



Report of Independent Accountants

To the Board of Directors of Ball Corporation

We have reviewed the accompanying Ball Corporation (Ball) management assertion that the sustainability metrics (metrics) for the year ended December 31, 2022 in management's assertion are presented in accordance with the assessment criteria set forth in management's assertion. Ball's management is responsible for its assertion and for the selection of the criteria, which management believes provide an objective basis for measuring and reporting on the metrics. Our responsibility is to express a conclusion on management's assertion based on our review.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) in AT-C section 105, *Concepts Common to All Attestation Engagements*, and AT-C section 210, *Review Engagements*. Those standards require that we plan and perform the review to obtain limited assurance about whether any material modifications should be made to management's assertion in order for it to be fairly stated. The procedures performed in a review vary in nature and timing from, and are substantially less in extent than, an examination, the objective of which is to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. Because of the limited nature of the engagement, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an examination been performed. We believe that the review evidence obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements related to the engagement.

Our firm applies the Statements on Quality Control Standards established by the AICPA and, accordingly, maintains a comprehensive system of quality control.

The procedures we performed were based on our professional judgment. In performing our review, we performed inquiries, performed tests of mathematical accuracy of computations on a sample basis, read relevant policies to understand terms related to relevant information about the metrics, reviewed supporting documentation in regard to the completeness and accuracy of the data in the metrics on a sample basis, and performed analytical procedures.

Greenhouse gas (GHG) emissions quantification is subject to inherent measurement uncertainty because of such things as GHG emissions factors that are used in mathematical models to calculate GHG emissions, and the inability of these models, due to incomplete scientific knowledge and other factors, to accurately measure under all circumstances the relationship between various inputs and the resultant GHG emissions. Environmental and energy use data used in GHG emissions calculations are subject to inherent limitations, given the nature and the methods used for measuring such data. The selection by management of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.

The preparation of the other environmental metrics requires management to establish the criteria, make determinations as to the relevancy of information to be included, and make assumptions that affect reported information. The selection by management of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.

As discussed in management's assertion, Ball has estimated GHG emissions for certain emissions sources and consumption for other environmental metrics for which no primary usage data is available.

As discussed in management's assertion, in 2022, Ball changed (i) its reporting boundary to exclude its Russian beverage packaging business and (ii) the methodology used to calculate its Scope 3, Category 1: Purchased goods and services.

Based on our review, we are not aware of any material modifications that should be made to Ball's management assertion in order for it to be fairly stated.

PricewaterhouseCoopers LLP

Denver, Colorado
March 10, 2023

MANAGEMENT ASSERTION

Overview

With respect to the sustainability metrics (metrics) for the year ended December 31, 2022 (reporting year) presented in the tables below and reported by Ball Corporation (Ball), management of Ball asserts that such metrics are presented in accordance with the assessment criteria set forth below. Management is responsible for the selection of the criteria, which management believes provide an objective basis for measuring and reporting on the metrics, and for the completeness, accuracy and validity of the metrics.

Organizational Boundary

Ball uses the operational control approach to report the metrics for its wholly owned subsidiaries and joint ventures for which Ball has operational control. This includes manufacturing facilities, offices, hangar, warehouses, and research and development facilities (collectively referred to as “facilities”) not under joint venture arrangements and facilities under joint venture arrangements under certain conditions. From a sustainability perspective, joint ventures and investments are included in the organizational boundary if (1) Ball’s ownership is greater than or equal to 50%, (2) the location is a manufacturing facility, and (3) Ball has operational control. This is different from the joint ventures and investments included in Ball’s financial reporting where the equity or cost accounting methods are used. Ball acknowledges operational control over any entity where Ball has the authority and opportunity to introduce and implement its operating policies. If there is a material change in facility personnel or the structure of the joint venture agreement, operational control will be reassessed.

During the third quarter of 2022, Ball completed the sale of its Russian beverage packaging business. As a result of this sale, Ball’s Russian beverage packaging operations, composed of three manufacturing facilities and one office facility, were removed from Ball’s organizational boundary for the current reporting year. To support comparable reporting, data related to Ball’s Russian beverage packaging business operations were removed from historical reporting of the metrics (2010 - onwards).

