

LRQA Independent Assurance Statement

Relating Graphic Packaging International's Assertion for the calendar year 2021

This Assurance Statement has been prepared for Graphic Packaging International, LLC in accordance with our contract.

Terms of Engagement

LRQA was commissioned by Graphic Packaging International, LLC (GPI) to provide independent assurance of its greenhouse gas (GHG) emissions inventory base year ("the Report") for the calendar year 2021 against the assurance criteria below to a limited level of assurance and materiality of the professional judgement of the verifier using LRQA's verification procedure and ISO 14064 - Part 3 for greenhouse gas emissions. LRQA's verification procedure is based on current best practice and is in accordance with ISAE 3000 and ISAE 3410.

Our assurance engagement covered GPI's operations and activities under its operational control and specifically the following requirements:

- Verifying conformance with:
 - GPI's reporting methodologies for the selected datasets; and
 - World Resources Institute / World Business Council for Sustainable Development Greenhouse Gas Protocol: A corporate accounting and reporting standard, revised edition (otherwise referred to as the WRI/WBCSD GHG Protocol) for the GHG data¹.
- Reviewing whether the Report has taken account of:
 - GRI: Global Reporting Initiative for Scope 1, Scope 2, and Scope 3; and
 - WRI GHG Protocol Scope 3 Accounting and Reporting Standard.
- Evaluating the accuracy and reliability of data and information for only the selected indicators listed below:
 - Direct (Scope 1), Energy Indirect (Scope 2) and Other Indirect (Scope 3) GHG emissions.
 - Scope 3 GHG emissions verified by LRQA only include Category 1: Purchased Goods & Services, Category 2: Capital Goods, Category 3: Fuel and Energy Related Activities, Category 4: Upstream Transportation & Distribution, Category 5: Waste Generated in Operations, Category 6: Business Travel, and Category 7: Employee Commuting, Category 8: Upstream Leased Assets, Category 9: Downstream Transportation and Distribution, Category 10: Processing of Sold Products, Category 11: Use of Sold Products, Category 12: End of Life Treatment of Sold Products, and Category 15: Investments.

GPI's Inventory excludes the following GHG emissions sources: mobile emissions from company cars and rail, fugitive emissions from on-site wastewater treatment, sulfur hexafluoride (SF6), perfluorochemicals (PFCs), and process emissions.

LRQA's responsibility is only to GPI. LRQA disclaims any liability or responsibility to others as explained in the end footnote. GPI's responsibility is for collecting, aggregating, analysing and presenting all the data and information within the Inventory and for maintaining effective internal controls over the systems from which the Inventory is derived. Ultimately, the Inventory has been approved by, and remains the responsibility of GPI.

¹ <http://www.ghgprotocol.org/>

LRQA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that GPI has not, in all material respects:

- Met the requirements of the criteria listed above; and
- Disclosed accurate and reliable performance data and information as summarized in Table 1 below.

The opinion expressed is formed on the basis of a limited level of assurance² and at the materiality of the professional judgement of the verifier.

Table 1. Summary of GPI's Key Data for Base Year 2021

Scope of GHG emissions	Category	Metric Tons CO ₂ e
Scope 1	Direct	1,213,587
Scope 2	Location-based ¹	701,637
	Market-based ¹	734,605
Biogenic	Direct Biogenic carbon dioxide (CO ₂)	4,324,567
Scope 3	Scope 3 Category 1: Purchased Goods & Services	3,454,941
	Scope 3 Category 2: Capital Goods	309,119
	Scope 3 Category 3: Fuel and Energy Related Activities	375,291
	Scope 3 Category 4: Upstream T&D	874,427
	Scope 3 Category 5: Waste Generated in Operations	178,242
	Scope 3 Category 6: Business Travel	4,005
	Scope 3 Category 7: Employee Commuting	29,444
	Scope 3 Category 8: Upstream Leased Assets	31,249
	Scope 3 Category 9: Downstream Transportation and Distribution	2,257
	Scope 3 Category 10: Processing of Sold Products	69,235
	Scope 3 Category 11: Use of Sold Products	31,573
	Scope 3 Category 12: End of Life Treatment of Sold Products	1,529,804
	Scope 3 Category 15: Investments	7,797
Note 1: Scope 2, Location-based and Scope 2, Market-based are defined in the WRI/WBCSD GHG Protocol Scope 2 Guidance, 2015		

². The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a limited assurance engagement is lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

LRQA's Approach

LRQA's assurance engagements are carried out in accordance with our verification procedure. The following tasks were undertaken as part of the evidence gathering process for this assurance engagement:

- interviewing relevant employees of the organization responsible for managing GHG emissions data and records;
- assessing GPI's data management systems to confirm they are designed to prevent significant errors, omissions or misstatements in the Report. We did this by reviewing the effectiveness of data handling procedures, instructions and systems, including those for internal quality control;
- verifying historical GHG emissions data and records at an aggregated level for the base year 2021; and
- confirming that the base year recalculation policy requirements had been met, and that the base year has been recalculated in line with both internal GPI procedures and external GHG protocol requirements.

LRQA's Standards, Competence and Independence

LRQA implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065 *Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition* and ISO/IEC 17021 *Conformity assessment – Requirements for bodies providing audit and certification of management systems* that are at least as demanding as the requirements of the International Standard on Quality Control 1 and comply with the *Code of Ethics for Professional Accountants* issued by the International Ethics Standards Board for Accountants.

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

Signed

Dated: 10th December 2025



Alexander Peirce
LRQA Lead Verifier
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LRQA reference: UQA00001505/7743376

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