

# ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

# Amcor Flexibles Sélestat

CERTIFICATE NUMBER  
**565**

ASI STANDARD  
**PERFORMANCE  
STANDARD  
(V3.1 2023)**

CERTIFICATION LEVEL  
**FULL  
CERTIFICATION**

ASI ACCREDITED  
AUDITING FIRM  
**DNV BUSINESS  
ASSURANCE UK CO.  
LTD**

DATE OF ISSUE  
**23 JUNE 2026**

DATE OF EXPIRY  
**22 JUNE 2029**

CERTIFIED SINCE  
**23 JUNE 2026**

## AUTHORISED BY

A handwritten signature in black ink, appearing to be 'J. H.', with a long horizontal line extending to the right.

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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](http://www.Aluminium-stewardship.org)*

## CERTIFICATION SCOPE

Production of lacquered, printed  
and extruded Aluminium foil for  
packaging applications at Amcor  
Flexibles Sélestat, France.

# AUDIT REPORT PERFORMANCE STANDARD

## OVERVIEW

MEMBER NAME	Amcor
ENTITY NAME	Amcor Flexibles Sélestat
CERTIFICATION SCOPE	Production of lacquered, printed and extruded Aluminium foil for packaging applications at Amcor Flexibles Sélestat, France.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none"><li>Material Conversion</li></ul>
ASI STANDARD	<ul style="list-style-type: none"><li>Performance Standard V3.1</li></ul>
AUDIT TYPE	<ul style="list-style-type: none"><li>Initial Certification Audit</li></ul>
AUDIT FIRM	DNV Business Assurance Services UK Ltd
AUDIT DATE	<ul style="list-style-type: none"><li>3 – 5 March 2026</li></ul>
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none"><li>30 April 2026</li></ul>
AUDIT SCOPE	<p>The Audit Scope covers the production of lacquered, printed and extruded Aluminium foil at Amcor Flexibles Sélestat, France.</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none"><li>Material Conversion</li></ul> <p>All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.</p>
AUDIT OUTCOME	<ul style="list-style-type: none"><li>Certification</li></ul>
AUDIT METHODOLOGY DECLARATION	<p>The Auditors confirm that:</p> <ul style="list-style-type: none"><li><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.</li><li><input checked="" type="checkbox"/> The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.</li><li><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.</li><li><input checked="" type="checkbox"/> The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.</li></ul>
CERTIFICATION PERIOD	23 June 2026 – 22 June 2029
NEXT AUDIT TYPE	Re-Certification Audit

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NEXT AUDIT DATE 22 June 2029

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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.

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## ENTITY OVERVIEW

Ancor Flexibles Sélestat (the 'Entity') is located in Sélestat, in eastern France, and has been in operation since 1932. Covering a total surface area of 12 hectares, the Entity is a long-established industrial facility dedicated to the transformation of Aluminium foil for packaging applications.

The Entity's primary activities include lacquering, printing, extrusion coating, cutting and die cutting. These processes enable the production of lacquered, printed and extruded Aluminium foil, which are sold as flexible packaging materials, mainly for the food and pharmaceutical industries. The annual production reaches approximately 119million square metres of saleable products, supported through the purchase of approximately 13,500 tonnes of Aluminium per year.

The industrial infrastructure comprises two buildings housing a wide range of production equipment, including one lamination line, two printing lines, six extruder and co-extruder lines, eleven slitting lines, seven rewinding lines, eight die-cutting lines and one embossing line. The site also includes internal storage areas for work-in-progress (WIP) and one parking area as ancillary infrastructure.

The site is located in a mixed industrial and residential environment. Sensitive receptors in the immediate vicinity include a residential area directly beside the plant, one textile printing industry, a truck storage company, and a fire station located approximately 100 metres from the site.

Key external Stakeholders associated with the site include the regulatory environmental authority (DREAL), the Departmental Fire Brigade (SDIS Bas-Rhin), the Labour Inspection, nearby residents, and the site's insurance providers.

The site is currently undergoing several upgrade and improvement activities, including the implementation of a new ink dosing system, an IT upgrade, and a PLC retrofit on an extrusion line, aimed at enhancing operational reliability, safety, and performance.

## 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
<b>SYSTEMS</b>	Medium	High	Medium	MEDIUM
<b>RISKS</b>	High	High	Medium	HIGH
<b>PERFORMANCE</b>	High	High	Medium	HIGH
<b>OVERALL</b>		<b>HIGH</b>		

## FINDINGS

CRITERION	RATING	COMMENT
<b>1. BUSINESS INTEGRITY</b>		
1.1 Legal Compliance	Conformance	<p>The Entity has established Policies, guidance, systems, and processes to maintain awareness of and to ensure Compliance with Applicable Law. This includes communication from the Group-level legal department, receiving updates on the rules of the Collective Bargaining agreement of the sector, Company Rules (Réglement Intérieur), and monthly CSE meetings (elected representatives' body) where legal updates are discussed.</p> <p>The corporate governance guidelines are available at: <a href="https://www.amcor.com/investors/corporate-gov/policies-standards">https://www.amcor.com/investors/corporate-gov/policies-standards</a></p>
1.2 Anti-Corruption	Conformance	<p>The Entity has established anti-Corruption and anti-Bribery requirements applicable to anyone acting on behalf of the company. All Stakeholders are informed, and reinforced training is required for people in positions that are more exposed to those risks.</p> <p>The Entity's Anti-Bribery and Corruption Policy is available at: <a href="https://assets.ctfassets.net/f7tuyt85vtoa/3qxeS8RNeoQ2kCqiA8leQA/64c1506827bb3b6487910c8a84e5a807/Amcor_Anti-Bribery_Corruption_Policy_-_English.pdf">https://assets.ctfassets.net/f7tuyt85vtoa/3qxeS8RNeoQ2kCqiA8leQA/64c1506827bb3b6487910c8a84e5a807/Amcor_Anti-Bribery_Corruption_Policy_-_English.pdf</a></p>
1.3a-e Code of Conduct	Conformance	<p>The Entity's Code of Conduct is published on its website and is available in 33 languages in addition to English. The Code of Conduct is mandatory for all employees; employees must review and sign the Code of Conduct.</p> <p>The Code of Conduct was last revised in December 2024 and is published on the website. The Code of Conduct is reviewed regularly, when there are any changes to the business that alter identified risks or when there is any indication of a control gap.</p> <p>The Code of Conduct is available at: <a href="https://www.amcor.com/investors/corporate-gov/policies-standards">https://www.amcor.com/investors/corporate-gov/policies-standards</a></p>
<b>2. POLICY AND MANAGEMENT</b>		
2.1a-f Environmental, Social, and Governance Policy	Conformance	<p>The Entity has implemented an integrated Management system covering Social, Environmental and Governance subjects. The site also has its own Sustainability Policy, endorsed by senior management, which integrates the practices outlined in the ASI Performance Standard. Employee interviews confirmed sufficient knowledge of the Policies.</p> <p>As part of Amcor's robust Management Systems, the Policies are reviewed at least every five years, after any changes to the business that may alter environmental, social and governance (ESG) risks, or when there is any indication of a control gap. It is communicated internally (intranet, internal boards and communications, training) and externally (website, declarations to local authorities).</p> <p>The Group's Policies are available on at: <a href="https://www.amcor.com/investors/corporate-gov/policies-standards">https://www.amcor.com/investors/corporate-gov/policies-standards</a></p>
2.2a-c Leadership	Conformance	<p>At a site-level, the ASI Coordinator is presently the Site Quality and Environmental Engineer. The Site Director is ultimately responsible for ensuring the Entity's success in any certification-related project. At</p>

