

ASI CERTIFICATION CHAIN OF CUSTODY STANDARD



PRESENTED TO

Amcor Flexibles

CERTIFICATE NUMBER

15

ASI STANDARD

CHAIN OF CUSTODY
STANDARD
(V2 2022)

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', followed by a horizontal line.

Aluminium Stewardship Initiative Ltd
ACN 606 661 125, Australia
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*Validity of this Certificate is subject to
continued conformance with the
applicable ASI Standard and can be
verified at*

www.aluminium-stewardship.org

CERTIFICATION SCOPE

Amcor Flexibles sites Alzira (Spain),
Cramlington (United Kingdom),
Froges (France), Kreuzlingen
(Switzerland), Lugo (Italy),
Rorschach (Switzerland),
Sarrebouurg (France), Sélestat
(France), Singen (Germany)
Teningen (Germany), Zlotow
Poland) and Zutphen (Netherlands)
and related corporate
management activities at Amcor
Flexibles Head Office (Switzerland).

AUDIT REPORT

CHAIN OF CUSTODY

STANDARD

OVERVIEW

MEMBER NAME	Amcor
ENTITY NAME	Amcor Flexibles
CERTIFICATION SCOPE	Amcor Flexibles sites Alzira (Spain), Cramlington (United Kingdom), Froges (France), Kreuzlingen (Switzerland), Lugo (Italy), Rorschach (Switzerland), Sarrebourg (France), Sélestat (France), Singen (Germany) Teningen (Germany), Zlotow Poland) and Zutphen (Netherlands) and related corporate management activities at Amcor Flexibles Head Office (Switzerland).
SUPPLY CHAIN ACTIVITIES	• Post-Casthouse
ASI STANDARD	Chain of Custody Standard V2
AUDIT TYPE	• Initial Certification Audit (28 September 2018, 29 October 2018 and 2 April 2019) • Scope Change Audit (11 – 27 June 2019) • Surveillance Audit (8 – 9 December 2020) • Re-Certification Audit (11 – 30 May 2022) • Re-Certification Audit and Scope Change (11, 14 and 15 May 2025) • Scope Change Audit (2 March –22 April 2026)
AUDIT FIRM	DNV Business Assurance Services UK Ltd.
AUDIT DATE	• 28 September 2018, 29 October 2018 and 2 April 2019 (Initial Certification Audit and follow-up desktop Audit) • 11 – 27 June 2019 (Scope Change Audit) • 8 – 9 December 2020 (Surveillance Audit) • 11 – 30 May 2022 (Re-Certification Audit) • 11, 14 and 15 May 2025 (Re-Certification Audit and Scope Change) • 2 March –22 April 2026 (Scope Change Audit)
AUDIT REPORT SUBMISSION	• 18 December 2018 (Initial Certification Audit), re-submitted 13 May 2019 (follow-up desktop Audit) • 11 November 2019 (Scope Change Audit) • 24 April 2021 (Surveillance Audit) • 2 September 2022 (Re-Certification Audit) • 19 June 2025 (Re-Certification Audit and Scope Change) • 1 June 2026 (Scope Change Audit)
AUDIT SCOPE	<u>Initial Certification Audit (28 September 2018, 29 October 2018, 2 April 2019)</u> The Audit Scope covered the Amcor Flexibles Singen site (Germany) and CoC activities managed at the Amcor Flexibles head office (Zurich, Switzerland).

Supply chain activities included in the Audit Scope:

- Post-Casthouse

Relevant criteria from the ASI Chain of Custody Standard were included in the Audit Scope.

Scope Change Audit (11 – 27 June 2019)

The Audit Scope covered:

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

Supply chain activities included in the Audit Scope:

- Post-Casthouse

Relevant criteria from the ASI Chain of Custody Standard were included in the Audit Scope.

Surveillance Audit (8 – 9 December 2020)

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

The supply chain activities included in the Audit Scope:

- Post-Casthouse

Relevant criteria from the ASI Chain of Custody Standard were included in the Audit Scope.

