Verification Opinion Statement

**CDP** Verification

# Crown Holdings Inc.

Hidden River Corporate Center Two, 14025 Riveredge Drive, Suite 300, Tampa, FL 33637, USA

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GHG Accounting Standard:	The Greenhouse Gas Protocol - Corporate Accounting and Reporting Standard - Revised Edition
	CDP Guidelines
Verification Criteria:	ISO 14064-3 2019 Specification with guidance for the verification and validation of greenhouse gas statements
Reporting Period:	CY 2023 (01 January 2023 – 31 December 2023 inclusive)

#### Scope of the Verification

Verification covers the above period associated with Crown Holdings Inc. global operations Scope 1, 2 & 3 emissions, energy, water withdrawal and waste generation activities. Where assumptions have been made then these have been documented for transparency. These components are collectively referred to as the "Inventory" for the purposes of this Opinion.

Review criteria were based on The Greenhouse Gas Protocol / CDP Guidance and it is concluded that the inventory is materially correct. Data and calculations selected for verification were based upon a risk assessment approach. The verification also included 'boundaries' completeness checks. Data in spreadsheets were also examined and specific sampling of data was conducted giving consideration to raw data sources. Emission factors were found to be based on best available information and were from robust and recognised sources.

### Verifiers Opinion

Based on the evidence provided and the samples selected for verification, nothing has come to our attention that causes us to believe that the inventory is not materially correct.

The verification was conducted to a limited level of assurance in accordance with ISO 14064-3 (2019).

The GHG Statement is a fair and accurate representation of Crown Holdings Inc. actual inventory data compiled in conformance with the verification criteria described above. The data and information supporting the inventory were historical in nature.

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Wherever this verification opinion is displayed, all pages shall be made available.

This Assurance Statement is granted subject to conformance with the conditions of contract Governing the verification.

Further clarifications regarding this statement may be obtained by consulting the organisation.

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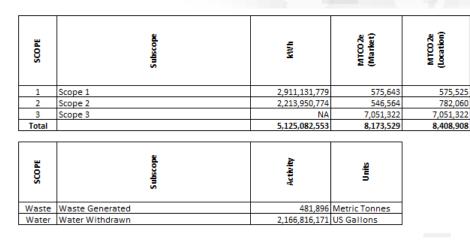
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The following qualifications and notes apply:

- Scope 1 Mobile Fuels: CH<sub>4</sub> and N<sub>2</sub>O emissions are excluded for scope 1 mobile gasoline, mobile diesel, mobile CNG and jet fuel on the basis of being negligible. Note Jet Fuel (Jet A or A-1) is estimate and same as previous year
- kWh Data: The scope 1 and scope 2 kwh data has been verified as part of the verification scope.
- Scope 3: Aluminium and Steel: Emission factors are based on a supplier by supplier basis as researched by the operator where possible. The verifier assessed that these emission factors are commensurate with other published emission factors and can therefore be considered robust. Where supplier emission factors were not available, other robust and recognised sources have been used.
- Scope 3: Spend based calcs: The calculation of emissions is based on the USA EPA Extended Input-Output Model (EEIO).
- Scope 1 Refrigerant Emissions: For refrigerants with unknown GWP associated leak emissions are omitted from the inventory. Assessed to be very small emissions compared to total refrigerant emissions reported and therefore immaterial.
- The data inputs and the calculation methodologies used are deemed to be based on the best available information subject to the qualifying comments within this report.



### Verified Inventory

Signed:

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Name: Andrew Shepherd GHG Lead Auditor Date: 8<sup>th</sup> July 2024

John Ingham Independent Technical Reviewer 9<sup>th</sup> July 2024

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