

## Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

<b>Part I</b>	<b>Reporting Issuer</b>
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1 Issuer's name		2 Issuer's employer identification number (EIN)	
Berry Global Group, Inc.		20-5234618	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Dustin Stilwell	1-812-306-2964	dustin.stilwell@amcor.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
101 Oakley Street		Evansville, Indiana 47710	
8 Date of action		9 Classification and description	
April 30, 2025		Exchange of BERY Common Stock with AMCR Common Stock	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
08579W103	N/A	BERY	N/A

<b>Part II</b>	<b>Organizational Action</b>	Attach additional statements if needed. See back of form for additional questions.
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14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► [Please see attachment.](#)

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► [Please see attachment.](#)

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► [Please see attachment.](#)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► [Please see attachment.](#)

18 Can any resulting loss be recognized? ► [Please see attachment.](#)

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► [Please see attachment.](#)

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

True, correct, and

Date ► 8/21/2025

Print your name ► **Sara Mattsson**

Title ► **Director, Berry Global Group, Inc.**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ►

Phone no.
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**Berry Global Group, Inc.**  
**EIN: 20-5234618**  
**Date of Action: April 30, 2025**

**Attachment to Internal Revenue Service Form 8937**

The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the “Code”) and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations relating to the effects of the Merger (as defined below) on the tax basis of shares of Berry Global Group, Inc. (“Berry”) common stock (NYSE: BERY) and the allocation of tax basis to Amcor plc common stock (NYSE: AMCR) pursuant to the Merger Agreement. The information contained herein does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to particular categories of stockholders. Neither Berry nor Amcor plc provides tax advice to its stockholders and the example provided below is merely illustrative. Stockholders are urged to consult their own tax advisors regarding the particular consequences of the Merger to them, including the applicability and effect of all U.S. federal, state and local and foreign tax laws. Stockholders are urged to read Amcor plc’s Form 8-K filing, dated November 19, 2024, filed with the Securities and Exchange Commission (SEC). Stockholders are also urged to read the joint proxy statement/prospectus and any other document filed or that will be filed with the SEC, as well as any amendments or supplements to these documents, carefully and in their entirety because they contain or will contain important information about the transaction and related matters. Stockholders may access these documents filed with the SEC at [www.sec.gov](http://www.sec.gov).

**Line 14 — Describe the organizational action and, if applicable, the date of the action or the date against which shareholders’ ownership is measured for the action.**

On April 30, 2025, Amcor plc completed its previously announced merger with Berry pursuant to the Agreement and Plan of Merger, dated as of November 19, 2024, by and among Amcor plc, Aurora Spirit, Inc., a wholly-owned subsidiary of Amcor plc, and Berry. At the effective time of the Merger, each issued and outstanding share of common stock, \$0.01 par value per share, of Berry (“Berry Shares”) was converted into the right to receive, 7.25 fully paid and non-assessable ordinary shares, par value \$0.01 per share, of Amcor plc (“Amcor plc Shares”), and, if applicable, cash in lieu of fractional Amcor plc Ordinary Shares that holders of Berry Common Stock would otherwise be entitled to receive in the Merger, without interest. Following the Merger, Berry was delisted from the NYSE and all shares of Berry Common Stock was automatically cancelled.

**Line 15 — Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis.**

The quantitative effect of the organizational action on the basis of security in the hands of a U.S. taxpayer is explained in the attached statement for Question 16.

**Line 16 — Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates.**

- The exchange of Berry Shares by U.S. holders for Amcor plc Shares does not result in the recognition of any gain or loss with respect to Berry Shares (except with respect to cash received in lieu of fractional shares, as discussed below).

- If a holder has differing basis or holding periods in respect of Berry Shares, the holder must determine the basis and holding periods in the Amcor plc Shares received in the merger, separately for each identifiable block (that is, stock of the same class acquired at the same time for the same price) of Berry Shares exchanged.
- The aggregate tax basis of any Amcor plc Shares received in exchange for all of the holder's Berry Shares in the merger, including fractional New Amcor Shares deemed received or redeemed or sold, as discussed below, is the same as the aggregate tax basis of the holder's Berry Shares.
- The holding period of any Amcor plc Shares (including fractional Amcor plc Shares deemed received and redeemed or sold as discussed below) received in the merger generally includes the holding period of Berry Shares exchanged for such Amcor plc Shares.
- Because Amcor plc did not issue any fractional Amcor plc Shares in the merger, if a holder exchanged Berry Shares in the merger, and would otherwise have received a fraction of an Amcor plc Share, the holder received cash. In such a case, the holder is treated as having a fractional share and having received such cash either (i) in redemption of the fractional share or (ii) as consideration for the sale of such share. The amount of any capital gain or loss recognized will be equal to the cash received with respect to the fractional share less the ratable portion of the tax basis of the Berry Shares surrendered that is allocated to the fractional share. Capital gain or loss will generally be long-term capital gain or loss if the holding period in the Berry Shares is more than one year on the date of closing of the merger. The deductibility of capital loss is subject to limitations.

**Line 17 — List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based.**

The applicable Internal Revenue Code sections upon which the tax treatment is based are as follows:

§§351, 367, and 368(a).

**Line 18 — Can any resulting loss be recognized?**

Loss is not recognizable on the exchange of shares. Capital loss is only recognizable with respect to the cash received for the fractional shares, if applicable.

**Line 19 — Provide any other information necessary to implement the adjustment, such as the reportable tax year.**

The transaction was effective on April 30, 2025. Therefore, the reportable tax year is the year of the shareholder that includes such date.