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

Re-Certification Audit (11 – 30 May 2022)

The Audit Scope included the Amcor Flexibles Singen (Germany) and Amcor Sarrebourg (France).

The supply chain activities included in the Audit Scope:

- Post-Casthouse

Relevant criteria from the ASI Chain of Custody Standard were included in the Audit Scope.

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

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

Re-Certification Audit and Scope Change (11, 14 and 15 May 2025)

The Audit Scope included Amcor Flexibles Singen (Germany), Amcor Flexible Packaging France SAS, site De Froges (France) and CoC activities managed at the Amcor Flexibles head office (Zurich, Switzerland).

The supply chain activities included in the Audit Scope:

- Post-Casthouse

Relevant criteria from the ASI Chain of Custody Standard were included in the Audit Scope.

The Audit has been undertaken as a combined desktop and on-site exercise consistent with the ASI multi-site approach. The Singen and Froges sites were included in on-site Audits (Singen 11 April 2025, Froges 15 May 2025) whilst CoC

activities managed from Zurich were audited remotely (14 April 2025).

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

Scope Change Audit (2 March -22 April 2026)

The Audit Scope included the Kreuzlingen (Switzerland), Sélestat (France), and Zutphen (Netherlands) facilities. The Entity uses the ASI multi-site sampling approach and sites at Alzira (Spain), Cramlington (United Kingdom), Lugo (Italy), and Zlotow (Poland) were added into the Certification Scope but not included in the Audit.

The supply chain activities included in the Audit Scope:

- Post-Casthouse

Relevant criteria from the ASI Chain of Custody Standard were included in the Audit Scope.

AUDIT OUTCOME	Certification
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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.
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CERTIFICATION PERIOD	23 May 2025 – 22 May 2028
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NEXT AUDIT TYPE	Surveillance Audit
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NEXT AUDIT DUE DATE	22 November 2026
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CERTIFICATE NUMBER	15
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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.

ENTITY OVERVIEW

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

The Facilities included in the Certification Scope are the Amcor Flexibles sites in Alzira (Spain), Cramlington (United Kingdom), Froges (France), Kreuzlingen (Switzerland), Lugo (Italy), Rorschach (Switzerland), Sarrebourg (France), Sélestat (France), Singen (Germany) Teningen (Germany), Zlotow Poland) and Zutphen (Netherlands) and related corporate management activities at Amcor Flexibles Head Office (Switzerland).

These Facilities manufacture coated, laminated and printed flexible packaging, based on Aluminium foil and extruded plastic film. The Entity produces packaging and packaging material for the food, beverage, pharmaceutical and technical markets.

Approximately 4,200 Workers are employed across these Facilities, with the largest being the Singen Facility in Germany, employing approximately 1,200 people.

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.

