



# Sustainability Report 2021



Sustainability  
is Amcor's  
most exciting  
opportunity  
for growth and  
differentiation.

At Amcor, we work daily to embed sustainability deeper into everything we do. We aspire to make the environment better off thanks to our leadership and products. Our responsible packaging strategy identifies a clear path to meeting our sustainability ambitions and those of our customers: product innovation, consumer participation, and infrastructure development. Our efforts in FY21 have enabled us to make significant progress on our journey toward a more sustainable and responsible packaging system.



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# A Letter from Our CEO

## Thank you for your interest in sustainability at Amcor.

Sustainability is central to our business. Our aspiration is for the environment to be better off because of Amcor's leadership and products. This report describes our progress.



A handwritten signature in black ink that reads "Ron Delia". The signature is written in a cursive, flowing style.

**Ron Delia**  
CEO

### Sustainability requires leadership

Amcor led the industry when we became the first packaging company to pledge that all our packaging will be designed to be recycled, composted, or reused by 2025 and that we will increase the amount of recycled content we use. We are delivering against those commitments and continue to lead in the development of a responsible packaging value chain through our innovations and partnerships. We believe the answer to providing food, beverages, and healthcare products to people around the world in a more sustainable way is responsible packaging.

### Progress in FY21

Financial Year 2021 (FY21) represented a big step forward for us in terms of sustainability. Thanks to our close partnerships with customers and our relentless innovation, we redesigned many of our products to be recycle-ready and to use more recycled content. Amcor is uniquely positioned to lead on sustainable packaging because of our global reach and scale, as well as our expertise across the most widely used packaging materials: paper, metal, and plastic.

We have forged new partnerships in FY21 with non-governmental organizations, promising startups, and cross-industry initiatives. These partnerships enable Amcor to learn from other perspectives, share our expertise, and expand our innovation. With our partners, we advocate for sound global standards, better waste management infrastructure, and more consumer participation. There is undoubtedly more work to be done, but we are very encouraged by the many examples of progress accelerating around the globe.

Every company's overall environmental footprint goes beyond the products it creates. For more than a decade, our EnviroAction program has helped us significantly improve how we manage energy, water, and waste in every one of our locations. Through our unique material science and innovation capabilities, we also advise our customers on the best solutions for their specific needs and those of their consumers – with broad flexibility across packaging functionality, formats, and materials.

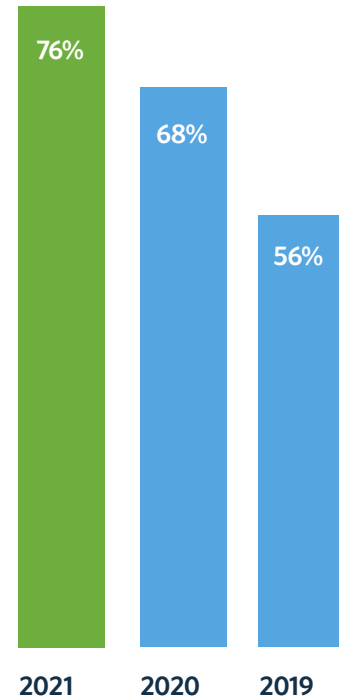
"Sustainability is Amcor's biggest opportunity – for inspiration, positive impact, and growth. Colleagues across the business are working hard to make a difference faster and further."

**Inspiring opportunity**

FY21 confirmed Amcor as the partner of choice for brands that care about the sustainability of their packaging. In FY22, we will remain focused on delivering for our customers and for the environment. Sustainability is Amcor's biggest opportunity – for inspiration, positive impact, and growth.

Colleagues across the business are working hard to make a difference faster and further. I am grateful to everyone at Amcor who has contributed to the great progress we are sharing in this report. That hard work continues and we are confident the future ahead is even brighter.

**% of flexible plastic packaging portfolio for which a recycle-ready solution exists**



**Recognition for Our Progress**

In FY21, Amcor was recognized for our sustainability commitments and leadership by:



## 2021 Amcor at a Glance

### Responsible Materials

**113,000**



metric tons of  
**recycled materials**  
purchased  
in FY21

of which

**104,523**

metric tons were  
**recycled resins**

### Product Innovation

ASSET™  
now holds over

**11,000**  
assessments

Recycle-ready products account for

**74%**  
of production  
by weight



### More Sustainable Operations

Energy use down

**2%**

vs FY19

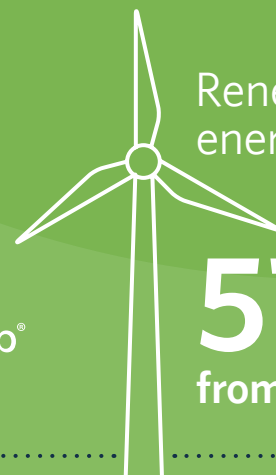
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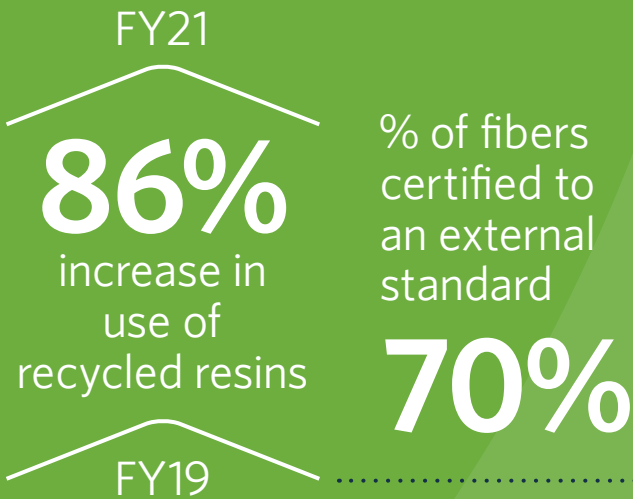
sites adopted  
**Operation Clean Sweep®**  
methodology

Renewable  
energy use up

**57%**  
from FY20



### Responsible Materials



**\$1.8 billion**

in spend with suppliers assessed by EcoVadis

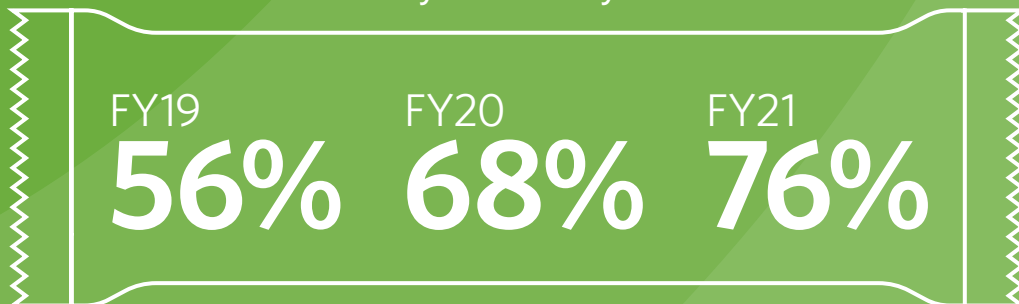


**401,000**

metric tons of **bio-based materials** used in FY21

### Product Innovation

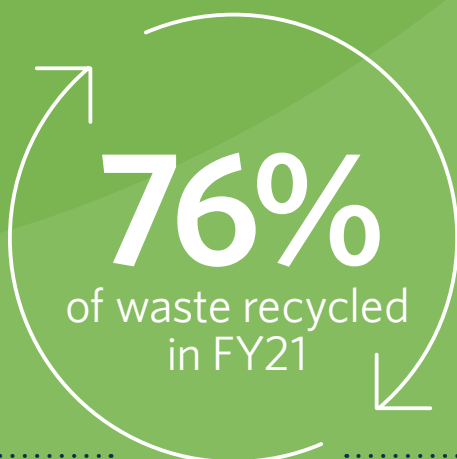
% of flexible plastic packaging portfolio for which a recycle-ready solution exists



Reusable packaging revenue grew by



### More Sustainable Operations



**115** sites 

hold “zero waste-to-disposal certification”

Waste to disposal down

**14%**  
vs FY19





# Our Strategy



## The products we make keep food, water, and medicine fresh and safe and ensure that people get the nourishment they need.

There will always be a role for packaging: to keep food fresh longer, to enable broader distribution of medicines, and to keep healthcare equipment sterile. At Amcor, we are proud of the role our products play. We work closely with our customers to identify the best design approach for their consumers and for the environment.

We have an overarching strategy that sets a clear direction on safety, operations, and talent. Through our longstanding EnviroAction program we are also reducing our greenhouse gas emissions, operational waste, and water. We are also focused on delivering the three core requirements of responsible packaging: innovation, infrastructure, and consumer participation.

If the packaging ecosystem can get these three components working well, we can all continue to benefit from packaging that protects us, as well as the environment.

We drive cross-industry standards that help to make packaging more responsible and sustainable. We provide the impetus for governments and interested third parties – such as supermarkets – to invest in new collection and recycling infrastructure. This creates opportunities for Amcor and pushes the whole sector to go further in protecting the environment.

Realizing the benefits of our innovations depends on improving the collection and management of packaging after it has been used. Amcor works proactively in partnership with waste collectors, recyclers, non-government organizations (NGOs), academics, cross-industry bodies, and others to improve infrastructure and share our expertise. Our global footprint means that this expertise can be shared at scale and that lessons learned in one market can be applied elsewhere.

We know consumers increasingly demand packaging that is more sustainable, and we work with our customers to ensure that the packaging we produce is clearly labeled to support consumer participation.

Amcor is leading the industry toward truly responsible packaging. Our innovations set the benchmark for sustainability and make us the partner of choice for brands committed to responsible packaging. There is more work to be done, but our long-term strategy is already driving real progress - for Amcor, for our customers, and for the environment.



## Innovation

Innovation is central to Amcor's approach to sustainability. We spend USD\$100 million a year on research and development (R&D) – focused on delivering on our commitment that 100% of our packaging will be designed to be recycled, reused, or composted by 2025.

**That investment is paying dividends for Amcor, for our customers, and for the environment. In FY21, approximately 74% of our total packaging portfolio by weight was designed to be recycled.**

Across our flexible packaging business - where there is the biggest opportunity - we have increased the recyclability of our portfolio by 36% since FY19.

As of the end of FY21, over 76% of our flexible plastic packaging portfolio has a recycle-ready option available, and this number continues to grow. Our long-term strategy – of deploying our expertise across materials and technologies to make our packaging more responsible – is working.

Collaboration and co-innovation with our customers to identify the most sustainable, high-performance solution for their products is essential to achieving our responsible packaging goals. In FY21, we expanded our global network of Innovation Centers to support our customers in understanding how Amcor's innovations can support their sustainability priorities.

Our new Innovation Centers in Asia, Europe, and Latin America will help our customers deliver more responsible packaging at global scale. We also announced a series of value-chain partnerships – including with compostable packaging specialists TIPA and digital packaging start-up ePac – to augment our in-house innovation efforts.

In FY21, Amcor launched our new AmLite HeatFlex retort pouch – a new technology platform that is applicable to multiple markets, including pet food and microwaveable food. AmLite HeatFlex is the first of its kind: a retort pouch that is designed to be recycled. It is available to consumers across a range of markets and has already been adopted by major consumer-facing brands including Nestlé and Mars Food. This innovation means a previously unrecyclable packaging type continues delivering real value for consumers and protecting food from wastage - and is now recyclable.

Demand for recycled content continues to grow rapidly and Amcor is at the forefront of securing supply. Not only does recycled content reduce demand for virgin materials, but its growing supply

also demonstrates the success of innovations elsewhere in the value chain – as more of our packaging can be recycled, more recycled content is created. In FY21, Amcor used 104,523 metric tons of post-consumer recycled content. This represents an 86% increase in our use of recycled content compared to FY19. Amcor works proactively with customers to identify opportunities to incorporate recycled content into their packaging – including in packaging types where it has historically been more difficult to do so.

Through our innovations, we are ensuring more of our packaging can be recycled, reused, or composted, and are using more and more recycled content.

**"In FY21, 74% of our total packaging portfolio was designed to be recycled."**

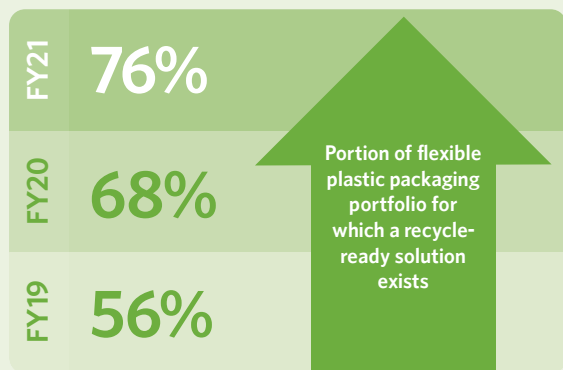
## CASE STUDY 1

## Platforms that create progress

Amcor's innovations are focused on delivering responsible packaging at scale.

We work to create innovative new packaging platforms that deliver enhanced sustainability attributes across multiple categories and for multiple customers at once. For example, in FY21, we launched our AmLite HeatFlex platform, a new designed-to-be-recycled solution to previously unrecyclable packaging types including pet food pouches and microwaveable food pouches.

Other responsible packaging platforms launched by Amcor in FY21 include our new AmPrima film with recycled content, EcoTite R for meat and dairy packaging, and AmSky blister system in healthcare.



## CASE STUDY 2

## Bespoke innovation to support our customers

As well as designing technology platforms that improve the sustainability of packaging across multiple markets and materials, we work closely with customers to develop bespoke responsible packaging solutions that meet their needs.

Our Innovation Centers are at the heart of that process. In FY21, we expanded this unique network into China, Europe, and Latin America – building on the success of our North American facilities. Our Innovation Centers bring the customer into the heart of our innovations, allowing them to test and develop the most responsible packaging solutions for their products in close partnership with our R&D specialists.

## Infrastructure

Amcor's innovations are driving industry-wide progress on sustainability, but we cannot achieve a responsible packaging value chain on our own.

**Getting the recycling infrastructure right – so packaging is collected and sorted properly after it has been used – is vital to ensuring it is kept out of the environment.**

Through our partnerships, Amcor leads the industry in promoting better waste management infrastructure. In FY21, we became a leading member of the Alliance to End Plastic Waste – a cross-industry coalition that is mobilizing the infrastructure and

technology we need. Amcor also supports projects on the ground around the world. In FY21, we partnered with McKinsey.org on "Rethinking Recycling" in Argentina. This scheme has worked with 5,000 households, trained more than 120 workers, and helped communities to recycle a third of their waste. Before the initiative, there was no formal recycling system in these communities and only a minority of the population regularly sorted their waste.

Amcor is also collaborating with partners across the value chain to explore opportunities to develop advanced recycling infrastructure.

Our goal is to improve the value chain's ability to recycle flexible packaging and to advance the supply of recycled content. Our partnership with CEFLEX in Europe, for example, brings together more than 150 companies to drive recycling of flexible packaging in Europe, including design changes and infrastructure development.

Through our infrastructure collaborations, we are helping to keep packaging out of the environment and growing the supply of recycled content.

## Consumer Participation

Consumers are increasingly passionate about the sustainability of their packaging. Amcor is committed to supporting them in making the right choices once they have used our packaging.

**Of course, consumers depend on our successful innovations and on accessible, effective waste management infrastructure to responsibly dispose of their packaging after use.**

But they also need information and transparency to understand their own role in keeping waste out of the environment. Amcor works across industry to promote public engagement and education

and to align around standards to improve labeling, transparency, and understanding of recycling practices.

For example, Amcor is a leading supporter of the U.S. and ANZPAC Plastic Pacts, which are pioneering better recycling infrastructure and education. Amcor is also a leading member of The Recycling Partnership, which supports communities in the U.S. in developing collection, management, and recycling networks and educating consumers in how to responsibly dispose of packaging and other materials.

Amcor has also supported the Consumer Goods Forum in developing industry-wide "Golden Design Rules" for packaging design - helping set new standards for responsible packaging. These rules include the necessity of on-pack recycling instructions to ensure our packaging is always clearly labeled so consumers feel enabled to dispose of it sustainably. By focusing on partnerships to promote consumer participation, Amcor is helping consumers recycle, reuse, or compost more of their packaging.

### CASE STUDY 3

## Cross-industry commitments

Amcor works proactively to coordinate across industry to drive progress.

In FY21, we were founding members of the U.S. Plastics Pact, which brings together 60+ brands, retailers, NGOs, and government agencies across the plastics value chain to support packaging innovation and new business models.

Through this pact, Amcor and our partners have committed to removing materials that make recycling harder and ensuring our plastic products will contain an average of 30% recycled or responsibly sourced bio-based content. These commitments will make it easier to recycle more packaging and drive infrastructure investments.

Amcor is also a member of the ANZPAC Plastics Pact, the Chilean Plastics Pact, and the South African Plastics Pact. We collaborate across industry for responsible packaging at a global scale.



### CASE STUDY 4

## Action on the ground

In FY21, Amcor joined the Alliance to End Plastic Waste, a coalition committed to building and scaling solutions to end plastic in the environment.

Amcor supports projects such as Project STOP in Jembrana, Indonesia through our membership in the Alliance. The local community is being empowered to collect, sort, and sell their own waste.

Amcor's Earthwatch research team visited Project STOP in 2019 to study how improvements in packaging design could facilitate better collection and sorting. We are pleased to continue contributing to this important work through the Alliance.

# A Sustainability Q&A with Amcor Chief Executive Ron Delia



## How is sustainability linked to business goals at Amcor?

Delivering for the environment is a core consideration for how we do business. Our effect on the environment needs to be part of our commercial decision-making from the start. It must inform how we design our products, how we work with our customers, and how we measure our success. A clear example is how our pledge to design all our packaging to be recycled, composted, or reused works hand in hand with our innovation roadmap to accelerate organic growth. This approach aligns the interests of our people, our shareholders, our customers, and the environment.

## What is the most critical factor in advancing sustainability in packaging?

Improving the environmental implications of packaging requires innovative product design, better waste management infrastructure, and active consumer participation. On product design, the solutions will be broad and varied and require us to be agnostic about what material or packaging type we use to deliver high-performance packaging that is more sustainable. Amcor works in paper, aluminum, and plastic and uses innovation to design for a more circular system. Our global scale and our innovation expertise enable us to work directly with our customers to understand the best, most responsible solution specifically for their product and in the markets where they operate. That ability to innovate at scale but also to offer bespoke solutions is one of Amcor's biggest contributions to improving sustainability.

