

## Exhibit 1: GRI Content Index

GRI Standard	Disclosure Title	Document (FY21 version unless otherwise noted)	Page	Disclosure or Additional Explanation	External Assurance
<b>Section 102: General Disclosures</b>					
102-1	Name of the organization			Amcor plc	
102-2	Activities, brands, products, and services	Annual Report	6-7		
102-3	Location of headquarters	Annual Report	138		
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, Russia, Singapore, South Africa, South Korea, Spain, Switzerland, Thailand, Trinidad & 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 CHESD 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	6, 14		
		Form 10-K	7		
102-8	Information on employees and other workers	Sustainability Report	60		
102-9	Supply chain	Sustainability Report	24-25		
102-10	Significant changes to the organization's size, structure, ownership, or supply chain	Form 10-K	6-7, 28		
102-11	Precautionary Principle or approach	Sustainability Report	32		
102-12	External initiatives	Sustainability Report	18-19, 61-64		
		Amcor website: Sustainability section			
102-13	Membership of associations	Sustainability Report	61-64		
102-14	Statement from senior decision-maker	Annual Report	4-5		
		Sustainability Report	4-5		
		2021 Proxy Statement	1-2		
102-15	Key impacts, risks, and opportunities	Form 10-K	12-22, 27-28		
		Annual Report	14-15		

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<b>Section 102: General Disclosures</b>					
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		
102-21	Consulting stakeholders on economic, environmental, and social topics	Sustainability Report 2021 Proxy Statement	17 19		
102-22	Composition of the highest governance body and its committees	Corporate Governance Guidelines 2021 Proxy Statement	5, 9-12, 14-16	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, Whistleblower Committee.	
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 2021 Proxy Statement	9		
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 2021 Proxy Statement Corporate Governance Guidelines	18		
102-29	Identifying and managing economic, environmental, and social impacts	Sustainability Report	17-18		
102-30	Effectiveness of risk management process	Sustainability Report 2021 Proxy Statement	17, 31-33 17		

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<b>Section 102: General Disclosures</b>					
102-31	Review of economic, environmental, and social topics	Sustainability Report	17		
		2021 Proxy Statement	17		
102-32	Highest governance body's role in sustainability reporting	Sustainability Report	17		
102-33	Communicating critical concerns	Whistleblower Policy			
102-35	Remuneration policies	2021 Proxy Statement	25-26		
102-36	Process for determining remuneration	Compensation Committee Charter			
		2021 Proxy Statement	23-28		
102-37	Stakeholders' involvement in remuneration	2021 Proxy Statement	43		
102-38	Annual total compensation ratio	2021 Proxy Statement	38		
102-40	List of stakeholder groups	Sustainability Report	17, 57		
102-41	Collective bargaining agreements	Sustainability Report	41		
102-42	Identifying and selecting stakeholders	Sustainability Report	17, 57		
103-43	Approach to stakeholder engagement	2021 Proxy Statement	19		
		Sustainability Report	17, 57		
102-44	Key topics and concerns raised	Sustainability Report	56-58		
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 FY21 Sustainability Report cover Amcor plc operations from July 1, 2020 - June 30, 2021. 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	56-57		
102-48	Restatements of information	Sustainability Report		In FY21, Amcor Rigid Packaging recalculated Scope 3 emissions from raw materials and logistics back to our FY19 baseline. This was primarily due to improved accuracy of emission factors related to raw materials and improved data collection activities for both raw materials and logistics. These two recalculations presented cumulative material differences for ARP and Amcor's overall emissions. Additionally, from FY20 to FY21, a number of entities were closed or sold and are excluded from Amcor plc's boundary as outlined per GHG Protocols.	

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102-48	Restatements of information	Sustainability Report		We adjust our baseline year data annually 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	58		
102-50	Reporting period	Sustainability Report	17		
102-51	Date of most recent report	Sustainability Report	17		
102-52	Reporting cycle	Sustainability Report	17		
102-53	Contact point for questions regarding the report	Sustainability Report	17		
102-54	Claims of reporting in accordance with the GRI Standards	Sustainability Report	17		
102-55	GRI Content Index	Sustainability Report	47-53		
102-56	External assurance	Sustainability Report		Selected data has been assured by ERM CVS as indicated in the GRI Content Index and SASB Content Index. See the final page of this report for the Assurance Statement.	
<b>Section 200: Economic Disclosures</b>					
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, 17, 21		
		Sustainability Report	33		
201-3	Defined benefit plan obligations and other retirement plans	Form 10-K	39, 41-42		
203-1	Infrastructure investments and services supported	Sustainability Report Amcor website: Sustainability and Insights sections	4-5, 9-13		
205-1	Operations assessed for risks related to corruption	Sustainability Report			
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	44-45		