CRITERION	RATING	COMMENT
		Group level, the Sustainability Manager is responsible for the implementation of the ASI Standards.
2.3a Environmental and Social Management Systems – Environmental	Conformance	<p>The Entity has implemented an integrated Management System which has been based on the ISO 9001, ISO 14001, and ISO 45001 Standards. The Entity is also certified to ISO 15378, FSC, ISCC+, FDA, and FSSC 22000 and is audited annually by an external organisation.</p> <p>The Entity maintains an action plan combining all external audits to monitor all topics, findings, nominated responsible persons, and target date for completion. This was last updated in March 2026. Only minor non-conformances were noted in this audit and are presently being resolved.</p>
2.3b Environmental and Social Management Systems – Social	Conformance	<p>The site’s monitoring of social topics is based on implemented management systems to maintain certifications including ISO, food safety certifications, and membership to the SEDEX audit programme. The latest audit report of the site, dated 30 January 2024, was reviewed by the Auditor, the non-conformances were closed in practice, only awaiting the on-site follow-up audit.</p> <p>The Entity also monitors effectiveness on social topics through monthly human resources management meetings. The meetings and action plans of the elected employee representatives’ committee (“Comité Socio-Economique”, or CSE) are other mechanisms in that that social aspects are managed and monitored in the workplace.</p> <p>The Code of Conduct synthesises the Social, Environmental and Governance principles which the Entity adheres to.</p>
2.4a-e Responsible Sourcing	Conformance	<p>The Entity has implemented a group Supplier Code of Conduct covering relevant ESG issues, including anti-Corruption, Human Rights, Occupational Health and Safety (OH&amp;S):  <a href="https://assets.ctfassets.net/f7tuyt85vtoa/2lX8Ty5glhk9jco8f3YXS/387c76c718a0a5c08f5e86fc8809f6fc/Amcor_Supplier_Code_of_Conduct__2025_.pdf">https://assets.ctfassets.net/f7tuyt85vtoa/2lX8Ty5glhk9jco8f3YXS/387c76c718a0a5c08f5e86fc8809f6fc/Amcor_Supplier_Code_of_Conduct__2025_.pdf</a></p> <p>The Entity has implemented a comprehensive supplier sustainability assessment programme, which includes risk screening, EcoVadis assessment, audit, and mitigation plans when necessary. This is also summarised in the Entity’s Sustainability Report FY25:  <a href="https://assets.ctfassets.net/f7tuyt85vtoa/335OFZucloX9OJSelEAQWl/6915952a12c7acefedf15bb0d584lfed/Amcor_FY25_Sustainability_Report_.pdf">https://assets.ctfassets.net/f7tuyt85vtoa/335OFZucloX9OJSelEAQWl/6915952a12c7acefedf15bb0d584lfed/Amcor_FY25_Sustainability_Report_.pdf</a></p>
2.5a-g Environmental and Social Impact Assessments	Conformance	<p>The Entity has conducted Impact Assessments including social and environmental aspects before and during the merger of the Group with Berry, a multi-year process which was finalised in 2025, and is considered as a major event or change.</p> <p>In its Sustainability Report the Entity has disclosed results of its Impact Assessments related to the merger with Berry throughout relevant chapters, including potential negative impacts and how they will be managed, including the increase of the total volume of Greenhouse Gases (GHG) emissions (page 35) or the challenge of integrating two organisations with distinct cultures and systems (page 68). Refer to: <a href="https://www.amcor.com/sustainability-report">https://www.amcor.com/sustainability-report</a></p> <p>Aside from the Merger, the site has not undergone Major Changes, only installation of new equipment. In those cases, projects and investments must follow the company procedure to submit a Capital</p>