## Why does recycled content matter?

Increasing the amount of recycled content we use tells us that our strategy is working. More recycled content being used in our packaging is a sign that more packaging is being recycled and that our innovations are delivering. That means less packaging is being mismanaged after it has been used. Amcor has been exceptionally successful in securing and utilizing recycled content and we are always looking for more.

## What are other ways Amcor advances sustainability?

We have been ahead of the curve in terms of thinking through the broader environmental implications of our business. For instance, our work to reduce our greenhouse gas emissions and water usage dates back more than a decade. Because we have been doing this for a long time, we are beyond the easy wins. We are now acting in more thorough, systematic, and innovative ways to continue making progress. We also work with our customers to help them think through the overall effect of their packaging choices so they can deliver what consumers increasingly demand: more differentiated packaging with reduced impact on the environment.

## What can we expect from the current financial year, FY22?

Amcor will continue to lead and to innovate. You will see exciting news from us on new, more sustainable platforms across multiple materials. You will see us strengthening our progress by making unique innovations, like our AmLite Heatflex solution, available in new categories and markets. You will also continue to see Amcor lead our industry on shared design commitments, including the elimination of materials that get in the way of a circular economy. In FY21 we made great progress and in FY22 we will push further and faster on delivering growth through responsible packaging.



# Reporting Progress

Sustainability is a core part of Amcor's business strategy. We are committed to transparently reporting on our environmental and social footprint.



## Amcor's FY21 Sustainability Report dives deep into the topics we have determined to be most important through a robust materiality assessment process. These topics include our product sustainability, sourcing activities, operational footprint, safety practices, approach to developing talent, and how we foster ethics and integrity at Amcor.

We have prepared the following FY21 Sustainability Report in accordance with the Global Reporting Initiative (GRI) Standards: Core option and Sustainability Accounting Standards Board (SASB) Containers and Packaging Sustainability Accounting Standard version 2018.10.

This is the 10th year we have reported in accordance with GRI and the second year we are reporting using the SASB standards. We release a sustainability report annually. Our most recent report was released in November 2020. This and other historical reports may be accessed at <https://www.amcor.com/sustainability/reports>.

**Scope of Information:** Unless otherwise specified, the disclosures in this FY21 Sustainability Report cover Amcor plc operations from July 1, 2020 - June 30, 2021.

**Assurance:** Selected data has been reviewed for limited assurance by ERM CVS. Assured metrics are indicated in the GRI and SASB Content Indices. See the final page of this report for the Assurance Statement.

**Contact Us:** Please direct any feedback or queries regarding Amcor's FY21 Sustainability Report to [amcor.sustainability@amcor.com](mailto:amcor.sustainability@amcor.com).

## Sustainability Management Approach

Amcor's sustainability program convenes stakeholders from throughout our business and across our value chain to identify and respond to the packaging industry's most pressing environmental and social challenges. We collaborate with colleagues, customers, competitors, suppliers, industry groups, investors, governments, and NGOs to develop forward-thinking strategies to address these challenges.

Our sustainability initiatives are centrally coordinated by Amcor's Vice President of Sustainability, who reports to the Chief Commercial Officer. A Sustainability Steering Committee - consisting of functional leaders from across the business, including Amcor's Chief Executive Officer (CEO), C-suite leaders, and representatives from sustainability, investor relations, communications, and Business Group leadership teams - supports this role in an advisory capacity. Sustainability Steering Committee members meet regularly to provide feedback on new initiatives to advance Amcor's sustainability strategy, including topics such as long-term GHG emission reduction goals, climate change mitigation and adaptation strategies, strategic partnerships, and goals related to the sustainability of our product portfolio.

Amcor's CEO, who also holds a position on the board of directors, is actively involved in Sustainability Steering Committee discussions and strategic planning activities. Through the Sustainability Steering Committee, he also provides feedback on our annual sustainability report throughout the development process and holds the final sign-off on each year's report.

Sustainability updates are separately shared with the full board of directors at every board meeting. During these updates, board members review and advise on proposals put forth by the Sustainability Steering Committee regarding Amcor's short-, medium-, and long-term sustainability strategy.

Responsibility for the implementation of sustainability initiatives at Amcor is shared between a global sustainability team and Business Group-level sustainability teams. Together, these groups comprise Amcor's Sustainability Leadership Council (SLC), which coordinates sustainability activities across the company and promotes the sharing of information, ideas, and feedback. This group formally meets once monthly to review and coordinate on a range of internal and external initiatives. The SLC also regularly updates Amcor's Business Group Management Teams on progress toward sustainability goals through quarterly business reviews that cover topics including waste, energy, water, raw materials, sourcing activities, and design for recyclability. The Sustainability Steering Committee supports the SLC in an advisory capacity.

Amcor's global sustainability team focuses on defining the strategic direction of our sustainability program and supporting Business Groups as they adapt and integrate global strategy into regional businesses. It also oversees our global partnerships and manages sustainability data collection and disclosure activities, including the production of this annual sustainability report.

Business Group sustainability teams are led by experts with deep knowledge of responsible packaging strategies, who serve as key drivers of sustainability within their regions. These sustainability leaders collaborate with cross-functional teams and site-level champions to identify and pursue technical, localized sustainability opportunities specific to their markets, portfolios, and customer needs. They also manage engagement with regional partners and are responsible for reporting monthly performance updates to Business Group leadership.

As Amcor continues to integrate sustainability into our core business strategy, responsibility for sustainability performance is becoming more formalized for leaders in functions such as R&D, sales & marketing, procurement, and operations. Sustainability is increasingly being incorporated into these roles through updated job descriptions and the addition of sustainability performance metrics to management incentive plans.

We also have other incentives in place to encourage and reward innovation and outperformance around more sustainable business outcomes. One example is the addition of an "Environment" category to our annual Outperformance Awards. These awards, first launched in 2011, were introduced to recognize the outstanding achievements of Amcor's talented co-workers in the areas of Safety, People, Customers, Investors, and the Environment. Each year, projects from around the world are selected by Business Group Presidents to be included as nominees. Winners are then selected from this extraordinary pool of nominations by our Global Management Team.

These awards are the most important internal honor Amcor teams can achieve for their work throughout the year. They recognize outstanding performances across the company that help us advance in our journey to become the leading global packaging company. The addition of Environment as an award category demonstrates how this topic is more timely, relevant, and important than ever.

The top FY21 nominees in the Environment category submitted projects related to product recyclability, customer collaboration on sustainability, advancements with Amcor's proprietary ASSET™ life cycle assessment tool, record-level use of post-consumer recycled (PCR) content, and site energy efficiency projects. Winning teams attend a formal recognition dinner with Amcor's CEO and receive funds to donate to a charitable cause.

## Aligning with Global Goals

One way Amcor benchmarks and focuses our sustainability strategy is by mapping it against external sustainability frameworks.

We align with GRI and SASB reporting frameworks, as well as several external initiatives and disclosure frameworks that drive our sustainability strategy.

### Ellen MacArthur Foundation Global Commitment

In 2018, Amcor joined 250 other global brand owners, retailers, NGOs, policymakers, and others in signing the New Plastics Economy Global Commitment to keep plastics in the economy and out of the environment. The Global Commitment unites businesses, governments, and other organizations behind a common vision and targets to address plastic waste and pollution at their source. When each signatory endorses the vision, they also agree to work toward the goals and align with the approved definitions for concepts such as recyclability and reusability. Signatories include companies representing more than 20% of plastic packaging produced around the world, as well as governments, NGOs, universities, industry associations, investors, and other organizations. This indicates a strong momentum across industry in the work to collaborate on developing a circular economy for packaging.

### United Nations Sustainable Development Goals

The UN Sustainable Development Goals came into effect on January 1, 2016 as part of the United Nations 2030 Agenda for Sustainable Development. Amcor's contributions to the goals that are most material to our sustainability agenda include:

- **Goal 2 - Zero Hunger:** There will always be a role for packaging – especially when it comes to addressing global hunger. Amcor's packaging protects and preserves food products across increasingly challenging global distribution chains. It extends shelf life and reduces food loss, avoiding leakage, breakage, and waste so that essential foods and nutrients reach those who need them most.
- **Goal 3 - Good Health and Well-being:** As we end our second year marked by the COVID-19 pandemic, the vital role packaging plays in protecting products is more apparent than ever. Amcor packaging continues to ensure essential supplies arrive at their destinations safely, reliably, and uncontaminated. We take great pride in knowing that our efforts contribute directly to reducing global health risks by protecting valuable medical, pharmaceutical, home and personal care, and food and beverage products.

- **Goal 9 - Industry, Innovation and Infrastructure:** Amcor focuses closely on innovation and investment in R&D capabilities as we work to develop all our products to be recyclable, reusable, or compostable by 2025. Our global and regional partnerships support this goal by working to support the development of modern, accessible waste management infrastructure in markets around the world. Regionally, we invest in new technologies and partnerships that have the potential to positively impact the recycling industry in the markets where we do business.
- **Goal 12 - Responsible Consumption and Production:** By designing for recyclability, reducing life cycle impacts of our products, and increasing our use of recycled, bio-based, and responsibly sourced materials, Amcor supports the sustainable management and efficient use of natural resources. On the production side, we continue reducing operational waste and responsibly managing the waste we produce to reduce emissions and minimize local health and environmental impacts. We also promote more sustainable procurement practices up the supply chain through the use of external assessments and our participation in pre-competitive collaborations with suppliers, peers, and customers focused on building responsible supply chains.
- **Goal 13 - Climate Action:** Since 2008, when we established our long-term EnviroAction goals, we have worked to reduce our greenhouse gas (GHG) emissions and Amcor's contribution to climate change. Our goal is to reduce GHG emissions intensity by 60% by 2030, and we are nearly 60% of the way to achieving this target. More details about our work in this area can be found in the Our Operations section of this report.
- **Goal 14 - Life Below Water:** Amcor actively contributes to and collaborates with global partners focused on reducing marine pollution, such as the Alliance to End Plastic Waste, the Trash Free Seas Alliance, and Earthwatch Institute. These partners support research on marine debris and drive multi-stakeholder action to reduce it. In FY21, all our sites that use plastic pellets, flakes, or granules and are eligible to join Operation Clean Sweep (OCS) were officially registered for the initiative, which focuses on eliminating plastic pellet pollution. Eligible sites in regions where OCS does not yet exist signed up to our internal registration, committing to abide by the same OCS methodology as the officially registered sites. All registered sites will be audited for compliance as part of our regular Environmental Health & Safety (EHS) audit process.

## CDP

CDP, formerly the Carbon Disclosure Project, is a global disclosure system that enables companies to measure and report their environmental impact. Amcor completes the CDP Climate Change, Water Security, and Forest assessment modules annually. We also help our customers better track their own environmental footprints through our participation in the CDP Supply Chain initiative. Investors and customers use such data to inform decision-making, reduce risks, and identify opportunities. In FY21, we were pleased to receive an A- score for our performance in the CDP Climate Change Module.

## EcoVadis

EcoVadis is a platform for corporate social responsibility (CSR) assessment, monitoring, and performance improvement. Amcor completes an annual EcoVadis assessment of our operations at a global level. It evaluates how well we have integrated the principles of CSR into our business and management systems and suggests areas for continued improvement. Customers use these assessments to better understand and manage supply chain risk. In our latest assessment, we achieved an EcoVadis Silver rating, placing us in the top 4% of companies assessed by EcoVadis in the manufacture of plastic products industry. We disclose our detailed results to customers through the platform upon request.

## S&P Global Corporate Sustainability Assessment

Each year, Amcor completes the S&P Global Corporate Sustainability Assessment (CSA) questionnaire, which reviews a mix of cross-industry and industry-specific questions. Based on our performance, we receive an overall score and percentile rankings for relevant sustainability criteria across economic, environmental, and social dimensions.

The CSA has become a reference tool for companies to gauge the financial materiality of their sustainability performance from an investor perspective. It also helps Amcor understand which sustainability factors are important to investors and serves as a sustainability roadmap to help prioritize initiatives that are most likely to enhance our competitiveness. Companies' assessed industry rankings are published on the Bloomberg Platform, the S&P Spice platform, and the S&P Global Sustainability Yearbook online database. In FY21, Amcor was listed as a sustainability leader in the S&P Global Sustainability Yearbook.

# Our Products

Amcor considers the full packaging life cycle during our product development process.

**Our primary focus is to protect products and the people who use them. By minimizing product damage and loss, our packaging minimizes the total environmental impact. This is because the resources required to manufacture a product are often far higher than those required to produce its packaging. For example, if a food product's packaging fails, the resources invested in growing, processing, and transporting that product are wasted.**

Beyond this core focus, we also strive to design our packaging to have the smallest possible environmental footprint. Amcor's sustainability, R&D, and product design experts have mastered a range of strategies to reduce the environmental footprint of our packaging while improving product protection. These include using more sustainable materials, sourcing raw materials with lower carbon footprints and/or with sustainability certifications, working with suppliers to reduce upstream environmental and social impacts, using fewer raw materials through product lightweighting and downgauging, assessing the environmental trade-offs of different design choices, and designing packaging that can be disposed of through more sustainable waste streams such as recycling, reuse, or composting.

The following sections provide more detail about each of these strategies. We also disclose data about our product portfolio and progress toward our sustainability goals annually through the New Plastics Economy Global Commitment and the World Wildlife Fund (WWF) ReSource: Plastic reporting platforms.

## Selecting More Sustainable Materials

Carefully managing the environmental and social impacts of the materials we purchase allows us to embed sustainability across our product portfolio, starting from the beginning.

In FY21, Amcor used a total of 3,295,024 metric tons of raw materials. Our purchased raw materials were primarily comprised of polymers (75%), fibers (12%), liquids (7%), and metals (6%). This composition shifts slightly from year to year as our product mix evolves in response to new innovations and changing customer demands.

Last year, our production by revenue was 19% metals, 10% fibers, and 71% plastic.

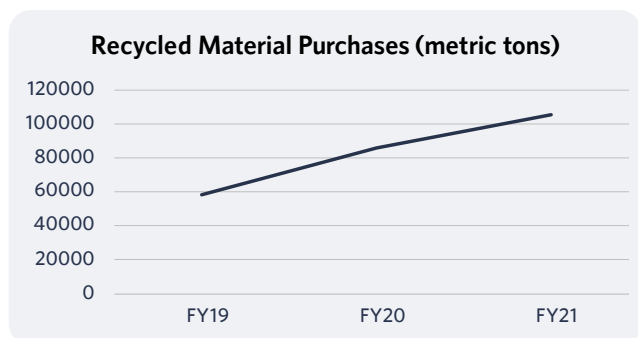
Amcor selects the raw materials that go into our packaging based on their ability to protect the product and their capacity to minimize the package's environmental and social impacts. We continue driving sustainability in our supply chain with packaging innovations that incorporate more post-consumer recycled, bio-based, and third-party certified materials.

### Recycled Materials

Recycled materials are those that have served their purpose (i.e. have been used by the consumer) and have subsequently been recycled to produce a new raw material.

Recycled materials replace virgin materials and lower the greenhouse gas emissions per unit of packaging. They also give value to plastic waste and help promote its reuse into other packaging products.

As part of our 2025 pledge and in alignment with the New Plastics Economy Initiative Global Commitment, Amcor is committed to achieving 10% use of recycled resins across our portfolio by 2025. In FY21, we purchased 104,523 metric tons of recycled materials, representing 4.2% by weight of our total resin purchased and 3.2% of total materials purchased. This represents a 30% increase in our purchase of recycled content compared to the previous year and an 86% increase since FY19.



Notable FY21 product innovations involving recycled content are highlighted in the links below:

- [Delivering the first post-consumer recycled milk bottles in Argentina](#)
- [Collaborating with a bottled beverage producer to add 30% recycled content to our AmPrima™ recycle-ready polyethylene shrink film](#)
- [Working with L'Oreal to update the bottle for a product in its high-end makeup brand to include 86% recycled content](#)
- [Partnering with a group of companies to produce Australia's first flexible food packaging made with recycled content](#)

Like Amcor, many of our customers continue to seek solutions to increase their use of recycled materials, reduce their GHG emissions, and address the plastic waste issue in response to growing concern about the environment. Amcor's ability to innovate and deliver new solutions incorporating increasingly higher levels of recycled content allows us to act as a key partner in sustainability, now and in the future.

Our R&D and product development teams collaborate closely across our Business Groups to innovate new solutions to enable increased use of recycled content in our products. In FY21, we announced the creation of a network of Global Innovation Centers to support enhanced collaboration as our experts work to tackle some of the industry's most pressing challenges – including how to drastically increase the use of recycled content across our entire portfolio.

We collaborate globally and regionally with partners focused on improving recycling infrastructure in the markets into which our packaging is sold, with a goal of developing a high-quality supply of recycled resins for use in packaging. Many of our partnerships in this area have been described in previous sustainability reports and are listed in the Appendix to this report, such as our ongoing collaboration with CEFLEX in Europe and Rede de Cooperação para os plásticos in Brazil. Some examples of new initiatives in FY21 include [partnering with McKinsey.org \(now Delterra\)](#) to build sustainable recycling systems in Latin America, [joining the Alliance to End Plastic Waste](#) to drive the focus on ending plastic waste in the environment, and [signing the U.S. Plastics Pact and ANZPAC Plastics Pact](#).

We also support innovations in recycling that could drive increased availability of recycled materials for use in Amcor products. In FY21, we [joined the "HolyGrail 2.0" pilot project](#) focused on using digital watermarking technology to improve the accuracy of sorting during recycling and [partnered with 35 leading companies](#) through the Consumer Goods Forum's CEO-led Plastic Waste Coalition of Action to develop a set of new "Golden Design Rules" to make packaging easier and more cost-effective to recycle.

### Bio-Based Materials

Bio-based materials are those derived from renewable sources such as trees, sugar cane, corn, potatoes, rice, soy, and wheat.

Bio-based materials offer an alternative for customers seeking to reduce their use of materials made from fossil fuels. They also often have a lower carbon footprint compared to fossil fuel-based materials such as conventional resins.

In FY21, Amcor used 401,475 metric tons of bio-based materials, which represents approximately 12% of our total material purchases by weight.

The majority of these materials are fiber-based materials such as paperboard and carton board, which are used primarily in our Specialty Cartons business but are also an increasingly common component of our Flexible Packaging business. We have also continued to collaborate with customers to produce packaging incorporating bio-based resins in place of conventional fossil fuel-based resins.