Table 1: Metrics - Greenhouse Gas (GHG)

GHG EMISSIONS METRICS	DEFINITION OF METRIC / ASSESSMENT CRITERIA ^{1,2,3}	2022 METRIC QUANTITY
Scope 1 GHG emissions ⁴	Direct GHG emissions expressed in metric tons of carbon dioxide equivalent (mtCO _{2e}) from stationary combustion, mobile combustion, and fugitive (volatile organic compounds (VOCs) and refrigerants) sources.	449,608 mtCO _{2e}
Scope 2 GHG emissions (location- based and market-based) ⁵	Indirect GHG emissions (mtCO _{2e}) from the generation of purchased electricity and steam, using the location-based and market-based methods.	Location-based: 803,219 mtCO _{2e} Market-based: 529,296 mtCO _{2e}
Total Scope 1 and 2 GHG emissions	Direct GHG emissions generated from Scope 1 and indirect GHG emissions from Scope 2 (market- based).	978,904 mtCO _{2e}
Separate Scope – Biogenic (Stationary) emissions, GHG emissions ⁶	Direct GHG emissions (mtCO ₂ only) from biogenic stationary combustion.	4,850 mtCO ₂
Total Scope 3 GHG emissions	Indirect GHG emissions generated from the following Scope 3 categories identified by Ball as relevant to its business for the reporting year: purchased goods and services, capital goods, fuel and energy related activities, upstream transportation and distribution, waste generated in operations, business travel, employee commuting, downstream transportation and distribution, processing of sold products, and investments. Each relevant category is described in more detail below, excluding waste generated in operations (Category 5: Waste generated in operations), which was not individually included in the scope of assurance.	12,145,533 mtCO _{2e}

Scope 3 GHG emissions Category 1: Purchased goods and services ⁷	Indirect GHG emissions (mtCO _{2e}) from goods and services purchased or acquired by Ball for its manufacturing process, including: <ul style="list-style-type: none"> - Purchased metal - Other direct materials (ODMs) - Purchased metal bottle caps - Purchased secondary and tertiary packaging 	10,301,729 mtCO _{2e}
Scope 3 GHG emissions Category 2: Capital goods ⁸	Indirect GHG emissions (mtCO _{2e}) from capital goods purchased or acquired by Ball.	835,302 mtCO _{2e}
Scope 3 GHG emissions Category 3: Fuel and energy related activities ⁹	Indirect GHG emissions (mtCO _{2e}) from fuels and energy purchased and consumed by Ball. This includes: <ul style="list-style-type: none"> - Upstream emissions of purchased fuels consumed - Upstream emissions of purchased electricity and steam from fuels consumed in the generation of electricity and steam consumed Transmission and distribution (T&D) losses (generation of electricity and steam that is consumed (i.e., lost) in a T&D system)	354,635 mtCO _{2e}
Scope 3 GHG emissions Category 4: Upstream transportation and distribution ¹⁰	Indirect GHG emissions (mtCO _{2e}) from the transportation and distribution of products purchased by Ball between our tier 1 suppliers and our own operations. This also includes the emissions from the third-party transportation and distribution services from inbound logistics purchased by Ball.	383,086 mtCO _{2e}
Scope 3 GHG emissions Category 6: Business travel ¹¹	Indirect GHG emissions (mtCO _{2e}) from the air and train transportation of employees for business-related activities.	5,250 mtCO _{2e}
Scope 3 GHG emissions Category 7: Employee commuting ¹²	Indirect GHG emissions (mtCO _{2e}) from the transportation of employees commuting to work (in vehicles not owned or operated by Ball).	28,468 mtCO _{2e}
Scope 3 GHG emissions Category 9: Downstream transportation and distribution ¹³	Indirect GHG emissions (mtCO _{2e}) from the direct and multi-segment transportation and distribution of products sold between manufacturing facilities owned or controlled by Ball and Ball's customers.	86,999 mtCO _{2e}
Scope 3 GHG emissions Category 10: Processing of sold products ¹⁴	Indirect GHG emissions (mtCO _{2e}) from the processing of intermediate products Ball has sold to downstream companies. This scope is limited to aluminum slug production.	32,997 mtCO _{2e}
Scope 3 GHG emissions Category 15: Investments ¹⁵	Indirect GHG emissions (mtCO _{2e}) from the operation of investments (joint ventures), not included in Scope 1 or Scope 2.	110,485 mtCO _{2e}