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

OVERALL	
SYSTEMS	High
RISKS	High
PERFORMANCE	Medium
OVERALL	HIGH

FINDINGS

CRITERION	RATING	COMMENT
1. MANAGEMENT SYSTEM AND RESPONSIBILITIES		
1.1 ASI Membership	Conformance	Amcor Limited (the parent company of the Amcor Facilities included in the Certification Scope) is an active ASI member: https://aluminium-stewardship.org/about-asi/asi-members/amcor
1.2 CoC Management System	Conformance	The Entity has established policies, systems, procedures, and processes that comply with the ASI Chain of Custody (CoC) Standard Criteria regarding Management Systems. The Entity's Management System Manual addresses the responsibilities, functions, processes and workflows, documentation, record retention and handling of non-conforming product deliveries. The Facilities have integrated Management Systems underpinned by ISO 9001 certification.
1.3 CoC Management System Monitoring	Conformance	The Entity has established mechanisms for the periodic review of the Management System, in line with each Facility's ISO 9001 certification. This includes the regular review of CoC Inputs and Outputs by the procurement and customer services teams. For potential areas of non-conformance, the Entity uses the procedure for customer complaints management which establishes the roles and responsibilities for managing customer complaints about CoC Documents.
1.4 Management Representative	Conformance	Each Facility within the Entity has nominated a Management Representative with overall responsibility to implement the ASI CoC Standard and authority for the Facility's conformance with all applicable requirements.
1.5 Communications and Training	Conformance	Each Facility within the Entity has communicated and delivered training to relevant personnel to raise awareness of the ASI Chain of Custody Standard requirements. The Entity is progressively expanding training to more personnel beyond the supply chain department to make them aware of and competent in their responsibilities as CoC Material is received.
1.6 Records Management	Conformance	The Entity has maintained up-to-date records addressing all applicable requirements and retains these records for a minimum of five years.
1.7a Reporting to ASI (Inputs and Outputs of CoC Material)	Conformance	For the facilities included in the Audit Scope, it was confirmed that the Inputs and Outputs of CoC Material were correctly reported as part of preparation of the ASI Annual Report for 2025. As such, Conformance to this Criterion has been assigned. The Entity's complete annual 2025 CoC Report submitted to ASI following the Audit has however demonstrated an inconsistency between the quantity of ASI Material purchased and ASI Material sold. This discrepancy (for the specific facility(ies)) will be reviewed and verified in the upcoming Surveillance Audit.
1.7b Reporting to ASI (Inputs and Outputs of Eligible Scrap)	Not Applicable	This Criterion is not applicable to the Entity as it is not engaged in Aluminium Re-melting/Refining and does not designate production Scrap as Eligible Scrap.

CRITERION	RATING	COMMENT
1.7c Reporting to ASI (Inflows and Outflows of Non-CoC Material)	Conformance	The Entity has submitted its annual CoC reporting to ASI for the 2024 year. The reporting includes Inflow and Outflow data as recorded in the Mass Balance System. At the time of the Audit, the Entity was finalising its preparation of its 2025 submission, which was subsequently submitted during the preparation of this Audit Report.
1.7d Reporting to ASI (Positive Balance carried over)	Conformance	For the facilities included in the Audit Scope, it was confirmed that the Inputs and Outputs of CoC Material were correctly reported as part of preparation of the ASI Annual Report for 2025. As such, Conformance to this Criterion has been assigned. The Entity's complete annual 2025 CoC Report submitted to ASI following the Audit has however demonstrated an inconsistency between the quantity of ASI Material purchased and ASI Material sold. This discrepancy (for the specific facility(ies)) will be reviewed and verified in the upcoming Surveillance Audit.
1.7e Reporting to ASI (Positive Balance used)	Conformance	The Entity has submitted its annual CoC reporting to ASI for the 2024 year. The reporting included the Positive Balance as reported in the Mass balance system which was checked during the Audit. At the time of the Audit, the Entity was finalising its preparation of its 2025 submission, which was subsequently submitted during the preparation of this Audit Report.
1.7f Reporting to ASI (Internal Overdraw drawn down)	Conformance	The Entity did not report an Internal Overdraw for the 2024 reporting period. The Mass Balance System was reviewed during the Audit to verify this. At the time of the Audit, the Entity was finalising its preparation of its 2025 submission, which was subsequently submitted during the preparation of this Audit Report.
1.7g Reporting to ASI (Intra-Entity Flows)	Conformance	During this Audit, the mass balance systems of the Kreuzlingen, Selestat and Zutphen Facilities were assessed, but were no ASI Material flows for these sites to be reported in 2025. Intra-Entity Flows are expected between these sites, as well as Alzira, Cramlington, Lugo and Zlotow following ASI PS certification in 2026, adding to the previous CoC Certified Facilities.

