

Exhibit 1: GRI Content Index

The document sources referenced in this content index include:

- [Amcor's FY22 Annual Report](#)
- [Amcor's FY22 Proxy Statement](#)
- [Amcor's FY22 Sustainability Report](#)
- [Amcor's FY22 Form 10-K](#)
- [Amcor's FY22 TCFD Report](#)
- [Amcor's public website](#)

All policies referenced can be found in the [Investors section](#) of Amcor's company website, under the Corporate Governance tab.

GRI Standard	Disclosure Title	Document	Page	Disclosure or Additional Explanation	External Assurance
Section 102: General Disclosures					
102-1	Name of the organization			Amcor plc	
102-2	Activities, brands, products, and services	Annual Report	6-7		
102-3	Location of headquarters	Sustainability Report	80		
102-4	Location of operations	Sustainability Report		Amcor has manufacturing operations in Argentina, Australia, Belgium, Brazil, Canada, Chile, China, Colombia, Czech Republic, Denmark, Dominican Republic, 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 and Tobago, Turkey, Ukraine, United Kingdom, United States, and Venezuela.	
102-5	Ownership and legal form	Sustainability Report		Amcor plc (Amcor) is a publicly listed company with shares trading on the New York Stock Exchange (NYSE) under the ticker symbol "AMCR" and CHES Depository 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		
102-7	Scale of the organization	Annual Report	16-17		
		Form 10-K	7		
102-8	Information on employees and other workers	Sustainability Report	75		
102-9	Supply chain	Sustainability Report	24-26		
102-10	Significant changes to the organization's size, structure, ownership, or supply chain	Form 10-K	7-9, 29-30		
		Annual Report	16-17		
102-11	Precautionary Principle or approach	Sustainability Report	38		
102-12	External initiatives	Sustainability Report	19-20		
102-13	Membership of associations	Sustainability Report	70-74		
102-14	Statement from senior decision-maker	Annual Report	4-5		
		Sustainability Report	4-5		
		Proxy Statement	2-3		

GRI Standard	Disclosure Title	Document	Page	Disclosure or Additional Explanation	External Assurance
Section 102: General Disclosures					
102-15	Key impacts, risks, and opportunities	Form 10-K	13-23		
		Annual Report	11-12, 15-17		
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	17-18		
102-21	Consulting stakeholders on economic, environmental, and social topics	Sustainability Report	65-68		
		Proxy Statement	19		
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 website: Audit Committee, Compensation Committee, Executive Committee, Nominating and Corporate Governance Committee.	
		Proxy Statement	5, 9-12		
		Amcor website: Amcor Board of Directors page			
102-23	Chair of the highest governance body	Amcor 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			
		Proxy Statement	9		
102-25	Conflicts of interest	Corporate Governance Guidelines			
		Nominating & Corporate Governance Committee Charter			
		Proxy Statement	14		
102-26	Role of highest governance body in setting purpose, values, and strategy	Proxy Statement	17-18		
		Corporate Governance Guidelines			
		TCFD Report	3		
		Sustainability Report	17-18		
102-27	Collective knowledge of highest governance body	Corporate Governance Guidelines			
102-28	Evaluating the highest governance body's performance	Nominating & Corporate Governance Committee Charter			
		Proxy Statement	19		
		Corporate Governance Guidelines			

GRI Standard	Disclosure Title	Document	Page	Disclosure or Additional Explanation	External Assurance
Section 102: General Disclosures					
102-29	Identifying and managing economic, environmental, and social impacts	Sustainability Report	17-18		
		TCFD Report	3-5, 14		
		Proxy Statement	18		
102-30	Effectiveness of risk management process	Proxy Statement	17-18		
102-31	Review of economic, environmental, and social topics	Sustainability Report	17-18		
		Proxy Statement	18		
		TCFD Report	3		
102-32	Highest governance body's role in sustainability reporting	Sustainability Report	17-18		
102-33	Communicating critical concerns	Whistleblower Policy			
102-34	Nature and total number of critical concerns	Sustainability Report		<p>In FY22, there were 96 whistleblower investigations completed. These included three incidents related to Accounting and Internal Controls, 13 to Bribery and Corruption, seven to Business Integrity, 14 to Labor Practices, 42 to Harassment and Discrimination, nine to Health, Safety, and Environment, and eight to Other Compliance Concerns. These numbers reflect only incidents reported through whistleblower mechanisms, and not matters that were reported solely to, and investigated solely by, human resources.</p> <p>This is the first year we are disclosing this metric, as transparency around governance becomes more material to our stakeholders. We will continue sharing progress in future reports as best practices in reporting evolve and we continue to hone our disclosure strategy.</p>	
102-35	Remuneration policies	Proxy Statement	13, 23-29, 31-36		
102-36	Process for determining remuneration	Compensation Committee Charter			
		Proxy Statement	23-29		
102-37	Stakeholders' involvement in remuneration	Proxy Statement	42		
102-38	Annual total compensation ratio	Proxy Statement	37		
102-39	Percentage increase in annual total compensation ratio	Sustainability Report		<p>From FY21 to FY22, the annual total compensation of Amcor's highest paid individual (the CEO) and the annual total compensation of Amcor's median employee (not including the CEO) both decreased. The ratio of the total decrease for the CEO to the total decrease for the median employee was 2.76 to 1. The data for this calculation is available in Amcor's 2022 Proxy Statement (page 37) and 2021 Proxy Statement (page 38).</p>	
102-40	List of stakeholder groups	Sustainability Report	65		
102-41	Collective bargaining agreements	Form 10-K	10		
102-42	Identifying and selecting stakeholders	Sustainability Report	65		

