

## VERIFICATION STATEMENT GREENHOUSE GAS EMISSIONS

### Introduction and objectives of work

BUREAU VERITAS Polska Sp. z o. o. (Bureau Veritas) has been engaged by CANPACK S.A. to conduct an independent verification at a reasonable assurance level of the greenhouse gas (GHG) emissions reported by CANPACK S.A. for the reported period of 1 January 2024 to 31 December 2024. This Verification Statement applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of CANPACK S.A. Bureau Veritas was not involved in determining the organisation's GHG emissions. Our sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze and review the information.

### Boundaries of the reporting company GHG emissions covered by the verification:

#### Organizational boundaries

##### **Administration office**

- Cracow (HQ), Poland

##### **Beverage can division**

- Aurangabad, India
- Brzesko, Poland
- Bucharest, Romania
- Bydgoszcz, Poland
- Casablanca, Morocco
- Dubai, UAE
- Fortaleza, Brazil
- Hameenlinna, Finland
- Helmond, Netherlands
- Itumbiara, Brazil
- Muncie, (IN), USA
- Novocherkassk, Russia
- Nuh, India
- Olyphant, (PA), USA

- Scunthorpe, UK
- Stříbro, Czech Republic
- Tocancipá, Colombia
- Volokolamsk (and the office in Moscow), Russia
- Vyshgorod, Ukraine

##### **FIP division**

- Brzesko, Poland
- Dębica, Poland

##### **Metal Closure division**

- Košice, Slovakia
- Modřice, Czech Republic
- Tarnów, Poland
- Saint Marcel, France
- Jaworów, Ukraine

##### **Glass division**

- Aurangabad, India

#### Operational boundaries

##### **Scope 1**

- Fuel combustion in mobile and stationary sources
- Direct and process emissions

##### **Scope 2**

- Purchased electricity (LB and MB)
- Purchased heat
- Purchased cooling

##### **Scope 3**

- Category 1. Purchased goods and services
- Category 2. Capital goods

- Category 3. Energy and fuel-related emissions not included in Scope 1 and 2
- Category 4. Upstream transportation and distribution
- Category 5. Waste generated by operations
- Category 6. Business travel
- Category 7. Employee commuting
- Category 9. Downstream transportation and distribution
- Category 13. Downstream leased assets

#### Data verified:

Emission source	GHG Emissions [tCO <sub>2</sub> e]
<b>Scope 1</b>	<b>233 708.86</b>
<b>Scope 2 market-based</b>	<b>5 283.95</b>
<b>Scope 2 location-based</b>	<b>489 381.86</b>
<b>Scope 3</b>	<b>3 887 464.16</b>
Category 1. Purchased goods and services	3 549 727.74
Category 2. Capital goods	3 231.93
Category 3. Energy and fuel-related emissions not included in Scope 1 and 2	71 630.39
Category 4. Upstream transportation and distribution	105 785.58
Category 5. Waste generated by operations	30 095.78
Category 6. Business travel	5 032.63
Category 7. Employee commuting	15 970.47
Category 9. Downstream transportation and distribution	105 345.86
Category 13. Downstream leased assets	643.77
Biogenic emissions	194.71

The data and information supporting the Scope 1 and 2 greenhouse gas emissions assertion were historical. The data and information supporting the Scope 3 greenhouse gas emissions assertion were historical and, in some cases, estimated.

#### Period covered by GHG emissions verification:

1 January 2024 to 31 December 2024

#### Reporting Protocols against which verification was conducted:

- World Resources Institute and World Business Council for Sustainable Development, Greenhouse Gas Protocol. A Corporate Accounting and Reporting Standard REVISED EDITION, Marzec 2004 (Scope 1);
- World Resources Institute and World Business Council for Sustainable Development, GHG Protocol Scope 2 Guidance. An amendment to the GHG Protocol Corporate Standard, 2015.
- World Resources Institute and World Business Council for Sustainable Development, Greenhouse Gas Protocol. Corporate Value Chain (Scope 3) Accounting and Reporting Standard. Supplement to the GHG Protocol Corporate Accounting and Reporting Standard, 2014.

#### Verification Standard:

ISO 14064-3: Greenhouse gases - Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions

### **Level of Assurance:**

Reasonable

### **Verification Methodology:**

- Presentation of the verification plan.
- Review of documentation and calculation tool provided by CANPACK S.A., used to determine the greenhouse gas emissions.
- Audit of a sample of data utilized by CANPACK S.A. for quantifying greenhouse gas emissions.
- Compilation of findings and formulation of remarks following the analysis of data and documentation.
- Conducting supplementary interviews with the CANPACK S.A. team to clarify comments and questions.
- Implementation of any necessary corrections to the calculations by CANPACK S.A.
- Preparation of the final verification report on the carbon footprint calculations of the organization, including the verifier's conclusions and opinion.

### **Assurance Opinion:**

Based on the results of the verification process, there is no evidence that the greenhouse gas emissions determined above:

- are not materially correct;
- are not a fair representation of GHG data and information;
- have not been prepared in accordance with the WRI/WBCSD GHG Protocol Corporate Accounting and Reporting Standard.

It is our opinion that CANPACK S.A. has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of GHG emissions for the stated period and boundaries.

### **Statement of Independence, Impartiality and Competence**

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety and social accountability with over 190 years of history.

No member of the verification team has a business relationship with CANPACK S.A., its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

Bureau Veritas operates a certified<sup>1</sup> Quality Management System which complies with the requirements of ISO 9001:2015 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Bureau Veritas has implemented and applied a Code of Ethics, which meets the requirements of the TIC Council<sup>2</sup>, across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behaviour and high ethical standards in their day-to-day business activities.

### **BUREAU VERITAS POLSKA Sp. z o.o.**

Warsaw, August 5, 2025

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<sup>1</sup> Certificate of Registration No. 44 100 160145 issued by TUV NORD CERT GmbH

<sup>2</sup> TIC Council Compliance Code EDITION 1 December 2018