

# Shaping the future of packaging





## About this report

Following the merger of Amcor plc (Amcor) and Berry Global (Berry) in 2025, teams across the business began working to bring together data from the two legacy companies into a single report.

We are pleased to present the first full view of our combined company's environmental, social and governance performance in this Sustainability Report for fiscal year 2026 (FY26).

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# A letter from our CEO, Peter Konieczny

## Welcome to Amcor's Sustainability Report for FY26.

Amcor's scale, capabilities and global reach give us a unique ability to help shape the future of packaging.

We're putting that expertise to work by designing more sustainable packaging, increasing the use of recycled materials, reducing emissions and helping build stronger recycling and waste collection systems.

In doing so, we're helping our customers succeed, opening new opportunities for innovation and growth and moving our industry forward.

I'm proud of the progress we're making and excited about the role we can play in creating packaging that benefits both people and the planet.



With our scale, expertise and innovation, we're helping shape the future of packaging while creating value for customers, driving growth and supporting a more sustainable future.

**Peter Konieczny**  
Chief Executive Officer

## Summary

Packaging plays an essential role in modern life, and making it more sustainable is one of the most important opportunities facing our industry.

At Amcor, we are helping drive this transition by designing packaging that is better for the environment, supporting the development of circular systems and reducing impacts across our value chain. These efforts not only help address environmental challenges, they also enable us to better serve customers, respond to evolving regulations and consumer expectations and position our business for long-term growth. Throughout FY26, we continued advancing our performance through innovation, partnership and the dedication of our employees around the world, while maintaining our focus on delivering packaging solutions that protect products, reduce waste and meet customer needs.





## PROMOTING CIRCULARITY

A circular economy for packaging does not happen through innovation alone. It requires collaboration across the value chain, from packaging design and material selection to collection, sorting and recycling. Circularity remains at the center of our sustainability strategy because it creates value for customers, helps reduce waste and supports the transition to more sustainable packaging systems.

In FY26, we continued expanding our portfolio of recycle-ready packaging solutions, introducing post-consumer recycled (PCR) content into new packaging formats and extending the use of AmFiber™ paper-based solutions into additional applications. We also launched new recycle-ready dispensing and packaging solutions incorporating materials derived from CleanStream® recycling technology and advanced lightweighting initiatives that lower material use while maintaining performance. These innovations, recognized through multiple industry awards, demonstrate how packaging can deliver both functionality and environmental benefits.

At the same time, we strengthened partnerships with organizations across the packaging value chain to improve collection, sorting and recycling infrastructure, support innovation and increase consumer participation in packaging recovery. A significant milestone came in February 2026, when polypropylene (PP) beverage cups manufactured for foodservice and retail customers qualified as “Widely Recyclable” in the United States through How2Recycle®, reflecting years of collaboration to improve recycling access and end markets. This designation helps consumers more confidently identify and recycle the cups, while helping customers meet growing expectations for more circular packaging solutions.

We also continued working with policymakers, industry groups and customers around the world to help navigate evolving regulations and accelerate progress toward a more circular economy. This included engaging on key policy developments such as the Packaging and Packaging Waste Regulation (PPWR) in Europe and extended producer responsibility (EPR) programs in North America, while providing customers with technical guidance and practical insights to help them prepare for changing requirements.

## Summary continued

### PROTECTING THE ENVIRONMENT

Addressing environmental challenges requires action across our products, operations and supply chain. Through science-based targets and a clear decarbonization strategy, Amcor is focused on reducing greenhouse gas (GHG) emissions, improving resource efficiency and helping customers lower the environmental impacts of their packaging.

During FY26, we continued to drive progress toward our near-term and net-zero science-based targets, which were revalidated for the combined company by the Science Based Targets initiative. Our Decarbonization Roadmap highlights the five key focus areas that guide our emission reduction strategy: renewable electricity, supply chain engagement, recycled content, product redesign and operational efficiency. These priorities help reduce emissions while supporting innovation and long-term business resilience.

Because much of the environmental impact of packaging occurs beyond our own operations, supplier engagement remains a critical part of our approach. During the year, we worked with 120 suppliers through our Scope 3

supplier engagement program and collected supplier-specific GHG emission factors for more than 2,000 materials, helping improve emissions data quality and identify opportunities for further reductions across the value chain. These efforts strengthen our ability to reduce supply chain emissions while providing customers with more robust and transparent sustainability data.

We also partnered with customers to develop lightweighted, lower-carbon and recycle-ready packaging solutions, supported by our ASSET™ life cycle assessment (LCA) system. Across our facilities, teams implemented initiatives to improve energy efficiency, increase renewable electricity sourcing, reduce manufacturing waste and conserve water. Together, these efforts help strengthen environmental performance, reduce pressure on natural resources and support a more resilient future.

# 320,000 mt

In FY26, Amcor used 320,000 metric tons of PCR materials, reducing environmental impacts and GHG emissions.



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## Our decarbonization strategy

### FOUR PRIORITY INITIATIVES

#### 1 Renewable electricity

Switching to renewable sources

Expected to contribute ~30% of emission reductions

#### 2 Supply chain

Working with suppliers to reduce the carbon footprint of our raw materials

Expected to contribute ~24% of emission reductions

#### 3 Recycled content

Using more PCR materials

Expected to contribute ~8% of emission reductions

#### 4 Product redesign

Reducing material use and switching to lower-carbon materials

Expected to contribute ~10% of emission reductions

### ONE ONGOING INITIATIVE

+1

#### Operational efficiencies

Ongoing waste, water, energy efficiency and equipment upgrade activities to underpin our drive toward net zero

## Summary continued



## SUPPORTING OUR PEOPLE

Our people help turn our ambitions into action every day. Their expertise, commitment and passion drives our success, and we are dedicated to providing a workplace where people feel safe, valued, supported and empowered to reach their full potential.

Safety remains a core value. We are encouraged by the early results following our combination with Berry, including four consecutive quarters of improvement in our recordable incident rate. During FY26, we continued to strengthen and align safety programs across the combined company while focusing on the identification and mitigation of critical risks. We rolled out health and safety training across our global workforce, contributing to a total recordable incident rate of 0.47. These results reflect our ongoing commitment to building and maintaining a world-class safety culture.

As we continued integrating teams following the combination, we advanced a shared culture built on common values and behaviors. Through initiatives including the Amcor Diamond Award, we recognized employees who exemplify our culture and reinforce the behaviors that help our business succeed.

We also invested in developing talent, strengthening leadership capabilities and enhancing the employee experience through onboarding, learning and development programs. Efforts to foster inclusion and belonging continued across the organization, helping create an environment where employees can thrive both personally and professionally.

Beyond our operations, employees contributed to the communities where we live and work through volunteering, fundraising and environmental initiatives. From food drives and emergency-relief efforts to STEM education programs and community cleanups, our people continued to make a meaningful difference. On World Cleanup Day, 48 Amcor teams collected more than 13 metric tons of waste from the environment, demonstrating how collective action can create positive impacts that extend far beyond our facilities.

We are proud of the progress achieved during FY26. As sustainability expectations continue to evolve, we remain focused on helping customers succeed, advancing circularity, reducing environmental impacts and creating positive outcomes for our communities. Through innovation, collaboration and the commitment of our employees, we will continue working to shape a future that benefits both people and the environment.



## CIRCULARITY

## Driving packaging circularity

In FY26, Amcor produced 3,212,000 metric tons of recyclable and recycle-ready packaging, representing 78% by weight of our total packaging production and accounting for \$16.5 billion in revenue.


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## ENVIRONMENT

## Reducing GHG emissions

In FY26, Amcor's absolute GHG emissions across Scopes 1, 2 and 3 were 19,974,000 metric tons of CO<sub>2</sub>e. This represents a 3% reduction from the previous year and a 12% reduction from our FY22 baseline year.


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## PEOPLE

## Embedding a safety culture

In FY26, Amcor's total recordable incident rate was 0.47, demonstrating an incident rate substantially lower than industry averages and underscoring a deeply embedded, proactive safety culture.


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# Circularity



## 348,500

metric tons of recycled materials used, including 320,000 metric tons of PCR materials

## 7%

of plastics used were PCR

## \$16.5bn

in revenue generated from products that met widely recognized recyclability standards

## 78%

of products by weight met widely recognized recyclability standards

## 393,300

metric tons of renewable materials used

## 1,500

R&D professionals and engineers supported by 10 innovation centers

## Product innovation

# Amcor develops packaging that protects products and consumers while helping customers achieve their sustainability goals.

### INNOVATING FOR PRODUCT PROTECTION, CIRCULARITY AND SCALE

Our innovation approach starts with a fundamental requirement: every package must preserve the product inside and prevent waste.

The resources required to grow, manufacture, process and transport a product are often substantially greater than those required to produce its packaging. Packaging failure can waste not only the product, but also the resources invested throughout its supply chain. We engineer our solutions to deliver the protection, shelf life and functionality needed for food, beverage, healthcare, home and personal care applications, while improving the environmental characteristics of the packaging itself.

Building on this foundation, our sustainability-focused product innovation is organized around three connected priorities:

- 1) Designing packaging for future life, enabling its value to extend beyond its first use through recycling, reuse or appropriate composting applications.
- 2) Expanding material choices to incorporate more circular options like recycled and renewable materials while maintaining product protection and packaging performance.
- 3) Scaling innovation into customer adoption by combining technical expertise, customer collaboration, reliable material supply and emerging technologies.

These priorities connect packaging design, material science and commercialization. Together, they help customers respond to changing consumer expectations and regulatory requirements while advancing circularity, resource efficiency and decarbonization.

In FY26, our first full year as a combined company, we brought together the complementary capabilities of legacy Amcor and Berry to pursue these priorities across a broader range of materials, formats and markets. Our focus is increasingly on moving from demonstrating what is possible to helping customers implement more sustainable packaging at scale.

### GLOBAL COMMITMENT

One important element of our responsible packaging journey has been our participation in the Ellen MacArthur Foundation Global Commitment, launched in 2018 to advance a circular economy for plastics. Amcor was one of the founding signatories and committed to the initiative's goals, including developing our packaging to be recyclable, reusable or compostable and using 10% PCR plastic materials by 2025. Amcor teams worked toward these goals through ongoing design and innovation across our portfolio.

By the end of FY25, we achieved our goal to use 10% PCR plastic. Our R&D teams developed recycle-ready solutions

for over 96% of our global packaging portfolio, ensuring recyclable and recycle-ready alternatives are available to customers for nearly every type of packaging we produce. We also made great progress toward our design for recyclability goals during FY25: 72% of our packaging production by weight met design for recyclability criteria.

In FY26, we re-committed to the Global Commitment, which has transitioned from its initial 2025 chapter into a newly structured Global Commitment 2030 phase. As part of this work, Amcor has set a target to achieve 15% PCR plastic content in our packaging. We will also continue working to develop more options across our global portfolio that are designed for recyclability and reuse.

# Product innovation continued

## DESIGNING PACKAGING FOR FUTURE LIFE

### APPROACH

**We consider what happens to packaging after use from the earliest stages of development. Our teams apply widely accepted design principles and work with customers, recyclers, regulators and industry groups to develop packaging that can navigate the relevant collection, sorting and recycling systems.**

The appropriate solution depends on the product, application and market. We develop recyclable and recycle-ready packaging, support reuse and refill models and offer compostable solutions where the application and available infrastructure make them appropriate. Across these approaches, product protection and packaging performance remain essential.

### TAKING ACTION

#### Advancing recyclability across our portfolio

Amcor reports packaging recyclability using two categories aligned with the Ellen MacArthur Foundation Global Commitment:

- Recyclable packaging is recyclable in practice and at scale, meeting the Global Commitment criterion of a 30% post-consumer recycling rate in multiple regions collectively representing at least 400 million inhabitants.
- Recycle-ready packaging is designed to be recycled using current technologies, although collection, sorting and recycling infrastructure may not yet be widely available.

In FY26, packaging meeting these recyclability definitions represented 78% of our total packaging production by weight, equivalent to 3,212,000 metric tons of packaging and \$16.5 billion in revenue. This comprised:

- 2,237,000 metric tons of recyclable packaging, representing \$10.0 billion in revenue.
- 975,000 metric tons of recycle-ready packaging, representing \$6.5 billion in revenue.

We distinguish between the solutions available to customers and those customers have adopted. Tracking both helps us understand technical readiness alongside the pace of market adoption.

Production-based metrics measure the packaging actually sold. In FY26, approximately 89% of our rigid packaging production by weight was recyclable. Our recyclable packaging production also includes all paper-based packaging produced by our Specialty Cartons business, which has been certified as recyclable by the Institute Cyclo-HTP. Our Global Flexibles business has commercialized recycle-ready solutions or trial-ready alternatives available for over 95% of its portfolio by square meter.

#### Replacing complex structures with recycle-ready designs

Our innovation programs simplify packaging structures and develop alternatives to materials or combinations that are difficult to recycle, while preserving functionality and consumer appeal.

Recyclability remains dependent on the relevant collection and recycling infrastructure.



## Amcor partners with DCM to introduce recycle-ready fertilizer packaging

Amcor partnered with Belgium-based De Ceuster Meststoffen NV (DCM) to introduce a new recycle-ready PE film for its fertilizer portfolio in Europe. The innovation replaces DCM's previous multi-material packaging structure, which was not designed for recycling in existing streams. The new packages also incorporate 35% PCR content, which delivers a 17% reduction in carbon footprint according to LCA data.\*

\*Based on a cradle-to-gate comparison of a standard virgin mono-PE film vs 35% PCR mono-PE film, calculated using Amcor's ASSET LCA model.



## Amcor enhances circular paint can initiative in U.K.

Amcor has strengthened our award-winning closed-loop recycled paint container initiative with a new, more efficient cleaning system for emptied paint cans. First launched in 2022 and developed in partnership with waste-paint reengineering specialist Paint360, the system enables used paint cans to be cleaned, processed, and recycled once the remaining paint has been removed — allowing them to be transformed into new containers and kept in circulation.

The cleaned and shredded plastic material is then reprocessed at the Amcor Circular Polymers facility in Leamington Spa, U.K., and paint containers incorporating the recycled material are manufactured at Amcor's Oakham, U.K. site. Critical to the success of the project is the ability to effectively remove the small amount of paint that remains in the containers before they are reprocessed.

Paint360 has developed a new system that replaces the more traditional washing method, reducing environmental impacts from the washing process and yielding a consistently higher standard of recycled plastic.



## Product innovation continued



### Magic One takes airless dispensing to a new level

Amcor is investing in the development of a new airless dispensing system that offers beauty and personal care brands greater flexibility, improved sustainability, brand-enhancing aesthetics and an outstanding consumer experience. The Magic One dispenser has been developed with E.U. PPWR requirements in mind.

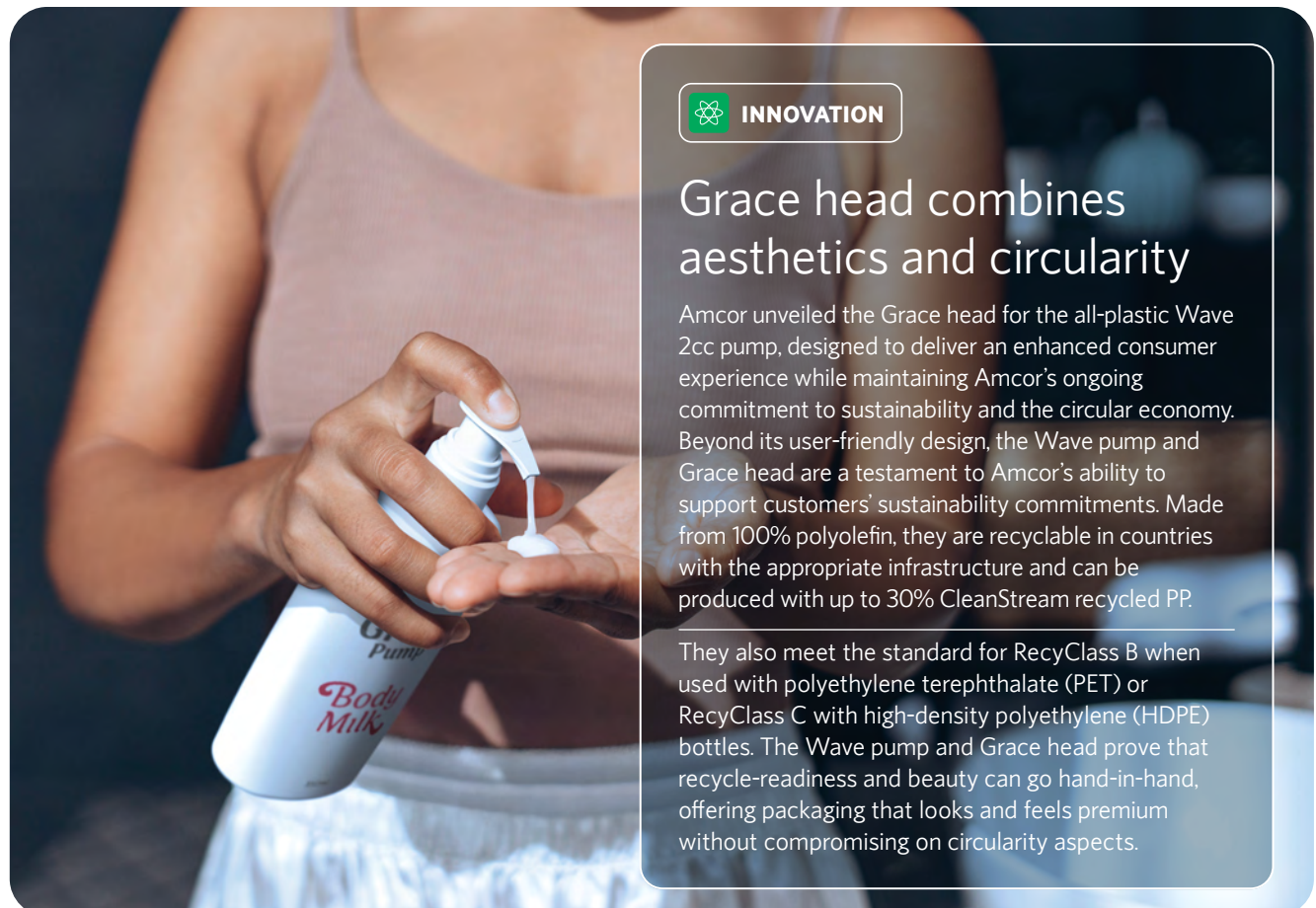
It is manufactured 100% in polyolefin, making it recycle-ready in countries with the appropriate infrastructure in place. The new dispenser is also up to 9% lighter than other airless dispensers from Amcor and it can include recycled plastics from Amcor's proprietary CleanStream recycling technology.



### Grace head combines aesthetics and circularity

Amcor unveiled the Grace head for the all-plastic Wave 2cc pump, designed to deliver an enhanced consumer experience while maintaining Amcor's ongoing commitment to sustainability and the circular economy. Beyond its user-friendly design, the Wave pump and Grace head are a testament to Amcor's ability to support customers' sustainability commitments. Made from 100% polyolefin, they are recyclable in countries with the appropriate infrastructure and can be produced with up to 30% CleanStream recycled PP.

They also meet the standard for RecyClass B when used with polyethylene terephthalate (PET) or RecyClass C with high-density polyethylene (HDPE) bottles. The Wave pump and Grace head prove that recycle-readiness and beauty can go hand-in-hand, offering packaging that looks and feels premium without compromising on circularity aspects.





## INNOVATION

## Award-winning AmPrima® recycle-ready shredded cheese packs

Amcor's AmPrima recycle-ready packaging for shredded cheese applications received two WorldStar Global Packaging Awards 2026, recognizing the retail and foodservice solution in the Food and the Packaging Materials and Components categories.

The packaging for shredded cheese applications in both retail and foodservice markets brings together the expertise of Amcor's Asia Pacific and North American teams. It replaces traditional non-recyclable structures with a PE film that improves recyclability.

Designed to meet Australasian soft plastics recycling standards, the packaging is permitted to carry the "Check Locally" logo under the Australasian Recycling Label. This helps shoppers make clearer, more informed recycling decisions.



## INNOVATION

## Amcor introduces recycle-ready dip cup packaging design with sustainability requirements in mind

Amcor announced the commercial availability of PP Revolution™, a new portfolio of PP recycle-ready dip cup arrays and lidding solutions for condiments, dressings and sauces for foodservice. The PP Revolution platform is designed to help brands transition from traditional polystyrene while maintaining performance, efficiency and consumer appeal.

The dip cup solutions are designed for recyclability, with select sizes rated "Preferred" under the APR Design® Guide for Size Sorting Potential. This evaluation can support stronger recyclability claims and potential EPR fee advantages, with How2Recycle prequalification of Check Locally in the U.S. and Widely Recyclable in Canada available for select sizes.\*



\*Additional package components, product application or other attributes may change the final recyclability of the package.

## Product innovation continued

### Making reuse practical for customers and consumers

Reuse requires packaging that can perform reliably through repeated filling, transportation, handling and cleaning. It also requires systems that make returning or refilling packaging practical.

At our rigid packaging innovation center in Manchester, Michigan, we test reusable designs under temperature cycles, transportation conditions and repeated washing with different detergents and caustic cleaning solutions. We have also deployed tracking technology that gives customers insights into usage frequency, number of uses and return rates.

### Scaling core reusable markets

Our reusable portfolio includes durable PET bottles for water and carbonated soft drinks, developed with major beverage companies for markets with established refill programs. These bottles can last for up to 25 uses.

The combination with Berry expanded our portfolio to include additional refillable beauty and personal care packaging, reusable cups and lids and refill-at-home dispensers with associated refill pouches.

In FY26, Amcor's reusable packaging systems generated approximately \$90 million in revenue and represented 12,600 metric tons of production.

Customer applications and market research illustrate how design can improve both environmental performance and ease of use.



#### SPOTLIGHT

### Consumers embrace refill solutions in beauty and personal care

Recent Amcor research shows that refill packaging is becoming an increasingly familiar part of consumers' personal care routines, with 66% of 2,749 European consumers surveyed saying they had purchased a refill pouch in the past 12 months.

The research found that affordability, sustainability and convenience are key to future adoption, with 81% of respondents more likely to buy refill pouches if they are recyclable, and 86% expecting refills to cost less than the original packaged product.

Greater availability could also encourage uptake, with 45% saying they would buy more refills if they were easier to find in-store or online.





## INNOVATION

## Amcor's Exclusive stick simplifies refill process for specialist shampoo

Amcor's simple, mess-free and hygienic refill process for its Exclusive stick made it the ideal choice for French natural hair expert Cut by Fred's Detox Stick Shampoo. The Exclusive stick replaced the brand's original refill pack, which required consumers to melt the refill in a microwave and manually transfer it to the container before placing it in the fridge to solidify. This complicated procedure was affecting sales of the refill. The Exclusive stick simplifies the refill process by enabling the refill to be easily inserted into the original pack, removing the need to touch the product. Each refill weighs just 18 g, delivering a substantial material saving over the original 75 mL container. In addition, both the Exclusive stick and refill are made entirely from PP, meaning the packs can be recycled at end of life, where appropriate collection and recycling facilities exist. The solution picked up silver in the Beauty and Personal Care category at the Sustainability and Impact Awards 2026, organized by U.K. B2B publication Packaging News.



## SPOTLIGHT

## Amcor and Mediacor launch a refill pouch for Nana laundry and cleaning products

Amcor and Mediacor, a Slovenian manufacturer of organic food, home cleaning products and laundry products, collaborated to launch a two-liter spouted stand-up pouch for liquid products with Mediacor's Nana brand, which offers ecological cleaning products. The pouch is recycle-ready in Italy, Germany and Austria.