CRITERION	RATING	COMMENT
		Expenditure Approval (CEAV) assessment. And examples were presented during the Audit.
2.6a-h Human Rights Impact Assessment	Minor Non-Conformance	<p>Even though there were no concerns during the Audit, regarding any negative Human Rights impact, past or future, of recent Major Changes or New Projects, a merger has been finalised with a company in a similar type of industry, the Entity has not completed a formal Human Rights Risk Impact Assessment that considered relevant Human Rights-related risks that may have been inherently present during the merger process.</p> <p>Human Rights considerations have also not been referred to in the Entity's Global Execution Pipeline Process (GEPP) applied for any merger event. A template for conducting Human Rights Impact assessments was developed during 2025; however, it is not yet used by all individual sites nor integrated into processes at the Group level.</p> <p>Additionally, the Entity does not publicly disclose information on its Human Rights Assessments, nor in its related management plans. The Entity has implemented a Human Rights Policy, available at: <a href="https://assets.ctfassets.net/f7tuyt85vtoc/2sqLbUhfVnAnhr5o0sk3pZ/695bf28bd3f90b57c27e86502e46ff89/Amcor_Human_Rights_Policy.pdf">https://assets.ctfassets.net/f7tuyt85vtoc/2sqLbUhfVnAnhr5o0sk3pZ/695bf28bd3f90b57c27e86502e46ff89/Amcor_Human_Rights_Policy.pdf</a></p>
2.7a-f Emergency Response Plan	Conformance	<p>The Entity has developed site-specific emergency response plans in collaboration with potentially affected Stakeholder groups including employees, union representatives and relevant government agencies on environment, safety, and fire prevention. The Entity is certified to ISO 14001 and ISO 45001, which both include requirements for emergency response. Refer to the Entity's Health and Safety Policy, available at: <a href="https://assets.ctfassets.net/f7tuyt85vtoc/15GdEg9pJ74Xlwl0eZkiDw/06a55a39bca73cd288fe42cf4165c6cb/Health_and_Safety_Policy_-_April_2025.pdf">https://assets.ctfassets.net/f7tuyt85vtoc/15GdEg9pJ74Xlwl0eZkiDw/06a55a39bca73cd288fe42cf4165c6cb/Health_and_Safety_Policy_-_April_2025.pdf</a></p> <p>Necessary information relating to emergency response is provided on the Entity's website and during 'open days' provided for neighbours.</p>
2.8a-d Suspended Operations	Conformance	<p>The Entity has developed a business resilience plan to address situations where it may have to suspend or significantly alter operations due to factors outside its control, which considers Material adverse ESG impacts.</p> <p>The Entity's business continuity plan outlines all the elements that can potentially disrupt production, roles and responsibilities, and measures to implement in each situation.</p>
2.9a-b Mergers and Acquisitions	Conformance	A significant merger was finalised at Group level in 2025. The defined and documented procedure for Mergers and Acquisitions activities and the Global Execution Pipeline Process (GEPP) have been followed.
2.10a-b Closure, Decommissioning and Divestment	Conformance	The Entity has established Closure, Decommissioning and Divestment guidelines and has implemented Environmental and Social Impact Assessments and mitigation measures.
<b>3. TRANSPARENCY</b>		
3.1a-b Sustainability Reporting	Conformance	The Entity publicly discloses its governance approach and its Material environmental, social, and economic impacts in its annual

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		<p>Sustainability Report, available at:  <a href="https://www.amcor.com/sustainability-report">https://www.amcor.com/sustainability-report</a></p> <p>The Entity has completed a Materiality assessment utilising support from a Third Party and follows recognised international guidance including the Global Reporting Initiative (GRI) Guidelines to produce the Report.</p>
3.2 Non-compliance and Liabilities	Conformance	<p>The Entity has not been subject to any legal sanction for non-compliances. At a Group level, non-compliances are disclosed in the Entity's Sustainability Report FY25, pages 57 and 104:  <a href="https://www.amcor.com/sustainability-report">https://www.amcor.com/sustainability-report</a></p>
3.3a-c Payments to Governments	Conformance	<p>The Entity only makes payments to governments on a legal and/or contractual basis. Guidelines are provided in the Code of Conduct, available at:  <a href="https://downloads.ctfassets.net/f7tuyt85vtoa/794rkjk6WOFRssi7wRwUI4/984742f3a96e622665910bf6c9b18306/Code_of_Conduct_-_English.pdf">https://downloads.ctfassets.net/f7tuyt85vtoa/794rkjk6WOFRssi7wRwUI4/984742f3a96e622665910bf6c9b18306/Code_of_Conduct_-_English.pdf</a></p> <p>The Entity publishes its financial accounts in the Annual Report FY25:  <a href="https://assets.ctfassets.net/f7tuyt85vtoa/cfuBu9uPhEza2Yz6P0hoN/cb0540097b1fb60775f9312057c479ec/AMCOR_AR25_INTERACTIVE_16_9_25.pdf">https://assets.ctfassets.net/f7tuyt85vtoa/cfuBu9uPhEza2Yz6P0hoN/cb0540097b1fb60775f9312057c479ec/AMCOR_AR25_INTERACTIVE_16_9_25.pdf</a></p> <p>The financial accounts of French sites are externally audited every year, to ensure legal compliance, by third-party specialists accredited by French authorities.</p>
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	<p>The Entity has implemented the Group Whistleblower Policy and charter, available at:  <a href="https://assets.ctfassets.net/f7tuyt85vtoa/2YkyctIHvhGNyJnDMuRLZv/fdf88cfc5535629082c1d84178431b4/Whistleblower_Policy_and_Charter_-_2025_-_English.pdf">https://assets.ctfassets.net/f7tuyt85vtoa/2YkyctIHvhGNyJnDMuRLZv/fdf88cfc5535629082c1d84178431b4/Whistleblower_Policy_and_Charter_-_2025_-_English.pdf</a></p> <p>The Entity has informed Workers through multiple channels: information upon hiring, a summarised whistleblower information sheet displayed for Workers on paper and on screens for Workers in common areas; and verbal reminders are also provided at team meetings.</p> <p>External Stakeholders can submit Complaints, Grievances and Requests for Information at:  <a href="https://secure.ethicspoint.eu/domain/media/en/gui/104827/index.html">https://secure.ethicspoint.eu/domain/media/en/gui/104827/index.html</a></p>
<b>4. MATERIAL STEWARDSHIP</b>		
4.1a Environmental Life Cycle Assessment	Conformance	<p>The Entity evaluates Environmental Life Cycle Assessment (LCA) information for all product lines for which Aluminium is and used. The methodology is certified by the Carbon Trust and is compliant with PAS 2050:2011, the Greenhouse Gas Protocol – Product Life Cycle Accounting and Reporting Standard (2011), ISO 14044: 2006, ISO 14046:2014, ISO/TS 14067:2018, and the Product Carbon Footprint Protocol (Parts 1 and 2).</p>
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	<p>The Entity has various channels to provide information to customers about its cradle-to-gate LCA information. The Entity presents LCA information directly in meetings with its clients to explore sustainability</p>

