

ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

Amcor Flexibles Singen GmbH

CERTIFICATE NUMBER

14

ASI STANDARD

PERFORMANCE
STANDARD
(V3.1 2023)

CERTIFICATION LEVEL

FULL
CERTIFICATION

ASI ACCREDITED
AUDITING FIRM

DNV BUSINESS
ASSURANCE
SERVICES UK LTD.

DATE OF ISSUE

23 MAY 2025

DATE OF EXPIRY

22 MAY 2028

CERTIFIED SINCE

23 MAY 2019

AUTHORISED BY

A handwritten signature in black ink, appearing to be 'J. Hall'.

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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 for the Amcor
Flexibles Singen site (Germany).

AUDIT REPORT PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME	Amcor
ENTITY NAME	Amcor Flexibles Singen GmbH
CERTIFICATION SCOPE	Amcor Flexibles for the Amcor Flexibles Singen site (Germany).
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">Semi-FabricationMaterial Conversion
ASI STANDARD	Performance Standard V3.1
AUDIT TYPE	<ul style="list-style-type: none">Initial Certification Audit (11 September – 19 October 2018 and 2 April 2019)Re-Certification Audit (10 – 12 May 2022)Surveillance Audit (11 May 2023)Re-Certification Audit and Scope Change (6 – 14 April 2025)
AUDIT FIRM	DNV Business Assurance Services UK Ltd.
AUDIT DATE	<ul style="list-style-type: none">11 September – 19 October 2018 (On-site) and 2 April 2019 (Desktop follow up) (Initial Certification Audit)10 – 12 May 2022 (Re-Certification Audit)11 May 2023 (Surveillance Audit)6 – 14 April 2025 (Re-Certification Audit and Scope Change)
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">12 December 2018 and 13 May 2019 (Re-submitted following Desktop Audit) (Initial Certification Audit)1 July 2022 (Re-Certification Audit)17 May 2023 (Surveillance Audit)7 May 2025 (Re-Certification Audit and Scope Change)
AUDIT SCOPE	<p><u>Initial Certification Audit (11 September – 19 October 2018 and 2 April 2019)</u></p> <p>Audit Scope covers Amcor Flexibles for the Amcor Flexibles Singen site (Germany).</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none">Semi-Fabrication <p>All relevant Criteria from the ASI Performance Standard were included in the Audit Scope.</p> <p><u>Re-Certification Audit (10 – 12 May 2022)</u></p> <p>The Audit Scope covers Amcor Flexibles for the Amcor Flexibles Singen site (Germany).</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none">Semi-Fabrication

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

Surveillance Audit (11 May 2023)

The Audit Scope covers Amcor Flexibles for the Amcor Flexibles Singen site (Germany).

Supply chain activities included in the Audit Scope:

- Semi-Fabrication

Criteria in the ASI Performance Standard that were identified as non-conformities from the previous audit were the focus of the audit, including working hours, shift models and remuneration payments.

Re-Certification Audit and Scope Change

The Audit Scope covers Amcor Flexibles for the Amcor Flexibles Singen site (Germany).

Supply chain activities included in the Audit Scope:

- Semi-Fabrication
- Material Conversion

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

AUDIT OUTCOME

- Certification

AUDIT METHODOLOGY
DECLARATION

The Auditors confirm that:

- ☒ The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report.
- ☒ The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.
- ☒ 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.
- ☒ The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.

CERTIFICATION PERIOD

23 May 2025 – 22 May 2028

NEXT AUDIT TYPE

Re-Certification Audit

NEXT AUDIT DATE

22 May 2028

CERTIFICATE NUMBER

14



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 Singen GmbH ('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 and employs 1200 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 92,000 tonnes of rolled Product and approximately 167 million square metres (m2) of converted Product. The plant is located in Singen, Germany.