When looking to expand its offering to include flexible large-format refill packs, Nana worked closely with Amcor to transform its filling lines, unlocking reductions in both plastic use and pack weight. By launching the AmPrima refill pouch, Nana has reduced the plastic used to package two liters of product by up to 80%\* and lowered the carbon footprint of its packaging by up to 64% compared to two blow-molded one-liter PET bottles.\*

\*Comparison between two one-liter 78 gram bottles vs one two-liter 34 gram pouch.

\*\*Based on ASSET cradle-to-grave comparison of two one-liter PET rigid bottles vs one two-liter AmPrima mono-PE pouch with assumption of 100% mechanical recycling for both formats.



## Product innovation continued



### Amcor containers play central role in ongoing Ocado Retail refill project

Amcor will continue to produce bespoke containers for the Refill Coalition's ongoing work with Ocado Retail in the U.K. The project, which began in 2024 and was approved in FY26 to continue, was the first by a major supermarket to pilot reusable packaging. It allows Ocado Retail to deliver online orders for everyday products such as pasta, rice and washing liquid in refillable packaging.

Amcor designed and manufactured the 2 kg and 3 kg refillable containers used in the project – the result of considerable engineering expertise and close collaboration with Ocado Retail and the Refill Coalition. The containers were designed to meet the differing environments across its usage cycle – from compatibility with filling systems, to delivery, to at-home storage, to washing, and ultimately back to be refilled. The continuation of the trial will help drive further data insights, including the true life cycle of the container.



### Applying compostability selectively

Compostable packaging is an application-specific option rather than a universal alternative to recycling. Its effectiveness depends on meeting relevant standards and having access to the conditions and infrastructure required for biodegradation.

We generally find compostable packaging most appropriate where it facilitates the composting of food waste and both are processed together, such as tea remaining inside a tea bag. Our portfolio includes LifeSpan fresh produce film and AmFiber Dual Life paper-based packaging, which meet compostability requirements and can also be recycled through established paper recycling streams.

We assess opportunities with customers case by case, considering product protection, environmental impacts, branding, regulation and the infrastructure available in the intended market.

## EXPANDING CIRCULAR MATERIAL CHOICES

**In FY26, Amcor used approximately 4,889,000 metric tons of raw materials. Our FY26 direct material portfolio was comprised primarily of plastics (85%), fibers (7%), liquids (4%) and metals (4%). Our FY26 revenue mix, based on primary components, was 88% plastics, 6% metals and 6% fibers.**

This composition has historically shifted slightly each year as our product mix evolves in response to new innovations and customer demands. The combination with Berry increased the weighting of plastics in our material portfolio, reflecting our expanded rigid packaging business and its material requirements.

### APPROACH

**Amcor's deep expertise across a broad range of materials enables us to deliver differentiated solutions that create value for customers while supporting packaging circularity, decarbonization and responsible material choices.**

Material selection is integral to packaging innovation. We use our expertise across plastics, fibers, metals and other materials to help customers select solutions suited to their products, sustainability priorities and regulatory requirements.

Recycled materials reduce reliance on virgin inputs and can lower packaging-related GHG emissions. Renewable materials offer alternatives to fossil-based feedstocks, but their wider impacts must also be considered.

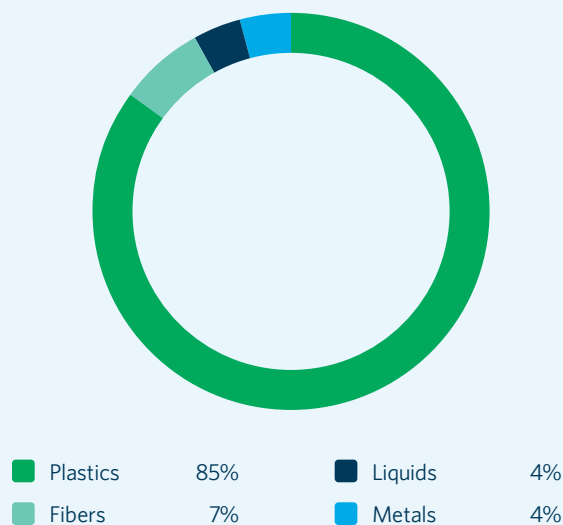
Our approach combines material selection with the technical work needed to preserve protection, shelf life, processability and consumer experience.

### TAKING ACTION

#### Increasing recycled content across applications

In FY26, Amcor used 348,500 metric tons of recycled materials, representing 7% of total materials. Most of this was PCR material, representing 320,000 metric tons. We also used 28,500 metric tons of post-industrial recycled (PIR) materials from external suppliers. We used 304,500 metric tons of PCR plastics, representing 7% of total plastics, and 14,300 metric tons of PCR aluminum, representing 8% of total aluminum.

FY26 direct material portfolio



Total PCR material use rose from 6% to 7% of all materials. We continue to pursue opportunities to increase recycled content across markets, formats and applications.

Our AmFiniti™ platform brings together mechanically and advanced recycled PCR options:

- Mechanically recycled materials are available for food-grade and non-food-grade applications, depending on the product and region. They are generally best suited to rigid packaging, although technical innovations driven by Amcor's R&D teams are expanding their use in flexible formats.
- Advanced recycled materials offer virgin-quality performance for applications using comparable resins, with limited or no qualification work. We use an ISCC PLUS-certified mass-balance attribution approach to support chain-of-custody tracking and associated claims.

As of June 30, 2026, 90 Amcor sites held ISCC PLUS certification.

## Product innovation continued



### INNOVATION

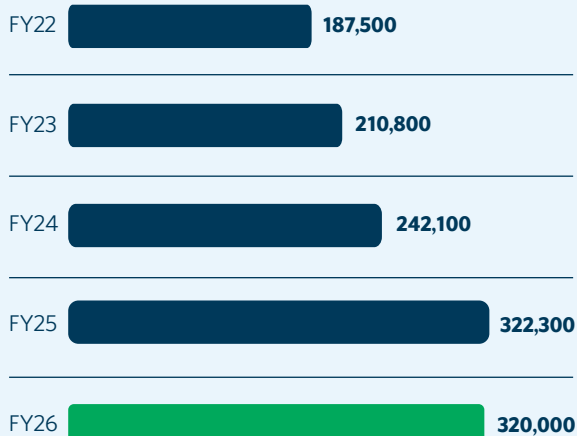
## Amcor expands PCR capabilities with facility investment

Amcor sites are investing in updated equipment to facilitate the use of recycled materials in production. In FY26, Amcor updated our Nicholasville, Kentucky facility to increase PCR packaging production capabilities to support customers' needs.

The state-of-the-art system incorporates dedicated silos that feed multiple production lines to enable precise PCR blending, giving customers the ability to choose their optimal PCR content. The flexibility in PCR content – up to 100% PCR – is offered for custom and stock rigid packaging. The new system demonstrates the site's ability to optimize manufacturing processes and enable increased use of PCR material.



### Year-over-year PCR material use



We support recycled-content adoption through strategic supplier agreements, in-house recycling and investment in manufacturing capabilities.

Our supplier agreements secure guaranteed and growing volumes of mechanically and advanced recycled PCR. Complementing these partnerships, our European recycling operations support material quality, consistency and traceability.

### Extending recycled materials into demanding uses

Our R&D teams are addressing the performance requirements that can limit recycled-content adoption in challenging applications.

In flexible packaging, one priority has been incorporating more PCR content into demanding applications without compromising performance. This work led to a Silver Flexible Packaging Achievement Award from the Flexible Packaging Association for Earth Sense® Pro Recycled Content Stretch Hand Film, which is engineered with 30% PCR and 5% PIR content.

Our continued focus on proprietary technology and process expertise have enabled increased PCR use in stretch pallet overwrap and shrink overwrap while maintaining quality.

This approach demonstrates the value of applying legacy Amcor technology to legacy Berry applications and market opportunities.



## Customized pack combines beauty and improved sustainability

Amcor is supplying French hair care specialist Luxéol with a tailored version of our Prima jar for the brand's award-winning curl mask. The result is a high-quality pack that delivers eye-catching aesthetics with individualized branding, as well as improved sustainability through the inclusion of PCR material.

The Prima's lid and inner jar are manufactured in PCR PP using Amcor's proprietary CleanStream technology, which produces high-quality recycled plastic that is suitable for contact-sensitive applications, such as in the personal care sector. Additionally, because the jar is manufactured entirely in PP, it can be recycled where the appropriate recycling infrastructure is in place.



## Iconic Cadbury Easter treats now produced with packaging using AmFiniti recycled materials

In collaboration with Amcor, Mondelēz International has developed new packaging for its Cadbury Mini Eggs range, introducing bags linked to 65% ISCC PLUS-certified recycled plastic.\* This shift toward higher recycled content extends across other seasonal products as well, with packaging for small and large Cadbury Easter tablets also linked to 80% ISCC PLUS-certified recycled plastic.\* Through this partnership, approximately

134 metric tons of PCR plastic was sourced to produce packaging across different parts of the Cadbury Easter 2026 range. This progress was made possible through advanced recycling technology, which enables post-consumer plastic waste to be transformed into high-quality recycled materials suitable for food packaging.

Beyond material innovation, Mondelēz International is also increasing transparency around packaging sustainability by featuring a scannable QR code on the back of the pack for Cadbury Mini Eggs bags (31.9 g, 74 g, 256 g), providing consumers with additional information about the recycled materials used and Mondelēz International's broader approach to more sustainable packaging. This added visibility reflects the growing importance of clear communication as brands introduce new packaging solutions.

\*Attributed via a mass balance approach and produced using Amcor's AmFiniti recycled materials.

## Product innovation continued

### Converting waste to secure our materials supply

Amcor's expanding capabilities across multiple locations increase the security of our recycled material supply.



SCOTLAND

#### Dumfries

Processes highly contaminated post-agricultural film, leveraging mechanical recycling process to produce a high-quality PCR resin for use in flexible packaging.

#### Leamington Spa

Mechanically recycles post-consumer PP bales collected from curbside recycling. The resulting high-quality recycled materials are used in our CleanStream brand of recycled PP for contact-sensitive applications such as food and personal care.



ENGLAND



ENGLAND  
AND GERMANY

#### Heanor and Steinfeld

Operate fully integrated mechanical recycling systems to convert post-commercial flexible plastic waste and a small amount of post-consumer waste into recycled materials for non-contact-sensitive applications such as shrink and stretch films and heavy duty sacks. Heanor also converts eligible plastic waste into pyrolysis oil, which can be used as circular feedstock in plastic production. The resulting recycled-content claim is allocated to specified PE outputs through an ISCC PLUS-certified mass-balance approach, where applicable. Recent investments at Heanor – including the modernization of its wash plant and upgrades to quality and safety systems – have improved the consistency and quality of recycled output, yielding an additional 2,800 metric tons of recycled materials for use in high-performance flexible packaging applications.



## Amcor and Alter Eco collaborate on lighter-weight, paper-based chocolate packaging

Amcor partnered with French organic snack producer, Alter Eco, to introduce a recyclable\*, paper-based and reduced-weight packaging solution for their 200-gram chocolate range. One of the brand's main objectives was to reduce packaging weight by replacing the existing cardboard sleeve and inner aluminum foil wrap, while preserving the premium look and feel.

Working closely with Alter Eco and HALBA, a Swiss chocolate specialist and experienced co-packer, Amcor supported the transition to AmFiber Performance Paper. The redesigned packaging achieves up to 61% weight reduction compared with the previous packaging\*\* and can be recycled in the paper stream in France.

\*Recyclable in practice where paper recycling streams exist.

\*\* For the three redesigned packs, the resulting weight reduction was 37% for the dark dessert chocolate and 61% for both the dark chocolate with whole hazelnuts and the dark chocolate with whole almonds.



### Broadening renewable packaging options

In FY26, Amcor used 393,300 metric tons of renewable materials, representing approximately 8% of total material use by weight. Nearly all were fiber-based materials, supplemented by a smaller quantity of bio-based resins.

Specialty Cartons continues to account for a substantial share of our fiber use, while the AmFiber platform is expanding paper-based options across additional applications. AmFiber solutions are engineered to provide the barrier properties, shelf life and machine performance required by the product and market.

### Customer-driven innovation and collaboration

The AmFiber global portfolio of solutions redefines the capabilities of traditional paper packaging, providing a paper-based option for a variety of products and markets. AmFiber is available in a range of formats, employing technologies to deliver the right barrier, shelf life and machine performance to meet brand and product needs. It demonstrates Amcor's customer-centric and adaptable approach to innovation, providing customers with packaging technology using the materials most suited to their needs, consumers' expectations and applicable market requirements.

We also collaborate with customers on bio-based resins. Before supporting broader adoption, we consider land use, water, biodiversity and labor impacts, including potential consequences for food supplies and human rights. These assessments help customers select materials appropriate to their needs rather than treating renewable origin alone as evidence of a better overall outcome.

## Product innovation continued



### Amcor accelerates all-in-one fiber packaging innovation through strategic collaboration with Metsä Group and G. Mondini

Amcor collaborated with Metsä Group, a Finnish forest industry group, and G. Mondini, a leading provider of food packaging equipment, to enable a fully integrated fiber-based tray system that combines a lightweight barrier liner and top web, tailored for protein and chilled ready-meal applications. Engineered to protect perishable foods and extend shelf life, the AmFiber tray and film combination offers a recyclable\* solution based on renewable wood sourced from northern forests.

The AmFiber tray is designed using Muoto™, a novel molded fiber packaging solution developed by Metsä Group. The Amcor development team worked closely with G. Mondini to ensure seamless machine performance for meat and food producers, creating an innovative all-in-one solution that advances sustainability and is proven to run efficiently on Mondini systems and other major packaging platforms.

\*The fiber recovery rate for the tray with liner is greater than 80%, according to the CEPI recyclability laboratory test method Ver.3 (2025).





## INNOVATION

## Award-winning paper-based MAP packaging reduces plastic use

Amcor won a WorldStar Global Packaging Award for an innovative paper-based modified atmosphere packaging (MAP) solution for fresh meat products in China, developed in collaboration with a leading Chinese meat producer.

The solution replaces traditional PP plastic trays with a paper-based outer shell combined with high-performance stretch film. The innovative structure allows consumers to easily separate paper and plastic components after use, improving waste sorting and recycling efficiency. Compared with traditional plastic tray packaging, the solution reduces plastic use by 60% and GHG emissions by 30%.\*

Amcor played a central role in bringing together expertise across the packaging value chain, from initial design and synchronized testing through pilot production and market trials. Our teams worked closely with material suppliers and recyclers to ensure the solution's recycle-ready claims are scalable and supported.

\*Based on a cradle-to-grave comparison of the previous plastic-only tray and lidding combination vs the new paper-based outer shell combined with high-performance stretch film, calculated using Amcor's ASSET LCA model.



# Product innovation continued

## SCALING INNOVATION INTO CUSTOMER ADOPTION

### APPROACH

**Delivering impact requires more than a technically successful design. Customers must be able to qualify, manufacture and implement the solution.**

Our teams focus on designing packaging that reduces waste, lowers carbon emissions and improves resource efficiency, while helping customers prepare for shifting regulatory requirements. We also seek out innovation beyond Amcor, investing in more sustainable business models and emerging technologies through our work in corporate venturing.

Our strategy is built on scaling solutions that deliver meaningful impact across markets and value chains. Together, we are embedding sustainability more deeply into our innovation process to ensure new developments align with our customers' business goals, manufacturing needs and regulatory requirements.

### TAKING ACTION

#### R&D

Amcor's R&D team consists of a globally connected network of talented professionals focused on bringing advanced packaging technologies and new, more sustainable products and materials to market.

#### Integrating expertise across the combined company

In FY26, we brought together approximately 1,500 R&D professionals and engineers, supported by a global network of 10 innovation centers. Our Global Flexibles and Global Rigids teams combine regional customer development with shared technical capabilities, allowing expertise to be applied across a wider portfolio.

Our Global Flexibles R&D teams are advancing innovation programs that support recycle-ready structures, increased use of PCR content and expansion of more sustainable product platforms. They are also developing tools and design guidance to help our customers make informed choices as regulatory requirements related to packaging evolve.

Our Global Rigids R&D teams are focused on building a more centralized innovation model around front-end design, engineering and simulation; application development for commercial production; and material science. This includes greater standardization of alternative-material and PCR qualification processes across regions. Capabilities historically applied to bottles are being extended to open-top containers, tubs, buckets, pumps, trigger sprayers and other formats. Teams are also using machine learning and artificial intelligence (AI) tools to accelerate engineering and development processes.

#### Validating performance with customers

Our global network of 10 innovation centers provide a bridge between concept development and implementation. Customers can engage early, test materials and packaging concepts, and develop promising ideas into formal programs.

Equipment, prototyping, machinery, analytical and testing capabilities help teams validate performance earlier and assess how new solutions will operate in practice. This customer collaboration connects sustainability ambition with the protection, production and commercial requirements needed for adoption.

#### Corporate venturing

Amcor's corporate venturing team drives innovation and growth through strategic investments and partnerships. We work with entrepreneurs to advance bold innovations in circularity, digitalization and new avenues for growth. These relationships also provide early insight into emerging technologies, market trends and evolving customer needs.

Our advanced R&D capabilities, commercial expertise and relationships with leading brands help startups evaluate, refine and scale technologies with the potential to create value for Amcor, our customers and the broader packaging industry.

### Advanced innovation in rigid and fiber packaging

Amcor Lift-Off is our global venturing program dedicated to identifying, investing in and partnering with companies advancing innovative packaging solutions. The program gives entrepreneurs access to Amcor's R&D expertise, commercial capabilities and global scale to help turn ideas into impact.

In FY26, we continued working with startups and portfolio companies through Amcor Lift-Off to evaluate and deploy technologies across our operations, moving innovations from early assessment toward testing, adoption and scale-up.

Our Amcor Lift-Off program included a rigid packaging challenge, which sought startups developing solutions across ten focus areas, including new materials, refill and reuse systems, recycling and sorting technologies, efficient dispensing and AI. In June 2026, four selected startups presented their solutions to Amcor's rigids R&D, business and corporate venturing teams. Amcor is now working with all four companies to explore the potential value of their technologies, including opportunities for pilot projects, commercial partnerships and investment.

Another focus of our FY26 Amcor Lift-Off program was solutions to advance fiber-based packaging. This type of packaging requires effective barriers against moisture and gases, while also meeting demanding requirements for performance, processing speed and recyclability. Through the program, Amcor identified a startup whose proprietary seaweed-based coating technology we are now evaluating. Amcor's R&D teams are testing the coating's barrier performance, processability and compatibility with paper recycling streams for potential use within our AmFiber fiber-based solutions platform. The collaboration aims to expand the range of fiber-based packaging options that can protect products effectively while supporting a circular economy for packaging.



## Product innovation continued



### Amcor combines design elements to support Decathlon's sustainability commitment

# 42%

lower carbon footprint compared to virgin resin\*

Amcor's collaboration with sports brand Decathlon demonstrates how we are scaling innovation into customer adoption. By combining multiple design elements focused on sustainability, we are leveraging packaging design to help Decathlon achieve its sustainability commitments.

Amcor produced a skincare stick applicator for Decathlon's anti-chafing stick and sunscreen stick using 87% recycled PP plastic sourced from our proprietary CleanStream technology. Each applicator offers a 42% lower carbon footprint compared to virgin resin\*, supporting Decathlon's commitment to reducing its carbon footprint. The selection of material also means the stick applicators can be recycled where appropriate infrastructure is in place.

\*Based on a cradle-to-gate comparison of a standard 20 mL applicator stick made with virgin PP and a 20 mL applicator stick made with 87% rPP, calculated using Amcor's ASSET LCA model.



## Value chain collaboration

### Amcor's strategic partnerships focus on advancing elements of the circular economy that are beyond our direct control.

We work with global and regional partners in markets around the world to support the development of waste management and recycling infrastructure, with an aim to help ensure the packaging we produce can be recycled in practice and at scale. Many of these partnerships include an element of consumer engagement to empower consumers with clear information on disposal after use and encourage participation in available recycling programs.

We believe it is vital to share our technical knowledge with stakeholders across the packaging value chain to support the development and adoption of circular packaging

solutions, advance understanding of design for circularity principles and inform the development of effective policy.

As one combined global company, we have broadened our reach and continue to support impactful initiatives across the value chain. Amcor continues to whether the core aims and policy positions of organizations with which we work are consistent with our commitments and objectives. We consider opportunities to work with organizations that can help support our commitments to developing a circular economy for packaging and achieving our decarbonization goals, while also supporting an effective regulatory environment.



#### SPOTLIGHT

### When partnerships and advocacy drive results: Amcor PP cups now “Widely Recyclable” across the U.S.

In February 2026, Amcor was proud to announce that our PP beverage cups manufactured for foodservice and retail customers had qualified as “Widely Recyclable” in the United States according to How2Recycle, following new data showing more than 60% of U.S. households have access to PP recycling through curbside or drop-off programs. This milestone reflects years of industry collaboration across the value chain to align packaging design, recycling infrastructure, end markets and consumer guidance. Expanded recycling access, reaching millions of additional households, means Amcor's PP cups can now carry widely recyclable labeling that supports customers, consumers and circularity goals.



# Value chain collaboration continued



## PARTNERING FOR IMPACT

### APPROACH

**Achieving packaging circularity is a complex global challenge that no single company, sector or stakeholder can solve alone. Progress requires system changes and action across the value chain, bringing together raw materials suppliers, packaging producers, brands, retailers, waste management companies, recyclers, governments, nonprofits and communities to address interconnected barriers. Amcor contributes our expertise, resources and global reach to partnerships that advance practical, scalable solutions.**

Continued innovation is needed to improve packaging design, increase the availability and use of recycled materials, and advance technologies for sorting, cleaning and recycling packaging – particularly for applications with demanding quality and safety requirements. Many countries lack effective waste management systems, and municipalities may not have the funding, infrastructure or capabilities needed to establish collection and recycling programs. Even where recycling systems are available, packaging may not reach the correct collection stream because of inconsistent consumer disposal practices.

To help close these gaps, Amcor collaborates with industry groups, nonprofits, policymakers and other partners to strengthen recycling systems and address barriers to circularity. As the industry works toward ambitions such as the Ellen MacArthur Foundation 2030 Plastics Agenda for Business, these partnerships are increasingly focused on translating commitments into measurable action on the ground.

### TAKING ACTION

#### Global and local partnerships

Amcor partners with organizations around the world to advance circularity across the packaging life cycle. These collaborations span packaging design, the use of recycled content and the development of the infrastructure, technologies and systems needed to collect, sort and recycle packaging and return recycled materials to new packaging and other applications.

Through global partnerships and initiatives involving organizations such as the Alliance to End Plastic Waste, Deltterra, the Ellen MacArthur Foundation and the Consumer Goods Forum, Amcor is focused on aligning priorities, sharing knowledge and advancing solutions to common challenges across markets. These collaborations aim to support the development, testing and adoption of approaches with the potential for broader impact.

Amcor also works through regional and local partnerships that respond to the specific needs of individual markets. Activities include strengthening collection and recycling systems, providing education and equipment, improving access to recycling, supporting waste-picker organizations and connecting stakeholders across local recycling value chains. Together, these collaborations help turn circularity ambitions into practical action and build the systems needed to keep packaging materials in use.

## ADVOCATING FOR EFFECTIVE POLICY

### APPROACH

**Governments play an important role in creating the policy conditions needed to improve waste management, recycling and packaging circularity. Effective policies should be evidence-based, deliver strong environmental outcomes and provide clear, practical requirements that support innovation and investment.**

Amcor's advocacy efforts provide policymakers with scientific, technical and operational insights from across our global business. With sustainability teams embedded across our regions of operation, we combine global capabilities with local expertise. We advocate for policies that strengthen collection and recycling systems, support more circular packaging solutions and promote consistent, effective implementation across markets.

### TAKING ACTION

#### Global and regional engagement

In FY26, Amcor monitored policy developments and engaged directly and through industry associations. In Europe, we worked with policymakers to support business certainty and the timely implementation of the PPWR. We also continued participating in negotiations toward a global agreement on plastic pollution, most recently at INC-5.3 in Geneva.

