

Introduction

This Report for the financial year ended 30 June 2023 is made in accordance with the Canadian Fighting Against Forced Labour and Child Labour in Supply Chains Act effective as of January 1, 2024 (“Act”). This is a joint statement for Amcor Packaging Canada Inc. and Amcor Flexibles Capsules Canada Inc. (collectively referred to as the “Reporting Entities”). Both Reporting Entities are companies incorporated in Canada.

Amcor’s structure, operations and supply chains

Structure

Amcor Packaging Canada Inc. (“Amcor Packaging”) has offices at 95 Biscayne Crescent, Brampton ON L6W 4R2, Canada and at 245 Britannia Road East, Mississauga ON L4Z 4J3, Canada and is registered under the Business Corporations Act (Ontario). The entity has two majority owned subsidiaries, Amcor Rigid Packaging Caribbean Limited and Amcor Rigid Packaging Dominicana, S.R.L., both non-reporting entities with offices located in, respectively, Port of Spain, Trinidad and Santo Domingo, Dominican Republic. Amcor Packaging is wholly owned by Amcor Investments Proprietary Ltd, an Australian non-reporting entity and is part of the Amcor Group of companies (comprised of Amcor plc together with its subsidiaries).

Amcor Flexibles Capsules Canada Inc. (“Amcor Capsules”) has offices at 2301 Route 112, St-Cesaire QC J0L 1T0, Canada and is registered under the Business Corporations Act (Quebec). The entity is a majority shareholder in Amcor Capsules Chile Limitada, a non-reporting entity with offices located in Chacabuco, Chile. Amcor Capsules is wholly owned by Amcor Flexibles Capsules France SAS, a French registered non-reporting entity and is part of the Amcor Group.

Amcor plc, the ultimate parent company of the Reporting Entities, is a public limited company incorporated under the laws of the Bailiwick of Jersey and is listed on the New York Stock Exchange, with CHES Depository Interests listed on the Australian Securities Exchange. Amcor plc does not meet the definition of an “entity” under Section 2 of the Act because it does not have a place of business in Canada, do business in Canada or have any assets in Canada.

Operations

Amcor Group is a global leader in developing and producing responsible packaging solutions across a variety of materials for food, beverage, pharmaceutical, medical, home and personal-care, and other products. Amcor works with leading companies around the world to protect their products and the people who rely on them, to differentiate brands and improve supply chains through a range of flexible and rigid packaging, specialty cartons, closures and services.

Amcor Group's history dates back more than 150 years, with origins in both Australia and the United States of America. Amcor Group's business activities are organized around two reportable segments, Flexibles and Rigid Packaging with a globally diverse operating footprint, selling to customers in North America, Latin America, Europe and the Asia Pacific regions. The Amcor Group has its corporate head office located in Switzerland with additional corporate offices in Australia, USA and Singapore. Entities in the Amcor Group share central governance and legal functions, central and regional procurement functions as well as global policies and procedures that apply across the Amcor Group. The Amcor Group has approximately 41,000 employees worldwide.

Amcor Group's manufacturing facilities are located in North America, Latin America, Europe and Asia Pacific. In fiscal year 2023, the Amcor Group generated \$14.7 billion in annual sales from operations that span 218 locations in 41 countries.

Amcor Packaging employs approximately 354 staff in Canada and Amcor Capsules has approximately 130 employees in Canada.

Amcor Packaging Canada, Inc. is focused on the design, manufacture, and sale of injection and blow-moulded parts for health and beauty, household chemical, and automotive markets.

Amcor Flexibles Capsules Canada, Inc. is focused on the manufacture and sale of aluminum screw caps.

Supply Chain

The Reporting entities' purchasing organisation is comprised of the business group Procurement teams and local purchasing. The business group Procurement teams are responsible for supplier selection and contract negotiations in accordance with Amcor Group's procurement guidelines. Members of this team have global responsibilities and oversight and primarily manage or approve the procurement of goods and services directly. Goods and services of low value may be purchased locally without involvement of the Procurement team, provided relevant guidelines are followed. The local purchasing teams report to the plants' general managers.