GRI Standard	Disclosure Title	Document	Page	Disclosure or Additional Explanation	External Assurance
Section 102: General Disclosures					
103-43	Approach to stakeholder engagement	Proxy Statement	19		
		Sustainability Report	65		
102-44	Key topics and concerns raised	Sustainability Report	66-68		
102-45	Entities included in the consolidated financial statements	Form 10-K			
102-46	Defining report content and topic boundaries	Sustainability Report		Unless otherwise specified, the disclosures in this FY22 Sustainability Report cover Amcor plc operations and those of its consolidated entities from July 1, 2021 - June 30, 2022. Disclosures related to GHG emissions, waste, and water cover all of Amcor's manufacturing facilities and exclude non-manufacturing sites, whose impacts have been determined to be immaterial to Amcor's overall environmental footprint.	
102-47	List of material topics	Sustainability Report	18		
102-48	Restatements of information	Sustainability Report		In FY22, Amcor switched to a new data reporting software. This resulted in changes to our emissions data back to our baseline year FY19 due to use of a more robust set of emissions factors. We are also now reporting Scope 2 market-based emissions using residual grid mix factors where available. Further details about emission factors can be found in the GHG Calculations exhibit of this Appendix. We also recalculated our production normalization factors according to this new baseline emissions data, resulting in changes to our emissions intensity values. Each year, we adjust our baseline year data for GHG emissions, waste, and water 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.	
102-49	Changes in reporting	Sustainability Report	67-68		
102-50	Reporting period	Sustainability Report	55		
102-51	Date of most recent report	Sustainability Report	55		
102-52	Reporting cycle	Sustainability Report	55		
102-53	Contact point for questions regarding the report	Sustainability Report	55		
102-54	Claims of reporting in accordance with the GRI Standards	Sustainability Report	55		
102-55	GRI Content Index	Sustainability Report	57-63		
102-56	External assurance	Sustainability Report		Selected data has been assured by Intertek Assuris as indicated in the GRI Content Index and SASB Content Index. See the final page of this report for the Statement of External Assurance.	

GRI Standard	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	49-53		
201-2	Financial implications and other risks and opportunities due to climate change	Form 10-K	16-21		
		TCFD Report	7-12		
201-3	Defined benefit plan obligations and other retirement plans	Form 10-K	39, 51-52, 60		
203-1	Infrastructure investments and services supported	Sustainability Report	30-32		
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			
		Sustainability Report	53		
Section 300: Environmental Disclosures					
301-1	Materials used by weight or volume	Sustainability Report	22		Yes
301-2	Recycled input materials used	Sustainability Report	23		Yes
301-3	Reclaimed products and their packaging materials	Sustainability Report	28		
302-1	Energy consumption within the organization	Sustainability Report	42		Yes
303-1 (2018 Update)	Interactions with water as a shared resource	Sustainability Report	44-45		
303-2 (2018 Update)	Management of water discharge-related impacts	Sustainability Report	44-45		
303-3 (2018 Update)	Water withdrawal	Sustainability Report	46		Yes
303-4 (2018 Update)	Water discharge	Sustainability Report	46		Yes
303-5 (2018 Update)	Water consumption	Sustainability Report	45		Yes
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Sustainability Report	39		
304-2	Significant impacts of activities, products, and services on biodiversity	Sustainability Report	39		
305-1	Direct (Scope 1) GHG emissions	Sustainability Report	41-42		Yes
305-2	Energy indirect (Scope 2) GHG emissions	Sustainability Report	41-42		Yes
305-3	Other indirect (Scope 3) GHG emissions	Sustainability Report	41-42		Yes