Our teams actively engaged with the European Committee for Standardization (CEN) on work supporting the

development of harmonized European Design for Recycling guidelines and recyclability assessment methodologies for packaging. Through participation in CEN TC261/SC4/WG10 on plastic packaging, WG3 on material recovery, and the joint WG3/WG10 Recyclability Performance Grade Taskforce, Amcor contributed alongside experts from across the packaging value chain, including industry, recyclers, producer responsibility organizations (PROs), regulators and standardization bodies. This work helped shape the European Norms EN 18120 series on design for recyclability and related recyclability testing methodology. It supports PPWR implementation and the development of a transparent, auditable recyclability grading framework.

In North America, our priorities included effective and harmonized extended producer responsibility programs, clearer acceptance of advanced recycling and consistent packaging labeling requirements. Amcor participated in 50+ meetings with state legislators, engaged with 30+ federal congressional offices and hosted policymakers at nearly a dozen facilities. These engagements provided practical insight into how packaging policy affects design, manufacturing, investment and end-of-life outcomes.

Our advocacy positions and external materials undergo cross-functional review involving sustainability, policy, legal and other relevant teams. This governance process helps ensure that our engagement is technically grounded and aligned with Amcor's environmental commitments.

No Amcor funds or assets were used for political contributions in FY26, nor were there any requests for board approval to make a political contribution.



#### SPOTLIGHT

### Helping customers prepare for PPWR

As implementation deadlines under the E.U. PPWR approach, our customers are seeking clear information about what the new requirements mean for their packaging portfolios. Amcor hosted a webinar entitled "PPWR is here. What you need to know now" to share insights and help customers prepare for the upcoming changes. More than 1,700 external participants attended live. Attendees submitted approximately 200 questions, demonstrating strong interest in the regulation. Webinars like these are one way Amcor is helping customers navigate the evolving regulatory environment around packaging with practical guidance and timely insights.



## Value chain collaboration continued

### Closing the gaps on circularity

Moving to a circular economy for packaging means closing key gaps across the value chain. No single company can do this alone. Through our global partnerships strategy, Amcor works with key players across the packaging value chain to tackle these challenges together.



#### TECHNOLOGY GAP

### Advancing circularity for flexible packaging

Films and flexible packaging play an important role in protecting products and preventing spoilage, but many structures are difficult to recycle through today's systems. Their varied materials and formats can make them challenging to identify and sort, limiting the amount that can be recovered and returned to productive use. To help address this challenge, Amcor is collaborating with Matterna, X's Moonshot for Circularity and other partners to explore new technologies that could improve the recovery of films and flexible packaging and support more circular material flows.



#### DATA GAP

### Building better data for action

Reliable, harmonized and granular data on what happens to packaging after disposal is essential for circularity solutions, but existing data is often fragmented, inconsistent or too aggregated to be useful. Amcor joined the Packaging Data Hub as a Founding Member to strengthen the evidence base behind packaging design decisions, sustainability reporting and customer conversations, helping identify where innovation and infrastructure investment can have the greatest real-world impact. It will create a shared source of truth that governments, PROs, brands and civil society can all work from, enabling better policy, more effective EPR schemes and faster progress toward a circular packaging economy.





## DEMAND GAP

## Building markets for recycled flexible plastics

Viable end markets will be required to create consistent demand for recovered materials and support investment in recycling capacity. To help address this challenge, Amcor, together with Kraft Heinz, supported Delterra's Recycled Flexibles Demand Accelerator, developed with Eunomia. The initiative identified promising new applications for recycled household flexible plastics in North America that are not incorporating meaningful amounts of this recycled material today, providing a foundation for collaboration and real-world testing to help turn recovered materials into valuable inputs for new products.



## INFRASTRUCTURE GAP

## Mobilizing investment in recycling infrastructure

Gaps in collection, sorting and recycling infrastructure keep much plastic packaging from being recovered and returned to productive use. The Alliance to End Plastic Waste brings the plastics value chain together to close these gaps through integrated programs and long-term investment. As part of the Alliance's Governing Council, Amcor provides strategic guidance on the direction of its programs. Under Strategy 2030, each Alliance program aims to mobilize more than \$100 million in collective financing to address systemic challenges and deliver measurable, long-term impact. The Alliance currently has five Country Programs in Brazil, India, Indonesia, South Africa and the Gulf Cooperation Council region, and one Thematic Program focused on building a circular economy for flexible plastic packaging.



## Global Partnerships

## Circularity gaps focus area

|                                                              |                                                  |
|--------------------------------------------------------------|--------------------------------------------------|
| Delterra                                                     | Consumer engagement; infrastructure; end markets |
| Google X / Materra                                           | Technology; infrastructure                       |
| Packaging Data Hub                                           | Data                                             |
| The Alliance to End Plastic Waste                            | Consumer engagement; infrastructure; end markets |
| The Business Coalition for a Global Plastic Treaty           | Regulation                                       |
| The Consumer Goods Forum - Plastic Waste Coalition of Action | Regulation; design guidelines; reuse             |
| The Ellen MacArthur Foundation - Plastics                    | Infrastructure; reuse; technology                |
| WWF Bioplastic Feedstock Alliance                            | Regulation; design guidelines                    |

# Environment



## 12%

reduction in GHG emissions  
compared to FY22 baseline year

## 22%

of electricity was renewable,  
up from 2% in our FY22 baseline year

## 78%

of operational waste was recycled

## 1,079

ASSET LCAs completed

## 120

suppliers engaged in our Scope 3  
emissions reduction program

## 2,000

supplier-specific emission factors  
collected and validated

## Managing our emissions

# Managing GHG emissions drives change across our operations and value chain

It strengthens our ability to support customers, meet evolving regulatory expectations and future-proof both our business and supply chain. Managing GHG emissions is a critical part of Amcor's sustainability commitment and long-term business strategy. In addition to helping reduce our contribution to climate change, it supports operational resilience, regulatory preparedness and our customers' evolving sustainability priorities.

Our footprint spans a complex network of manufacturing sites, supply chains and material inputs. During our first full year as a combined company, we brought together the strengths of both legacy organizations, expanding the reach and scope of our impacts as well as our ability to

drive meaningful progress. With such scale comes both responsibility and opportunity. By reducing emissions across our operations and value chain, we are helping to build a more efficient, future-ready business while contributing to the broader transition towards a lower-carbon future.

Amcor's progress in FY26 reflects the strength of our company, the momentum behind our Decarbonization Roadmap and our ability to help customers advance packaging circularity, decarbonization and operational impact reduction. Looking ahead, our focus will be on scaling impact, strengthening data transparency and deepening collaboration across our value chain.

### Combining footprints from two legacy companies

Following the merger of Amcor and Berry in April 2025, sustainability teams from the two companies began working to bring together environmental data from the two legacy companies into a single combined data set. Over the past year, Amcor's sustainability data & reporting team has aligned on a single set of metrics and definitions, implemented a new data collection platform, and instituted updated reporting roles and processes across approximately 400 manufacturing sites around the world.

With the support of more than 600 colleagues across Amcor, we developed and completed limited assurance on the GHG emissions, energy, waste and water metrics presented on the following pages. These offer the first view of our combined footprint, which will serve as a point of reference for years to come.

The availability of comparable FY22-FY25 historical data across the combined company varies by metric. In some cases, we were able to combine readily available historical data from the two legacy companies using comparable methodologies. In other cases, we used reasonable estimates to fill data gaps or combine metrics that were not historically calculated using the same data sources or methodologies.

More information about the exact methodologies used is available in the Appendix of this report.

For clarity, comparative figures have been rounded to the nearest 1,000 (nearest 100 for smaller figures). This may occasionally lead to small discrepancies between total values presented and their contributing data points.

# Managing our emissions continued

## APPROACH

**Amcor's near-term and net-zero science-based targets guide our approach to reducing GHG emissions. They include Scope 1 direct GHG emissions that are controlled or owned by Amcor, Scope 2 indirect GHG emissions that are associated with Amcor's purchase of electricity, steam, heat or cooling and Scope 3 indirect GHG emissions that are associated with Amcor's upstream and downstream activities.**

These targets, which were validated by the Science Based Targets initiative in 2024 and re-validated for the combined company in FY26, commit us to reducing absolute Scope 1 and 2 emissions by 54.6% and Scope 3 emissions by 32.5% by 2033, and to reducing our total emissions by 90% by 2050, compared with a 2022 baseline.\* These commitments set an upper target for total emissions regardless of business growth and align our climate strategy with the global ambition to limit warming to 1.5°C.

## Decarbonization Roadmap

To support our climate commitments, we have developed a Decarbonization Roadmap that outlines the key levers to reduce emissions across our global business. It informs capital investment decisions, supplier engagement strategies and product innovation priorities, and helps ensure climate considerations are integrated into long-term strategic planning, customer collaboration and regulatory readiness.

The Decarbonization Roadmap is built around a focused framework that identifies our five most impactful areas for GHG reduction. The primary levers target the largest sources of emissions within our operations and value chain:

- **Renewable electricity:** We expect transitioning to low-carbon energy sources across our global footprint to be the single largest contributor to our Scope 1 and 2 reduction targets. We estimate this lever will contribute around 30% of the total reductions required to meet our near-term goals.
- **Supply chain engagement:** Our Scope 3 supplier engagement program focuses on reducing the carbon footprint of the raw materials we purchase. We estimate this lever will contribute around 24% of total reductions required to meet our near-term goals.

- **Recycled content:** Incorporating post-consumer mechanically recycled materials into packaging has the potential to significantly reduce the carbon footprint of our products. We estimate this lever will contribute around 8% of the overall reductions required to meet our near-term goals.
- **Product redesign:** Product redesign includes several techniques that help to reduce a package's carbon footprint, including material reduction, the use of lower-carbon materials and design for recyclability. We estimate that this lever will contribute around 10% of total reductions required to meet our near-term goals.
- **Operational efficiency:** We focus on driving continuous improvement and energy, waste and water efficiencies across our sites, as described in the "Reducing our operational impact" section of this report. This lever plays a critical role in supporting progress across the other four levers and ensuring emissions reductions are embedded into daily operations.

Together, these levers form the backbone of our climate and decarbonization strategy. The percentages do not sum to 100%, indicating an innovation gap across Scope 1, 2 and 3. Amcor is committed to closing this gap, which will require further investigation and development of additional abatement pathways.

Our climate strategy is governed through a multitiered structure that ensures both accountability and integration across the combined company. Our Chief Sustainability Officer leads the development and execution of this strategy, sponsored by our Chief Executive Officer and global leadership team. Our global network of sustainability teams collaborates with procurement, operations, R&D and commercial leaders to implement the strategy, embed climate considerations into day-to-day decision-making and support customers with credible, regulation-ready sustainability data and solutions. We track progress against these targets quarterly and present the results to Amcor's global management team and board of directors.

\*Our Scope 1 and 2 target boundary includes biogenic land-related emissions and removals from bioenergy feedstocks. Our Scope 3 target boundary covers purchased goods and services, fuel and energy-related activities, upstream transportation and distribution, waste generated in operations, and end-of-life treatment of sold products — representing 67% of Amcor's total Scope 3 footprint.

During FY26, we advanced our decarbonization strategy as one combined company, reflecting Amcor's expanded footprint, capabilities and innovation potential. We re-baselined our science-based targets to reflect our updated footprint and received validation from the Science Based Targets initiative in December 2025. This work provides a stronger foundation for measuring progress, improving data transparency and supporting customers as sustainability expectations become more closely linked to regulatory compliance.

### TAKING ACTION

Amcor's teams are operationalizing our decarbonization strategy through targeted initiatives that reduce emissions, improve efficiency and support the transition to a lower-carbon economy. Business group sustainability leaders coordinate these efforts, supported by shared governance, stronger data processes, external partnerships and site-level innovation.

#### Expanding renewable electricity

We continue to expand our sourcing of renewable electricity through a combination of virtual power purchase agreements, on-site generation and regional certificates. These efforts directly reduce our Scope 2 emissions by replacing grid electricity with lower-carbon alternatives, supporting customers seeking lower-carbon packaging solutions.

On-site generation projects, such as solar installations across our network, deliver emissions reductions and cost savings. These initiatives also enhance operational resilience and support regulatory readiness across the combined company. More information on our work with renewable energy can be found in the "Energy management" section of this report.

#### Deepening supply chain engagement

Our Scope 3 supplier engagement program focuses on reducing the carbon footprint of the raw materials we purchase. We host annual Supplier Sustainability Summits with suppliers whose materials contribute most significantly to our carbon footprint, using the combined scale of Amcor to strengthen collaboration and expectations across the value chain. At the summits, we share expectations for verified emissions data, long-term reduction roadmaps and alignment with science-based targets.

In FY26, we engaged 120 suppliers in our Scope 3 emissions reduction program and more than 300 supplier representatives attended our supplier summit.

Following the summit, our procurement team members engaged directly with in-scope suppliers to share instructions and details on methodology, and scheduled follow-up meetings to clarify expectations and answer questions.



## Managing our emissions continued

We remain in contact with suppliers engaged in this project throughout the year, monitoring progress and discussing opportunities for continued collaboration that support both our decarbonization priorities and our customers' needs for credible product carbon footprint data.

Through this engagement, a total of 97 direct material suppliers submitted GHG emissions coefficients covering more than 2,000 materials. The number of accepted supplier responses improved by 15% versus the prior year. To strengthen the review of this growing volume of data,

we introduced AI-enabled support into the validation process, enhancing the efficiency and consistency of the assessment.

Our goal is not only to gather accurate data from each supplier, but also to work as partners on a long-term journey to reduce GHG emissions across the supply chain and support more transparent, regulation-ready reporting. This information helps us more accurately calculate our carbon footprint, pinpoint specific opportunities for reducing it through sourcing activities and provide customers with better data to inform their packaging roadmaps.

### SPOTLIGHT

## “Pioneering Together” with Sandoz

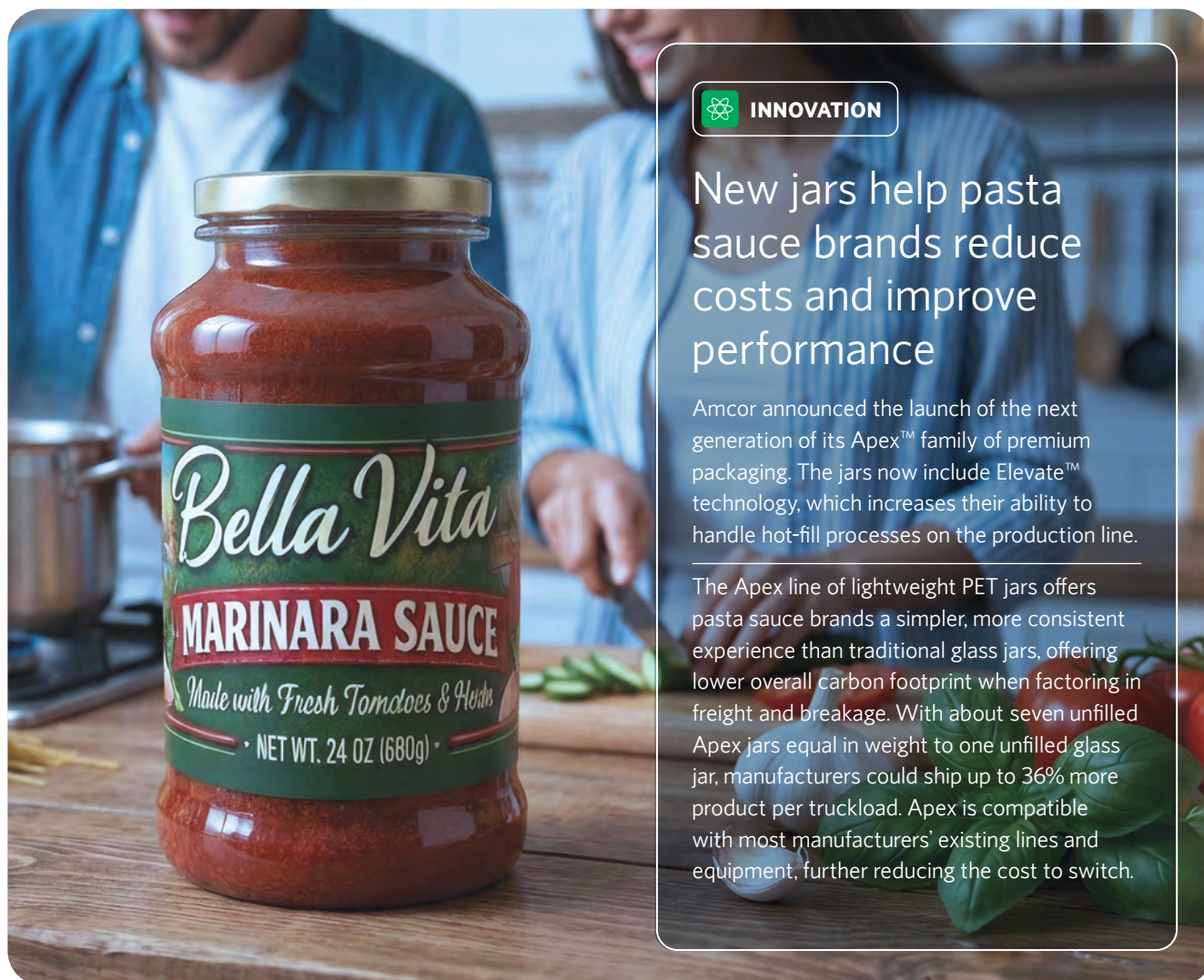
Meaningful sustainability impact happens when innovation and collaboration go hand in hand. Amcor and Sandoz, a global leader in generic and biosimilar medicines, are working together to advance more sustainable pharmaceutical packaging and reduce environmental impact across the value chain.

Through the Sandoz ‘Pioneering Together’ program, our teams are working together to identify opportunities to reduce the environmental impact of pharmaceutical packaging, including reducing packaging size, optimizing printing and evaluating new materials. The collaboration brings together Amcor’s packaging expertise with Sandoz’s focus on pioneering more sustainable approaches to delivering medicines.

The collaboration has a clear goal: reducing the carbon footprint of Amcor products supplied to Sandoz by 25% by 2030, supporting both companies’ efforts to lower Scope 3 emissions. Solutions including Amcor’s AmSky™ blister system and low-carbon aluminum are helping turn this shared ambition into action.

Since April 2026, Amcor has supplied Sandoz with low-carbon aluminum across three key pharmaceutical packaging applications: cold form blisters, blister lidding and sachets. Produced using renewable electricity and supplied through a mass balance approach, the material provides a practical example of how the partnership is turning sustainability ambition into action across the value chain.




 INNOVATION

## New jars help pasta sauce brands reduce costs and improve performance

Amcor announced the launch of the next generation of its Apex™ family of premium packaging. The jars now include Elevate™ technology, which increases their ability to handle hot-fill processes on the production line.

The Apex line of lightweight PET jars offers pasta sauce brands a simpler, more consistent experience than traditional glass jars, offering lower overall carbon footprint when factoring in freight and breakage. With about seven unfilled Apex jars equal in weight to one unfilled glass jar, manufacturers could ship up to 36% more product per truckload. Apex is compatible with most manufacturers' existing lines and equipment, further reducing the cost to switch.

An example of this approach is Amcor's work to source lower-carbon aluminum. Aluminum represents one of the most significant emissions hotspots within our materials portfolio. By working closely with suppliers over several years, we have expanded the availability of lower-carbon aluminum packaging solutions for our customers. In addition, all 12 European sites handling these materials are going through ISO 22095 certification to support credible reporting and traceability of associated GHG reductions along the value chain.

These supplier engagement efforts help reduce Scope 3 emissions associated with purchased goods and services, which represent the largest share of Amcor's total carbon footprint. We expect suppliers to develop and execute detailed emissions reduction roadmaps, demonstrate measurable progress through regular reporting and meet the level of rigor increasingly expected by customers and regulators and required for our science-based targets.

### Scaling recycled content

Amcor is scaling the use of PCR materials across our packaging portfolio as part of our broader circularity strategy.

Through our AmFiniti brand, we offer PCR materials to help customers meet sustainability goals and prepare for regulatory requirements. Using PCR content in our packaging can help reduce emissions by avoiding the energy-intensive processes associated with virgin material extraction and production. In FY26, we continued to secure supplier agreements to support access to recycled materials in key regions and collaborated with customers to integrate PCR content into their packaging.

These efforts support our broader circularity goals, help reduce reliance on virgin fossil-based inputs and reduce our supply chain emissions relating to purchased goods. They strengthen Amcor's ability to support customers as voluntary commitments increasingly intersect with regulatory requirements.

# 320,000

metric tons of PCR materials used

## Managing our emissions continued

### Redesigning products to lower carbon footprint

Amcor's product redesign efforts are focused on reducing the carbon footprint of our packaging by improving material efficiency through lightweighting and downgauging, switching to lower-carbon inputs and enhancing recyclability. These initiatives are driven by our combined global R&D network and innovation centers, which collaborate with customers to develop packaging solutions that meet performance requirements while supporting sustainability goals and evolving regulatory expectations.

Many of our packaging solutions incorporate several of these redesign levers at once. For example, our DecoFusion™ hybrid tube technology, which launched in the North American market in FY26, has a lightweighted

design with weight savings of up to 27% compared to standard tubes\*. The design can also incorporate up to 75% PCR content, offering customers several ways to lower the carbon footprint of their packaging.

Our teams also focus on designing packaging that is compatible with existing recycling systems, which supports circularity and can help reduce end-of-life emissions. These efforts are guided by internal design standards and supported by LCA tools that help evaluate the environmental impact of different design choices.

\*Based on a comparison of two six-inch tubes with 22-400 head and HDPE material: "standard tube" with wall thickness of 0.018 inches versus 0.012 inches for DecoFusion.



#### INNOVATION

### Hector Child Resistant Closure is big on design and sustainability

Amcor has developed a PP closure for household products that combines a distinctive shape with a lightweighted design to enable brands to maximize visual appeal while helping them meet their sustainability commitments. Weighing just 7.25 g, the Hector Child Resistant Closure is one of the lightest closures available on the market, offering important material savings and carbon reductions.

Compared to a conventional 14 g closure, the Hector offers a 6.75 metric ton reduction in plastic per million pieces. It has been assessed using renowned industry recyclability self-assessment tools, which indicate the highest recyclability rating when combined with either an HDPE or PET bottle. In addition, the Hector can be manufactured in up to 100% CleanStream Home and Industrial, Amcor's high-quality PCR plastic for non-contact-sensitive packaging.



We use our ASSET LCA system to evaluate the environmental impact of different design options, identify opportunities for improvement and support customers with data-driven decisions as regulations and reporting expectations evolve.

ASSET helps customers make informed design decisions that reduce the environmental footprint of their packaging. It evaluates each step of the packaging life cycle, generating data on carbon and water footprints and enabling cradle-to-gate or cradle-to-

grave comparisons across up to six packaging formats. ASSET is certified biannually by The Carbon Trust and is grounded in internationally recognized LCA standards and methodologies. Across the company, Amcor teams completed 1,079 ASSET assessments during the year.

Another way product redesign can help reduce GHG emissions for our customers by making their manufacturing and packaging processes more efficient. For example, lower-temperature shrink films can enable customers to run their packaging processes at lower temperatures, reducing energy demand and GHG emissions.

