ASI CERTIFICATION
PERFORMANCE STANDARD

PRESENTED TO

Amcor Flexibles Kreuzlingen AG, Switzerland

CERTIFICATE NUMBER	ASI STANDARD	CERTIFICATION LEVEL	ASI ACCREDITED AUDITING FIRM
577	**PERFORMANCE STANDARD (V3.1 2023)**	**FULL CERTIFICATION**	**DNV BUSINESS ASSURANCE SERVICES UK LTD.**
	DATE OF ISSUE	DATE OF EXPIRY	CERTIFIED SINCE
	21 JULY 2026	**31 MAY 2028**	**21 JULY 2026**

AUTHORISED BY

CERTIFICATION SCOPE

Production of lacquered, laminated and printed Aluminium foils for packaging of food, pharmaceutical and technical applications at the Amcor Flexibles Kreuzlingen site (Switzerland).

Aluminium Stewardship Initiative Ltd
ACN 606 661 125, Australia
info@aluminium-stewardship.org

*Validity of this Certificate is subject to continued conformance with the applicable ASI Standard and can be verified at **www.aluminium-stewardship.org***

AUDIT REPORT
PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME	Amcor
ENTITY NAME	Amcor Flexibles Kreuzlingen AG, Switzerland
CERTIFICATION SCOPE	Production of lacquered, laminated and printed Aluminium foils for packaging of food, pharmaceutical and technical applications at the Amcor Flexibles Kreuzlingen site (Switzerland).
SUPPLY CHAIN ACTIVITIES	• Material Conversion – Principles 1 to 4 (transition)
ASI STANDARD	Performance Standard V3.1
AUDIT TYPE	• Initial Certification Audit
AUDIT FIRM	DNV Business Assurance Services UK Ltd.
AUDIT DATE	• 23 – 25 March 2026
AUDIT REPORT SUBMISSION	• 16 June 2026
AUDIT SCOPE	The Audit Scope included the production of lacquered, laminated and printed Aluminium foils for packaging of food, pharmaceutical and technical applications at the Amcor Flexibles Kreuzlingen site (Switzerland) Supply chain activities included in the Audit Scope: • Material Conversion – Principles 1 to 4 (transition) All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.
AUDIT OUTCOME	• Certification
AUDIT METHODOLOGY DECLARATION	The Auditors confirm that: ☑ The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report. ☑ The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous. ☑ The Audit Scope and audit methodology are sufficient to establish confidence that the findings are indicative of the performance of the Entity's defined Certification Scope. ☑ The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.

CERTIFICATION PERIOD	21 July 2026 – 31 May 2028
NEXT AUDIT TYPE	Re-Certification Audit
NEXT AUDIT DATE	31 May 2028
CERTIFICATE NUMBER	577

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 Kreuzlingen AG, Switzerland (the 'Entity') is a part of the Amcor Group, a manufacturer of packaging solutions for consumer and healthcare products with approximately 70,000 colleagues and a presence in more than 140 countries. The Entity is located in northeastern Switzerland, approximately 57 kilometres (km) away from the city of Zurich. The Entity produces lacquered, laminated and printed Aluminium and composite foils as well as transparent inorganic barrier films for packaging of food, pharmaceutical and technical applications. All production and quality control stages are undertaken within the Entity.

The Entity was founded in 1910 as the Neher AG Aluminium rolling mill and became Amcor Flexibles Kreuzlingen AG in 2010 as a subsidiary of Amcor Zurich Switzerland. The Entity employs approximately 330 Workers and has an annual production capacity of approximately 260 million square metres (m^2).

In 2024, the Entity began implementing a forward-looking major investment of over 30 million CHF in new production lines to further expand its growth in printed laminate packaging solutions.

