

# Independent Assurance Statement to AptarGroup

ERM Certification and Verification Services (ERM CVS) was engaged by AptarGroup to provide limited assurance in relation to specified 2015 Greenhouse Gas (GHG) data in its 2016 CDP submission as set out below.

Engagement summary	
<b>Scope of our assurance engagement</b>	Whether the corporate 2015 GHG data for the following selected indicators are fairly presented, in all material respects, in accordance with the reporting criteria: <ul style="list-style-type: none"><li>• Scope 1 GHG emissions in tonnes of CO<sub>2</sub>e for Natural gas and Fuel oils</li><li>• Scope 2 GHG emissions (location-based) in tonnes of CO<sub>2</sub>e for Electricity</li><li>• Scope 2 GHG emissions (market-based) in tonnes of CO<sub>2</sub>e for Electricity</li></ul>
<b>Reporting criteria</b>	The WBCSD/WRI GHG Protocol Corporate Standard (GHG protocol).
<b>Assurance standard</b>	ERM CVS' assurance methodology, based on the International Standard on Assurance Engagements ISAE 3000 (Revised).
<b>Assurance level</b>	Limited assurance.
<b>Respective responsibilities</b>	AptarGroup is responsible for preparing the data and for its correct presentation in the Report to third parties, including disclosure of the reporting criteria and boundary. ERM CVS's responsibility is to provide conclusions on the agreed scope based on the assurance activities performed and exercising our professional judgement.

## Our conclusions

Based on our activities, nothing has come to our attention to indicate that the corporate 2015 data for the selected GHG emissions as shown below and reported in section's CC8.2 and CC8.3 of AptarGroup's 2016 CDP submission are not fairly presented, in all material respects, with the reporting criteria.

**Scope 1 GHG emissions: 18,828 tCO<sub>2</sub>e**  
**Scope 2 GHG (location-based) emissions: 184,992 tCO<sub>2</sub>e**  
**Scope 2 GHG (market-based) emissions: 174,690 tCO<sub>2</sub>e**

## Our assurance activities

Our objective was to assess whether the assured emission data are reported in accordance with the principles of completeness, comparability (across the organisation) and accuracy (including calculations, use of appropriate conversion factors and consolidation). We planned and performed our work to obtain all the information and explanations that we believe were necessary to provide a basis for our assurance conclusions. We applied a 5% material error threshold.

A multi-disciplinary team of EHS and assurance specialists performed the following activities:

- Interviews with relevant staff to understand and evaluate the data management systems and processes (including IT systems and internal review processes) used for collecting and reporting the selected data.
- Visits to three sites (Lincolnton, NC (USA); Torrington, CT(USA); Stratford, CT (USA)) and one web-based visit combining two sites (Bahadurpally, India; Jedimeetla, India) to review local reporting processes and consistency of reported annual data with selected underlying source data for each indicator.
- An analytical review of the data from all sites and a check on the completeness and accuracy of the corporate data consolidation.

## The limitations of our engagement

The reliability of the assured data is subject to inherent uncertainties, given the available methods for determining, calculating or estimating the underlying information. It is important to understand our assurance conclusions in this context.

## Our observations

We have provided AptarGroup with a separate management report. Without affecting the conclusions presented above, we have the following observations:

We recommend attention is given during 2016 to:

- Continuing to refine the global reporting manual with indicator definitions, methodologies and consolidation boundaries which are sufficiently detailed to produce accurate, complete and consistent data across all sites and over time;
- Extending the reported GHG emissions sources to include other sources such as, but not limited to, refrigerant losses and fleet fuel emissions (if determined to be material).



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