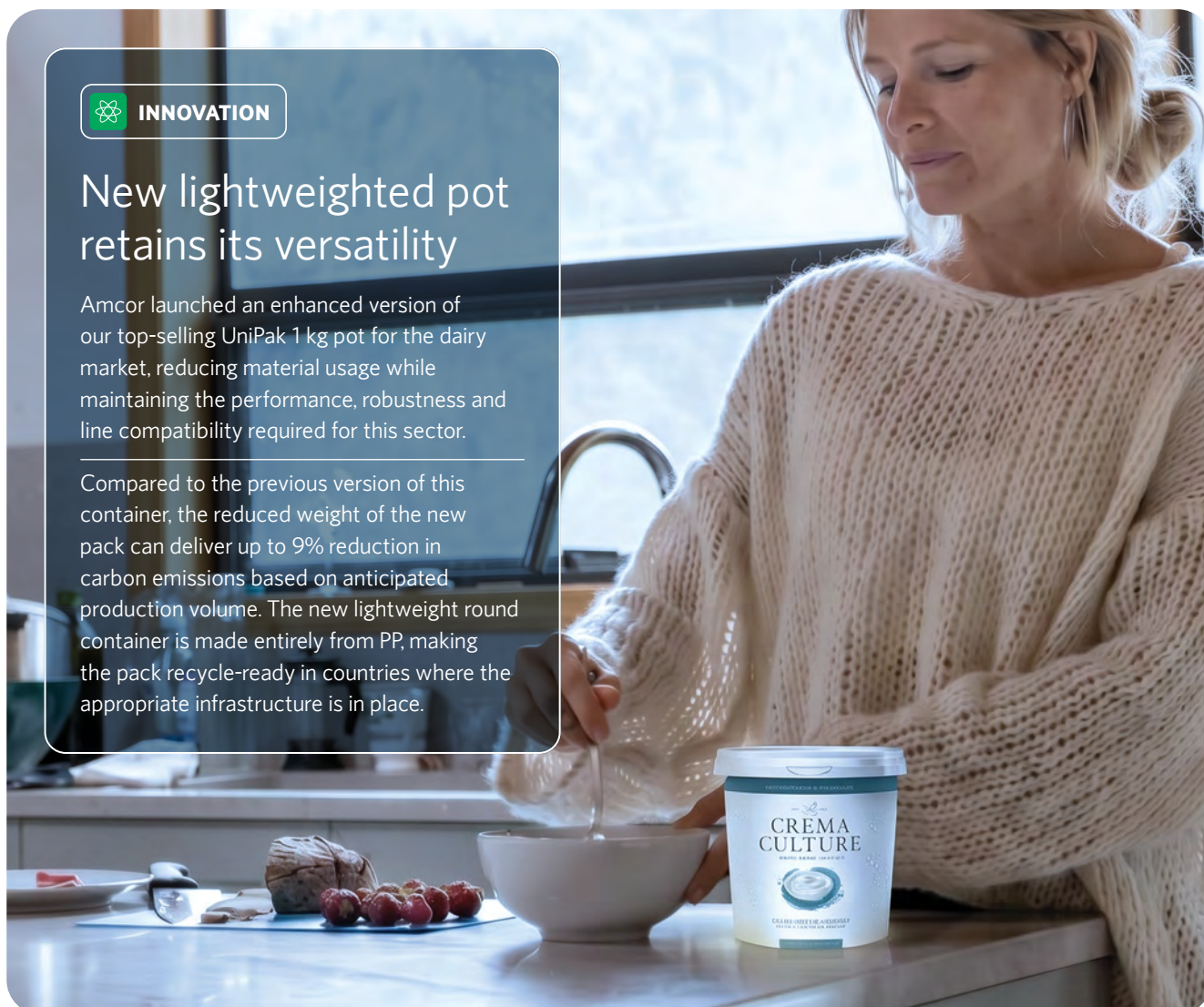


#### INNOVATION

## New lightweight pot retains its versatility

Amcor launched an enhanced version of our top-selling UniPak 1 kg pot for the dairy market, reducing material usage while maintaining the performance, robustness and line compatibility required for this sector.

Compared to the previous version of this container, the reduced weight of the new pack can deliver up to 9% reduction in carbon emissions based on anticipated production volume. The new lightweight round container is made entirely from PP, making the pack recycle-ready in countries where the appropriate infrastructure is in place.



## Managing our emissions continued



### INNOVATION

## Lightweight roll-on expands deodorant choice for beauty brands and retailers

Amcor has extended our range of standard roll-ons with a new lightweight design that further increases options for branding and differentiation in the beauty sector. The Shado roll-on is one of the lightest weight roll-ons within Amcor's range, reducing the amount of plastic required in its manufacture. The container and cap can also include up to 60% PCR plastic. Both the PE body and PP closure can be recycled where appropriate infrastructure is in place.

### INNOVATION

## Amcor launches next generation of flip-top closure for sauce market

Amcor has unveiled a new closure targeting applications such as mayonnaise, ketchup and sweet sauces. The 55 mm Flava Flip Top Closure 38/400 is a lightweighted upgrade compared to previous version, achieving an absolute weight reduction of 1.9 grams – an 18.7% relative reduction compared to the earlier generation of 55 mm Flip Top Closure. The monomaterial cap, available in a variety of orifice sizes and circular valves, is recycle-ready with PET, HDPE and PP bottles.



## FY26 GHG PERFORMANCE

**Amcor tracks and reports progress against our science-based targets through detailed performance monitoring across Scope 1, 2 and 3 emissions. These metrics help us assess the impact of our decarbonization efforts, guide decision-making across the combined company and strengthen the data foundation needed for customers and regulatory reporting.**

Our emissions are calculated in accordance with the Greenhouse Gas Protocol and reported in metric tons of CO<sub>2</sub>e (carbon dioxide equivalent). We review historical data annually to ensure consistency and comparability, and we continue strengthening data collection and reporting processes as sustainability disclosure shifts from voluntary frameworks toward mandatory regulatory requirements.

Amcor does not currently track or disclose emissions of nitrogen oxides (NOX), sulfur oxides (SOX) or particulate matter (PM) at a global level, as these are not material to our operations. We monitor and report such emissions where required by local regulations and continue to assess their relevance in the context of evolving stakeholder expectations and regulatory frameworks.

### Total GHG emissions

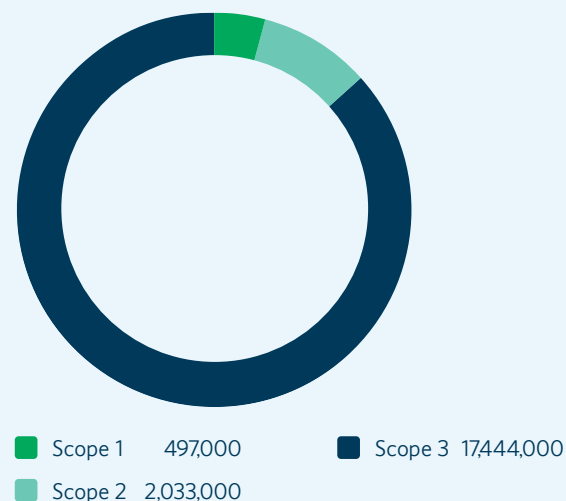
In FY26, Amcor's absolute GHG emissions across Scopes 1, 2 and 3 were 19,974,000 metric tons of CO<sub>2</sub>e. This represents a 3% reduction from the previous year and a 12% reduction from our FY22 baseline year.

This figure reflects market-based Scope 2 emissions and includes biogenic emissions and removals from bioenergy feedstocks. If we were to use a location-based methodology, our total FY26 emissions would be 20,214,000 metric tons of CO<sub>2</sub>e.

### Scope 1 and 2 emissions

In FY26, Amcor's operational Scope 1 and 2 emissions totaled approximately 2,530,000 metric tons of CO<sub>2</sub>e, comprising 497,000 metric tons of CO<sub>2</sub>e from Scope 1 and 2,033,000 metric tons of CO<sub>2</sub>e from Scope 2, using a market-based methodology. This represents a 27% reduction from our FY22 baseline, in line with our Scope 1 and 2 science-based targets.

**FY26 GHG emissions**  
metric tons CO<sub>2</sub>e



| Year | Total metric tons CO <sub>2</sub> e |
|------|-------------------------------------|
| FY22 | 22,628,000                          |
| FY23 | 21,431,000                          |
| FY24 | 19,981,000                          |
| FY25 | 20,556,000                          |
| FY26 | 19,974,000                          |

These reductions reflect the impact of targeted initiatives across energy efficiency, equipment upgrades and renewable electricity sourcing. Scope 2 location-based emissions were 2,272,000 metric tons of CO<sub>2</sub>e.

Scope 1 emissions are primarily driven by direct fuel use, including natural gas, liquefied petroleum gas, diesel and oil. Scope 2 emissions are associated with purchased electricity and other indirect energy sources.

# Managing our emissions continued

## Scope 3 emissions

Scope 3 emissions represent the largest share of Amcor's total carbon footprint, accounting for approximately 17,444,000 metric tons of CO<sub>2</sub>e in FY26, and 87% of our total GHG footprint. This represents a 9% reduction from our FY22 baseline, putting us nearly on track with our Scope 3 near-term science-based targets. We continue working with suppliers to drive reductions in the carbon footprint of our purchased goods and services, which represent 79% of our Scope 3 footprint.

These emissions are primarily associated with purchased goods and services, which comprise the largest share of our Scope 3 total. Other significant contributors include upstream and downstream transportation and distribution, fuel- and energy-related activities, waste generated in operations and the end-of-life treatment of sold products. As we continue to scale our Scope 3 initiatives across the combined company, we remain focused on improving data quality, deepening supplier collaboration and embedding emissions reduction into product development and sourcing strategies that support customers' packaging circularity and decarbonization objectives.

## Other air emissions

In addition to GHGs, Amcor monitors other air emissions associated with our production processes, particularly volatile organic compounds (VOCs) released from inks, adhesives and solvents. In FY26, our operations resulted in the release of approximately 46,000 metric tons of untreated VOCs.

We have invested in abatement technologies, such as regenerative thermal oxidizers and solvent recovery units, which help reduce the release of VOCs into the atmosphere. While these systems contribute to Scope 1 emissions due to their energy requirements and combustion of solvents into carbon dioxide, they play a critical role in improving air quality and reducing local environmental impacts.

We continue to explore innovations to reduce VOCs, such as water-based inks and adhesives, solvent-free technologies and digital printing, and strengthening our internal controls and monitoring systems. These efforts are supported by Amcor's Global Environment, Health and Safety (EHS) Standards and help comply with regional air quality regulations.



### INNOVATION

## PowerPost drives lightweighting in hot-fill bottles

Amcor's PowerPost technology delivers lightweighting of hot-fill PET bottles.

Through the implementation of a highly optimized base design, including structural refinements to the bottle geometry, the technology enables significant material reduction while preserving functional performance.

Available for hot-fill bottle sizes ranging from 350 mL to one liter, PowerPost technology yields average weight savings between 15-20%, based on industry benchmark weights. It offers customers cost efficiency without compromising performance.



# Reducing our operational impact

Amcor's manufacturing sites play a central role in our environmental performance and our broader sustainability strategy.

We are focused on reducing the environmental impacts of our operations through targeted action on energy, water, waste and environmental management. These areas are among the largest contributors to our operational footprint and offer meaningful opportunities to drive measurable progress for Amcor, our customers and the communities where we operate.

Our approach is grounded in governance, data and continuous improvement. During our first full year as a combined company, we strengthened common ways of working across our expanded manufacturing footprint, supported by global standards and local ownership. We encourage site sustainability champions to collaborate with colleagues to identify and implement projects that reduce environmental impacts, tailored to the unique conditions of each site and region.

Sustainability teams coordinate sustainability-focused training and webinars throughout the year to build shared capability across the combined company. Topics include waste management, pollution prevention, GHG emissions, climate change, Amcor's science-based targets and decarbonization plans, packaging recyclability, recycled content, recycling technologies and regulatory updates that help teams support customers in a changing policy environment.

We continue building on the strengths of both legacy companies to advance operational sustainability at greater scale. By bringing together shared practices in energy efficiency, water stewardship, waste reduction and environmental governance, we are better positioned to reduce our operational impacts, support decarbonization and strengthen the resilience of our global footprint.

## ENERGY MANAGEMENT

### APPROACH

**Energy management is an essential element of reducing the environmental impacts of Amcor's operations and supporting our decarbonization strategy. It reduces Amcor's Scope 1 and 2 GHG emissions, presents opportunities to improve efficiency and cost competitiveness and supports the development of renewable energy infrastructure.**

Amcor's energy management approach involves a continuous cycle of assessing energy use across our operations, identifying and implementing opportunities to reduce energy consumption and tracking our performance. As a combined company, this approach helps us apply the strengths and experience of our broader operational network to embed energy performance into core business functions, including procurement, infrastructure planning, operational decisions and long-term investment strategies.

To support consistent execution across our sites, we have established governance structures that bring together procurement, sustainability and operations teams. These groups collaborate to identify opportunities, assess risks and implement solutions that support our energy transition goals and strengthen our ability to respond to customer and regulatory expectations.

We also engage with external partners to benchmark our performance and share best practices, ensuring our strategy remains responsive to evolving stakeholder expectations and regulatory developments.

The continuity of Amcor's manufacturing operations depends on access to a consistent supply of energy to our sites around the world. Weather patterns directly affect the energy usage of our sites and, occasionally, extreme weather events may impact the availability of energy to our sites and our requirements for energy. For example, mild winters can lead to reduced requirements for natural gas for heating, and extreme heatwaves or winter storms can lead to interruptions in the energy supply.

# Reducing our operational impact continued

## TAKING ACTION

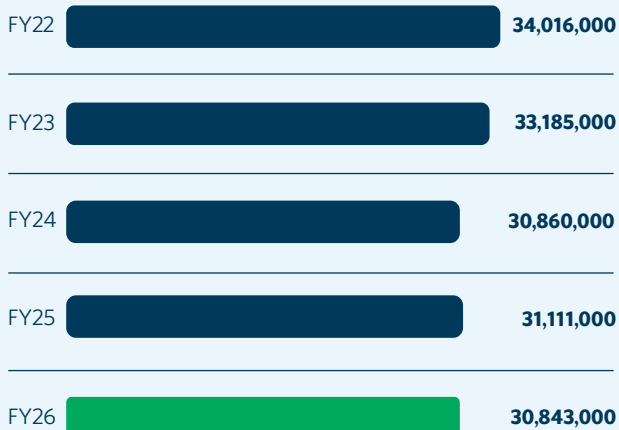
### Energy sourcing

In FY26, Amcor consumed a total of 30,843,000 gigajoules (GJ) of energy across our global operations.

Natural gas was the primary driver of our Scope 1 energy use, accounting for 91% of direct fuel consumption, alongside smaller contributions from liquefied petroleum gas, diesel and oil. We consumed a total of 6,917,000 GJ of non-renewable fuel and 147,000 GJ of renewable fuel.

The majority of our Scope 2 energy use was from electricity purchased from the grid. In FY26, our Scope 2 emissions were associated with the consumption of 23,386,000 GJ of energy, including 5,076,000 GJ of renewable electricity.

#### Total energy consumption GJ



As we work to reduce our energy consumption and improve energy management, Amcor teams are implementing our strategy through targeted initiatives that improve efficiency and expand renewable electricity sourcing. These efforts help build operational resilience across our combined global organization and support customer expectations for lower-carbon packaging value chains.

### Energy efficiency management

Amcor's facilities continue to implement a range of initiatives to improve energy efficiency. These include upgrading existing equipment to enhance performance, installing new energy-efficient machinery and transitioning to electrified systems such as forklifts and site vehicles. Several sites have introduced electric vehicle charging infrastructure and battery-powered equipment to reduce our reliance on fossil fuels. Operational changes, such as powering down equipment during non-operational periods, are helping to reduce energy demand, while employee engagement programs and site-level Energy Champions are fostering a culture of accountability and continuous improvement by leading energy audits and providing training on energy efficiency to their colleagues.

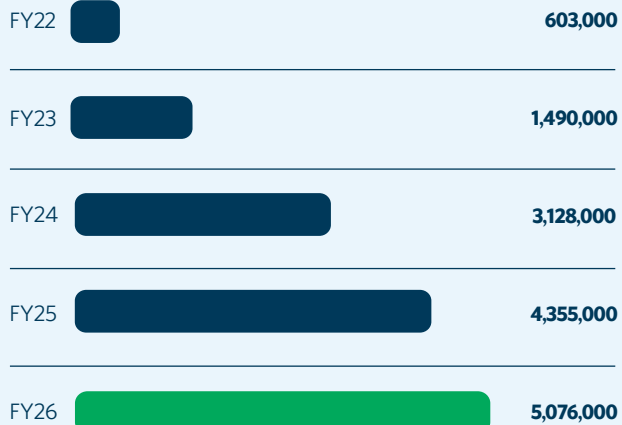
Our operations and plant management teams continue to focus on energy efficiency projects, such as LED lighting retrofits, optimizing chiller systems and other equipment, and implementing Energy Supervisory Control and Data Acquisition systems to better track and control site-level energy usage.

### Renewable electricity sourcing

To support our transition to renewable energy, Amcor has made progress in renewable electricity sourcing over the past several years and continues to advance this work as a combined company. We launched new renewable electricity projects across our global operations in FY26, supported by internal coordination and strategic planning.

We continued sourcing renewable electricity via virtual power purchase agreements and energy attribution certificates, which we supplemented with on-site generation at several sites. Such on-site generation projects deliver emissions reductions, cost savings and reduced reliance on external supply, ensuring greater resilience against market volatility. These efforts reflect our commitment to expanding access to low-carbon energy and integrating renewable electricity into our long-term energy strategy.

### Renewable electricity consumption GJ



In FY26, we used 5,076,000 GJ of renewable electricity, representing 22% of our total electricity consumption. Renewable fuels contributed an additional 147,000 GJ, supporting our broader transition away from fossil-based energy, and ensuring 17% of total energy was sourced from renewable sources.

Our corporate procurement and sustainability teams facilitate periodic strategy planning sessions with energy procurement teams, focusing in FY26 on topics such as renewable energy policy and tracking, energy transition roadmaps, budgeting and financing approaches for renewable electricity procurement, potential renewable electricity risks and sourcing synergies across the combined company. They also coordinate renewable electricity purchase requests from Amcor's customers and have collaborated on internal standard operating procedures to guide such requests.



# Reducing our operational impact continued



## SPOTLIGHT

### Porto dual set point project reduces gas consumption

Amcor's Porto site was seeing excessive gas consumption on its solvent recovery unit (SRU) boiler because it was operating with a high set temperature point for regeneration, even when other processes such as distillation could operate with a lower set point.

To address this, site engineers implemented a dual boiler set point control, automatically changing to the appropriate set point to reflect the current operating mode. This change eliminated unnecessary overheating, reduced gas consumption from the SRU by 17.6% and improved process efficiency without affecting operational performance.

## SPOTLIGHT

### New active harmonic filter in Lima drives energy efficiency and extends equipment life

Following a power quality assessment at Amcor's site in Lima, Peru, the team identified an opportunity to implement an active harmonic filter. The new system dynamically compensates harmonic and reactive currents, improving the power factor and enhancing the stability of the electrical network. It is expected to reduce thermal losses in transformers and cables and minimize failures and premature wear of electronic equipment and capacitor banks, improving energy efficiency, extending the service life of critical assets and increasing the plant's operational reliability.





### SPOTLIGHT

## Plazala machinery upgrade improves energy efficiency

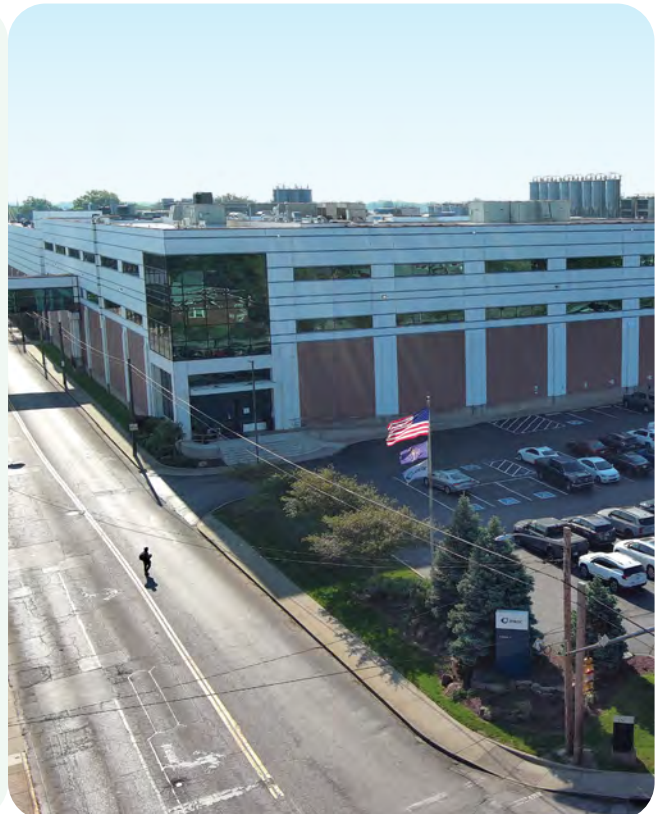
Amcor's Plazala site completed a major machinery upgrade, replacing three Index injection molding machines with new equipment that significantly improved operational efficiency while reducing the site's environmental footprint.

The project delivered approximately 30% improvement in energy efficiency, contributing to lower GHG emissions associated with electricity consumption. In addition, the upgrade eliminated hydraulic oil losses of more than 300 liters per month, increased production capacity and reduced changeover times, resulting in higher productivity and lower operational waste.

### SPOTLIGHT

## Chiller replacement project saves energy across five North America sites

Amcor sites in Syracuse, Evansville, Richmond, Phoenix and Valdosta completed chiller replacement projects in FY26. Rigid packaging plants use chillers as part of the production process to cool the molds and cool the product into its final shape. By updating the chillers to more efficient models, the sites reduced energy usage by approximately 4,305 MWh and, in some cases, also eliminated the use of R-22 refrigerant from obsolete equipment.



# Reducing our operational impact continued

## WASTE MANAGEMENT

### APPROACH

**Amcor's waste management approach focuses on reducing the environmental impact of our operations and supporting the transition to a circular economy.**

We are applying broader operational expertise and stronger site-level capabilities to reduce waste-to-disposal – defined as non-hazardous industrial waste sent to landfill or incineration without energy recovery – by ensuring that any unavoidable waste serves a purpose, either by replacing virgin materials or by contributing to energy production as a substitute for fossil fuels.

Our strategy prioritizes waste prevention and diversion, supported by centralized data tracking, employee engagement and collaboration with local waste management service providers. In regions with limited recycling infrastructure, we work with site teams to identify alternative recovery pathways and engage with external stakeholders to improve access to recycling services.

As part of our strategy, we are working to transition more of our packaging portfolio to recycle-ready formats, which in turn makes the waste generated during production easier to recycle and helps connect operational impact reduction with packaging circularity.

### TAKING ACTION

In FY26, Amcor generated 634,300 metric tons of waste, with 78% diverted from disposal through recycling and other recovery methods.

#### Waste by composition, in metric tons

|                                        | Hazardous waste | Non-hazardous waste | Total generation |
|----------------------------------------|-----------------|---------------------|------------------|
| <b>Waste diverted from disposal</b>    |                 |                     |                  |
| Recycling                              | 10,800          | 483,800             | 494,600          |
| Other recovery options                 | 0               | 500                 | 500              |
| <b>Waste directed to disposal</b>      |                 |                     |                  |
| Incineration (with energy recovery)    | 16,100          | 59,200              | 75,300           |
| Incineration (without energy recovery) | 1,400           | 2,100               | 3,600            |
| Landfilling                            | 6,100           | 54,100              | 60,300           |

Note: Other non-hazardous waste diverted from disposal includes composted waste. Numbers have been rounded to the nearest hundred.

### Waste strategy, locally implemented

Amcor teams across the globe are putting our waste strategy into action through site-level initiatives that are tailored to local conditions and supported by internal governance, external partnerships and employee engagement across the combined company.

We require all manufacturing sites to maintain site-level waste management plans aligned with Amcor's Global EHS Standards and applicable legal requirements. These plans guide the categorization, handling and disposal of waste materials in accordance with local regulations, while identifying opportunities for source reduction, reuse, recycling and responsible disposal of hazardous waste.

