

ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

Amcor Flexibles Rorschach

CERTIFICATE NUMBER
11

ASI STANDARD
PERFORMANCE
STANDARD
(V3.1 2023)

CERTIFICATION LEVEL
FULL
CERTIFICATION

ASI ACCREDITED
AUDITING FIRM
DNV BUSINESS
ASSURANCE
SERVICES UK LTD.

DATE OF ISSUE
31 JULY 2025

DATE OF EXPIRY
30 JULY 2028

CERTIFIED SINCE
16 SEPTEMBER 2019

AUTHORISED BY

A stylized, handwritten signature in black ink, likely representing the Aluminium Stewardship Initiative Ltd.

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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 includes AF
Rorschach site (Switzerland).
Development and Production of
Aluminium Packaging Systems.

AUDIT REPORT PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME	Amcor
ENTITY NAME	Amcor Flexibles Rorschach
CERTIFICATION SCOPE	Amcor Flexibles includes AF Rorschach site (Switzerland). Development and Production of Aluminium Packaging Systems.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">Material Conversion
ASI STANDARD	Performance Standard V3.1
AUDIT TYPE	<ul style="list-style-type: none">Initial Certification Audit (13 – 14 September 2018 and 3 June 2019)Re-Certification Audit (12 – 14 July 2022)Surveillance Audit (26 September 2023)Surveillance Audit (26 November 2024)Re-Certification Audit and Scope Change (3 – 5 June 2025)
AUDIT FIRM	DNV Business Assurance Services UK Ltd.
AUDIT DATE	<ul style="list-style-type: none">13 – 14 September 2018 and 3 June 2019 (Initial Certification Audit)12 – 14 July 2022 (Re-Certification Audit)26 September 2023 (Surveillance Audit)26 November 2024 (Surveillance Audit)3 – 5 June 2025 (Re-Certification Audit and Scope Change)
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">16 November 2018 (Initial Certification Audit)20 July 2019 (Re-submitted following Desktop Audit)16 August 2022 (Re-Certification Audit)13 October 2023 (Surveillance Audit)10 December 2024 (Surveillance Audit)2 July 2025 (Re-Certification Audit and Scope Change)
AUDIT SCOPE	<p><u>Initial Certification Audit (13 – 14 September 2018 and 3 June 2019)</u></p> <p>The Audit Scope covers Amcor Flexibles including the AF Rorschach site (Switzerland).</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none">Material Conversion (Production and Transformation) <p>All relevant Criteria from the ASI Performance Standard were included in the Audit Scope.</p> <p><u>Re-Certification Audit (12 – 14 July 2022)</u></p> <p>The Audit Scope covers Amcor Flexibles including the AF Rorschach site (Switzerland).</p>

Supply chain activities included in the Audit Scope:

- Material Conversion (Production and Transformation)

All relevant Criteria from the ASI Performance Standard were included in the Audit Scope.

Surveillance Audit (26 September 2023)

The Audit Scope covers Amcor Flexibles including the AF Rorschach site (Switzerland).

Supply chain activities included in the Audit Scope:

- Material Conversion (Production and Transformation)

All relevant Criteria from the ASI Performance Standard were included in the Audit Scope.

Surveillance Audit (26 November 2024)

The Audit Scope covers Amcor Flexibles including the AF Rorschach site (Switzerland).

Supply chain activities included in the Audit Scope:

- Material Conversion (Production and Transformation)

All relevant Criteria from the ASI Performance Standard were included in the Audit Scope.

Re-Certification Audit and Scope Change (3 – 5 June 2025)

The Audit Scope included Amcor Flexibles including the AF Rorschach site (Switzerland) for the development and production of Aluminium packaging systems.

Supply chain activities included in the Audit Scope:

- Material Conversion

All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.

AUDIT OUTCOME	<ul style="list-style-type: none">• 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	31 July 2025 – 30 July 2028
NEXT AUDIT TYPE	Surveillance Audit
NEXT AUDIT DATE	30 July 2026
CERTIFICATE NUMBER	11



If you have an inquiry or complaint about this Certification, go to the third-party EthicsPoint portal at: <https://aluminium-stewardship.ethicspoint.com/>

EthicsPoint is a comprehensive and confidential reporting tool that enables complaints to be securely raised, managed and responded to. This enables anonymity to be maintained where desired by complainants, or as relevant to whistleblowing situations.

Information is available in five languages – English, French, Chinese, German and Portuguese (Brazil). Translation services provided by EthicsPoint enable complaints and correspondence to be managed in multiple languages.

ENTITY OVERVIEW

Amcor Flexibles Rorschach ('the Entity') is a part of the Amcor Group, a manufacturer of packaging solutions for consumer and healthcare products with 70,000 colleagues and a presence in more than 140 countries.