Table 2: Metrics - Other Environmental

OTHER ENVIRONMENTAL METRICS	DEFINITION OF METRIC / ASSESSMENT CRITERIA <small>16, 17</small>	2022 METRIC QUANTITY
Energy consumption - Direct energy ¹⁸	Direct energy expressed in megawatt hour (MWh) from fuel consumption (natural gas, propane, diesel, biogenic fuel, gasoline, jet fuel).	2,233,525 MWh
Energy consumption - Indirect energy ¹⁸	Indirect energy (MWh) consumption from a source that generates energy and transports it before it is used by Ball (electricity, steam).	2,518,087 MWh
Energy consumption - Renewable energy ¹⁸	Indirect energy (MWh) consumption from the procurement of renewable sources (relates primarily to wind and solar).	702,216 MWh
VOC emissions ¹⁹	Quantity expressed in metric tons (mt) of VOCs emitted by certain of Ball's manufacturing and research and development facilities as a byproduct of the manufacturing process and research and development activities after air control equipment and Regenerative Thermal Oxidizers (RTOs) are implemented to limit emissions.	8,228 mt
Water consumption ²⁰	Quantity expressed in cubic meters (m ³) of water withdrawn from surface water, groundwater, seawater, or a third-party for any use at Ball's facilities.	9,859,660 m ³

GHG emissions disclosures

1. Ball considers the principles and guidance of the World Resources Institute (WRI) and the World Business Council for Sustainable Development's (WBCSD) *The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition, GHG Protocol Scope 2 Guidance: An amendment to the GHG Protocol Corporate Standard*, and *Corporate Value Chain (Scope 3) Accounting and Reporting Standard: Supplement to the GHG Protocol Corporate Accounting and Reporting Standard* (together the "GHG Protocol") to guide the criteria to assess, measure and report GHG emissions.
2. GHG emissions quantification is subject to inherent measurement uncertainty because of such things as GHG emissions factors that are used in mathematical models to calculate GHG emissions, and the inability of these models, due to incomplete scientific knowledge and other factors, to accurately measure under all circumstances the relationship between various inputs and the resultant GHG emissions. Environmental and energy use data used in GHG emissions calculations are subject to inherent limitations, given the nature and the methods used for measuring such data. The selection by management of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.
3. Carbon dioxide equivalent (CO₂e) emissions are inclusive of carbon dioxide (CO₂), nitrous oxide (N₂O), methane (CH₄), and industrial gases such as hydrofluorocarbons (HFCs). The other GHGs of sulfur hexafluoride (SF₆), perfluorocarbons (PFCs) and nitrogen trifluoride (NF₃) are not emitted by Ball's facilities. Emissions data by individual gas is not disclosed as a majority of CO₂e in Table 1 relates to CO₂. These carbon dioxide equivalent emissions utilize Global Warming Potentials (GWPs) defined by the Intergovernmental Panel on Climate Change's (IPCC's) Fifth Assessment Report (AR5 – 100 year). Carbon dioxide equivalent emissions are calculated by multiplying actual or estimated energy and fuel usage or refrigerant gas loss by the relevant emission factor and GWP. All emission factors are updated annually where applicable.
4. Related to Scope 1 GHG emissions:
 - Stationary combustion (Natural Gas, Propane, and Diesel):
 - Calculated based on monthly usage data collected from third-party invoices. If monthly usage data was not available, usage was estimated based on the type of facility:
 - For manufacturing facilities, monthly usage was estimated based on data from the previous month's production and usage (e.g., MMBtu/units produced) as recorded in Ball's operating systems.
 - For hangar and warehouse facilities, monthly usage was estimated by using an average of the past 3 months of actual data.
 - For office and research and development facilities, monthly usage was estimated (i) using an average of the month prior and the month after or (ii) by multiplying actual usage per headcount

