

ANTI-BRIBERY and CORRUPTION POLICY

Introduction

Amcor is committed to the highest standards of integrity through honest and ethical business practices and has a zero-tolerance policy towards bribery and corruption in all forms, in full compliance with anti-bribery and corruption laws enforced around the world.

Purpose

This policy sets out Amcor's approach to bribery and corruption, provides information and guidance on recognizing and dealing with bribery and corruption issues and outlines the steps Amcor takes to implement and monitor bribery and corruption risks.

The policy also provides guidance on reporting known or suspected wrongdoing. Amcor will investigate all reports of bribery and corruption, taking action against perpetrators and will report incidents to the authorities, as appropriate.

Retaliation in any form against an individual who refuses to engage in bribery or reports a violation of this policy will not be tolerated. Acts of retaliation should be reported immediately and will be dealt with appropriately.

Scope

The policy applies to all directors, officers, employees, agents, contractors, volunteers, interns, secondees, agency workers and any other parties who are employed or engaged to act as representatives of Amcor plc and its subsidiaries (the "Company" or "Amcor") (each such person is referred to as a "co-worker"). Amcor expects its suppliers to uphold the same standards set out in this policy.

Bribery and Corruption

- **What is Bribery?**

Bribery involves offering, promising, making, accepting, requesting or receiving payments, or payments in kind (gifts, favors, hospitality etc.), to induce people to act illegally or dishonestly or to provide a benefit that is not legitimately due, and in that way, corrupt the decision-making process.

- **Prohibition on Bribery**

Bribery and corruption is prohibited in all of Amcor's business dealings and relationships, regardless of the country in which we operate.

Amcor is committed to adhering to local and international legal standards, including but not limited to the Commonwealth Criminal Code and the Corporations Act in Australia, the Foreign Corrupt Practices Act in the United States and the Bribery Act in the United Kingdom that make bribery illegal. These pieces of legislation typically enable each country to prosecute its own citizens and corporations for bribery committed abroad. Breaching such laws can have serious consequences for individuals and Amcor with the potential for criminal penalties, including fines and/or imprisonment. Failure to account properly for payments can also give rise to penalties.

Under no circumstances will Amcor approve any offering, promising, making, accepting, requesting or receiving irregular payments or payments in kind given as bribes, kickbacks

or secret commissions to influence any act or decision of the recipient, to improperly obtain new business, to retain existing business or to secure an improper advantage such as special concessions for the business.

No person has authority to violate any law or to direct others to violate any law on behalf of Amcor.

Key Risk Areas

Bribery and corruption risks occur in three key areas:

- Facilitation payments
- Gifts, hospitality and entertainment
- Dealing with government officials, third parties and intermediaries

- **Facilitation Payments**

- **What is a facilitation payment?**

Facilitation payments are typically relatively minor, unofficial payments, more by way of a gratuity, made to lower-level officials or government employees. These payments are sought to expedite routine services or administrative actions provided or performed by those individuals which Amcor is entitled to under local law and in the normal course of events. The payment is not an attempt to distort a proper decision-making process.

- **Amcor's policy**

Amcor is opposed to making facilitation payments as a matter of policy and every effort should be made to resist them. An understanding of what lies behind a request (e.g. the person may be seeking recognition or status) may suggest ways to meet the request in an acceptable way.

Amcor recognizes, that in some countries, it may be possible to make minor facilitation payments. In other countries however, strict legislation exists prohibiting facilitation payments of any kind. Such legislation can have extra-territorial reach and can therefore apply to any acts occurring outside the country in which the legislation is made. Accordingly, no facilitation payments of any amount can be made unless the prior consent of the Business Group General Counsel or Corporate General Counsel, as appropriate, has been obtained.

- **Gifts, Hospitality and Entertainment**

- **Amcor's policy**

Gifts, hospitality and entertainment can be legitimate business practices intended to build relationships and goodwill. However, they can be perceived as, or actually used as bribery, especially when offered to government officials or in certain business contexts.

Co-workers must exercise caution regarding the giving or receiving of business-related gifts or hospitality. Gifts may include direct payments, payments in kind such as goods or services, travel and/or accommodation, entertainment, meals, personal favors, etc.

Amcor recognizes that in some countries the accepting or offering of gifts of moderate value is in accordance with local business practice (i.e. where it is customary to exchange gifts or gifts are appropriate for the occasion). Local customs, monetary value of the gift and legal requirements should be considered when establishing whether a gift should be

offered to a third party, retained by a co-worker, handed to the Company or returned.