In FY21, Amcor continued driving advancements in bio-based packaging (click links below for details):

- [Our global R&D resources helped customer Nestlé make its Smarties confectionery brand the first to move to recyclable paper packaging in Australia](#)
- Our bio-based Packpyrus and SkinNova packaging platforms continued helping customers in our meat and dairy segments as they sought alternatives to fossil fuel-based materials
- We offered bio-based polyethylene (PE) made from sugar cane to replace conventional PE across a wide range of products

Some bio-based resins are considered “drop-in” alternatives to conventional resins, meaning they behave similarly in terms of both manufacturing and product performance. Packages made from bio-based resins have proven to be viable alternatives to those made with conventional resins. However, when considering the potential for broader adoption of bio-based resins, it is important to note that many bio-based resins currently come at a price premium compared to their conventional resin counterparts. Amcor continues to work with customers and suppliers to understand these pricing dynamics and develop strategies to manage the cost implications of increasing the use of bio-based resins in our packaging.

### Certified Materials

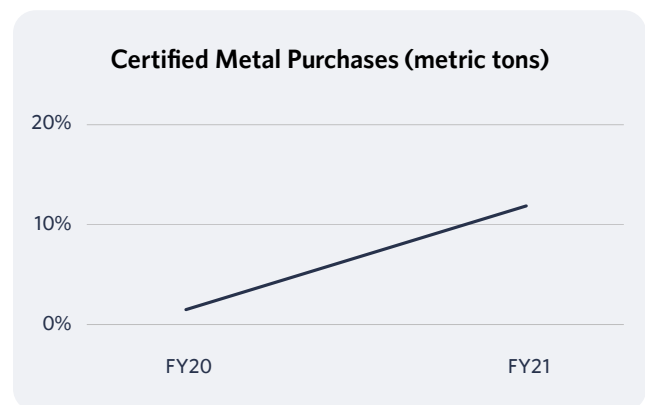
Certified materials are those sourced from socially and environmentally responsible suppliers, as confirmed by third-party certification systems. Materials certified by these systems are produced using labor practices, forest management practices, environmental controls, mining activities, and/or agricultural management practices that are held to the highest environmental, social, and ethical standards.

Amcor works with customers, suppliers, and trusted third parties to increase our sourcing of certified materials. The use of these materials can be communicated directly on packaging, helping our customers bolster brand reputation and preventing consumers from being misled or confused by vague language.

Some of the common certifications for sourcing raw materials include Bonsucro and International Sustainability and Carbon Certification (ISCC) for bio-based materials, Forest Stewardship Council (FSC) and Programme for the Endorsement of Forest Certification (PEFC) for fiber-based materials, and Aluminium Stewardship Initiative (ASI) for aluminum materials.

In FY21, approximately 70% of wood fiber-based raw materials we purchased were third-party certified or equivalent by a responsible sourcing standard, which was about equal to the previous year’s percentage. Approximately 12% of our aluminum-based raw materials were third-party certified, growing significantly from just 2% the previous year.

In response to growing regulatory and stakeholder focus on the responsible sourcing of metals, and specifically on the sourcing of “conflict minerals” such as tin, tungsten, tantalum, and gold, Amcor also generated a Conflict Minerals Statement in FY21.



### Driving Sustainability Up the Supply Chain

Amcor recognizes that we have a key opportunity to manage the upstream environmental and social impacts of our purchases by engaging directly with our suppliers.

Our supply chain is a complex global network consisting of over 36,000 product and service suppliers, with whom we spent over USD\$9.2 billion in FY21. We categorize our suppliers as strategic, critical, core, and other based on spend, size, and strategic importance to Amcor. We reassess our supplier categorization annually to ensure the list is accurate and up-to-date.

Amcor strongly values our suppliers as key partners in ensuring the quality of our products and supporting the continuity and smooth functioning of our operations. The importance of these relationships was emphasized over the past year, as the impacts of the COVID-19 pandemic and natural disasters across the globe – some related to the growing impacts of climate change, such as flooding, intense storms, water shortages, and intense heat waves and cold fronts – combined to add complexity to and create significant logistical challenges within our supply chain. Our strong relationships with our supplier partners were crucial in navigating these unprecedented challenges.

We also rely on our suppliers to help us understand and minimize the potential environmental, labor, and human rights risks within our supply chain. Though the packaging industry's supply chain is less susceptible to social issues such as child labor and forced or compulsory labor than many other industries, we continue to remain proactive in protecting ourselves, our customers, and our communities from potential negative impacts stemming from our sourcing activities.

We encourage all suppliers to participate in our responsible sourcing initiatives and we set specific sustainability-related targets for our centrally managed strategic and critical suppliers. We track performance against these targets on a quarterly basis. All new suppliers managed centrally through Amcor's global and Business Group procurement functions are also required to complete a questionnaire during the onboarding process. This questionnaire contains a set of sustainability-related questions, which helps our procurement teams assess and address potential environmental and social risks before we initiate a relationship with the supplier.

**Our procurement and sustainability teams collaborate throughout the year to identify top priorities and implement our responsible sourcing activities.**

**In FY21, priority focus areas included:**

- **Advancing Amcor's recycled content sourcing strategy.** In alignment with our PCR goals and those of our customers, we continued to focus in FY21 on increasing the quantity of recycled materials purchased and developing longer-term sourcing plans. We increased our purchases of recycled resin by 30% compared to FY20, and also sourced around 9,000 metric tons of recycled aluminum made from used beverage cans. We continue to work with our current suppliers to source more recycled materials, and to seek out new suppliers who can help support our ambition to use more.
- **Increasing strategic and critical supplier compliance with our Supplier Code of Conduct.** Amcor's Supplier Code of Conduct (SCoC) covers the areas of business integrity, labor standards, occupational health, and environmental management and improvement. As part of our supplier onboarding process, all suppliers managed centrally through Amcor's global and Business Group procurement teams are requested to sign and comply with our SCoC. Because tracking compliance across all 36,000 suppliers would be a significant time burden on our procurement teams, we focus our tracking efforts on the most material set of suppliers within this group – our strategic and critical suppliers who represent approximately 40% of our global spend. Our goal is for 100% of strategic and critical suppliers to sign our SCoC or to demonstrate they have an equivalent internal code of conduct in place. As of FY21, approximately 94% of these suppliers, representing over 99% of the USD\$3.7 billion total spend within their categories, have achieved this benchmark.



- **Increasing strategic and critical supplier compliance with our EcoVadis program.** Amcor requests all our strategic and critical suppliers to complete assessments through the EcoVadis global supply chain sustainability rating platform. EcoVadis helps us evaluate each supplier's performance in the areas of environment, labor practices and human rights, fair business practices, and procurement sustainability. Based on a supplier's responses, our procurement and sustainability teams can assess whether additional interventions are necessary to reduce risk and, if so, correctively engage with the supplier. In FY21, sustainability and procurement teams identified several suppliers who had received scores below 45 (EcoVadis' suggested threshold for acceptable performance) in their EcoVadis assessments and required follow-up action. Using corrective action plans developed based on the EcoVadis assessment results, we worked with these suppliers to improve their environmental and social performance. Our goal is for 75% of our strategic and critical suppliers to have completed an EcoVadis assessment within the past two years. Approximately 53% of these suppliers met this goal, representing 49% of spend within those supplier categories.
- **Engaging with our largest suppliers on the topic of GHG emissions.** Raw materials comprise approximately 80% of Amcor's total GHG emissions. At the start of FY21, we assessed the Scope 3 GHG emissions associated with our raw materials purchases to understand which material categories contribute most significantly to our overall emissions. From there, we selected the top categories in terms of emissions and identified our largest suppliers in each selected category. We then targeted these suppliers for intensive engagement on the topic of Scope 3 emissions. As the first step in this engagement, leaders from our procurement and sustainability teams explained our focus on reducing GHG emissions and communicated that this is a priority issue for Amcor. Suppliers were then asked to share the actual emissions factors for each of the materials we purchase from them, which will allow us to understand their relative performance in terms of GHG emissions and consider their carbon efficiency when we make purchasing decisions. This work is just the first step in an ongoing, long-term initiative to reduce the carbon footprint of the raw materials we use in our products.

To ensure our procurement teams remain up-to-date on the latest goals and issues related to responsible procurement, our sustainability team conducts ongoing training for all procurement team members, with mandatory trainings for team members at or above the level of category manager.

Amcor also works with customers and peers to advance responsible sourcing across the industry through groups such as AIM-PROGRESS, which offers a pre-competitive environment for collaboration on human rights and environmental issues in the supply chain. Some of the projects Amcor contributes to in this capacity are the development of a supplier assessment module to evaluate human rights risks in the PCR supply chain, the mutual recognition of supplier audits and other assessments, the engagement of indirect suppliers in responsible sourcing activities, and the alignment of best practices around supplier codes of conduct.

## Making Data-Driven Design Decisions

Different products require different packaging solutions, and each solution has different performance and environmental trade-offs. To help our customers select the best design approach based on their unique needs, Amcor uses proprietary life cycle assessment (LCA) software called ASSET™ (the Advanced Sustainability Stewardship Evaluation Tool).

ASSET™ generates life cycle data and insights for different packaging options, giving Amcor and our customers data-based comparisons of the environmental impact of different packaging solutions. These insights help our customers make informed, fact-based decisions aligned with their packaging sustainability goals.

ASSET™ works by considering each step of the packaging life cycle. It starts with the source of raw materials and how they are harvested or produced, the energy used to transform them into packaging materials, water consumption, emissions into the environment, transport, and the packaging's end-of-use. It helps customers compare options in packaging materials and design. ASSET™ also helps identify opportunities for improving environmental performance, in turn helping customers achieve their sustainability goals by making data-driven design decisions.

In FY21, we conducted 1,899 assessments using ASSET™, bringing the total number of assessments in the database to over 11,000. As in past years, we have continued to see the number of annual assessments rise in response to growing customer interest in more sustainable packaging options.

Annual ASSET™ Assessments Completed



ASSET™ is externally certified by The Carbon Trust on a biannual basis, meaning it is grounded in internationally recognized standards and best practices in environmental life cycle assessment. In FY21, we launched a new carbon labelling service for customers in collaboration with The Carbon Trust. Customers who reduce their pack's carbon footprint by 20% or more can apply for the Carbon Trust's "Reducing CO<sub>2</sub> Packaging" label to print on their pack to communicate the pack's sustainability benefits to end consumers.

## Designing for Future Life

**Amcor considers the future life of our packaging from the very start of our design process, ensuring that its value lives on after its initial use.**

We are committed to designing our packaging in a way that enables it to be collected and recycled, reused, or composted where appropriate. This strategy reduces the environmental impact of our packaging while also maintaining the value of its materials for the future.

We have achieved great progress in our work to develop all our packaging to be recyclable, reusable, or compostable by 2025.

Our R&D and product development experts are focused on updating our current products that are not recyclable to be recycle-ready and developing innovative new offerings with optimal end-of-use profiles. This work primarily involves design for recyclability, though we also see increasing customer interest in reusable and compostable packaging for specific applications.

**Design for Recyclability**

When designing for recyclability, variables such as material, additives, and format all determine whether a package can successfully pass through recycling collection and sorting systems to ultimately be recycled into new materials.

Amcor experts are well-versed on these variables, as well as the complex technical challenges that must be considered when designing for recyclability. We work with our customers to identify feasible, high-performance packaging solutions based on their unique needs and, where solutions do not currently exist, to innovate new ones.

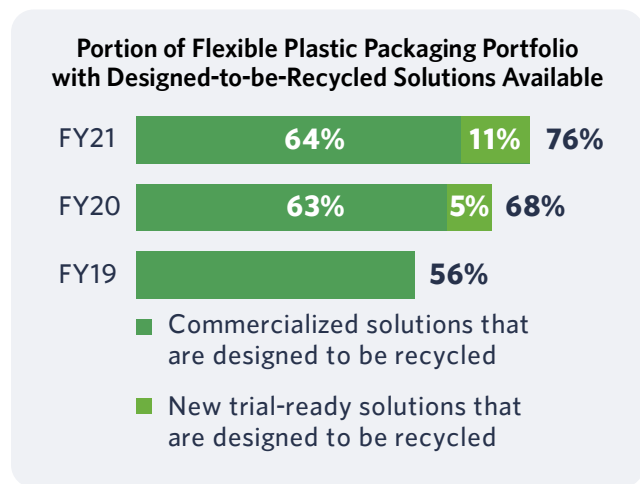
**In FY21, we were proud to share many industry-leading advancements in design for recyclability (click links for more details).**

- Our commercial launch of AmLite HeatFlex Recyclable in Europe marked an industry first – a recycle-ready pouch suited for high-heat processing of food. It has already been used by [Nestlé for wet pet food](#) in the Netherlands and [Mars Food for microwavable rice](#) in the UK.
- Amcor’s European team [introduced EcoTite R](#), an industry-first high-performance shrink bag for meat and some cheeses that is recycle-ready and free of polyvinylidene chloride (PVDC) – a commonly used material that makes recycling difficult.
- The Amcor Flexibles team in Latin America developed the first [recycle-ready plastic packaging for powdered chocolate sachets](#) in Colombia.
- Amcor and Unilever collaborated to create new [recyclable packaging for dishwasher tablets](#).
- The launch of our [AmSky™ blister system](#) brought a game-changing innovation to the global healthcare packaging market in the form of an industry-first PVC-free and recycle-ready blister pack for pharmaceuticals.
- Our Amcor Flexibles North America team secured pre-qualification for a [How2Recycle® store drop-off label](#) for [AmPrima™ PE Plus](#) and [AmPrima™ forming film](#).

**As we track progress toward our recyclability goals, we assess our portfolio according to two design criteria.**

The “**designed to be recycled**” metric tracks how much of our portfolio meets definitions of technical recyclability based on guidance from industry groups such as the New Plastics Economy Initiative, CEFLEX, the Association of Plastic Recyclers, and others. This packaging is designed in a way that enables it to be recycled using current technologies, though infrastructure for collecting, sorting, and recycling may not yet be widely available. In FY21, approximately USD\$7.7 billion of Amcor’s revenue was from packaging that was designed to be recycled, comprising 74% of our total production by weight.

Our most significant progress in FY21 was in our flexible packaging portfolio, which has historically presented the biggest design challenges for recyclability. Thanks to the hard work and innovation of our R&D teams, the proportion of our flexible plastic packaging that is designed to be recycled grew to 76% (based on square meters) in FY21.



The “**recyclable in practice and at scale**” metric calculates how much of our packaging meets definitions of recyclability as outlined in the New Plastics Economy Global Commitment. According to this definition, the packaging format must have achieved a 30% post-consumer recycling rate in multiple regions collectively representing at least 400 million inhabitants. For Amcor, this means that, in addition to designing the package to be technically recyclable, we must also be able to demonstrate that similar packages are currently being collected, sorted, and recycled in practice and at scale within existing infrastructure.

In FY21, over 95% of our rigid packaging portfolio by weight was considered recyclable in practice and at scale, representing approximately USD\$2.5 billion in revenue. As in past years, much of our flexible packaging portfolio is not currently considered recyclable according to this definition due to a lack of widespread recycling options for flexible plastic packaging. Though it is designed to be recycled, it is not yet recyclable at scale in global markets. We continue focusing our external collaborations and investments on projects to increase access to recycling infrastructure for flexible packaging. This will enable us to claim our recycle-ready flexible packaging is recyclable in practice and at scale in the future.

### Design for Reuse

Reusable packaging is defined as that which is refilled or used again for its original purpose. What this looks like in practice can differ greatly based on the unique combination of product type, distribution channel, local culture, demographics, and infrastructure within any particular market. Amcor offers a range of packaging solutions that support the broader adoption of reuse models across all our markets.

One way we contribute to reuse systems for packaging is through the production of refillable beverage containers. In FY21, our revenue from reusable packaging grew 36% compared to the previous year, representing 3,929 metric tons of production and USD\$10.7 million in sales.

An example of our refillable packaging is our durable polyethylene terephthalate (PET) bottles for water and carbonated soft drinks, which can last for up to 25 reuses and are developed in collaboration with major beverage companies for use in markets that have refill programs for such products.

Another way we contribute to reuse models is through the production of refill-at-home bottles and their associated refill pouches. Amcor Rigid Packaging produces a range of refillable dispensers for home and personal care products, while our Flexibles Business Groups produce lightweight refill pouches. Each refill pouch enables consumers to refill dispensers multiple times. We have not included revenue from these products in our calculations for total revenue from reusable packaging, but we continue to explore whether and how to capture such metrics in the future.

Our Amcor Rigid Packaging test facility in Manchester, Michigan supports growth in the area of reusable packaging by enabling rapid in-house testing of new designs and innovations. The facility includes equipment to simulate multiple uses, including temperature cycles, transportation, and multiple washes with different scenarios, detergents, and caustic cleaning solutions. Comprehensive testing ensures our packaging reliably delivers the intended number of reuse cycles for each product. We have also developed and deployed a tracking technology that allows customers to gain insights into usage data for their reusable packages, such as how frequently the containers are used, how many times they have been used, and return rates.

### Design for Compostability

Compostable packaging is defined as that which biodegrades in a commercially managed or home composting system according to relevant industry standards.

Amcor works closely with our customers to assess opportunities for compostable packaging on a case-by-case basis. Because most compostable packaging will not biodegrade in the natural environment and requires an industrial composting infrastructure that is not widely available, we have adopted this approach to ensure our customers identify the packaging solutions that are truly best from an environmental perspective. In FY21, we did not produce a material amount compostable packaging for customers, though we do offer several compostable solutions within our portfolio.

At the end of FY21, we announced a partnership with world-leading compostable packaging producer TIPA to bring compostable packaging to Australia and New Zealand. Under this partnership, Amcor will collaborate with TIPA to locally manufacture, supply, and distribute their trademarked and certified compostable solutions in the region.

## Product Quality & Safety

Amcor has a range of measures in place to ensure the safety and quality of our products throughout the value chain.

Each of our business units has product safety processes and systems in place appropriate for their packaging type, risk level, the regulatory environments in which they operate, and customer requirements. All Amcor products are manufactured in accordance with industry-leading quality and safety management practices.

Around the globe, we have dedicated product quality and safety teams in place to provide guidance, training, and support to our sites. We also incorporate product safety into our existing Quality Management Systems used for ISO 9001 or ISO 13485 compliance.

Our systems for ensuring product quality are applied from raw materials through finished product. Amcor experts maintain thorough knowledge of the fundamental characteristics, regulations, and contact requirements of our raw materials. We use internal laboratories to monitor our products and materials, helping to ensure compliance with standards and proactively detect any potential quality issues.

