

Appendix

Exhibit 1: About This Report

Amcor's 2020 Sustainability Report has been prepared 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 ninth year we have reported in accordance with GRI and the first year we are reporting using the SASB Standards.

We release a Sustainability Report annually. Our most recent report was released in November 2019. All previous Sustainability Reports may be accessed at <https://www.amcor.com/sustainability/reports>.

Scope of information: Unless otherwise specified, the disclosures in this 2020 Sustainability Report cover Amcor plc operations from 1 July 2019 – 30 June 2020 in the following countries/territories: Argentina, Australia, Belgium, Brazil, Canada, Chile, China, Colombia, Czech Republic, Denmark, Dominican Republic, Ecuador, El Salvador, Finland, France, Germany, India, Indonesia, Ireland, Italy, Kazakhstan, Malaysia, Mexico, Morocco, Netherlands, New Zealand, Peru, Philippines, Poland, Portugal, Puerto Rico, Romania, Russia, Singapore, South Africa, South Korea, Spain, Switzerland, Thailand, Trinidad & Tobago, Turkey, Ukraine, United Kingdom, United States, and Venezuela.

Restatements of information: Each year, we adjust our baseline year data for GHG emissions, waste-to-disposal, and water use 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.

Due to the 2019 acquisition of Bemis and subsequent formation of Amcor plc, the size of our operational footprint has significantly increased. As a result, and in accordance with the GHG Protocols, we have restated our FY19 baseline year according to our new footprint. For this reason, the FY19 data disclosed in this report may be different from the FY19 data previously disclosed.

Assurance: Selected data has been assured by Ernst and Young (EY) as indicated in the GRI and SASB Content Index. See the final page of this Report for the Assurance Statement.

Contact Us: Please direct any queries regarding this Sustainability Report to amcor.sustainability@amcor.com. We welcome your feedback.

Exhibit 2: GRI-SASB Content Index

GRI Standard	SASB Metric	Disclosure Title	Document	Page	Disclosure or Additional Explanation	External Assurance
Section 102: General Disclosures						
102-1		Name of the organization	Annual Report	2		
102-2		Activities, brands, products, and services	Annual Report	6-7		
102-3		Location of headquarters	Annual Report	2		
102-4		Location of operations	Sustainability Report	63		
102-5		Ownership and legal form			Amcor plc (Amcor) is a publicly listed company with shares trading on the New York Stock Exchange (NYSE) under the ticker symbol "AMCR" and CHESS Depositary 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		
	RT-CP-000.A	Amount of production by substrate	Sustainability Report	12	Many Amcor products are comprised of mixed substrates, which prohibits us from disclosing tonnes of production by distinct substrate. A good proxy for this metric is our purchase of raw materials, which indicates the mix and proportion of materials used annually in our products.	
	RT-CP-000.B	Percentage of production by revenue	Sustainability Report	12		
	RT-CP-000.C	Number of employees	Annual Report	6		
102-7	RT-CP-000.C	Scale of the organization	Annual Report	6		
			Form 10-K	50		
102-8		Information on employees and other workers			For Amcor plc, we had 45,223 employees and 2,663 contractors across our global business in FY20. AFAP: 7,398 AFEMEA: 14,015 AFLA: 6,381 AFNA: 7,629 ARP: 5,109 ASC: 3,894 Corporate: 797 Note: As with past years' HR disclosures, this data excludes joint ventures.	
102-9		Supply chain	Sustainability Report	57		
			Form 10-K	14, 25		
102-10		Significant changes to the organization's size, structure, ownership, or supply chain	Form 10-K	25-27		
102-11		Precautionary Principle or approach	Sustainability Report	56		
102-12		External initiatives	Sustainability Report	28-33, 38-39, 58		

GRI Standard	SASB Metric	Disclosure Title	Document	Page	Disclosure or Additional Explanation	External Assurance
Section 102: General Disclosures						
102-13		Membership of associations	Sustainability Report	80		
102-14		Statement from senior decision-maker	Annual Report	4-5		
			Sustainability Report	4		
102-15		Key impacts, risks, and opportunities	Form 10-K	10-19		
			Sustainability Report	5-7		
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	9		
102-21		Consulting stakeholders on economic, environmental, and social topics	Sustainability Report	75-76		
102-22		Composition of the highest governance body and its committees	Corporate Governance Guidelines		Summaries of the following committees may also be accessed in the Investors section of Amcor's company website: Audit Committee, Compensation Committee, Executive Committee, Nominating and Corporate Governance Committee, Whistleblower Committee.	
			Amcor company website: Amcor Board of Directors page			
102-23		Chair of the highest governance body	Amcor company 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			

