# 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 environmental data in its 2015 Sustainability Overview and GRI Index as set out below.**

| Engagement summary | |
|---|---|
| **Scope of our assurance engagement** | Whether the corporate 2015 (absolute) data for the following selected indicators are fairly presented, in all material respects, in accordance with the reporting criteria: <br>• Electricity (KWh) <br>• Natural gas (KWh) <br>• Fuel oils (Gallons) <br>• Scope 1 and 2 GHG emissions (in tonnes of CO2e) <br>• Renewable Energy Purchases and Renewable Energy Certificates (RECs) |
| **Reporting criteria** | The WBCSD/WRI GHG Protocol Corporate Standard (GHG protocol) and AptarGroup's internal reporting criteria and definitions. |
| **Assurance standard** | ERM CVS' assurance methodology, based on the International Standard on Assurance Engagements ISAE 3000 (Revised). |
| **Assurance level** | Limited assurance. |
| **Respective responsibilities** | 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. <br><br>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 indicators listed under 'scope' above are not fairly presented, in all material respects, with the reporting criteria.

## Our assurance activities

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. 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 remote site 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. We interviewed relevant staff, reviewed site data capture and reporting methods, checked calculations and assessed the local internal quality and assurance processes.
- An analytical review of the data from all sites and a check on the completeness and accuracy of the corporate data consolidation.

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;

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## The limitations of our engagement

*ERM CVS is a member of the ERM Group. The work that ERM CVS conducts for clients is solely related to independent assurance activities and auditor training. Our processes are designed and implemented to ensure that the work we undertake with clients is free from bias and conflict of interest. ERM CVS and the ERM staff that have undertaken this engagement work have provided no consultancy related services to AptarGroup in any respect.*