MATURITY RATINGS

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

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

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

FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	The Entity has developed and implemented Policies, systems, procedures and processes that conform to legal Compliance requirements. The Entity has systems in place to maintain adequate awareness of, and to ensure ongoing Compliance with Applicable Law.
1.2 Anti-Corruption	Conformance	The Entity has established adequate anti-Bribery and anti-Corruption measures, including Policies, training, Due Diligence assessments and a 'whistleblowing' mechanism. The Entity's employees participate in web-based training related to anti-Bribery and anti-Corruption laws and regulations and improper payments compliance. The Entity's Anti-Bribery and Anti-Corruption Policy, Whistleblowing Policy and Charter are available at: https://www.amcor.com/investors/corporate-gov/policies-standards The Entity's Whistleblowing facility is available at: https://secure.ethicspoint.eu/domain/media/en/gui/104827/index.html The Entity has disclosed further information on its anti-Corruption and anti-Bribery measures in the Amcor 2025 Sustainability Report at: https://www.amcor.com/sustainability/sustainability-report
1.3a-e Code of Conduct	Conformance	The Entity has implemented a Code of Conduct including principles relevant to environmental, social and governance performance. The Entity conducts regular training programmes for employees and raises awareness of the Code among business partners and suppliers. Further information is available in the 2025 Sustainability Report at: https://www.amcor.com/sustainability-report The Entity's Code of Conduct is available at: https://www.amcor.com/investors/corporate-gov/policies-standards
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	The Entity has implemented systems, procedures and processes that conform to the environmental, social and governance practices of the ASI Performance Standard. The Entity has implemented environmental, health and safety Policies at a Group level including the Code of Conduct, Anti-Bribery Policy, Fraud Risk Management Policy and Human Rights Policy. These policies are approved at Group level and are communicated internally via the intranet and externally at: https://www.amcor.com/investors/corporate-gov/policies-standards These Policies are subject to regular review and update by the Amcor Group. Additionally, the Entity has implemented an internal site-specific Health & Safety and Environment Policy.
2.2a-c Leadership	Minor Non-Conformance	The Amcor Group has nominated an employee at the senior management level who has overall responsibility and authority for ensuring conformance and sufficient resources to support the implementation of the ASI Performance Standard requirements.

CRITERION	RATING	COMMENT
		The Entity has not however formally nominated an ASI Management Representative for implementation of the ASI Performance Standard at the site level.
2.3a Environmental and Social Management Systems – Environmental	Conformance	The Entity holds valid ISO 14001 and 45001 Certifications for its Integrated Management System. The Entity is a member of Ecovadis and updates its self-assessment questionnaire on an annual basis. The Entity's EcoVadis Rating is conducted regularly. Additionally, the Entity has implemented a site-specific Health & Safety and Environment Policy.
2.3b Environmental and Social Management Systems – Social	Conformance	The Entity has developed and implemented Policies, systems, procedures, and processes that conform to the Social Management Systems requirements. The Entity has implemented an Integrated Management System and holds valid ISO 9001, ISO 14001 and ISO 45001 Certification. A self-Assessment Ecovadis rating is conducted on a regular basis. The Ecovadis rating for August 2025 shows a result 70/100 Silver Status. Information on the Ecovadis rating is available in the 2025 Sustainability report, page 86: https://www.amcor.com/sustainability/sustainability-report
2.4a-e Responsible Sourcing	Conformance	The Entity has developed and implemented a Global Procurement Policy and a Supplier Code of Conduct. The Supplier Code of Conduct is available at: https://www.amcor.com/investors/corporate-gov/policies-standards In 2025, the Entity strengthened its capabilities and released a new and updated global Amcor's Supplier Code of Conduct that addresses the areas of ethics and business integrity, Human Rights and Labour standards, the environment, Health and Safety, privacy, intellectual property and cybersecurity. The Entity requires all suppliers, as well as their employees, affiliates, agents, suppliers, sub-contractors, and others who are within their supply chain, to respect and adhere to this Code when conducting business. Further information is available at: https://www.amcor.com/sustainability The Entity has undertaken supplier risk assessments through EcoVadis and conducts second party Due Diligence audits at supplier sites. The procurement team and relevant personnel are trained on an annual basis on responsible sourcing requirements. Further information is available in the 2025 Sustainability Report, page 84 onwards: https://www.amcor.com/sustainability-report
2.5a-g Environmental and Social Impact Assessments	Conformance	The Entity has implemented its capital expenditure and investments Due Diligence and impact assessment processes, based on the processes prescribed at the Group level. These processes include the assessment of environmental, social and governance and other aspects such as energy efficiency gains, Health and Safety considerations and impacts on Labour rights. Further information is available in the 2025 Sustainability Report, page 56: https://www.amcor.com/sustainability/sustainability-report
2.6a-h Human Rights Impact Assessment	Conformance	The Entity has conducted a site-specific Human Rights Impact Assessment to identify and assess potential Human Rights risks related to their operations and workforce. The initial assessment was