GRI Standard	SASB Metric	Disclosure Title	Document	Page	Disclosure or Additional Explanation	External Assurance
Section 102: General Disclosures						
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			
			Schedule 14A	6, 25, 28-29		
			Corporate Governance Guidelines			
102-29		Identifying and managing economic, environmental, and social impacts	Sustainability Report	9, 75-76		
102-31		Review of economic, environmental, and social topics	Sustainability Report	9		
102-32		Highest governance body's role in sustainability reporting	Sustainability Report	9, 75-76		
102-33		Communicating critical concerns	Whistleblower Policy			
102-35		Remuneration policies	Form 10-K	115		
102-36		Process for determining remuneration	Compensation Committee Charter			
102-38		Annual total compensation ratio	Schedule 14A	39		
102-40		List of stakeholder groups	Sustainability Report	75		
102-41		Collective bargaining agreements	Sustainability Report	59		
102-42		Identifying and selecting stakeholders	Sustainability Report	75-76		
103-43		Approach to stakeholder engagement	Sustainability Report	75-76		
102-44		Key topics and concerns raised	Sustainability Report	76-78		

GRI Standard	SASB Metric	Disclosure Title	Document	Page	Disclosure or Additional Explanation	External Assurance
Section 102: General Disclosures						
102-45		Entities included in the consolidated financial statements	Form 10-K	104		
102-46		Defining report content and topic boundaries	Sustainability Report	63		
102-47		List of material topics	Sustainability Report	76-77		
102-48		Restatements of information	Sustainability Report	63		
102-49		Changes in reporting	Sustainability Report	63		
102-50		Reporting period	Sustainability Report	63		
102-51		Date of most recent report	Sustainability Report	63		
102-52		Reporting cycle	Sustainability Report	63		
102-53		Contact point for questions regarding the report	Sustainability Report	63		
102-54		Claims of reporting in accordance with the GRI Standards	Sustainability Report	63		
102-55		GRI Content Index	Sustainability Report	64-74		
102-56		External assurance	Sustainability Report	84		

GRI Standard	SASB Metric	Disclosure Title	Document	Page	Disclosure or Additional Explanation	External Assurance
Section 200: Economic Disclosures						
201-1		Direct economic value generated and distributed	Form 10-K	48-52; 104-107		
201-2		Financial implications and other risks and opportunities due to climate change	Form 10-K	15, 18		
201-3		Defined benefit plan obligations and other retirement plans	Form 10-K	37, 58		
205-1		Operations assessed for risks related to corruption	Form 10-K	13		

GRI Standard	SASB Metric	Disclosure Title	Document	Page	Disclosure or Additional Explanation	External Assurance
Section 300: Environmental Disclosures						
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			
301-1		Materials used by weight or volume	Sustainability Report	12		Yes
301-2		Recycled input materials used	Sustainability Report	13		Yes
	RT-CP-410a.1.	Renewable and recycled raw materials	Sustainability Report	13, 15	Amcor's use of recycled content and renewable resources is disclosed in the indicated pages. We do not currently use any materials that are both renewable and made from recycled content.	Yes
	RT-CP-430a.1	Wood fiber	Sustainability Report	17		Yes
	RT-CP-430a.2.	Aluminum	Sustainability Report	17		Yes
	RT-CP-410a.3	Strategies to reduce the environmental impact of packaging throughout its life cycle	Sustainability Report	5-6		
	RT-CP-410a.2	Revenue from products that are reusable, recyclable, and/or compostable	Sustainability Report	21, 23		Yes
302-1		Energy consumption within the organization	Sustainability Report	46		Yes
	RT-CP-130a.1	Energy management	Sustainability Report	46	Amcor did not self-generate any energy in FY20. SASB requests energy consumption be calculated using higher heating values (HHVs). Amcor's emissions tracking system does not currently capture whether energy reported by sites is using HHVs or LHV's (lower heating values).	Yes
303-1		Water withdrawal by source	Sustainability Report	50		Yes
	RT-CP-140a.1	Water use	Sustainability Report	50		Yes
	RT-CP-140a.2	Water management risks	Sustainability Report	50		
	RT-CP-140a.3	Incidents of non-compliance associated with water quality permits, standards, and regulations			Across our global operations, Amcor identified 10 instances of non-compliance associated with water quality in FY20. All were noted as minor incidents with no material financial impact.	

