

ASI CERTIFICATION CHAIN OF CUSTODY STANDARD



PRESENTED TO

AMCOR FLEXIBLES

CERTIFICATE
NUMBER

15

ASI
STANDARD

CHAIN OF CUSTODY
(V1 2017)

CERTIFICATION
LEVEL

FULL
CERTIFICATION

ASI ACCREDITED
AUDITOR

DNV BUSINESS
ASSURANCE
SERVICES UK
LTD.

DATE OF ISSUE

23 MAY 2022

DATE OF EXPIRY

22 MAY 2025

CERTIFIED SINCE

23 MAY 2019

AUTHORISED BY

A white, handwritten signature on a dark grey background.

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*Validity of this Certificate is subject to continued
conformance with the applicable ASI Standard
and can be verified at*

www.aluminium-stewardship.org

CERTIFICATION SCOPE

Amcor Flexibles sites Rorschach (Switzerland), Singen and Teningen (Germany), Froges and Sarrebourg (France) and, related corporate management activities at Amcor Flexibles Head Office (Switzerland).

SUMMARY AUDIT REPORT

CHAIN OF CUSTODY

STANDARD

OVERVIEW

MEMBER NAME	Amcor
ENTITY NAME	Amcor Flexibles
CERTIFICATION SCOPE	Amcor Flexibles sites Rorschach (Switzerland), Singen and Teningen (Germany), Froges and Sarrebourg (France) and, related corporate management activities at Amcor Flexibles Head Office (Switzerland).
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">• Post-Casthouse
ASI STANDARD	Chain of Custody Standard V1
AUDIT TYPE	<ul style="list-style-type: none">• Initial Certification Audit (28 September 2018, 29 October 2018, 2 April 2019)• Scope Change Audit (11 – 27 June 2019)• Surveillance Audit (8 – 9 December 2020)• Re-Certification Audit (11 – 30 May 2022)
AUDIT FIRM	DNV Business Assurance Services UK Ltd.
AUDIT DATE	<ul style="list-style-type: none">• 28 September 2018, 29 October 2018, 2 April 2019 (Initial Certification Audit and follow-up desktop audit)• 11 – 27 June 2019 (Scope Change Audit)• 8 – 9 December 2020 (Surveillance Audit)• 11 – 30 May 2022 (Re-Certification Audit)
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">• 18 December 2018 (Initial Certification Audit), re-submitted 13 May 2019 (follow-up desktop audit)• 11 November 2019 (Scope Change Audit)• 24 April 2021 (Surveillance Audit)• 2 September 2022 (Re-Certification Audit)
AUDIT SCOPE	<p><u>Initial Certification Audit (28 September 2019, 29 October 2018, 2 April 2019)</u></p> <p>The audit scope covered the Amcor Flexibles Singen site (Germany) and CoC activities managed at the Amcor Flexibles head office (Zurich, Switzerland).</p> <p>Supply chain activities included in the audit scope:</p>

-
- Post-Casthouse

Relevant criteria from the ASI Chain of Custody Standard were included in the audit scope.

Scope Change Audit (11 – 27 June 2019)

The audit scope covered:

- Amcor Flexibles Sarrebourg SAS
- Amcor Flexible Packaging France SAS, site de Froges
- Amcor Flexibles Teningen Tscheulin-Rothal GmbH
- Amcor Flexibles Rorschach AG
- Amcor Flexibles Singen GmbH

Supply chain activities included in the audit scope:

- Post-Casthouse

Relevant criteria from the ASI Chain of Custody Standard were included in the audit scope.

Surveillance Audit (8 – 9 December 2020)

The audit scope included the Amcor Flexibles Singen site in Germany and the related corporate activities at Amcor Flexibles Head Office in Zurich, Switzerland.

The supply chain activities included in the audit scope:

- Post-Casthouse

Relevant criteria from the ASI Chain of Custody Standard were included in the audit scope.

At the time of the Audit (December 2020), access to the site was not possible, due to COVID-19 related travel restrictions. The Audit has been undertaken as a 'desktop' exercise, in accordance with ASI Interim Policy regarding Audits, Audit-Related Travel and Coronavirus (v4), and included a remote review of relevant documentation.