CRITERION	RATING	COMMENT
		finalised in March 2026. In future, the assessment will be reviewed and updated on an annual basis. In addition, a Human Rights Impact Screening template has been introduced to assess potential Human Rights impacts in case of significant operational changes, projects or investments. Major projects and investments adhere to the Entity's group level Capital Expenditure Approval Process (CEAV). Depending on the size and scope of the project, several approval stages are required, including the Site General Manager, Business Unit, Business Group, Corporate Management and the Amcor Board. As part of this process, projects are evaluated considering environmental, Health and Safety and human resources aspects. During the execution of such projects, the Entity complies with applicable local laws and regulations and works in close collaboration with the relevant authorities and their guidelines.
2.7a-f Emergency Response Plan	Conformance	The Entity has implemented an Emergency Response Plan which is disclosed on the intranet for employees, externally disclosed with the chemical authority (Chemikalienwehr), the police department and the fire brigade. A crisis management team and processes have been implemented. The Entity has coordinated with local authorities to conduct joint fire drills. The Entity has undertaken extensive risk scenario planning, which included engagement with both Workers and the local fire brigade.
2.8a-d Suspended Operations	Conformance	The Entity conducts risk management activities and assesses its strategic resilience. More information is disclosed in the Entity´s 2025 Sustainability Report at: https://www.amcor.com/sustainability/sustainability-report
2.9a-b Mergers and Acquisitions	Conformance	The Entity has implemented Due Diligence processes regarding mergers and acquisitions which consider environmental, social and governance aspects. These processes include staged reviews for evaluation, preliminary assessments and onsite assessments.
2.10a-b Closure, Decommissioning and Divestment	Conformance	The Entity has developed and implemented Policies, systems, procedures, and processes that conform to the closure, decommissioning, and divestment requirements. Processes are implemented for the Environmental Impact Assessment and mitigation measures, and social planning and records for Stakeholder consultation are also maintained.
3. TRANSPARENCY		
3.1a-b Sustainability Reporting	Conformance	The Entity has publicly disclosed its governance approach and its Material environmental, social and governance impacts at a Group level in the 2025 Sustainability Report which is aligned with the Global Reporting Initiative (GRI) Guidelines: https://www.amcor.com/sustainability/sustainability-report Selected information disclosed in the 2025 Sustainability Report is independently assured. The evidence of assurance is provided via an Assurance Statement, available on pages 112 to 114 of the Report.

CRITERION	RATING	COMMENT
3.2 Non-compliance and Liabilities	Conformance	In accordance with Sarbanes-Oxley compliance procedures, each site within the Group must complete the quarterly 302 questionnaire in which the General Manager confirms material Compliance with law or exceptions are noted. Potential significant fines are identified and reported as a risk under financial terminology. On a Group level, the relevant statement is available in the 2025 Sustainability Report, page 37, with detailed disclosures provided on pages 98 onwards: https://www.amcor.com/sustainability/sustainability-report Further information is disclosed in the Entity's 2025 Annual Report: https://www.amcor.com/investors/financial-information/annual-reports
3.3a-c Payments to Governments	Conformance	The Entity's Anti-Bribery and Anti-Corruption Policy is implemented and disclosed at: https://www.amcor.com/investors/corporate-gov/policies-standards The Entity's payments to governments are regularly reviewed, and financial accounts are independently audited by PricewaterhouseCoopers (PwC). Further information including the audited accounts is disclosed within the Group level 2025 Annual Report: https://www.amcor.com/investors/financial-information/annual-reports
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	The Entity has implemented a third-party operated 'whistleblower service' which is available in every country where it operates and is provided in the local language and considers cultural aspects. Complaints are investigated by the Whistleblower Committee and records are regularly monitored and evaluated. The 'whistleblower service' is accessible to internal and external Stakeholders at: https://secure.ethicspoint.eu/domain/media/en/gui/104827/index.html
4. MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment	Conformance	The Entity has made environmental Life Cycle Assessment (LCA) information available for all Product lines for which Aluminium is considered and used. The Entity has developed a data-focussed packaging design strategy, supported by its proprietary LCA software ASSET™ (Advanced Sustainability Stewardship Evaluation Tool). Further information is available in the 2025 Sustainability Report: https://www.amcor.com/sustainability/sustainability-report
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	The Entity provides both 'cradle-to-gate' and 'cradle-to-grave' LCA information on its Aluminium containing Products to customers upon request. LCA information is available upon request via: https://www.amcor.com/products/services/life-cycle-assessment Flexible Packaging Europe (of which the Entity's Group is a member) publishes guidance for Life Cycle Assessment of flexible packaging at: https://www.flexpack-europe.org/press-release/News-LCA-Guidance-2024
4.2 Product Design	Conformance	As part of the Amcor Group, the Entity has implemented sustainability objectives across its supply chain with packaging innovations that incorporate additional Post-Consumer recycled, bio-based and third-