2. OUTSOURCING CONTRACTORS

2.1 Certification Scope	Not Applicable	This Criterion is not applicable to the Entity as Outsourcing Contractors do not take Custody of the Entity's CoC Material for further processing, treatment, or manufacturing.
2.2a Control of CoC Material (Legal ownership or control)	Not Applicable	This Criterion is not applicable to the Entity as it does not use Outsourcing Contractors.
2.2b Control of CoC Material (No further outsourcing)	Not Applicable	This Criterion is not applicable to the Entity as it does not use Outsourcing Contractors.
2.2c Control of CoC Material (Risk assessment)	Not Applicable	This Criterion is not applicable to the Entity as it does not use Outsourcing Contractors.
2.3 Information on Quantity of CoC Material Output	Not Applicable	This Criterion is not applicable to the Entity as it does not use Outsourcing Contractors.

CRITERION	RATING	COMMENT
and Returned		
2.4 Consistency in Inflow and Outflow Quantity of CoC Material to/from Outsourcing Contractor	Not Applicable	This Criterion is not applicable to the Entity as it does not use Outsourcing Contractors.
2.5 Error (Outsourcing Contractor)	Not Applicable	This Criterion is not applicable to the Entity as it does not use Outsourcing Contractors.
3. PRIMARY ALUMINIUM: CRITERIA FOR ASI BAUXITE, ASI ALUMINA AND ASI ALUMINIUM		
3.1a ASI Bauxite (CoC Certification Scope)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.1b ASI Bauxite (Performance Standard)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.1c ASI Bauxite (Bauxite sourcing)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.2a ASI Alumina (CoC Certification Scope)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.2b ASI Alumina (Performance Standard)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.2c ASI Alumina (Bauxite sourcing)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.3b ASI Aluminium (Performance Standard)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.3c ASI Aluminium (Alumina sourcing)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.3a ASI Aluminium (CoC Certification Scope)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4. RECYCLED ALUMINIUM: CRITERIA FOR ELIGIBLE SCRAP		
4.1a Recycled Aluminium (CoC Certification Scope)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.1b Recycled Aluminium (Performance Standard)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.2a Eligible Scrap (Pre-Consumer)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.2b Eligible Scrap (Post-Consumer)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
4.2c Eligible Scrap (Dross)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.3a Records Management for Direct Suppliers of Recyclable Scrap Material (Suppliers)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.3b Records Management for Direct Suppliers of Recyclable Scrap Material (Financial transactions)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5. CASTHOUSES: CRITERIA FOR ASI ALUMINIUM		
5.1a ASI Aluminium (CoC Certification Scope)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.1b ASI Aluminium (Performance Standard)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.1c ASI Aluminium (Aluminium sourcing)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.2 Unique Identification	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6. POST-CASTHOUSE: CRITERIA FOR ASI ALUMINIUM		
6.1a Post-Casthouse ASI Aluminium (CoC Certification Scope)	Conformance	The Entity's operating procedures and strategic plans with current and future ASI CoC Certified suppliers work to secure the supply and production of CoC Material. Through its responsible sourcing strategy, Amcor encourages suppliers to provide CoC Material. Several sites source ASI Aluminium directly from other Amcor sites included in the Certification Scope through an Intra-Entity Flow mass balance system.
6.1b Post-Casthouse ASI Aluminium (Performance Standard)	Conformance	Each Facility within the Entity's Certification Scope has achieved Certification to the ASI Performance Standard.
6.1c Post-Casthouse ASI Aluminium (Aluminium sourcing)	Conformance	Amcor's operating procedures and Material Accounting System ensures that the Entity only sources CoC Materials from another CoC Certified Entity via traceable CoC Documents.
7. DUE DILIGENCE FOR NON-COC MATERIAL, COC MATERIAL ACQUIRED THROUGH A TRADER AND RECYCLABLE SCRAP MATERIAL		
7.1a Responsible Sourcing Policy (Anti-corruption)	Conformance	The Entity has developed a Supplier Code of Conduct which addresses anti-Corruption and Bribery: https://www.amcor.com/investors/corporate-gov/policies-standards
7.1b Responsible Sourcing Policy (Responsible sourcing)	Conformance	The Entity has developed a Supplier Code of Conduct that addresses the requirements of a responsible sourcing Policy. It has established initiatives to ensure the Policy is implemented, including the undertaking of EcoVadis risk assessments of key strategic suppliers,