- derived from Ball's headquarters by the headcount for the facility obtained from Ball's human resource data collection software.
 - For all gaseous fuels (i.e., natural gas), the International Energy Agency's (IEA's) estimation for conversion between Btu_{LHV} and Btu_{HHV} is 90%. In all instances of natural gas combustion, a HHV was assumed and applied by Ball.
 - Following the GHG Protocol guidance, CO₂ emissions from biogenic combustion were presented separately, while CH₄ and N₂O emissions related to biogenic combustion are accounted for in Scope 1 GHG emissions.
 - Emission factors:
 - Manufacturing and research and development facilities: 2006 IPCC Guidelines for National Greenhouse Gas Inventories. Vol. 2, Chapter 2, Table 2.3: Default Emission Factors for Stationary Combustion in the Manufacturing Industries and Construction.
 - Hangar, office, and warehouse facilities: 2006 IPCC Guidelines for National Greenhouse Gas Inventories. Vol. 2, Chapter 2, Table 2.4: Default Emissions Factors for Stationary Combustion in the Commercial/Institutional Category.
- Mobile combustion (Diesel, Gasoline):
 - For facilities where the volume of fuel consumed was collected, Ball received the mileage and/or fuel consumption by vehicle from facilities managers within each region. Emissions were calculated based on the volume of fuel consumed and the distance traveled.
 - For facilities where the volume of fuel consumed was not collected, the volume of fuel consumed was estimated for each vehicle type by dividing the recorded mileage, provided by third-party fleet managers, by the fuel efficiency (miles per gallon) of the vehicle.
 - CO₂ emissions were calculated by multiplying the relevant emission factor (depending on vehicle fuel type) by the volume of fuel consumed during the reporting year.
 - CH₄ and N₂O emissions were calculated by multiplying the relevant emission factor (depending on vehicle type and age) by the distance traveled during the reporting year.
 - Emission factors:
 - 2022 The Climate Registry (TCR) Default Emission Factors. Table 2.1 U.S. Default CO₂ Emission Factors for Transport Fuels.
 - 2022 TCR Default Emission Factors. Table 2.5 U.S. Default Factors for Calculating CH₄ and N₂O Emissions from Highway Vehicles by Model Year.
- Mobile combustion (Propane):
 - Calculated based on propane consumption data obtained from third-party fuel receipts collected at the facility level. Propane as a mobile energy source is used to power certain forklifts within Ball's vehicle fleet.
 - CO₂ emissions were calculated by multiplying the relevant TCR emission factor by the volume of propane consumed during the reporting year. Following TCR methodology, CH₄ and N₂O were not calculated for mobile propane combustion.
 - Emission factors:
 - 2022 TCR Default Emission Factors. Table 2.1 U.S. Default CO₂ Emission Factors for Transport Fuels.
- Mobile combustion (Jet Fuel):
 - Calculated by multiplying the relevant emission factor by the jet fuel consumption obtained from internal flight logs.
 - Emission factors:
 - 2022 TCR Default Emission Factors. Table 2.1 US Default CO₂ Emission Factors for Transport Fuels.
 - 2022 TCR Default Emission Factors. Table 2.7 U.S. Default Factors for Calculating CH₄ and N₂O Emissions from Non-Highway Vehicles.
- Fugitives (VOCs):
 - Calculated by multiplying the unique emission factor, called the VOC content, for each coating, solvent and ink by the gallons of usage for each obtained from material receipts. The VOC content is the pounds of VOC per gallon of coating, solvent, or ink. If supplier specific VOC content was not available for the reporting year, historic VOC content was used. If monthly usage data was not available, usage data was estimated (i) based on data from the previous month's production and usage (e.g., MT/units produced) as recorded in Ball's operating systems or (ii) based on production and usage for the period from a similar manufacturing or research and development facility based on size and region.
 - Depending on the tested capture and destruction efficiencies of air control mechanisms (like RTOs), the amount of VOCs generated was multiplied by the air control capture and destruction efficiencies to determine the amount of VOCs released. Not all manufacturing and research and development facilities have air control mechanisms. Where air control mechanisms are present in a facility, there is a difference between the calculated VOCs generated "before control" and "after control." For calculating

Scope 1 GHG emissions from VOCs, the "before control" VOCs generated was multiplied by the VOC carbon content that is described below.

- Due to the small percentage of Ball's total Scope 1 GHG emissions represented by fugitive VOC emissions, and the amount of time and effort required to track the carbon content of each VOC, Ball did not use the GHG Protocol to measure carbon content by each VOC, but instead used the United States (U.S.) Environmental Protection Agency (EPA) guidance which assumes an average VOC carbon content of 56%. Ball calculates VOC emissions in tons of CO₂ instead of tons of carbon by multiplying the carbon by the molecular weight ratio of CO₂ to C (44/12).
- Emission factors:
 - Carbon content percentage - EPA's Inventory of U.S. Greenhouse Gas Emissions and Sinks: 1990-2002 – Annex 2 – 2.3 Methodology for Estimating Carbon Stored in Products from Non-Energy Uses of Fossil Fuel, page 80.
 - Molecular weight ratio of CO₂ to C - 2022 TCR Default Emission Factors. Call-out box below Table 1.1 U.S. Default Factors for Calculating CO₂ Emissions from Combustion of Fossil Fuel and Biomass.
 - Hydrofluorocarbons and perfluorocarbons: 2022 TCR Default Emission Factors. Table 5.1 Global Warming Potential Factors for Required Greenhouse Gases.
- Fugitives (Refrigerants):
 - Calculated using the quantity of refrigerant replenished (lbs) from 2016. Due to refrigerant emissions representing less than 0.9% of Ball's reported Scope 1 GHG emissions and the stability of the activities contributing to refrigerant emissions, Ball considers the 2016 data to be reasonable for purposes of calculating emissions.
 - Emission factors:
 - Refrigerant Blends: 2022 TCR Default Emission Factors. Table 5.2 Global Warming Potentials of Refrigerant Blends.
- Estimated emissions from the sources above account for approximately 9% of reported Scope 1 GHG emissions.