Safety approval and review processes are utilized for raw materials at our sites and in our innovation centers, during which the inherent risks in materials and chemicals, as well as any risks associated with their use and disposal, are examined. We use these processes to protect our co-workers from chemicals with adverse health effects and to avoid and reduce any negative environmental impacts from the chemicals we use. We provide more detail about the steps we take to protect workers where these materials are used in the Environmental Health & Safety section of this report.

We also maintain documentation through delivery of our finished products to support traceability and demonstrate that materials have been handled, transformed, and delivered according to product safety requirements and third-party audit standards.

As of the end of FY21, Amcor manufacturing sites across the globe held 715 certifications to at least one internationally recognized standard, as verified by independent third parties. These standards include ISO 9001, ISO 14001, ISO 45001, and OHSAS 18001, as well as Hazard Analysis Critical Control Points (HAACP), British Retail Consortium (BRC), Ethical Trade Initiative (ETI), Forest Stewardship Council (FSC), Aluminium Stewardship Initiative (ASI), and International Sustainability and Carbon Certification (ISCC). Many sites hold certification for multiple standards.

We maintain excellence in quality and safety performance through robust internal controls to ensure all our products and manufacturing processes are regularly assessed and updated. We have several sites with clean rooms dedicated to manufacturing packaging for medical and pharmaceutical applications.

Amcor's packaging is only one component of our customers' products, and they are ultimately responsible for ensuring their compliance with health and safety regulations in the marketplace. If customers find our packaging to be a contributor to any non-compliance incidents, they may lodge a product liability claim. Across our global business in FY21, there were no incidents reported for this type of claim, and no product recalls occurred. There were three incident reports in FY20 and five in FY19.

Product liability claims are long-tail by nature, meaning potential incidents develop over a period of time before they formally become claims. For this reason, the numbers reported above differ slightly from those disclosed in our FY20 Sustainability Report.

# Our Operations

Amcor has a robust Environmental Health & Safety (EHS) program, in line with our core value of protecting our co-workers, contractors, and visitors so everyone goes home safely at the end of every day.

We also strive to continuously reduce the environmental impacts of our operations by targeting GHG emissions, operational waste, and water through our EnviroAction program.

**Throughout the year, Amcor discloses safety and sustainability data related to our operational footprint at the request of customers, investors, ratings agencies, and the broader public. Some of these disclosure platforms include CDP, EcoVadis, Dow Jones Sustainability Index, and Sedex. Last year, we were proud to achieve an A- rating in the CDP Climate Change assessment and a Silver rating from EcoVadis in recognition of our sustainability achievements.**

## **Environmental Health & Safety**

Amcor champions a safe work environment and safe and responsible behavior to achieve our ultimate goal of zero workplace injuries. All manufacturing, warehouse, and office sites are subject to global standards for safety and environmental management.

In addition to protecting our co-workers from COVID-19 in the workplace, Amcor's key safety goals and priorities over the past year included reduction of significant and fatal injuries, fire prevention, hand safety, and global standardization of the Amcor EHS program. In support of these objectives, we improved utilization of Amcor's Safety Action Management System (SAMS) for incident reporting/management, self-assessments and EHS audits, and tracking of corrective actions.

### **Safety Management**

Amcor's Global Safety Steering Committee, comprised of the Vice President of Safety and Environmental Affairs, our corporate EHS team, and the Environment, Health, and Safety Directors from each Business Group, is responsible for monitoring company-wide safety performance and actively addressing safety focus areas. Each Business Group reports monthly to the board of directors on safety performance and compliance with Amcor Global EHS Standards. Additionally, a monthly Safety Flash detailing recordable

cases, lost time cases, and hand injuries is distributed to Amcor leaders for all functions in each Business Group.

Across our global business, approximately 80% of workers are represented by a joint management/co-worker Safety Committee, which meets monthly. Similar to last year, focus areas for the Committee in FY21 included training, safety milestone celebrations, machine inspections, safety communications, material handling improvements, safety culture improvements, laceration prevention, ergonomic improvements, and our Hazard Reduction program.

At the site level, leaders create local injury prevention plans and collect ideas for eliminating physical and behavioral safety risks. Co-Worker Safety Committees enable sites to gain input from, provide information to, and collaborate with its co-workers. A typical site Safety Committee is comprised of management team members and co-workers representing various departments, job functions, and shifts. The activities and agendas of these committees vary among sites.

Our co-workers can also participate in the EHS Audit program, where they are trained to conduct site safety audits across the company. Site second-party EHS audits are conducted at each manufacturing site every three years, with findings addressed in action plans. Non-manufacturing sites and offices are also audited, but less frequently.

All Amcor co-workers receive training on the Amcor Safety Policy and can access the Global EHS SharePoint site, a digital resource that contains our EHS standards, best practices, training material, and additional resources for strengthening safety at Amcor. Co-workers also receive periodic training at the site level covering topics such as chemical exposure, ergonomics, first aid, emergency response, work-related hazards, and proper means to perform work-related tasks.

### **Safety Performance**

Amcor uses US-OHSA criteria for the determination of work-related injuries and calculates incident rates per one million hours worked. We measure our safety performance against two industry-standard criteria: Lost Time Injury Frequency Rate (LTIFR) and Recordable Case Frequency Rate (RCFR). On both metrics, we compare favorably with similar companies. Our ultimate goal is "no injuries" – an accomplishment recorded by 52% of our locations last year.

**Lost Time Injury Frequency Rate:** We measure LTIFR by calculating the number of injuries resulting in at least one full work day lost per million hours worked. In FY21, our LTIFR was 0.65, corresponding with 64 lost time injuries across our global business.

**Recordable Case Frequency Rate:** RCFR is measured by calculating the number of medical treatment cases and lost time injuries per million hours worked. In FY21, our RCFR was 2.21, corresponding to 217 recordable injuries across our global business.

The most common types of injury were lacerations, fractures, and sprains/strains. We recorded zero cases of work-related illnesses.

**Work-Related Fatalities:** Amcor recorded zero work-related fatalities in FY21.

**Contractor Safety:** There were 13 contractor injuries that occurred on our properties. These are not included in our lost time or recordable case rates, as we do not track contractor hours and such incidents are reported through their employers' reporting systems. Amcor has a company-wide standard that mandates a common approach to contractor control, certification, and compliance.

### **Hazard Management**

Amcor has a hazard identification, risk assessment, and risk control (HIRARC) standard that applies to all our sites. Sites apply HIRARC for all routine and non-routine activities, existing and new operations, construction and demolition work, and all co-workers, contractors, and visitors.

The application of the HIRARC process involves a team of individuals at each site who are familiar with the activity, task, project, or equipment being assessed. The team is led by a trained member of the management team, department leader, EHS staff or supervisors, or another authorized individual.

All risks associated with identified hazards are assessed using the Amcor EHS Risk Matrix. Each risk assessment takes into consideration the likelihood of a potential risk occurring and the severity of consequence(s) resulting from occurrence of the risk. The EHS Risk Ranking generated from use of the EHS Risk Matrix identifies whether the risk is acceptable, acceptable with controls, undesirable, or unacceptable. Risk controls are identified and selected according to the hierarchy of control,

with follow-up to ensure that risks have been properly addressed. Risk assessments are reviewed for accuracy every three years, or earlier if there is an incident or a change to the work environment, equipment, materials, or tasks.

Amcor sites will also periodically conduct industrial hygiene monitoring using accredited contractors to ensure co-workers are not exposed to risks such as excessive noise or levels of chemicals greater than local regulatory exposure standards. Any results of concern are addressed as appropriate, with re-testing performed as necessary. Amcor co-workers are informed and/or have access to the results of this process.

Multiple site-specific processes are available across all locations to allow co-workers to report hazards, concerns, or other issues without retaliation. Amcor co-workers understand their right to stop any equipment or task that is being performed if there is an existing or potential hazard that could harm a co-worker, contractor, or visitor.

All EHS incidents are investigated by a team using a formal methodology to identify the root cause and contributing causes. Any risk assessments and identification of corrective actions performed as part of the investigation follow the previously described processes.

### **Environmental Management**

Amcor's approach to environmental management, which is informed by the Precautionary Principle as defined in the 1992 United Nations Rio Declaration, is based around risk management processes to control the environmental hazards inherent in our activities. Our company-wide Environment Policy supports this approach with specific environmental management requirements to help identify and address the key risks our sites may pose to their local environment. The implementation of our environmental standards across all our sites and offices, including newly integrated sites, is overseen by our corporate EHS function. This team is also tasked with regularly reviewing environmental performance and significant environmental matters, and with rolling up site-level environmental performance metrics to share annually with Amcor's Board.



**Key initiatives from this function in FY21 included:**

- Knowledge-building through delivery of a variety of EHS training to leaders and facility-based co-workers across the business
- Self-assessments and audits performed by all manufacturing plants to ensure compliance with Amcor's EHS Standards, including the environmental management standard
- Preparation of formal EHS Improvement Plans to manage actions arising from self-assessments and audits

As part of our ongoing environmental management activities, all Amcor sites have an environmental management system in place (e.g. ISO 14001 or equivalent) that is appropriate for the risk associated with operations at the site, as well as the risk associated with the site's geographic location.

Separate from any relevant external audits, all sites are also required to conduct annual self-assessments following internal environmental management standards. Manufacturing sites are audited every three years by Amcor's team of EHS auditors, while regional EHS coordinators further assess sites at a frequency determined by the risk associated with each site.

Amcor additionally conducts a range of environmental investigations as part of our ordinary course of business. For example, environmental permitting, site redevelopment, site closure, or acquisition/divestment processes may entail such investigations. Where required, communication with environmental authorities may be part of these processes. Similarly, Amcor facilities are subject to required regulatory inspections as part of our ordinary course of business. Any findings from these inspections are resolved as part of normal operational compliance management processes.

In FY21, Amcor remained materially compliant with all environmental laws and regulations across the more than 40 countries in which we operate. During this time, we had 24 reported regulatory violations (22 related to environment and two related to safety), with 22 sites contributing to this total. We faced eight fines totaling USD\$70,645 for these violations.

**Climate Change**

In FY21, Amcor saw a significant increase in requests from customers, investors, and other members of our value chain to disclose the measures we are taking to mitigate our contribution to climate change. A summary of Amcor's ongoing work to reduce our environmental impacts, including GHG emissions and air pollution, waste, and water, is described in the following sections.

We continue monitoring developments in climate science to understand the potential impacts of climate change on our organization. Our sustainability, risk management, legal, and leadership teams collaborate throughout the year to understand and, as appropriate, update our corporate risk register with climate-related risks. We describe Amcor's most material potential challenges related to climate change in detail in our FY21 Form 10-K disclosures on strategic and operational risks.

**These include but are not limited to the following impacts:**

- Physical damage to Amcor facilities, inventory, and equipment may result from increasingly frequent and severe extreme weather events such as hurricanes, floods, droughts, and severe storms.
- Amcor's supply chain may be disrupted in a way that impacts business continuity and/or raises supply prices.
- Major customers may relocate to areas less impacted by the physical risks of climate change, which could potentially be out of range of Amcor's production sites.
- Customers' increasingly ambitious GHG emission reduction targets may impact Amcor's ability to meet their expectations and/or raise the cost of achieving such targets.
- New policies and legislation related to the transition to a low-carbon economy may lead to higher operating costs.

As our supply chains become more complex and face the increasingly unpredictable weather impacts of climate change, we continue monitoring these and other risks to improve supply chain resilience and minimize our business risk.

## Greenhouse Gas (GHG) and Other Air Emissions

GHG emissions are closely linked with human-induced climate change – a topic our materiality assessment indicates is a top priority for our stakeholders. These stakeholders are pushing for increasingly ambitious GHG emission reduction goals, making our work to track and reduce our GHG emissions more vital than ever.

Amcor's EnviroAction goal for GHG emissions aims to achieve a 60% reduction in GHG emissions intensity by 2030, inclusive of Scopes 1, 2, and 3, compared to our 2006 baseline. As of the end of FY21, we had achieved 58% progress toward our 2030 goal.

As we close in on the final decade of this long-term GHG emission reduction goal first established in 2008, we continue exploring new, innovative, and more impactful steps to reduce GHG emissions across our global business.

To date, the broad steps we have implemented to reduce GHG emissions include lowering energy consumption at our facilities, more efficiently managing our operational waste and water use, engaging with our supply chain to reduce the environmental footprint of the materials and services we buy, designing packaging that uses fewer and less carbon-intensive materials, optimizing product and material transport, and supporting the development of lower carbon waste infrastructure.

Much of our progress toward our 2030 EnviroAction goal has come from our work to reduce Scope 1 and 2 emissions within our own manufacturing sites. Our operations and facilities teams have focused on site-level projects to reduce energy consumption, including energy efficiency projects such as LED lighting retrofits, optimizing chiller systems and other equipment, and implementing Energy Supervisory Control and Data Acquisition (SCADA) systems to better track and control site-level energy usage. Our Amcor Rigid Packaging Business Group also collaborates closely with the Environmental Protection Agency's (EPA) Energy Star Partners program focused on reducing energy use within large businesses.

As we work to close the gap between our current GHG emissions intensity and our 2030 EnviroAction goal, we anticipate that much of the remainder of our work will focus on increased sourcing of renewable energy and collaborating with our suppliers to reduce our Scope 3 emissions from raw materials. Several Amcor sites already source renewable energy or have renewable energy installations on-site, and our procurement and operations teams continue working together to explore opportunities to significantly grow our use of renewable energy sources in the future. Our efforts to engage our largest suppliers in long-term planning to reduce our Scope 3 emissions are described in more detail on page 25 of this report.

Further information about our GHG emissions calculations is available in the Appendix to this report.

### Absolute GHG Emissions

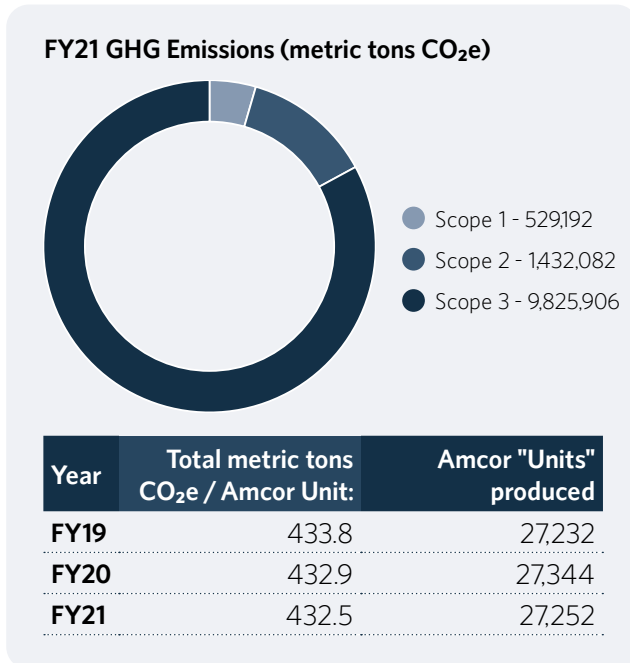
Absolute GHG emissions represent the sum of Amcor's Scope 1, 2, and 3 emissions. In FY21, our absolute GHG emissions were 11,787,179 metric tons of carbon dioxide equivalent (CO<sub>2</sub>e).

### GHG Emissions Intensity

We use GHG emissions intensity as a more relevant indicator of Amcor's performance and progress than absolute GHG emissions. This is because absolute GHG emissions only tell a partial story about our carbon footprint and can be easily impacted by factors such as changes in production volumes, production mix, raw materials mix, or the acquisition/divestment of sites.

Amcor calculates our GHG emissions intensity by dividing absolute GHG emissions by total units produced. Because we produce different types of packaging across our business, we use a normalized "Amcor product" figure so we can combine rigid plastic bottles and preforms, square meters of flexible packaging, and units of capsules, closures, and folding cartons.

Amcor's progress in reducing our GHG emissions intensity since FY19, which was the baseline year for our current EnviroAction period, is outlined in the table below.



**Scope 1 and 2 GHG Emissions**

In FY21, Amcor consumed a total of 19,746,907 gigajoules (GJ) of energy, of which approximately 0.37% was renewable energy. This represents a 57% increase in our use of renewable energy over the previous year.

Amcor's Scope 1 direct GHG emissions stem primarily from natural gas (95%), but also include LP gas, diesel, and oil. In FY21, we consumed a total of 5,987,035 GJ of non-renewable fuel. We also consumed 64,150 GJ of renewable fuels and sold 5,136 GJ of energy. Globally, 12,429 metric tons of CO<sub>2</sub> equivalent representing approximately 2.4% of our Scope 1 emissions are covered under an emissions-limiting regulation or program intended to directly limit or reduce emissions.

It is worth mentioning that Scope 1 emissions associated with our use of solvent abatement equipment have increased in recent years as we have worked to reduce the environmental impacts of volatile organic compounds used in our production.

Amcor's Scope 2 indirect emissions are primarily tied to the purchase of electricity, and also include the purchase of heat, steam, and chilled water for cooling. In FY21, our Scope 2 emissions were associated with the consumption of 13,700,858 GJ of energy, including 9,476 GJ of renewable energy. All of our electricity is supplied from the grid.

**Scope 3 GHG Emissions**

Amcor's largest source of Scope 3 emissions stem from the purchased goods and services we use to produce our packaging. This is common for companies in the manufacturing industry. Other significant sources that contribute to our Scope 3 emissions include upstream transportation and distribution, waste generated in Amcor's operations, and fuel- and energy-related activities not included in Scope 1 or Scope 2.

In FY21, emissions from raw materials comprised 94% of our Scope 3 footprint and 78% of our total carbon footprint. These numbers emphasize why we continue to focus so intently on engaging with our suppliers to develop long-term GHG reduction plans for the materials we purchase from them.

**Other Air Emissions**

Some of Amcor's production processes lead to the emission of volatile organic compounds (VOCs) from inks, adhesives, and solvents into the atmosphere. In FY21, our production resulted in the release of 45,872 metric tons of untreated VOCs.

The emission of VOCs can contribute to the formation of ozone in the lower atmosphere and can impact environmental and public health. We closely monitor our global use of materials that contribute to VOCs and have invested significant funds in abatement equipment, such as regenerative thermal oxidizers (RTOs) and solvent recovery units (SRUs), to reduce the release of VOCs from our production facilities. We are also exploring opportunities to switch to water-based solvents - which have a lower VOC impact - as feasible in our production.

Amcor tracks emissions based on the GHG Protocols. Our calculations include carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), and nitrous oxide (N<sub>2</sub>O) because they are the most material to our operations. We do not include other GHGs, such as nitrogen oxides (NO<sub>x</sub>) or sulphur oxides (SO<sub>x</sub>), in our calculations because they are not material to Amcor's operations. This means we do not currently track or disclose NO<sub>x</sub> or SO<sub>x</sub> emissions on a global scale, though we do track and report such emissions where required by local regulations. Similarly, we do not currently track or disclose air emissions from particulate matter (PM) except where required by local regulations.