The Entity is part of the Amcor plant network in the Amcor Flexibles Europe, Middle East & Africa Business Group and employs approximately 300 people. They manufacture coated, laminated and printed flexible packaging, based on Aluminium foil and extruded plastic film, and produce packaging and packaging material for the food, beverage, pharmaceutical and technical markets. Current plant capacity is approximately 87 million square metres (m2) of converted Product per annum. The plant is located in Goldach, Switzerland.

MATURITY RATINGS

A rating of maturity (low, medium or high) determined by the Auditor that provides a general assessment in terms of Systems, Residual Risk and Performance assigned to a Sustainability Component.

Maturity ratings are not a direct assessment of conformance to the Standard.

	GOVERNANCE	ENVIRONMENT	SOCIAL	COMBINED RATING
SYSTEMS	Medium	Medium	Medium	MEDIUM
RISKS	Medium	Medium	Medium	MEDIUM
PERFORMANCE	Medium	Medium	Medium	MEDIUM
OVERALL	MEDIUM			

FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	The Entity has developed and implemented Policies, systems, procedures, and processes to maintain awareness of and to ensure Compliance with Applicable Law. Amcor Flexibles Headquarters (HQ) supports the Entity with legal counsel.
1.2 Anti-Corruption	Conformance	The Entity works against Corruption in all its forms, including Extortion and Bribery, consistent with Applicable Law and prevailing international standards. Among the anti-Corruption instruments implemented are Policies, training, guidelines, and risk assessments. The Entity's Anti-Corruption Policy is implemented and publicly disclosed at: https://www.amcor.com/investors/corporate-gov/policies-standards
1.3a-e Code of Conduct	Conformance	The Entity has implemented a Code of Conduct including principles relevant to Environmental, Social and Governance (ESG) performance. The Entity's Code of Conduct 2024 is publicly disclosed at: https://www.amcor.com/investors/corporate-gov/policies-standards
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	<p>The Entity has implemented and maintained Policies consistent with the ESG practices included in the ASI Performance Standard. The Entity has implemented Integrated Management Systems according to ISO 9001, ISO 14001 and ISO 45001 to facilitate the effective implementation of these Policies. Further detail on these systems is available at: https://www.amcor.com/investors/corporate-gov/policies-standards</p> <p>Further information is available in the Entity's Sustainability Report 2024 accessible at: https://www.amcor.com/sustainability-report</p> <p>The Entity has senior management endorsement and support of the Policies through the provision of resources and regular reviews of the Environmental and Health and Safety Management Systems. The Entity has communicated its Policies internally and externally as appropriate, including via the company website and intranet. The Code of Conduct is actively communicated to business partners, especially suppliers and contractors.</p>
2.2a-c Leadership	Conformance	The Entity has a nominated person at the Senior Management level who has overall responsibility and authority for ensuring conformance with the ASI Performance Standard and to ensure sufficient resources to support the implementation.
2.3a Environmental and Social Management Systems – Environmental	Conformance	The Entity has documented and implemented an Environmental Management System according to ISO 14001:2015.
2.3b Environmental and Social Management Systems – Social	Conformance	<p>The Entity has documented and implemented a Social Management System achieving SEDEX, SMETA and EcoVadis Rating requirements.</p> <p>The Management System is implemented and developed, the Code of Conduct is implemented, and the periodic management review includes social management aspects. Social risks are evaluated and addressed. Further details are available in the Entity's 2024</p>