GRI Standard	SASB Metric	Disclosure Title	Document	Page	Disclosure or Additional Explanation	External Assurance
Section 300: Environmental Disclosures						
305-1		Direct (Scope 1) GHG emissions	Sustainability Report	45-46		Yes
	RT-CP-110a.1	Gross global Scope 1 emissions and percentage covered under emissions-limiting regulations	Sustainability Report	45-46		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	Sustainability Report	44		
305-2		Energy indirect (Scope 2) GHG emissions	Sustainability Report	45-46		Yes
305-3		Other indirect (Scope 3) GHG emissions	Sustainability Report	45-46		Yes
305-4		GHG emissions intensity	Sustainability Report	45		Yes
305-7		NOx, SOx, and other significant air emissions	Sustainability Report	46		Yes
	RT-CP120a.1	Air quality	Sustainability Report	46		
306-2		Waste by type and disposal method	Sustainability Report	48		Yes
	RT-CP-150a.1	Amount of hazardous waste generated, percentage recycled	Sustainability Report	48	<p>Amcor currently tracks and discloses hazardous waste, but our metrics do not yet fully align with the SASB metrics. We count all waste that is recycled as "recycled waste" (including hazardous waste that is recycled). The remaining hazardous waste that is not recycled is what we report as "hazardous waste" which is sent to proper disposal facilities. We continue to assess our data collection practices as reporting requirements and stakeholder requests evolve.</p> <p>In FY20, we produced 28,928 tonnes of hazardous material. Of that number, 1,702 tonnes – or 6% of total hazardous waste – were identified as hazardous liquids that were recycled. Approximately 12% of our hazardous waste generated was disposed of using waste-to-energy recovery. The remaining waste was sent to approved treatment facilities.</p>	Yes

GRI Standard	SASB Metric	Disclosure Title	Document	Page	Disclosure or Additional Explanation	External Assurance
Section 300: Environmental Disclosures						
307-1		Non-compliance with environmental laws and regulations	Sustainability Report	56		Yes
308-1		New suppliers that were screened using environmental criteria	Sustainability Report	57		Yes
308-2		Negative environmental impacts in the supply chain and actions taken	Sustainability Report	57		

GRI Standard	SASB Metric	Disclosure Title	Document	Page	Disclosure or Additional Explanation	External Assurance
Section 400: Social Disclosures						
401-1		New employee hires and employee turnover			<p>Total number of new employee hires: 4,389 Total rate of new employee hires: 9.7%</p> <p>New employee hires by Business Group: AFAP: 797; AFEMEA: 1,047; AFLA: 684; AFNA: 700; ARP: 732; ASC: 364; Corporate: 65</p> <p>New employee hires by age group: Under 30 years old: 1,805; 30-50 years old: 2,113; Over 50 years old: 310</p> <p>New employee hires by gender: Male: 3,290; Female: 1,031</p> <p><i>Note: The above hiring data excludes joint ventures. It also excludes 68 new hires whose gender is unavailable and 161 new hires whose age is unavailable. In some areas, we are not authorized to collect information related to common diversity metrics such as gender, race, or age.</i></p> <p>Total number of employee turnovers: 5,720 Total rate of employee turnovers: 12.7%</p> <p>Employee turnovers by Business Group: AFAP: 444; AFEMEA: 1,124; AFLA: 534; AFNA: 1,872; ARP: 1,467; ASC: 201; Corporate: 78</p> <p>Employee turnovers by age group: Under 30 years old: 1,216; 30-50 years old: 2,764; Over 50 years old: 1,740</p> <p>Employee turnovers by gender: Male: 4,337; Female: 1,378</p> <p><i>Note: The above turnover data excludes joint ventures. It also excludes two individuals whose gender is unavailable and one individual whose age is unavailable. In some areas, we are not authorized to collect information related to common diversity metrics such as gender, race, or age. The turnover rate was calculated using data from beginning of 1 March 2020 through 30 June 2020 and multiplied by a factor of three to calculate an annual rate.</i></p>	

GRI Standard	SASB Metric	Disclosure Title	Document	Page	Disclosure or Additional Explanation	External Assurance
Section 400: Social Disclosures						
403-1		Occupational health and safety management system	Sustainability Report	54-56	Amcor has a robust EHS Management System in place, as described in the Transparency and Reporting section of this Report. The implementation of an EHS Management System was done because it was the right thing to do to help guide and drive Amcor toward our goal of zero co-worker injuries. It was not implemented because of any legal requirements. The scope of our EHS Management System covers all co-workers, contractors, and visitors at all of our manufacturing sites, warehouses, offices, or other locations.	
403-2		Hazard identification, risk assessment, and incident investigation	Sustainability Report	54-56		
	RT-CP-250a.2	Process to identify and manage emerging materials and chemicals of concern	Sustainability Report	54-56		
403-3		Occupational health services	Sustainability Report	54-56		
403-4		Worker participation, consultation, and communication on occupational health and safety	Sustainability Report	54-56		
403-5		Worker training on occupational health and safety	Sustainability Report	54-56		
403-7		Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Sustainability Report	54-56		
403-8		Workers covered by an occupational health and safety management system	Sustainability Report	54-56		
403-9		Work-related injuries	Sustainability Report	54-56		Yes
403-10		Work-related ill health	Sustainability Report	54-56		Yes

