

WHISTLEBLOWER POLICY

1. Overview

Ancor is committed to the highest standards of ethical practices and honest relationships and to the protection of individuals who report in good faith instances or allegations of wrongdoing.

The Audit Committee of the Board of Directors of Ancor has adopted this policy with the aim is to encourage co-workers to report any wrongdoing in good faith and in an environment free from victimisation so that the Board and Senior Management can address any improper conduct.

Retaliation in any form against an individual who in good faith reports known or suspected wrongdoing, or assists in an investigation, even if the report is mistaken, is a serious violation of this policy and will not be tolerated. Acts of retaliation should be reported immediately and will be disciplined appropriately.

Local laws and regulations may have rules that are different, or in addition, to this policy. If that is the case, please refer to the local whistleblowing policy.

2. Who does this policy apply to?

This policy applies to all co-workers, officers and directors of the Company. The Ancor Whistleblower Service is available for all co-workers, customers, contractors, principal suppliers and other third parties as a means to report concerns relating to wrongdoing.

3. Who is a “Whistleblower”?

A Whistleblower is any person who, whether anonymously or not, makes or attempts to make a disclosure of wrongdoing with a genuine belief in its truth.

4. What is “wrongdoing”?

Examples of wrongdoing include but are not limited to:

- A breach of laws or regulations
- Dishonest, corrupt, fraudulent, or other illegal or unethical conduct or activity including soliciting, accepting or offering a bribe
- Impeding internal or external audit processes
- Improper behaviour relating to accounting, internal accounting controls, actuarial or audit matters
- Conduct endangering health and safety
- Conduct that is contrary to, or in breach of, Ancor’s Codes and Policies
- Conduct involving substantial risk to the environment
- A substantial mismanagement of Ancor’s resources
- Conduct that is detrimental to Ancor’s financial position or reputation
- Conflicts of interest

- Concealment of wrongdoing
- Sexual and psychological harassment
- Bullying, discrimination, harassment or vilification

If a co-worker has any questions regarding whether a behaviour is within the scope of this policy, they should seek advice from their Direct Line of Management or a member of the Whistleblower Committee as detailed below.

5. How do I report wrongdoing?

A co-worker can report wrongdoing through:

1. Their Direct Line of Management or any member of management; or
2. The Amcor Whistleblower Service.

Direct Line of Management

Depending on the nature of the wrongdoing, co-workers are encouraged to first discuss their concern with their Manager. Alternatively, if the co-worker does not feel comfortable speaking with their Manager, they can raise a concern with the relevant support area within Amcor:

Type of concern	Support area
Fraud or accounting/financial irregularities	Group Internal Audit
People related matters including discrimination and bullying	Human Resources
Compliance including corruption, competitive practices and information	Legal
Health, safety and environment	Health and Safety

Co-workers reporting wrongdoing either to their Manager or the relevant support area can be assured that they will be protected and that the investigation will be conducted in accordance with the principles of fairness and natural justice. Any co-worker that submits or receives a report must treat the matter confidentially.

Whistleblower Service

Amcor also recognises that co-workers may prefer to bypass their Direct Line of Management in certain circumstances, including but not limited to, the following:

- they believe they may be victimised if they use a normal reporting channel; or
- they prefer to make the report anonymously.

To ensure these co-workers can raise a wrongdoing without fear of victimisation, Amcor has established a confidential Whistleblower Service operated by an independent third party service provider. Subject to applicable laws, co-workers can confidentially report any wrongdoing either through the internet or a dedicated telephone hotline which is a multi-lingual service available 24 hours a day on an identified or anonymous basis. Further details can be found on posters located at all Amcor sites or online at: <http://www.amcor.com/whistleblower>.

Nothing in this Policy prevents a co-worker from reporting wrongdoing to external authorities as permitted by law. However, individuals are encouraged to report concerns internally first, allowing the Company to investigate and resolve issues. Some jurisdictions may require initial internal reporting and, in most cases, external reporting should not be necessary. Co-workers are strongly advised to seek legal counsel before reporting externally.