GRI Standard	Disclosure Title	Document	Page	Disclosure or Additional Explanation	External Assurance
Section 300: Environmental Disclosures					
305-4	GHG emissions intensity	Sustainability Report	41		Yes
305-7	Nitrogen oxides, sulfur oxides, and other significant air emissions	Sustainability Report	42		Yes
306-1 (2020 Update)	Waste generation and significant waste-related impacts	Sustainability Report	42-43		
306-2 (2020 Update)	Management of significant waste-related impacts	Sustainability Report	42-43		
306-3 (2020 Update)	Waste Generated	Sustainability Report	44		Yes
306-4 (2020 Update)	Waste diverted from disposal	Sustainability Report	44		Yes
306-5 (2020 Update)	Waste directed to disposal	Sustainability Report	44		Yes
307-1	Non-compliance with environmental laws and regulations	Sustainability Report	38, 44, 46		Yes
308-1	New suppliers that were screened using environmental criteria	Sustainability Report	25-26		Yes
308-2	Negative environmental impacts in the supply chain and actions taken	Sustainability Report	25-26		
Section 400: Social Disclosures					
401-1	New employee hires and employee turnover	Sustainability Report	75-76		
403-1 (2018 Update)	Occupational health and safety management system	Sustainability Report	36-37		
403-2 (2018 Update)	Hazard identification, risk assessment, and incident investigation	Sustainability Report	37-38		
403-3 (2018 Update)	Occupational health services	Sustainability Report	33-38		
403-4 (2018 Update)	Worker participation, consultation, and communication on occupational health and safety	Sustainability Report	36-37		
403-5 (2018 Update)	Worker training on occupational health and safety	Sustainability Report	36-38		
403-7 (2018 Update)	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Sustainability Report	36-38		
403-8 (2018 Update)	Workers covered by an occupational health and safety management system	Sustainability Report	36-38		
403-9 (2018 Update)	Work-related injuries	Sustainability Report	37		Yes

GRI Standard	Disclosure Title	Document	Page	Disclosure or Additional Explanation	External Assurance
Section 400: Social Disclosures					
403-10 (2018 Update)	Worker-related ill health	Sustainability Report	37		Yes
404-1	Average hours of training per year per employee	Sustainability Report	51		
404-2	Programs for upgrading employee skills and transition assistance programs	Sustainability Report	50-51		
404-3	Percentage of employees receiving regular performance and career development reviews	Sustainability Report	51		
405-1	Diversity of governance bodies and employees	Sustainability Report Proxy Statement	75-76 5		
405-2	Ratio of basic salary and remuneration of women to men	UK Gender Pay Gap Statement		Amcor has not completed a global analysis of this metric. We do report on the ratio of basic salary and remuneration of women to men as required by law in the United Kingdom and Australia.	
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Modern Slavery and Human Trafficking Statement			
408-1	Operations and suppliers at significant risk for incidents of child labor	Modern Slavery and Human Trafficking Statement			
409-1	Operations and suppliers at significant risk of incidents of forced or compulsory labor	Modern Slavery and Human Trafficking Statement			
412-1	Operations that have been subject to human rights reviews or impact assessments	Sustainability Report	53		
412-2	Employee training on human rights policies or procedures	Sustainability Report	53		
413-1	Operations with local community engagement, impact assessments, and development programs	Sustainability Report	53		
414-1	New suppliers that were screened using social criteria	Sustainability Report	25-26		
414-2	Negative social impacts in the supply chain and actions taken	Sustainability Report	25-26		
415-1	Political contributions	Sustainability Report	34		
416-1	Assessment of the health and safety impacts of product and service categories	Sustainability Report	29		
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Sustainability Report	30		
417-1	Requirements for product and service information and labeling	Sustainability Report		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 and robust.	

Exhibit 2: SASB Content Index

SASB Topic	Disclosure Number	Disclosure Title	Page	Disclosure or Additional Explanation	External Assurance
Greenhouse Gas Emissions	RT-CP-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	42		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	40-42		
Air Quality	RT-CP-120a.1	Air emissions of the following pollutants: NOx, SOx, volatile organic compounds (VOCs), and particulate matter (PM)	42		Yes
Energy Management	RT-CP-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable, (4) total self-generated energy	42		Yes
Water Management	RT-CP-140a.1	(1) Total water withdrawn, (2) total water consumed, (3) percentage of each in regions with High or Extremely High Baseline Water Stress	45-46		Yes
	RT-CP-140a.2	Description of water management risks and discussion of strategies and practices to mitigate those risks	44-45		
	RT-CP-140a.3	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	46		Yes
Waste Management	RT-CP-150a.1	Amount of hazardous waste generated, percentage recycled	44		Yes
Product Safety	RT-CP-250a.1	Number of recalls issued, total units recalled	30		Yes
	RT-CP-250a.2	Discussion of process to identify and manage emerging materials and chemicals of concern	25, 37-38		Yes
Product Lifecycle Management	RT-CP-410a.1	Percentage of raw materials from: (1) recycled content, (2) renewable resources, and (3) renewable and recycled content	23-24		
	RT-CP-410a.2	Revenue from products that are reusable, recyclable, and/or compostable	28		
	RT-CP-410a.3	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	22-34		
Supply Chain Management	RT-CP-430a.1	Total wood fiber procured, percentage from certified sources	22, 25		Yes
	RT-CP-430a.2	Total aluminum purchased, percentage from certified sources	22, 25		Yes
Activity Metrics	RT-CP-000.A	Amount of production, by substrate		Many Amcor products are comprised of mixed substrates, which prohibits us from disclosing tons of production by distinct substrate. A good proxy for this metric is our purchase of raw materials on page 22, which indicates the mix and proportion of materials purchased annually for use in our products.	
	RT-CP-000.B	Percentage of production as (1) paper/wood, (2) glass, (3) metal, and (4) plastic	22		
	RT-CP-000.C	Number of employees	75		