CRITERION	RATING	COMMENT
		use of an ESG risk screening tool, engaging through self-assessments and conducting second party audits covering sustainability indicators. Refer to: https://www.amcor.com/investors/corporate-gov/policies-standards The Entity discloses further information on its responsible sourcing strategy and annual performance in its 2025 Sustainability Report on page 83: https://assets.ctfassets.net/f7tuyt85vtoa/3350FZucioX9OJSelEAQWl/6915952a12c7aecefd715bb0d5841fed/Amcor_FY25_Sustainability_Report_t_.pdf
7.1c Responsible Sourcing Policy (Human rights due diligence)	Conformance	The Entity has developed a Supplier Code of Conduct that addresses Human Rights principles, such as non-Discrimination, Child Labour, Forced Labour, and freedom from Harassment based on international labour standards: https://www.amcor.com/investors/corporate-gov/policies-standards The Supplier Code of Conduct is based on OECD Guidelines, the Universal Declaration of Human Rights, and International Labour Organisation (ILO) standards. Human Rights are also addressed in the Sustainability Report on page 82: https://assets.ctfassets.net/f7tuyt85vtoa/3350FZucioX9OJSelEAQWl/6915952a12c7aecefd715bb0d5841fed/Amcor_FY25_Sustainability_Report_t_.pdf
7.1d Responsible Sourcing Policy (Conflict-affected and high-risk areas)	Conformance	The Entity undertakes EcoVadis supplier risk assessments, which consider the inherent risk profiles of countries based on risk criteria including health, social, Corruption, Human Rights and environment indicators. The EcoVadis assessment considers Conflict-Affected and High-Risk Areas (CAHRAs). The Entity implements mitigation measures adequate to the risk ratings. Suppliers are required to sign the Supplier Code of Conduct, which is based on OECD Guidelines, the Universal Declaration of Human Rights, and aligned to the ILO Standards: https://www.amcor.com/investors/corporate-gov/policies-standards
7.2 Risk Assessment and Mitigation	Conformance	The Amcor Flexibles Head Office is responsible for delivering the supplier risk assessment programme. This is managed through ESG risk screening over all suppliers and EcoVadis assessments for strategic suppliers. Relevant Procurement Managers are trained in using the EcoVadis assessment in purchasing decisions and managing supplier relationships. Where risks are identified, these are managed through mitigation, action and remediation plans. Further information on the Entity's supply chain Due Diligence process is included in its 2025 Sustainability Report: https://assets.ctfassets.net/f7tuyt85vtoa/3350FZucioX9OJSelEAQWl/6915952a12c7aecefd715bb0d5841fed/Amcor_FY25_Sustainability_Report_t_.pdf
7.3 Complaints Resolution Mechanism	Conformance	The Entity has implemented a Whistleblower Policy and an independent 'whistleblower service' to enable employees and external Stakeholders of the Entity to anonymously report potential modern slavery-related concerns and other breaches of the Code of Conduct and Ethics Policy or the Supplier Code of Conduct. The Amcor Whistleblower Policy is available at: https://assets.ctfassets.net/f7tuyt85vtoa/2YkycitIHvhGNyJnDMuRLZv/cc

CRITERION	RATING	COMMENT
		00964e55e76cec34bdb821edafaaeb/Whistleblower_Policy_and_Charter_-_2025_-_English_-_Final.pdf

