

INDEPENDENT ASSESSMENT STATEMENT WITH LIMITED SCOPE

Introduction and purpose of the work

Bureau Veritas Polska Sp. z o. o. (Bureau Veritas) was engaged by CANPACK Group (CANPACK) in order to independently verify the Selected ESG indicators for information purposes. The verification applies to the information and data covered by the scope of our work described below.

Selected Information

The scope of our work was limited to the verification of the ESG indicators and sustainable procurement indicators specified by the client and applied to the period from 1 January 2024 to 31 December 2024 and from 1 January 2025 to 31 December 2025. The verification covered the following entities within the CANPACK Group:

Headquarter	Wayne (US-PA)
Administration office	Kraków (PL)
Aluminium beverage can division	Aurangabad (IN), Brzesko (PL), Bucharest (RO), Bydgoszcz (PL), Casablanca (MO), Dubai (UAE), Fortaleza (BR), Hämeenlinna (FI), Helmond (NL), Itumbiara (BR), Muncie (US-IN), Nuh (IN), Olyphant (US-PA), Scunthorpe (UK), Stříbro (CZ), Tocancipá (CO), Vyshgorod (UA)
Food and industrial packaging division	Brzesko (PL), Dębica (PL)
Metal closures division	Košice (SK), Modřice – only 2024 (CZ), Saint Marcel (FR), Tarnów (PL), Yavoriv (UA)
Glass division	Aurangabad (IN)
Recycling division	Poland, Romania

The ESG indicators and sustainable procurement indicators selected for the audit, and the verified data are presented in Appendix 1. Determination of the figures was the sole responsibility of CANPACK. Bureau Veritas was not involved in determining the figures. It was our sole responsibility to provide independent verification of the accuracy of the reported ESG indicators, underlying systems and processes used to collect, analyze and review the information.

The scope of our work does not include the assessment of information regarding:

- activities carried out outside the specified evaluation timeframe.

Assessment Standard

Our work was performed in accordance with the international standard International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for the certification of reports from December 15, 2015), issued by the International Auditing and Assurance Standards Board.

Summary of the work performed

As part of an independent assessment, we conducted:

1. Indicators report review,
2. Review of root data for each of the indicators,
3. Review environmental and H&S official reports and databases,

4. Interviews with personnel responsible for environmental and H&S reporting,
5. Audit of a sample of data used by CANPACK to determine global ESG indicators (aluminum can production plants in Brzesko (PL), Bydgoszcz (PL), Dubai (UAE), Helmond (NL), Muncie (US) and Olyphant (US) as well as glassworks in Aurangabad (IN)).

Conclusions

Based on the adopted methodology and the above-mentioned activities, we issue the following opinion:

- We did not identify any signs that the reported values are not in accordance with the presented source data.

Statement of Independence, Integrity 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. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems and processes.

Bureau Veritas operates a certified¹ 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 applies a Code of Ethics, which meets the requirements of the TIC Council², cross 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, June 2026

Witold Dżugan

Michał Klocek



Member of the Board



Lead GHG Verifier

¹ Certificate of Registration No. 44 100 160145 issued by TUV NORD CERT GmbH

² TIC Council Compliance Code EDITION 1 December 2018

Appendix 1

Appendix 1 ESG indicators (environment, labour and human rights, ethics) verified externally for CANPACK Group (2024 and 2025)

ESG KPIs - description	Unit	2024 figure	2025 figure
ENVIRONMENTAL DATA			
Total energy consumption	MWh	1 614 615	1 618 139
Total renewable energy consumption	%	45%	46%
Water withdrawals	m ³	3 122 829	3 238 403
Water discharges	m ³	2 802 496	2 750 720
Water consumption	m ³	320 334	487 683
LABOUR AND HUMAN RIGHTS DATA			
Number of work-related accidents	#	66	28
% of women employed in relation to the entire company	%	16%	16%
ETHICS RELATED DATA			
Number of reports related to whistleblower procedure	#	25	56
Number of confirmed corruption incidents	#	0	0
% of employees trained on information security issues	%	100%	98%
SUSTAINABLE PROCUREMENT DATA			
% of targeted suppliers that have gone through a CSR on-site audit	%	80%	90%
% of targeted suppliers that have gone through a CSR assessment	%	N/A - no assessments in 2024	87%
% of targeted suppliers for which information regarding conflict minerals (CMRT) is available	%	75%	NA – will be published Q3/Q4 2026