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	High	High	High	HIGH
RISKS	High	High	High	HIGH
PERFORMANCE	High	High	High	HIGH
OVERALL	HIGH			

FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	The Entity has developed and implemented Policies, systems, procedures, and processes that conform to legal compliance requirements. The Entity has systems in place to maintain adequate awareness of, and to ensure Compliance with Applicable Law.
1.2 Anti-Corruption	Conformance	<p>The Entity has established adequate anti-Corruption measures, including policies, training, due diligence assessments and a 'whistleblowing' mechanism. The Entity's employees participate in web-based training related to anti-Bribery and Corruption laws and regulations and improper payments compliance. Amcor's anti-Bribery and Corruption Policy and Whistleblowing Policy and Charter are available at: https://www.amcor.com/investors/corporate-gov/policies-standards</p> <p>Amcor's Whistleblowing facility is available at: https://secure.ethicspoint.eu/domain/media/en/gui/104827/index.html</p> <p>Amcor has disclosed further information on its anti-Corruption and Bribery measures in its 2024 Sustainability Report at: https://sustainability.amcor.com/en</p>
1.3a-e Code of Conduct	Conformance	<p>The Entity has implemented a Code of Conduct including principles relevant to Environmental, Social and Governance (ESG) performance. The Entity conducts regular training programmes for employees and raised awareness of the Code among business partners and suppliers. Further information is available in the 2024 Sustainability Report at: https://www.amcor.com/sustainability-report</p> <p>Amcor's Code of Conduct is available at: https://www.amcor.com/investors/corporate-gov/policies-standards</p>
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	<p>The Entity's Management Systems are ISO 14001 and ISO 45001 certified. It has systems, procedures and processes that conform to the Environmental, Social, and Governance practices of the ASI Performance Standard (PS). Further detail on these systems is available at: https://www.amcor.com/investors/corporate-gov/policies-standards</p> <p>The Entity's Management Systems have the endorsement and support from senior management who provide sufficient resources for regular review of the Policies and meeting the ASI PS requirements, as evidenced in management reviews.</p> <p>The Entity has communicated the Policies internally and externally at: https://www.amcor.com/investors/corporate-gov/policies-standards</p> <p>It was evident during the Audit that Workers understand the Entity's Policies and their duties.</p>
2.2a-c Leadership	Conformance	The Entity has nominated a person at the senior management level who has overall responsibility and authority for ensuring conformance with, and to ensure sufficient resources to support the implementation of the Standard.

CRITERION	RATING	COMMENT
2.3a Environmental and Social Management Systems – Environmental	Conformance	The Entity holds a valid ISO 14001 certificate for their Management System. The Entity is a member of SEDEX and updates their self-assessment questionnaire on an annual basis. The Entity's EcoVadis Rating is conducted regularly.
2.3b Environmental and Social Management Systems – Social	Conformance	The Entity has developed and implemented Policies, systems, procedures, and processes that conform to the Social Management Systems requirements. The Entity has an Integrated Management System and holds a valid ISO 45001 certificate. The Entity is a member of SEDEX and updates their self-assessment questionnaire on an annual basis. The Entity's EcoVadis Rating is conducted regularly.
2.4a-e Responsible Sourcing	Conformance	<p>Amcor has developed and implemented a Global Procurement Policy and a Supplier Code of Conduct. The Supplier Code of Conduct is disclosed at: https://www.amcor.com/investors/corporate-gov/policies-standards</p> <p>The Entity has undertaken supplier risk assessments through EcoVadis 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. Further information is available in the 2024 Sustainability Report, pages 71: https://www.amcor.com/sustainability-report</p>
2.5a-g Environmental and Social Impact Assessments	Conformance	The Entity has implemented its capital expenditure and investments Due Diligence and impact assessment processes established at the corporate level. These processes include the assessment of ESG and other aspects such as energy efficiency gains, Health and Safety considerations and impacts on labour rights, in consultation with the local Workers' council.
2.6a-h Human Rights Impact Assessment	Conformance	The Entity has implemented its capital expenditure and investments Due Diligence and impact assessment processes established at the corporate level. These processes include the assessment of ESG and other aspects such as energy efficiency gains, Health and Safety considerations and impacts on labour rights, in consultation with the local Workers' council.
2.7a-f Emergency Response Plan	Conformance	The Entity holds valid ISO 14001 and ISO 45001 certificates and has implemented an Emergency Response Plan which is disclosed to the local fire brigade which is located on site. The Entity has aligned with local authorities to conduct joint fire drills. The Entity has undertaken extensive risk scenario planning, which included engagement with both Workers and the Singen Fire Department.
2.8a-d Suspended Operations	Conformance	The Entity conducts risk management activities and assesses its strategic resilience. Information is disclosed on page 98 of the 2024 Sustainability Report at: https://sustainability.amcor.com/en
2.9a-b Mergers and Acquisitions	Conformance	The Entity has implemented Due Diligence processes regarding mergers and acquisitions which take into account ESG aspects. These processes include staged reviews for evaluation, preliminary assessments, and onsite assessments.