8. MATERIAL ACCOUNTING SYSTEM: COC MATERIAL AND ASI ALUMINIUM

8.1 Material Accounting System	Conformance	Each Facility within the Entity operates its own Material Accounting System that records Input Quantity and Output Quantity of CoC Material and Non-CoC Material by mass. The Material Accounting Systems are based on the mass balance at each Facility. As the Azira, Cramlington, Kreuzlingen, Lugo, Selestat, Zlotow and Zutphen sites were included in the Certification Scope during this Audit, they currently have no CoC Material flow, which is likely to commence during 2026.
8.2 Material Accounting Period	Conformance	Each Facilities' Material Accounting System specifies a Material Accounting Period which is aligned with Amcor's calendar year 1st January–31st December. Amcor prepares a separate submission to the ASI Secretariat annually, which consists of consolidated accounting, with data extracted from each site's Material Accounting System.
8.3 Input and Inflow Quantities	Conformance	Each Facility operates its own Material Accounting System that records Input Quantity and Output Quantity of CoC Material and Non-CoC Material by mass. The Material Accounting Systems are based on the mass balance at each Facility. Data from each site's Material Accounting Systems are consolidated annually into a central Material Accounting System for ASI reporting. There is currently no CoC Material flow for the sites added to the CoC Certification Scope during this Audit, which will commence upon CoC Certification.
8.4 Output Quantities of CoC Material	Conformance	Each Facility operates its own Material Accounting System that records Input Quantity and Output Quantity of CoC Material and Non-CoC Material by mass. The Material Accounting Systems are based on the mass balance at each Facility. Data from each site's Material Accounting Systems are consolidated annually into a central Material Accounting System for ASI reporting. There is currently no CoC Material flow for the sites added to the CoC Certification Scope during this Audit, which will commence upon CoC Certification.
8.5 Indivisibility of CoC Material	Conformance	Each Facility has demonstrated that the Output Quantity of CoC Material, which may be a subset of total production, will be designated as 100% CoC Material. The mass of total shipment and the total mass of CoC Material (by type) in the shipment is defined in the CoC Documents issued to customers.
8.6 Output Quantity of Eligible Scrap	Not Applicable	The Criterion is not applicable to the Entity as it does not intend to designate waste material as Eligible Pre-Consumer Scrap.
8.7 Consistency Between Input Percentage and Total Output	Conformance	The Material Accounting System at each Facility is designed to ensure that the total Output of CoC Material and Eligible Scrap does not proportionally exceed the Input Percentage as applied to the total Input of CoC Material over the Material Accounting Period. The Audit confirmed that the Kreuzlingen, Selestat and Zutphen sites

CRITERION	RATING	COMMENT
		have implemented internal governance procedures to ensure the forecast Outputs are met by the Inputs provided from CoC Certified suppliers.
8.8a Internal Overdraw (Not exceed 20%)	Conformance	Where CoC Material is under contract for delivery to the Entity within a given Material Accounting Period but is subject to a Force Majeure situation, each Facility's Material Accounting System may carry over an Internal Overdraw to the subsequent Material Accounting Period. The Internal Overdraw does not exceed 20% of total Input Quantity of CoC Material for the Material Accounting Period. The Audit confirmed that the Kreuzlingen, Selestat and Zutphen sites have integrated Internal Overdraw requirements in their Management System Manual and internal processes.
8.8b Internal Overdraw (Not exceed force majeure situation)	Conformance	Where CoC Material is under contract for delivery to the Entity within a given Material Accounting Period but is subject to a Force Majeure situation, each Facility's Material Accounting System may carry over an Internal Overdraw to the subsequent Material Accounting Period. The Internal Overdraw does not exceed the amount of CoC Material affected by the Force Majeure situation. The Entity has demonstrated an awareness of this requirement.
8.8c Internal Overdraw (Made up within subsequent Material Accounting Period)	Conformance	Where CoC Material is under contract for delivery to an Entity within a given Material Accounting Period but is subject to a Force Majeure situation, each Facility's Material Accounting System may carry over an Internal Overdraw to the subsequent Material Accounting Period. The Internal Overdraw shall be made up within the subsequent Material Accounting Period. The Entity has demonstrated an awareness of this requirement.
8.9a Positive Balance (Carry over)	Conformance	Each Facility operates its own Material Accounting System. The Entity identified a Positive Balance which will be carried over to the next Material Accounting Period and retired accordingly. Analytical, 'sample to source' and accuracy data checks verify the data reported to the ASI Secretariat.
8.9b Positive Balance (Expiry)	Conformance	The Entity carried over a Positive Balance from the 2023 period which was used based on the 'first in-first out' method in the 2024 Material Accounting Period. The Entity is aware of the Positive Balance expiry rule, and the rule is documented in its internal instructions and is included in employee training.
9. ISSUING COC DOCUMENTS		
9.1 CoC Document	Conformance	The Entity has implemented a system that enables shipment and transfer of CoC Documents, ensuring that these are controlled, issued, and stored as per the ASI CoC Standard requirements.
9.2a CoC Document Content (Date of issue)	Conformance	The Entity issues information on invoice documents as required by the ASI CoC Standard, including the date of issue, reference number, issuing Entity, receiving customer, responsible employee, conformance statement, type and mass of CoC Material and mass of total material.
9.2b CoC Document	Conformance	The Entity issues information on invoice documents as required by the