Re-Certification Audit (11 – 30 May 2022)

The audit scope included the Amcor Flexibles Singen (Germany) and Amcor Sarrebourg (France).

The supply chain activities included in the audit scope:

- Post-Casthouse

Relevant criteria from the ASI Chain of Custody Standard were included in the audit scope.

The audit has been undertaken as a combined desktop and on-site exercise consistent with the ASI multi-site approach. The sites Singen site included an on-site audit, whilst Sarrebourg was audited remotely.

The Entity uses the ASI multi-site sampling approach and sites at Rorschach (Switzerland), Teningen (Germany), and Froges (France) were not included in the audit scope.

AUDIT OUTCOME	Certification
AUDIT METHODOLOGY DECLARATION	<p>The Auditors confirm that:</p> <ul style="list-style-type: none"> <input checked="" type="checkbox"/> The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report. <input checked="" type="checkbox"/> The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous. <input checked="" type="checkbox"/> The Audit Scope and audit methodology are sufficient to establish confidence that the findings are indicative of the performance of the Entity's defined Certification Scope. <input checked="" type="checkbox"/> The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.
CERTIFICATION PERIOD	23 May 2022 – 22 May 2025
NEXT AUDIT TYPE	Surveillance Audit
NEXT AUDIT DUE DATE	22 November 2023
CERTIFICATION NUMBER	15

SUMMARY OF FINDINGS

CRITERION	RATING	COMMENT
1 MANAGEMENT SYSTEM AND RESPONSIBILITIES		
1.1 ASI membership	Conformance	Amcor Limited (parent company of the five Amcor Facilities included in the Certification Scope) is an active ASI member: https://aluminium-stewardship.org/about-asi/asi-members/amcor
1.2 Management system	Conformance	The Entity has established Policies, systems, procedures, and processes that comply with the ASI Chain of Custody Standard Criteria regarding Management Systems. The Management System Manual addresses the responsibilities, functions, processes and workflows, documentation, record retention and handling of non-conforming product deliveries. The Facilities have integrated Management Systems underpinned by ISO 9001 certification.
1.3 Management system reviews	Conformance	The Entity has established mechanisms for the periodic review of the Management System, in line with each Facility's ISO 9001 certification. This includes the regular review of CoC Inputs and Outputs by the procurement and customer services teams. For potential areas of non-conformance, the Entity used the procedure for customer complaints management which establishes the roles and responsibilities for managing customer complaints about CoC Documents.
1.4 Management representative	Conformance	Each Facility has nominated a Management Representative with overall responsibility to implement the ASI Chain of Custody Standard and authority for the Facility's conformance with all applicable requirements.
1.5 Training	Conformance	Each Facility has communicated and delivered training to relevant personnel to raise awareness of the ASI Chain of Custody Standard requirements. The Entity is progressively expanding training to more personnel beyond the supply chain department to make them aware of and competent in their responsibilities as CoC Material is received.
1.6 Record keeping	Conformance	The Entity has maintained up to date records covering all applicable requirements and retains these records for a minimum of five years.
1.7a Reporting to ASI (Inputs and Outputs)	Conformance	The Entity has submitted the Input and Output Quantities of CoC Material/s over the calendar year