CRITERION	RATING	COMMENT
2.10a-b Closure, Decommissioning and Divestment	Conformance	The Entity has developed and implemented policies, systems, procedures, and processes that conform to the closure, decommissioning, and divestment requirements. Processes are implemented for the environmental impact assessment and mitigation measures, and social planning and records for stakeholder consultation are maintained.
3. TRANSPARENCY		
3.1a-b Sustainability Reporting	Conformance	<p>The Entity has publicly disclosed its governance approach and its Material ESG impacts in the Amcor 2024 Sustainability Report which is aligned with Global Reporting Initiative (GRI) Guidelines: https://sustainability.amcor.com/en</p> <p>Selected information disclosed in the Report is independently assured. The evidence of assurance is provided via an Assurance Statement, which is available on pages 112 to 114.</p>
3.2 Non-compliance and Liabilities	Conformance	<p>The Entity has provided information on non-compliances and liabilities in its 2024 Sustainability Report, page 43, 52 and 94: https://sustainability.amcor.com/en</p>
3.3a-c Payments to Governments	Conformance	The Entity's payments to governments are regularly reviewed, and financial accounts are independently audited by PricewaterhouseCoopers (PwC) Germany.
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	<p>The Entity has a third-party operated 'whistleblower service' which is available in every country where it operates and is provided in the local language and considers cultural aspects:</p> <p>Complaints are investigated by the Whistleblower Committee and records are regularly monitored and evaluated.</p> <p>Whistleblower Service is available for internal and external stakeholders at: https://secure.ethicspoint.eu/domain/media/en/gui/104827/index.html</p>
4. MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment	Conformance	<p>The Entity has environmental Life Cycle Assessment (LCA) information available for all Product lines for which Aluminium is considered and used. The Entity has developed a data-driven packaging design strategy, supported by its proprietary LCA software ASSET™ (Advanced Sustainability Stewardship Evaluation Tool). Further information is available in the 2024 Sustainability Report, page 31: https://www.amcor.com/sustainability/reports</p>
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	<p>The Entity provides both 'cradle-to-gate' and 'cradle-to-grave' LCA information on its Aluminium containing Products to customers upon request. LCA information is available upon request at: https://www.amcor.com/products/services/life-cycle-assessment</p>
4.2 Product Design	Conformance	As part of the Amcor Group, the Entity has implemented sustainability objectives across its supply chain with packaging innovations that incorporate more post-consumer recycled, bio-based, and third-party certified materials. For further information on designing for

CRITERION	RATING	COMMENT
		recyclability in focus refer to pages 20 to 23 of the 2024 Sustainability Report 2024 at: https://www.amcor.com/sustainability-report
4.3a-b Aluminium Process Scrap	Conformance	<p>The Entity has implemented procedures to minimise the generation of Process Scrap through its Quality Management System which is certified to the ISO 9001 standard. Where Process Scrap is generated, the site collects 100% of the Scrap for recycling or reuse.</p> <p>The Entity has established alloy separation guidelines for departments and has developed processes to separate Aluminium alloys and grades for recycling.</p>
4.4a-c Collection and Recycling of Products at End of Life – Material Conversion and other Manufacturing	Conformance	<p>The Entity as part of the Amcor Group has pledged to develop all packaging to be recyclable or reusable by 2025 and to use 30% recycled material by 2030. The Entity has worked with the Ellen MacArthur Foundation to develop baseline definitions for its targets and measurement system and participates in multiple initiatives to assess material flows and enhance the recyclability of its Products. Further information is available at:</p> <p>https://www.amcor.com/sustainability/our-pledge</p> <p>https://www.amcor.com/sustainability/products</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 works closely with a number of partners, such as the Ellen MacArthur Foundation (EMF), CEFLEX (A Circular Economy for Flexible Packaging), and SPC (Sustainable Packaging Coalition) as well as other regional initiatives focused on implementing effective and efficient recycling, such as IGORA (interest group for the collection and recycling of aluminium-based packaging in Switzerland) and DAVR (German Aluminium Packaging Recycling Association).</p> <p>Further information is available in the 2024 Sustainability Report, pages 9, 19, 78, and 80 at: 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, pages 29, 30 and 103 at: https://sustainability.amcor.com/en</p> <p>The Entity reports site-level energy use and GHG emissions through Amcor’s certified Energy Management System ISO 50001:2018.</p> <p>The Entity is a part of the Amcor 2024 GHG Reduction plan road map and is publicly disclosed at: https://www.amcor.com/products/emea</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 –	Not Applicable	This Criterion is not applicable to the Entity’s Certification Scope.