We drive waste reduction through a combination of employee education, regular waste audits and site-level leadership. Many sites have appointed Waste Champions to lead local initiatives, conduct waste audits to identify opportunities for improvement and engage colleagues in responsible waste practices. These efforts include training sessions, visual signage and cross-functional collaboration to reduce avoidable waste and improve recycling performance. We use waste audits to assess material flows and identify opportunities for source reduction, while employee engagement helps ensure that waste management remains a shared responsibility across departments.

### Focused initiatives drive reductions

Initiatives such as Amcor's Operations Plus (O+) program underpin efforts to reduce manufacturing waste, boost productivity and strengthen capabilities across the combined company. O+ methodology is based on a continuous improvement approach. It champions the expertise and knowledge of the people running the machines, empowering them to play a leading role in solving problems and developing and introducing new best practices on the shop floor. During FY26, teams continued to apply these practices across our operational footprint, helping us capture synergies, improve consistency and advance waste reduction in support of our circularity and operational impact objectives.

Teams elsewhere in the business are working to identify and eliminate manufacturing waste through similar quality and process improvement strategies, such as using real-time digital monitoring to attain 100% compliance to standard operating conditions, conducting frequent quality inspections with the expectation to stop and fix defects, using statistical process control to guarantee high-quality products run to customer specifications and using daily lean management to identify proactively and address potential quality and waste issues.



## SPOTLIGHT

## Performance Boost program ignites transformation

Performance Boost is a continuous improvement approach built on a zero-loss mindset and employee ownership. The program ignites transformation by establishing a common operational language, empowering frontline teams and focusing on eliminating key losses on key assets – leveraging continuous improvement methods and tools from our Operations Plus program. Performance Boost aims to improve quality, performance and service capabilities while reducing waste. It enables Amcor to grow with our customers – many of whom are pursuing similar operational excellence practices.

Each site's Performance Boost journey begins with two weeks of hands-on shopfloor coaching, during which local teams are introduced to standard Performance Boost tools and routines.

Following the two-week workshop, sites adopt a structured, frontline-driven approach to improve asset performance while strengthening teamwork and leadership behaviors. After successfully completing a maturity health check, each site expands Performance Boost to new production lines.

Across Amcor in FY26, sites participating in the program report waste reduction and efficiency improvement.

The Performance Boost approach is recognized as a global best practice thanks to its rigor, data-driven loss selection, structured follow-ups, health checks and expansion workshops.



# Reducing our operational impact continued

## Adapting to local legislation

Regional teams manage the hazardous waste produced at our sites in accordance with local and country-level legislation.

This locally accountable approach helps Amcor meet applicable regulatory requirements while applying common standards and controls across the combined company. We have determined that this approach is the best method to make sure that we reduce the risk of noncompliance with all legal requirements for the disposal of hazardous waste.

Amcor's EHS Standards require sites to follow local legal requirements pertaining to waste characterization, classification and labeling, as well as the use of licensed contractors and licensed waste treatment and disposal facilities. Waste shipment manifests must be completed and maintained on file. Amcor does not have policies explicitly addressing the topic of transboundary movement of waste.

In FY26, there were two instances of waste-related noncompliance matters across our global business, associated with <1% of our sites. We received one waste-related enforcement fine of \$6,250 during the reporting year.



### SPOTLIGHT

## Cali identifies opportunity for energy recovery

The team at Amcor's flexible packaging site in Cali, Colombia identified an opportunity to shift one of its waste streams from landfill to energy recovery. By sending hazardous solid waste such as distillation sludge and solvent-based adhesive residues to incineration with energy recovery, the site is ensuring that waste that cannot be recycled or recovered still has a benefit at its end of life. This shift led to the prevention of 12.6 metric tons of waste from being sent to secure landfill.



### SPOTLIGHT

## Thailand sites reduce waste while lowering material use

In July 2025, four Amcor sites in Thailand initiated a project to reduce adhesive use, solvent use and adhesive waste. The sites took three key actions: optimizing cylinder configurations and key process parameters, managing leftover adhesive by controlling the adhesive mixture, and adjusting production planning to reduce changeover. As a result of these actions, the sites reduced adhesive waste by 3.5 metric tons annually, in addition to reducing adhesive consumption by 61 metric tons and solvent use by 22 metric tons.





## SPOTLIGHT

## Lancaster reduces secondary packaging

Amcor Flexibles North America sites expanded their participation in a partnership with a local waste management company to collect end boards, cores and plugs for recycling. By collecting these secondary packaging materials for reuse at other sites in the business group, participating sites reduced waste while also reducing the need to purchase new materials.



## SPOTLIGHT

## Rorschach and Singen Conversion leverage AI to improve machine efficiency

Amcor worked with Siemens to collect real-time data from our Rorschach and Singen Conversion facilities, allowing teams to better monitor and improve how their machines run.

Having real-time data helps each site reduce waste by predicting and eliminating potential quality issues before they occur, preventing out-of-specification products and reducing the need for rework.



# Reducing our operational impact continued

## WATER MANAGEMENT

### APPROACH

**Responsible water management is a critical part of reducing Amcor's operational impacts, particularly in regions facing high water stress. Managing water use and discharge effectively helps reduce environmental impact, support regulatory compliance, protect local water sources and ensure operational continuity in the face of increasing climate-related risks.**

Amcor's water management approach is designed to be locally responsive and globally consistent across our combined footprint. It focuses on minimizing water use, improving discharge quality and protecting surrounding ecosystems from pollution. This includes proactive measures to prevent water contamination, supported by Amcor's Global EHS Standards.

Our core production processes typically require limited water use. Ancillary activities, such as cooling, cleaning and sanitation, depend on reliable access to freshwater. At our 106 (28%) sites in areas experiencing water stress – 39 (10%) in areas with high baseline water stress and 67 (17%) in areas with extremely high baseline water stress according to the World Resources Institute Aqueduct Water Risk Atlas – the majority of water is used for domestic and cleaning purposes. Amcor operations generate very limited industrial wastewater, with typical discharges including storm, sanitary, floor cleaning and non-contact cooling water.

By bringing together the strengths of both legacy businesses, Amcor has a broader foundation of water stewardship and site-level innovation. In our first full year as one company, we continued to scale water efficiency practices, strengthen pollution prevention and enhance resilience across our operations.

### TAKING ACTION

In FY26, Amcor's total water withdrawal from all sources was 11,765,000 kiloliters (kL). Approximately 13% of this water was from locations with high or extremely high baseline water stress. Our total water consumption from all sources was 4,017,000 kL, approximately 9% of which was consumed in locations with high or extremely high baseline water stress.

### Water withdrawal (kL)

|                               | All areas         | Areas with water stress |
|-------------------------------|-------------------|-------------------------|
| Surface water                 | 1,413,000         | 6,000                   |
| Groundwater                   | 2,060,000         | 445,000                 |
| Seawater                      | 0                 | 0                       |
| Produced water                | 0                 | 0                       |
| Third-party water             | 8,292,000         | 1,068,000               |
| <b>Total water withdrawal</b> | <b>11,765,000</b> | <b>1,519,000</b>        |

Note: All water Amcor uses is considered "freshwater." Certain sites with low water use do not have discharge meters in place to track water consumption. At these sites, we have estimated water discharge.

### Water discharge (kL)

|                              | All areas        | Areas with water stress |
|------------------------------|------------------|-------------------------|
| Surface water                | 2,737,000        | 348,000                 |
| Groundwater                  | 907,000          | 6,000                   |
| Seawater                     | 0                | 0                       |
| Third-party water            | 4,104,000        | 817,000                 |
| <b>Total water discharge</b> | <b>7,749,000</b> | <b>1,172,000</b>        |

Much of our water is defined as process water, meaning it is returned to the system in the same condition as when withdrawn, minimizing net consumption. This water is not considered consumed by Amcor, so it is not included in our total water consumption.

### Site level plans and practices

All legacy Amcor manufacturing sites are required to maintain and annually update water management plans, which outline the main uses of water at each facility and identify whether the site is located in a region with high or extremely high water stress. We are in the process of incorporating this approach at legacy Berry sites. These plans guide the implementation of tailored water-saving measures, ensuring each site adopts the most appropriate practices based on its operational profile, local conditions and applicable regulatory requirements.

Sites regularly conduct water audits to identify opportunities for conservation, and some have appointed Water Champions to lead local initiatives. These efforts include educating employees about responsible water use, identifying and repairing leaks and implementing low-cost efficiency upgrades. The expanded capabilities of our combined company allow teams to share practical solutions more broadly and apply proven approaches across more sites. In regions where water is plentiful, sites prioritize water-based cooling over energy-intensive alternatives to reduce climate impacts.



## SPOTLIGHT

## Rorschach implements evaporator technology

The team at Amcor's site in Rorschach, Switzerland implemented evaporator technology in its wastewater system, enabling wastewater-free production and improving overall water management. As a result of this technology, the site was able to reduce water withdrawal by 10% annually.



## SPOTLIGHT

## Zeel site switches to closed-loop cooling

Amcor's site in Zeel, Belgium replaced open cooling systems and cooling towers with closed-loop chillers, delivering annual water savings of approximately 500 kL while improving cooling efficiency and reducing dependence on freshwater withdrawals.

### Strengthening site resilience

To strengthen resilience, Amcor sites assess water-related risks, such as supply disruption, extreme weather and potential contamination, as part of their business continuity planning. Water-related impacts such as flooding and drought can cause supply interruptions, infrastructure strain and operational delays. In response, teams implement mitigation measures, such as adjusting operations, enhancing infrastructure and adapting transport and logistics strategies. These efforts reflect the growing importance of water risk planning across our combined global footprint.

### Preventing pollution

Protecting local water systems from pollution is another key focus area. All sites handling plastic powders, flakes or granules have implemented resin management practices aligned with Operation Clean Sweep (OCS) methodology to mitigate the risk of release of plastic particles into the environment.

We address the risk of release of impacted water through our Global EHS Standards, which require sites to manage environmental risks and comply with applicable regulatory requirements. Typical mitigation measures include compliance with regulatory measures, the use of secondary containment for hazardous substances designed to prevent impact to wastewater (including stormwater), preventive maintenance on bulk storage systems and regular inspections.

Amcor identifies and classifies potential water pollutants in line with our Global EHS Standards, which require all sites to identify hazardous substances and follow legal requirements pertaining to their classification, labeling, storage and use, as applicable to site jurisdiction. They also require all sites to identify and mitigate the risk of impacts on water systems and human health.

Typical parameters applicable to regulated effluents include chemical oxygen demand, biological oxygen demand, total suspended solids and hydrocarbons. Given the typical non-process nature of the majority of Amcor facility effluents, Amcor has not developed water quality standards beyond directly applicable local permit conditions. The majority of operating jurisdictions prescribe local discharge requirements, with which all Amcor facilities must comply.

In FY26, there were four instances of noncompliance with wastewater management conditions across our global operations, associated with <1% of our sites. No fines were issued in relation to these wastewater matters.

## Reducing our operational impact continued



### SPOTLIGHT

## Amcor sites in India implement water conservation and recycling measures

As part of their commitment to sustainable water management and responsible resource utilization, Amcor's Baroda, Pondicherry and Cuddalore plants reduced their dependence on freshwater resources through water recycling initiatives. By utilizing recycled water for landscaping and operational process requirements, the three sites saved over 13,500 kL of water in FY26.



### SPOTLIGHT

## Tres Lagoas installs flow restrictors to conserve water

With a goal of promoting the responsible use of natural resources and optimizing internal processes, the team at Amcor's Tres Lagoas site in Brazil implemented a simple yet high-impact solution to reduce water use. By using joint-sealing tape – a material commonly used to seal connections between pipes – as a flow restrictor, the team reduced the amount of water released each time a faucet was used by 90%. The initiative demonstrated how creative, low-cost solutions can generate efficiencies and lead to positive impact on water resources.



## ENVIRONMENTAL MANAGEMENT

### APPROACH

**Amcor applies risk management processes to identify and control the environmental hazards inherent in our operations, with a focus on minimizing potential impacts on ecosystems and biodiversity.**

This approach is informed by the Precautionary Principle, as defined in the 1992 UN Rio Declaration, and is supported by our company-wide Environment Policy and a suite of Global EHS Standards, including a suite of dedicated Environmental Management Standards. These materials outline specific environmental management requirements to help sites assess and address the risks that they may pose to their local environments, including air emissions, water use and discharge, waste generation, hazardous substances and other operational impacts.

Our Environmental Management Standards require sites to identify and manage key environmental impact risks and put in place mitigation plans, including for example, compliance with permit conditions, installation of pollution abatement controls, where appropriate, preventive maintenance, secondary containment for hazardous substances and regular inspections of site boundaries to identify and reduce litter, odors or other nuisance conditions. We also require

sites to maintain documented emergency procedures to respond to spills or releases of hazardous materials, including details of necessary external contacts and communications. Our standards require sites to practice spill response at least annually. Irrespective of external reporting obligations, internal procedures require sites to report spill incidents according to level of spill significance.

We require all sites to maintain environmental management systems that are appropriate to the risk profile of their operations and geographic location.

Sites conduct external environmental noise monitoring where required by local regulations. Where environmental impact assessments are required as part of local permitting or regulatory processes, we typically make these documents publicly available in accordance with jurisdictional requirements.

Amcor's internal standards incorporate best practices from the International Organization for Standardization (ISO), OCS and similar systems. We encourage sites to pursue external certifications where suitable for commercial or operational reasons. Amcor does not require sites to be certified to ISO 14001, the internationally recognized standard for environmental management systems, because our robust environmental standards, governance processes, and auditing program provide a comprehensive framework for managing environmental performance across our operations.



# Reducing our operational impact continued

## TAKING ACTION

Amcor sites around the world implement our environmental management strategy through systems and practices that reduce operational risks, focus on compliance and support continuous improvement. Each site tailors its strategy to its specific risk profile and regulatory context.

### Robust environmental management governance

All sites maintain environmental management systems consistent with our global standards, supported by annual self-assessments and internal EHS audits; the frequency of these EHS audits is risk driven, but is approximately every three years for a standard production site. In FY26, 9% of manufacturing sites (35) received an independent corporate EHS audit led by corporate-trained auditors who are independent of the respective sites and business groups. Separately, 34% of our manufacturing sites (135) held ISO 14001 certification and 21% (85) held ISO 45001 certification in FY26, reflecting voluntary alignment with internationally recognized environmental and occupational health standards. The reason for the implementation of these activities does not stem from legal obligations, but rather from a proactive strategy to control and reduce workplace risks within Amcor.

Amcor's environmental management program covers 100% of our global workforce, and all workers involved in environmental activities, such as maintenance, engineering, waste management and hazardous materials supervision,

receive training appropriate to their responsibilities. These efforts help ensure that we embed environmental management into daily operations and support a culture of accountability and continuous improvement.

### Strong environmental management performance

In FY26, Amcor remained materially compliant with environmental laws and regulations across all countries in which we operate. During this time, we had 44 reported regulatory violations (21 related to the environment and 23 related to safety), with 29 sites contributing to this total. We faced five fines totaling \$28,000 for these violations (\$9,000 related to the environment and \$19,000 related to safety). There were zero cases brought through dispute resolution mechanisms.

In FY26, we categorized two spill events as "major" under Amcor's spill reporting standard because these events resulted in limited off-site releases into the natural water or soil environment. In one case, a resin stormwater catch-basin overflowed during heavy rainfall. The second case involved the release of glycol/water mix into a storm drain because of a pump failure. In both matters, communication with authorities occurred and timely cleanup of the localized and short-term impact was completed. There are no ongoing impacts associated with these events and no further enforcement actions have been taken by the respective authorities to date.



# Preserving biodiversity

## APPROACH

**Amcor recognizes the vital importance of biodiversity and the ecosystem services that we rely on to produce our packaging and support packaging circularity throughout the value chain.**

We are working to better understand our biodiversity impacts and dependencies, informed by frameworks such as the Global Biodiversity Framework and UN Sustainable Development Goals (SDGs) 14 (life below water) and 15 (life on land), as well as biodiversity reporting standards and ratings systems such as the Science Based Targets Network's science-based targets for nature, the Task Force for Nature-related Financial Disclosures and Nature Action 100.

We also reference the Explore tool from Exploring Natural Capital Opportunities, Risks and Exposure to help us better understand our impacts and dependencies.

Our analysis of Amcor's impacts identifies post-consumer waste, raw material sourcing and the localized footprint of our sites as the areas with the largest potential impacts on biodiversity and deforestation.

- **Post-consumer waste:** Post-consumer plastic packaging waste, especially when mismanaged and released into the environment, can harm both land and water ecosystems. However, recycling post-consumer plastic helps to reduce demand for virgin materials and conserves resources, as producing recycled plastic typically requires less water and energy compared with manufacturing virgin plastic.
- **Raw materials:** Using wood-based fibers in packaging can harm forest habitats, contributing to deforestation, habitat loss, increased GHG emissions and reduced water and soil quality. This decline in biodiversity may limit access to raw materials needed for Amcor's packaging. Extracting the inputs for aluminum and plastic is energy- and water-intensive and contributes to air, water and land pollution. Likewise, producing fiber-based materials at pulp mills consumes large amounts of water and can cause pollution. If not sourced responsibly, fiber production may drive deforestation.

- **Manufacturing sites:** We have assessed all our operational sites based on their proximity to protected areas (PAs) and key biodiversity areas (KBAs). We found that 86 of our sites are located in an area with 5% or greater overlap with a PA and four sites are located in an area with 10% or greater overlap with KBAs. The WWF Biodiversity Risk Filter tool classifies these sites as having high location risk for biodiversity impacts. We also found that 96 of our sites are located in areas greater than 15 km from a KBA, meaning they are classified as having a very low location risk for biodiversity impact. The extent to which we are able to carefully manage the environmental footprint of our operations directly determines the extent of our potential negative impacts on such biodiversity-rich areas.

Amcor's primary ecosystem dependencies are provisioning services. These include wood and sugar cane for use in biomaterials and fresh water for use in our supply chain and manufacturing operations. The downstream recycling of post-consumer packaging also relies on fresh water. While we benefit from ecosystem regulating and maintenance services such as climate and water flow regulation, our assessment is that our production processes could still largely take place even if such services were disrupted.

## TAKING ACTION

### Operational-level biodiversity management

Amcor includes the consideration of each site's environmental impacts, including biodiversity, within our Environmental Management Standards, which applies to all Amcor sites and is designed to ensure processes are in place to identify and minimize potential impact to the environment and communities in which Amcor operates. It ensures effective operating controls exist to manage air emissions, water supply, wastewater, stormwater runoff, waste generation, hazardous substances storage and distribution, environmental noise and other potential nuisance conditions. It also ensures effective emergency response procedures are in place.

# Preserving biodiversity continued

The following are examples of just some of the elements to reduce environmental impacts, including biodiversity, that are included in our Environmental Management Standards:

- Following OCS principles at sites where plastic pellets, flakes or powders are in use, including ensuring wastewater drainage systems that are vulnerable to spills of hazardous liquid or solid substances are identified, assessed for risks and have protective measures such as drainage valves or drain covers installed.
- In alignment with our Global EHS Standard for Hazardous Materials, requiring sites to document and risk-assess all materials and use/storage locations where there is an elevated risk of release of hazardous substances to sanitary or stormwater drainage systems, surface water, soil and/or groundwater.
- Performing external environmental noise emissions monitoring in accordance with regulatory requirements.
- Requiring regular inspection of exterior site areas, including the boundary fence line, to identify litter and odors and ensuring timely corrective action is taken if issues are noted.
- Maintaining documented emergency procedures to respond to spills or releases of hazardous materials to the air, ground, drains, surface water or groundwater.
- Ensuring all workers involved with environmental management activities, such as maintenance, engineering, waste management/shipment and hazardous materials supervision, are competent and receive training covering their responsibilities.
- Including all types of pollution control equipment in preventive maintenance schedules and requiring that breakdowns in such equipment be corrected without delay.

## Upstream activities and performance

Amcor's Biodiversity & Fiber Sourcing Policy guides our work to mitigate the upstream biodiversity-related impacts of our purchasing activities, and especially our sourcing of fiber and fiber-based materials. We place priority on sourcing wood-based fiber raw materials from suppliers who hold certifications from organizations that ensure the products come from responsibly managed forests.

In FY26, all of the fiber materials we sourced were from suppliers who held such certifications. Additionally, 36 Amcor sites held chain-of-custody certifications from such organizations as of June 30, 2026.

We source aluminum that has been certified by the Aluminium Stewardship Initiative (ASI), meaning it has been produced and sourced through each step of the value chain in accordance with responsible sourcing standards that include requirements for reduced impact on GHG emissions, waste, water and biodiversity. In FY26, 5% of the aluminum we purchased was ASI Aluminum, representing 9,200 metric tons. Six Amcor sites held ASI certification as of June 30, 2026.

Using PCR materials is another way that we reduce our upstream biodiversity impacts. Recycled plastic and aluminum generally require fewer natural resources to produce than their virgin counterparts because the extraction and manufacturing processes for virgin raw materials are highly water- and energy-intensive and can lead to environmental degradation and pollution. As we work to incorporate more PCR content into our packaging, we are also working toward reduced biodiversity impact from our raw material sourcing practices. In FY26, 7% of the plastic and 8% of the aluminum Amcor used was made from PCR material.

### Downstream mitigation

Amcor's efforts to develop a circular economy for packaging help to reduce the negative impacts of our products on downstream biodiversity by keeping them in the economy and out of the environment. Our work to develop all our packaging to be recyclable or reusable ensures that more packaging sold to our customers and used by their consumers is capable of being collected and recycled within waste management systems. This creates a feedstock of more PCR materials while also reducing reliance on more resource-intensive virgin materials.

By using more recycled materials in our packaging, we increase demand for those materials and help to support the financial viability of waste collection and recycling systems. Our partnerships and funding to support the development of waste management and recycling infrastructure reduce the risk of environmental contamination by improving collection and recycling.



# People



## 0.47

total recordable incident rate, representing world-class safety performance

## 100

Sedex SMETA audits of Amcor sites completed

## ~400

employees honored with Amcor's first Diamond Awards

## 48

teams collected 134 metric tons of trash during World Cleanup Day

## 33,000

suppliers screened for potential human rights and environmental risks

## 74%

of strategic and critical suppliers assessed through EcoVadis

## Prioritizing safety

At Amcor, our people are the foundation of our innovation and operational excellence. We grow our business by growing our people.

That means creating the conditions for everyone to feel safe, supported, engaged and empowered to thrive and contribute meaningfully to our success.

By making sure our people are safe, our workforce is championed, our communities are cared for and human rights are protected across the value chain, we enable everyone to perform at their best. By working as one global team, we help Amcor perform at its best – and pave the way to a stronger future.

## PRIORITIZING SAFETY

Safety is a core value at Amcor. We endeavor to ensure safe decisions and behaviors among all colleagues, guided by a rigorous EHS program.

### APPROACH

**Amcor establishes expectations for managing health and safety risks in the workplace through a global management system comprised of workplace EHS Standards, training and development, self-assessments and audits and core management principles. We integrate and uphold these program elements through management commitment and employee engagement globally.**

Our goal is to reduce the risk of serious injuries and fatalities in our workplace. Across the EHS spectrum, our principal areas of focus remain safety, compliance and culture.

In FY26, Amcor's global EHS priorities focused on accelerating safety performance across the combined company, including:

- Targeting, prioritizing and reducing critical EHS risks across legacy Amcor sites.
- Rapidly advancing legacy Berry EHS programs to deliver quick wins, reduce critical risks and lower the number of serious injury and fatality incidents and events with serious injury and fatality potential.
- Aligning legacy Amcor and Berry EHS programs into a consistent global approach.

## TAKING ACTION

During FY26, the alignment of legacy Amcor and Berry EHS programs was a significant undertaking and a key success story for the combined organization. Our teams enabled progress by continuous communication, cooperation, shared understanding and alignment across the new EHS team. Corporate and divisional EHS colleagues worked through dedicated teams to manage integration activities while continuing to support day-to-day safety performance.