CRITERION	RATING	COMMENT
		to the ASI Secretariat. In the 2021 calendar year, Amcor Flexibles Singen and Amcor Flexibles Sarrebourg reported quantities sold. Amcor's central procurement function is responsible for consolidating the mass balance report. The Mass Balance System was reviewed at each Facility.
1.7b Reporting to ASI (Input Percentage)	Conformance	The Entity has submitted the Input Percentage of ASI Aluminium for the calendar year to the ASI Secretariat. The mass balance calculations were reviewed and support the reported figures.
1.7c Reporting to ASI (Positive Balance)	Conformance	The Entity has submitted an annual report to the ASI Secretariat in conformance with the requirement. The Positive Balance calculations were reviewed and support the reported figures.
1.7d Reporting to ASI (Internal Overdraw)	Conformance	The Entity did not report an Internal Overdraw for the 2021 reporting period. The Mass Balance System was reviewed to verify this.
1.7e Reporting to ASI (Eligible Scrap)	Not Applicable	This Criterion is not applicable as the Entity is not engaged in Aluminium Re-melting/Refining.
1.7f Reporting to ASI (ASI Credits from Casthouses)	Not Applicable	This Criterion is not applicable as the Entity is not engaged in producing Casthouse Products.
1.7g Reporting to ASI (ASI Credits purchased)	Not Applicable	This Criterion is not applicable as the Entity does not use ASI Credits. There is no plan for the Entity to use the ASI Market Credits System.
2 OUTSOURCING CONTRACTORS		
2.1 Outsourcing Contractors in CoC Certification Scope	Not Applicable	This Criterion is not applicable as Outsourcing Contractors do not take Custody of the Entity's CoC Material for further processing, treatment, or manufacturing. Amcor Flexibles Sarrebourg uses a third party company for warehousing activities, which is outside the definition of Outsourcing Contractors.
2.2a Control of CoC Material	Not Applicable	This Criterion is not applicable as the Entity does not use Outsourcing Contractors.
2.2b No further outsourcing	Not Applicable	This Criterion is not applicable as the Entity does not use Outsourcing Contractors.
2.2c Risk assessment	Not Applicable	This Criterion is not applicable as the Entity does not use Outsourcing Contractors.
2.3 Output Quantity	Not Applicable	This Criterion is not applicable as the Entity does not use Outsourcing Contractors.

CRITERION	RATING	COMMENT
2.4 Verification and record-keeping	Not Applicable	This Criterion is not applicable as the Entity does not use Outsourcing Contractors.
2.5 Error management	Not Applicable	This Criterion is not applicable as the Entity does not use Outsourcing Contractors.
3 PRIMARY ALUMINIUM: CRITERIA FOR ASI BAUXITE, ASI ALUMINA AND ASI LIQUID METAL		
3.1a CoC Certification Scope – Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.1b ASI Performance Standard – Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.2a CoC Certification Scope – Alumina Refining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.2b ASI Performance Standard – Alumina Refining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.3a CoC Certification Scope – Aluminium Smelting	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.3b ASI Performance Standard – Aluminium Smelting	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4 RECYCLED ALUMINIUM: CRITERIA FOR ELIGIBLE SCRAP AND ASI LIQUID METAL		
4.1a CoC Certification Scope – Aluminium Re-Melting/Refining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.1b ASI Performance Standard – Aluminium Re-Melting/Refining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.2a Pre-Consumer Scrap and Dross	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.2b Post-Consumer Scrap	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.3a Supplier records	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.3b Cash payments	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5 CASTHOUSES: CRITERIA FOR ASI ALUMINIUM		
5.1a CoC Certification Scope – Casthouses	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.1b ASI Performance Standard – Casthouses	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
5.2 Casthouse Products	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6 POST-CASTHOUSE: CRITERIA FOR ASI ALUMINIUM		
6.1a CoC Certification Scope – Post-Casthouse	Conformance	The Entity's operating procedures and strategic plans with current and future ASI Certified suppliers work to secure the supply and production of CoC Material. Through its responsible sourcing strategy, Amcor encourages suppliers to provide CoC Material. Amcor drives capacity-building efforts in key supply chains and has assisted various value chain partners from bauxite mine to semi-fabrication in preparation for the ASI Standards.
6.1b ASI Performance Standard – Post-Casthouse	Conformance	Each Facility in-scope has achieved Certification to the ASI Performance Standard.
6.1c Sourcing ASI Aluminium	Conformance	Amcor's operating procedures and Material Accounting System ensures that the Entity only sources CoC Materials from another CoC Certified Entity via traceable CoC Documents.
7 DUE DILIGENCE FOR NON-COC INPUTS AND RECYCLABLE SCRAP MATERIAL		
7.1a Responsible sourcing policy (anti-corruption)	Conformance	Amcor has developed a Supplier Code of Conduct which addresses the requirements of Anti-Corruption: https://www.amcor.com/investors/corporate-gov/policies-standards
7.1b Responsible sourcing policy (responsible sourcing)	Conformance	Amcor has developed a Supplier Code of Conduct that addresses the requirements of a responsible sourcing Policy. It has established initiatives to ensure the Policy is implemented, including undertaking EcoVadis risk assessments of key strategic suppliers, engaging through a Responsible Sourcing Commitment Form, and conducting second party audits covering sustainability indicators: https://www.amcor.com/investors/corporate-gov/policies-standards Amcor discloses more information on its responsible sourcing strategy and annual performance in the 2021 Sustainability Report, pages 24-25: https://www.amcor.com/sustainability-report
7.1c Responsible sourcing policy (human rights due diligence)	Conformance	Amcor has developed a Supplier Code of Conduct which addresses Human Rights elements, such as Non-Discrimination, Child Labour, Forced Labour, and freedom from harassment based on international labour standards:

CRITERION	RATING	COMMENT
		https://www.amcor.com/investors/corporate-gov/policies-standards The Code of Conduct is based on OECD Guidelines, the Universal Declaration of Human Rights, and International Labour Organisation (ILO) standards.
7.1d Responsible sourcing policy (conflict affected and high risk areas)	Conformance	Amcor undertakes EcoVadis supplier risk assessments, which consider the inherent risk profiles of countries based on risk criteria including health, social, corruption, human rights and environment indicators. The EcoVadis assessment takes into account Conflict-Affected and High-Risk Areas. The Entity implements mitigation measures adequate to the risk ratings. Suppliers are required to sign the Supplier Code of Conduct, which is based on OECD Guidelines, the Universal Declaration of Human Rights, and aligned to the International Labour Organisation (ILO) standards: https://www.amcor.com/investors/corporate-gov/policies-standards
7.2 Risk assessment	Conformance	Amcor Flexibles Head Office is responsible for delivering the supplier risk assessment programme. EcoVadis assessment is required from 100% of critical, strategic and core suppliers. Relevant Procurement Managers are trained in using the EcoVadis assessment in purchasing decisions and managing supplier relationships. Where risks are identified, meetings with suppliers are organised by Category Managers and key sustainability personnel to identify gaps in performance and create an action plan to resolve these. Amcor conducts second party audits of suppliers, and this is tracked through the Supplier Relationship Management Database.
7.3 Complaints mechanism	Conformance	Amcor has implemented a Whistleblower Policy and an independent whistleblower service to enable employees and external stakeholders of the Entity to anonymously report potential modern slavery-related concerns and other breaches of the Code of Conduct and Ethics Policy or the Supplier Code of Conduct. Access to the Amcor Whistleblower Policy is available: https://www.amcor.com/investors/corporate-gov/policies-standards
8 MASS BALANCE SYSTEM: COC MATERIAL AND ASI ALUMINIUM		
8.1 Material Accounting System	Conformance	Each Facility operates its own Material Accounting System that records Input Quantity and Output

CRITERION	RATING	COMMENT
		<p>Quantity of CoC Material and Non-CoC Material by mass. The Material Accounting Systems are based on the mass balance at each Facility.</p> <p>The Amcor Flexibles Singen and Sarrebourg Facilities are currently handling active customer requests for CoC Material. Spot checks and re-performance of the CoC Material and Non-CoC Material volume data at Singen were undertaken. Source evidence substantiates the Facility's reported figures in the SAP system. The Sarrebourg Facility has piloted receiving, handling, and issuing ASI Aluminium.</p>
8.2a Post-Consumer Scrap	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.2b Pre-Consumer Scrap (total)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.2c Pre-Consumer Scrap (Eligible Scrap)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.3 Material Accounting Period	Conformance	Each Facility's Material Accounting System specifies a Material Accounting Period which is aligned with Amcor's financial year 1 st July - 30 th June. Amcor prepares a separate report to the ASI Secretariat annually to align with calendar year reporting.
8.4 Input Percentage	Conformance	Each Facility has calculated and recorded the Input Percentage for a given Material Accounting Period using the required formula. Site-level implementation was reviewed at Amcor Flexibles Singen and Amcor Flexibles Sarrebourg. Input across all foil stock is regularly tracked. The Input Percentage is calculated monthly and controlled to match the forecast output of CoC Materials. The supply chain, customer services and material planning teams have regular monthly governance meetings to ensure Outputs do not proportionally exceed Inputs.
8.5 Input Percentage (Aluminium Re-Melting and Refining)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.6 Output Quantity determination	Conformance	<p>The Entity has implemented processes to ensure that the Output Quantities of CoC Material do not proportionally exceed the Input Quantities of ASI Material.</p> <p>During the Re-Certification Audit at Amcor Flexibles Singen, it was noted that over the 2021 Material Accounting Period, the Output Quantities of CoC Materials were higher than the Input Quantities,</p>