6. Whistleblower Committee

This policy provides for the establishment of a Whistleblower Committee which is made up of senior representatives from Group Legal, HR and Internal Audit.

The Whistleblower Committee is responsible for protecting a Whistleblower from being victimized as a result of making a report or for participating in the investigation of a report.

Co-workers reporting wrongdoing can seek advice from a member of the Whistleblower Committee prior to, or after, making a report.

The Whistleblower Committee Charter is attached as Annexure A.

7. Investigating wrongdoing

Investigations of allegations of wrongdoing will be conducted in a manner that is confidential, fair and objective. In accordance with its Charter, the Whistleblower Committee will appoint an appropriate investigating authority to investigate the allegations.

The investigation processes will vary depending on the nature of the alleged wrongdoing and the amount of information provided. All complaints will be promptly evaluated and investigated, although the seriousness and complexity of the concern can affect the time needed to investigate the matter. To the extent a complaint relates to accounting, internal accounting controls or auditing matters, the investigating authority will promptly forward a copy of the complaint to the Audit Committee. The investigating authority may also, in its discretion, bring such a complaint to the attention of Amcor's full Board, Chief Executive Officer, Chief Financial Officer or any other party the investigating authority deems necessary or appropriate. This investigation may include hiring outside advisors such as lawyers, accountants and auditors to conduct procedures under the direction of the Audit Committee. Amcor will provide appropriate funding, as determined by the Audit Committee to compensate any advisor engaged by the Audit Committee.

For a report to be fully investigated, it must contain sufficient information to form a reasonable basis for investigation. A co-worker reporting anonymously should provide as much information as possible so as not to compromise the ability to fully investigate the report.

Following completion of an investigation, and where appropriate having regard to the circumstances (including privacy rights and confidentiality obligations), the Whistleblower will be informed of the outcome of the investigation.

8. Retention of Complaints Regarding Accounting, Internal Accounting Controls or Auditing Matters

Direct Lines of Management and the Whistleblower Committee shall maintain a file for all complaints regarding accounting, internal accounting controls or auditing matters received, in accordance with applicable laws. If the Whistleblower Committee receives an unwritten complaint, the Whistleblower Committee shall memorialize such complaint in writing and place it in the complaint file.

9. Protection from victimisation

The Whistleblower Committee can protect the Whistleblower in a number of ways including:

- Ensuring confidentiality in the investigation.
- Protecting, as far as legally possible, the co-worker's identity.
- Offering a co-worker leave of absence while a matter is investigated.
- Relocating the co-worker or other co-workers to a different work group or department.

Amcor forbids any co-worker from penalising any person who in good faith reports an instance or allegation of wrongdoing in accordance with this Policy. This includes any reprimand, reprisal, change in work duties, change in employment amenities, change in reporting requirements, damage to career prospects or reputation, threats to do any of these or deliberate omissions which damage the person.

10. Reporting & Governance

The Whistleblower Committee reviews the reports submitted through the Whistleblower Service and the investigation results, in accordance with applicable laws.

Reports on matters raised through the Whistleblower Service are also provided regularly to the Audit Committee and Compensation Committee, depending on the nature of the matter raised.

WHISTLEBLOWER POLICY – European addendum

1. Scope

This addendum applies to Whistleblowers in the EU reporting unlawful or suspected unlawful acts or omissions in any EU country in which Amcor operates a business. It forms part of, and should be read with, the Whistleblower Policy (“Policy”).

If there is a difference between the Policy and this addendum, the addendum applies.

2. How do I make a report in Europe?

Follow the procedure described in the Policy, internal reporting channels exist through:

1. your manager or any member of management;
2. the relevant support area described in the Policy if you are uncomfortable speaking with your manager or another member of management; and
3. the confidential Amcor Whistleblower Service operated by an independent third-party service provider where reports can be made online or via a telephone hotline in multiple languages. If local law permits, the report can be anonymous.