GRI Standard	SASB Metric	Disclosure Title	Document	Page	Disclosure or Additional Explanation	External Assurance
Section 400: Social Disclosures						
404-1		Average hours of training per year per employee			Amcor does not have a central tracking system for training and development data in place, leaving it up to each Business Group to monitor this data independently. In FY20, FTEs across our global business completed an average of 18.7 hours of training and development. The average hours of training are likely higher than we report, as much of our training is undertaken at the plant level and is not captured by current tracking efforts. In FY20, >50% of all employees globally underwent training and development programs.	
404-2		Programs for upgrading employee skills and transition assistance programs	Sustainability Report	59-60		
404-3		Percentage of employees receiving regular performance and career development reviews			Amcor does not have a central tracking system for performance review data covering all employees. In FY20, we recorded 9456 performance reviews for employees in our HR systems. We also conduct performance reviews at the site level, but these are not captured by our HR central systems and so data on the number of reviews completed is not available for this group of employees.	
405-1		Diversity of governance bodies and employees			<p>Approximately 20% of Amcor's workforce is comprised of females. Approximately 32% of all management positions – including an estimated 34% of junior management positions, 27% of middle management positions, and 17% of top management positions – are held by females. This data excludes 1,831 co-workers for whom we do not have a recorded gender.</p> <p>Approximately 15% of employees are under 30 years old, 61% of employees are 30-50 years old, and 24% of employees are over 50 years old. This data excludes 1,831 employees for whom we do not have a recorded date of birth.</p> <p>The above metrics are based on number of full-time equivalents (FTEs) and exclude co-workers from joint ventures. In some areas, we are not authorized to collect information related to common diversity metrics such as gender, race, or age.</p> <p>Diversity of governance bodies can be reviewed on the Amcor Board of Directors page of the Amcor company website.</p>	

GRI Standard	SASB Metric	Disclosure Title	Document	Page	Disclosure or Additional Explanation	External Assurance
Section 400: Social Disclosures						
407-1		Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Sustainability Report	57, 59		
408-1		Operations and suppliers at significant risk for incidents of child labor	Sustainability Report	57		
409-1		Operations and suppliers at significant risk of incidents of forced or compulsory labor	Sustainability Report	57		
			Modern Slavery and Human Trafficking Statement			
412-1		Operations that have been subject to human rights reviews or impact assessments			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. Additionally, 69 social and ethical audits were conducted across the Amcor group during the year. The number of audits performed in any one year may fluctuate as a result of audit schedules and customer demands. The audits conducted this year are considered to cover a representative number of Amcor sites.	
413-1		Operations with local community engagement, impact assessments, and development programs			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 employee volunteering. We do not currently track global metrics for these engagements.	
414-1		New suppliers that were screened using social criteria	Sustainability Report	57		
414-2		Negative social impacts in the supply chain and actions taken	Sustainability Report	57		
415-1		Political contributions	Sustainability Report	41		
416-1		Assessment of the health and safety impacts of product and service categories	Sustainability Report	25		

GRI Standard	SASB Metric	Disclosure Title	Document	Page	Disclosure or Additional Explanation	External Assurance
Section 400: Social Disclosures						
416-2		Incidents of non-compliance concerning the health and safety impacts of products and services	Sustainability Report	25		Yes
	RT-CP-250a.1	Number of recalls issued, total units recalled	Sustainability Report	25		Yes
417-1		Requirements for product and service information and labeling			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, robust, and science-based.	

Exhibit 3: 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, including in FY20, 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. The quantitative and qualitative feedback from each stakeholder group is analyzed to develop the materiality matrix on the following page.

In completing this year's materiality assessment to determine the content for our 2020 Sustainability Report, we followed 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 our materiality assessment inform the content we include in our Sustainability Report and help guide our broader sustainability strategy. The relevant sections of this Report describe how we respond operationally and strategically to the highly material topics identified through this process.

Step 1: Identification

We begin our full-scale materiality assessment by considering the following sources to identify a range of potentially material topics:

- Interviews with Amcor leadership and sustainability leaders
- Questions and concerns raised by stakeholders during the year
- Surveys of co-workers and customers
- Sustainability reports released by peers and customers
- 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
- Materiality assessments from previous years

Step 2: Prioritization

After compiling a 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 FY20 materiality assessment, prioritization methodology included:

- Analyzing results from customer and co-worker surveys in which participants rated the importance of each topic on a scale from 1 to 5
- Calculating the frequency of each topic's mention in Amcor leadership and investor interviews, social media discussions, and external reports from governments and NGOs
- Reviewing the frequency and weight of material topics disclosed in customer, peer, and supplier sustainability reports