CRITERION	RATING	COMMENT
		<p>however, these were due to the Positive Balance carried over from 2020 that was retired in 2021. Invoices sent to customers, accompanying CoC Documents and order forecasts indicate the Entity's reported figures are accurate.</p>
8.7 Output Quantity designation	Conformance	<p>Each Facility has demonstrated that the Output Quantity of CoC Material, which may be a subset of total production, will be designated as 100% CoC Material. The mass of total shipment and the total mass of CoC Material (by type) in shipment is defined in the CoC Documents issued to customers.</p>
8.8 Output Quantity – Pre-Consumer Scrap	Not Applicable	<p>The Criterion is not applicable as the Entity does not intend to determine waste material as Pre-Consumer Scrap.</p>
8.9 Outputs not exceed inputs	Conformance	<p>The Material Accounting System at each Facility is designed to ensure that the total output of CoC Material and/or Eligible Scrap does not proportionally exceed the Input Percentage as applied to the total input of CoC Material and/or Eligible Scrap over the Material Accounting Period.</p> <p>Arcor Flexibles Singen has implemented internal governance procedures to ensure the forecast outputs are met by the inputs ordered from CoC Certified suppliers.</p>
8.10a Internal Overdraws (not exceed 20%)	Conformance	<p>Where CoC Material is under contract for delivery to an Entity within a given Material Accounting Period but is subject to a Force Majeure situation, each Facility's Material Accounting System may carry over an Internal Overdraw to the subsequent Material Accounting Period. The Internal Overdraw shall not exceed 20% of total Input Quantity of CoC Material for the Material Accounting Period.</p> <p>Arcor Flexibles Singen has integrated Internal Overdraw requirements in its Management System Manual and internal processes. To date, CoC Material Outputs do not exceed the CoC Material Input Quantities.</p>
8.10b Internal Overdraws (not exceed affected amount)	Conformance	<p>Where CoC Material is under contract for delivery to an Entity within a given Material Accounting Period but is subject to a Force Majeure situation, each Facility's Material Accounting System may carry over an Internal Overdraw to the subsequent Material Accounting Period. The Internal Overdraw shall not exceed the amount of CoC Material affected by the force majeure situation. The Entity has demonstrated awareness of this requirement.</p>

CRITERION	RATING	COMMENT
8.10c Internal Overdraws (period to make up)	Conformance	Where CoC Material is under contract for delivery to an Entity within a given Material Accounting Period but is subject to a force majeure situation, each Facility's Material Accounting System may carry over an Internal Overdraw to the subsequent Material Accounting Period. The Internal Overdraw shall be made up within the subsequent Material Accounting Period. The Entity has demonstrated awareness of this requirement.
8.11a Positive Balance (carry over)	Conformance	Each Facility operates its own Material Accounting System. The Entity identified a Positive Balance which will be carried over to the next Material Accounting Period and retired accordingly. Analytical, sample to source and accuracy data checks verify the reported data to the ASI Secretariat.
8.11b Positive Balance (expiry)	Conformance	The Entity has carried over a Positive Balance from the 2020 period that was retired in the 2021 Material Accounting Period. The Entity is aware of the Positive Balance expiry requirement and is documented in internal instructions and covered during employee training.
9 ISSUING COC DOCUMENTS		
9.1 Shipments and transfers	Conformance	The Entity has implemented a system that enables shipment and transfer of CoC Documents, ensuring that these are controlled, issued, and stored as per the ASI Chain of Custody Standard requirements.
9.2a Date of issue	Conformance	The Entity issues information on invoice documents as required by the ASI Chain of Custody Standard, including the date of issue, reference number, issuing Entity, receiving customer, responsible employee, conformance statement, type and mass of CoC Material and mass of total Material.
9.2b Reference number	Conformance	The Entity issues information on invoice documents as required by the ASI Chain of Custody Standard, including the date of issue, reference number, issuing Entity, receiving customer, responsible employee, conformance statement, type and mass of CoC Material and mass of total Material.
9.2c Issuing Entity	Conformance	The Entity issues information on invoice documents as required by the ASI Chain of Custody Standard, including the date of issue, reference number, issuing Entity, receiving customer, responsible employee, conformance statement, type and mass of CoC Material and mass of total Material.