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		<p>options. Automatic reports from the Amcor's LCA tool can be generated and shared with customers via:  <a href="https://www.amcor.com/products/services/life-cycle-assessment">https://www.amcor.com/products/services/life-cycle-assessment</a></p> <p>The benefits of using LCAs are outlined on the Entity's corporate website. The Entity communicates specific LCA information upon request. Underlying assumptions, including system boundaries, are included in the ASSET assessment report, and supporting information is provided to external customers.</p>
4.2 Product Design	Conformance	<p>The Entity integrates in Product design the enhancement of the sustainability aspects of end-products. It does so through its Innovation Management System software (IMS), and specifically the 'TaskRay' tool, which evaluates sustainability requirements from the first stage of any project. The Sustainability fields are all visible in the Sustainability section of the Project Details in Taskray Projects, including information drawn from the Entity's LCA tool ASSET on the outcomes of the Environmental Life Cycle Impact Assessments of the product.</p> <p>The Entity's sustainability strategy requires all its products to be Recycle-Ready (RR): as part of its Pledge, the R&amp;D and product development teams are currently updating current products that are not recyclable to be recycle-ready and are developing new offerings with optimal end-of-use profiles.</p> <p>Additionally, the Entity has undertaken to support its customers in their GHG reduction goals (Scope 3) by co-developing customer-specific decarbonisation 'road maps'.</p>
4.3a-b Aluminium Process Scrap	Conformance	<p>The Entity has established a target of 100% Scrap collection and recycling where waste is generated. The site operates a process Scrap recycling plan and has identified waste streams and associated recycling methods. Even though alloys cannot be sorted due to their variety and complexity, all the Aluminium-containing waste is sent to a specialist company, and the Entity is informed about the recovery rate achieved.</p> <p>The Entity implements a continuous improvement programme with a target to reduce the amounts of scrap generated. Management reviews were in place to ensure targets are monitored.</p>
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Conformance	<p>The Entity's recycling strategy is founded by a pledge to develop all packaging to be recyclable or reusable by 2025,  <a href="https://www.amcor.com/media/news/amcor-is-first-global-packaging-company-pledging-to-develop-all-its">https://www.amcor.com/media/news/amcor-is-first-global-packaging-company-pledging-to-develop-all-its</a></p> <p>As part of the Amcor Group, the Entity contributes to multiple projects in order to enable the implementation of their strategy in the regions where it operates. One of the projects achieved in recent years is the series of MARECIE (Mapping Recyclability in Europe) reports, which map the collection, sorting, and recycling infrastructure for alu-based packaging in EU countries.</p> <p>At a global level, the 'designed-to-be-recycled' metric tracks how much of Amcor's portfolio meets definitions of technical recyclability, based on guidance from industry groups such as CEFLEX (Circular Economy for Flexible Packaging, Europe) and other recycling organisations.</p>

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4.4d Collection and Recycling of Products at End of Life	Conformance	<p>The Entity works with multiple global Stakeholders to enhance the recycling of Aluminium products at 'end-of-life' in 'markets where it operates. These include:</p> <ul style="list-style-type: none"> <li>- Re-alu (Recycling alliance for small Aluminium packaging)</li> <li>- European Aluminium Foil Association (Alufoil, Europe), the association of companies engaged in alufoil rolling and rewinding, which the Entity is a member of, and leads the Alufoil Sustainability Committee.</li> </ul> <p>The most recent publication has been the 'Design for Recyclability Guidelines' (D4R) for packaging containing Aluminium:  <a href="https://www.alufoil.org/d4r-guidelines">https://www.alufoil.org/d4r-guidelines</a></p> <ul style="list-style-type: none"> <li>- CEFLEX (Circular Economy for Flexible Packaging, Europe), a consortium of flexible packaging value chain Stakeholders working to increase recycling of flexible packaging, of which the Entity is a Member and the Chair of the Steering Committee. As part of this membership, the Entity has contributed to the development of the Designing for a Circular Economy (D4ACE) guidelines at the European level.</li> </ul> <p>In 2025, the Entity participated in the first conference of the European Committee for Standardization CEN/TC 261/SC 4/WG 3/SG3 on the theme of "Material recovery", in the Aluminium sub-group.</p> <p>The recycling initiatives are detailed in the Amcor 2025 Sustainability Report, page 13: <a href="https://www.amcor.com/sustainability-report">https://www.amcor.com/sustainability-report</a></p>

## 5. GREENHOUSE GAS EMISSIONS

5.1a-b Disclosure of GHG Emissions and Energy Use	Conformance	<p>The Entity effectively accounts and disclosed their energy and GHG Emissions by source in the Sustainability Report FY25, including renewable and non-renewable, and a breakdown of the energy sources, pages 41 and 44:  <a href="https://assets.ctfassets.net/f7tuyt85vtoa/3350FZucloX9OJSelEAQWl/6915952a12c7aecefd715bb0d5841fed/Amcor_FY25_Sustainability_Report.pdf">https://assets.ctfassets.net/f7tuyt85vtoa/3350FZucloX9OJSelEAQWl/6915952a12c7aecefd715bb0d5841fed/Amcor_FY25_Sustainability_Report.pdf</a></p> <p>The independent verification assurance statement for GHG emissions and energy data is included in the Sustainability Report FY25 (page 137).</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 has site-specific energy reduction plans, including a GHG Emissions Reduction Plan and Pathway consistent with a 1.5°C warming scenario covering their most material emission sources.</p> <p>As part of the Amcor Group, the Entity has SBTi targets, Net Zero roadmap, including near-term emissions to reduce absolute Scopes 1 and 2 GHG emissions by 2033 with a 2022 baseline year, and Scope 3</p>