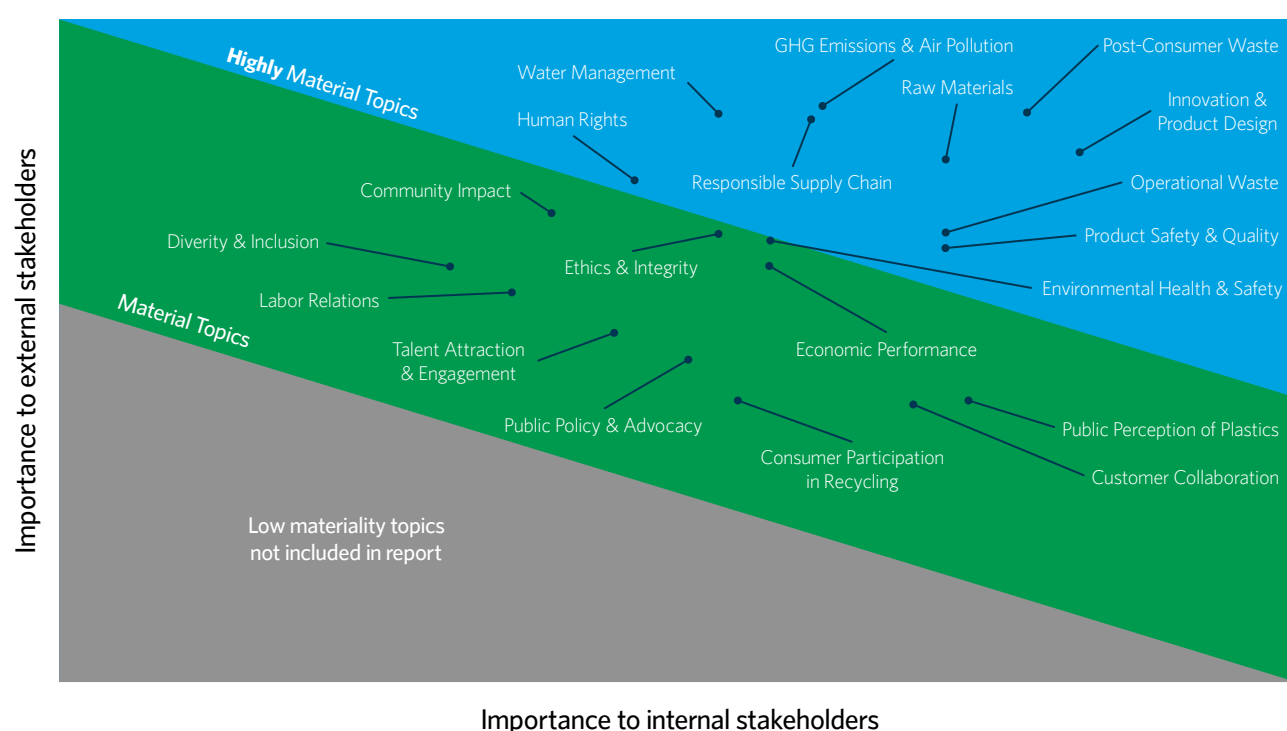
Step 3: Validation

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 final copy of our Sustainability Report is subsequently reviewed and approved by Amcor's executive leadership team prior to public release.

2020 Materiality Assessment Outcomes



Issue	Description	GRI/SASB Disclosure
Post-Consumer Waste	Minimizing environmental contamination from post-consumer packaging by improving recyclability and helping build a more robust recycling infrastructure	SASB RT-CP-410a.3
GHG Emissions & Air Pollution	Reducing greenhouse gas (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
Innovation & Product Design	Developing innovative products with more sustainable characteristics	SASB RT-CP-410a.2
Raw Materials	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
Responsible Supply Chain	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
Water Management	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
Operational Waste	Minimizing manufacturing waste and disposing of waste in the most responsible manner	GRI 306 SASB RT-CP-150a.1
Product Safety & Quality	Ensuring the safety and quality of Amcor's products throughout the value chain	GRI 416 SASB RT-CP-250a.1
Health & Safety	Championing workplace safety to achieve our ultimate goal of zero workplace injuries and drive responsible safety behavior among our co-workers	GRI 403 SASB RT-CP-250a.2
Human Rights	Continuing to prohibit the use of child labor and forced or compulsory labor within our facilities and supply chain	GRI 408 GRI 409 GRI 412 GRI 414
Ethics & Integrity	Adhering to the highest standards of honesty and integrity and promoting a culture of ethical behavior at Amcor	GRI 205 GRI 408 GRI 409
Community Impact	Contributing to the well-being of the communities in which we operate	GRI 413
Economic Performance	Contributing to the sustainable growth of Amcor	GRI 102 GRI 201
Talent Attraction & Engagement	Attracting high-caliber co-workers and supporting their development, growth, and connection to Amcor	GRI 102 GRI 401 GRI 404
Diversity & Inclusion	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
Labor Relations	Protecting the rights of our workforce	GRI 407
Public Perception of Plastics	Improving understanding of the role and benefits of plastic packaging	N/A
Customer Collaboration	Closely partnering with customers to help them meet their responsible packaging goals	N/A
Public Policy & Advocacy	Advocating for responsible packaging policy and regulations	GRI 415
Consumer Participation in Recycling	Engaging consumers in proper end-of-life management for packaging	GRI 417