We review this decision annually in the context of evolving regulations and stakeholder expectations, and have also conducted internal assessments to evaluate whether to begin tracking and disclosing NO<sub>x</sub>, SO<sub>x</sub>, and PM emissions. Our findings have indicated that we do not use a material amount of equipment that could be associated with such emissions. While we do use boilers and some transportation fuels that are associated with SO<sub>x</sub> and NO<sub>x</sub> emissions, they have been determined to be immaterial to our overall GHG emissions footprint.

## Operational Waste

**Amcor recognizes that our largest waste-related impacts across the value chain stem from the disposal of our packaging, and we invest substantial time and funding into work with partners around the world to improve waste management infrastructure and educate consumers about proper waste disposal.**

At the same time, we also know we have a significant opportunity to impact the waste created within our own operational boundaries.

Our long-term EnviroAction goal is to send zero waste to landfills or incineration without energy recovery – what we define as “waste-to-disposal.” This reflects our vision that all unavoidable waste contributes to a benefit by replacing either virgin materials or fossil fuels.

In FY21, Amcor’s total waste production was 412,277 metric tons, 76% of which was recycled. We also achieved a 7% reduction in waste-to-disposal compared to our FY19 EnviroAction period baseline.

We recognize sites that have achieved zero waste-to-disposal with an internal certification program. Sites receive this recognition after they have demonstrated through verified data that their operational waste-to-disposal volumes have been equal to zero metric tons over the previous 12 months. Once certified, each site’s performance is validated quarterly to ensure ongoing adherence to our zero waste-to-disposal goals.

As of the end of FY21, 115 sites held a Zero Waste-to-Disposal certification. This number is lower than the previous year because the COVID-19 pandemic negatively impacted site-level access to recycling services, as many recycling facilities shut down their operations temporarily or, in some cases, permanently. Several sites that previously held Zero Waste-to-Disposal certification suddenly found themselves without a service provider for their recyclable materials, requiring them to send their recyclable materials to landfill or incineration until recycling services resumed. We anticipate the number of sites with Zero Waste-to-Disposal certifications will rise back to the previous level as regional recycling systems and waste management infrastructure continue to recover from the impacts of the global pandemic.

In addition to the impacts of COVID-19 on access to recycling services, Amcor sites around the globe face a range of different waste-related challenges. These differences are particularly stark between regions where waste and recycling infrastructure is well-developed and those where landfilling is cheap and recycling is not commonly available.

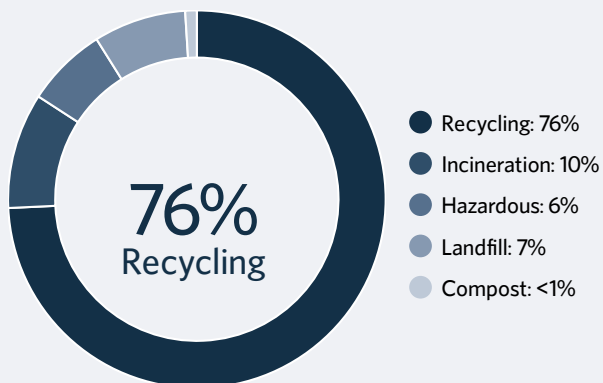
In response to this wide range of contexts for waste management, our operations and sustainability leaders collaborate with teams at each manufacturing site to develop waste management plans based on the most appropriate available solutions for each location. These generally include activities such as source reduction, reuse, recycling, composting, and responsible disposal of hazardous waste. Our sustainability team has also developed an EnviroAction Toolkit that further supports this work by sharing checklists, ideas, and best practices for reducing waste-to-disposal at the site level. Amcor’s work to make more of our products recyclable additionally supports our zero waste-to-disposal goal. As we change our products to be more recyclable, the types of waste we generate during production also become easier to recycle.

In FY21, we generated a total of 28,990 metric tons of hazardous waste, 2,482 metric tons of which were recycled (excluding incineration with energy recovery). This represents 9% of our hazardous waste.

Hazardous waste produced by Amcor sites is managed by regional teams in accordance with local- and country-level legislation. For example, the 3,140 metric tons of hazardous waste from our facilities in the United States in FY21 were governed by the U.S. Resource Conservation and Recovery Act legislation, while the 8,586 metric tons of hazardous waste from our facilities in the European Union were managed in accordance with country-level legislation based on the EU Waste Framework Directive. We do not track hazardous waste regulations centrally, as we have determined that this local management approach is the best method to ensure we are compliant with all legal requirements for the disposal of hazardous waste.

In FY21, we received two waste-related enforcement fines totaling USD\$48,000 during the reporting year – one at a site in Amcor Flexibles North America and the other at a site in Amcor Flexibles Asia Pacific.

**FY21 Total Weight of Waste by Disposal Type**



## Water Management

**The responsible management of water within our operations – especially in water-stressed regions – is an important part of Amcor’s sustainability commitment.**

In FY21, Amcor’s total water withdrawal from all sources was 6,738,090 kiloliters (kL). Approximately 13% of this water was withdrawn in locations with high or extremely high baseline water stress according to the World Resources Institute Aqueduct Water Risk Atlas.

We also began tracking total water consumption in FY21, in alignment with updated guidance in the GRI Water Standard (2018). Our total water consumption from all sources was 1,298,900 kL, approximately 5% of which was consumed in locations with high or extremely high baseline water stress.

Our approach to water management entails minimizing water use, managing water discharge quality, reducing pellet pollution, and protecting local water sources.

Amcor sites use water for a variety of purposes – in evaporative cooling towers, in manufacturing equipment, in boiler, hot water, and steam systems, and in sanitary and domestic appliances such as toilets, faucets, showers, basins, dishwashers, and ice machines. At our 31 locations with high baseline water stress and 11 locations with extremely high baseline water stress, the majority of water is used for domestic and cleaning purposes.

There is a trade-off between water and energy use in the water we use for cooling purposes. If we were to use electricity for cooling rather than water, our GHG emissions would increase as a result. We favor the use of water rather than electricity for cooling because it leads to lower climate change impacts, particularly in regions where water is plentiful.

Since each of our manufacturing sites uses water slightly differently, and because water availability and infrastructure vary drastically based on location, our global approach to water management allows individual sites to adapt to local conditions by developing water management plans (WMPs). All Amcor sites are required to review and, as appropriate, update their WMP on an annual basis. In FY21, we achieved 100% compliance with this goal.

In the process of creating or updating a WMP, sites define the main uses of water within their facility and identify whether they are located in a region with high or extremely high water stress according to the Water Risk Atlas. From there, they outline the water management measures they plan to implement in the coming year, creating a plan to guide them toward the most appropriate management practices based on their use and location.

Generally, Amcor facilities are connected to municipal water supplies and discharges are made to municipal systems. Amcor operations generate very limited industrial wastewater, with typical discharges including storm, sanitary, floor cleaning, and non-contact cooling water.

Given the typical non-process nature of the majority of Amcor facility effluents, Amcor has not developed internal water quality standards beyond directly applicable local permit conditions. In the majority of our operating jurisdictions, local discharge requirements exist. Amcor’s EHS Standards require all facilities to meet these local regulatory requirements. Typical parameters applicable to regulated effluents include chemical oxygen demand, biological oxygen demand, total suspended solids, and hydrocarbons. In FY21, there were two instances where locally prescribed discharge limits for total suspended solids were moderately exceeded. Both instances occurred at sites in our Amcor Flexibles North America Business Group, representing less than 1% of our facilities. We had no fines for water-related regulatory violations.

Another important way Amcor reduces our impact on water systems is by protecting the water environment from potential pollution related to our operations, such as that from plastic pellets. Following an initial FY20 pilot of Operation Clean Sweep (OCS) methodology to prevent plastic pellet release at a limited number of test sites, we rolled OCS methodology out at all Amcor sites that use plastic powders, flakes, or granules. Most of our sites have found that Amcor’s existing EHS management and safety practices already align with this methodology.

Amcor’s operational water risks primarily relate to two key areas: the risk of supply disruption and the risk of release of impacted water from our facilities.

As our production requires the use of water, our operational continuity relies on sufficient availability of water to meet these needs. In areas with very high water stress, Amcor sites have occasionally had to temporarily adjust their operations due to limited water availability during severe droughts. We include utility availability as a consideration in our Business Continuity Plans, which each site is required to maintain.

The risk of release of impacted water is addressed through EHS Standard requirements to manage all environmental risks. Typical mitigating measures include compliance with regulatory measures, use of secondary containment for hazardous substances to prevent impact to wastewater (including stormwater), preventive maintenance on bulk storage systems, and regular inspections.

**Water withdrawal (kiloliters)**

	All areas	Areas with water stress
Surface water	1,173,273	2,950
Groundwater	981,930	59,011
Seawater	0	0
Produced water	0	0
Third-party water	4,582,887	821,250
<b>Total Water Withdrawal</b>	<b>6,738,090</b>	<b>883,211</b>

**Water discharge (kiloliters)**

	All areas	Areas with water stress
Surface water	2,001,563	33,309
Groundwater	457,610	0
Seawater	0	0
Third-party water	2,980,017	789,035
<b>Total Water Discharge</b>	<b>5,439,190</b>	<b>822,344</b>

Note: All water Amcor uses is considered "freshwater." For water withdrawals, sites are reliant on the use of invoices and meter readings. For water discharges, sites are also reliant on the use of invoices and meter readings. For those sites without discharge meters or invoicing, estimates have been used for discharge volumes.

# Our People and Culture

Amcor is dedicated to engaging and growing talent that will enable outperformance. We believe that we are stronger as a result of the diverse strengths, styles, cultures, and experiences of our people. We are one global team in which everyone has a voice and can make a difference.



## Talent Attraction and Engagement

We want all of our 42,938 co-workers across the globe to have the opportunity to contribute to business success and to realize their full potential.

Amcor's Business Groups focus on training and developing our co-workers to meet the needs of the business while supporting their career aspirations. Providing the opportunity to grow, gain experience, and take ownership moves us closer to realizing our winning aspiration.

Co-workers at manufacturing sites comprise the majority of Amcor's workforce. In FY21, 19,223 co-workers were covered by collective bargaining agreements, representing approximately 45% of our workforce.

### Recruiting Top Talent

A key priority of Amcor's Human Resources function is recruiting top talent.

Our recruiters around the world increasingly hear from candidates who value our commitment to sustainability. We have heard firsthand how job seekers value Amcor's ambitious goals and strong performance related to sustainability – in addition to our innovation capabilities and position as the world's leading packaging company. We believe this positioning will help us continue attracting the highest-caliber candidates to help build the future of packaging.

Through our social media and job seeker channels we build brand awareness and showcase our sustainability and innovation capabilities. We are able to attract and engage with candidates through these channels.

Amcor is developing a pipeline of future talent with unique capabilities that will help Amcor grow now, and in the future. We are engaging with a number of local learning institutions around the globe through partnerships and investments. An example is our flagship partnership with Michigan State University (MSU).

At the end of FY21, we were proud to formalize a partnership with MSU's School of Packaging, reflecting our shared commitment toward future talent, greater innovation, and responsible packaging. Amcor will invest over USD\$10 million in this endeavor – an investment aimed at supporting the next generation of responsible packaging talent.

The funding will be used to help the school further its high academic standards and enable facility modernization upgrades that ensure students have access to state-of-the-art technology. We believe the investment will also help attract students from one of the world's top university packaging programs.

Our Accelerated Career Development Program is another way we attract diverse, high-potential talent to our commercial teams. Participants in this four-year program strengthen their capabilities by working in two different locations, where they focus on training, development, global project work, and mentoring. After completing the program, participants advance to fill a range of commercial roles around the globe. This strengthens the succession pipeline for leadership roles at Amcor while also developing business-relevant competencies to drive growth and gain new business opportunities.

To ensure we are meeting the needs of our workforce, we have historically conducted a Global Engagement Survey (GES) every two years. The GES collects feedback from our co-workers on a range of topics and helps us understand how they feel about Amcor as a place to work. Most importantly, the feedback gives us information on how we can improve as a company and increase our ability to retain the top-tier talent we work so hard to attract.

Since our acquisition of Bemis in FY19, we've embraced new ways of connecting with our talent and adopted a new era of engagement where we hold regular pulse surveys. During the COVID-19 pandemic, we did not conduct a GES to compare to our historical GES baselines. Rather, we conducted a 15-question pulse survey containing ten questions related to engagement and five about Amcor's response to the pandemic. Reviewing the results assisted our leadership in understanding the challenges faced by our people during the pandemic and improve the ways we were able to support them and their communities.

We believe this new era of engagement for Amcor will ensure we have open and regular communication through pulse survey topics that are of importance to our co-workers and will better position us to drive improved engagement throughout Amcor. We will continue to collect enterprise-wide data every two years to understand trends and external benchmarking, but we will also embrace more frequent pulse surveys as a way to stay connected with our people.

## Diversity and Inclusion

Amcor strongly values the diversity of our global workforce. Our ability to embrace diverse thoughts enables outperformance, because we know they provide us with competitive advantage. We are at our best when we provide an inclusive environment in which our people thrive and unleash their full potential to fuel our growth and innovation.

As part of this work, women's networks in our Business Groups around the world are contributing to a more inclusive environment across Amcor. These networks aim to empower women to grow personally and professionally by providing female co-workers with opportunities to engage with peers and leaders, participate in mentor programs, and join learning and development opportunities. Networks like these are a critical step in our agenda to provide an inclusive workplace that empowers everyone to achieve their full potential.

Amcor also reports progress on gender diversity annually to our board of directors and its Human Resources Committee. We additionally report on gender diversity and wage disparity at our UK sites through our publicly available UK Gender Pay Narrative. Our HR teams are currently working to develop systems for tracking and understanding the gender pay gap on a global scale.

While we continue to provide more transparency on our diversity practices, we are limited by local legislations in certain regions of the world. Due to privacy laws in some countries, Amcor is not authorized to collect certain diversity metrics in those locations. Currently Amcor collects and reports diversity metrics where privacy laws permit. We continue assessing ways to improve our diversity transparency practices. The diversity of our governance bodies can be reviewed on the Amcor board of directors page of the Amcor company website.

In FY21, Amcor initiated unconscious bias training for the leadership team in Asia, with plans to roll out training for leaders across all our Business Groups in FY22. This change management training is aimed at raising awareness of potential biases and creating a shared understanding of how Amcor can be more inclusive. It simplifies the language around unconscious bias, helping participants identify when, where, and how this type of bias can come up in daily interactions. This training inspires individual ownership and action via a toolkit and ongoing training. Its goal is to ultimately create a culture where voices are heard and recognized and people feel safe to contribute to discussions – all of which will lead to better-quality decisions and outcomes.

## Co-Worker Training & Development

Amcor provides a range of technical, functional, and leadership capability development programs to help co-workers realize their career aspirations.

Some examples of these programs include:

- **Senior Leader Development Program (SLDP):** The SLDP is a global learning program focused on the professional development of high-potential successors for senior-level roles at Amcor. The SLDP is a new program aimed at director-level co-workers and was launched in April 2021. The program covers two five-day modules occurring in different locations throughout the calendar year. The purpose of the program is to build and develop leadership capability among Amcor leaders, with strong focus on experiential learning, intrinsic leadership and self-reflection, building effective networks across the leadership group to drive teamwork and collaboration, driving deeper understanding and capability, and providing Amcor leaders with exposure to top talent.
- **The John Murray Scholarship:** In memory of our respected colleague, John Murray, Amcor created an annual scholarship program that is awarded to an Amcor colleague who best embodies the spirit of John's passion and commitment to Amcor. The scholarship recognizes qualities of curiosity, determination, and a desire to outperform. The winner receives a scholarship for an executive leadership program at a business school of their choice.
- **Executive Development Program (EDP):** A learning program focused on the professional development of high-potential successors for executive roles within Amcor. The EDP was launched in 2017, and the annual program covers three three-day modules that take place in different locations throughout the year. The program aims to develop and align leaders in key areas of importance to Amcor, such as strategy and talent, to create differentiated leadership capability, to provide our Global Management Team exposure to top talent, to advance thinking on areas of opportunity for Amcor, and to build effective networks across company leadership to drive sharing and collaboration.

- **Lead to Outperform:** This global leadership program is offered to people managers and consists of two multi-day modules combined with virtual coaching calls and peer group activities. The program supports participants in creating an outperformance culture within their teams. Participants build people manager skills and competencies and the program helps to develop Amcor's internal network.
- **JumpStart@Amcor:** This global program focuses on the various functions at Amcor to give all co-workers a cross-functional learning experience. The program was designed to align the organization to ensure a common language and understanding globally. Participants of the webinars, which are available to co-workers at every level, have the chance to interact directly with senior leaders to ask questions.
- **Function-specific sustainability trainings:** Amcor's sustainability team collaborates with the leadership of different functional areas, such as our commercial and procurement teams, to provide targeted training on the sustainability topics most relevant to their function. In FY21, we developed a series of five training webinars for our commercial teams, covering topics including Amcor's 2025 pledge and sustainability point of view, our approach to responsible packaging, our partnerships and goals, our portfolio of more sustainable products, and how to work with customers to create a sustainability roadmap. Our sustainability team also collaborated with procurement leadership to conduct several trainings explaining Amcor's sustainability strategy and describing our responsible sourcing initiatives.
- **Performance Management Training:** At the start of each fiscal year, all Corporate co-workers are invited to participate in a one-hour training focused on effective career planning, including goal-setting, individual development plans, and other career conversations. These trainings help prepare co-workers and their managers for year-end reviews and ambitious goal-setting for the coming year.
- **Women's Mentoring Program:** Female co-workers can participate in a mentoring program focused on helping mentees achieve their individual career and leadership growth objectives. This program also helps enhance the coaching and leadership capabilities of mentor participants, making them more effective at developing others. The collective experience and insights gained from mentors and mentees alike help Amcor understand how we can further support our female leaders. This program aims to increase the representation of qualified female leaders by targeting hiring and growth opportunities, establishing a support network and community for female leaders, and developing focused interventions for female leaders undergoing key career transitions.
- **Effective Communications Training:** This training program focuses on building communications capabilities of our people leaders. It covers topics such as self-management and listening capabilities, linking communication skills and personal proficiency, improving oral and written communication, understanding dynamics of face-to-face and virtual meetings, building trust through communication, and effective communication when leading teams. Communications capability training will continue throughout the organization in FY22.
- **Enhanced Development and Growth in Engineering:** This training program is focused on creating a pipeline of technical managers. Participants engage in a two-year program with two distinct roles. The first year is spent in a hybrid R&D position learning about Amcor's business, processes, and materials. Participants take on specific projects to engage with the facilities, with all participants starting together in a cohort and working side-by-side. After their first year, participants move to manufacturing plants to work as a Process Engineer under the Technical Manager, helping them gain more specific technical knowledge. Upon graduation, they are considered a full-time Process Engineer with the same expectations as any other individual in that role.
- **Technical Skills Foundations Training:** This two-day training program is offered to managers and co-workers who need basic knowledge about Amcor Flexibles' technical processes. Participants receive an overview of the technical processes and technologies used throughout the packaging supply chain, helping them to better understand customer thinking and support customer packaging needs.