CRITERION	RATING	COMMENT
		party certified materials. Further information on the Group's design focus for recyclability is available in the 2025 Sustainability Report, page 30 onwards: https://www.amcor.com/sustainability/sustainability-report
4.3a-b Aluminium Process Scrap	Conformance	In accordance with the Amcor Group strategy, the Entity has established a target of 100% Scrap collection and recycling where Waste is generated. The Entity has implemented a robust process Scrap recycling plan and has identified Waste streams and associated recycling methods. Whilst the Products containing Aluminium combined with paper and plastics cannot be sorted due to their variety and complexity, all Aluminium-containing waste is sent to a specialist company, the Entity is informed as to the recovery rate achieved. The Entity has implemented a continuous improvement programme with targets to reduce the amounts of Scrap generated. Management reviews are in place to ensure targets are monitored.
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Conformance	As a part of the Amcor Group, the Entity has committed to develop all packaging to be recyclable or reusable, and to use 30% recycled material by 2030. The Entity has engaged with the Ellen MacArthur Foundation to develop baseline definitions for its targets and measurement system and participates in multiple initiatives to assess material flows and enhance the recyclability of its Products. Further information is available at: https://www.amcor.com/sustainability/our-pledge and https://www.amcor.com/sustainability/products
4.4d Collection and Recycling of Products at End of Life	Conformance	The Entity has engaged with local, regional, national and global Stakeholders to increase the collection and recycling of Products containing Aluminium at Product 'end-of-life'. The Entity works closely with a number of partners, such as the Ellen MacArthur Foundation, the Circular Economy for Flexible Packaging (CEFLEX) and the Sustainable Packaging Coalition (SPC) as well as other regional initiatives focused on implementing effective and efficient recycling, such as IGORA (an interest group for the collection and recycling of Aluminium-based packaging in Switzerland) and the German Aluminium Packaging Recycling Association (DAVR). Further information is available in the 2025 Sustainability Report, on pages 4, 31, 50, 94 and 99: https://www.amcor.com/sustainability/sustainability-report
5. GREENHOUSE GAS EMISSIONS		
5.1a-b Disclosure of GHG Emissions and Energy Use	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.2a Aluminium Smelter GHG Emissions Intensity - Started production after 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.2b Aluminium Smelter GHG Emissions Intensity -	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
In production up to and including 2020		
5.3a-e GHG Emissions Reduction Plans	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.4 GHG Emissions Management	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6. EMISSIONS, EFFLUENTS AND WASTE		
6.1a-f Emissions to Air	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.2a-g Discharges to Water	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.3a-g Assessment and Management of Spills and Leakages	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.4a-b Public Disclosure of Spills and Leakages	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.5a-c Waste Management and Reporting	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6a-g Bauxite Residue	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7a-f Spent Pot Lining (SPL)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8a-d Dross	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
7. WATER STEWARDSHIP		
7.1a-b Water Assessment and Disclosure	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
7.2a-e Water Management	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8. BIODIVERSITY AND ECOSYSTEM SERVICES		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
8.2a-g Biodiversity Management	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.4 Alien Species	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.5a-b Commitment to "No Go" in World Heritage Properties	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.6a-d Protected Areas	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.6e Protected Areas - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.7a-i Mine Rehabilitation	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9. HUMAN RIGHTS		
9.1a-d Human Rights Due Diligence	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.2a-e Gender Equity and Women's Empowerment	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
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's Certification Scope.
9.4b Free, Prior, and Informed Consent (FPIC) - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.4c Free, Prior, and Informed Consent (FPIC) - Demonstrate support	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.5a Cultural and Sacred Heritage – Identification	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.5b Cultural and Sacred Heritage – Impacts	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.6a-i Displacement	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
9.7a-h Affected Populations and Organisations	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.8a Conflict-Affected and High-Risk Areas - Strong management systems	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.8e Conflict-Affected and High-Risk Areas - Report annually	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.9 Security practice	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10. LABOUR RIGHTS		
10.1a-c Freedom of Association and Right to Collective Bargaining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
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's Certification Scope.
10.2a-c Child Labour	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.3a-c Forced Labour	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.4a-c Non-Discrimination	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.5 Communication and engagement	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.6a-g Violence and Harassment	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.7a-c Remuneration	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
10.8a-c Working Time	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.9a-b Informing Workers of Rights	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
11. OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Management System	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
11.2 Employee engagement on Health and Safety	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

ASI LIMITATION OF LIABILITY DISCLAIMER

DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	21 July 2026	Initial Certification Audit – Full Certification. Certification Expiry set for 31 May 2028 in accordance with the ASI Assurance Manual requirement and consistent with ASI approval for extension to PS V3 P1-4 certifications.