CRITERION	RATING	COMMENT
9.2d Receiving customer	Conformance	The Entity issues information on invoice documents as required by the ASI Chain of Custody Standard, including the date of issue, reference number, issuing Entity, receiving customer, responsible employee, conformance statement, type and mass of CoC Material and mass of total Material.
9.2e Responsible employee	Conformance	The Entity issues information on invoice documents as required by the ASI Chain of Custody Standard, including the date of issue, reference number, issuing Entity, receiving customer, responsible employee, conformance statement, type and mass of CoC Material and mass of total Material.
9.2f Conformance statement	Conformance	The Entity issues information on invoice documents as required by the ASI Chain of Custody Standard, including the date of issue, reference number, issuing Entity, receiving customer, responsible employee, conformance statement, type and mass of CoC Material and mass of total Material.
9.2g Type of CoC Material	Conformance	The Entity issues information on invoice documents as required by the ASI Chain of Custody Standard, including the date of issue, reference number, issuing Entity, receiving customer, responsible employee, conformance statement, type and mass of CoC Material and mass of total Material.
9.2h Mass of CoC Material	Conformance	The Entity issues information on invoice documents as required by the ASI Chain of Custody Standard, including the date of issue, reference number, issuing Entity, receiving customer, responsible employee, conformance statement, type and mass of CoC Material and mass of total Material.
9.2i Mass of total material	Conformance	The Entity issues information on invoice documents as required by the ASI Chain of Custody Standard, including the date of issue, reference number, issuing Entity, receiving customer, responsible employee, conformance statement, type and mass of CoC Material and mass of total Material.
9.3a Sustainability Data (optional)	Not Applicable	The Criterion is not applicable as the Entity does not plan to include Sustainability Data about CoC Material in the CoC Documents.
9.3b Sustainability Data (passing on)	Not Applicable	The Criterion is not applicable as the Entity does not plan to include Sustainability Data about CoC Material in the CoC Documents.

CRITERION	RATING	COMMENT
9.3c Post-Casthouse ASI Certification status	Conformance	The Entity's ASI Performance Standard Certification status is indicated in the CoC Documents issued.
9.4 Supplementary Information (optional)	Not Applicable	The Criterion is not applicable as the Entity does not intend to include Supplementary Information in the CoC Documents.
9.5 Response to verification requests	Conformance	Customer service teams at each Facility are responsible for handling requests on CoC Documents from customers. Customer service team members have received training on their duties. The Entity has integrated error management within its current processes under ISO 9001.
9.6 Error management	Conformance	Arcor's Knowledge Management System handles errors related to ASI CoC Materials. The Entity has implemented processes to inform different Stakeholders, such as clients or suppliers about non-conformities or errors and agree on necessary corrective actions.

10 RECEIVING COC DOCUMENTS

10.1 Verify required information included	Conformance	The Entity's SAP software system manages incoming CoC Materials and relevant personnel are trained to verify received CoC Documents. A sample of supplier shipment notes have been reviewed to verify compliance.
10.2 Verify consistency with shipments	Conformance	The Entity has implemented a system for received CoC Documents and the traceability of existing transfers and shipments. The SAP software system is used for handling incoming materials, and relevant personnel are trained to verify received CoC Documents.
10.3 Verify supplier CoC Certification status	Conformance	Each Facility has established processes to ensure suppliers have a valid ASI CoC Certification and actions for any change to their status. The SAP software system is used for handling incoming materials, and relevant personnel are trained to verify received CoC Documents.
10.4 Error management	Conformance	The Entity has integrated error management with its current processes under ISO 9001. The operation of the Arcor Knowledge Management System is adequate to document errors, corrective actions, and any potential preventive measures to meet the ASI Chain of Custody Standard.