Amcor does not have a central tracking system for training or career development. Rather, each Business Group is charged with independently managing its initiatives. Training for corporate and management roles is more likely to be captured by HR tracking systems than training for team members at our manufacturing facilities, since site-level training is not currently captured in a centralized system.

Given these limitations in our data set, we can report that in FY21, co-workers in non-production roles across our global business completed an average of 19 hours of training. The actual number is likely higher than this, as much of our training is undertaken at the site level and is not captured by HR systems.

Similarly, Amcor does not have a central tracking system for performance review data covering all co-workers. In FY21, we recorded 9,782 performance reviews for co-workers in our HR tracking systems, which primarily capture metrics for corporate and management roles. We also conduct annual performance reviews for all co-workers at our manufacturing sites, but as these are not captured by our central HR tracking systems, data on the actual number of reviews completed for this group is not currently available.

### Career Transitions

As co-workers transition out of Amcor, we offer assistance programs designed to facilitate continued employability and the management of career endings resulting from retirement or termination of employment. The availability of these programs is dependent on local business practices and the co-worker meeting established eligibility requirements for receiving transition assistance support. For co-workers impacted by job elimination or termination and who are eligible to receive support, we offer support through a third-party resource that provides transition assistance such as resume-building, interview preparation, career coaching sessions, career aspirations review, and identification of potential job opportunities. In cases where jobs are made redundant, we offer re-training support for individuals whose positions are eliminated. We also work with third-party vendors to offer pre-retirement planning services, as well as with co-workers approaching retirement to support the gradual reduction of hours.

## Fostering a Culture of Ethics and Integrity

Amcor recognizes the importance of honesty, integrity, and fairness in conducting our business. Good corporate governance and transparency are fundamental to achieving our vision of being the leading packaging solutions provider in every market in which we operate.

We are committed to increasing shareholder value in conjunction with fulfilling our responsibilities as a good corporate citizen. We believe that, in addition to abiding by the national laws in each country in which we operate, we must develop a culture that prioritizes conducting business in accordance with internationally accepted practices and procedures.

### Policies

All directors, managers, and co-workers are expected to act with the utmost integrity and objectivity, striving always to enhance Amcor's reputation and performance. These core principles, which Amcor's board of directors and senior management are committed to upholding, are reflected in Amcor's global policies. All our public policies, including those summarized below, can be accessed in the [Investors](#) section of our website.

- **Anti-Bribery and Corruption Policy:** This policy describes Amcor's approach to bribery and corruption, provides information and guidance to recognize and deal with related issues, and outlines the steps Amcor takes to manage associated risks.
- **Code of Business Conduct and Ethics:** This policy, which was updated in January 2020 and subsequently reviewed and signed by all Amcor co-workers, provides a framework for making ethical business decisions. It is written with regard to the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises. The policy includes a set of detailed standards and guidance related to areas such as business integrity, labor practices, health and safety, legal compliance, conflicts of interest, risk management, and escalation of issues. Topics covered include non-discrimination, freedom from harassment, prohibition of child labor, and freedom of association. It is available in 23 languages in addition to English.

- **Fraud Prevention Policy:** This policy establishes the general principles and minimum requirements for managing fraud risks across Amcor.
- **Modern Slavery and Human Trafficking Statement:** This document describes Amcor's approach to preventing modern slavery – defined as slavery, servitude, forced labor, child labor, or human trafficking – within our businesses and supply chains. Our most recent statement was made in accordance with section 54 of the United Kingdom Modern Slavery Act 2015 and section 14 of the Australian Modern Slavery Act 2018, as well as in accordance with a resolution by the board of directors in February 2020.
- **Whistleblower Policy:** This policy shares Amcor's approach to protection for and response to whistleblowers. It instructs co-workers to report wrongdoing through their direct line of management or the Amcor Whistleblower Service, which is available online and through a dedicated, multilingual hotline available 24 hours a day via an independent third-party service provider. All complaints received are referred to Amcor's Whistleblower Committee for investigation in collaboration with the relevant Business Group or internal audit function. Outcomes from each investigation are reported to the board of directors but are not disclosed externally due to confidentiality protections.

### Code of Conduct and Ethics Training

All Amcor co-workers are required to review and sign our Code of Conduct & Ethics Policy, which covers identification and management of human rights issues.

While we do not conduct regular training specific to the Code of Conduct & Ethics Policy, we do conduct training on different aspects of it. In May 2021, Amcor rolled out a global compliance training initiative to 6,500 co-workers. The training consisted of three courses covering insider trading, cybersecurity, and respect in the workplace.

In addition to the compliance training, we offer online courses on business integrity (5,625 co-workers were trained in FY21 across all Business Groups), anti-bribery (5,179 trainings completed in FY21 across all Business Groups), and sexual harassment (2,207 trainings completed in North America in FY21).

### Social Audits

We conducted 36 social and ethical audits such as Sedex Members Ethical Trade Audit (SMETA) during the year. The number of audits performed in one year may fluctuate as a result of audit schedules and customer demands. The number of audits dropped to about half of those completed the previous year due to fewer customer requests and restrictions to on-site visitors in response to the COVID-19 pandemic.

### Community Impact

Amcor's community impact work is completed at the site level. All of our sites are active members of the communities in which they are located. Amcor sites regularly engage with and fund programs by local organizations focused on enhancing lives in their communities through mechanisms such as grants, donations, sponsorships, scholarships, and co-worker volunteering. We do not centrally track global metrics for these engagements.

The COVID-19 pandemic created different needs within our local communities. Amcor sites responded through a variety of initiatives under the umbrella of our global COVID-19 Community Program. In Europe, for example, Amcor donated one million ULTRA and BOP sterilization pouches to hospitals in Bulgaria, Romania, and Ukraine. In another example, Amcor Flexibles Cumbria (UK) and Amcor Flexibles Porto (Portugal) teamed up with Nestlé and other companies across the supply chain to produce and donate more than 15 metric tons of CERELAC® (nutritious baby food) and NESTUM® (cereal) in Portugal. In total, 18,000 food packages were distributed by the Food Bank.

Additionally, Amcor provided funding for each of our sites to contribute to organizations within their local communities working on responding to the COVID-19 pandemic. During the first wave of this community support program, we prioritized hand sanitizer, face masks, and other essential personal protective equipment. As those items became more readily available and economic conditions worsened, the second wave of donations focused on providing aid to help families and people in our communities to meet their basic needs, such as food, other daily essentials, or educational supplies. In total, each of our 220+ sites had the opportunity to make USD\$10,000 in local grants through this community support program.

# Appendix

## Exhibit 1: GRI Content Index

The document sources referenced in this index include:

- [Amcor's FY21 Annual Report](#)
- [Amcor's FY21 Form 10-K](#) (in the same document as the Annual Report)
- [Amcor's FY21 Proxy Statement](#)
- [Amcor's FY21 Sustainability Report](#)
- [Amcor's public website](#)

All policies referenced can be found in the [Investors](#) section of our company website, under the Corporate Governance tab.

## Exhibit 2: SASB Content Index

## Exhibit 3: Materiality Assessment

## Exhibit 4: GHG Calculations

## Exhibit 5: Workforce Data

## Exhibit 6: List of Memberships

## Exhibit 7: Statement of External Assurance

## Exhibit 1: GRI Content Index

GRI Standard	Disclosure Title	Document (FY21 version unless otherwise noted)	Page	Disclosure or Additional Explanation	External Assurance
<b>Section 102: General Disclosures</b>					
102-1	Name of the organization			Amcor plc	
102-2	Activities, brands, products, and services	Annual Report	6-7		
102-3	Location of headquarters	Annual Report	138		
102-4	Location of operations	Sustainability Report		Amcor has manufacturing operations in Argentina, Australia, Belgium, Brazil, Canada, Chile, China, Colombia, Czech Republic, Denmark, Dominican Republic, El Salvador, Finland, France, Germany, India, Indonesia, Ireland, Italy, Kazakhstan, Malaysia, Mexico, Morocco, Netherlands, New Zealand, Peru, Philippines, Poland, Portugal, Puerto Rico, Russia, Singapore, South Africa, South Korea, Spain, Switzerland, Thailand, Trinidad & Tobago, Turkey, Ukraine, United Kingdom, United States, and Venezuela.	
102-5	Ownership and legal form	Sustainability Report		Amcor plc (Amcor) is a publicly listed company with shares trading on the New York Stock Exchange (NYSE) under the ticker symbol "AMCR" and CHESD Depository Interests trading on the Australian Securities Exchange (ASX) under the ticker symbol "AMC." Amcor also has Eurobonds listed on the Singapore Stock Exchange (SGX).	
102-6	Markets served	Annual Report	6		
102-7	Scale of the organization	Annual Report	6, 14		
		Form 10-K	7		
102-8	Information on employees and other workers	Sustainability Report	60		
102-9	Supply chain	Sustainability Report	24-25		
102-10	Significant changes to the organization's size, structure, ownership, or supply chain	Form 10-K	6-7, 28		
102-11	Precautionary Principle or approach	Sustainability Report	32		
102-12	External initiatives	Sustainability Report	18-19, 61-64		
		Amcor website: Sustainability section			
102-13	Membership of associations	Sustainability Report	61-64		
102-14	Statement from senior decision-maker	Annual Report	4-5		
		Sustainability Report	4-5		
		2021 Proxy Statement	1-2		
102-15	Key impacts, risks, and opportunities	Form 10-K	12-22, 27-28		
		Annual Report	14-15		

GRI Standard	Disclosure Title	Document (FY21 version unless otherwise noted)	Page	Disclosure or Additional Explanation	External Assurance
<b>Section 102: General Disclosures</b>					
102-16	Values, principles, standards, and norms of behavior	Code of Conduct and Ethics Policy			
102-17	Mechanisms for advice and concerns about ethics	Code of Conduct and Ethics Policy Whistleblower Policy			
102-18	Governance structure	Corporate Governance Guidelines			
102-19	Delegating authority	Delegated Authority Policy			
102-20	Executive-level responsibility for economic, environmental, and social topics	Sustainability Report	17		
102-21	Consulting stakeholders on economic, environmental, and social topics	Sustainability Report 2021 Proxy Statement	17 19		
102-22	Composition of the highest governance body and its committees	Corporate Governance Guidelines 2021 Proxy Statement	5, 9-12, 14-16	Summaries of the following committees may also be accessed in the Investors section of Amcor's website: Audit Committee, Compensation Committee, Executive Committee, Nominating and Corporate Governance Committee, Whistleblower Committee.	
102-23	Chair of the highest governance body	Amcor website: Amcor board of directors page			
102-24	Process for nominating and selecting the highest governance body	Corporate Governance Guidelines Nominating & Corporate Governance Committee Charter 2021 Proxy Statement	9		
102-25	Conflicts of interest	Corporate Governance Guidelines Code of Conduct and Ethics Policy Code of Ethics for Senior Financial Employees			
102-26	Role of highest governance body in setting purpose, values, and strategy	Corporate Governance Guidelines			
102-27	Collective knowledge of highest governance body	Corporate Governance Guidelines			
102-28	Evaluating the highest governance body's performance	Compensation Committee Charter 2021 Proxy Statement Corporate Governance Guidelines	18		
102-29	Identifying and managing economic, environmental, and social impacts	Sustainability Report	17-18		
102-30	Effectiveness of risk management process	Sustainability Report 2021 Proxy Statement	17, 31-33 17		



GRI Standard	Disclosure Title	Document (FY21 version unless otherwise noted)	Page	Disclosure or Additional Explanation	External Assurance
<b>Section 102: General Disclosures</b>					
102-31	Review of economic, environmental, and social topics	Sustainability Report	17		
		2021 Proxy Statement	17		
102-32	Highest governance body's role in sustainability reporting	Sustainability Report	17		
102-33	Communicating critical concerns	Whistleblower Policy			
102-35	Remuneration policies	2021 Proxy Statement	25-26		
102-36	Process for determining remuneration	Compensation Committee Charter			
		2021 Proxy Statement	23-28		
102-37	Stakeholders' involvement in remuneration	2021 Proxy Statement	43		
102-38	Annual total compensation ratio	2021 Proxy Statement	38		
102-40	List of stakeholder groups	Sustainability Report	17, 57		
102-41	Collective bargaining agreements	Sustainability Report	41		
102-42	Identifying and selecting stakeholders	Sustainability Report	17, 57		
103-43	Approach to stakeholder engagement	2021 Proxy Statement	19		
		Sustainability Report	17, 57		
102-44	Key topics and concerns raised	Sustainability Report	56-58		
102-45	Entities included in the consolidated financial statements	Form 10-K			
102-46	Defining report content and topic boundaries	Sustainability Report		Unless otherwise specified, the disclosures in this FY21 Sustainability Report cover Amcor plc operations from July 1, 2020 - June 30, 2021. Disclosures related to GHG emissions, waste, and water cover all of Amcor's manufacturing facilities and exclude non-manufacturing sites, whose impacts have been determined to be immaterial to Amcor's overall environmental footprint.	
102-47	List of material topics	Sustainability Report	56-57		
102-48	Restatements of information	Sustainability Report		In FY21, Amcor Rigid Packaging recalculated Scope 3 emissions from raw materials and logistics back to our FY19 baseline. This was primarily due to improved accuracy of emission factors related to raw materials and improved data collection activities for both raw materials and logistics. These two recalculations presented cumulative material differences for ARP and Amcor's overall emissions. Additionally, from FY20 to FY21, a number of entities were closed or sold and are excluded from Amcor plc's boundary as outlined per GHG Protocols.	

GRI Standard	Disclosure Title	Document (FY21 version unless otherwise noted)	Page	Disclosure or Additional Explanation	External Assurance
<b>Section 102: General Disclosures</b>					
102-48	Restatements of information	Sustainability Report		We adjust our baseline year data annually for GHG emissions, waste, and water to include acquired sites. If the acquired site is able to provide data back to the FY19 baseline year for energy use, waste generated, raw material consumption, and water usage, this data is added to our environmental database. If acquired sites do not have existing data when integration begins, we wait until we have 12 months of data before the sites are integrated into our reporting. We use these 12 months of data to estimate historical data back to our FY19 baseline year.	
102-49	Changes in reporting	Sustainability Report	58		
102-50	Reporting period	Sustainability Report	17		
102-51	Date of most recent report	Sustainability Report	17		
102-52	Reporting cycle	Sustainability Report	17		
102-53	Contact point for questions regarding the report	Sustainability Report	17		
102-54	Claims of reporting in accordance with the GRI Standards	Sustainability Report	17		
102-55	GRI Content Index	Sustainability Report	47-53		
102-56	External assurance	Sustainability Report		Selected data has been assured by ERM CVS as indicated in the GRI Content Index and SASB Content Index. See the final page of this report for the Assurance Statement.	
<b>Section 200: Economic Disclosures</b>					
201-1	Direct economic value generated and distributed	Form 10-K	49-53		
201-2	Financial implications and other risks and opportunities due to climate change	Form 10-K	16, 17, 21		
		Sustainability Report	33		
201-3	Defined benefit plan obligations and other retirement plans	Form 10-K	39, 41-42		
203-1	Infrastructure investments and services supported	Sustainability Report Amcor website: Sustainability and Insights sections	4-5, 9-13		
205-1	Operations assessed for risks related to corruption	Sustainability Report			
205-2	Communication and training about anti-corruption policies and procedures	Code of Conduct and Ethics Policy			
		Code of Ethics for Senior Financial Employees			
		Supplier Code of Conduct			
		Anti-Bribery and Corruption Policy			
		Sustainability Report	44-45		

GRI Standard	Disclosure Title	Document (FY21 version unless otherwise noted)	Page	Disclosure or Additional Explanation	External Assurance
<b>Section 300: Environmental Disclosures</b>					
301-1	Materials used by weight or volume	Sustainability Report	21		Yes
301-2	Recycled input materials used	Sustainability Report	22		Yes
301-3	Reclaimed products and their packaging materials	Sustainability Report	28		
302-1	Energy consumption within the organization	Sustainability Report	35		Yes
303-1 (2018 update)	Interactions with water as a shared resource	Sustainability Report	37-38		
303-2 (2018 Update)	Management of water discharge-related impacts	Sustainability Report	37-38		
303-3 (2018 update)	Water withdrawal	Sustainability Report	38		Yes
303-4 (2018 update)	Water discharge	Sustainability Report	39		Yes
303-5 (2018 update)	Water consumption	Sustainability Report	37		Yes
305-1	Direct (Scope 1) GHG emissions	Sustainability Report	35		Yes
305-2	Energy indirect (Scope 2) GHG emissions	Sustainability Report	35		Yes
305-3	Other indirect (Scope 3) GHG emissions	Sustainability Report	35		Yes
305-4	GHG emissions intensity	Sustainability Report	35		Yes
305-7	Nitrogen oxides, sulfur oxides, and other significant air emissions	Sustainability Report	35-36		Yes
306-2	Waste by type and disposal method	Sustainability Report	36-37		Yes
307-1	Non-compliance with environmental laws and regulations	Sustainability Report	33		Yes
308-1	New suppliers that were screened using environmental criteria	Sustainability Report	24-25		Yes
308-2	Negative environmental impacts in the supply chain and actions taken	Sustainability Report	25		

GRI Standard	Disclosure Title	Document	Page	Disclosure or Additional Explanation	External Assurance
<b>Section 400: Social Disclosures</b>					
401-1	New employee hires and employee turnover	Sustainability Report	60		
403-1 (2018 Update)	Occupational health and safety management system	Sustainability Report	31-33		
403-2 (2018 Update)	Hazard identification, risk assessment, and incident investigation	Sustainability Report	31-33		
403-3 (2018 Update)	Occupational health services	Sustainability Report	31-33		
403-4 (2018 Update)	Worker participation, consultation, and communication on occupational health and safety	Sustainability Report	31-33		
403-5 (2018 Update)	Worker training on occupational health and safety	Sustainability Report	31-33		
403-7 (2018 Update)	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Sustainability Report	31-33		
403-8 (2018 Update)	Workers covered by an occupational health and safety management system	Sustainability Report	31-33		
403-9 (2018 Update)	Work-related injuries	Sustainability Report	31-33		Yes
403-10 (2018 Update)	Worker-related ill health	Sustainability Report	31-33		Yes
404-1	Average hours of training per year per employee	Sustainability Report	44		
404-2	Programs for upgrading employee skills and transition assistance programs	Sustainability Report	42-44		
404-3	Percentage of employees receiving regular performance and career development reviews	Sustainability Report	44		
405-1	Diversity of governance bodies and employees	Sustainability Report 2021 Proxy Statement	60 5		
405-2	Ratio of basic salary and remuneration of women to men	UK Gender Pay Gap Statement		Amcor has not completed a global analysis of this metric. We do report on the ratio of basic salary and remuneration of women to men as required by law in the United Kingdom.	
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Sustainability Report	24-25, 41		
408-1	Operations and suppliers at significant risk for incidents of child labor	Sustainability Report	24-25, 44-45		

GRI Standard	Disclosure Title	Document	Page	Disclosure or Additional Explanation	External Assurance
<b>Section 400: Social Disclosures</b>					
409-1	Operations and suppliers at significant risk of incidents of forced or compulsory labor	Sustainability Report	24-25, 45		
		Modern Slavery and Human Trafficking Statement			
412-1	Operations that have been subject to human rights reviews or impact assessments	Sustainability Report	24-25, 45		
412-2	Employee training on human rights policies or procedures	Sustainability Report	44-45		
413-1	Operations with local community engagement, impact assessments, and development programs	Sustainability Report	45		
414-1	New suppliers that were screened using social criteria	Sustainability Report	24-25		
414-2	Negative social impacts in the supply chain and actions taken	Sustainability Report	25		
415-1	Political contributions	Sustainability Report		According to Amcor policy, no political contributions were paid in FY21.	
416-1	Assessment of the health and safety impacts of product and service categories	Sustainability Report	29		
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Sustainability Report	29		Yes
417-1	Requirements for product and service information and labeling	Sustainability Report		Amcor complies with the ISO 14000 series of environmental management standards - specifically two sections that provide guidance on making environmental claims about products or services: ISO 14020 and ISO 14021. Our sustainability experts offer guidance to colleagues and customers to ensure any environmental claims align with these standards and are supported by data that is clear and robust.	

