INDEPENDENT ASSURANCE STATEMENT 2022
CROWN HOLDINGS INC.

ASSURANCE OBJECTIVE
Crown Holdings Inc. (client) has engaged LUCIDEON to provide independent assurance for their “2022 Sustainability Report “Progress in Motion” (herein referred to as “the report”) covering the reporting period 01 January 2022 to 31 December 2022. The aim of the engagement is to provide assurance regarding the report’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 operates an accredited Business Management System, ensuring 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 – Lead Auditor
30 May 2023

Shaun Bainbridge – Independent Technical Reviewer
05 June 2023

Lucideon CICS 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 schemes.

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 01 January 2022 to 31 December 2022. Specific Disclosures were determined by client’s materiality analysis:


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 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.
• Remote interviews were conducted with regional management (South America and Asia Pacific) to understand how regional level sustainability related responsibilities are managed.
• 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-analysis to identify report content.
• 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.