11 MARKET CREDITS SYSTEM: ASI CREDITS

CRITERION	RATING	COMMENT
11.1a Material Accounting System – allocation	Not Applicable	The Criterion is not applicable as the Entity does not intend to utilise the ASI Market Credits System.
11.1b Link to Casthouse Products	Not Applicable	The Criterion is not applicable as the Entity does not intend to utilise the ASI Market Credits System.
11.1c No double counting	Not Applicable	The Criterion is not applicable as the Entity does not intend to utilise the ASI Market Credits System.
11.1d No Positive Balance for ASI Credits	Not Applicable	The Criterion is not applicable as the Entity does not intend to utilise the ASI Market Credits System.
11.2a Date of issue	Not Applicable	The Criterion is not applicable as the Entity does not intend to utilise the ASI Market Credits System.
11.2b Reference number	Not Applicable	The Criterion is not applicable as the Entity does not intend to utilise the ASI Market Credits System.
11.2c Issuing Entity	Not Applicable	The Criterion is not applicable as the Entity does not intend to utilise the ASI Market Credits System.
11.2d Receiving Entity	Not Applicable	The Criterion is not applicable as the Entity does not intend to utilise the ASI Market Credits System.
11.2e Conformance statement	Not Applicable	The Criterion is not applicable as the Entity does not intend to utilise the ASI Market Credits System.
11.2f ASI Credits statement	Not Applicable	The Criterion is not applicable as the Entity does not intend to utilise the ASI Market Credits System.
11.2g Quantity	Not Applicable	The Criterion is not applicable as the Entity does not intend to utilise the ASI Market Credits System.
11.3a CoC Certification Scope – purchasing ASI Credits	Not Applicable	The Criterion is not applicable as the Entity does not intend to utilise the ASI Market Credits System.
11.3b Material Accounting System – purchasing	Not Applicable	The Criterion is not applicable as the Entity does not intend to utilise the ASI Market Credits System.
11.3c Expiry	Not Applicable	The Criterion is not applicable as the Entity does not intend to utilise the ASI Market Credits System.
11.3d No re-trading	Not Applicable	The Criterion is not applicable as the Entity does not intend to utilise the ASI Market Credits System.
11.3e No allocation to physical products	Not Applicable	The Criterion is not applicable as the Entity does not intend to utilise the ASI Market Credits System.
11.3f Verify supplier CoC Certification status	Not Applicable	The Criterion is not applicable as the Entity does not intend to utilise the ASI Market Credits System.
11.3g Five years maximum for ASI Credits purchasing	Not Applicable	The Criterion is not applicable as the Entity does not intend to utilise the ASI Market Credits System.

CRITERION	RATING	COMMENT
12 CLAIMS AND COMMUNICATIONS		
12.1a ASI Claims Guide	Conformance	Amcor has appointed a representative and defined roles and responsibilities to ensure that claims are consistent with the ASI Claims Guide.
12.1b Verifiable evidence	Conformance	Amcor has appointed a representative and defined roles and responsibilities to ensure that claims are consistent with the ASI Claims Guide. The Entity has not made any ASI-related claim since the last Audit.
12.1c Employee training	Conformance	The Entity has defined guidelines for communicating public claims and representations outside of CoC Documents (such as website, social media, press releases, investor relations, and other publications) and all communications must be approved by senior management prior to publication. The Entity has communicated these guidelines to appropriate personnel.

Document Control and Version History

Revision	Date	Notes
0	23 May 2019	Issued.
1	11 December 2019	Updated to reflect Certification Scope change with addition of Amcor Flexibles Sarrebourg SAS, Amcor Flexible Packaging France SAS, site de Froges, Amcor Flexibles Teningen Tscheulin-Rothal GmbH and Amcor Flexibles Rorschach AG.
2	20 May 2021	Surveillance audit. Update of Certification Scope for readability and inclusion of activities at Head Office.
3	23 September 2022	Re-Certification Audit – Full Certification