CRITERION	RATING	COMMENT
Content (Reference number)		ASI CoC Standard, including the date of issue, reference number, issuing Entity, receiving customer, responsible employee, conformance statement, type and mass of CoC Material and mass of total material.
9.2c CoC Document Content (Issuing Entity)	Conformance	The Entity issues information on invoice documents as required by the ASI CoC Standard, including the date of issue, reference number, issuing Entity, receiving customer, responsible employee, conformance statement, type and mass of CoC Material and mass of total material.
9.2d CoC Document Content (Receiving customer)	Conformance	The Entity issues information on invoice documents as required by the ASI CoC Standard, including the date of issue, reference number, issuing Entity, receiving customer, responsible employee, conformance statement, type and mass of CoC Material and mass of total material.
9.2e CoC Document Content (Responsible employee)	Conformance	The Entity issues information on invoice documents as required by the ASI CoC Standard, including the date of issue, reference number, issuing Entity, receiving customer, responsible employee, conformance statement, type and mass of CoC Material and mass of total material.
9.2f CoC Document Content (Conformance statement)	Conformance	The Entity issues information on invoice documents as required by the ASI CoC Standard, including the date of issue, reference number, issuing Entity, receiving customer, responsible employee, conformance statement, type and mass of CoC Material and mass of total material.
9.2g CoC Document Content (Type of CoC Material)	Conformance	The Entity issues information on invoice documents as required by the ASI CoC Standard, including the date of issue, reference number, issuing Entity, receiving customer, responsible employee, conformance statement, type and mass of CoC Material and mass of total material.
9.2h CoC Document Content (Mass of CoC Material)	Conformance	The Entity issues information on invoice documents as required by the ASI CoC Standard, including the date of issue, reference number, issuing Entity, receiving customer, responsible employee, conformance statement, type and mass of CoC Material and mass of total material.
9.2i CoC Document Content (Mass of total material)	Conformance	The Entity issues information on invoice documents as required by the ASI CoC Standard, including the date of issue, reference number, issuing Entity, receiving customer, responsible employee, conformance statement, type and mass of CoC Material and mass of total material.
9.3a Sustainability Data (optional) – Carbon footprint	Not Applicable	This Criterion is not applicable to the Entity, as at the Audit date, no additional data on the average carbon footprint of the CoC Material or the accounting method was included in CoC Documents.
9.3b Sustainability Data (optional) – Origin information	Not Applicable	additional Sustainability Data was included in CoC documents.

