

ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

Amcor Flexibles España, S.L.U.

CERTIFICATE NUMBER
576

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

CERTIFICATION LEVEL
**FULL
CERTIFICATION**

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

DATE OF ISSUE
18 SEPTEMBER 2026

DATE OF EXPIRY
31 MAY 2028

CERTIFIED SINCE
18 SEPTEMBER 2026

AUTHORISED BY

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

Aluminium Stewardship Initiative Ltd
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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*

CERTIFICATION SCOPE

Manufacturing, packing, delivery
and sale of lacquered and/or
printed Aluminium or Aluminium
complex of flexible packaging for
the food and pharmaceutical
industries at the Amcor Flexibles
España, S.L.U., Alzira site in Spain.

AUDIT REPORT PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME	Amcor
ENTITY NAME	Amcor Flexibles España, S.L.U.
CERTIFICATION SCOPE	Manufacturing, packing, delivery and sale of lacquered and/or printed Aluminium or Aluminium complex of flexible packaging for the food and pharmaceutical industries at the Amcor Flexibles España, S.L.U., Alzira site in Spain.
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	21 May 2026
AUDIT REPORT SUBMISSION	16 June 2026
AUDIT SCOPE	The Audit Scope included the manufacturing, packing, delivery and sale of lacquered and/or printed Aluminium or Aluminium complex of flexible packaging for the food and pharmaceutical industries at the Amcor Flexibles España, S.L.U., Alzira site in Spain. 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	18 September 2026 – 31 May 2028
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NEXT AUDIT TYPE	Surveillance Audit
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NEXT AUDIT DATE	18 September 2027
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CERTIFICATE NUMBER	576
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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 España, S.L.U. ('the Entity') is a part of the Amcor Group, a manufacturer of packaging solutions for consumer and healthcare products with 70,000 colleagues and a presence in more than 140 countries. The Entity, located in Alzira Valencia, Spain is one of Amcor's key manufacturing facilities in Europe, focused on the development and production of flexible packaging solutions, particularly paper-based and sustainable packaging materials. The Entity's Products include lacquered and/or printed Aluminium or Aluminium complex. The Entity produces packaging solutions for uses including:

- Dry food products (e.g., coffee, drink powders, soups, spices);
- Snacks and confectionery packaging; and,
- Other consumer goods requiring high-barrier, lightweight, and recyclable materials.

The Entity was established in 1922, and is located at Carretera CV-50, Km 18.1, Alzira (Valencia), Spain. The Facility is located on an industrial precinct outside of Valencia, Spain, alongside other industrial companies. The Entity currently employs over 300 Workers. The Entity has an annual production capacity of approximately 337 million square meters (m2) of converted product.

MATURITY RATINGS

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

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

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

FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	The Entity maintains effective management systems to ensure legal Compliance to regional, national and international laws and regulations. This system is demonstrated through documents including the Collective Bargaining Agreement, Code of Conduct, Internal Sarbanes – Oxley control audits, Sedex/SMETA social audit and environmental compliance audits. Compliance training is conducted and is monitored regularly. Supplier Code of Conduct requirements are cascaded down to business partners, subcontractors and suppliers.
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 relating to anti-Bribery and anti-Corruption laws and regulations and improper payments compliance. Amcor'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 mechanism' 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 its 2025 Sustainability Report, available 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 Code 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's parent company maintains environmental, social and governance Policies which are applicable to the Entity, available at: https://www.amcor.com/investors/corporate-gov/policies-standards At a site level, the Entity has further established an adopted Equity Plan in accordance with Spanish legislation, which sets out the social framework for anti-Discrimination, fair treatment, social inclusion and belonging. These requirements are integrated into local practices on recruitment, ways of working and promotions. Environmental Policies and standards are prescribed in Amcor's Global Environmental Policy and OHSE Manual.
2.2a-c Leadership	Conformance	The Entity has nominated a person at the Senior Management level who has overall responsibility and authority for ensuring conformance with the ASI Performance Standard and to ensure sufficient resources to support the implementation. Communication relating to ASI claims is managed centrally by the Amcor Group.

CRITERION	RATING	COMMENT
2.3a Environmental and Social Management Systems – Environmental	Conformance	The Entity has documented and implemented an Integrated Environmental and Social Management System according to ISO 9001:2015, ISO14001:2015 and ISO 15378:2018 (pharmaceuticals products management), BRC Packaging for the food industry, as well as Forest Stewardship Council (FSC) certification for its packaging.
2.3b Environmental and Social Management Systems – Social	Conformance	The Entity has developed its own Human Rights risk assessment matrix, Stakeholder engagement plan and agreed a Collective Bargaining Agreement with national Labour Unions, as well as a site-specific addendum with local Labour Union representatives. The previous Sedex/SMETA audit was undertaken in 2025, with no major findings. Social aspects are regularly evaluated in the Entity's change management procedures. Further details on Amcor's social performance and People updates are available via its 2025 Sustainability Report, page 60: https://www.amcor.com/sustainability-report
2.4a-e Responsible Sourcing	Conformance	Amcor Flexibles' Europe, Middle East and Africa (EMEA) Procurement function manages the Entity's responsible sourcing activities. The Entity undertakes supplier risk assessment through EcoVadis according to the Code of Conduct and conducts second-party Due Diligence audits at supplier sites. The procurement team and relevant personnel are trained on an annual basis on responsible sourcing requirements. The Entity's Supplier Code of Conduct covers business integrity, Labour standards, OH&S, and environmental management and improvement. As part of the Entity's supplier onboarding process, all suppliers are requested to sign and comply with the Supplier Code of Conduct, which is disclosed at: https://www.amcor.com/investors/corporate-gov/policies-standards For more information, please see page 84 of Amcor's 2025 Sustainability Report: https://www.amcor.com/sustainability/sustainability-report
2.5a-g Environmental and Social Impact Assessments	Conformance	The Entity develops and implements environmental and social risk and impact assessments for New Projects, Major Changes and ongoing operations. Management plans to address risks identified were reviewed during this Audit.
2.6a-h Human Rights Impact Assessment	Conformance	The Entity conducts an annual risk analysis covering Human Rights and social risks. A Human Rights Impact Assessment has been conducted onsite covering main actual and potential risks and potential impacted stakeholder groups. Further information on Amcor's Human Rights work is disclosed in the 2025 Sustainability Report, page 82: https://www.amcor.com/sustainability/sustainability-report
2.7a-f Emergency Response Plan	Conformance	The Entity has implemented a site-specific Crisis Management Procedure and an Emergency Response Plan developed in collaboration with relevant Stakeholders such as the community, fire brigade, Workers and their representatives, and relevant authorities. The Emergency Response Plan is disclosed to the fire brigade and local authorities.