We have made several changes to our list of material topics since our FY19 Sustainability Report that are in line with discoveries made during our materiality assessment process:

- Consumer Education has been added to the list of material topics. Education, including consumer education, was previously included within the Public Perception of Plastics topic. However, as we continue learning about the critical actions needed to enable a circular economy for packaging, the importance of consumers knowing how to properly recycle, compost, reuse, or otherwise dispose of packaging cannot be understated. This is a key focus of several of Amcor's sustainability partnerships and will continue to grow in importance as more recyclable packaging products enter the market.
- Community Impact has been added to the list of material topics. Many customers identify community impact as a material topic and are increasingly focused on their suppliers' social impacts and community benefit activities. This topic has also been identified as material by several of Amcor's industry peers.
- Customer Collaboration has been added to the list of material topics. As customer goals for responsible packaging advance, Amcor continues to play an even more collaborative role with customers as an advisor and partner in long-term innovation.
- Human Rights and Labor Relations have been split into two separate categories, following industry best practices for social impact disclosures. All of Amcor's peers and customers have made similar distinctions in their materiality assessments.

Exhibit 4: GHG Emissions Calculations

For Scope 1, 2 and 3 emissions, CO₂ is the predominant gas included in the calculation as it is from combustion of fuels, but emissions factors may include small amounts of CH₄ and N₂O. We do not report biogenic CO₂ 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). Global Scope 1 emission factors for fuel combustion are based on the WRI GHG protocol; Australian emissions factors are based on the National Greenhouse Accounts Factors 2019. Other Scope 1 emission factors are estimated assuming complete chemical reactions.

Scope 2 emission factors for most countries are sourced from the International Energy Agency (2019) Emission Factors. For Australia, Scope 2 emissions factors are sourced from the National Greenhouse Accounts Factors 2019 at a state level. For the U.S., Scope 2 emission factors are sourced from the EPA eGRID2018 tool at a regional grid level. Scope 2 GHG emissions are calculated based on the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition). Note: The Scope 2 data shared in this report reflects market-based Scope 2 emissions, which we use to calculate our EnviroAction results. Using location-based Scope 2 emissions, our FY20 Scope 2 emissions would be 1,509,485 tonnes CO₂e and total FY20 absolute GHG emissions would be 11,996,148 tonnes CO₂e.

Material categories for Scope 3 greenhouse gas emissions reporting are determined using the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard. Our Scope 3 emissions are estimated using information from our suppliers, consultants, and conversion factors sourced from publicly available databases contained within our life cycle analysis software.

Amcor calculates Scope 3 GHG emissions in accordance with the GHG Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard. Scope 3 GHG emissions are defined as all other indirect emissions that occur in a company's value chain.

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 either immaterial in regard to emissions calculations, not applicable to our business, or not currently being 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 personal resources to directly reduce our own emissions.

Exhibit 5: List of Memberships

Organization	Membership Status	Geographic Reach
4evergreen Fiber-based packaging value chain stakeholders focused in design for recycling and increasing fiber-based packaging in a circular economy	Member, Member of Steering Committee	Europe
ABIPET Brazilian PET industry association	Associate	Brazil
ABIPLAST Brazilian plastic industry association	Member	Brazil
ABRE Brazilian packaging association	Member	Brazil
Acoplasticos Association of Colombian companies in the plastics industry	Member	Colombia
AIM-Progress Forum of manufacturing companies to promote responsible sourcing practices	Member	Global
Aluminium Stewardship Initiative (ASI) Global, multi-stakeholder, non-profit standards setting and certification organization for the aluminum value chain	Member	Global
American Beverage Association (ABA) Organization representing America's non-alcoholic beverage manufacturers	Member	USA
American Society for Quality Global membership organization providing training, professional certifications, and knowledge to the quality community	Member	USA
ANIPAC Mexican Plastic Industry Association	Member	Mexico
APIGRAF Associação Portuguesa das Indústrias Gráficas e Transformadoras do Papel	Member	Portugal
Apiplast Peruvian plastic industry association	Member	Peru
ASEPLAS Ecuadorian plastic industry association	Member	Ecuador
Association of Plastics Recyclers (APR) Trade association of plastic recyclers	Affiliate member Representative on the technical committee	USA
Australian Packaging Covenant Organization that partners with government and industry to reduce the harmful impact of packaging on the Australian environment	Member	Australia
AVIPLA Venezuelan plastic industry association	Member Director	Venezuela

Note: This list was revised on 1 December 2020 to include several additional memberships not present on the list as originally published.

