



LRQA Independent Assurance Statement

Relating to Graphic Packaging International's Assertion for the calendar year 2025

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 ("the Report") for the calendar year 2025 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 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), Biogenic, 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.
 - Water Withdrawal, Discharge and Consumption
 - Energy Use

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.

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:

¹ <http://www.ghgprotocol.org/>



- 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 GHG Data for Calendar Year 2025

Scope of GHG emissions	Category	Metric Value	Metric Unit
Scope 1	Direct	1,198,493	mtCO2e
Scope 2	Location-based ¹	609,057	mtCO2e
	Market-based ¹	670,281	mtCO2e
Biogenic	Direct Biogenic carbon dioxide	4,223,657	mtCO2
Scope 3	Scope 3 Category 1: Purchased Goods & Services	2,577,759	mtCO2e
	Scope 3 Category 2: Capital Goods	196,364	mtCO2e
	Scope 3 Category 3: Fuel and Energy Related Activities	368,235	mtCO2e
	Scope 3 Category 4: Upstream Transportation & Distribution	723,809	mtCO2e
	Scope 3 Category 5: Waste Generated in Operations	169,221	mtCO2e
	Scope 3 Category 6: Business Travel	3,811	mtCO2e
	Scope 3 Category 7: Employee Commuting	34,723	mtCO2e
	Scope 3 Category 8: Upstream Leased Assets	34,543	mtCO2e
	Scope 3 Category 9: Downstream Transportation & Distribution	266	mtCO2e
	Scope 3 Category 10: Processing of Sold Products	49,707	mtCO2e
	Scope 3 Category 11: Use of Sold Products	14,352	mtCO2e
	Scope 3 Category 12: End of Life Treatment of Sold Products	1,634,942	mtCO2e
	Scope 3 Category 15: Investments	5,900	mtCO2e
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.



Table 2. Summary of GPI’s Key non-GHG Data for Calendar Year 2025

Metric	Metric Value	Metric Unit
Total Water Withdrawal	92,609	Megaliters
Other Influent Water	22,757	Megaliters
Total Influent Water (Withdrawal + Other Influent)	115,366	Megaliters
Total Withdrawal - Water Stressed areas	288	Megaliters
Total Water Discharges	93,557	Megaliters
Total Water Discharge - Water Stressed areas	212	Megaliters
Total Water Consumption	209,097	Megaliters
Total Water Consumption in Water Stressed Areas	500	Megaliters
Total Non-renewable fuel	6,193,600	MWh
Total renewable fuel	13,143,370	MWh
Purchased Non-renewable Electricity	1,625,131	MWh
Purchased Renewable Electricity	79,471	MWh
Total Purchased Heat/Steam/Cooling (Non-renewable)	15,691	MWh
Total Purchased Heat/Steam/Cooling (Renewable)	-	MWh
Total Self-Generated Electricity - Non-renewable	415,701	MWh
Total Self-Generated Electricity - Renewable	939,077	MWh
Total Energy	21,057,263	MWh
Percent Renewable Energy	63%	N/A
Electricity Used	3,059,380	MWh
Percent Self-Generated Electricity	44%	N/A

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 mis-statements in the Report 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 calendar year 2025; and
- confirming that the base year recalculation policy requirements have been met, and that a recalculation is not needed for this calendar year.



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: 06/03/26

(Lead Verifier Signature inserted after Technical Review Approval)

Alexander Peirce
LRQA Lead Verifier
On behalf of LRQA, Inc.
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LRQA reference: UQA00001505/ 7964840

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