CRITERION	RATING	COMMENT
		reduction of 32.5% by 2023. Long term objectives: 90% reduction for Scopes 1, 2 and 3 by 2050. The major contributing emission type to Amcor's emissions are Scope 3 emissions, primarily through purchased goods and services.
5.3b-e GHG Emissions Reduction Plans - Targets, review and disclosure	Conformance	<p>An Entity-specific GHG emissions reduction statement addressing its most Material emissions sources, developed using a science-based approach, is available at:  <a href="https://assets.ctfassets.net/f7tuyt85vtoa/21kyqAew8POY79tjaHvqfb/0237a872a431ec0e889ec9f9a802fdfa/Amcor_Flexibles_Selestat_FR_-_Greenhouse_Gas_Reduction_Statement.pdf">https://assets.ctfassets.net/f7tuyt85vtoa/21kyqAew8POY79tjaHvqfb/0237a872a431ec0e889ec9f9a802fdfa/Amcor_Flexibles_Selestat_FR_-_Greenhouse_Gas_Reduction_Statement.pdf</a></p> <p>The Entity publicly discloses a GHG Emissions Reduction Pathway, available at:  <a href="https://assets.ctfassets.net/f7tuyt85vtoa/51AWs7sB0E0HI6DP9cptVu/9527661295afc029f5d496ac16a461ba/Amcor_External_Decarbonization_Roadmap_Updated_October_2024.pdf">https://assets.ctfassets.net/f7tuyt85vtoa/51AWs7sB0E0HI6DP9cptVu/9527661295afc029f5d496ac16a461ba/Amcor_External_Decarbonization_Roadmap_Updated_October_2024.pdf</a></p> <p>More disclosure on energy and emissions management and reductions is also available in the Sustainability Report FY25. The 'road map' and plans are reviewed annually, and where any changes to the business which may alter the baseline.</p>
5.4 GHG Emissions Management	Conformance	The Entity has implemented a documented energy Management System, working toward external certification. Energy sources are monitored daily and reported via an automated metering system. During the Audit, energy management and reduction plans for the year were reviewed and discussed. There is a dedicated onsite energy manager.
<b>6. EMISSIONS, EFFLUENTS AND WASTE</b>		
6.1a-f Emissions to Air	Conformance	<p>The Entity operates within the limits set by its Prefectural Decree, an industrial permit which prescribes the thresholds for environmental aspects such as water consumption, discharge, and air emissions.</p> <p>To minimise the negative impact of its air emissions, the Entity has invested in an RTO (Regenerative Thermal Oxidiser). Air emissions compliance is measured quarterly by external specialist from Dekra. Volatile Organic Compounds (VOCs) and Non-Methane Volatile Organic Compounds (NMVOCs) are the main emissions assessed. Dekra submits the report to local authority DREAL (authority for environmental and urbanism management).</p> <p>The Entity has evaluated its environmental impacts during an assessment commissioned to update the site's industrial permit, called 'CPE Porter à connaissance' (PAC). Air emissions are included in the assessment. The PAC also defines the surveillance programme that the site is required to follow to remain compliant with regulations.</p> <p>Air emissions data are reported to Head Office monthly by the site's Environmental and Health and Safety team, via the Ecometrical data collection file for central reporting. Management plans are disclosed at the Group level in the Sustainability Report FY25, page 42:  <a href="https://www.amcor.com/sustainability-report">https://www.amcor.com/sustainability-report</a></p>
6.2a-g Discharges to Water	Conformance	The Entity's water discharge volume is considered minimal due to the inherent nature of its industrial processes.

CRITERION	RATING	COMMENT
		<p>The Entity discharges to a local water treatment station. An agreement between the Entity and the regional Water Agency has been established which sets the water discharge quality Parameters.</p> <p>The Entity has also evaluated its environmental impacts during an assessment commissioned to update the site's industrial permit, called "ICPE Porter à connaissance" (PAC). Water discharge impacts have been included in this assessment.</p> <p>The PAC also defines the surveillance programme that the site is required to follow within the next six months to stay compliant with regulations. The plan will therefore be reviewed after 6 months, and then annually. The plan would be reviewed after any discharge event that exceeds mandated limits. It would also be reviewed in case of any changes to the business that would alter Material risks from Discharges to Water, and on any indication of a control gap.</p> <p>Water discharge data are reported Head Office monthly by the site. The Entity also reports its water discharge through an annual declaration on government platform GIDAF (Gestion Informatisée des Données d'Autosurveillance Fréquente). Water discharge management plans are disclosed at Group level in the Sustainability Report FY25, pages 52-55: <a href="https://www.amcor.com/sustainability-report">https://www.amcor.com/sustainability-report</a></p>
6.3a-g Assessment and Management of Spills and Leakages	Conformance	<p>The Entity has registered its risks related to Spills in a 'stand-alone' document "Risk assessment AF Sélestat - Spills". The main risks identified include surface and groundwater contamination d resulting from accidental spills via the delivery of solvents or other chemical products by truck and the transport of Hazardous Waste.</p> <p>The Entity has implemented management plans to reduce the risk year on year. Improvement initiatives from the site's action plan include training of staff and monitoring potential leaks of hazardous substances during daily operations. The quality of the groundwater is monitored every two months by external specialist Dekra through sampling and laboratory analysis.</p> <p>Management plans are reviewed at least every five years. The plan was also reviewed following a spill that occurred in July 2025, and will be reviewed in future if there are any changes to the business that would alter the level of risk, or if there is any indication of a control gap.</p> <p>At Group level, management plans are disclosed in the Sustainability Report FY25, pages 56 and.59: <a href="https://assets.ctfassets.net/f7tuyt85vtoc/3350FZucloX9OJSelEAQWl/6915952a12c7aecefd715bb0d5841fed/Amcor_FY25_Sustainability_Report.pdf">https://assets.ctfassets.net/f7tuyt85vtoc/3350FZucloX9OJSelEAQWl/6915952a12c7aecefd715bb0d5841fed/Amcor_FY25_Sustainability_Report.pdf</a></p> <p>At the Entity level, the management plan in case of Spills is not disclosed publicly due to containing sensitive operational or security-related information however can be made available to relevant Stakeholders upon request, and is held by the site, the local authorities (Préfecture, Fire Brigade), and Environmental regulators (DREAL).</p>
6.4a-b Public Disclosure of Spills and Leakages	Conformance	<p>A solvent spill occurred at the Entity in July 2025 during pump transfer. The spill required the intervention of the firefighters and local authorities on site. The spill was adequately contained by the Entity containment basin There was no discharge to the natural environment, and therefore the impact was determined as low. The site notified local authorities within 24 hours, as per legal requirements.</p>