In Europe, when reporting through the Amcor Whistleblower Service, an individual can choose to have their report handled either at:

1. global level by the dedicated global whistleblowing team; or
2. local level by a local whistleblowing representative distinct and independent from the dedicated global whistleblowing team. When reporting locally, the reporting individual can request a face-to-face meeting (physical or virtual) with the local whistleblowing representative, which must take place within a reasonable timeframe.

An acknowledgement of receipt of the report will be issued within seven days of receipt and feedback received within a reasonable timeframe, not to exceed three months from the acknowledgement.

Local laws and regulations may have rules that are different, or in addition, to this addendum. If that is the case, please refer to the country annex attached to this addendum (“Country Annex”).

3. Who is a “Whistleblower”?

All current, potential and former employees, including temporary and agency employees, trainees and volunteers, job candidates in active recruitment process, shareholders and persons of the administrative, executive or supervisory body of an Amcor company in Europe as well as persons working under the supervision and direction of contractors, subcontractors and suppliers who learned about unlawful or suspected unlawful acts or omissions in a work-related context.

4. What to report?

Any wrongdoing (examples are provided in the Policy and include sexual, gender-based and emotional harassment or discrimination in the workplace), as well as breaches of law concerning:

- Public procurement
- Financial services, products and markets, and prevention of money laundering and terrorist financing
- Product safety and compliance
- Transport safety
- Protection of the environment
- Food and feed safety, animal health and welfare
- Public health
- Consumer protection
- Protection of privacy and personal data, and security of network and information systems
- The financial interests in the EU
- The EU internal market

Each EU Member State may add to this list. If this is the case, the Country Annex will provide additional information.

5. Duty of Confidentiality

The identity of the Whistleblower, the reported facts and the identity of the persons contained in the report will not be disclosed beyond the authorised staff members competent to receive or follow up on reports without the Whistleblower's consent, unless required to do so by law or by a judicial authority. In that case, the Whistleblower will be notified prior to disclosure and be given the reasons for the disclosure, unless doing so would affect any legal proceedings.

6. Personal Data Processing

The personal data of Whistleblowers, and of any other persons contained in the report, will be processed to fulfill the obligations imposed by, and in accordance with, applicable whistleblowing legislation, data protection regulations and Amcor's Data Protection Policy.

7. Reporting with Confidence - Protection Measures

Amcor will not tolerate any form of attempted or actual threat, retaliation or discrimination against any Whistleblower for raising genuine concerns in good faith. This protection extends to facilitators (individuals who assist a Whistleblower in the reporting process in a work-related context), third parties connected to the Whistleblower who could suffer retaliation in a work-related context such as colleagues or relatives of the Whistleblower and companies that the Whistleblower own, work for or are otherwise connected with in a work-related context.

8. Record Keeping of the Reports

Records will be kept of every report received, in compliance with the duty of confidentiality and will be stored for no longer than necessary and proportionate to comply with the requirements of EU or national law.

9. External Reporting

The aim of this addendum and the Policy is to provide an internal mechanism for reporting, investigating and remedying any breaches. In most cases, you should not find it necessary to alert anyone externally.

In accordance with EU law, any reporting must be made internally. However, if an individual has reasonable grounds to believe that the breach cannot be addressed effectively internally or that there is a risk of retaliation to the Whistleblower, a report can be made through external reporting channels:

- I. to the designated authority in the applicable EU Member State listed at: [How to File a Whistleblower report externally in the EU](#) (details of how to use the designated authority's whistleblowing channel can be found on the designated authority's website), or
- II. by placing the information in the public domain only if:
 - a. a report was made internally or externally but no feedback was provided within the three-month timeframe,
 - b. the breach may constitute an imminent or manifest danger to the public interest, such as where there is an emergency situation or a risk of irreversible damage, or
 - c. if reported externally, there is a risk of retaliation or a low prospect of the breach being effectively addressed, for example the designated authority may be in collusion with the perpetrator of the breach or involved in the breach.