Forced Labour and Child Labour risks in Amcor Group's operations and supply chains

We strongly value our suppliers as key partners in ensuring the quality of our products and the smooth functioning of our operations. But we also recognise the supply chain is a potential source of environmental, labour and human rights risk and we have adopted the processes and procedures described below to identify and mitigate those potential risks. We require as a condition of contract that all suppliers agree to comply with all applicable laws and regulations.

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We have considered the extent to which we may contribute to, cause or be linked to forced labour and child labour risks in our operations and 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 nevertheless recognise that forced labour and child labour has the potential to exist within our operations and complex supply chain and we continue to remain proactive in protecting ourselves, our customers, and our communities.

Our human resources processes and policies are designed to ensure our team members are paid fairly, in compliance with applicable labour laws and treated fairly with dignity and respect. We put people at the center of everything we do and recognise that they are the driving force behind our more sustainable innovations.

Health and safety is a core value of the Amcor Group. We champion a safe work environment and safe and responsible behaviours among all employees and all manufacturing, warehouse, and office sites are subject to global standards for safety and environmental management. The Amcor Group establishes expectations for managing environment, health and safety (EHS) risks in the workplace through a global management system comprised of EHS Standards, employee training and development, audits and self-assessments, and core management principles. These program elements are integrated and upheld through management commitment and employee engagement globally.

Recognising the level of control we exercise over our operations, including our risk management and compliance systems, we consider that relevant risk exposures reside principally in our supply chain, rather than in our operations. We view potential areas of risk in the supply chain as follows:

- *Facilities management suppliers:* use of child labour and/or illegal migrant workers to potentially manage costs as well as business demand variation.
- *Personal protective equipment and uniform suppliers:* use of child labour, servitude and/or forced labour in the textile industry that produces both upstream material as well as finished goods. Such items include uniforms, gloves, protective glasses, protective hats and ear plugs.
- *Ocean freight suppliers:* use of low-cost country labour at shipping ports of despatch, as well as labour onboard cargo ships, may present a risk of forced labour and debt bondage, where the economic circumstances and unskilled labour from low-cost countries may be exploited. Appointed shippers can also reassign cargo to other freighters to assist in efficient container routing and this results in loss of direct control of practices for goods imported into Australia potentially adding to this risk.
- *Local transportation suppliers:* use by transport and/or warehouse operators of child labour and/or illegal migrant workers to reduce costs and in response to variations in business demand.

- *Waste management/processing*: use of child labour and/or forced labour particularly as it pertains to mechanically and/or chemically recycled post-consumer and post-industrial waste for the production of recycled materials.

Actions taken to assess and address forced labour and child labour risks

The Amcor Group has a framework in place to assess and address forced labour and child labour risks in its operations and supply chains (and which applies in respect of the Reporting Entities). Forming part of that framework are our due diligence and remediation processes and policies that underpin those processes.

Policies and due diligence processes

The following are key elements in our effort to prevent forced labour and child labour in its operations and supply chains. These processes help keep us informed about developing trends, tools and requirements for forced labour and child labour risk management, which we consider when evolving our practices and processes on identifying, assessing and managing forced labour and child labour risks in our supply chain. Amcor Packaging and Amcor Capsules are subject to Amcor Group's global policies and procedures.

- Code of Business Conduct and Ethics (Code): The Amcor Group Code of Business Conduct and Ethics provides a framework for making ethical business decisions, with regard to the Organisation for Economic Co-operation and Development Guidelines for Multinational Enterprises. It establishes the importance of exercising sound, ethical judgment and to recognise the shared values we have with our customers, shareholders, employees, suppliers and other third parties with whom we do business.

The Code is applicable to all directors, officers, employees, agents, contractors and secondees of the Amcor Group and includes a set of detailed standards and guidance related to areas such as business integrity, conflicts of interest, labour practices, health and safety, legal compliance, risk management, and escalation of issues. Topics covered include non-discrimination, freedom from harassment, prohibition of child labour and freedom of association.

The Code is communicated to all employees in their local language and is available on the Amcor Group website.