CRITERION	RATING	COMMENT
		Sustainability Report accessible at: https://www.amcor.com/sustainability-report
2.4a-e Responsible Sourcing	Conformance	<p>Amcor Flexibles' Middle East and Africa (EMEA) Procurement organisation manages the Entity's responsible sourcing activities. The Entity undertakes supplier risk assessment through EcoVadis according to the Code of Conduct and conducts second party Due Diligence audits at supplier sites. The procurement team and relevant personnel are trained on an annual basis on responsible sourcing requirements.</p> <p>The Entity's Supplier Code of Conduct covers business integrity, Labour standards, OH&S, and environmental management and improvement. As part of the Entity's supplier onboarding process, all suppliers managed centrally through Amcor's global and Business Group procurement teams are requested to sign and comply with the Supplier Code of Conduct, which is disclosed at: https://www.amcor.com/investors/corporate-gov/policies-standards</p>
2.5a-g Environmental and Social Impact Assessments	Not Applicable	This Criterion is currently not applicable to the Entity as there are no Major Changes or New Projects. The Entity however adheres to the capital expenditure and investments Due Diligence and impacts assessment processes established by Amcor Flexibles HQ. This process includes the estimation of environmental, social, governance impacts and other aspects, for instance, energy efficiency, Health and Safety considerations and impacts on Labour Rights.
2.6a-h Human Rights Impact Assessment	Not Applicable	This Criterion is currently not applicable to the Entity as there are no Major Changes or New Projects. The Entity however adheres to the capital expenditure and investments Due Diligence and impacts assessment processes established by Amcor Flexibles HQ. This includes the estimation of environmental, social, governance impacts and other aspects, for instance, energy efficiency, Health and Safety considerations and impacts on Labour Rights.
2.7a-f Emergency Response Plan	Conformance	The Entity has implemented a site-specific Crisis Management Procedure and an Emergency Response Plan developed in collaboration with relevant Stakeholders such as the community, fire brigade, Workers and their representatives, and relevant authorities. The Emergency Response Plan is disclosed to the fire brigade and local authorities.
2.8a-d Suspended Operations	Conformance	A Business Continuity Plan is established and is regularly reviewed. The Plan was under active review at the time of the Audit, with the review including scenarios around cyber-attacks.
2.9a-b Mergers and Acquisitions	Conformance	The Entity has developed and implemented procedures to manage mergers and acquisitions including staged reviews for evaluation, preliminary assessment and on-site assessment.
2.10a-b Closure, Decommissioning and Divestment	Conformance	The Entity has established closure and decommissioning guidelines and has implemented Environmental Impact Assessment and mitigation measures, including social planning for closure, decommissioning and divestment.

CRITERION	RATING	COMMENT
3. TRANSPARENCY		
3.1a-b Sustainability Reporting	Conformance	The Entity's parent group Amcor Flexibles EMEA is responsible for Sustainability Reporting for the Entity and has publicly disclosed its governance approach and its Material ESG impacts in its 2024 Sustainability Report 2024, accessible at: https://www.amcor.com/sustainability-report
3.2 Non-compliance and Liabilities	Conformance	The Entity provides information on non-compliances and liabilities in the 2024 Sustainability Report, pages 43, 52 and 94: https://www.amcor.com/sustainability-report
3.3a-c Payments to Governments	Conformance	The Entity has developed and implemented Policies, systems, procedures, and processes that conform to anti-Corruption requirements related to payments to governments and the facilitation of payments. The Entity complies with its Group level Anti-Corruption Policy and Anti-Bribery Policy that includes quarterly declarations under the Sarbanes Oxley 302 questionnaire. Annual financial statements are audited by a certified financial tax lawyer that confirms compliance for the current reports.
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	The Entity has recently reviewed its internal Grievance Mechanism and assigned roles and responsibilities to manage any Stakeholder complaints. The Entity has an established 'Whistleblower Service' which is open to internal and external Stakeholders to report any issues, concerns, or requests for information: https://secure.ethicspoint.eu/domain/media/en/gui/104827/index.html
4. MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment	Conformance	The Entity has developed and implemented Policies, systems, procedures, and processes regarding Life Cycle Assessment (LCA) requirements. The Entity has evaluated the life cycle impacts of its major product lines. Further information is available at: https://www.amcor.com/media/news/b/amcor-flexibles-life-cycle-assessment-tool-at-the-top-of-the-game
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	The Entity has developed and implemented Policies, systems, procedures, and processes regarding Life Cycle Assessment (LCA) requirements. The Entity's LCA data is available upon request. The Entity's LCA information and the underlying assumptions used are available at: https://www.amcor.com/media/news/b/amcor-flexibles-life-cycle-assessment-tool-at-the-top-of-the-game
4.2 Product Design	Conformance	Amcor Flexibles HQ has developed a procedure to address sustainability and environmental life cycle performance, and objectives are incorporated into the design and development process of products or components containing Aluminium. The Entity has implemented this procedure on site. Further information on the Entity's product design approach is available at: https://www.amcor.com/sustainability
4.3a-b Aluminium Process Scrap	Conformance	The Entity has developed and implemented Policies, systems, procedures, and processes to minimise the generation of Aluminium