## Exhibit 2: SASB Content Index

SASB Topic	Disclosure Number	Disclosure Title	Page	Disclosure or Additional Explanation	External Assurance
<b>Section 102: General Disclosures</b>					
Greenhouse Gas Emissions	RT-CP-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	35		Yes
	RT-CP-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	34-35		
Air Quality	RT-CP-120a.1	Air emissions of the following pollutants: NOx, SOx, volatile organic compounds (VOCs), and particulate matter (PM)	35		
Energy Management	RT-CP-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable, (4) total self-generated energy	35		Yes
Water Management	RT-CP-140a.1	(1) Total water withdrawn, (2) total water consumed, (3) percentage of each in regions with High or Extremely High Baseline Water Stress	37-39		Yes
	RT-CP-140a.2	Description of water management risks and discussion of strategies and practices to mitigate those risks	37-38		
	RT-CP-140a.3	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	38		Yes
Waste Management	RT-CP-150a.1	Amount of hazardous waste generated, percentage recycled	36-37		Yes
Product Safety	RT-CP-250a.1	Number of recalls issued, total units recalled	29		Yes
	RT-CP-250a.2	Discussion of process to identify and manage emerging materials and chemicals of concern	29, 32		
Product Lifecycle Management	RT-CP-410a.1	Percentage of raw materials from: (1) recycled content, (2) renewable resources, and (3) renewable and recycled content	22-23		Yes
	RT-CP-410a.2	Revenue from products that are reusable, recyclable, and/or compostable	26-28		
	RT-CP-410a.3	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	21-28		
Supply Chain Management	RT-CP-430a.1	Total wood fiber procured, percentage from certified sources	23		Yes
	RT-CP-430a.2	Total aluminum purchased, percentage from certified sources	23		Yes
Activity Metrics	RT-CP-000.A	Amount of production, by substrate		Many Amcor products are comprised of mixed substrates, which prohibits us from disclosing tons of production by distinct substrate. A good proxy for this metric is our purchase of raw materials on page 21, which indicates the mix and proportion of materials purchased annually for use in our products.	
	RT-CP-000.B	Percentage of production as (1) paper/ wood, (2) glass, (3) metal, and (4) plastic	21		
	RT-CP-000.C	Number of employees	41		

## Exhibit 3: FY21 Materiality Assessment

Amcor values our stakeholders and regularly engages with them to determine the environmental, social, and governance topics that are most relevant and timely.

Our stakeholders are those who have a direct relationship with, or are impacted by, our business. They include our people, customers, investors, suppliers, consumers, industry bodies, governments, NGOs, regulators, local communities, and the environment.

As part of Amcor's sustainability reporting process, we complete an annual materiality assessment to update our understanding of the topics most important to our stakeholders. By proactively engaging to understand their priorities and concerns, we stay informed about the issues that are most likely to present financial, operational, and reputational risks or opportunities for Amcor - now and in the future.

Every three years, we conduct a full-scale materiality assessment that involves a more comprehensive combination of desktop research, interviews, and surveys to understand the perspectives and priorities of the stakeholders listed above. Our most recent full assessment was in FY20. During these assessments, quantitative and qualitative feedback from each stakeholder group is analyzed to develop a final list of material and highly material topics.

In between full-scale assessments, we follow an internal protocol for assessing and updating material topics that is aligned with the Global Reporting Initiative's Principles for Defining Report Content. Our process is also aligned with the principles of the AA1000 Stakeholder Engagement Standard.

The outcomes of each year's materiality assessment inform the content we include in our annual sustainability report and help guide our broader sustainability strategy. The relevant sections of this report describe how we respond operationally and strategically to the material and highly material topics identified through this process.

### Step 1: Identification

We began our FY21 materiality assessment by considering the following sources to identify a range of potentially material topics:

- Questions and concerns raised by stakeholders during the year
- Sustainability reports released by peers and customers
- External communications such as blogs and webinars
- External sustainability reporting standards (e.g. GRI, SASB)
- External sustainability rating systems (e.g. CDP, DJSI)
- Discussions and interactions on Amcor's social media channels and those of our peers and customers
- Priority focus areas identified by Amcor partners
- Public reports released by stakeholder organizations
- New and emerging legislation and policies
- General media coverage of sustainability topics
- Materiality assessments from previous years

### Step 2: Prioritization

After compiling a master list of potentially material topics, we quantitatively analyze the sources listed above to establish a threshold of materiality. Following this process, we determine a set of internal and external materiality scores that are then used to map the most highly material topics onto the materiality matrix below.

For the FY21 materiality assessment, prioritization methodology included reviewing the sources listed above and calculating the frequency with which each topic was mentioned and the source and location of the disclosure. These data points were then weighted based on the proximity of the stakeholder group to Amcor. Issues prioritized by stakeholders with greater operational involvement, larger potential financial impact on Amcor, or who are most significantly impacted by Amcor received a greater weighting than those prioritized by groups with a more distant relationship to the company.

This approach enables us to consider the feedback and information needs of all stakeholder groups, while ensuring we are responsive to those with the greatest potential to impact our performance or to be impacted by our actions moving forward.

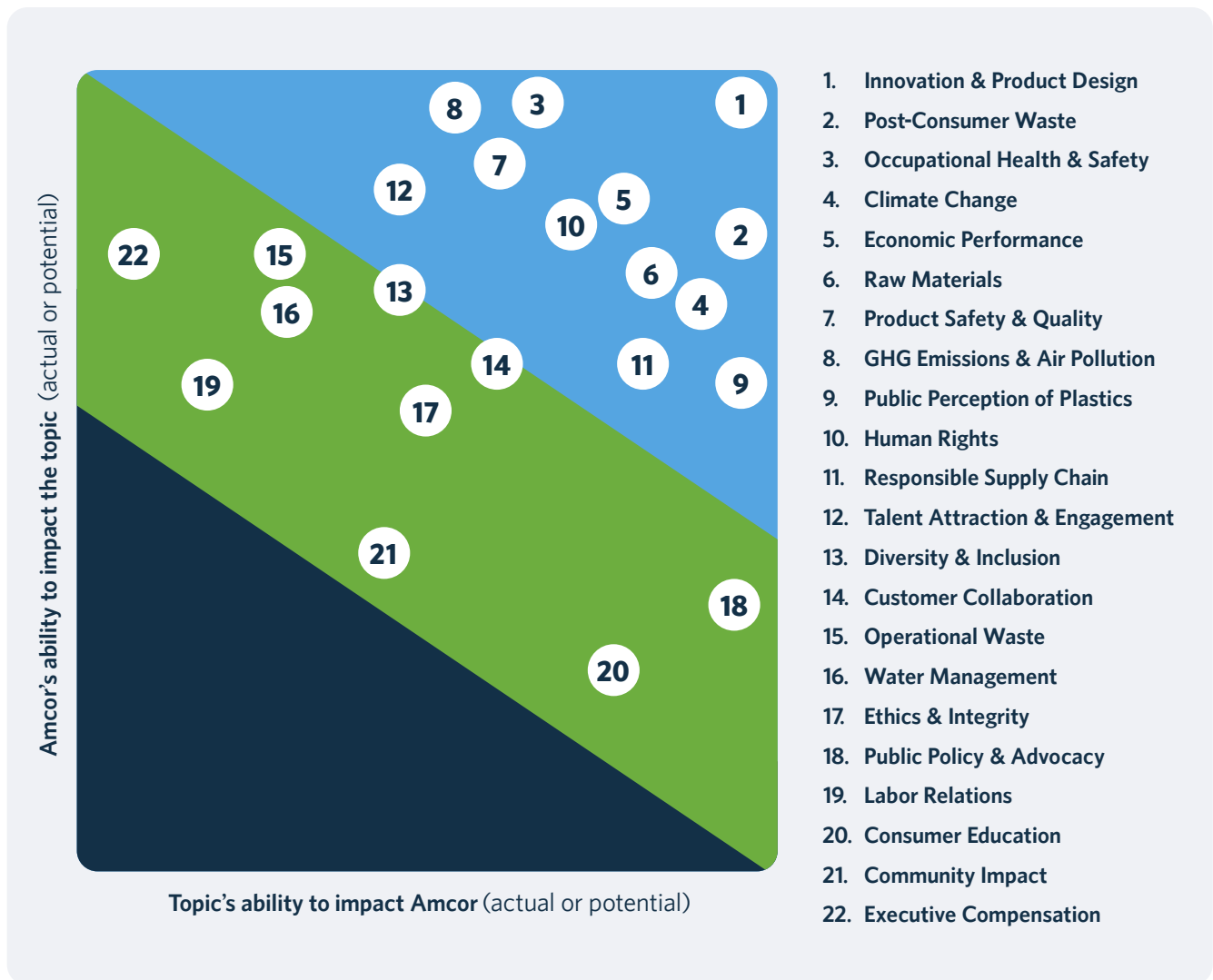
**Step 3: Validation**

We review the final list of topics prioritized as highly material with Amcor sustainability leaders and leadership for feedback and approval.

After the list has been approved, we map the highly material topics to the appropriate GRI Standard in accordance with GRI reporting protocol. We identify and report on the indicators within each relevant GRI Standard to ensure completeness of the report.

The report is subsequently reviewed and approved by Amcor’s executive leadership team prior to public release.

**2021 Materiality Assessment Outcomes**





Issue	Description	GRI Disclosure
<b>Innovation &amp; Product Design</b>	Developing innovative products with more sustainable characteristics	SASB RT-CP 410a.2
<b>Post-Consumer Waste</b>	Minimizing environmental contamination from post-consumer packaging by improving recyclability and helping build a more robust recycling infrastructure	SASB RT-CP-410a.3
<b>Occupational Health &amp; Safety</b>	Championing workplace safety to achieve our ultimate goal of zero workplace injuries and drive responsible safety behavior amongst our co-workers	GRI 403 SASB RT-CP-250a.2
<b>Climate Change</b>	Mitigating risks and pursuing opportunities related to the organizational impacts of climate change	
<b>Economic Performance</b>	Contributing to the sustainable growth of Amcor	GRI 102 GRI 201
<b>Raw Materials</b>	Selecting raw materials that minimize environmental and social impact	GRI 301 SASB RT-CP-410a.1 SASB RT-CP-430a.1 SASB RT-CP-430a.2
<b>Product Safety &amp; Quality</b>	Ensuring the safety and quality of Amcor's products throughout the value chain	GRI 416 SASB RT-CP-250a.2
<b>GHG Emissions &amp; Air Pollution</b>	Reducing GHG emissions and air pollution across Amcor's value chain	GRI 302 GRI 305 SASB RT-CP-103a.1 SASB RT-CP-110a.1 SASB RT-CP-110a.2 SASB RT-CP-120a.1
<b>Public Perception of Plastics</b>	Improving understanding of the role and benefits of plastic packaging	
<b>Human Rights</b>	Continuing to prohibit the use of child labor and forced or compulsory labor within our facilities and supply chain	GRI 408 GRI 409 GRI 413 GRI 414
<b>Responsible Supply Chain</b>	Minimizing the environmental and social impacts of our procurement practices and collaborating with suppliers to build demand for more sustainable materials and services	GRI 102 GRI 307 GRI 414
<b>Talent Attraction &amp; Engagement</b>	Attracting high-caliber co-workers and supporting their development, growth, and connection to Amcor	GRI 102 GRI 401 GRI 404
<b>Diversity &amp; Inclusion</b>	Promoting and upholding diversity in the workplace and building a workforce that reflects the markets in which we operate and the makeup of society in general	GRI 405
<b>Customer Collaboration</b>	Closely partnering with customers to help them meet their responsible packaging goals	
<b>Operational Waste</b>	Minimizing manufacturing waste and disposing of waste in the most responsible manner	GRI 306 SASB RT-CP-150a.1
<b>Water Management</b>	Minimizing water use, managing water discharge quality, and protecting local water sources	GRI 303 SASB RT-CP-140a.1 SASB RT-CP-140a.2 SASB RT-CP-140a.3
<b>Ethics &amp; Integrity</b>	Adhering to the highest standards of honesty and integrity and promoting a culture of ethical behavior at Amcor	GRI 102 GRI 205 GRI 408 GRI 409
<b>Public Policy &amp; Advocacy</b>	Advocating for responsible packaging policy and regulations	GRI 415
<b>Labor Relations</b>	Protecting the rights of our workforce	GRI 407
<b>Consumer Education</b>	Engaging consumers in proper end-of-life management for packaging	GRI 417
<b>Community Impact</b>	Contributing to the well-being of the communities in which we operate	GRI 413
<b>Executive Compensation</b>	Connecting executive compensation to sustainability outcomes	GRI 102

**We have made several changes to our list of material topics since our FY20 Sustainability Report, in line with discoveries made during our materiality assessment process. In addition to minor shifts of placement within the materiality matrix, we also saw a few major changes:**

- **Climate Change** has been separated from the category of GHG Emissions & Air Pollution and added as a highly material topic. Amcor previously combined these topics given the close connection between GHG emissions and climate change. However, as investor, customer, consumer, and regulatory focus on climate change continues to grow, it has become clear that we need to separate our discussion of GHG emissions and air pollution connected to Amcor's annual operations from the broader implications of climate change for Amcor's business strategy and long-term sustainability.
- **Executive Compensation** has been added as a material topic in response to increasing investor, customer, and rating index requests for management compensation/incentives to be explicitly tied to sustainability outcomes.
- **Diversity & Inclusion** grew significantly in materiality as a result of substantial activity in FY21 related to the global movement for racial justice. Amcor experienced a large upswing in the number, detail, and ambition of requests from investors and customers related to our programs to promote diversity and inclusion.
- **Operational Waste and Water Management** shifted from highly material to material topics. This move does not indicate they are any less important – it is simply a reflection of the fact that as we have continued minimizing our operational footprint each year, both our own impacts and the remaining opportunities for improvement have grown smaller. Our operations teams continue prioritizing these topics and driving ongoing reductions to our footprint in pursuit of our EnviroAction goals.

## Exhibit 4: GHG Emissions Calculations

For Scope 1, 2, and 3 emissions, CO<sub>2</sub> is the predominant gas included in the calculation, as it is from combustion of fuels, but emissions factors may include small amounts of CH<sub>4</sub> and N<sub>2</sub>O. We do not report biogenic CO<sub>2</sub> emissions separately from the gross direct (Scope 1) GHG Emissions.

Scope 1 and 2 GHG emissions are calculated based on the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition).

We seek to use the most precise emission factors available to us, but understand that certain factors are dated due to lack of availability. We currently use a mix of sources including Guarantees of Origin, energy contracts, supplier-based emission factors, and other factor sources such as national or subnational mixes and industry standards.

Global Scope 1 emission factors for fuel combustion are based on the WRI GHG protocol. Examples of our emission factor sources include the following:

- Australia's National Greenhouse Accounts Factors (2020)
- New Zealand's Ministry for the Environment (2019)
- The UK Government GHG Conversion Factors for Company Reporting (2020)
- The World Resources Institute (2015) GHG Protocol tool for stationary combustion V4.1.

Other Scope 1 emission factors are estimated assuming complete chemical reactions, such as those used to calculate Scope 1 emissions from the combustion of solvents and inks.

Scope 2 GHG emissions are calculated based on the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition). Examples of our emission factor sources include the following:

- The International Energy Agency (2019) Emission Factors
- Australia's National Greenhouse Accounts Factors (2020)
- The UK Government GHG Conversion Factors for Company Reporting (2020)
- The US EPA eGRID2019 tool at a regional grid level.

Note that this data reflects market-based Scope 2 emissions, which we use to calculate our EnviroAction results. If we were to use location-based methodology, our FY21 Scope 2 emissions would have been 1,432,690 metric tons CO<sub>2</sub>e.

Amcor calculates Scope 3 GHG emissions in accordance with the GHG Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard. The GHG Protocol Standard includes 15 categories of Scope 3 GHG emissions that organizations are required to report.