5. Related to Scope 2 GHG emissions:

- Electricity:
 - Calculated based on monthly usage data collected from third-party invoices. If monthly usage data was not available, usage was estimated based on the type of facility:
 - For manufacturing facilities, monthly usage was estimated based on data from the previous month's production and usage (e.g., kWh/units produced) as recorded in Ball's operating systems.
 - For hangar and warehouse facilities, monthly usage was estimated (i) using an average of the past 3 months of actual data, or for warehouse facilities (ii) by multiplying actual electricity per gross floor area derived from Ball's North American warehouse network by the gross floor area of the warehouse.
 - For office and research and development facilities, usage was estimated by multiplying the actual electricity per headcount derived from Ball's headquarters by the headcount for the facility obtained from Ball's human resource data collection software.
 - Emission factors - Location-based:
 - U.S.: U.S. EPA Emissions & Generated Resource Integrated Database (eGRID) 2021.
 - Canada: Government of Canada's National Inventory Report 1990–2020: Greenhouse Gas Sources and Sinks in Canada (last updated 2022). Annex 13: Emission Factors, Table A13-1 - A13-13.
 - UK: Department for Business, Energy & Industrial Strategy (BEIS) 2022. UK Government GHG Conversion Factors for Company Reporting, last updated September 2022.
 - All other countries: International Energy Agency (IEA) Emissions Factors 2022. CO₂ emission factors from electricity only generation (CHP electricity included) by country (in CO₂ per kWh, 1990 to 2020), and CH₄ and N₂O emission factors from electricity generation by country (in CO₂ per kWh, 1990 to 2020).
 - Emission factors - Market-based:
 - Ball has two contractual instruments for renewable electricity procurement: 1) Virtual power purchase agreements (VPPAs), and 2) Renewable Energy Certificates (RECs) or Guarantees of Origin (GOs). In North America, the RECs from North American VPPAs were first applied to Ball Beverage cup and can manufacturing facilities with the largest market-based emission factors, in descending order. In Europe, GOs from European VPPAs were first applied to Ball Beverage can manufacturing facilities with the largest market-based emission factors. In South America, the RECs were applied to Ball's Chile manufacturing facility. Any remaining electricity not associated

with a VPPA or REC was converted to emissions using the emission factor hierarchy described below.

- RECs and GOs applicable to the 2022 reporting year have been contracted and will be retired before May 31, 2023.
- After application of the RECs and GOs, the emission factors hierarchy used to determine site-specific emission factors was as follows (from highest priority and precision to lowest):
 - Utility-specific market-based emission factors for the most recent reporting year were provided by the utility provider. Ball surveys the utility providers supplying electricity to its facilities each year to request the utility-specific emission factors.
 - Other grid-average emission factors (same as location-based).

- Steam:

- Calculated based on meter readings from boilers measuring and tracking monthly steam use.
- Emission factors (location-based and market-based):
 - U.S. EPA Climate Leadership: Emission Factor for Greenhouse Gas Inventories. 1 April 2022. Table 7. Steam and Heat.

- Estimated emissions from the sources above account for approximately 3% of reported Scope 2 GHG emissions (location-based) and approximately 4% of reported Scope 2 emissions (market-based).

6. Related to Separate Scope - GHG emissions from Biogenic (Stationary Combustion):

- Calculated based on biogenic energy certificates provided quarterly by the biogenic energy provider.
- In accordance with the GHG Protocol, CO₂ emissions from biologically sequestered carbon (e.g., CO₂ from burning biogas), are reported separately. CH₄ and N₂O associated with biogenic sources were accounted for in Ball's Scope 1 GHG emissions inventory.
- Emission factors:
 - 2006 IPCC Guidelines for National Greenhouse Gas Inventories. Vol. 2, Chapter 2, Table 2.3: Default Emission Factors for Stationary Combustion in the Manufacturing Industries and Construction.
- Estimated emissions account for approximately 15% of reported Biogenic emissions.

