

# INDEPENDENT ASSURANCE STATEMENT 2023 CROWN HOLDINGS INC.



## VERIFICATION OBJECTIVE

Crown Holdings Inc. (client) has engaged LUCIDEON to provide independent assurance for their "2023 Sustainability Report 'A Shared Purpose'" (herein referred to as "the report"). The aim of the engagement is to provide assurance regarding the GRI index's adherence to the chosen reporting guideline, as well as reliability and objectivity of the reported information.

## STATEMENT OF INDEPENDENCE, IMPARTIALITY AND COMPETENCE

LUCIDEON CICS Limited is an independent assurance provider, with extensive experience in the verification and assurance of GHG and sustainability related information and associated processes for data collection. LUCIDEON CICS Limited operates an accredited Business Management System, ensuring and actively managing the quality of all processes related to appointment of auditors and assurance teams. The assurance team were not involved in any other projects that would cause a conflict of interest with regards to this assurance engagement

Signed for and on behalf of  
Lucideon CICS Limited

Bhooshan Garge – GHG Lead Auditor  
09 July 2024

Jason Monckton – Independent Technical Reviewer  
15 July 2024

*Lucideon CICS Limited is a leading global expert in verification and certification services. Lucideon offers independent verification of greenhouse gas or carbon emissions for both voluntary and mandatory reporting*

## SCOPE OF WORK

Independent assurance within the reporting period comprised of:

- Adherence to the requirements of GRI Universal Standards and Topic Standards (*only for those indicators deemed material*)
- Reliability of reported information for GRI topic specific indicators

Within the assurance scope various reported GRI Topic-specific Indicators have been verified where the data was covered for the period *1st January 2023 to 31st December 2023*. Specific Disclosures were determined by client's materiality analysis:

205-1; 301-1, 302-1, 303-1, 303-2, 303-3,  
305-1, 305-2, 305-3, 305-7,  
306-1, 306-2, 306-3, 306-4, 306-5  
403-2, 404-1, 404-3

## LIMITATIONS AND EXCLUSIONS

Excluded from the scope of work are the following:

- Statements regarding the company positioning.
- Information not related to the defined reporting period.
- Specific information of the suppliers
- Financial data (as provided in client's Annual Report and Proxy Statement).
- The appropriateness of the reporting criteria.

An engagement with a limited level of assurance relies on risk-based sampling for assurance of the reported information. It also relies on client's internal data collection processes. Hence, based on the mentioned limitations and exclusions, this statement should not be relied upon to detect all misstatements or errors that may exist.

## RESPONSIBILITIES

The sole responsibility for the content and presentation of the report lies with the client. By accepting this assurance statement, the client confirms that that all required data and information relevant to this independent assurance has been disclosed.

LUCIDEON did not, in any way, contribute to the preparation of the report and its responsibilities are limited to:

- Assurance of the GRI content index / report in accordance with GRI Standards.
- Forming of an independent assurance opinion.
- Reporting the conclusions and recommendations to client's management.

## METHODOLOGY AND SUMMARY OF WORK PERFORMED

The assurance engagement included, but was not limited to:

- Assessment of client's internal systems for data collection and aggregation of report content regarding reliability, accuracy, appropriateness, omission, sources of error and limitations.
- Assessment of reported data, identifying relevant samples including documentary evidence and any explanations provided for significant variances including interviews with relevant staff.
- Assessment of the methodology and results of stakeholder- and materiality-assessment to identify relevant topics.
- Evaluation of the reported information against the requirements of the GRI Standards and Topic-specific Disclosures.

## CONCLUSION

Based on our independent assurance engagement, nothing came to our attention to suggest that:

- the reported has not been prepared in accordance with the GRI SRS
- the reported information is not fairly stated in all material aspects for the defined reporting period.

## RECOMMENDATIONS

Based on our work performed, opportunities for improvement were identified. These recommendations are presented in a separate report to client as appropriate.