CRITERION	RATING	COMMENT
In production up to and including 2020		
5.3a GHG Emissions Reduction Plans	Conformance	<p>The Entity has established a goal to achieve a 60% reduction in GHG Emissions intensity by 2030, inclusive of Scopes 1, 2, and 3, compared to the 2006 baseline.</p> <p>The Entity has further disclosed its Facility level GHG Emissions Reductions Plan using the ASI method for its Material procurement emissions with a baseline year of 2023.</p> <p>Both the Group level GHG Emissions Reduction Plan and roadmap and the Facility level GHG Emissions Reduction Plan ('Our sites' Green House Gas Reduction statements') are publicly disclosed at: https://www.amcor.com/products/emea</p> <p>Further information is provided in the 2024 Sustainability Report at: https://sustainability.amcor.com/en</p> <p>The Entity implements and regularly reviews an energy efficiency management plan and manages capital expenditure (Capex) projects to achieve its energy efficiency and GHG emissions reduction goals. These initiatives are disclosed in the 2024 Sustainability Report, page 5, and Exhibit 5 on pages 102-104 at: https://www.amcor.com/sustainability/reports</p>
5.3b-e GHG Emissions Reduction Plans – Targets, review and disclosure	Conformance	<p>The Entity has established a strategy to achieve a 60% reduction in GHG Emissions intensity by 2030, inclusive of Scopes 1, 2, and 3, compared to the 2006 baseline. As of April 2025, the Entity is working to a reduction of Scope 3 emission together with suppliers of 18% by 2028 which they expect should be achieved.</p> <p>As of the end of FY2023, the Entity had achieved an accumulated 40% progress toward the 2030 goal, disclosed in the 2024 Sustainability Report, page 29: https://www.amcor.com/sustainability/reports</p>
5.4 GHG Emissions Management	Conformance	<p>The Entity has implemented a documented and certified Management System, ISO 14001 and ISO 5001, including policies and procedures relating to the GHG emissions sources.</p> <p>The Entity has demonstrated GHG and energy monitoring records, evidence of cross-referencing emissions reduction initiatives into action plans, capital expenditure programs, business improvement strategies and plans, evidence of research and development initiatives in emissions management, and ISO 50001 audit reports. Further information is provided in the 2024 Sustainability Report at: https://sustainability.amcor.com/en</p>
6. EMISSIONS, EFFLUENTS AND WASTE		
6.1a-f Emissions to Air	Conformance	<p>The Entity has conducted daily and annual monitoring of Emissions to Air, as required by the local regulators, and has invested in abatement equipment. The emission of Volatile Organic Compounds (VOCs) from Amcor's global production is presented in the 2024 Sustainability Report, page 36: https://sustainability.amcor.com/en</p>
6.2a-g Discharges to Water	Conformance	<p>The Entity has developed and maintained an Environmental Management System and is compliant with applicable legal requirements on water discharges. The Entity holds a valid ISO 14001:2015 Certificate.</p>

CRITERION	RATING	COMMENT
		Information on water management including Discharges to Water is provided in the 2024 Sustainability Report, pages 42-44: https://sustainability.amcor.com/en
6.3a-g Assessment and Management of Spills and Leakages	Conformance	<p>The Entity has developed and implemented Policies, systems, procedures, and processes regarding the management of Spills and Leakages.</p> <p>The Entity has an external communication plan, which is included in the Emergency Response Plan. Regular training is provided to Workers on the emergency response procedures to manage Spills and Leakages.</p>
6.4a-b Public Disclosure of Spills and Leakages	Conformance	<p>The Entity has developed and implemented policies, systems, procedures and processes regarding the management of Spills and Leakages. The Entity holds a valid ISO 14001 Certificate.</p> <p>The Entity's Emergency Response plan relevant to Spills and Leakages includes an external communication plan. There have been no uncontrolled Spills incidents at the Entity since the last Audit.</p>
6.5a-c Waste Management and Reporting	Conformance	The Entity has developed a Waste Management Plan and identified key Waste streams generated during production, for example oil contaminated cloth, contaminated wood and aerosol sprays. The Entity has published its Waste Management Strategy and performance data including operational Waste (Hazardous and Non-Hazardous Waste) volumes in the 2024 Sustainability Report, pages 38 – 41: https://www.amcor.com/sustainability/reports
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 identified and mapped its water withdrawal and use by source and type. A risk assessment using the World Resources Institute (WRI) Aqueduct Water Risk Atlas concluded that the area has a low-risk classification. The Entity reports its water balance on an annual basis to the Amcor Group headquarters.</p> <p>Information on the Entity's water assessment and information on water use is provided in the 2024 Sustainability Report pages 42-44: https://sustainability.amcor.com/en</p>
7.2a-e Water Management	Conformance	The Entity has developed a water management plan with specific actions to reduce water consumption through upgraded systems and capital expenditure (CapEx) investments. Water consumption reduction targets are managed within the Entities ISO 50001 Management System. The water management plan is updated on an annual basis.