CRITERION	RATING	COMMENT
		<p>Process Scrap within its operations. The Entity has an objective to recycle 100% of its Aluminium Process Scrap.</p> <p>The Entity has implemented an Aluminium Process Scrap (alloy separation) strategy and process.</p>
4.4a-c Collection and Recycling of Products at End of Life – Material Conversion and other Manufacturing	Conformance	<p>Amcor Flexibles HQ announced a commitment in January 2018 to develop all packaging to be recyclable or reusable by 2025. The Group has worked with the Ellen MacArthur Foundation to develop baseline definitions for its targets and measurement system against this pledge. The Entity has demonstrated several initiatives to assess material flows and enhance the recyclability of its products, collaborating with multiple Stakeholders. Further information is available in the Sustainability Report at: https://www.amcor.com/sustainability-report</p> <p>The Amcor Pledge is to develop all packaging to be recyclable or reusable by 2025. For further information refer to: https://www.amcor.com/sustainability/2025-pledge</p> <p>https://insights.amcor.com/ppwr-update-march-2025-on-demand?utm_campaign=Webinar_PPWR_March_2025&utm_medium=website&utm_source=event&utm_content=website&_ga=2.37691104.1534800649.1747064373-574906032.1673357945</p>
4.4d Collection and Recycling of Products at End of Life	Conformance	<p>The Entity has engaged with local, regional, national, and global Stakeholders to increase the collection and recycling of products containing Aluminium at End of Life. The Entity is working closely with several partners, such as the Ellen MacArthur Foundation (EMF), World Food Programme (WFP) and the Ocean Conservancy, as well as other regional initiatives focused on implementing effective and efficient recycling, such as 'The Recycling Partnership', CEFLEX (A Circular Economy for Flexible), MRFF (Materials Recovery Facilities for the Future and REDCycle). Further information is available in the Amcor Sustainability Report: https://www.amcor.com/sustainability-report</p>
5. GREENHOUSE GAS EMISSIONS		
5.1a-b Disclosure of GHG Emissions and Energy Use	Conformance	<p>The Entity annually publicly discloses its Material Greenhouse Gas (GHG) Emissions and energy use by source. The information is available in the 2024 Sustainability Report, on pages 29, 30 and 103 at: https://www.amcor.com/sustainability-report</p>
5.2a Aluminium Smelter GHG Emissions Intensity – Started production after 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.2b Aluminium Smelter GHG Emissions Intensity – In production up to and including 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3a GHG Emissions Reduction Plans	Conformance	<p>The Entity, through its parent company Amcor Flexibles, has published its GHG Emissions Reduction Plan ('Decarbonization Roadmap' / EnviroAction Program) including SBTi targets of net zero by 2050, disclosed at: https://assets.ctfassets.net/f7tuyt85vtoa/51AWs7sB0E0HI6DP9cptVu/95</p>

CRITERION	RATING	COMMENT
		<p>27661295afc029f5d496ac16a461ba/Amcor_External_Decarbonization_Roadmap_Updated_October_2024.pdf</p> <p>Further details on Group level Emissions Reduction Plan and performance are available in the Amcor Sustainability Report at: https://www.amcor.com/sustainability-report</p> <p>The Entity has further disclosed its Facility level GHG Emissions Reductions Plan using the ASI Pathways Calculation Method for its Material procurement emissions with a baseline year of 2020 at: https://assets.ctfassets.net/f7tuyt85vtoa/4PRBdjH7nMsEgRYLN70vft/650f4c58ee96abd4859d3785fe9d72d5/Statement_AF_Rorschach_GHG_Targets_and_performance.pdf</p>
5.3b-e GHG Emissions Reduction Plans – Targets, review and disclosure	Conformance	<p>The Entity, through its parent company Amcor Flexibles, has published its GHG Emissions Reduction Plan ('Decarbonization Roadmap' / EnviroAction Program) including SBTi targets of net zero by 2050, disclosed at: https://assets.ctfassets.net/f7tuyt85vtoa/5IAWs7sB0EOHI6DP9cptVu/9527661295afc029f5d496ac16a461ba/Amcor_External_Decarbonization_Roadmap_Updated_October_2024.pdf</p> <p>Further details on Group level Emissions Reduction Plan and performance are available in the Amcor Sustainability Report at: https://www.amcor.com/sustainability-report</p> <p>The Entity has further disclosed its Facility level GHG Emissions Reductions Plan using the ASI Pathways Calculation Method for its Material procurement emissions with a baseline year of 2020 at: https://assets.ctfassets.net/f7tuyt85vtoa/4PRBdjH7nMsEgRYLN70vft/650f4c58ee96abd4859d3785fe9d72d5/Statement_AF_Rorschach_GHG_Targets_and_performance.pdf</p>
5.4 GHG Emissions Management	Conformance	<p>The Entity manages its GHG Emissions within its established GHG Emissions Reduction Plan and Legal Compliance requirements including the reduction obligation under Article 31 of the CO₂ Act from the Swiss Confederation.</p>
6. EMISSIONS, EFFLUENTS AND WASTE		
6.1a-f Emissions to Air	Conformance	<p>The Entity has calculated and annually reports its Emissions to Air including carbon dioxide (CO₂), Volatile Organic Compounds (VOCs), Carbon Monoxide (CO) and Nitrogen Oxides (NO_x). The local authorities conduct regenerative Thermal Oxidizer (RTO) Emission control measurements.</p> <p>The Entity reports on its Emissions to Air in the Amcor Sustainability Report 2024, page 36: https://www.amcor.com/sustainability-report</p>
6.2a-g Discharges to Water	Conformance	<p>The Entity has developed and implemented a water management plan and procedure to monitor the quality of water discharged. Water is treated on-site prior to discharge, and the Entity complies with its permit. A water management plan is in place.</p> <p>The Entity discloses its approach to water management including Discharges to Water in the Amcor Sustainability Report 2024, pages 42-44: https://www.amcor.com/sustainability-report</p> <p>In mid-2024, the Entity commenced a project to upgrade the machine-waste water system which will have positive impact on reducing water consumption and the need to treat, as water will be</p>