Organization	Membership Status	Geographic Reach
Bombay Chamber of Commerce & Industry Non-profit focused on development in Bombay	Member	India
British Plastics Federation Plastics and Flexible Packaging Group Industry association	Member	UK
CAIP Argentinian plastic industry association	Member 2018 Director	Argentina
CAVENVASE Venezuelan packaging industry association	Member Director	Venezuela
CEFLEX Consortium of flexible packaging value chain stakeholders working to increase recycling of flexible packaging	Member Chair of Steering Committee	Europe
CENEM Chilean packaging industry association	Member	Chile
China Association for Medical Devices Industry National industry association in China's medical device industry	Member	China
China Canned Food Association – Committee of High Barrier Flexible Packaging National industry association in China's canning industry	Member	China
China Meat Association – Professional Committee of Packaging National industry association in China's meat industry	Standing Council Member	China
China National Pharmaceutical Packaging Association Membership association focused on technical exchanges, legal research, and establishing industry regulations and standards	Standing Council Member	China
China Oral Care Industry Association National industry association in China's oral care industry	Council Member	China
China Plastics Processing Industry Association – Professional Committee of Laminated Film Industry organization of China's plastics processing industry	Council Member	China
Confederation of Indian Industry Industry group focused on creating an environment conducive to the development of India	Member	India
Crop Protection Industry Association National industry association in China's chemical industry	Member	China
China Dairy Industry Association National industry association in China's dairy industry	Member	China
Ecoplas Argentinean professional organization focused on plastics and the environment	Member 2019 Director	Argentina
EFE Flexible packaging Spain	Member, President	Spain
Elipso Professional association representing plastic and flexible packaging manufacturers in France	Member	France

Organization	Membership Status	Geographic Reach
Ellen MacArthur Foundation - New Plastics Economy Initiative to build momentum for circular economy	Core Member Leadership role in Project Barrier (recycling of flexible packaging)	Global
Essenscia Belgische federatie van de chemische industrie en life sciences	Member	Belgium
European Aluminium Foil Association (Alufoil)/Flexible Packaging Europe Sustainability Working Groups Association of companies engaged in alufoil rolling and rewinding	Member Chair of Flexible Packaging Europe Chair of Sustainability Committee	Europe
European Carton Makers Association Carton industry business association	Member	Europe
European Organization for Packaging and the Environment (EUROPEN) Industry organization presenting the opinion of the packaging supply chain in Europe on packaging and the environment	Member	Europe
Federation of India Export Organisations Non-profit group of Indian organizations engaged in export promotion	Member	India
Fedexpor Ecuadorian federation of exporters	Member	Ecuador
Flexible Packaging Association (FPA) Association of manufacturers of flexible packaging and material or equipment suppliers to the industry	Member	USA
German Aluminium Association/ Gesamtverband der aluminiumindustrie Association of aluminum companies that produce raw aluminum or aluminum products	Member	Germany
German Aluminium Packaging Recycling Association (DAVR) Association promoting and advocating recycling of aluminum packaging in Germany	Board Member	Germany
Graphispac National association of graph, pack & retail	Member	Spain
Healthcare Compliance Packaging Council Not-for-profit trade association to promote benefits of unit dose packaging	Member	USA
Healthcare Plastics Recycling Council Member organization focused on projects to boost plastics recycling in clinical settings of hospitals	Member	USA
Igora Interest group for the collection and recycling of aluminum-based packaging	Board Member	Switzerland
International Packaging Institute (IPI) Competence center for packaging	Member	Global
International Society of Beverage Technologists (ISBT) Society of beverage industry professionals driving beverage industry standards	Member	Global
IVLV Industry Association for Food Technology and Packaging	Board Member	Germany

Organization	Membership Status	Geographic Reach
Materials Recovery for the Future (MRFF) Collaboration of companies committed to advancing recycling of flexible packaging	Steering Committee Member	USA
National Association for PET Container Resources (NAPCOR) Trade association for PET plastic packaging industry	Member	USA
Packaging Council of New Zealand Packaging industry group	Member	New Zealand
Packaging Family Packaging industry group	Member	China
Packaging SA Packaging Council of South Africa	Member	South Africa
Plastics Industry Association Membership association representing every segment of plastics supply chain	Member	Global
Plastics Pacts National initiatives focused on local implementation of the New Plastics Economy Global Commitment	Member	Australia/New Zealand, Chile, South Africa, United States
Plastics Recycling Corporation of California California-based organization focused on increasing recycling rates and ensuring stable end-use markets for plastic PET beverage containers	Member Chair	USA
Plastivida Brazilian plastic industry association to promote benefits of plastics	Member	Brazil
Positive Organizations Consortium Learning and networking cooperative at the University of Michigan, designed to enhance business effectiveness and sustainability of positive organizational change	Member	Global
Product Sustainability Roundtable Network of sustainability leaders focused on product sustainability	Member	Global
Provincial Pharmaceutical Packaging Association Industry-based, non-profit social organization focused on pharmaceutical packaging and accessories	Council Member	China
Reciduca 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
RecyClass RecyClass is an 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
Rede de Cooperação para os plásticos Brazilian plastic industry association to promote plastic recycling	Member	Brazil
Smithers PIRA Packaging, paper, and print industry supply chains research group	Member	Global
SNI National society of the Peruvian manufacturing industry	Member	Peru