CRITERION	RATING	COMMENT
		At a Group level, Material Spills are disclosed in the Sustainability Report, as per GRI and SASB reporting guidelines.
6.5a-c Waste Management and Reporting	Conformance	<p>The Entity has implemented a waste management strategy designed in accordance with the Waste Mitigation Hierarchy. It has implemented multiple sorting and disposal procedures for different categories of waste.</p> <p>The Entity fulfills its legal obligations to maintain a consolidated waste register, which lists all waste issued and dispatched, nature of waste, tonnage, dates, disposal methods, recycling company selected.</p> <p>For Hazardous Waste specifically, it also fulfills the requirement of selecting its accredited waste removal companies through the government platform TrackDéchets and thereby automatically declaring its Hazardous Waste amounts to the authorities.</p> <p>The Entity must also disclose all waste shipped abroad for recycling (such as Aluminium film); via the GISTRD register for cross-border transportation of waste.</p> <p>Quantities of Hazardous and Non-Hazardous Wastes are disclosed at the Group-level as aggregated data in the Sustainability Report FY25, pages 48-49: <a href="https://www.amcor.com/sustainability-report">https://www.amcor.com/sustainability-report</a></p> <p>The assessment of the Material impacts on human well-being and the environment of the Entity's wastes was undertaken as part of the study commissioned to update the site's industrial permit, called "ICPE Porter à connaissance" (PACWaste management processes are also audited as part of the Entity's annual internal ISO 14001 audit.</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.
<b>7. WATER STEWARDSHIP</b>		
7.1a-b Water Assessment and Disclosure	Conformance	<p>The Entity has mapped its water withdrawal and use by source and type. The Entity overall volume of water used is considered minimal due to the nature of its processes. Water is primarily used for cooling processes, equipment cleaning, and domestic purposes (drinking water and sanitary uses).</p> <p>Information on water withdrawal by source and type is published in the Sustainability Report FY25, page 52: <a href="https://www.amcor.com/sustainability-report">https://www.amcor.com/sustainability-report</a></p> <p>The Entity has conducted a comprehensive assessment of its environmental impacts, including water use, through an externally validated 'Porter à connaissance' as part of its ICPE (Installations Classées pour la Protection de l'Environnement) permitting requirements. This detailed assessment evaluates the Entity's interactions with local Watersheds and concludes that the site's impact on water resources is not Material. The Entity has also conducted a risk assessment according to the WRI Aqueduct Water Risk Atlas, which concluded a low-risk classification. The ICPE classification reflects the regulatory framework applicable to the</p>

CRITERION	RATING	COMMENT
		<p>Entity's industrial activities and entails enhanced oversight by authorities. Current assessments confirm that actual water-related risks to Watersheds remain low.</p> <p>The Entity has made provisions for a follow-up assessment on an annual basis. Its status as ICPE plant (Installations Classées pour la Protection de l'Environnement) confirms that the Entity has an inherently higher environmental risk due to the nature of its activities and requires additional surveillance from relevant authorities.</p> <p>The Entity also reports its water consumption through a declaration to local authorities on dedicated platform GEREPE (Gestion électronique du registre des émissions polluantes) with an annual declaration of weekly data.</p>
7.2a-e Water Management	Not Applicable	This Criterion is not applicable to the Entity as the risks identified have been assessed and documented as low. Nevertheless, the site has consumption reduction plans in place with time-bound targets.
<b>8. BIODIVERSITY AND ECOSYSTEM SERVICES</b>		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	<p>A Biodiversity Impact Assessment has been undertaken by the Group for all its sites, using the desktop tool - WWF Biodiversity Risk Filter V2.0. For this Entity, the overall Biodiversity risk was determined as low (i.e. 2.5 out of 10).</p> <p>The Entity has also evaluated its impacts as part of a study required for its industrial permit update, called "ICPE Porter A Connaissance". This document compiles updates on the Entity's operations, installations, and potential environmental impacts and concluded that the Entity's impact on Biodiversity in its Area of Influence is not Material.</p>
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	This Criterion is not applicable to the Entity, as the Biodiversity risk assessment concluded the Entity does not contribute to, nor impacts, Ecosystem Services.
8.2a-g Biodiversity Management	Not Applicable	<p>This Criterion is not applicable to the Entity, as the Biodiversity risk assessment concluded the Entity does not have a Material risk nor impacts.</p> <p>Information on the Group's strategy to preserve Biodiversity is however included in the Sustainability Report FY25, pages 58-59: <a href="https://www.amcor.com/sustainability-report">https://www.amcor.com/sustainability-report</a></p>
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable to the Entity, as the Entity does not depend on Priority Ecosystem Services.
8.4 Alien Species	Conformance	<p>The Entity's Biodiversity risk assessment concluded that it has a low to non-existent impact in the invasive species category. The site's Environmental manager has also run an evaluation using the Global Invasive Species Database (GISD) tool.</p> <p>The main risk highlighted is introducing fungi through the receipt and shipping of wooden pallets. To prevent this, the Entity purchases only pallets labelled IPSP 15 (treated with chemicals to prevent parasites) and has integrated it in its supplier specifications. The site also has rigorous Management Systems in place to maintain its FSC 22000</p>

CRITERION	RATING	COMMENT
		certification, including measures to prevent the introduction to the site of any organisms that could affect food safety.
8.5a-b Commitment to 'No Go' in World Heritage Properties	Conformance	The Entity does not explore or develop New Projects or making Major Changes in World Heritage Properties. The nearest World Heritage site is located approximately fifty kilometres from the Entity, inside the city of Strasbourg.
8.6a-d Protected Areas	Conformance	<p>The Entity's environmental permit update ("Porter A Connaissance") outlines that, even though the site has Natura 2000 Special Conservation and Special Protection Zones (ZSC and ZPS) within ten kilometres of its perimeter, it does not overlap with those, nor does its Area of Influence. This is clearly highlighted in the PAC study.</p> <p>The Group communicates its monitoring of Protected Areas in the Sustainability Report FY25, including the indicators on the number of facilities identified adjacent to Key Biodiversity Areas (KBAs) and Protected Areas (PAs). Refer to pages 58 and 104:  <a href="https://www.amcor.com/sustainability-report">https://www.amcor.com/sustainability-report</a></p>
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.
<b>9. HUMAN RIGHTS</b>		
9.1a-d Human Rights Due Diligence	Minor Non-Conformance	This Criterion is not applicable to the Entity, there are no Indigenous Peoples, or their lands, territories and resources present within their Area of Influence.
9.2a-e Gender Equity and Women's Empowerment	Conformance	This Criterion is not applicable to the Entity, there are no Indigenous Peoples, or their lands, territories and resources present within their Area of Influence.
9.3a-i Indigenous Peoples	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.4a Free, Prior, and Informed Consent (FPIC) – New Projects or Major Changes	Not Applicable	This Criterion is not applicable to the Entity, there are no Indigenous Peoples, or their lands, territories and resources present within their Area of Influence.
9.4b Free, Prior, and Informed Consent (FPIC) – Bauxite Mining	Not Applicable	No cultural or sacred heritage sites have been identified within the Entity's Area of Influence, as confirmed through assessments of legal texts, Stakeholder engagement activities, and assessments conducted under the ICPE framework.
9.4c Free, Prior, and Informed Consent (FPIC) – Demonstrate support	Not Applicable	This Criterion is not applicable to the Entity, as there are no Indigenous Peoples, or their lands, territories and resources present within their Area of Influence.
9.5a Cultural and Sacred Heritage – Identification	Conformance	This Criterion is not applicable to the Entity, as no Resettlements have been considered or taken place as the result of their operations or activities.