CRITERION	RATING	COMMENT
		run in a closed loop with evaporation. The project is expected to be completed by Q3 2025.
6.3a-g Assessment and Management of Spills and Leakages	Conformance	<p>The Entity has developed and implemented Policies, systems, procedures, and processes for handling Spills and Leakages including an assessment of potential events and the relevant controls to be implemented. The processes include implementing corrective actions and a procedure to report environmental pollution or Spills.</p> <p>The Entity has implemented many corrective and preventive actions and technical solutions to manage potential Spills and Leakages. An extension of the on-site water retention basin has been required by environmental authorities; this action is in progress and is planned to be finished in 2026.</p>
6.4a-b Public Disclosure of Spills and Leakages	Conformance	<p>The Entity has developed and implemented Policies, systems, procedures, and processes for handling Spills and Leakages including an assessment of potential events and the relevant controls to be implemented. The processes include implementing corrective actions and a procedure to report environmental pollution or Spills.</p> <p>The Entity has implemented many corrective and preventive actions and technical solutions to manage potential Spills and Leakages. An extension of the on-site water retention basin has been required by environmental authorities; this action is in progress and is planned to be finished in 2026.</p>
6.5a-c Waste Management and Reporting	Conformance	<p>The Entity has developed and implemented Policies, systems, procedures, and processes that conform to the Waste management and reporting requirements. The Entity has implemented a Waste Management Strategy on-site as a part of the global Waste management of Amcor Flexibles EMEA. Defined Waste management data are exchanged with Amcor Flexibles EMEA. Switzerland requires special waste to be registered on the Pollutant Release and Transfer Register (PRTR). The Entity, through its parent company, has published its Waste information as a part of Amcor's EnviroAction Program in the Amcor Sustainability Report 2024, pages 38 – 41: https://www.amcor.com/sustainability-report</p>
6.6a-g Bauxite Residue	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7a-f Spent Pot Lining (SPL)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8a-d Dross	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
7. WATER STEWARDSHIP		
7.1a-b Water Assessment and Disclosure	Conformance	<p>The Entity has implemented processes to conduct annual water assessments and analyses of water. Through its parent company, the Entity has published information related to water management as part of the EnviroAction Program.</p> <p>The Entity has implemented a water risk assessment and a water risk plan. A contract for unlimited water extraction with the local water authority is in place. Temperature and water quality controls are implemented regularly. The Entity discloses its water extraction and its</p>

CRITERION	RATING	COMMENT
		approach to water management in the Amcor Sustainability Report 2024, pages 42-44: https://www.amcor.com/sustainability-report
7.2a-e Water Management	Conformance	<p>The Entity has implemented a water management plan that is based on an improvement of processes to reduce water usage. The plan is revised annually and is reviewed and monitored by Amcor Flexibles HQ. The changes to the water management processes are the installation of the process water circulation system that will result in a reduction in water consumption. The water management plan is communicated to local authorities.</p> <p>The Entity discloses its water extraction and its approach to water management in the Amcor Sustainability Report 2024, pages 42-44: https://www.amcor.com/sustainability-report</p> <p>Further information on the EnviroAction program is disclosed at: https://www.amcor.com/sustainability-report/enviroaction</p>
8. BIODIVERSITY AND ECOSYSTEM SERVICES		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	The Entity has conducted a Biodiversity risk assessment based on an independent third-party analysis taking its Area of Influence into consideration. The Assessment concluded the level of risk to Biodiversity values is low due to the nature of the site's activities. The Entity has integrated the impacts on Biodiversity values into its environmental aspect analysis and integrated the monitoring plans into its Environmental Management System. The Entity has consulted an independent expert while undertaking the Biodiversity risk assessment, and has taken into consideration the Canton Municipality's overall Biodiversity strategy.
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Conformance	<p>The Entity's activities have the potential to impact the water ecosystem of Goldach River and Lake Constance, due to the Entity's close proximity to the lake and the processing chemicals (solvents, inks, acids, basis, chrome VI).</p> <p>This risk is included in the Entity's Biodiversity risk assessment and environmental risk assessment. Water protection improvement plans are in place. The Improvement Action Plan is consulted on and validated by local authorities.</p> <p>The wastewater treatment plant has been in operation since January 2025. With the installation of the process water recirculation system, no further wastewater is expected to be discharged from mid-2025 onwards. As a potential contaminant, slag is disposed of as Hazardous Waste.</p>
8.2a-g Biodiversity Management	Not Applicable	This Criterion is not applicable to the Entity as the Biodiversity risk assessment identified there are no Material Biodiversity impacts. However, the Entity has implemented a Biodiversity Action Plan, which identified areas where the site can contribute to Biodiversity conservation. The action plan is integrated into the site's Environmental Management System and reviewed periodically.
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable to the Entity as no relevant Priority Ecosystem Services are identified.