CRITERION	RATING	COMMENT
		Further information on the Entity's water management is available in the Sustainability Report 2024, page 24: https://sustainability.amcor.com/en
8. BIODIVERSITY AND ECOSYSTEM SERVICES		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	A Biodiversity risk assessment has been undertaken by the Entity. The assessment outcome concludes that the Entity does not have Material impacts on Biodiversity. Biodiversity aspects are integrated into the Entity's Environmental Management System.
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	This Criterion is not applicable to the Entity as no Material impacts to Biodiversity were identified in either the 2022 or 2025 risk assessments.
8.2a-g Biodiversity Management	Not Applicable	The Criterion is not applicable to the Entity' as the Biodiversity risk assessment has identified there are no Material impacts and a Biodiversity Action Plan is not required.
8.3a-c Management of Priority Ecosystem Services	Not Applicable	The Criterion is not applicable to the Entity' as the Biodiversity risk assessment has identified there are no Material impacts and a Biodiversity Action Plan is not required.
8.4 Alien Species	Conformance	The Entity has established internal processes to prevent the accidental or deliberate introduction of Alien Species. This includes instructions for suppliers to treat wooden pallets according to the International Standards for Phytosanitary Measures No.15 (ISPM 15).
8.5a-b Commitment to "No Go" in World Heritage Properties	Conformance	The Entity does not explore or develop New Projects or make Major Changes in World Heritage Properties. Activities are limited completely to the Entity.
8.6a-d Protected Areas	Conformance	There are no identified Protected Areas within the Entity's Area of Influence. The Entity has assessed environmental management impacts and dependencies. Further information is provided in the 2024 Sustainability Report at: https://sustainability.amcor.com/en
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 the Group Code of Conduct and Ethics Policy, which is regularly reviewed, communicated to Stakeholders, and adheres to the UN Guiding Principles on Business and Human Rights: https://www.amcor.com/investors/corporate-gov/policies-standards</p> <p>The Entity has disclosed its 2024 Modern Slavery and Human Trafficking Statement: https://assets.ctfassets.net/f7tuyt85vtoc/3MOF0Lgqj2DHy9kJK6nXwd/a</p>

CRITERION	RATING	COMMENT
		<p>037893d97abc0896c0777a8ed93a96d/3481_Amcor_Modern_Slavery_Statement_2024_Final.pdf</p> <p>The Entity has undertaken a Human Rights Due Diligence process that seeks to identify, prevent, mitigate, and account for how it addresses its actual and potential impacts on Human Rights at the Entity. The Due Diligence process last conducted in January 2022, demonstrated that the Entity complies with the Human Rights requirements according to German law.</p> <p>The Entity has implemented a 'Whistleblower Policy' and operates an independent whistleblower service that enables employees and external Stakeholders to anonymously report potential modern slavery and other Human Rights related concerns and other breaches of the Code of Conduct and Ethics Policy or Supplier Code of Conduct.</p>
9.2a-e Gender Equity and Women's Empowerment	Conformance	<p>The Entity has implemented initiatives to increase gender diversity and has reported publicly on gender diversity indicators such as the number of female/male Workers and female/male senior managers. Further information is available via the Amcor's Talent through Diversity Policy:</p> <p>https://assets.ctfassets.net/f7tuyt85vtoa/21vlllh0xmoW88CGowuGWO/60b3e08c2357c0fce04b9e79f97f66b/Talent-through-Diversity-Policy.pdf</p> <p>Further information including performance is provided in the 2024 Sustainability Report, pages 60 and 105 (Exhibit 6):</p> <p>https://sustainability.amcor.com/en</p>
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 no cultural heritage sites have been identified in the Entity's Area of Influence.
9.5b Cultural and Sacred Heritage – Impacts	Not Applicable	This Criterion is not applicable to the Entity as no impacts on cultural, historical or spiritual heritage have been identified, and as Indigenous Peoples or their lands, territories and resources are not present in the Entity's Area of Influence.
9.6a-i Displacement	Not Applicable	This Criterion is not applicable to the Entity as no resettlements have taken place.

