Tax Information

Publication of Issue Price of New Bemis Notes due August 1, 2019 (CUSIPs 081437AK1 and U07321AE9) Pursuant to Treasury Regulation Section 1.1273-2(f)(9)

Bemis Company, Inc. (the "Issuer") is publishing this notice pursuant to U.S. Treasury Regulation Section 1.1273-2(f) with respect to the Exchange (the "Exchange"), which was settled on June 13, 2019, in which eligible holders of the Issuer's 6.800% Senior Notes due August 1, 2019 (the "Old Notes") that tendered their Old Notes pursuant to the Exchange received new 6.800% Guaranteed Senior Notes due August 1, 2019 issued by the Issuer (the "New Notes"), plus cash.

Treasury Regulation Section 1.1273-2(f) requires the issuer of a debt instrument to determine whether the debt instrument is "traded on an established market" (i.e., publicly traded) within the meaning of that section and, if so, the fair market value of the debt instrument.

The Issuer has determined that (i) the New Notes are not "traded on an established market" (i.e., publicly traded) within the meaning of Treasury Regulation Section 1.1273-2(f), (ii) the Old Notes are "traded on an established market" (i.e., publicly traded) within the meaning of Treasury Regulation Section 1.1273-2(f), and (iii) the issue price of the New Notes is 100.343% (expressed as a percentage of face amount).

As provided by Treasury Regulation Section 1.1273-2(f), this determination is binding upon all holders of the New Notes unless a holder explicitly discloses, in accordance with the requirements of that section, that its determination is different from the Issuer's determination on the holder's timely filed U.S. federal income tax return for the taxable year that includes its acquisition date of the New Notes.

This notice is intended only to fulfill the Issuer's notification obligation under Treasury Regulation Section 1.1273-2(f) and does not constitute tax advice. The Issuer urges each holder of the New Notes to obtain professional tax advice to determine the implications of this notification on the determination of the holder's income tax liabilities.

For further information, please contact Bemis Company, Inc. Investor Relations at +61 3 9226 9000 or by email at investor.relations@amcor.com.