Amcor has assessed each of the categories and reports on the following Scope 3 GHG emission categories:

- Purchased goods and services
- Fuel and energy-related activities
- Upstream transportation and distribution
- Waste generated in operations

The following categories have been assessed as immaterial in regard to emissions calculations, not applicable to our business, or not currently quantifiable with a robust methodology. The latter constraint applies mainly to downstream emission and emission savings (such as use of sold products):

- Capital goods
- Business travel
- Employee commuting
- Upstream leased assets
- Processing of sold products
- Downstream transportation and distribution
- Use of sold products
- End-of-life treatment of sold products
- Downstream leased assets
- Franchises
- Investments

Emissions are consolidated from entities over which Amcor has operational control. We are impacted by carbon tax and emissions trading schemes around the world, such as the Climate Change Agreements program in the UK and the official environmental programs in Switzerland. We also pay carbon taxes in any countries where they are applicable. We do not use emission offsets to meet our reduction targets, as we prefer to use financial and company resources to directly reduce our own emissions.

Amcor's Scope 3 emissions are estimated using information from our suppliers, consultants, and conversion factors sourced from available databases contained within our life cycle analysis software.

Purchased goods and services are sourced either directly from suppliers or are based on current industry averages in the absence of supplier-specific factors. This includes databases such as SPHERA, Franklin Associates, and GaBi datasets. These same datasets are incorporated annually into our LCA tool, ASSET™, which is certified by The Carbon Trust.

Fuel and energy-related activities are sourced from databases such as the IEA (2019) Emission Factors, Australia's National Greenhouse Accounts Factors (2020), New Zealand's Ministry for the Environment (2019), the UK Government GHG Conversion Factors for Company Reporting (2020), and the US EPA eGRID2019 tool.

Upstream transportation and distribution was calculated based on modes of transportation and distance traveled to develop a global estimated factor in 2016. This assessment considered difference within the regions, Business Groups, and modes of transportation used across Amcor's entities.

Sources for waste include GaBi 6.3 and EcoInvent (2010). These emission sources are under review as we prepare to update our systems to match the GRI 306: Waste (2020) indicator in the upcoming financial year.

Our sustainability team continues evaluating our methodology for calculating our total GHG emissions, including exploring potential updates to new emission factors if and when they become available.

## Exhibit 5: Workforce Data

**Table: Amcor's Workforce**

<b>Total Workforce</b>		<b>42,938</b>
<b>Workforce by age group</b>		
	Under 30 years old	15%
	30-50 years old	57%
	Over 50 years old	28%
<b>Workforce by gender</b>		
	Male	79%
	Female	21%
<b>Contractors</b>		<b>3,100</b>

**Table: New Hires and Turnover**

<b>Total New Hires</b>		<b>5,108</b>
<b>New hires by age group</b>		
	Under 30 years old	42%
	30-50 years old	48%
	Over 50 years old	10%
<b>New hires by gender</b>		
	Male	75%
	Female	25%
<b>Total Turnover</b>		<b>6,614</b>
<b>Turnover by age group</b>		
	Under 30 years old	24%
	30-50 years old	52%
	Over 50 years old	24%
<b>Turnover by gender</b>		
	Male	76%
	Female	24%

**Table: Female representation in management roles**

<b>Female representation in all management positions</b>		<b>31%</b>
	Junior management positions	34%
	Middle management positions	28%
	Top management positions	13%

## Exhibit 6: List of Memberships

Organization	Membership Status	Geographic Reach
<b>4evergreen</b> Fiber-based packaging value chain stakeholders focused on design for recycling and increasing fiber-based packaging in a circular economy	Member	Europe
<b>ABIPET</b> Brazilian PET industry association	Associate	Brazil
<b>ABIPLAST</b> Brazilian plastic industry association	Member	Brazil
<b>ABRE</b> Brazilian packaging association	Member	Brazil
<b>Acoplasticos</b> Association of Colombian companies in the plastics industry	Member	Colombia
<b>AIM-Progress</b> Forum of manufacturing companies to promote responsible sourcing practices	Member	Global
<b>Alliance to End Plastic Waste</b> Collaborative organization working to eliminate plastic waste globally	Member, Board member	Global
<b>Aluminium Stewardship Initiative (ASI)</b> Global, multi-stakeholder, non-profit standards setting and certification organization for the aluminum value chain	Member	Global
<b>American Beverage Association (ABA)</b> Organization representing America's non-alcoholic beverage manufacturers	Member	USA
<b>American Chemistry Council</b> Industry association for chemical companies	Member	USA
<b>American Society for Quality</b> Global membership organization providing training, professional certifications, and knowledge to the quality community	Member	USA
<b>ANIPAC</b> Mexican Plastic Industry Association	Member	Mexico
<b>ANZPAC Plastics Pact</b> Australia-New Zealand Pacific Islands Plastics Pact initiative focused on local implementation of the New Plastics Economy Global Commitment	Member	ANZPAC
<b>APIGRAF</b> Associação Portuguesa das Indústrias Gráficas e Transformadoras do Papel	Member	Portugal
<b>Apiplast</b> Peruvian plastic industry association	Member	Peru
<b>Association of Plastic Recyclers (APR)</b> Trade association of plastic recyclers	Affiliate member, Representative on the technical committee	USA
<b>Australian Packaging Covenant</b> Organization that partners with government and industry to reduce the harmful impact of packaging on the Australian environment	Member	Australia
<b>AVIPLA</b> Venezuelan plastic industry association	Member Director	Venezuela
<b>Bombay Chamber of Commerce &amp; Industry</b> Non-profit focused on development in Bombay	Member	India
<b>British Plastics Federation</b> Leading trade association for the UK Plastic Industry	Member	UK
<b>CAIP</b> Argentinian plastic industry association	Member	Argentina
<b>CAVENVASE</b> Venezuelan packaging industry association	Member Director	Venezuela
<b>CEFLEX</b> Consortium of flexible packaging value chain stakeholders working to increase recycling of flexible packaging	Member, Chair of Steering Committee	Europe

Organization	Membership Status	Geographic Reach
<b>CENEM</b> Chilean packaging industry association	Member	Chile
<b>China Association for Medical Devices Industry</b> National industry association in China's medical device industry	Member	China
<b>China Canned Food Association – Committee of High Barrier Flexible Packaging</b> National industry association in China's canning industry	Member	China
<b>China Dairy Industry Association</b> National industry association in China's dairy industry	Member	China
<b>China Meat Association – Professional Committee of Packaging</b> National industry association in China's meat industry	Standing Council Member	China
<b>China National Pharmaceutical Packaging Association</b> Membership association focused on technical exchanges, legal research, and establishing industry regulations and standards	Standing Council Member	China
<b>China Oral Care Industry Association</b> National industry association in China's oral care industry	Council Member	China
<b>China Plastics Processing Industry Association – Professional Committee of Laminated Film</b> Industry organization of China's plastics processing industry	Council Member	China
<b>Circular Plastics Alliance (CPA)</b> Initiative aiming to boost the EU market for recycled plastics to 10 million metric tons by 2025	Member	Europe
<b>Confederation of Indian Industry</b> Industry group focused on creating an environment conducive to the development of India	Member	India
<b>Consumer Goods Forum</b> Collaboration between retailers and manufacturers of consumer goods for better business	Member, Workstream members	Global
<b>Crop Protection Industry Association</b> National industry association in China's chemical industry	Member	China
<b>Cospatox</b> Consortium for study of toxicology of packaging for cosmetic and personal care applications	Member	Europe
<b>Earthwatch Institute</b> Environmental organization focused on education and research	Member	Global
<b>Ecoplas</b> Argentinean professional organization focused on plastics and the environment	Member	Argentina
<b>EFE</b> A flexible packaging organization in Spain	Member, President	Spain
<b>Elipso</b> Professional association representing plastic and flexible packaging manufacturers in France	Member	France
<b>Ellen MacArthur Foundation - New Plastics Economy</b> Initiative to build momentum for a circular economy	Core Member, Leadership role in Project Barrier	Global
<b>Essenscia</b> Belgian federation of the chemical industry and life sciences	Member	Belgium
<b>European Aluminium Foil Association (Alufoil)</b> Association of companies engaged in alufoil rolling and rewinding	Member, Vice-Chair of Flexible Packaging Europe Sustainability Committees	Europe
<b>European Carton Makers Association</b> Carton industry business association	Member	Europe
<b>European Organization for Packaging and the Environment (EUROPEN)</b> Industry organization presenting the viewpoints of the packaging supply chain in Europe on packaging and the environment	Member	Europe
<b>European Plastics Converters (EuPC)</b> Industry group for plastic converters in Europe	Member	Europe

Organization	Membership Status	Geographic Reach
<b>Federation of India Export Organisations</b> Non-profit group of Indian organizations engaged in export promotion	Member	India
<b>Flexible Packaging Association (FPA)</b> Association of manufacturers of flexible packaging and material or equipment suppliers to the industry	Member	USA
<b>Flexible Packaging Europe</b> Industry group for flexible packaging in Europe	Member	Europe
<b>German Aluminium Association</b> / Gesamtverband der aluminiumindustrie Association of aluminum companies that produce raw aluminum or aluminum products	Member	Germany
<b>German Aluminium Packaging Recycling Association (DAVR)</b> Association promoting and advocating recycling of aluminum packaging in Germany	Board Member	Germany
<b>GIFLEX</b> Italian flexible packaging association	Member	Italy
<b>Graphispack</b> National association of graph, pack & retail	Member	Spain
<b>Great Barrier Reef Foundation</b> Organization working to protect and preserve the Great Barrier Reef	Member	Australia
<b>Healthcare Compliance Packaging Council</b> Not-for-profit trade association to promote benefits of unit dose packaging	Member	USA
<b>Healthcare Plastics Recycling Council</b> Member organization focused on projects to boost plastics recycling in clinical settings of hospitals	Member	Europe, USA
<b>Igora</b> Interest group for the collection and recycling of aluminum-based packaging	Board Member	Switzerland
<b>International Packaging Institute (IPI)</b> Competence center for packaging	Member	Global
<b>International Society of Beverage Technologists (ISBT)</b> Society of beverage industry professionals driving beverage industry standards	Member	Global
<b>Instituto Argentino del Envase</b> Organization focused on packaging industry development in Argentina	Member	Argentina
<b>IVLV</b> Industry Association for Food Technology and Packaging	Board Member	Germany
<b>Materials Recovery for the Future (MRFF)</b> Collaboration of companies committed to advancing recycling of flexible packaging	Steering Committee Member	USA
<b>McKinsey.org/Delterra</b> In 2018, McKinsey.org launched the Rethinking Recycling program; that program now continues as part of Delterra	Argentina Recycling Program Member	Argentina
<b>Minderoo Foundation</b> Philanthropic organization	Member	Global
<b>National Association for PET Container Resources (NAPCOR)</b> Trade association for PET plastic packaging industry	Member, Board Member	USA
<b>Packaging Council of New Zealand</b> Packaging industry group	Member	New Zealand
<b>Packaging Family</b> Packaging industry group	Member	China
<b>Packaging SA</b> Packaging Council of South Africa	Member	South Africa
<b>PARMS</b> Philippine Alliance for Recycling and Materials Sustainability	Member	Philippines
<b>PCEP</b> Organization focused on developing circular economy for polyolefins	Member	Europe
<b>Pet Sustainability Coalition (PSC)</b> Organization dedicated to creating a more sustainable pet industry	Member	USA
<b>PlasticsEurope</b> Industry association for plastics manufacturers	Member	Europe

Organization	Membership Status	Geographic Reach
<b>Plastics Industry Association</b> Membership association representing every segment of the plastics supply chain	Member	Global
<b>Plastics Pact Chile</b> National initiative focused on local implementation of the New Plastics Economy Global Commitment	Member	Chile
<b>Plastics Recycling Corporation of California</b> California-based organization focused on increasing recycling rates and ensuring stable end-use markets for plastic PET beverage containers	Member Chair	USA
<b>Plastivida</b> Brazilian plastic industry association to promote benefits of plastics	Member	Brazil
<b>Positive Organizations Consortium</b> Learning and networking cooperative at the University of Michigan, designed to enhance business effectiveness and sustainability of positive organizational change	Member	Global
<b>Product Sustainability Roundtable</b> Network of sustainability leaders focused on product sustainability	Member	Global
<b>Provincial Pharmaceutical Packaging Association</b> Industry-based, non-profit social organization focused on pharmaceutical packaging and accessories	Council Member	China
<b>Recicla Pe!</b> Peruvian NGO promoting a circular economy through education and awareness	Member	Peru
<b>Reciduca</b> Non-profit organization with a mission to support young people to finish their secondary studies, expand employment opportunities, and promote environmental care	Founding Member	Argentina
<b>RecyClass</b> Initiative aiming to help the plastics value chain find the correct way to approach and evaluate the design for recycling of packaging products, with the goal of improving their recyclability	Platinum Member, Advisory Board Member	Europe
<b>Rede pela Circularidade do Plástico</b> Brazilian plastic industry association to promote a circular economy for plastic	Member	Brazil
<b>Smithers PIRA</b> Packaging, paper, and print industry supply chains research group	Member	Global
<b>SNI</b> National society of the Peruvian manufacturing industry	Member	Peru
<b>South African Plastics Pact</b> Initiative focused on local implementation of the New Plastics Economy Global Commitment	Member	South Africa
<b>Sterilization Packaging Manufacturers Council (SPMC)</b> Body developing test methods and guidance documents for flexible sterilization packaging of medical devices	Member	USA
<b>Sustainable Packaging Coalition (SPC)</b> Industry working group dedicated to a more robust environmental vision for packaging	Member	USA, Europe
<b>The Packaging Forum</b> Member-based organization working to make all packaging in New Zealand reusable, recyclable, or compostable by 2025	Member	New Zealand
<b>The Recycling Partnership</b> Group of organizations focused on increasing access to curbside recycling and improving participation in recycling programs	Member, Board Member, Film & Flexibles Coalition Member	USA
<b>Trash Free Seas Alliance (TFSA)</b> Ocean Conservancy's group for industry, science, and conservation leaders who share a common goal for a healthy ocean free of trash	Member	Global
<b>US Plastics Pact</b> Initiative focused on local implementation of the New Plastics Economy Initiative Global Commitment	Founding Member, Advisory Council Member	USA
<b>World Economic Forum (WEF)</b> International NGO	Member	Global
<b>World Wildlife Fund</b> Organization focused on global environmental conservation	ReSource: Plastic Member	Global



## Exhibit 7: Statement of External Assurance

ERM Certification and Verification Services (ERM CVS) was engaged by Amcor plc ('Amcor') to provide assurance in relation to the information set out below and presented in Amcor's 2021 Sustainability Report ('the Report').

Engagement summary			
Scope of our assurance engagement	Whether the 2021 data for the following selected Performance Data indicators are fairly presented, in all material respects, with respect to the reporting criteria.		
	Performance Data	GRI Ref	SASB Ref
	Energy & Greenhouse Gas Emissions	GRI 302 (302:1), GRI 305 (305:1-4, 7)	RT-CP-130a, RT-CP-110a
	Waste Generation & Recycling Data	GRI 306 (306:2)	RT-CP-150a
	Water Consumed & Used	(2018) GRI 303 (303:3-5)	TR-CP-140a
	Environmental Compliance	GRI 307 (307:1)	n/a
	Health & Safety Performance	(2018) GRI 403 (403:9-10)	n/a
	Product Responsibility	GRI 416 (416:2)	RT-CP-250a
	% Volume Purchased from Suppliers Compliant with Company Sourcing Policy	GRI 308 (308:1)	n/a
Raw Materials Purchased	GRI 301 (301:1-2)	RT-CP-410a	
Reporting criteria	GRI Standards – all GRI Standards used are 2016 except where stated above. SASB (Containers and Packaging Sustainability Accounting Standard v. 2018-10).		
Assurance standard	ERM CVS' assurance methodology, based on the International Standard on Assurance Engagements ISAE 3000 (Revised).		
Assurance level	Limited assurance.		
Respective responsibilities	Amcor is responsible for preparing the Report and for the collection and presentation of the information within it. ERM CVS' responsibility is to provide conclusions on the agreed scope based on the assurance activities performed and exercising our professional judgement.		

### Our conclusions

Based on our activities, as described below, nothing has come to our attention to indicate that the 2021 data for the disclosures listed under 'Scope' above are not fairly presented, in all material respects, with the reporting criteria.

### Our assurance activities

A multi-disciplinary team of sustainability and assurance specialists performed a range of assurance procedures which varied across the disclosures covered by our assurance engagement, as follows:

- Corporate 'virtual' headquarters visit including interviews with relevant Amcor staff to understand and evaluate the data management systems and processes (including systems and internal review processes) used for collecting and reporting the selected data;
- Walkthroughs of safety, environmental, and raw materials data management systems;
- Interviews with Corporate EHS team and Business Group Admins to understand data trends, completeness and reporting accuracy;

## Exhibit 7: Statement of External Assurance (continued)

- Conducted six virtual site visits to AFLA Londrina (Brazil), AFNA New London and Oshkosh North (USA), AFEMEA Rorschach (Switzerland), AFAP East Jiangyin (China) and ARP Wytheville (USA) to assess data completeness and reporting accuracy;
- Interviews with Subject Matter Experts (SMEs) to review and understand the processes for preparing, collating and reporting the data (e.g. raw materials, environmental compliance, supplier assessments, and product responsibility, etc.);
- A review of the internal indicator definitions, estimations, assumptions, emission factors, and conversion factors for energy, GHG emissions, water, waste, and raw materials;
- An analytical review of data by conducting a year over year analysis of data per site for the selected disclosures which included testing the completeness and accuracy of data;
- A desk-based review of selected sample source data supporting the reported data;
- Assessment of performance data against the reporting criteria for content and quality in the disclosed sections; and
- Reviewing the presentation of information relevant to the scope of our work in the Report to ensure consistency with our findings.

### The limitations of our engagement

The reliability of the assured information is subject to inherent uncertainties, given the available methods for determining, calculating or estimating the underlying information. It is important to understand our assurance conclusions in this context.

Due to travel restrictions relating to COVID-19, our assurance activities consisted of desktop reviews of data and related information, and virtual meetings and interviews with Amcor personnel.

### Our Observations

We provide Amcor with a separate management report with our detailed (non-material) findings and recommendations. Without affecting the conclusions presented above, we have the following key observation:

- Noting the number (and age) of internally and externally sourced Scope 3 emissions factors being used, and considering the recent advancement of understanding around Scope 3 emissions, we encourage Amcor to re-evaluate the chosen sources of these factors.

*Beth C. B. Wyke*

Beth Wyke  
Head of Corporate Assurance Services  
9 November 2021

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