Organization	Membership Status	Geographic Reach
Sterilization Packaging Manufacturers Council (SPMC) Body developing test methods and guidance documents for flexible sterilization packaging of medical devices	Member	USA
Sustainable Packaging Coalition (SPC) Industry working group dedicated to a more robust environmental vision for packaging	Member	USA., Europe
The Packaging Forum Member-based organization working to make all packaging in New Zealand reusable, recyclable, or compostable by 2025	Member	New Zealand
The Recycling Partnership Group of organizations focused on increasing access to curbside recycling and improving participation in recycling programs	Member	USA
Trash Free Seas Alliance (TFSA) Ocean Conservancy's group for industry, science, and conservation leaders who share a common goal for a healthy ocean free of trash	Member	Global



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Exhibit 6: Statement of Assurance

Our Conclusion:

We were engaged by Amcor Limited ('Amcor') to undertake 'limited assurance' as defined by Australian Auditing Standards, hereafter referred to as a 'review', over the Selected Performance Data ('What our review covered') detailed below for the year ended 30 June 2020 presented in Amcor Limited's 2020 GRI Report ('the Report'). Based on our review, nothing came to our attention that caused us to believe that the Selected Performance Data detailed below has not been prepared and presented fairly, in all material respects, in accordance with the criteria defined below.

What our review covered

We reviewed the following Selected Performance Data, as shown in the table below presented in the Report.

Selected Performance Data	GRI Ref	SASB Ref
Energy & Greenhouse Gas Emissions	GRI 302, GRI 305	RT-CP-130a, RT-CP-110a
Environmental Compliance	GRI 307	n/a
Health & Safety Performance	GRI 403	n/a
Product Responsibility	GRI 416	RT-CP-250a
% volume purchased from suppliers compliant with company sourcing policy	GRI 308	n/a
% production volume manufactured in site certified to intl. food safety standards	GRI 416	n/a
Waste Generation & Recycling Data	GRI 306	RT-CP-150a
Water Consumed and Used	GRI 303	RT-CP-140a
Raw material renewable and recycled content, wood fibre and aluminium	GRI 301	RT-CP-410a

Our review did not include management's forward-looking statements.

Criteria applied by Amcor

In preparing the Selected Performance Data, Amcor applied:

- ▶ The Global Reporting Initiative (GRI) indicator protocols
- ▶ The Sustainability Accounting Standards Board (SASB) standards
- ▶ Amcor Limited's reported criteria detailed in the Report.

Key responsibilities

Our responsibility and independence

Our responsibility was to express a conclusion on the Selected Performance Data based on our review.

We were also responsible for maintaining our independence and confirm that we have met the independence requirements of the *APES 110 Code of Ethics for Professional Accountants* and have the required competencies and experience to conduct this assurance engagement.

Amcor's responsibility

Amcor management ("management") was responsible for selecting the Criteria, and preparing and fairly presenting the Selected Performance Data in accordance with that Criteria. This responsibility includes establishing and maintaining internal controls, adequate records and making estimates that are reasonable in the circumstances.

Our approach to conducting the review

We conducted this review in accordance with the International Federation of Accountants' *International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial*

Information ('ISAE 3000') and the terms of reference for this engagement as agreed with Amcor on 9 April 2018.

Summary of review procedures performed

A review consists of making enquiries, primarily of persons responsible for preparing the Selected Performance Data and related information, and applying analytical and other review procedures.

Our procedures included, but were not limited to:

- ▶ Conducting interviews with personnel to understand the business and reporting process as well as processes for collecting, collating and reporting the Selected Performance Data during the reporting period
- ▶ Reviewing evidence to support key disclosures associated with the Selected Performance Data
- ▶ Undertaking data analytics to check the reasonableness of the data supporting the Selected Performance Data
- ▶ Conducting detailed testing of underlying source information on a sample basis to check completeness and accuracy of the Selected Performance Data
- ▶ Performing recalculations of Selected Performance Data to confirm quantities stated were replicable
- ▶ Identifying and testing assumptions supporting the Selected Performance Data
- ▶ Reviewing the appropriateness of presentation of the Selected Performance Data.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusions.

Terence Jeyaretnam FIEAust
Partner
10 November 2020

Ernst & Young
Melbourne, Australia

Limited Assurance

Procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

While we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

Use of our Assurance Statement

We disclaim any assumption of responsibility for any reliance on this assurance statement to any persons other than management and the Directors of Amcor, or for any purpose other than that for which it was prepared. You may not disclose this assurance statement externally without our prior written consent.