CRITERION	RATING	COMMENT
9.3c Sustainability Data (optional) – Recycled content	Not Applicable	This Criterion is not applicable to the Entity, as at the Audit date the Entity no additional sustainability data was included in CoC Documents.
9.3d Sustainability Data (optional) – Post-Casthouse ASI Certification status	Conformance	The Entity's ASI Performance Standard Certification Status is indicated in the CoC Documents issued.
9.4 Supplementary Information (optional) – Objective evidence	Not Applicable	The Criterion is not applicable as the Entity does not intend to include Supplementary Information in the CoC Documents.
9.5 Verification of Information	Conformance	Customer service teams at each Facility are responsible for handling requests on CoC Documents from customers. Customer service team members have received training on their duties. The Entity has integrated error management within its current processes under its ISO 9001 Management Systems.
9.6 Error (Shipping)	Conformance	The Entity's Knowledge Management System handles errors related to ASI CoC Materials. The Entity has implemented processes to inform different Stakeholders, such as clients or suppliers about non-conformities or errors and agree on necessary corrective actions.
10. RECEIVING COC DOCUMENTS		
10.1 Verification of CoC Documents	Conformance	The Entity's ERP software system manages incoming CoC Material and relevant personnel are trained to verify received CoC Documents.
10.2 Verification of Consistency Between CoC Documents and CoC Material	Conformance	The Entity has implemented a system for received CoC Documents and the traceability of existing transfers and shipments. The ERP software system is used for handling incoming material, and relevant personnel are trained to verify received CoC Documents.
10.3 Verification of Supplier's ASI CoC Certification	Conformance	Each Facility has established processes to ensure suppliers have a valid ASI CoC Certification and actions for any change to their status. The ERP software system is used for handling incoming materials, and relevant personnel are trained to verify received CoC Documents.
10.4 Error (Reception)	Conformance	The Entity has integrated error management with its current processes under its ISO 9001 Management Systems. The operation of the Amcor Knowledge Management System is adequate to document errors, corrective actions, and any potential preventive measures to meet the ASI CoC Standard.
11. CLAIMS AND COMMUNICATIONS		
11.1a Claims and Communications (ASI Claims Guide)	Conformance	The Entity has appointed a representative and defined roles and responsibilities to ensure that claims are consistent with the ASI Claims Guide.
11.1b Claims and Communications (Verifiable evidence)	Conformance	The Entity has appointed a representative and defined roles and responsibilities to ensure that claims are consistent with the ASI Claims Guide. The Entity has not made any ASI-related claim since the

CRITERION	RATING	COMMENT
		previous Audit.
11.1c Claims and Communications (Employee training)	Conformance	The Entity has defined guidelines for communicating public claims and representations outside of CoC Documents (such as website, social media, press releases, investor relations, and other publications) and all communications must be approved by senior management prior to publication. The Entity has communicated these guidelines to appropriate personnel.

ASI LIMITATION OF LIABILITY DISCLAIMER

Organisations that make ASI-related claims are each responsible for their own compliance with Applicable Law, including laws and regulations related to labelling, advertisement, and consumer protection, and competition or antitrust laws, at all times. ASI does not accept liability for any violations of Applicable Law or any infringement of third-party rights (each a Breach) by other organisations, even where such Breach arises in relation to, or in reliance upon, any ASI Standard, document or other material, recommendation or directive issued by or on behalf of ASI. ASI gives no undertaking, representation or warranty that compliance with an ASI Standard, document or other material, recommendation or directive issued by or on behalf of ASI will result in compliance with any Applicable law, or will avoid any Breach from occurring.

DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	23 May 2019	Issued.
1	11 December 2019	Updated to reflect Certification Scope change with addition of Amcor Flexibles Sarrebourg SAS, Amcor Flexible Packaging France SAS, site de Froges, Amcor Flexibles Teningen Tscheulin-Rothal GmbH and Amcor Flexibles Rorschach AG.
2	20 May 2021	Surveillance audit. Update of Certification Scope for readability and inclusion of activities at Head Office.
3	23 September 2022	Re-Certification Audit – Full Certification
4	25 June 2025	Re-Certification Audit – Full Certification Scope Change to apply Chain of Custody Standard V2
5	2 July 2026	Scope Change Audit with addition of Amcor Flexibles Alzira (Spain), Cramlington (United Kingdom), Kreuzlingen (Switzerland), Lugo (Italy), Sélestat (France), Zlotow Poland) and Zutphen (Netherlands) facilities.