### Safety management

Amcor's Global Safety Steering Committee – comprised of the Vice President of EHS, our corporate EHS team and EHS directors from each business group – is responsible for ongoing development and support for company-wide safety efforts and actively addressing areas of focus. Each business group generates monthly reports summarizing their safety performance, status of key focal points, and outlining other safety highlights. These monthly reports are provided to all levels of management in all business functions.

Globally, approximately 80% of Amcor employees are represented by joint management/worker safety committees, which generally meet monthly. These committees consist of management team members and employees from various departments, job functions and shifts. Safety committees are a common way for site leaders to engage with colleagues and gather ideas on measures to mitigate unsafe behaviors and conditions in the workplace.

In FY26, Amcor continued to strengthen EHS programs and identify, prioritize and reduce the most significant safety risks across legacy Amcor sites. At legacy Berry sites, EHS efforts focused on conformance to Global EHS Standards, delivered stronger site programs, increased emphasis on critical risk reduction and saw year-over-year reductions in serious injury and fatality incidents and recordable cases.

Many Amcor locations rely on local teams to develop and support their EHS programs, led by colleagues with the relevant experience. The team-based approach helps to raise employee awareness, align beliefs and behaviors and assure ongoing accountability for safety matters.

The overall alignment of legacy Amcor and Berry EHS programs in a timely manner was a key FY26 success. This work helped the combined company establish a stronger foundation for common expectations, faster risk reduction and consistent EHS practices across the expanded global network.

Amcor employees receive annual training on our Global EHS Standards as well as local regulatory and legal requirements. Employees also have access to Amcor's EHS SharePoint site, which is a digital resource that contains our Global EHS Standards and guidance, EHS audit and self-assessment tools, EHS good practices, training materials and additional resources for strengthening safety at Amcor.

Looking ahead to FY27 and beyond, Amcor's EHS priorities include continued focus on reducing critical risks, completing global incident investigation and risk assessment training and releasing a new EHS audit and self-assessment process.

### Safety performance

Amcor applies U.S. Department of Labor (US-DOL) criteria as the basis for determining and managing work-related injuries and illnesses. We measure top line safety performance by total recordable incident rate (TRIR), which is expressed as work-related recordable injuries and illnesses per 200,000 hours worked.

During FY26, 53% of Amcor manufacturing sites did not incur a recordable workplace injury or illness.

In FY26, Amcor's total recordable incident rate was 0.47, corresponding with 388 work-related recordable case incidents. A TRIR below 1.0 is widely accepted by leading industries, safety organizations and professionals and insurers as a demonstration of world-class safety performance. It shows strong leadership compared to our competitors within the global flexible and rigid packaging industry and underscores a deeply embedded, proactive safety culture across Amcor.

The most common type of employee injuries were hand injuries. We recorded zero work-related fatalities.

These metrics include temporary workers who are under the direct supervision of Amcor personnel.

## Contractor safety

Amcor's global contractor management program sets minimum expectations for all locations, mandating a rigorous approach for selection, training, work authorization and inspection of contractor work. Contractors are third-party companies hired to conduct specialized work on Amcor's behalf. Contractor injuries are not included in our safety metrics. However, contractor injuries on Amcor premises are reported, investigated and addressed as appropriate.

In FY26, 35 contractor injuries were reported at Amcor facilities. The most common type of contractor injuries were lacerations. We recorded zero contractor fatalities.

## Hazard identification and risk control

Amcor applies a rigorous methodology to mitigate workplace hazards and risks. We utilize a hazard identification, risk assessment and risk control (HIRARC) methodology globally at all sites. We use this approach for all routine and non-routine activities, existing and new operations, and construction and demolition work, and it covers affected co-workers, contractors and visitors.

The application of the HIRARC process involves a team of individuals at each site who are knowledgeable in the activity, task, project or equipment being assessed. Qualified facilitators competent in risk assessment and control lead site risk assessments.

These risk assessments identify the EHS-related hazards associated with the process or activity being reviewed, and an industry-accepted risk matrix helps to guide outcomes and control measures. Each risk assessment determines the likelihood and severity of the consequences related to a hazard in order to prioritize corrective actions.

Following each risk assessment, we identify safeguards and corrective actions using a hierarchy-of-controls methodology and implement them with management verification to ensure that risks are eliminated or reduced to an acceptable level. We review risk assessments for accuracy at least every three years.

During FY26, Amcor continued our emphasis on the reduction of critical risks in the workplace.

Amcor sites periodically contract with third-party consultants to conduct industrial hygiene monitoring to verify that employees' exposure to workplace chemicals or environment do not exceed any local regulatory or legal limits. We immediately address all results of concern to ensure a safe workplace environment. Amcor co-workers are informed and/or have access to all results in this process.

All Amcor locations offer a variety of options to enable employees to report workplace hazards and risks or other EHS-related concerns without potential for retaliation. Amcor co-workers understand their right to stop any production equipment or task whenever a reasonable potential for personal harm exists.

We follow a formal investigation methodology for all EHS-related incidents to help effectively identify root cause, contributing causes and the necessary corrective and preventive actions.

Amcor's Global EHS Standards for Environmental Management, Emergency Preparation and Response and Hazardous Materials govern our use of hazardous materials. These include environmental control measures to prevent the release of chemicals used during operational activities into the environment, actions for labeling, storing, handling and transporting hazardous substances, training co-workers to safely handle and manage hazardous substances and the specialized treatment and safe disposal of hazardous materials.

## Prioritizing safety continued

### SPOTLIGHT

### Employee feedback drives safety solutions

At Amcor's Syracuse facility, employees regularly handled polybag rolls weighing up to 44 pounds. Loading the rolls onto floor-level bag stands created ergonomic strain and pinch-point risks for operators and material handlers.

Drawing on direct feedback from employees, the team designed new bag stands that position materials at a safer, more comfortable working height. The improved design reduces physical strain while making the loading process safer and more efficient.

By turning employee feedback into action, the Syracuse team demonstrated how collaboration and continuous improvement can deliver practical safety benefits.



### SPOTLIGHT

### Safety Heroes protect the team

Amcor's Safety Heroes program recognizes colleagues who lead with care, keep safety front and center and protect those around them.

In FY26, a member of Amcor's procurement team demonstrated the power of proactive safety leadership. After identifying a planned packaging change from a resin supplier, he alerted the EHS team so the implications could be assessed from a safety and operational perspective.

This early intervention enabled the team to engage with the supplier before implementation, helping to avoid increases in pallet weight and height that could have affected ergonomic requirements and equipment operations. By identifying a potential risk before it became an issue, this Safety Hero demonstrated genuine care for colleagues and exemplified safety leadership and collaboration.



## Product quality and safety

Amcor has embedded product safety, quality and regulatory compliance into our development and manufacturing processes. These processes are designed to support compliance with applicable regulatory and quality standards as well as product-safety requirements.

Each of our businesses has a product safety team, along with processes and systems appropriate for their packaging type, risk level, the regulatory environments in which they operate and specific customer requirements. All Amcor products are manufactured in accordance with industry-leading quality and product safety assurance practices.

Around the globe, we have dedicated product quality and safety teams in place to provide guidance, training and support to our sites. We incorporate product safety into our existing quality management systems used for ISO 9001 or ISO 13485 compliance.

Our systems for ensuring product quality are applied from the raw materials through to the finished products. Amcor experts maintain thorough knowledge of the fundamental characteristics, regulations and contact requirements of our raw materials. We use internal and external laboratories to monitor our products and materials, ensure compliance with industry and customer standards and proactively detect any potential issues.

We have implemented a specification management system across our Flexibles business that allows us to document our direct materials, processes and quality standards for each product. This system promotes and enhances our quality testing and quality limits. It is linked to our enterprise resource planning systems to provide end-to-end documentation and traceability. It is also tied into our sustainability and regulatory compliance databases to provide accurate product sustainability and compliance information.

Through a system managed by our regulatory teams, we request information from vendors on material regulatory compliance-related requirements, including but not limited to FDA-21 CFR, CA "OEHHHA" Prop65, E.U. REACH & RoHS, Europe Plastic Regulations E.U. 10/2011 and other regional- and country-level compliance requirements.

We communicate specific data requirements to vendors based on the material sub-category, and the information is stored and maintained within this system.

We use a robust set of product safety approval and review processes for raw materials at our sites and in our R&D innovation centers. Prior to bringing a new material to our manufacturing facilities, it must undergo a thorough review process for approval, during which we closely examine the inherent risks in materials and chemicals, as well as any risks associated with their use and disposal. We employ continuous monitoring processes to safeguard our products and processes, which may involve chemicals known to have negative impacts.

We also maintain documentation through delivery of our finished products to support traceability and demonstrate that the materials have been handled, transformed and delivered according to product safety requirements and third-party audit standards.

Amcor manufacturing sites are certified to a range of internationally recognized standards, with many sites holding multiple certifications. We maintain excellence in quality and product safety performance through strong internal controls to ensure all our products and manufacturing processes are regularly assessed and updated as needed. For this reason, we do not have a universal requirement for sites to hold specific certifications.

Amcor's packaging is only one component of our customers' products and customers bear ultimate responsibility for ensuring compliance with health and safety regulations in the marketplace. In the event that customers identify our packaging as a factor in incidents of non-compliance, they may lodge a product claim. Across our global business, nine insurance claims of this nature were reported in FY26 and no product recalls from the marketplace occurred.

# Empowering our people

Amcor's HR strategy supports the execution of our growth ambitions by recognizing that we grow our business by growing our people. It provides the foundation for attracting, developing and retaining the talent needed to achieve our strategic objectives.

Our strategy focuses on strengthening leadership capability, building a robust talent pipeline, delivering an exceptional employee experience, and enhancing organizational effectiveness through our new HR Operating Model and ongoing digital transformation. These priorities are closely aligned with our business strategy and culture framework.

As part of the new HR Operating Model, we have introduced centers of excellence to bring specialized expertise in areas such as talent, remuneration and HR operations, enabling greater consistency, scalability and innovation in our people practices while maintaining the flexibility to meet diverse regional and business needs.

We also continue to advance the digital transformation of our people processes through the implementation of a global human resources information system (HRIS). This multi-year program, which commenced during FY26, is designed to standardize and streamline HR processes across the organization, improve data quality and insights and enhance operational efficiency. Once implemented, the global HRIS will provide a more consistent employee experience and equip leaders with better workforce insights to support informed decision-making and the evolving needs of the business.

## RECRUITING TOP TALENT

### APPROACH

**Amcor's HR function prioritizes recruiting best-in-class talent to support our growth agenda, while also helping existing employees to unlock exciting career growth pathways within the company.**

We strive to ensure our teams are equipped with a growth mindset and the skills needed to build the future of packaging, fostering both retention and development of key talent.

### TAKING ACTION

Amcor teams continued making great strides forward in terms of getting the right talent into the right roles in FY26. Through our social media and job seeker channels, we build brand awareness and showcase our sustainability and innovation capabilities to help attract talented candidates to Amcor's workforce.

### Embedding our Employee Value Proposition (EVP)

HR teams across our global business have taken meaningful steps to further embed Amcor's EVP into our talent recruitment practices to ensure our employees and potential candidates encounter a compelling and consistent message. Our EVP enables potential colleagues to gain a clear sense of what it means to work at Amcor – what a career might look like and the impact that our packaging can make when it comes to keeping people healthy or driving innovation in sustainability.

Talent teams within our business groups are using EVP-branded visuals and materials for local job fairs and college campus events to showcase the culture and opportunities that Amcor offers so that candidates can envision joining the organization and understand how their contributions could bring a sense of personal fulfillment.

We encourage employees to own their careers – supported by their managers and enabled by Amcor – and search for their next job opportunity within our organization. Amcor's talent and development teams have developed career conversation guides to better equip employees and people managers for conversations about career growth within Amcor. We highlight open positions to current employees through internal job search tools.

### Building a talent pipeline

We also engage with learning institutions through partnerships and investments to develop a pipeline of talent with unique capabilities that will help Amcor grow, both now and in the future.

Several of Amcor's offices and sites around the world offer summer internship programs aimed at attracting emerging talent across multiple areas of the business, while providing students with meaningful, hands-on experience. Interns in programs such as these help to contribute to impactful projects that influence operational processes and drive positive change. Partnerships with local universities on programs like these help strengthen long-term community relationships and open the door to year-round internship opportunities, further enriching the student experience and talent pipeline.

Our collaboration with Michigan State University's School of Packaging, where Amcor sponsors an endowed chair of packaging sustainability on the faculty, connects us to highly qualified engineers as they graduate from one of the world's most prestigious packaging schools. Amcor colleagues support developmental research projects, provide guest lectures in various classes, offer unique internship opportunities for students and frequently hire graduates.



### SPOTLIGHT

## Apprentices at Amcor Flexibles Singen take charge and give back

At Amcor's site in Singen, Germany, apprentices and students are gaining hands-on business experience by running a junior enterprise as part of their formal training on-site — an initiative that builds leadership skills while strengthening ties to the local community.

The junior company is operated entirely by apprentices and students and provides household aluminum products to site employees. Two apprentices are appointed as directors and take responsibility for planning and organizing sales activities and events, as well as overseeing accounting and marketing.

Being trusted with meaningful responsibility is a key part of the junior company experience. Apprentices and students say the opportunity to learn by doing, including learning from mistakes, has been instrumental in developing skills such as communication, teamwork, problem-solving and accountability. Beyond professional development, the junior company also focuses on community engagement. Each year, a portion of the company's profits is donated to a local organization, reflecting a commitment to giving back to the community where the team lives and works.

The junior company at Amcor Flexibles Singen demonstrates how early investment in people, trust and responsibility delivers meaningful outcomes — both in developing future talent and supporting the communities in which Amcor operates.

# Empowering our people continued

## DRIVING EMPLOYEE ENGAGEMENT

### APPROACH

**Employee engagement is fundamental to our culture and a key driver of performance, collaboration and retention. We are committed to listening to our people and acting on their feedback to create a workplace where employees can thrive.**

As part of our integration with Berry, we have refreshed our global engagement and listening strategy. A global engagement survey planned for October/November 2026 will establish a new enterprise-wide baseline, providing consistent and actionable insights to strengthen engagement, support cultural integration and enhance organizational performance.

### TAKING ACTION

Our Engagement Ambassador Network continues to empower employees to shape engagement at the local level. Building on successful pilots and expansion in previous years, the network enables teams to gather feedback, share ideas and implement meaningful actions that strengthen employee engagement and foster a greater sense of connection across the new Amcor organization.

To support the Berry integration, we paused our annual global engagement survey in FY26 and instead conducted a Leaders Integration Pulse Survey. The survey provided valuable insights into leaders' experiences and perspectives, helping to inform our integration journey and identify opportunities to support leaders through this period of change.

Looking ahead, our global engagement survey in October/November 2026 will provide insight into how employees are experiencing the new Amcor. The results will help us assess cultural alignment, identify opportunities to enhance the employee experience and inform the next phase of our people and engagement strategy.



### SPOTLIGHT

## Bravo Board fosters recognition and appreciation

Amcor's site in Manchester, Michigan launched its Bravo Board as an ongoing initiative to strengthen employee engagement and foster a culture of recognition and appreciation.

Through the Bravo Board, colleagues can publicly acknowledge one another for a job well done by posting notes of appreciation. These recognition messages remain displayed on the board, with new notes added regularly, allowing employees to celebrate achievements and contributions across the site.

The Bravo Board has helped increase both engagement and recognition by creating visible opportunities for employees to express appreciation for their co-workers. As employees pass by the board, they are able to see and participate in recognizing others, helping build a more positive, connected and appreciative workplace culture.

## BUILDING FUTURE-READY TALENT

### APPROACH

**We are committed to nurturing our internal talent and building the next generation of leaders. Our approach to talent development includes structured development programs, succession planning and experiential learning, which are all aligned to our culture framework and strategic goals.**

### TAKING ACTION

#### Talent coordination

As part of our work to develop talent within our organization, Amcor leaders convene Talent Councils to review the people within their teams and identify potential successors for key roles. The councils are held at least annually, and are typically facilitated by HR business partners or talent directors to help managers calibrate talent and plan for future needs. Action plans are developed to help drive personalized growth planning for employees and keep Amcor's talent pipeline healthy.

Amcor also maintains a Talent Network, which brings together talent leads across the organization. The network convenes monthly to share best practices and promote consistency in talent development, enabling even closer alignment, stronger collaboration and increased scalability of best practices across the enterprise.

#### Training and development

Another way we foster talent within our workforce is through development programs and skills training. Our technical, functional and leadership capability development programs help employees build skills and confidence as they work toward their career aspirations, offering relevant learning opportunities for employees at all levels of the organization.

Our skills training programs focus on the specific tasks and requirements of different functions and roles to help employees build capabilities related to their careers.



#### SPOTLIGHT

### SLDP empowers the next generation of senior leaders

Amcor's Senior Leader Development Program (SLDP) is a powerful driver of growth and transformation at Amcor, strengthening our leadership pipeline by equipping director-level leaders with the skills, mindset and experiences needed to lead with impact and help shape the future of our business.

Participants are invited to join two in-person modules and two virtual masterclasses, held over six months. The Program is delivered in partnership with experts from the executive education arm of Hult Ashridge International Business School, and supported by Amcor leaders.

The latest cohort included 24 participants from across business groups, functions and backgrounds. Since its launch in 2021, 150 Amcor leaders across all functions and regions have completed the SLDP.



# Empowering our people continued

## Targeted initiatives

To drive strong leadership development capabilities, initiatives such as Amcor's SLDP emphasize strategic mindset, storytelling, intrinsic leadership and immersive learning to prepare leaders to influence, engage and drive Amcor's future vision.

In FY26, we launched Amcor's global virtual onboarding program called JumpStart. It is designed to fast-track alignment, engagement and productivity for both new joiners and existing employees. Through a mix of short, easy-to-digest podcast episodes and live webinars, employees get to know the culture, divisions, products, functions and ways of working of the new Amcor, and get an introduction to our leaders and teams.

Another area of strong focus is the development of people and teams at our manufacturing sites. We will continue cascading best practices from regional initiatives such as the Frontline Leader Development Program, which equips frontline leaders in operations with the skills and tools that they need to lead their teams effectively, and Leadership Excellence Program, which offers an eight-month journey of workshops, peer coaching and real-world application to prepare manufacturing leaders to navigate complexity, lead through change and drive results across functions.

Several Amcor business groups offer tuition reimbursement for employees. By supporting colleagues pursuing education in fields that benefit Amcor, we create deeper knowledge and strength within our organization to tackle new problems with new solutions. This approach also provides us with more depth in succession planning, particularly where roles require certain degrees or technical knowledge.

## Managing and monitoring

Each business group independently monitors its training and career development initiatives at the site level and the initiatives are typically not captured in a centralized system.

Similarly, Amcor does not have a central tracking system for performance review data covering all employees. Our HR tracking systems primarily capture metrics for corporate and management roles. The performance management process for these employees includes annual goal setting, recording goals in a system and tracking performance via regular meetings between employees and their managers, with formal half-year and year-end reviews.

## SUPPORTING OUR COLLEAGUES

### APPROACH

**Amcor recognizes the importance of supporting colleagues throughout their professional and personal journeys by offering robust resources that promote physical, mental and professional well-being. From health programs to career transition support, we remain focused on caring for the whole person.**

### TAKING ACTION

#### Well-being resources

Amcor offers a range of resources to help our employees learn about and foster good physical and mental health and, when needed, take action to address challenges that they may be experiencing.

One key resource that we offer to colleagues is through Amcor's Employee Assistance Program (EAP), which is a confidential service available in most regions that offers help with personal and work-related issues, ranging from mental, financial, physical and emotional well-being. Through this program, professionally trained advisors are available to provide support, referrals and resources for a wide range of personal and professional challenges. The EAP services are offered at no extra cost to employees and their families. All EAP services, including conversations and counseling, are confidential, and both live advisors and online resources are available around the clock.

Several business groups offer fitness classes, educational resources on physical fitness and fitness reimbursement programs designed to encourage employees to stay physically active by offering reimbursement for gym membership fees, home exercise equipment, tobacco cessation programs and similar expenses.

To promote positive mental health, business groups have implemented a range of awareness and well-being initiatives. In FY26, these included hosting a series of educational videos and webinars during mental health awareness month.

The team at our Zurich office offers well-being support to colleagues through our Zurich Well-being Team. Twelve volunteers work with a trainer accredited by FAA in First Aid for Mental Health to support several sites in Switzerland.

In North America, our “It’s Ok to Not Be Ok” website helps users to access the appropriate resources based on their symptoms and needs, including anonymous online mental health screenings, educational resources, Amcor assistance programs and crisis helplines.

Moving forward together, we will continue to prioritize employee health as we work to create a resilient workforce that thrives in and outside of the workplace.

### Support in career transitions

As employees transition out of Amcor, we offer assistance programs designed to facilitate continued employability and management of career endings resulting from retirement or termination of employment. The availability of these programs depends on local business practices and the employee meeting established eligibility requirements for receiving transition assistance support. For eligible employees, we offer support through a third-party resource that provides transition assistance such as resume-building, interview preparation, self-marketing, career coaching sessions, career aspiration reviews and identification of potential job opportunities.

Where applicable, we also work with third-party vendors to offer pre-retirement planning for employees approaching retirement, as well as working with them to support the gradual reduction of hours. Some sites offer contract work for skilled maintenance positions after retirement.

#### SPOTLIGHT

## It’s Good to Feel Good program supports employee well-being

In January 2026, Amcor Specialty Cartons launched the “It’s Good to Feel Good” well-being program to support employee mental health, work-life balance, resilience, healthy lifestyles and engagement. The year-long initiative includes educational resources, workshops, competitions and awareness activities focused on physical and psychological well-being. Key activities have included Nonviolent Communication training, Health Week programs featuring wellness and prevention initiatives, family-focused engagement campaigns and competitions, and participation in Poland’s Runmageddon obstacle race to promote physical activity, teamwork and work-life balance.

## SHAPING CULTURE, INCLUSION AND EMPLOYEE EXPERIENCE

### APPROACH

**Following Amcor’s merger with Berry in 2025, we launched a new culture framework that reflects our purpose, values and behaviors. This framework sets clear expectations for how we work and lead, ensuring consistency across our diverse global footprint.**



### Purpose

Together, we elevate customers, shape lives and protect the future.



### Values

Safety, customers, winning, agility, sustainability.



### Behaviors

I do the right thing, I champion our customers, I dream big, I make things happen, I play for Team Amcor.



## Empowering our people continued

We also relaunched our approach to inclusion and belonging, which is embedded within our broader culture and leadership development strategy. We are committed to creating an environment where every employee can contribute their unique perspective, feel respected and experience a sense of belonging – enabling our people, and Amcor, to innovate, perform and grow. This strategy is structured around three key pillars:

- **Connection:** Fostering relationships, understanding and collaboration across teams, regions and backgrounds to strengthen One Team Amcor and enable diverse perspectives to contribute to shared success.

- **Belonging:** Creating an environment where every employee feels valued, respected and heard, and where different perspectives are welcomed, empowering our people to contribute fully and thrive.

- **Inclusive Leadership:** Equipping leaders with the mindset, skills and behaviors to lead inclusively, build high-performing teams and create the conditions where everyone can succeed.

We believe that an exceptional employee experience is rooted in strong people management capabilities. To embed this across our organization, we equip our leaders with the tools, mindset and behaviors needed to lead employees effectively at all stages of their work with Amcor.



### SPOTLIGHT

## Amcor Diamond Award

Culture isn't built through words alone. It's built by the choices we make every day — and by recognizing the people who bring our purpose and values to life.

The Amcor Diamond Award is a global recognition program that celebrates individuals across Amcor who truly bring our behaviors to life. Inspired by the legacy of the Berry Diamond Award, it shines a light on those who strengthen our culture — every day, everywhere.