CRITERION	RATING	COMMENT
9.7a-h Affected Populations and Organisations	Conformance	<p>The Entity has implemented an interested party and external communication procedure which identifies relevant Stakeholders, their rights, and their interests. The Entity has raised awareness of the channels available to Local Communities and neighbours to contact the site. The Entity supports local charitable organisations with an annual community investment fund.</p> <p>The Entity is committed to the community, not only as an employer that motivates people to unpack their potentials, but also by supporting volunteer work, charitable projects, and environmental clean-up activities. No unmitigated impacts to the local communities were identified.</p>
9.8a Conflict-Affected and High-Risk Areas – Strong management systems	Conformance	The Entity has implemented a conflict minerals Due Diligence process and undertakes 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 in the risk assessment. The Entity itself does not operate in a CAHRA.
9.8b Conflict-Affected and High-Risk Areas – Identify and assess risks	Conformance	The Entity has implemented a conflict minerals Due Diligence process and undertakes an EcoVadis supply chain risk assessment which identifies high-risk suppliers from a Human Rights perspective and has implemented adequate mitigation measures. CAHRAs are considered in the risk assessment.
9.8c Conflict-Affected and High-Risk Areas – Strategy to respond to risks	Conformance	The Entity has implemented a conflict minerals Due Diligence process and undertakes an EcoVadis supply chain risk assessment which identifies high-risk suppliers from a Human Rights perspective and has implemented adequate mitigation measures. CAHRAs are considered in the risk assessment.
9.8d Conflict-Affected and High-Risk Areas – Audit of due diligence	Conformance	This ASI Performance Standard Audit satisfies the requirements of this Criterion.
9.8e Conflict-Affected and High-Risk Areas – Report annually	Conformance	<p>The Entity has implemented a conflict minerals Due Diligence process and undertakes an EcoVadis supply chain risk assessment which identifies high-risk suppliers from a Human Rights perspective and has implemented adequate mitigation measures. CAHRAs are considered in the risk assessment.</p> <p>Information on the Entity's Due Diligence is available in the 2024 Sustainability Report, page 72: https://sustainability.amcor.com/en</p>
9.9 Security practice	Not Applicable	The Criterion is not applicable to the Entity as it does not directly employ security personnel. All third-party contractors comply with legal requirements and the Supplier Code of Conduct.
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, seek representation and join Workers' councils without interference. A freely elected Works Council is in place.</p> <p>The Entity guarantees the rights of Workers to Freedom of Association and Collective Bargaining in its Code of Conduct and Ethics Policy: https://assets.ctfassets.net/f7tuyt85vtoa/3puoDXcsE7tjGnHtNfwRTo/03</p>