7. Related to Scope 3 GHG emissions, Category 1: Purchased goods and services:

- Purchased metal (aluminum):
 - Calculated based on metal receipts (weight) that have been validated against internal purchase orders and supplier advanced shipping notices and the recycled content of the metal purchased.
 - The recycled content of the metal purchased was obtained from metal suppliers through Ball's annual Aluminum Supplier Sustainability Survey. Using this data, Ball calculated a weighted average recycled content figure for each region supplying aluminum to our operations. When supplier reporting was delayed, Ball used prior year information as it is the best available primary data.
 - The methodology used to calculate Scope 3, Category 1: Purchased goods and services has been refined in 2022, the impact of which increased reported Scope 3 emissions by 1,000,033 mtCO₂e, or approximately 9%. The refinements involved:
 - Using the weighted average recycled content figure for each supplier region instead of the region of Ball's manufacturing facility.
 - Including Scope 3 emissions and incorporating a more comprehensive representation of the life cycle stages into determination of the primary aluminum emission intensity factor for South America.
 - Three supply chain phases were considered in calculating the emissions for purchased metals: primary aluminum, secondary refining, and rolling. For recycled material, only the secondary refining and rolling phases were used.
 - Ball uses the 100:0 method, also known as the "cut-off" approach, to calculate emissions from purchased metals. Through the 100:0 approach, a material can get full credit for avoiding emissions by only considering the amount of recycled material used when producing the material. The 100:0 approach was applied to each regional emission factor.
- Emission factors:
 - Primary aluminum emission factors by region:
 - North and Central America: Aluminum Association (2022): The Environmental Footprint of Semi-Fabricated Aluminum Products in North America.
 - South America: ASSOCIAÇÃO BRASILEIRA DO ALUMÍNIO {ABAL} (2017): A SUSTENTABILIDADE DA INDÚSTRIA BRASILEIRA DO ALUMÍNIO and International Aluminium Association's Greenhouse Gas Emissions Intensity- Primary Aluminium 2017 Dataset (November 2022).
 - Europe: European Aluminum (2018): Environmental Profile Report.
 - Africa, Middle East, and Asia: World Aluminum (2018): LIFE CYCLE INVENTORY DATA

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ADDENDUM.