CRITERION	RATING	COMMENT
8.4 Alien Species	Conformance	The Entity has implemented an integrated risk exposure for the introduction of invasive species in its environmental risk register. The Entity has taken measures to mitigate these risks, including changes to its supplier and transportation checks.
8.5a-b Commitment to “No Go” in World Heritage Properties	Conformance	The Entity does not operate any projects that interfere with any World Heritage Properties.
8.6a-d Protected Areas	Conformance	The Entity is not located in or near Protected Areas, and none are identified within its Area of Influence.
8.6e Protected Areas - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.7a-i Mine Rehabilitation	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9. HUMAN RIGHTS		
9.1a-d Human Rights Due Diligence	Conformance	<p>The Entity has implemented a Code of Conduct that incorporates a Policy-level commitment to respect Human Rights. The Code of Conduct is communicated to internal and external Stakeholders. The Entity has further released a Group-level Modern Slavery Statement. Both documents are accessible at: https://www.amcor.com/investors/corporate-gov/policies-standards</p> <p>The Entity has considered vulnerable groups in its assessment, such as women, migrant Workers and apprentices, and has implemented measures to mitigate these risks in its Human Resources Management System. The Entity implemented a Child Labour remediation procedure in 2025.</p> <p>The Supplier Code of Conduct requires suppliers to submit Due Diligence information via EcoVadis.</p> <p>The Entity operates a ‘Whistleblowing Service’ which is communicated to employees and external Stakeholders. Locally, the Entity has established a Grievance Mechanism through which interested parties can report any issues or concerns. The process enables employees and external Stakeholders to report anonymously on potential Modern Slavery-related concerns and other breaches of the Code of Conduct and Ethics Policy or Supplier Code of Conduct. The complaints mechanism is accessible at: https://secure.ethicspoint.eu/domain/media/en/gui/104827/index.html</p> <p>The Entity is part of SEDEX SMETA and holds EcoVadis certificates. In 2024 Entity received an EcoVadis Gold rating with a score of 73.</p>
9.2a-e Gender Equity and Women's Empowerment	Conformance	<p>The Entity has developed and implemented Policies, systems, procedures, and processes regarding Gender Equity and Women's Empowerment. The Entity has publicly reported on gender diversity indicators such as the number of female/male Workers and male/female senior managers. Through interviews, observations, and document review, there was no indication of discrimination against women identified.</p> <p>The Entity reports on its performance regarding Gender Equity and Women's Empowerment in the Amcor 2024 Sustainability Report,</p>

CRITERION	RATING	COMMENT
		pages 60 and 105 (Exhibit 6): https://www.amcor.com/sustainability-report
9.3a-i Indigenous Peoples	Not Applicable	This Criterion is not applicable to the Entity as Indigenous Peoples or their lands, territories and resources are not present in the Entity's Area of Influence.
9.4a Free, Prior, and Informed Consent (FPIC) – New Projects or Major Changes	Not Applicable	This Criterion is not applicable to the Entity as Indigenous Peoples or their lands, territories and resources are not present in the Entity's Area of Influence.
9.4b Free, Prior, and Informed Consent (FPIC) – Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.4c Free, Prior, and Informed Consent (FPIC) – Demonstrate support	Not Applicable	This Criterion is not applicable to the Entity as Indigenous Peoples or their lands, territories and resources are not present in the Entity's Area of Influence.
9.5a Cultural and Sacred Heritage – Identification	Not Applicable	This Criterion is not applicable to the Entity as Indigenous Peoples or their lands, territories and resources are not present in the Entity's Area of Influence.
9.5b Cultural and Sacred Heritage – Impacts	Not Applicable	This Criterion is not applicable as the Entity does not operate any project which may significantly impact on cultural, historical or spiritual heritage that is essential to the identity of Indigenous Peoples.
9.6a-i Displacement	Not Applicable	This Criterion is not applicable to the Entity as no Resettlements are being considered or taking place or are expected to occur during the Certification Period.
9.7a-h Affected Populations and Organisations	Conformance	<p>The Entity respects the legal and customary rights and interests of Local Communities in their lands and livelihoods and their use of natural resources. This is verified through evidence of engagement with Local Communities such as the environmental authority, labour authorities, and nature protection communities.</p> <p>The Entity has developed a community engagement plan and explores with the Local Community to identify opportunities to respect and support their livelihoods.</p>
9.8a Conflict-Affected and High-Risk Areas – Strong management systems	Conformance	<p>The Entity has undertaken an EcoVadis supply chain risk assessment which identifies high-risk suppliers from a Human Rights perspective and has implemented adequate mitigation measures. Conflict-Affected and High-Risk Areas (CAHRAs) are included as screening criteria in the risk assessment. The Entity has established a conflict mineral Due Diligence process that considers CAHRAs. A supplier Code of Conduct is implemented and communicated for commitment to suppliers and contractors.</p> <p>The Entity discloses its supply chain Due Diligence approach and outcomes in the Amcor Sustainability Report 2024, page 72: https://www.amcor.com/sustainability-report</p>