The Amcor Diamond Award celebrates the strong culture we see across Amcor and continues building on it — where our Purpose, Values and Behaviors guide how we work every day.

It helps us appreciate those who make our workplaces even more inspiring, collaborative and customer-focused, allowing all of us to grow and shine together.

Any site- or office-based employee below Director level can be nominated for the Amcor Diamond Award, and any Amcor employee can submit a nomination. In FY26, nearly 400 colleagues across Amcor's sites and offices around the world were honored with Amcor's first Diamond Awards.

## TAKING ACTION

### Culture

To bring our culture framework to life, we launched a series of global and local initiatives focused on embedding it into the everyday employee experience:

- **Leadership activation:** We held culture sessions to raise leaders' awareness of the framework and its practical applications. Leaders provided examples demonstrating the connection between the framework and day-to-day actions.
- **HR as culture ambassadors:** We equipped HR colleagues globally with tools and resources to support people managers and teams in adopting the new framework.
- **Manager enablement:** We created a dedicated "Culture People Manager Guide" to help managers facilitate culture conversations with their teams.
- **Embedding into talent processes:** We integrated the culture framework into core talent processes, including recruitment resources, onboarding and performance management.
- **Measuring alignment:** We collected feedback on cultural alignment through our Leaders Integration Pulse Survey to track progress and inform future actions, and we plan to collect broader feedback as part of our next global engagement survey in Oct/Nov 2026.
- **Ongoing reinforcement:** We publish articles on our intranet highlighting elements of the framework. Leaders regularly reference the framework during town halls at division, business group and site levels. In FY26 we also launched the Amcor Diamond Awards, which is our global recognition program that celebrates individuals across Amcor who truly bring our behaviors to life. It shines a light on those who strengthen our culture. Another way we bring our culture to life is through the Culture Kudos Cards, launched in FY26. These cards provide a simple yet impactful way to recognize and celebrate employees, making it easier for colleagues to acknowledge achievements, express appreciation, and reinforce the behaviors that support our culture every day.

### Inclusion and belonging

In FY26, we established a global Inclusion and Belonging Network to drive a coordinated and consistent approach across our regions, strengthening collaboration and sharing of leading practices across the organization.

We regularly seek employee feedback through pulse and engagement surveys to better understand employee experiences and evolving needs. Combined with workforce data, these insights help us assess the effectiveness of our initiatives, identify opportunities for improvement and inform our inclusion and belonging strategy.

Employee Resource Groups (ERGs) are a key driver of inclusion and belonging at Amcor. These employee-led networks provide opportunities for employees to connect, build community, share experiences and contribute to a more inclusive workplace. In FY26, we established a global ERG framework and are focused on expanding participation, strengthening governance and amplifying their impact across the organization.

In Amcor Flexibles EMEA, we launched the Women's ERG for all interested parties across the region. The goal was to create a safe space for women to learn, grow and share together – aligned with our global inclusion pillars of connection and belonging.

We also continued to embed inclusive practices throughout the employee life cycle, including recruitment, onboarding, performance management and career development. By equipping leaders and teams with inclusive practices and creating equitable opportunities for growth, we are strengthening an inclusive culture where everyone can contribute and succeed.

### Employee experience

Since launching the Amcor Employee Experience (Amcor EX) training program in FY25, we have continued to expand its reach across our Rigids North America business, including our legacy Berry operations.

The program equips people managers and plant leaders with the skills, tools and mindset to create and elevate meaningful "moments that matter" for their teams. By focusing on recruitment, onboarding, performance and development, leaders can create a workplace where employees feel valued, supported and empowered. This, in turn, supports our commitment to an exceptional employee experience and improved retention.

Supported by Plant Directors, Operations Managers, HR Managers, HR Directors, and frontline leaders, the program gained strong momentum across the Rigids NA business. Beyond participation metrics, post-program feedback demonstrated high levels of satisfaction with the program's relevance, practical application and overall value. Most importantly, Amcor EX has established a scalable framework for frontline leadership development, reinforcing Amcor's commitment to employee growth, engagement, retention and operational excellence while fostering a more consistent leadership experience across the organization.

# Caring for our community

## APPROACH

**At Amcor, we believe in making a positive difference beyond the workplace by supporting the communities where we live and work.**

Every day, we deliver more responsible packaging solutions while striving to grow our business responsibly for our people, society and the planet. Our community engagement framework provides colleagues with meaningful opportunities to volunteer, support local initiatives and contribute during times of crisis. These efforts bring our values and cultures to life and strengthen our role as a responsible corporate citizen.

## TAKING ACTION

Our community engagement activities focus on four areas that reflect our business, values and ability to make a meaningful contribution.

### Volunteering

Amcor's volunteering efforts make a tangible difference in our communities while reinforcing our commitment to responsible corporate citizenship and shared purpose.

To help colleagues focus their time and energy where they can have the greatest impact, we have established corporate volunteering guidelines centered around three global themes:

- **Caring for people:** We support initiatives focused on enabling the access and delivery of food, drinks and medicines to people in need in our communities.
- **Caring for the environment:** We support initiatives that educate our communities about packaging recycling practices and the importance of reducing the impact on the planet.
- **Caring for future talent:** We support international and local projects in science, technology, engineering and mathematics (STEM) to promote interest in these disciplines among young people.

In FY26, these themes were brought to life through activities including food drives, meal preparation, environmental cleanups, student learning experiences and career-development programs.

### Emergency relief

Amcor has established a global approach to assess the impact of emergencies and respond quickly and consistently when colleagues, their families or local communities are affected. An impact assessment matrix helps us evaluate the severity of each event and activate a proportionate response. This approach supports transparent decision-making, timely humanitarian assistance and consistent action across our global organization.





## Creating impact in our communities

Through our community engagement strategy, Amcor has a direct impact on people in our communities around the world.



VENEZUELA

### + EMERGENCY RELIEF

## Supporting earthquake relief in Venezuela

Following the devastating earthquake in Venezuela, Amcor partnered with UNICEF to give colleagues an opportunity to support affected children and families. Employees contributed through a dedicated fundraising campaign, with donations supporting access to safe water, healthcare, education and other essential services. Amcor matched employee donations dollar for dollar, up to US\$25,000, to increase the impact of their generosity. The response reflected how colleagues across Amcor come together during times of crisis to support one another and the communities where we live and work.





SINGAPORE



CARING FOR PEOPLE

## Supporting families in Singapore

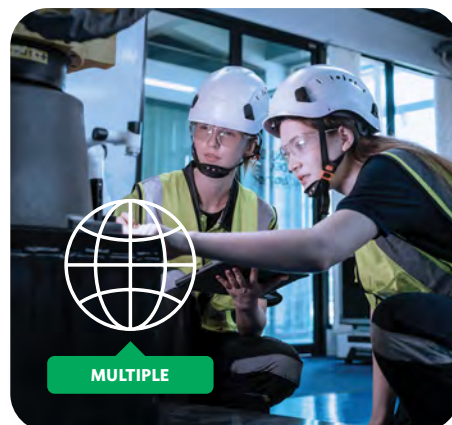
Amcor colleagues from the Tuas plant and Singapore headquarters joined friends and family members to support the South West Festive Cheers initiative in Bukit Batok. In partnership with the South West Community Development Council, volunteers packed and distributed 432 festive care packs to local households. Employees also raised donations to provide further assistance to families in need. The initiative brought colleagues and their families together around a shared purpose and demonstrated how collective action can make a meaningful difference in our communities.



CARING FOR FUTURE TALENT

## Growing future talent

Amcor's Graduate Program provides young professionals with an 18-month development journey that includes rotations across functions and locations, tailored learning and mentorship from experienced leaders. Since its launch in 2014, 154 graduates have joined Amcor through the program, with over half of them continuing to build their careers with us, reflecting the program's role in developing future talent and building a stronger organization.



MULTIPLE



CARING FOR THE ENVIRONMENT

## World Cleanup Day

In September and October 2025, Amcor colleagues participated in World Cleanup Day, combining community engagement with environmental action. Forty-eight teams around the world organized initiatives that collected more than 13.4 metric tons of waste. From parks and trails to city centers and coastal areas, colleagues across Asia, Europe, Africa, Latin America and North America helped clean shared public spaces. Their collective effort demonstrated how local action across Amcor's global network can contribute to cleaner communities and bring our commitment to caring for the environment to life.



MULTIPLE

# Upholding human rights

## APPROACH

**Amcor's approach to protecting human rights aligns with the International Labor Organization Declaration on Fundamental Principles and Rights at Work.**

This widely recognized framework defines five key obligations essential to upholding basic human values: freedom of association and the effective recognition of the right to collective bargaining, the elimination of all forms of forced or compulsory labor, the effective abolition of child labor, the elimination of discrimination in respect of employment and occupation and a safe and healthy working environment.

In FY26, Amcor formed a Human Rights Steering Committee to formalize a centralized human rights program that positively shapes lives and reduces risk in our operations and supply chain. Based on internal assessments, customer requests and benchmarking data, the Human Rights Steering Committee identified four primary focus areas for our human rights program: worker health and safety, working conditions, non-discrimination and respect in the workplace, and modern slavery. We continue working to advance Amcor's strategy in these areas.

Across our global business, Amcor's HR, EHS, plant management and legal teams work together closely to make sure that we uphold our legal and moral obligations to protect human rights within our workplaces. In our supply chain, Amcor's procurement team continues taking steps to better understand, assess and mitigate human rights and environmental risks. Responsible sourcing is a key element of our procurement group's sustainability strategy, along with carbon footprint reduction and materials sustainability.

Amcor's Human Rights Policy describes our priorities for conducting business in a manner that aligns with internationally respected human rights and respects the dignity of all people. It identifies priority focus areas, describes the grievance mechanisms we have in place for reporting potential human rights issues and details corrective action and remediation processes we are committed to in the event of a confirmed incident.

This policy is underpinned by our Code of Conduct, Supplier Code of Conduct and other global policies, which outline our priorities and commitments related to human rights. We further report on modern slavery annually in a Modern Slavery and Human Trafficking Statement, and on our use of conflict minerals annually through a Form SD filing with the U.S. Securities and Exchange Commission, both of which can be accessed through our public website.

## TAKING ACTION

### Human rights in our workplaces

We demonstrate our adherence to the principles outlined in our Human Rights Policy through our participation in organizations such as Sedex, a global membership organization dedicated to driving improvements in ethical and responsible business practices in global supply chains. We participate in Sedex in two ways: self-assessment questionnaires (SAQs) and Sedex Members Ethical Trade Audits (SMETA).

SAQs focus on topics such as company policies, safety standards, working conditions and environmental impacts. We aim for all of our manufacturing sites to update their SAQs annually. As we work toward gaining a comprehensive view of our performance across the combined company, our HR teams are exploring opportunities to use site-level SAQ results to track performance on human rights and labor practices within our operations and identify opportunities to continue improving.

Amcor sites also undergo third-party SMETA audits when customers request them. These four-pillar audits provide a standardized and verifiable approach for assessing performance related to labor, health and safety, the environment and business ethics. In FY26, Amcor sites completed 73 full and 27 follow-up SMETA audits, as well as a range of other customer-specific social audits focused on ensuring responsible and ethical management practices are in place at our sites. We use the results of these audits to identify and share best practices and implement corrective actions to drive improvements.

### Human rights in our supply chain

We strongly value our suppliers as partners in ensuring the quality of our products, supporting the continuity and smooth functioning of our operations, driving progress toward our long-term sustainability goals and ensuring human rights are protected across the supply chain.

Amcor's supply chain is a complex global network consisting of around 33,000 external product and service suppliers, with whom we spent approximately \$14.8 billion in FY26. We categorize our suppliers as strategic, critical, core and other based on our spend and their size and strategic importance to Amcor. We reassess our supplier categorization annually to make sure that the list is accurate and up to date. In FY26, a total of 119 suppliers were considered strategic or critical; combined, they represented approximately \$70 billion of our total spend. We aim to implement a best-in-class responsible sourcing program within our global supply chain, and are continuing to build our capabilities in human rights and environmental due diligence.

## Supplier Code of Conduct

Amcor's Supplier Code of Conduct (SCoC) covers the areas of ethics and business integrity, human rights and labor standards, the environment, health and safety, privacy, intellectual property and cybersecurity. Our goal is for 100% of our strategic and critical suppliers to sign our SCoC or demonstrate that they have an equivalent internal code of conduct in place. In FY26, we achieved 97% compliance with this goal, with strategic and critical suppliers representing a spend of approximately \$6.5 billion reaching this benchmark. We focus our tracking efforts on the most financially material set of suppliers. However, as a standard part of our supplier onboarding process, all new suppliers managed centrally through Amcor's global and business group procurement teams are expected to sign and comply with our SCoC before they start doing business with Amcor.

Last year, we launched and communicated a new Amcor SCoC that integrates the strongest elements of both legacy companies' standards and reflects our expectations as One Amcor. This update demonstrates our responsible sourcing priorities to customers, investors and regulators, who have increasingly high expectations related to the management of human rights and environmental impacts in the supply chain.

## EcoVadis assessments

Amcor requests that all our strategic and critical suppliers complete assessments through the EcoVadis global supply chain sustainability rating platform. EcoVadis helps us to evaluate each supplier's performance regarding the environment, labor practices and human rights, fair business practices and procurement sustainability. Based on a supplier's responses, our procurement and sustainability teams can assess whether additional interventions are necessary to reduce risk and, if so, to engage correctively with the supplier.

Our goal is for 75% of our strategic and critical suppliers to complete an EcoVadis assessment every two years, with a minimum score of 45. In FY26, 74% of our strategic and critical suppliers – representing a total spend of approximately \$5.20 billion – had reached this benchmark. We identified four suppliers with a score below 45; each received a detailed action plan directly from EcoVadis to review gaps and improve performance, with progress requested and monitored by Amcor. We did not terminate any business relationships due to low EcoVadis scores during the year.

## Supply chain risk mapping

In FY26, we strengthened our global responsible sourcing program through a new governance model built on a risk-based approach and using IntegrityNext. The model provides a consistent framework for embedding ESG considerations and for identifying, assessing and addressing sustainability

risks. We completed risk screening across Amcor's entire supply base, covering approximately 33,000 suppliers. These screenings enhance visibility into sustainability and responsible sourcing risks throughout our global supply chain. IntegrityNext screens suppliers against 16 key ESG risk categories, and this assessment identified more than 6,000 suppliers with elevated inherent risk profiles, with whom we will follow up to conduct further risk assessments and remediation as necessary. These insights help us prioritize due diligence activities, deepen risk assessments and engage suppliers through our responsible sourcing program.

## Supplier onboarding questionnaire

As part of our responsible sourcing program, we screen suppliers during sourcing and onboarding to support compliance with the expectations expressed in Amcor's SCoC. Many business groups use self-assessment questionnaires or category-specific due diligence processes to assess environmental and social risks before initiating a supplier relationship. For example, our fiber due diligence process covers sustainability reporting, certification, compliance and regulatory considerations, while our resin sourcing process includes supplier acceptance of the SCoC and a resin-specific responsible sourcing commitment.

## Buyer training

To keep our teams updated on the latest goals and issues related to responsible procurement, we provide procurement-specific training on topics such as GHG emissions and modern slavery, supported by broader sustainability training across the business. In FY26, we enhanced our modern slavery training program by developing a clearer, more engaging and updated learning experience aligned with Amcor's responsible sourcing strategy and ESG objectives. The revised training will be launched in 2027 and will be mandatory for all procurement team members, reinforcing our commitment to human rights due diligence and responsible business practices across our supply chain.

## Industry collaboration

In FY26, Amcor worked with industry groups focused on driving progress in human rights across the value chain, such as AIM-Progress and the Consumer Goods Forum (CGF) Human Rights Coalition. Through these collaborative industry initiatives, we work alongside peers, customers, suppliers and other stakeholders to promote stronger human rights due diligence, improve supply chain transparency, address shared social challenges and drive collective action on issues such as forced labor, worker welfare and ethical recruitment.

# Governance



Achieved EcoVadis Bronze, placing Amcor in the top 10% of companies in the manufacture of plastic products industry



Achieved an AA rating in MSCI's environmental, social and governance ratings



Achieved a B- Prime rating from Institutional Shareholder Services



Achieved a B score from CDP in relation to climate change



Our score on the S&P Corporate Sustainability Assessment led to Amcor's continued inclusion on the Dow Jones Best-in-Class Australia Index



FTSE4Good

Maintained our listing on the FTSE4Good Index for the 20th year

## Organizing for impact

Amcor is committed to strong corporate governance practices and to transparently reporting on our sustainability performance and impacts.

We consider sustainability from the boardroom to our corporate offices to our 400+ manufacturing sites across more than 40 countries. It is comprehensively embedded within our culture and our core ways of doing business.

### STRUCTURING SUSTAINABILITY MANAGEMENT

#### APPROACH

**To make sure that we effectively manage our sustainability strategy and are aligned on targets and plans of action, we have implemented a sustainability governance structure that extends from our board of directors to our frontline workers.**

Our governance model is designed to support strategic alignment, accelerate progress and ensure transparency in how we manage environmental and social impacts. Regular reporting, cross-functional collaboration and board-level engagement help to make sure that sustainability remains a core part of Amcor's long-term business strategy.

#### TAKING ACTION

##### Governance and oversight

Amcor's sustainability strategy and its implementation are centrally coordinated by our Chief Sustainability Officer (CSO). This work is overseen by our CEO and supported by Amcor's Global Management Team, which are comprised of top leaders across functions and business groups. Together, this group establishes the ambitious long-term vision and priorities for Amcor's sustainability strategy and makes sure that we remain on track to achieve them.

At the highest level of the organization, our board of directors provides input and guidance on this strategy as an integrated part of its oversight of the company's overall strategy and risk management. Relevant sustainability updates, including those related to circularity and climate risks, impacts and strategy, are shared with the full board of directors at meetings throughout the year. These updates are presented by the CEO and the CSO.

## Organizing for impact continued

During these updates, board members review our progress toward our goals and advise on strategic sustainability-related issues. Topics covered during meetings in FY26 included progress toward our recyclability, recycled content and decarbonization goals. We also discussed our product innovation pipeline, responsible sourcing strategy, global sustainability partnership strategy, the strategic implications of and potential responses to Amcor's climate-related risks and opportunities, and regulatory activity and emerging legislation related to product sustainability. For more information about the board's involvement in human capital governance, please see our FY26 Proxy Statement.

### Implementation

Responsibility for the implementation of our sustainability strategy is shared between a corporate-level sustainability team, business group-level sustainability teams and functional leaders for whom sustainability is a key component of their role. Together, these groups comprise Amcor's Sustainability Leadership Council (SLC). The SLC meets monthly to coordinate upcoming initiatives, align on goals, discuss challenges and share information, ideas and best practices. Members of the SLC also contribute to ongoing discussions related to the identification and management of climate-related risks and opportunities in their regions.

As Amcor's sustainability goals have grown more ambitious in recent years, we have worked to embed sustainability into functions across the business, adding responsibility for sustainability outcomes to job descriptions in teams such as commercial, procurement, HR, EHS and operations. This approach brings fresh perspectives, broader skill sets and greater depth of experience as we work toward our long-term goals.

## CREATING ACCOUNTABILITY FOR OUTCOMES

### APPROACH

**Amcor's processes for reporting and reviewing environmental performance data enable leaders at different levels of the organization to view regularly each team's performance on sustainability, while also allowing them the chance to provide feedback on plans to close performance gaps and advise on strategic planning.**

Our approach is built on the principle that accountability drives progress. By embedding performance reviews into business operations, we create a culture of ownership and transparency around sustainability outcomes. This structure enables teams to respond quickly to challenges, share best practices and continuously improve performance in line with Amcor's long-term goals.

### TAKING ACTION

To drive accountability for sustainability performance, Quarterly reporting activities help our leaders to monitor progress, celebrate successes and devote additional resources where they are needed.

Amcor's sustainability teams track data for each manufacturing site's environmental performance in a central database. Site champions enter emissions, energy, waste, water and production data from meters and invoices on a monthly or quarterly basis. This data is extracted and analyzed by business group sustainability leaders and combined with sustainability-related data from R&D and procurement to form a quarterly snapshot of performance.

Business group management teams review these sustainability dashboards during quarterly sustainability reviews (QSRs) to assess progress related to emissions, waste, energy, water, raw materials, sourcing activities and design for recyclability. Our Global Management Team reviews the outcomes of QSRs on a quarterly basis, including assessing progress toward company-level targets for reducing GHG emissions, portfolio recyclability and the use of recycled content.

# Establishing our priorities

## ASSESSING MATERIALITY

### APPROACH

**By proactively engaging in a materiality assessment process to understand our stakeholders' priorities and concerns, we stay informed about the issues that are most likely to present potential or actual impacts, risks or opportunities (IROs) for Amcor, now and in the future.**

The outcomes of each year's materiality assessment inform the content we include in our annual Sustainability Report and guide our broader sustainability strategy. The relevant sections of this report describe how we respond operationally and strategically to the material topics identified through this process.

### TAKING ACTION

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. This process focuses on different topics than financial materiality as presented in Amcor's Annual Report and other financial filings.

In FY26, we updated our materiality assessment process as part of our preparation for the E.U. Corporate Sustainability Reporting Directive (CSRD) and in consideration of the current European Sustainability Reporting Standards (ESRS). The results of this preliminary assessment are shared on the following pages and will be updated again in 2027 before the release of Amcor's first CSRD report in early 2028.

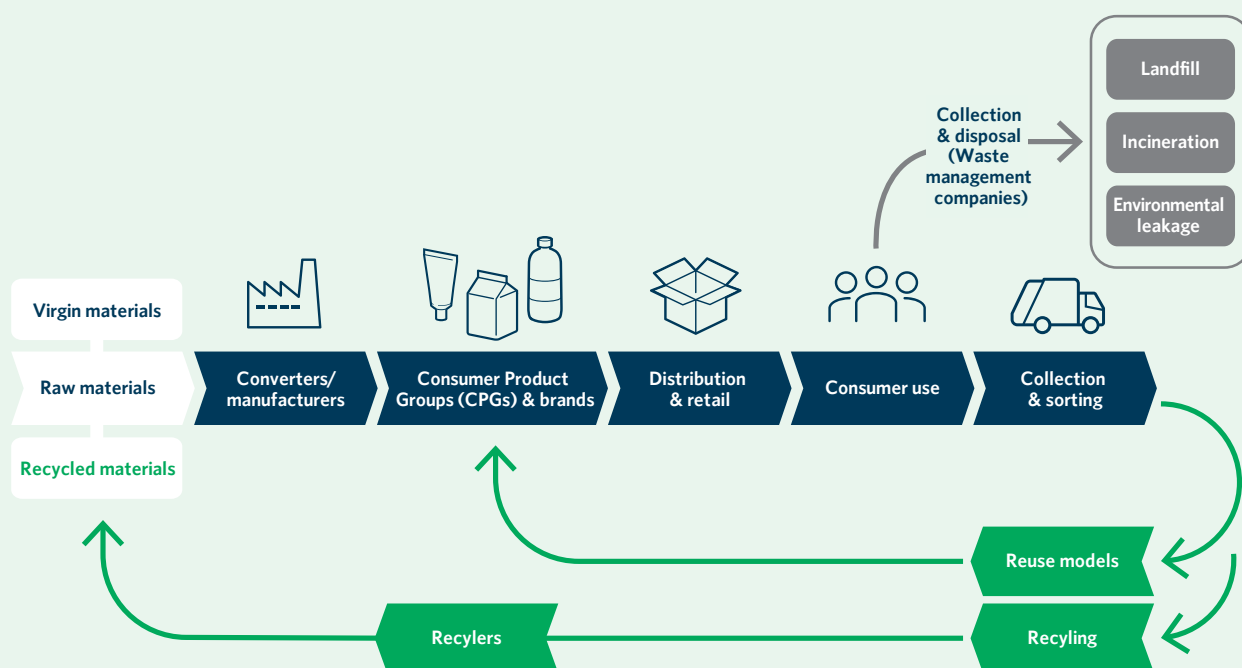
The assessment reflects the combined company's operations, value chain and stakeholder expectations and evaluates materiality from two complementary perspectives:

**Impact materiality:** identifying where Amcor has actual or potential, positive or negative impacts on people and the environment.