- Secondary refining and rolling emission factors:
 - Ball calculated primary to secondary refining emission factor and primary to secondary rolling emission factor ratios based on the emission factors in the European Aluminum (2018): Environmental Profile Report. These ratios were applied to the primary aluminum emission factors by region to calculate the regional secondary refining and rolling emission factors.
 - For the Aerosol business' aluminum suppliers operating on a hydro-powered grid, Ball used a low-carbon emission factor of 4 t CO₂e/t of aluminum, a figure recognized by the aluminum industry, as shown in the Carbon Trust's report "The case for low carbon primary aluminum labeling," published April 2020.
 - Other direct materials (ODM):
 - Calculated based on ODM data obtained from receipts (weight). Where data was not available for an ODM category, Ball estimated weight based on production as recorded in Ball's operating systems.
 - Emission factors by ODM:
 - Where available, product-specific emissions factors made available by suppliers were multiplied by the relevant product volume.
 - Where product-specific emissions factors are not made available, the following emissions factor sources were used:
 - Coatings and inks: Internally derived emission factor based on the Institute for Energy and Environmental Research (IFEU) 2007; "Modellierung Dosenwerk Ball Packaging Europe", available in German, (Page 5, Table 4).
 - Compound plastics: Europe: Styrene (u5959), 100 year equivalents.
 - Gear lubes and oils, tab lube, cleaning solvents, acids, bases & washer chemicals: Ecoinvent 08 Chemicals (butyl glycol, butanol, and diethylamine).
 - Copper sheet lube, body maker coolant: PE 2009, "Life Cycle Inventory and Impact Analysis for Beverage Cans".
 - Purchased metal bottle caps:
 - Calculated based on the volume of aluminum used to manufacture metal bottle caps with the total bottle cap production data obtained from a sales tracking platform and the metal bottle cap weight data obtained from engineering specification documents.
 - Emission factors:
 - Aluminum Association (2022): The Environmental Footprint of Semi-Fabricated Aluminum Products in North America.
 - Purchased secondary and tertiary packaging:
 - Calculated based on annual spend data obtained from Ball's regional sourcing, operations, and finance teams. Where regional spend data was not available for a packaging type, Ball estimated spend data based on production as recorded in Ball's operating systems.
 - Emission factors:
 - U.S. EPA Environmentally-Extended Input-Output (EEIO) v1.1 (last updated 2017).
8. Related to Scope 3 GHG emissions, Category 2: Capital goods:
- Calculated based on annual spend data obtained from Ball's finance teams.
 - Emission factors:
 - U.S. EPA EEIO v1.1 (last updated 2017).
9. Related to Scope 3 GHG emissions, Category 3: Fuel and energy related activities (not included in Scope 1 and 2):
- Calculated based on activity data (natural gas, diesel, propane, electricity and steam consumption) from Scope 1 and 2 emissions.
 - Emission factors:
 - UK - Well-to-tank (WTT) for natural gas, diesel, propane, electricity and steam: BEIS 2022. UK Government GHG Conversion Factors for Company Reporting, last updated September 2022.
 - All other regions - Well-to-tank (WTT) for natural gas, diesel, propane, electricity and steam: BEIS 2021. UK Government GHG Conversion Factors for Company Reporting, last updated January 2022.
 - T&D for electricity and steam: IEA Emissions Factors 2022.
10. Related to Scope 3 GHG emissions, Category 4: Upstream transportation and distribution:
- Calculated based on shipment data (ship-from and deliver-to locations and mode of transport, including the following options: truck, vessel, truck & vessel, and rail) obtained from Ball's procurement teams. The transportation distance between the ship-from and deliver-to locations were calculated using the most direct route according to Google Maps and Sea-Distances.org.
 - Emission factors:

- Beverage Packaging North and Central America (BPNCA): U.S. EPA GHG Emissions Factors Hub (2022, updated April 2022).
 - All other regions: BEIS 2022. UK Government Conversion Factors for Company Reporting, last updated September 2022.
11. Related to Scope 3 GHG emissions, Category 6: Business travel:
- Calculated based on business air and train travel data (mileage and GHG emissions in kgCO_{2e} for air and train travel) obtained through quarterly reports from the third-party travel management organization responsible for Ball travel.
 - Emission factors:
 - BEIS 2022. UK Government GHG Conversion Factors for Company Reporting, last updated September 2022.
12. Related to Scope 3 GHG emissions, Category 7: Employee commuting:
- Calculated based on employee headcount data per facility from Ball's human resource data collection software, commute distance, and total number of working days per year in any given country of 220 days.
 - The distance commuted was based on country-level third-party survey data. When survey data was not available, an average distance traveled per day of 20.44 km per day was used based on the information available for the other countries where primary data was available.
 - Ball also assumed there to be one car round-trip journey per day per employee.
 - Employee attendance data for Ball's headquarters was used to adjust the number of working days used to calculate the saved emissions from working from home for offices. There were no closures at Ball's manufacturing facilities necessitating adjustment to the total number of working days.
 - Emission factors:
 - BEIS 2022. UK Government GHG Conversion Factors for Company Reporting, last updated September 2022.
13. Related to Scope 3 GHG emissions, Category 9: Downstream transportation and distribution:
- Ball included emissions related to its Beverage and Aerosol outbound logistics in the downstream transportation and distribution category. In the calculation of outbound logistics, Ball considers both direct to customer transportation and multi-segment transportation (i.e., a two segment route that could include transporting a finished product from a Ball manufacturing facility to a Ball warehouse and then from the Ball warehouse to a customer). Due to the sensitivity of the data related to Ball Aerospace products, Ball excluded its Aerospace products from the calculation of emissions from downstream transportation and distribution.
 - Calculated based on freight distance (outbound) for the transportation of Ball's products to warehouses and/or customers multiplied by the estimated weight of products sold.
 - The weight of products sold was estimated using procured metal weight multiplied by Ball's internal manufacturing efficiency rate.
 - Freight distance was obtained from:
 - BPNCA: Third-party transportation management company responsible for compiling BPNCA's transportation distances throughout the year.
 - Beverage Packaging South America (BPSA): Freight data was collected for Ball's manufacturing facilities in Brazil, Argentina, and Chile. The average distance traveled per can produced in Brazil was calculated and used to estimate the total freight distance for the remaining manufacturing facility in Paraguay.
 - Beverage Packaging Europe, Middle East, and Africa (BPEMEA): Transportation logistics software used by Ball internally.
 - Beverage Packaging Cups: Estimated using an average transport distance of 500 km.
 - Aerosol: Actual and estimated average freight distance obtained from Ball's supply chain team.
 - Emission factors:
 - BPNCA: U.S. EPA GHG Emissions Factors Hub (2022, updated April 2022).
 - All other divisions: BEIS 2022. UK Government GHG Conversion Factors for Company Reporting, last updated September 2022.
14. Related to Scope 3 GHG emissions, Category 10: Processing of sold products:
- Calculated based on the quantity (volume) of aluminum slugs sold to other companies for extrusion into aerosol cans obtained from Ball's sales database.
 - Emission factors:
 - Internally derived based on Scope 1 and 2 emission producing slug manufacturing facilities operated by Ball during the reporting year and the associated volume of slugs extruded into aerosol cans. Refer to the following sources for emission factors used:
 - Scope 1 – Natural Gas
 - Scope 2 – Electricity Grid (location-based).