CRITERION	RATING	COMMENT
9.8b Conflict-Affected and High-Risk Areas – Identify and assess risks	Conformance	<p>The Entity has undertaken an EcoVadis supply chain risk assessment which identifies high-risk suppliers from a Human Rights perspective and has implemented adequate mitigation measures. Conflict-Affected and High-Risk Areas (CAHRAs) are included as screening criteria in the risk assessment. The Entity has established a conflict mineral Due Diligence process that considers CAHRAs. A supplier Code of Conduct is implemented and communicated for commitment to suppliers and contractors.</p> <p>The Entity discloses its supply chain Due Diligence approach and outcomes in the Amcor Sustainability Report 2024, page 72: https://www.amcor.com/sustainability-report</p>
9.8c Conflict-Affected and High-Risk Areas – Strategy to respond to risks	Conformance	<p>The Entity has undertaken an EcoVadis supply chain risk assessment which identifies high-risk suppliers from a Human Rights perspective and has implemented adequate mitigation measures. Conflict-Affected and High-Risk Areas (CAHRAs) are included as screening criteria in the risk assessment. The Entity has established a conflict mineral Due Diligence process that considers CAHRAs. A supplier Code of Conduct is implemented and communicated for commitment to suppliers and contractors.</p> <p>The Entity discloses its supply chain Due Diligence approach and outcomes in the Amcor Sustainability Report 2024, page 72: https://www.amcor.com/sustainability-report</p>
9.8d Conflict-Affected and High-Risk Areas – Audit of due diligence	Conformance	The Entity's Due Diligence processes were included in the scope of this ASI Performance Standard Certification Audit and addresses this requirement.
9.8e Conflict-Affected and High-Risk Areas – Report annually	Conformance	<p>The Entity discloses its supply chain Due Diligence approach and outcomes in the Amcor Sustainability Report 2024, page 72: https://www.amcor.com/sustainability-report</p>
9.9 Security practice	Conformance	The Entity is not currently engaging public or private security providers. Respect for Human Rights and good practices of security services are required, if they are to be contracted in future.
10. LABOUR RIGHTS		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	<p>The Entity respects the rights of Workers to unite freely and form Trade Unions, seek representation and join the Works Council without interference. The Entity respects the rights of Workers to Bargain Collectively. There is however no collective agreement in place regarding wages, and this is not a legal requirement in Switzerland. The Entity has set up a system to determine the wages of Workers depending on job grade, individual performance, and budget increases.</p>
10.1d Freedom of Association and Right to Collective Bargaining – Alternative means in context of Applicable Law	Not Applicable	This Criterion is not applicable as the Entity does not operate in a country where Applicable Law restricts the right to Freedom of Association and Collective Bargaining.
10.2a-c Child Labour	Conformance	The Entity neither uses nor support the use of Child Labour. The minimum working age of 15 years is respected. The youngest worker