- Supplier Code of Conduct (Supplier Code): Suppliers are required to comply with the principles outlined in its Supplier Code. The Supplier Code covers the areas of business integrity, labour standards, occupational health, and environmental management and improvement. More specifically, the Supplier Code addresses child labour, forced labour, working hours, compensation and freedom from harassment. The Supplier Code sets out that under no circumstances may a supplier use or benefit from forced labour or utilise factories or

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production facilities that force work to be performed by unpaid or indentured labourers. It also provides that the use of child labour is strictly prohibited.

Furthermore, as a standard part of our supplier onboarding process, all new suppliers managed centrally through Amcor's global and business group Procurement teams are requested to sign and comply with our Supplier Code before they start doing business with Amcor.

- **EcoVadis:** Ecovadis is a platform for corporate social responsibility (CSR) assessment, monitoring, and performance improvement. The Amcor Group completes an annual EcoVadis assessment of its operations at a global level. EcoVadis is also used to assess and manage many of our largest suppliers. These assessments evaluate how well a supplier has integrated the principles of CSR into its business and management systems and suggest areas for continued improvements. Our customers use these assessments to better understand and manage their supply chain risk.

The Amcor Group requests all of its strategic and critical suppliers to complete assessments through the EcoVadis global supply chain sustainability rating platform. EcoVadis helps us evaluate these suppliers' performance in the areas of environment, labor practices and human rights, fair business practices, and procurement sustainability. Based on a supplier's response, our procurement and sustainability teams can assess whether additional interventions are necessary to reduce risk and, if so, to correctively engage with the supplier.

Our global goal is for at least 75% of our strategic and critical suppliers to have completed an EcoVadis assessment within the past two years with a minimum score of 45. In the financial year ending on 30 June 2023, the Amcor Group achieved this goal with 76% of our strategic and critical suppliers completing an EcoVadis assessment within the past two years.

- **Supplier questionnaire:** As part of the supplier onboarding process, all new suppliers managed centrally through Amcor Group's global and business group procurement functions are required to complete a self-assessment questionnaire. 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. Covered topics vary slightly between business groups based on the most relevant local issues, but commonly include environmental incidents, labor/OSHA violations, ethical supply chain audits, participation in EcoVadis or equivalent reporting, environmental certifications, business ethics and environmental management policies, sustainability goals, and coverage of environmental, health, safety, human rights, and social requirements in the supplier's code of conduct.

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- **AIM-PROGRESS:** The Amcor Group participates in AIM-PROGRESS, a forum of leading Fast-Moving Consumer Goods manufacturers and common suppliers, which offers a pre-competitive environment for collaboration on human rights and environmental issues in the supply chain. Some of the projects the Amcor Group contributes to in this capacity are:
 - the development of a supplier assessment module to evaluate human rights risks in the recycled content 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.
- **Sedex:** The Amcor Group is also a member of Sedex, the Supplier Ethical Data Exchange, a not-for-profit organisation dedicated to driving improvements in ethical and responsible business practices in global supply chains. Amcor participates in Sedex in two key ways. Many of our manufacturing sites complete annual self-assessment questionnaires focused on topics like company policies, safety standards, working conditions and environmental impact and a goal for fiscal year 2024 is to have full each manufacturing site complete a SEDEX self-assessment. We also complete Sedex Members Ethical Trade Audits (SMETA) upon customer request.
- **Training:** The global and business group Procurement teams are trained on how to review and understand EcoVadis survey scores and responses. This includes labour and human rights sections of the surveys so they are well placed to identify potential forced labour and child labour risks and work with suppliers if necessary.

In the financial year ending 30 June 2023, a compulsory forced labour and child labour training for global and business group Procurement team members in roles that require interaction with suppliers was developed internally and rolled out. We achieved a 98% completion rate, with nearly 200 individuals completing the training.