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<b>Section 300: Environmental Disclosures</b>					
301-1	Materials used by weight or volume	Sustainability Report	21		Yes
301-2	Recycled input materials used	Sustainability Report	22		Yes
301-3	Reclaimed products and their packaging materials	Sustainability Report	28		
302-1	Energy consumption within the organization	Sustainability Report	35		Yes
303-1 (2018 update)	Interactions with water as a shared resource	Sustainability Report	37-38		
303-2 (2018 Update)	Management of water discharge-related impacts	Sustainability Report	37-38		
303-3 (2018 update)	Water withdrawal	Sustainability Report	38		Yes
303-4 (2018 update)	Water discharge	Sustainability Report	39		Yes
303-5 (2018 update)	Water consumption	Sustainability Report	37		Yes
305-1	Direct (Scope 1) GHG emissions	Sustainability Report	35		Yes
305-2	Energy indirect (Scope 2) GHG emissions	Sustainability Report	35		Yes
305-3	Other indirect (Scope 3) GHG emissions	Sustainability Report	35		Yes
305-4	GHG emissions intensity	Sustainability Report	35		Yes
305-7	Nitrogen oxides, sulfur oxides, and other significant air emissions	Sustainability Report	35-36		Yes
306-2	Waste by type and disposal method	Sustainability Report	36-37		Yes
307-1	Non-compliance with environmental laws and regulations	Sustainability Report	33		Yes
308-1	New suppliers that were screened using environmental criteria	Sustainability Report	24-25		Yes
308-2	Negative environmental impacts in the supply chain and actions taken	Sustainability Report	25		

GRI Standard	Disclosure Title	Document	Page	Disclosure or Additional Explanation	External Assurance
<b>Section 400: Social Disclosures</b>					
401-1	New employee hires and employee turnover	Sustainability Report	60		
403-1 (2018 Update)	Occupational health and safety management system	Sustainability Report	31-33		
403-2 (2018 Update)	Hazard identification, risk assessment, and incident investigation	Sustainability Report	31-33		
403-3 (2018 Update)	Occupational health services	Sustainability Report	31-33		
403-4 (2018 Update)	Worker participation, consultation, and communication on occupational health and safety	Sustainability Report	31-33		
403-5 (2018 Update)	Worker training on occupational health and safety	Sustainability Report	31-33		
403-7 (2018 Update)	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Sustainability Report	31-33		
403-8 (2018 Update)	Workers covered by an occupational health and safety management system	Sustainability Report	31-33		
403-9 (2018 Update)	Work-related injuries	Sustainability Report	31-33		Yes
403-10 (2018 Update)	Worker-related ill health	Sustainability Report	31-33		Yes
404-1	Average hours of training per year per employee	Sustainability Report	44		
404-2	Programs for upgrading employee skills and transition assistance programs	Sustainability Report	42-44		
404-3	Percentage of employees receiving regular performance and career development reviews	Sustainability Report	44		
405-1	Diversity of governance bodies and employees	Sustainability Report	60		
		2021 Proxy Statement	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.	
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Sustainability Report	24-25, 41		
408-1	Operations and suppliers at significant risk for incidents of child labor	Sustainability Report	24-25, 44-45		

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<b>Section 400: Social Disclosures</b>					
409-1	Operations and suppliers at significant risk of incidents of forced or compulsory labor	Sustainability Report	24-25, 45		
		Modern Slavery and Human Trafficking Statement			
412-1	Operations that have been subject to human rights reviews or impact assessments	Sustainability Report	24-25, 45		
412-2	Employee training on human rights policies or procedures	Sustainability Report	44-45		
413-1	Operations with local community engagement, impact assessments, and development programs	Sustainability Report	45		
414-1	New suppliers that were screened using social criteria	Sustainability Report	24-25		
414-2	Negative social impacts in the supply chain and actions taken	Sustainability Report	25		
415-1	Political contributions	Sustainability Report		According to Amcor policy, no political contributions were paid in FY21.	
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	29		Yes
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
<b>Section 102: General Disclosures</b>					
Greenhouse Gas Emissions	RT-CP-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	35		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	34-35		
Air Quality	RT-CP-120a.1	Air emissions of the following pollutants: NOx, SOx, volatile organic compounds (VOCs), and particulate matter (PM)	35		
Energy Management	RT-CP-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable, (4) total self-generated energy	35		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	37-39		Yes
	RT-CP-140a.2	Description of water management risks and discussion of strategies and practices to mitigate those risks	37-38		
	RT-CP-140a.3	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	38		Yes
Waste Management	RT-CP-150a.1	Amount of hazardous waste generated, percentage recycled	36-37		Yes
Product Safety	RT-CP-250a.1	Number of recalls issued, total units recalled	29		Yes
	RT-CP-250a.2	Discussion of process to identify and manage emerging materials and chemicals of concern	29, 32		
Product Lifecycle Management	RT-CP-410a.1	Percentage of raw materials from: (1) recycled content, (2) renewable resources, and (3) renewable and recycled content	22-23		Yes
	RT-CP-410a.2	Revenue from products that are reusable, recyclable, and/or compostable	26-28		
	RT-CP-410a.3	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	21-28		
Supply Chain Management	RT-CP-430a.1	Total wood fiber procured, percentage from certified sources	23		Yes
	RT-CP-430a.2	Total aluminum purchased, percentage from certified sources	23		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 21, 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	21		
	RT-CP-000.C	Number of employees	41		