CRITERION	RATING	COMMENT
		f24c681ec2fld091f830982bcb818d/Code-of-Buisness-Conduct-and-Ethics-2020.pdf
10.1d Freedom of Association and Right to Collective Bargaining - Alternative means in context of Applicable Law	Not Applicable	This Criterion is not applicable to the Entity as it 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	<p>The Entity neither uses, nor supports the use of Child Labour as defined in ILO Conventions C138 and C182. The Entity complies with related national and international law. The age of Workers is regularly assessed as part of the onboarding process. A Child Labour remediation plan is in place.</p> <p>The Entity requires its suppliers to respect all laws on Child Labour. Further information is available in Amcor's Modern Slavery Statement: https://assets.ctfassets.net/f7tuyt85vtoa/n46ohuhracdWxvWB8TFuIV/37aa22c6cb24aead0da514f099a3963f/FINAL_-_Amcor_2020_Modern_Slavery_Statement_-_170321.pdf</p>
10.3a-c Forced Labour	Conformance	<p>The Entity neither engages in, nor supports the use of Forced Labour as defined in ILO Conventions C29, Protocol of 2014 to the Forced Labour Convention (P29) and C105. The Entity does not engage in, nor supports Human Trafficking either directly or through employment or recruitment agencies.</p> <p>The Entity has developed, implemented, and maintained systems, Policies, and procedures to prevent Forced Labour. The Entity does not engage in practices such as accepting deposits, recruitment fees, or security payments from Workers or recruitment agencies. The Entity further does not engage in Debt Bondage, does not restrict Workers' freedom of movement, hold Worker's original identification documents, or deny the freedom of Workers to terminate their employment at any time without penalty. This was confirmed in Worker interviews undertaken during the Audit.</p> <p>The Entity has developed a Modern Slavery Statement which is accessible at: https://assets.ctfassets.net/f7tuyt85vtoa/n46ohuhracdWxvWB8TFuIV/37aa22c6cb24aead0da514f099a3963f/FINAL_-_Amcor_2020_Modern_Slavery_Statement_-_170321.pdf</p>
10.4a-c Non-Discrimination	Conformance	The Entity has developed, implemented, and maintained systems, policies and procedures that conform to prevent Discrimination. Further information is available in the Entity's Code of Conduct and Ethics Policy: https://www.amcor.com/investors/corporate-gov/policies-standards
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. Engagement mechanisms include team briefings, information boards and meetings with Worker representatives.
10.6a-g Violence and Harassment	Conformance	The Entity has developed, implemented, and maintained systems, policies and procedures regarding disciplinary practices.

CRITERION	RATING	COMMENT
		<p>Interviews and discussions with staff and contractors confirmed that there have been no instances of physical or mental Violence or Harassment. The Entity has developed and implemented a Whistleblower Policy and an independent hotline for confidential reporting. The Whistleblower Policy and Charter are available at: https://www.amcor.com/investors/corporate-gov/policies-standards</p> <p>The Entity's Code of Conduct includes a policy on the restriction of Violence and Harassment: https://downloads.ctfassets.net/f7tuyt85vtoa/794rkjk6WOFrssi7wRWU4/984742f3a96e622665910bf6c9b18306/Code_of_Conduct_-_English.pdf</p>
10.7a-c Remuneration	Conformance	The Entity has developed, implemented and maintained systems, policies and procedures regarding remuneration. Wages are paid above the German legal minimum wage. A sample of Worker contracts, payslips and payroll records for the last 12 months was reviewed in this Audit.
10.8a-c Working Time	Conformance	The Entity maintains a Management System to comply with Applicable Law related to working hours limits, public holidays and paid annual leave, working conditions, overtime, labour and social security. Working hour statistics and shift plans were checked, and this was discussed in Worker interviews.
10.9a-b Informing Workers of Rights	Conformance	The Entity informs Workers through a comprehensive framework. Additionally, all regulations and collective bargaining agreements are communicated through the Entity's intranet.
11. OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	The Entity has implemented a documented Occupational Health and Safety (OH&S) Management System comprising of OH&S Policies, procedures and records. OH&S risk identification and impact assessment are conducted, and an internal audit process ensures compliance with the ISO 45001 Standard. Quarterly OH&S training is conducted in all Entity departments. The Entity holds a valid ISO 45001:2018 Certification.
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Conformance	<p>The Entity has implemented a documented Occupational Health and Safety (OH&S) Management System comprising of OH&S Policies, procedures and records. OH&S risk identification and impact assessment are conducted, and an internal audit process ensures compliance with the ISO 45001 Standard. Quarterly OH&S training is conducted in all Entity departments. The Entity holds a valid ISO 45001:2018 Certification.</p> <p>The Entity has disclosed the performance of their OH&S Management System in the 2024 Sustainability Report, page 50: https://sustainability.amcor.com/en</p>
11.2 Employee engagement on Health and Safety	Conformance	The Entity has implemented Worker Committee Meetings, which are held quarterly. Employees, works council members, a medical doctor and management representatives are part of the meetings.

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DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	23 May 2019	Initial Certification Audit – Full Certification
1	5 August 2022	Re-Certification Audit – Full Certification Revised Audit Date and Report Submission date information to consolidate the initial on-site audit and the subsequent follow-up desktop audit as the Initial Certification Audit. Adjusted Audit Scope description for the Initial Certification Audit for consistency with the current format.
2	31 May 2023	Surveillance Audit
3	3 July 2025	Re-Certification Audit and Scope Change-Full Certification Certification Scope Change to apply PS V3.1. Addition of supply chain activity 'Material Conversion' to more accurately represent the Entity's activities.