CRITERION	RATING	COMMENT
2.8a-d Suspended Operations	Conformance	The Entity has an established Business Continuity Plan which is regularly reviewed, including considerations for cyber safety, security of supply, and scenario planning.
2.9a-b Mergers and Acquisitions	Conformance	The Entity has developed and implemented procedures to manage mergers and acquisitions including staged reviews for evaluation, preliminary assessment and on-site assessment.
2.10a-b Closure, Decommissioning and Divestment	Conformance	The Entity has established closure and decommissioning guidelines and has implemented Environmental Impact Assessment and mitigation measures, including social planning for closure, decommissioning and divestment.
3. TRANSPARENCY		
3.1a-b Sustainability Reporting	Conformance	The Entity's parent group Amcor Flexibles EMEA is responsible for Sustainability Reporting for the Entity and has publicly disclosed its governance approach and its Material Environmental, Social and Governance (ESG) impacts in its 2025 Sustainability Report, available at: https://www.amcor.com/sustainability-report
3.2 Non-compliance and Liabilities	Conformance	The Entity provides information on non-compliances and liabilities in the 2025 Sustainability Report, pages 49, 53, 57 and 104 – 118 at: https://www.amcor.com/sustainability-report
3.3a-c Payments to Governments	Conformance	The Entity has developed and implemented Policies, systems, procedures, and processes that conform to anti-Corruption requirements related to payments to Governments and the facilitation of payments. The Entity complies with its Group level Anti-Corruption Policy and Anti-Bribery Policy that includes quarterly declarations under the Sarbanes Oxley 302 questionnaire. A double approval process is in place to minimise Corruption risks. Annual financial statements are audited by a certified financial tax lawyer that confirms compliance for the current reports. The audited accounts for the Amcor Group are disclosed within the 2025 Annual Report: https://www.amcor.com/investors/financial%20information/annual-reports
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	The Entity has recently reviewed its internal Grievance Mechanism and assigned roles and responsibilities to manage any Stakeholder complaints. The Entity has an established 'Whistleblower Service' which is open to internal and external Stakeholders to report any issues, concerns, or requests for information. Refer to: https://secure.ethicspoint.eu/domain/media/en/gui/104827/index.html
4. MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment	Conformance	The Entity has developed and implemented policies, systems, procedures, and processes regarding Life Cycle Assessment (LCA) requirements. The Entity has evaluated the life cycle impacts of its major Product lines, with further information available at: https://www.amcor.com/media/news/b/amcor-flexibles-life-cycle-assessment-tool-at-the-top-of-the-game

CRITERION	RATING	COMMENT
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	The Entity's LCA data is available upon request. The Entity's LCA information and the underlying assumptions used are available at: https://www.amcor.com/media/news/b/amcor-flexibles-life-cycle-assessment-tool-at-the-top-of-the-game
4.2 Product Design	Conformance	The Amcor Flexibles Group has developed a procedure to address sustainability and environmental life cycle performance, incorporated into the design and development process of products or components containing Aluminium. The Entity has implemented this procedure on site. Further information on the Entity's product design approach is available at: https://www.amcor.com/sustainability
4.3a-b Aluminium Process Scrap	Conformance	The Entity has developed and implemented policies, systems, procedures, and processes to minimise the generation of Aluminium Process Scrap within its operations through concise data collection, reporting and Scrap targets. Amcor Group launched a pilot project this year to further analyse waste streams and opportunities for internal recycling at Amcor facilities where possible.
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Conformance	The Entity has established and implemented a recycling strategy which supports its overarching goal in the Amcor Pledge 2025: 'to develop all of our packaging to be recyclable or reusable'. The Entity has demonstrated several initiatives to assess material flows and enhance the recyclability of its products, collaborating with multiple Stakeholders. Amcor's 2025 commitment is accessible at: https://www.amcor.com/sustainability/circularity Further information is also available in Amcor's 2025 Sustainability Report, page 10: https://www.amcor.com/sustainability-report
4.4d Collection and Recycling of Products at End of Life	Conformance	The Entity has demonstrated several initiatives to engage with local, regional and national collection and recycling systems, collaborating with multiple Stakeholders. Such initiatives include participating in the Aluminium working group for Design for Recyclability Guidelines (D4R) publicly available under https://www.alufoil.org/d4r-guidelines, Re-Alu and CEFLEX in Europe. Further information is available in Amcor's 2025 Sustainability Report, page 10 at: https://www.amcor.com/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 - In production up to and including 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
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.
8.2a-g Biodiversity Management	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
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.
9.7a-h Affected Populations and Organisations	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
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.
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.

CRITERION	RATING	COMMENT
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.

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DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	18 September 2026	Initial Certification Audit – Full Certification