Co-workers are urged to give careful consideration to the acceptance of any gift of more than nominal value. The key is to keep an arm's length relationship, to avoid excessive or lavish gifts and to ensure that the gift is reasonable and appropriate under the circumstances. The purpose should not be to influence business decisions or compromise independent judgment.

Co-workers are permitted to provide meals, refreshments, entertainment and other business courtesies of reasonable value to non-government persons in support of the Company's business activities, so long as this practice (i) is not intended to influence a specific business decision; (ii) does not violate any law or regulation or the policies of the recipient's organization; and (iii) is consistent with industry practices, infrequent in nature and not lavish or extravagant. While the latter is difficult to define, use common sense and good judgment.

When giving gifts, co-workers should do so in Amcor's name, not their own and give them openly given, not secretly.

The policy in relation to gifts, hospitality and entertainment applies not only to Amcor's co-workers but also to their immediate family members, romantic partners and any individuals who live in the same household.

- **Circumstances when certain gifts and hospitality are prohibited**

There are certain types of gifts that should never be accepted or given by a co-worker regardless of their value. These are:

- money (cash or cash equivalent such as gift certificates or vouchers)
- drugs or other controlled substances;
- discounts for product or services that are not available to other co-workers;
- personal use of accommodation or transportation; and
- payments or loans to be used to purchase personal property.

Co-workers must also not offer, give, request or accept gifts of any kind in circumstances that could be considered as unduly influencing the party involved to obtain or retain, or to reward the provision or retention of, business or a business advantage or creating any business obligation which has the intention of a function being performed improperly, or in explicit or implicit exchange for favors or benefits.

Additionally, a co-worker should not solicit gifts or hospitality from a supplier, customer or other party with whom Amcor conducts business, nor should they exchange gifts with representatives from competitors, as such actions may create a conflict of interest.

When the company is negotiating or considering contracts, co-workers should exercise particular caution in relation to any offers of hospitality, entertainment or gifts. Co-workers who are in a position of direct or indirect influence on the outcome of a negotiation should ensure that there is no potential improper connection between any gift or hospitality and the business opportunity in question. Gifts of more than nominal value must be discussed with your General Counsel to avoid any suggestion of a conflict of interest.

It is illegal for Amcor or its co-workers to pay to or receive anything of value from any labor organization.

- **Dealing with government officials, third parties and intermediaries**
 - **Government officials**

It is the company's policy to comply strictly with laws governing the offering of gratuities and other items of value to federal, state and local government employees.

The U.S. Foreign Corrupt Practices Act, along with the laws of other jurisdictions, prohibits giving anything of value, directly or indirectly, to officials of foreign governments or foreign political candidates in order to gain improper benefits, obtain or retain business or obtain favorable rulings.

In some countries, even small gifts or a meal could be considered inappropriate or illegal. Any such offer must be carefully evaluated to ensure it complies with all applicable laws and regulations and, if unsure, seek the guidance of your General Counsel.

It is strictly prohibited to make illegal payments to government officials of any country.

- **Third parties and intermediaries**

Bribery and corruption can also occur indirectly through agents, business partners and acquisitions who might engage in corrupt practices. Amcor could be held liable if it knew about, or deliberately ignored, the activities of such third parties.

Prior to dealing with third parties and intermediaries, Business Groups are responsible for (i) deciding the degree and manner of due diligence required to ascertain the bribery and corruption risks of these parties; (ii) carrying out initial due diligence checks and subsequent reviews; and (iii) investigating identified risks and, where applicable, put in place controls tailored to manage the risks.

Where to Seek Guidance or Raise a Concern

If a co-worker is unsure whether a particular act constitutes bribery or corruption, if they are offered a bribe or asked to make one, if they believe a decision or action may be inconsistent with this policy or if they have any queries, they should raise the issue promptly with their line manager, any member of management or their General Counsel (or an authorized delegate).

The Company expects co-workers to report information about known or suspected wrongdoing to (i) their supervisor or any member of management; (ii) the Group Internal Audit, Human Resources, Legal or Health and Safety representative for their Business Group; or (iii) the Company's independent, externally managed whistleblower service at <http://www.amcor.com/whistleblower> for co-workers to anonymously, where permitted by local law, report any wrongdoing or suspected wrongdoing.

Investigations of allegations of wrongdoing will be conducted in a manner that is confidential, fair and objective and co-workers are expected to co-operate with any investigation that Amcor undertakes.

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 Code and will not be tolerated. Acts of retaliation should be reported immediately and will be disciplined appropriately.

Co-workers who submit a complaint in bad faith may face disciplinary action, including termination.

The prevention, detection and reporting of bribery and other forms of corruption is every co-worker's responsibility.