We strongly recommend you seek guidance from a legal professional who can advise you on the appropriate steps to take before reporting any concerns externally.

Country Annex

AUSTRIA

In addition to the breaches listed in the addendum, corruption and related criminal acts, radiation protection and nuclear safety and corporate tax law issues can also be reported.

BELGIUM

In addition to the breaches listed in the addendum, tax fraud and social fraud may also be reported.

CZECH REPUBLIC

In addition to the breaches listed in the addendum, all actions that would qualify as a criminal offence or as an administrative offence for which the perpetrator is liable to a fine of at least CZK 100,000.

When filing a report, unless done anonymously, the full name and date of birth of the Whistleblower must be provided.

An in-person meeting, available if reporting at local level only, will be arranged within 14 days of the request.

Any action taken, the status of the internal investigation as well as the outcome of the investigation will be provided within a reasonable period of time not to exceed 30 days. In complex cases, this period may be extended once or at the most twice with each extension lasting up to 30 days. The Whistleblower will be informed of the extension before the deadline expires.

DENMARK

In addition to the breaches listed in the addendum, breaches of national law and infringements of a serious nature (bribery, corruption, serious interpersonal work conflicts and sexual harassment for example) can also be reported.

FINLAND

In addition to the breaches listed in the addendum, breaches of national law are included as well as violations that could endanger the public interest including violation of competition laws.

FRANCE

In addition to the breaches listed in the addendum, crimes and offenses, threat or harm to the public interest, a serious and clear breach of an international engagement duly ratified or approved by France, or of a unilateral act of an international organisation based on such an engagement and a serious and clear breach of law or regulation may be reported.

GERMANY

In addition to the breaches listed in the addendum, breaches of national law are included as well as violations of criminal law, violations that are subject to fines insofar as they serve to protect life, limb or health or to protect the rights of employees or their representative bodies.

HUNGARY

In addition to the breaches listed in the addendum, breaches of national law and breaches of the employer's code of conduct are included.

IRELAND

In addition to the breaches listed in the addendum, actions that constitute relevant wrongdoings include: criminal offences, failure to comply with any legal obligation (other than ones arising out of a worker's contract of employment or contract for services), a miscarriage of justice, endangerment of an individual's health or safety, damage to the environment and concealment or destruction of evidence relating to any of the above wrongdoings.

ITALY

In addition to the breaches listed in the addendum, individuals who report breaches of national law that may harm the public interest or Amcor's integrity (including breaches of Model 231 or the Amcor Code of Business Conduct and Ethics) are protected under Legislative Decree 24/2023.

For reports made in person, the meeting must be recorded with the consent of the whistleblower on devices suitable for storage and listening or transcribed (and confirmed by signing).

LITHUANIA

In addition to the breaches listed in the addendum, interference or unlawful influence on investigations conducted by law enforcement authorities or in the enforcement of justice, financing of illegal activities, illegal or non-transparent use of public funds or property, unlawfully acquired assets, hiding the consequences of a violation and obstruction of determining the extent of the consequences of the committed violation can also be reported.

THE NETHERLANDS

In addition to the breaches listed in the addendum, acts or omissions in which the public interest is at stake in violation of a statutory provision and violations of an employer's internal rules are covered.

POLAND

In addition to the breaches listed in the addendum, breaches of national law are included.

PORTUGAL

In addition to the breaches listed in the addendum, reporting violent crime, especially highly organised crime and crimes related to economic/financial crimes and bribery and corruption related offences.

ROMANIA

In addition to the breaches listed in the addendum, it is compulsory to report a crime against human life or which resulted in the death of an individual.