15. Related to Scope 3 GHG emissions, Category 15: Investments:

- Joint ventures and investments are included in Category 15 if (1) Ball's ownership is greater than 15% and less than or equal to 50%, (2) the location is a manufacturing facility, and (3) Ball does not have operational control.
- Ball sold the remaining equity method investment in Ball Metalpack in January 2022. Calculated emissions for January 2022 were based on (i) production volume for 2021 and annualized assuming consistent production for January 2022, (ii) the percentage of Ball's share of ownership in the investment and (iii) third-party emission factor.
- Other joint ventures and investments were calculated based on (i) production volume for 2022 (provided by the joint venture/investment operator) specifically Scope 1, Scope 2 and Scope 3 Category 1 operations, (ii) the percentage of Ball's share of ownership in the joint venture or investment, and (iii) third-party emission factor. Where primary data was not available, internally derived emission factors were calculated based on production data at the regional level. %
- Emission factors: %
 - Ball Metalpack: Product intensity emission factor from third-party life cycle assessment tool, InstantLCA. %
 - Other joint ventures and investments: (i) Scope 1 - U.S. EPA Climate Leadership: Emission Factor for Greenhouse Gas Inventories. 15 September 2021. Table 1 Stationary Combustion Emission Factors; (ii) Scope 2 - IEA Emissions Factors 2022; (iii) Scope 3 - Internally derived emission factors leveraging BPSA total purchased metals emissions. %

Other environmental metrics disclosures

16. Ball considers the GRI Standards issued by the Global Reporting Initiative (GRI) to guide the criteria to assess, measure, and report the other environmental metrics.

17. The preparation of the other environmental metrics requires management to establish the criteria, make determinations as to the relevancy of information to be included, and make assumptions that affect reported information. The selection by management of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.

18. Related to direct, indirect, and renewable energy:

- Direct energy consumption was calculated based on monthly usage data as described in footnote 4 for natural gas, propane, diesel, biogenic, gasoline, and jet fuel.
- Indirect energy consumption was calculated based on monthly usage data as described in footnote 5 for electricity and steam.
- Renewable energy consumption was calculated based on the amount of renewable electricity procured from VPPAs, RECs or GOs, as applicable, during the period.
- Estimated consumption accounts for approximately 10% and 4% of reported direct and indirect energy, respectively. No estimates were made for renewable energy consumption.

19. The generation of VOCs is described in the Fugitives section of footnote 4. The volume of VOCs emitted, reported in metric tons, are the total VOCs generated after air control mechanisms are implemented.

- Estimated emissions account for approximately 5% of reported VOC emissions.

20. Water consumption was calculated based on monthly usage data collected from third-party invoices. If monthly usage data was not available, usage was estimated based on the type of facility.

- For manufacturing facilities, monthly usage was estimated based on data from the previous month's production and usage (e.g., m³/units produced) as recorded in Ball's operating systems.
- For hangar, office and research and development facilities, monthly usage was estimated (i) using an average of the past 3 months of actual data, or for office and research and development facilities (ii) by multiplying the actual water use per headcount figure derived from Ball's headquarters by the headcount for the facility obtained from Ball's human resource data collection software.
- No estimate was made for warehouse facilities.
- Estimated consumption accounts for approximately 7% reported water consumption.