Remediation processes

The Amcor Group has a number of processes in place to work with suppliers on corrective actions if necessary. We also have a number of mechanisms which allow employees and third parties to report concerns about suspected or actual improper conduct, including in relation to forced labour and child labour. These include the following:

- **EcoVadis:** Suppliers who fail to obtain a minimum score of 45 in their Ecovadis assessments require follow-up action. This score is the threshold suggested by EcoVadis for acceptable performance. Through these assessments, we identified several suppliers who had received a score below this threshold or acceptable performance 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.

- **Whistleblower Service:** The Amcor Group has a Whistleblower Policy and an independent, third-party Whistleblower Service which enables employees and external stakeholders (including suppliers, customers and contractors) to report suspected wrongdoing online or through a dedicated, multilingual hotline that operates 24 hours a day via an independent third-party service provider. A report may be submitted anonymously where permitted by law. Wrongdoing can include but is not limited to potential forced labour and child labour related concerns, and other breaches of our Codes of Conduct and other policies. The Whistleblower Service and all supporting information is available in all the local languages where the Amcor Group operates.

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 of Amcor plc. No forced labour or child labour related concerns have been raised through the Service in the financial year ending 30 June 2023.

Income support for vulnerable families affected by ending forced or child labour

We have not identified any loss of income to vulnerable families resulting from measures taken to eliminate the use of forced labour or child labour in our activities and supply chains.

Assessing the effectiveness of Amcor's actions

Amcor Group has put in place key performance indicators to monitor the effectiveness of the actions that it has (and the Reporting Entities have) taken to mitigate forced labour and child labour risks in its operations and supply chains.

- **EcoVadis:** The Amcor Group completes an annual EcoVadis assessment of its operations at a global level, including in respect of the reporting entities. EcoVadis evaluates how well we have integrated the principles of corporate social responsibility into our business and management systems and suggests areas for continued improvement. In our latest assessment, the Amcor Group was rated in the 94th percentile of all companies rated by EcoVadis, up from the 92nd percentile the previous year.

Audits: Amcor Group conducted 64 Sedex Members Ethical Trade Audits (SMETA) during the financial year ended 30 June 2023. These four-pillar audits provide a standardised and verifiable approach for assessing performance related to labor, health and safety, environment and business ethics. The number of audits performed each year fluctuates due to audit schedules and customer demands.

Priorities across the Amcor Group

In fiscal year 2023, Amcor Group exceeded its goal of 75% of strategic and critical suppliers completing an EcoVadis assessment within the past two years.

Amcor Group's priorities moving forward are to better leverage tools, such as EcoVadis, to evaluate, assess and help improve suppliers that are identified as higher risk.

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 Procurement team members, with mandatory trainings for team members at or above the level of category manager. In fiscal year 2023, forced labour and child labour was added as a topic to this training schedule. This is in addition to the training already provided to Procurement teams on understanding EcoVadis survey responses.

We will continue to assess, review and further develop our anti-slavery measures in order to ensure a workplace and supply chain free of forced labour and child labour.

In addition, we will be conducting more in-depth training on forced labour and child labour across the Amcor Group as part of a larger set of training related to Amcor Group's Code of Business Conduct and Ethics.

Consultation, approval and attestation

In preparing this Report, we consulted with a cross-functional working group of employees with responsibility for the oversight of plant management, procurement, human resources, sustainability, legal and risk processes across the business.

This statement is made in accordance with resolutions of the board of directors of each of Amcor Packaging and Amcor Capsules.

In accordance with the requirements of the Act, and in particular Section 11 thereof, I attest that I have reviewed the information contained in the report for the entity listed below my signature below. Based on my knowledge, and having exercised reasonable diligence, I attest that the information in the Report is true, accurate and complete in all material respects for the purposes of the Act, for the reporting year listed above.

[Signature page immediately follows.]

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Signatures:

Signature: *Gary Hoepfner*
GARY HOEPFNER (May 31, 2024 07:58 EDT)
For and on behalf of Amcor Packaging Canada Inc.
Full Name: Gary Hoepfner
Title: Director

Signature: *RIGAUD*
RIGAUD (May 31, 2024 08:39 EDT)
For and on behalf of Amcor Flexibles Capsules Canada Inc.
Full Name: Patrice Rigaud
Title: Director