SLOVAKIA

In addition to the breaches listed in the addendum, reports included about any 'anti-social activity,' including crimes, administrative offenses and other actions that have a negative impact on society as well as 'serious anti-social activity,' including crimes against the financial interests of the EU, crimes in public procurement, crimes against public officials, corruption, crimes for which the maximum jail sentence exceeds two years, administrative offenses for which the maximum fine is to be calculated based on a formula and administrative offenses for which the maximum fine exceeds €30,000 are included.

SPAIN

In addition to the breaches listed in the addendum, the legislation protects individuals reporting breaches of EU law as well as serious criminal and administrative offenses.

SWEDEN

In addition to the breaches listed in the addendum, breaches of national law are included as well as serious irregularities that are of public interest.

Annexure A: Whistleblower Committee Charter.

WHISTLEBLOWER COMMITTEE CHARTER

The Board of Amcor plc (the **Company**) has established a Whistleblower Committee. This Charter sets out the functions and responsibilities of the Whistleblower Committee.

1. Composition

- 1.1 The Committee is comprised of:
 - Company Secretary/Corporate General Counsel
 - Executive Vice President and Chief Human Resources Officer
 - Vice President, Group Internal Audit
- 1.2 Finance related matters will be handled by the Vice President, Group Internal Audit and their local delegate.
- 1.3 Human Resources related matters will be handled by Executive Vice President and Chief Human Resources Officer and their local delegate.
- 1.4 The Chair and Secretary of the Whistleblower Committee will be the Company Secretary/Corporate General Counsel or, in their absence another member of the Committee.
- 1.5 The Board may appoint, remove or replace the members of the Committee.

2. Responsibilities

The principal responsibilities of the Committee are to:

- 2.1 assist the Board in fulfilling its responsibility for ensuring that the Company complies with its legal and ethical obligations in relation to Whistleblowers;
- 2.2 protect Whistleblowers from being victimised as a result of reporting an allegation of wrongdoing;
- 2.3 engage and oversee an independent third party service provider to administer a Whistleblower Service;
- 2.4 co-ordinate investigations into matters raised through the Whistleblower Service in such manner as the Committee considers appropriate having regard to the nature of the complaint;
- 2.5 report to the Audit Committee on all complaints and investigations made through the Whistleblower Service in relation to finance matters; and
- 2.6 report to the Compensation Committee on all complaints and investigations made through the Whistleblower Service in relation to Human Resources matters.

3. Authority

The Committee is authorised by the Board to:

- 3.1 obtain any information it requires in order to fulfil its responsibilities (as set out in Section 2 of this Charter) from any co-worker of the Company or its subsidiaries;

- 3.2 engage an independent third party service provider to administer a Whistleblower Service at the Company's expense as appropriate; and
- 3.3 obtain or retain outside legal or other professional advice at the Company's expense as appropriate.

4. Meetings

- 4.1 The Committee will meet as and when required to discharge its responsibilities as described in Section 2 and all meetings will be called by the Company Secretary/Corporate General Counsel at the request of any member of the Committee.
- 4.2 The Committee may conduct meetings where Committee members are not in the physical presence of each other, provided all Committee members involved in the meeting are able to participate in the discussion.
- 4.3 The Committee may invite anyone it considers appropriate to attend Committee meetings.

5. Minutes and reporting

- 5.1 The Committee shall ensure that minutes of meetings are kept for record purposes.
- 5.2 The Committee will report on:
 - a) finance related matters to the Audit Committee; and
 - b) Human Resources related matters to the Compensation Committee,
 - c) at the next scheduled meeting of the relevant committee.
- 5.3 The Committee will report to the Board as soon as practicable after each meeting of the Committee if there are:
 - a) any matters which in their opinion are regarded as major allegations that should be brought to the attention of the Board; and
 - b) any recommendations requiring prompt Board approval and/or action.

6. Review and changes to this Charter

- 6.1 The Whistleblower Committee will review this Charter annually or as often as it considers necessary.
- 6.2 The Board may change this Charter from time to time by resolution.