CRITERION	RATING	COMMENT
		currently is an apprentice who is 16 years old. Young Workers are employed for educational purposes only. Work with hazardous substances happens only under supervision and as part of vocational education.
10.3a-c Forced Labour	Conformance	<p>The Entity does not engage in nor support the use of Forced Labour or support Human Trafficking directly or through any employment or recruitment agencies. The Entity does not demand any form of deposit, recruitment fee or equipment advance from Workers; hold Workers in Debt Bondage or force them to work to pay off a debt; retain original copies of Workers' identity papers, work permits, travel documents or training certificates; require Migrant Workers to lodge deposits or security payments at any time; unreasonably restrict the freedom of movement of Workers in the workplace or on-site housing; nor does it deny Workers the freedom to terminate their employment at any time without penalty, given notice of reasonable length. This was verified through interviews and document review.</p> <p>The Entity has developed and disclosed a Group-level Modern Slavery Statement at: https://www.amcor.com/investors/corporate-gov/policies-standards</p>
10.4a-c Non-Discrimination	Conformance	The Entity ensures equal opportunities for Workers and does not engage in or support Discrimination in hiring, remuneration, promotion, training, advancement opportunities or termination of any Worker based on gender, race, national or social origin, religion, disability, political affiliation, sexual orientation, marital status, family responsibilities, age, or any other condition that could give rise to Discrimination.
10.5 Communication and engagement	Conformance	The Entity ensures open communication and direct engagement with Workers and their representatives regarding working conditions and resolution of workplace and compensation issues, without the threat of reprisal, intimidation, or Harassment through mechanisms such as team briefings, information board, and meetings with worker representation. A 'Town Hall' meeting is held with all Workers every three months, and the 'whistleblowing' contact information is provided to all Workers.
10.6a-g Violence and Harassment	Conformance	<p>The Entity has implemented a Corporate Policy including the Code of Conduct that addresses Violence and Harassment. The Entity does engage in nor tolerate verbal or physical violence, gender-based violence or other harsh treatment of Workers. This issue is further addressed within Swiss regulations on disciplinary practices. The Code of Conduct is disclosed at:</p> <p>https://www.amcor.com/investors/corporate-gov/policies-standards</p>
10.7a-c Remuneration	Minor Non-Conformance	<p>The Entity respects the rights of Workers to earn a living wage and ensures that wages paid for a normal working week meet the industry standard. Wages are compared to existing statistics to ensure a decent income.</p> <p>The Entity makes wage payments in a timely manner and in accordance with legal requirements. Workers are provided with pay slips.</p> <p>However, the Entity's Staff Regulations (Personalreglement) dated 19 June 2024 stipulate that Overtime balances exceeding 80 hours at the end of the month shall expire. As Overtime constitutes a service</p>

CRITERION	RATING	COMMENT
		provided by the employee to the Entity, this practice of cutting Overtime therefore constitutes an unpaid service to the employee.
10.8a-c Working Time	Conformance	The Entity has established and implemented a Working Time Policy which is included in employment contracts. A clocking-in system, time records and accounts are in place.
10.9a-b Informing Workers of Rights	Conformance	Workers are informed of their rights through mechanisms such as 'Town Hall' meetings, revisions of working rules provided via the Amcor App, as well as through displays on screens and notice boards. Personnel Commission and Human Resource Management can be consulted by Workers as needed for further information on employment rules.
11. OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Management System	Minor Non-Conformance	<p>The Entity has implemented an Occupational Health and Safety (OH&S) Management System. The OH&S Management System is implemented with a high level of performance and is certified to ISO 45001. Additionally, a risk management system is in place for assessing all risks of all work areas on site. Risk reduction measures are ongoing. Occupational Health, Safety and Environment (OHSE) training is held and recorded.</p> <p>However, the Chromium Measurement Report contains an observation in February 2024 of a Worker not wearing the required protective equipment while conducting a task with exposure to hazardous chemicals, specifically 'changing squeegees'. This task has a risk of exposure to chromium, and the process description dated 2023 includes requirements for protective equipment. No documented mitigation measures were presented during the Audit, neither in the chromium measurement report nor in the training documents for the 'squeegee change' procedure.</p>
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Conformance	<p>The Entity conducts an annual management review that is shared every year with Third Party certification organisations. Internal audit reports and safety tour reports for 2024 and 2025 demonstrate compliance and ongoing development of the Management System.</p> <p>The Entity has disclosed the performance of their OH&S Management System in the 2024 Sustainability Report, page 50: https://www.amcor.com/sustainability-report</p>
11.2 Employee engagement on Health and Safety	Conformance	The Entity has implemented an OH&S Management System certified to ISO 45001. The Health and Safety Committee meets every month and outcomes of the Committee meetings are communicated to all Workers and actions are reported and documented. Accidents and near misses are recorded and analysed. Toolbox talks and behaviour audits are scheduled throughout the year, and a 'Safety Captain' concept is driven by the Workers.

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DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	16 September 2019	Initial Certification Audit – Full Certification
1	2 June 2021	Non-Audit Revision – update ‘next audit type’ and ‘date’ to replace Surveillance Audit (consistent with ASI Assurance Manual V1 for High Overall Maturity Rating, Table 1, page 14)
2	16 September 2022	Re-Certification Audit and correction to the Supply Chain Activities and Audit Scope for the Initial Certification Audit.
3	31 October 2023	Surveillance Audit
4	13 December 2024	Surveillance Audit
5	28 July 2025	Re-Certification Audit and Scope Change – Full Certification Scope Change to apply PS V3.1