety incidents (First Aid Incidents; Medical Treatment Incidents; Lost Time Incidents and Lost Time Incident Rate; Total Recordable Incidents and Total Recordable Incident Rate; Lost Days and Restricted Days; DART (severity) Rate)

In addition, RISE has also assured Ardagh Group's Scope 3 GHG inventory.

#### Independence of the assurance provider

RISE (Research Institutes of Sweden) is a research, technology and consulting organisation consisting of five division: RISE Bioeconomy & Health, RISE Built Environment, RISE Digital Systems, RISE Materials Production, and RISE Safety & Transport. With nearly 3,000 staff, between them, these divisions cover a diverse range of sectors and services.

RISE has worked with Ardagh Group on previous environment and sustainability projects but confirm their independence of the organisation 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, combined with the assurance providers knowledge of the production processes, to identify any outlying data points. Any such outliers were subject to additional scrutiny to ascertain the validity of the data reported
- Production site visits: two metal sites were visited for audit purposes. In
  addition, two further metals sites were subject to virtual audits via a video
  conference meeting. Sites were chosen to cover a range of production
  processes and geographies. Procedures included visual observation of
  environment and safety practices, looking for evidence that these support the
  reported environmental and safety data; review of source data and data trail
  through to data entry into the internal reporting system and subsequent
  aggregation of data to generate KPIs.

Assurances have been provided by Ardagh Group that procedures and practices are standardised across the metals business. Over several years of providing assurance services to Ardagh Group, the assurance practitioners have visited a number of sites across Europe, North America and South America and the insights gained validate these assurances.

In addition, RISE reviewed the Scope 3 GHG report and calculations provided to Ardagh Group by the external consultants Ramboll.

#### Responsibilities

For clarity, Ardagh Group and its Directors are responsible for the preparation of their ESG reporting. RISE's responsibility is solely in terms of providing limited assurance with respect to the data reported and the process of gathering and processing the data that underpins the KPIs.

### **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 AMP's 2025 ESG reporting. RISE has also undertaken limited assurance of AMP's Scope 3 GHG emissions calculations, inclusive of aluminium suppliers' recycled content and PCF. 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 audits, nothing came to the practitioner's attention to cause belief that the KPI data or the Scope 3 GHG emissions are materially misstated.

Subsequently, the assurance provider verifies the following GHG emissions to be an appropriate estimate of the environmental interventions of Ardagh's metal packaging business:

• Scope I GHG emissions = 157,506 tonnes CO2e; Scope 2 GHG emissions (market-based) = 196,744 tonnes CO2e; Scope 3 GHG emissions = 2,132,911 tonnes CO2e; Total Scope I,2 and 3 = 2,487,161 tonnes CO2e

These calculations reflect the following:

Average recycled content: AMP-E 77.5%; AMP-NA 78.5%; AMP-SA 79.5%; Global average 78.1%

Signed and dated:

Michael Sturges, 23<sup>rd</sup> May 2025 Assurance Consultant, RISE