CRITERION	RATING	COMMENT
		If a major change may cause displacement, the project would be subject to an Impact Assessment and a stakeholder consultation.
9.5b Cultural and Sacred Heritage – Impacts	Not Applicable	<p>The Entity has developed an ISO 14001-based stakeholder management plan covering affected Stakeholders. Actions are taken to communicate with Stakeholders, such as neighbour meetings, social media information sharing and open days.</p> <p>There is limited impact on Stakeholders due to operation located in an industrial area.</p> <p>Information on 'engaging communities' is included in the Sustainability Report FY25, pages 79–81 and 89:  <a href="https://assets.ctfassets.net/f7tuyt85vtoa/3350FZucioX9OJSeLEAQW/6915952a12c7aecefd715bb0d5841fed/Amcor_FY25_Sustainability_Report.pdf">https://assets.ctfassets.net/f7tuyt85vtoa/3350FZucioX9OJSeLEAQW/6915952a12c7aecefd715bb0d5841fed/Amcor_FY25_Sustainability_Report.pdf</a></p>
9.6a-i Displacement	Not Applicable	The Entity has established a comprehensive supplier sustainability assessment programme, which includes risk screening, EcoVadis assessment, audits, and mitigation plans when necessary. This is governed by the Responsible Sourcing Commitment and other related Policies, such as the Supplier Code of Conduct and Human Rights Policy. The Entity does not directly source Primary Aluminium.
9.7a-h Affected Populations and Organisations	Conformance	The Entity has established a comprehensive supply chain risk programme, which includes risk screening, EcoVadis assessment, audits, and mitigation plans when necessary.
9.8a Conflict-Affected and High-Risk Areas - Strong Management Systems	Conformance	The Entity has a responsible sourcing commitment, programme in place, and a supporting strategy to manage supply chain risks. This includes various levels of risk-based Due Diligence. Amcor evaluates its critical and strategic suppliers through EcoVadis, and if they do not achieve a minimum score, an action plan must be developed. An additional risk assessment and self-assessment is required for high-risk suppliers.
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Conformance	<p>The Entity's Due Diligence processes were included in the scope of this ASI Performance Standard Certification Audit and addresses this requirement.</p> <p>The Entity also has implemented a comprehensive supply chain risk programme, which includes supplier Due Diligence through audits when necessary.</p>
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Conformance	<p>The Entity's supply chain Due Diligence is summarised in the Sustainability Report FY25, pages 83-85:  <a href="https://assets.ctfassets.net/f7tuyt85vtoa/3350FZucioX9OJSeLEAQW/6915952a12c7aecefd715bb0d5841fed/Amcor_FY25_Sustainability_Report.pdf">https://assets.ctfassets.net/f7tuyt85vtoa/3350FZucioX9OJSeLEAQW/6915952a12c7aecefd715bb0d5841fed/Amcor_FY25_Sustainability_Report.pdf</a></p>
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Conformance	The Entity uses an external security company, which is subject to the group's Code of Conduct and Human Rights Policy. The guards receive adequate training, and no security incident has occurred in recent years.

CRITERION	RATING	COMMENT
9.8e Conflict-Affected and High-Risk Areas – Report annually	Conformance	This Criterion is not applicable to the Entity, there are no Indigenous Peoples, or their lands, territories and resources present within their Area of Influence.
9.9 Security practice	Conformance	This Criterion is not applicable to the Entity, there are no Indigenous Peoples, or their lands, territories and resources present within their Area of Influence.
<b>10. LABOUR RIGHTS</b>		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	<p>Workers are free to join any trade unions of their own choosing and to bargain collectively; this right is reiterated in the group's Human Rights Policy. The site applies the rules of the sector's Collective Bargaining Agreement.</p> <p>Mandatory display panels dedicated to the Trade Union and the Elected Representatives Body "CSE" ("Comité Social et Economique") were observed during the site tour, and representatives were interviewed.</p> <p>Worker representatives are provided with appropriate time and space to operate, and the Entity ensures all Workers are aware of who their representative is. Meetings occur at the frequency required by law, for example, minutes were reviewed and are immediately shared on the intranet 'G30 Social' section after quarterly meetings, then printed and displayed once signed and agreed.</p> <p>Interviews with Workers and elected representatives undertaken during the Audit confirmed that a constructive dialogue is in place.</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 to the Entity, as Freedom of Association and Collective Bargaining is not restricted by French law.
10.2a Child Labour	Conformance	<p>The site ensures that all Workers are of legal working age through its recruitment procedure. Any new employee must provide formal identification for verification, as well as their Social Security card; the Human Resources team registers them with local authorities, and they are automatically blocked if the employee is below minimum age. Worker interviews and review of contracts did not raise any concern on this matter. When the Entity hires interns or apprentices, legal requirements are respected, and work is not exploitative, hazardous, or interferes with education obligations.</p> <p>This is supported by the Entity's Human Rights Policy, which is based on internationally recognised principles such as the UN Guiding Principles on Business and Human Rights as well as landmark documents such as the United Nations Declaration of Human Rights (UDHR) and the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work.</p>
10.3a-c Forced Labour	Conformance	<p>Interviews with Workers and a review of documents undertaken during the Audit did not identify any concerns regarding Forced Labour, either in the direct or indirect workforce.</p> <p>Appropriate Due Diligence is conducted to minimise the risk of Workers being placed in a situation of Forced Labour by third parties,</p>

