

Assurance brief

RISE UK has been engaged by Trivium Packaging to perform a reasonable assurance of their 2024 sustainability data. In particular, the scope of the assurance provided is focused on the acquisition, processing and aggregation of the quantitative data necessary to present the principal environmental and health & safety key performance indicators (KPIs), namely:

- Energy consumption
- Scope 1 GHG emissions
- Scope 2 GHG 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)

RISE UK also calculated Trivium Packaging's Scope 3 GHG emissions in line with the requirements of the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard. These emissions calculations were then assured by an independent expert from RISE AB.

Independence of the assurance provider

RISE (Research Institutes of Sweden) is an independent, state-owned research, technology and consulting organisation with 3,000 employees engaging with and supporting all types of industries. Between them, our divisions cover a diverse range of sectors and services.

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

Responsibilities

RISE's responsibility was to provide reasonable 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.

Approach

The assurance of the KPI data has been delivered in accordance with RISE UK'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 KPI data 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. Month-by-month and year-on-year trends and inconsistencies in the data were also investigated.
- Production site audits: for a representative sample of the production sites, the sustainability data was scrutinised in further detail via an audit trail evaluation. Four sites were evaluated through physical site audits and a further nine sites were evaluated via virtual site audits. 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. The physical site audits included a walk-through of the production process and a visual site assessment, which provided the auditors with the opportunity for physical observations and to make professional judgements as to whether the data reflected the onsite processes and practices. The audit team consisted of members familiar with the production processes relevant to the Trivium business. The physical and virtual audits covered approximately 25% of Trivium production locations. Trivium Packaging have provided assurances 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.

In addition, RISE UK was contracted to calculate Trivium Packaging's Scope 3 GHG inventory. The calculations were then subject to a separate assurance exercise. The review was performed by an independent, qualified expert from RISE AB and followed the principles and structure of ISO 14064-3:2019, as well as the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard. While the engagement does not constitute a formal certification, the process was carried out with the intent to deliver a high level of assurance regarding the accuracy and completeness of the inventory.

Assurance conclusion

RISE UK has undertaken a reasonable 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 AB has also undertaken reasonable assurance of Trivium Packaging's Scope 3 GHG emissions calculations. Procedures performed in a reasonable assurance engagement are aimed at reducing to an acceptably low level the risk that any data presented, and subsequent conclusions drawn, are materially misstated. As a result of the reasonable assurance exercise undertaken:

Based on the datasets and calculations reviewed and the evidence observed during site audits, in the opinion of RISE UK, the Trivium 2024 sustainability data is reasonably stated

Based on the procedures performed and the evidence obtained, nothing has come to the verifier's attention to indicate that the 2024 Scope 3 GHG inventory contains material misstatements or is not prepared in accordance with the stated criteria.

Subsequently, the assurance provider verifies the following KPI data to be an appropriate estimate of the environmental interventions of Trivium Packaging:

- **GHG emissions:** Scope 1 = 127,587 tonnes; Scope 2 (market-based) = 69,470 tonnes; Scope 2 (location-based) = 100,272 tonnes; Scope 3 (market-based) = 2,607,049 tonnes; Scope 3 location-based = 2,615,800 tonnes (**Most relevant and included categories:** Category 1 Purchased goods and services = 2,370,034 tonnes; Category 3 Fuel and energy-related (market-based) = 39,641 tonnes; Category 3 Fuel and energy-related (location-based) = 48,392 tonnes; Category 4 Upstream transport = 165,305 tonnes; Category 5 Waste generated in operations = 3,146 tonnes; Category 6 Business travel = 5,367 tonnes; Category 7 employee commuting = 19,369 tonnes; Category 12 End-of-life treatment of sold products = 4,187 tonnes)
- **Total energy consumption:** Purchased electricity = 357,154 MWh; Self-generated electricity = 2,029 MWh; Natural gas = 609,987 MWh; Other fuels and energy sources = 16,089 MWh; **Renewable electricity consumption:** % of electricity from renewables 50.3%, of which Self-generated (solar) = 2,029 MWh; Purchased renewables = 178,525 MWh
- **Water:** Water withdrawals = 1,001,120m³ (municipal water = 728.899m³; surface water = 2,470m³; ground water = 269,751m³); Water discharge = 886,236m³; Water consumption = 114,884m³
- **Waste:** Total waste = 25,198 tonnes (hazardous waste disposed = 931 tonnes; hazardous waste recycled = 2,530 tonnes; non-hazardous waste disposed = 1,276 tonnes; non-hazardous waste recycled = 20,461 tonnes)
- **Metals to recycling:** Aluminium to recycling = 18,991 tonnes; Steel to recycling = 94,301 tonnes
- **Emissions to air:** VOCs = 1,332 tonnes

Signed and dated:

Michael Sturges, 11th April 2025

Assurance Consultant, RISE