CRITERION	RATING	COMMENT
		<p>the site uses exclusively suppliers already validated at the group level through requiring commitment to the group Code of Conduct from business partners and evaluating them according to responsible sourcing procedures.</p> <p>An example of a framework agreement for a labour agency was reviewed, showing in the appendix the Code of Conduct was signed by the site and the agency.</p> <p>The Entity's Modern Slavery and Human Trafficking Statement is available at: <a href="https://www.amcor.com/investors/corporate-gov/policies-standards">https://www.amcor.com/investors/corporate-gov/policies-standards</a></p>
10.4a-c Non-Discrimination	Conformance	<p>Employment Policies and processes are designed to prevent Discrimination. A commitment to anti-Discrimination and diversity is incorporated in the Code of Conduct and the elected Worker representatives have been trained on the subject as part of their role.</p> <p>During the Audit there was no sign of Discrimination in hiring, access to training, promotion, termination, or retirement based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership, or political affiliation.</p> <p>The Entity's Grievance Mechanisms are accessible to all Workers, regardless of race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership, and political affiliation.</p>
10.5 Communication and engagement	Conformance	<p>The Entity ensures open communication and direct engagement with Workers and their representatives regarding working conditions and resolution of workplace and compensation issues, without threat of reprisal, intimidation or Violence and Harassment.</p>
10.6a-g Violence and Harassment	Conformance	<p>The Entity has implemented anti-violence and Harassment principles from its Human Rights Policy, available at: <a href="https://assets.ctfassets.net/f7tuyt85vtoc/78yaaq0p6pQVOzGqR9Ryuce/e837c949fa09d9a446b3f6893c0134a9/Amcor_Human_Rights_Policy.pdf">https://assets.ctfassets.net/f7tuyt85vtoc/78yaaq0p6pQVOzGqR9Ryuce/e837c949fa09d9a446b3f6893c0134a9/Amcor_Human_Rights_Policy.pdf</a></p> <p>The Policy is reviewed at least every five years and in the event of any changes to the business that would alter Material risks or indicate a control gap.</p> <p>Violence and Harassment, or Psycho-Social Risks ("RPS") are considered in the Health and Safety risk assessment ("Document Unique d'Evaluation des Risques") and risk mitigation measures are implemented and reviewed annually as per legal requirements.</p> <p>It was identified during the Audit that Workers are aware of the Entity's requirements and the specific anti-Harassment on-site representatives. The Whistleblower Policy is displayed throughout the Entity, as well as communicated in the 'Welcome Booklet' and the list of Policies provided upon commencement of their employment.</p>
10.7a-d Remuneration	Conformance	<p>A review of the Human Resources database, Workers' files, payslips, salaries and Worker interviews undertaken during the Audit, confirmed that Workers have a written description of terms and conditions of employment in a language and format they understand.</p> <p>The Entity respects the rights of Workers to a living wage and ensures that wages paid for a normal working week shall always meet at least</p>

CRITERION	RATING	COMMENT
		<p>a legal or industry minimum standard and be sufficient to meet the basic needs of Workers and to provide some discretionary income.</p> <p>Workers receive a premium of at least the equivalent of 25% for work that exceeds 35 hours per week. Various compensations are granted including a 'dressing time' allowance, 'on-call' allowance, a night-shift meal allowance, a 'seniority bonus', and a further weekend work allowance.</p> <p>The Entity makes wage payments in a timely manner, in legal currency and are fully documented.</p> <p>Payslips sampled during the Audit included different shifts, job types, job grades, seniority, gender, nationality, and the lowest and highest paid employees. Deductions made are in accordance with legal requirements (e.g., pension and health insurance).</p>
10.8a-c Working Time	Conformance	<p>Working hours, rest time and paid annual leave comply with national laws and the Collective Bargaining agreement for the sector.</p> <p>If any work is undertaken beyond the legal limit of 35 hours per week, Workers are given recuperation days as compensation. Overtime hours are voluntary and paid at a premium, as confirmed in employees' files, payslips, and interviews.</p> <p>Working hours are registered daily by employees using a 'badge-based' time clock system, and employees have access online to information of the hours worked and accumulated annual leave entitlements. Weekly worked hours are verified by team leaders before being sent to the payroll team. No anomaly was noted during a review of records, undertaken during the Audit.</p>
10.9a-b Informing Workers of Rights	Conformance	<p>The Entity informs Workers of their rights, through various mechanisms including employment contracts, initial training upon hiring, meeting minutes from the Worker representatives' body (CSE), and display of Policies and procedures in common areas.</p>
<b>11. OCCUPATIONAL HEALTH AND SAFETY</b>		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	<p>The Entity has a documented and implemented Occupational Health and Safety (OH&amp;S) Management System that is in conformance with French legislation, as well as ISO 45001:2018 certification. Several programmes were reviewed during the Audit which demonstrated effective risk identification, Impact Assessment, and operational control.</p>
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Minor Non-Conformance	<p>The Entity is certified to ISO 45001 and appropriate management reviews have been facilitated. Leading and lagging indicators are disclosed in the Entity's Sustainability Report FY25 (pages 62- 64, and 105), including Amcor's strategy and performance on safety, as well as lagging indicators including Total Recordable injuries, Fatalities and Contractor injuries. Refer to:  <a href="https://assets.ctfassets.net/f7tuyt85vtoa/3350FZucloX9OJSelEAQWl/6915952a12c7aecefd715bb0d5841fed/Amcor_FY25_Sustainability_Report.pdf">https://assets.ctfassets.net/f7tuyt85vtoa/3350FZucloX9OJSelEAQWl/6915952a12c7aecefd715bb0d5841fed/Amcor_FY25_Sustainability_Report.pdf</a></p> <p>The disclosure of the Entity's performance against peer organisations (and/or industry association data) is not publicly available.</p>

CRITERION	RATING	COMMENT
11.2 Employee engagement on Health and Safety	Conformance	The Entity has established industry practices on Health and Safety, including close cooperation with management and the employees. A Work Safety Committee has been implemented on site and several Worker safety programmes and initiatives, such as behavioural safety cultural awareness and safety week have also been implemented.

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#### DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	23 June 2026	Initial Certification Audit – Full Certification