**Financial materiality:** assessing sustainability-related risks and opportunities that may influence our financial performance, enterprise value and resilience over the short-, medium- and long-term.

We conducted a hybrid approach to our materiality assessment including both a top-down assessment to identify material topics and subtopics and a bottoms-up assessment to identify and score identified impacts, risks and opportunities.

### AMCOR'S VALUE CHAIN



## Establishing our priorities continued

### Step 1: Value chain mapping and stakeholder identification

We began our FY26 materiality assessment by completing a stakeholder and value chain mapping exercise to reflect Amcor's updated global footprint following our combination with Berry. This ensured all potential stakeholders and value chain stages were considered during the subsequent steps of the assessment.

Amcor's stakeholders are those who have a direct relationship with or are impacted by our business and/or our value chain. Our primary stakeholders include our workforce, customers, investors and suppliers, but we also consider end consumers, local communities, industry bodies, governments, regulatory authorities, NGOs, academia and the environment as important players in the context of our global business. We identified internal stakeholders to represent stakeholder views and perspectives.

### Step 2: Topic identification and development of relevant IROs

We developed a top-down list of topics to consider during the materiality assessment process, consulting the following sources:

- The full list of potential topics and sub-topics identified in the ESRS, which provide a framework detailing what data must be disclosed for CSRD compliance
- Amcor's materiality assessment results from previous years
- Amcor's internal risk register and risk factors disclosed in our Annual Report
- Peer benchmarking of CSRD and voluntary sustainability reporting
- Desktop research of industry reporting standards such as the Sustainability Accounting Standards Board (SASB), ESG ratings and assessment frameworks, and evolving regulatory activity
- Stakeholder consultations and feedback received during the year

We worked with internal subject matter experts to confirm the list of identified potentially material topics which we took to the next step of the assessment.

For each of the potentially preliminary material topics identified, we developed IRO statements describing the nature of the actual and potential impacts, risks and opportunities in the short-, medium- and long-term time horizons. The IRO statements were developed based on our understanding of Amcor's business activities, relationships and stakeholders and considered activities up and down the value chain. The statements were reviewed and refined by internal subject matter experts.

### Step 3: Impact and financial materiality assessments

We evaluated impacts using a qualitative severity scoring system that consider all three attributes: scale, scope and irremediability of impacts, as well as likelihood. Stakeholder representatives and internal subject matter experts were involved in the evaluation. Risks and opportunities were assessed based on financial magnitude and likelihood. Management was involved in the assessment and evaluations. For each of these criteria, Amcor applies a standardized scale from "1 to 3" in line with our internal enterprise risk management approach. We conducted surveys and meetings with our stakeholder representatives to assess the IRO statements identified and utilized both a quantification of the scoring and a "3x3" grid to conclude on materiality.

### Step 4: Final review and approval

Senior functional leaders across the organization reviewed and approved the assessments of impacts, risks and opportunities related to the individual topic-specific ESRS standards.

We conducted a completeness and disaggregation assessment to ensure the material IROs were relevant and adequately covered across their respective business segments and geographical areas.

Amcor's ESG Reporting Steering Committee, comprised of functional senior leaders, then reviewed and approved the aggregated results.

The final results were shared with the chief executive officer and board of directors prior to public release of Amcor's FY26 Sustainability Report.

## FY26 MATERIAL TOPICS

The results of Amcor's double materiality assessment were largely consistent with our previous materiality

assessments. As we transition towards CSRD readiness, we have recategorized or recharacterized the topics to align with the ESRS reporting framework.

### FY26 DOUBLE MATERIALITY ASSESSMENT

Material topics and subtopics identified during our FY26 assessment include:

#### CLIMATE

Climate change mitigation

Climate change adaptation

Energy

#### POLLUTION

Use of chemicals

Plastic pollution

#### BIODIVERSITY & ECOSYSTEMS

Biodiversity loss

#### RESOURCE USE AND CIRCULAR ECONOMY

Food preservation

Virgin raw material sourcing

Packaging waste

Circular regulations

#### OWN WORKFORCE

Health & safety

Working conditions and equal treatment

Talent

#### WORKERS IN THE VALUE CHAIN

Health & safety

Modern slavery

Other human rights

#### CONSUMERS AND END-USERS

High quality packaging products

#### BUSINESS CONDUCT

Advocacy

Ethical culture and conduct

ESG regulations

# Establishing our priorities continued

## ALIGNING WITH GLOBAL FRAMEWORKS

### APPROACH

**Amcor's strategy is built on a commitment to transparency, consistency and continuous improvement. One way that we benchmark and focus our sustainability strategy is by mapping it against external sustainability frameworks for reporting and assessment, along with global initiatives to drive change in the packaging industry and beyond.**

These frameworks help to make sure that our goals are aligned with internationally recognized expectations and reflect best practices across environmental, social and governance topics. By aligning our approach with global standards, we strengthen the credibility of our sustainability efforts and support meaningful progress across our operations.

### TAKING ACTION

#### Reporting

As we shape our current and future strategy, we consider best practices as identified by the GRI, SASB and Task Force on Climate-Related Financial Disclosures (TCFD) reporting frameworks.

We are actively monitoring and preparing for newly emerging reporting regulations that will influence the way that we track and disclose our environmental, social and governance performance in the coming years, such as the E.U. CSRD. In FY26, our ESG Regulatory Reporting team collaborated with functional teams across Amcor to continue preparing for Amcor's transition to CSRD reporting in the near future. We completed a double materiality assessment to identify material topics within the context of the ESRS framework, conducted gap assessments to pinpoint key actions and next steps, and developed a CSRD readiness plan that we will continue actioning over the coming year.

### Assessments

Amcor completes assessments through external ratings platforms at the request of various stakeholders. Such assessments help us benchmark our performance and identify areas for improvement:

- **CDP:** A global disclosure system that enables companies to measure and report their environmental impacts. Amcor completes the CDP climate change, water security and forests assessment modules annually. We also help our customers to track their own environmental footprints more accurately through our participation in the CDP supply chain initiative. In FY26, we received an A for our performance in the CDP supplier engagement assessment, a B score for our performance in the CDP climate change module and a C score for our performance in the CDP water security and forests modules.
- **EcoVadis:** A platform for corporate social responsibility (CSR) assessment, monitoring and performance improvement. We complete an annual EcoVadis assessment of our operations at a global level. These assessments evaluate how well a company has integrated CSR principles into its business and management systems and suggest areas for continued improvement. In FY26, Amcor received an EcoVadis Bronze rating, placing us in the 81st percentile of all companies rated and the top 10% of companies in the manufacture of plastic products industry. Our overall score rose by two points compared to the previous year, yielding a rating of 72/100. EcoVadis medals are awarded based on Amcor's performance relative to the performance of other companies in our peer group.
- **S&P Global Corporate Sustainability Assessment (CSA):** An annual questionnaire that reviews a mix of cross-industry and industry-specific questions. Based on our performance, we receive an overall score and percentile rankings for relevant sustainability criteria across economic, environmental and social dimensions. In FY26, Amcor achieved an overall score of 58, placing us in the 89th percentile and indicating a relative performance higher than most of our peer group. The CSA has become a reference tool for companies to gauge the financial materiality of their sustainability performance from an investor perspective. As a testament to our performance, Amcor secured a place in the Dow Jones Best-in-Class Australia Index in FY26.

## Global initiatives

Amcor participates in several voluntary global initiatives that inform our approach to circularity, such as the Ellen MacArthur Foundation Global Commitment, the Consumer Goods Forum Plastic Waste Coalition and the Alliance to End Plastic Waste. Many of these initiatives include external data reporting requirements, which support transparency and accountability in tracking progress against applicable commitments.

We have additionally identified the UN SDGs that are most material to our sustainability impacts and agenda, and report annual updates on our alignment.

- **Goal 2 – Zero hunger:** There will always be a role for packaging, especially when it comes to addressing global hunger. Amcor's packaging protects and preserves food products across increasingly challenging global distribution chains. It extends shelf life and reduces food loss, avoiding leakage, breakage and waste so that essential food and nutrients reach those who need them most.
- **Goal 3 – Good health and well-being:** Amcor packaging makes sure that essential supplies arrive at their destinations safely, reliably and uncontaminated. We take great pride in knowing that our efforts contribute directly to reducing global health risks by protecting valuable medical, pharmaceutical, home and personal care and food and beverage products.
- **Goal 9 – Industry, innovation and infrastructure:** Amcor focuses on innovation and investment in R&D capabilities, which support our work to develop all of our packaging to be recyclable, reusable or compostable. Our global and regional partnerships support this goal by working to foster the development of modern, accessible recycling infrastructure in markets around the world and new recycling technologies that will enable more of our packaging to be recycled as part of a circular economy for packaging. Regionally, we invest in new technologies and partnerships that can positively impact the recycling industry in markets where we do business.
- **Goal 12 – Responsible consumption and production:** By designing for recyclability and reuse, reducing the life cycle impacts of our products and increasing our use of recycled, renewable and responsibly sourced materials, Amcor supports the sustainable management and efficient use of natural resources. On the production side, we continue to reduce operational waste and responsibly manage the waste that we produce to reduce emissions and minimize local health and environmental impacts. We also promote more sustainable procurement practices through the use of external assessments and our participation in pre-competitive collaborations with suppliers, peers and customers focused on building responsible supply chains.
- **Goal 13 – Climate action:** We have worked since 2008 to reduce our GHG emissions and contribution to climate change. As the global focus on this topic and its impacts has grown, we have continued to seek out new ways to reduce our climate-related risks and impacts. Our near-term and net-zero science-based targets have been validated by the Science Based Targets initiative, and our Decarbonization Roadmap outlines our strategy for achieving them.
- **Goal 14 – Life below water:** Amcor actively collaborates with global partners that are focused on reducing marine pollution, such as the Alliance to End Plastic Waste. These partners support research on marine debris and drive multistakeholder action to reduce it. This work is bolstered by our partnerships that are focused on developing waste collection and recycling infrastructure to reduce the leakage of our products into the environment. Additionally, in FY26, all of our sites that use plastic pellets, flakes or granules had implemented management practices consistent with OCS.
- **Goal 15 – Life on land:** As we increase our use of renewable materials through innovative product platforms, such as our AmFiber paper-based packaging solutions, we are proactive about managing the impacts of our sourcing activities on terrestrial ecosystems. Amcor's Biodiversity & Fiber Sourcing Policy helps to guide our priorities in this area. Most renewable materials that we buy come from suppliers with third-party certifications related to standards promoting sustainable forest management.

# Ensuring strong corporate governance

## APPROACH

**Amcor recognizes the importance of honesty, integrity and fairness in conducting business. We are committed to increasing shareholder value in conjunction with fulfilling our responsibilities as a good corporate citizen. Ethical corporate governance and transparency are fundamental to our industry leadership.**

We maintain a corporate culture that prioritizes conducting business in accordance with internationally accepted practices and procedures and factoring in our impact on human rights. This approach helps to ensure long-term resilience, stakeholder trust and alignment with evolving global expectations.

## TAKING ACTION

### Transparency

We believe honest, open dialogue with and among our stakeholders is essential to building a more sustainable future for the packaging industry. We regularly engage in transparent discussions about our sustainability strategies, impacts and opportunities with customers, investors, suppliers and other interested parties. We additionally disclose information related to our sustainability performance annually through external ratings and assessments platforms including CDP, EcoVadis, S&P CSA, Sedex, MSCI, Sustainalytics, ISS ESG and FTSE4Good.

### Policies

All directors, managers and employees are expected to act with the utmost integrity and objectivity, striving at all times to enhance Amcor's reputation and performance. These core principles, which Amcor's board of directors and senior management team are committed to upholding, are enshrined in our values and reflected in global policies such as our Code of Conduct, Supplier Code of Conduct, Human Rights Policy, Sustainability Policy, Anti-Bribery and Corruption Policy, Fraud Risk Management Policy, Privacy Policy and Whistleblower Policy.

Our policy commitments apply to all of Amcor's activities. They are reviewed periodically by the relevant functional teams and are approved by the senior leadership.

## Whistleblowing and grievance mechanisms

Amcor's Whistleblower Service enables co-workers and third parties, such as suppliers, consumers, contractors and customers, to report potential misconduct within the organization. It is available online and through a dedicated, multilingual hotline that operates 24 hours a day via an independent third-party service provider. Complaints may be submitted anonymously where permitted by law. All complaints received are referred to Amcor's Whistleblower Committee for investigation in collaboration with the relevant business group or internal audit function. Outcomes from each investigation are reported to the board of directors, but are not disclosed externally to protect confidentiality.

In FY26, we completed 430 whistleblower investigations. These included 13 related to accounting and internal controls, 26 to business integrity, 20 to misuse and misappropriation of corporate assets, 53 to health, safety and the environment, 174 to HR and labor practices, 131 to harassment and discrimination and 13 related to other compliance topics. These numbers reflect only incidents reported through whistleblower mechanisms, and not matters that were reported solely to, and investigated solely by, our HR function.

Beyond our Whistleblower Service, Amcor offers a number of other ways in which internal and external stakeholders can communicate concerns or grievances. Our communications teams are active on social media channels, through which we engage with our community members, employees and other stakeholders. The Contact Us section of our public website allows all stakeholders to submit information or request a point of contact.

For employees, our business groups have established complaint reporting and resolution procedures to provide a prompt, systematic, orderly and confidential method of discussing and resolving problems and differences of opinion among co-workers or between co-workers and the company. For example, in our North America business groups, unresolved issues may be reported to a dedicated employee hotline intended to cover work-related misconduct such as discrimination, harassment, dishonesty and other workplace issues. Reported issues are investigated by senior HR leadership. The third-party SMETA audits that many of our sites complete each year also provide a way for employees at those sites to communicate any concerns or grievances.

## Cybersecurity

Cybersecurity is a critical element of Amcor's activities to protect our digital assets and ensure smooth business operations. Our information and information processing infrastructure are vital assets requiring protection equal to their value or risk to Amcor. Our IT Security Policy and other supporting policies guide our approach to cybersecurity, specifying how company information, applications, systems and networks must be managed to ensure security, confidentiality, integrity and availability.

During FY26, Amcor strengthened our cybersecurity governance through enhanced risk management, achievement of Cyber Essentials certification and the initiation of our ISO/IEC 27001 program. These efforts support operational resilience and the protection of our information assets.

More details about our approach to cybersecurity governance, strategy and risk management are available in Item 1C of our Form 10-K, available on our company website.



# Appendix



# About this report

## ABOUT THIS REPORT

Amcor has reported with reference to the GRI Standards for the period July 1, 2025 to June 30, 2026. This report is also prepared in accordance with SASB Containers and Packaging Sustainability Accounting Standard version 2023-12.

This is the 15th year that we have reported using GRI Standards and the seventh year that we are reporting using the SASB Standard.

Amcor publishes a Sustainability Report annually. Our most recent report before this one was released in October 2025. Our most recent Task Force on Climate-Related Financial Disclosures (TCFD) Report was released in November 2025. These and other historical reports may be accessed at [www.amcor.com/sustainability/reports](http://www.amcor.com/sustainability/reports).

As previously announced, Amcor changed our fiscal year end from June 30 to December 31. Following a six-month transition period from July 1 through December 31, 2026, Amcor's first full fiscal year aligned to the calendar year will run from January 1 through December 31, 2027.

As a result, Amcor expects to publish our next sustainability report in spring 2028 covering the period from January 1 through December 31, 2027. The report is expected to be prepared in accordance with the E.U. CSRD and to include disclosures on the sustainability matters identified as material through Amcor's double materiality assessment.

## SCOPE OF INFORMATION

Unless otherwise specified, the data in this FY26 Sustainability Report covers Amcor plc operations and those of its consolidated entities from July 1, 2025 to June 30, 2026, inclusive of data from legacy Berry operations that have been integrated into Amcor's reporting scope.

Any historical data (FY25 or earlier) has been calculated by combining data from two separate companies. In some cases it relies on estimates to fill incomplete data gaps and in other cases it combines metrics that were calculated using different data sources or methodologies.

We continue working to improve our data collection systems and methodologies and to hone the quality of our current and historical data.

Disclosures related to GHG emissions, energy, waste and water cover all of Amcor's manufacturing facilities and exclude non-manufacturing sites, whose impacts are immaterial to our overall environmental footprint.

All claims related to the results of ASSET assessments were valid at the time the analysis was completed. Amcor updates ASSET on a regular basis to include the most current inputs available, which can lead to changes in the results of the quantitative indicators from previous assessments. The comparative results and boundaries of the ASSET assessments referenced in this report are available upon request.

The terms "material," "materiality" and "financial materiality" are used in this discussion solely in the context of the CSRD and ESRS. The identification of a topic as material for purposes of this preliminary assessment should not be interpreted as a determination that the topic is material to investors or required to be disclosed under U.S. federal securities laws or any other legal or regulatory framework. The assessment reflects the methodology, assumptions and information available at the time it was conducted, and its results may change as the assessment is further developed and updated.

For clarity, comparative figures have been rounded to the nearest 1,000 (nearest 100 for smaller figures). This may occasionally lead to small discrepancies between total values presented and their contributing data points.

## ASSURANCE

Selected data has been reviewed for limited assurance by Intertek. Assured data is indicated in the Statement of Assurance on the final pages of this report.

## CONTACT US

Please direct any feedback or queries regarding Amcor's FY26 Sustainability Report to [amcor.sustainability@amcor.com](mailto:amcor.sustainability@amcor.com).

# Data center

## Amcor's FY26 Sustainability Report marks a shift in our data reporting, as we share our new combined footprint incorporating legacy Amcor and legacy Berry operations together for the first time.

During the year, we updated our reporting systems, calculation methodologies and metric definitions to reflect the most accurate and relevant data for our combined company. The FY26 data shared in this data center reflects these updated methodologies and definitions and represents the full combined company. Percentages may not equal 100% due to rounding. All financial metrics are presented in USD.

The availability of comparable FY22-FY25 historical data across the combined company varies by metric. In some cases, we were able to combine readily available historical data from the two legacy companies using comparable methodologies. In other cases, we used reasonable estimates to fill data gaps or combine metrics that were not historically calculated using the same data sources or methodologies.

For certain metrics, there was no reliable way to combine historical data across the two companies. In these cases, we present historical data for each legacy company sourced from their most recent Sustainability Report (Amcor's FY25 Sustainability Report and Berry's FY24 Sustainability Report). Note: this historical data includes sites and/or businesses that have since been divested, and does not include sites and/or businesses acquired since the report was released.

Some FY25 data is indicated as "no data" for legacy Berry. Due to the timing of the merger, the timing of legacy Berry's fiscal year, and the time required to establish new reporting systems following the approval of the merger, certain historical data for legacy Berry is unavailable for the period from October 2024 until July 2025, representing most of the FY25 year. Data collection for the combined company was re-initiated for the period beginning July 1, 2025 to ensure complete FY26 reporting.

We believe this approach presents the most transparent and representative view of what Amcor's current operational footprint would have looked like from FY22-FY25.

## CIRCULARITY

| Production                                                                  | FY22      | FY23      | FY24      | FY25      | FY26      |
|-----------------------------------------------------------------------------|-----------|-----------|-----------|-----------|-----------|
| <b>Production volume (metric tons)</b>                                      |           |           |           |           |           |
| Combined company – all production                                           |           |           |           |           | 4,398,000 |
| Combined company – packaging only                                           |           |           |           |           | 4,099,000 |
| Legacy Amcor                                                                | 2,931,000 | 2,645,000 | 2,467,000 | 2,379,000 |           |
| Legacy Berry                                                                | 3,900,000 | 3,600,000 | 3,500,000 | N/A       |           |
| <b>Percentage of production revenue, by primary material type (&gt;50%)</b> |           |           |           |           |           |
| <b>Plastics</b>                                                             |           |           |           |           |           |
| Combined company                                                            |           |           |           |           | 88%       |
| Legacy Amcor                                                                | 76%       | 75%       | 76%       | 76%       |           |
| Legacy Berry                                                                | 100%      | 100%      | 100%      | 100%      |           |
| <b>Fibers</b>                                                               |           |           |           |           |           |
| Combined company                                                            |           |           |           |           | 6%        |
| Legacy Amcor                                                                | 10%       | 10%       | 10%       | 9%        |           |
| Legacy Berry                                                                | <1%       | <1%       | <1%       | <1%       |           |
| <b>Metals</b>                                                               |           |           |           |           |           |
| Combined company                                                            |           |           |           |           | 6%        |
| Legacy Amcor                                                                | 14%       | 15%       | 14%       | 15%       |           |
| Legacy Berry                                                                | <1%       | <1%       | <1%       | <1%       |           |
| <b>Glass</b>                                                                |           |           |           |           |           |
| Combined company                                                            |           |           |           |           | 0%        |
| Legacy Amcor                                                                | 0%        | 0%        | 0%        | 0%        |           |
| Legacy Berry                                                                | 0%        | 0%        | 0%        | 0%        |           |

| Raw materials                                              | FY22      | FY23      | FY24      | FY25      | FY26             |
|------------------------------------------------------------|-----------|-----------|-----------|-----------|------------------|
| <b>Total materials used (metric tons)</b>                  | 5,170,000 | 4,969,000 | 4,742,000 | 5,067,000 | <b>4,889,000</b> |
| <b>Direct material portfolio, by material type</b>         |           |           |           |           |                  |
| Plastics (metric tons)                                     | 4,390,000 | 4,244,000 | 4,055,000 | 4,321,000 | <b>4,130,000</b> |
| Plastics (% of all materials)                              | 85%       | 85%       | 86%       | 85%       | <b>85%</b>       |
| Fibers (metric tons)                                       | 349,000   | 330,000   | 327,000   | 354,000   | <b>362,000</b>   |
| Fibers (% of all materials)                                | 7%        | 7%        | 7%        | 7%        | <b>7%</b>        |
| Metals (metric tons)                                       | 210,000   | 190,000   | 160,000   | 182,000   | <b>183,000</b>   |
| Metals (% of all materials)                                | 4%        | 4%        | 3%        | 4%        | <b>4%</b>        |
| Liquids (metric tons)                                      | 221,000   | 205,000   | 200,000   | 210,000   | <b>214,000</b>   |
| Liquids (% of all materials)                               | 4%        | 4%        | 4%        | 4%        | <b>4%</b>        |
| <b>Recycled materials</b>                                  |           |           |           |           |                  |
| Total recycled materials (metric tons)                     | 222,100   | 247,600   | 269,900   | 350,900   | <b>348,500</b>   |
| Total recycled materials (% of all materials)              | 4%        | 5%        | 6%        | 7%        | <b>7%</b>        |
| Total post-consumer recycled (PCR) materials (metric tons) | 187,500   | 210,800   | 242,100   | 322,300   | <b>320,000</b>   |
| Total PCR materials (% of all materials)                   | 4%        | 4%        | 5%        | 6%        | <b>7%</b>        |
| PCR plastic (metric tons)                                  | 167,600   | 195,100   | 225,800   | 305,600   | <b>304,500</b>   |
| PCR plastic (% of total plastic)                           | 4%        | 5%        | 6%        | 7%        | <b>7%</b>        |
| Post-industrial recycled (PIR) plastic (metric tons)       | 34,600    | 36,800    | 27,800    | 28,600    | <b>28,500</b>    |
| PIR plastic (% of total plastic)                           | 0.8%      | 0.9%      | 0.7%      | 0.7%      | <b>0.7%</b>      |
| PCR aluminum (metric tons)                                 | 19,200    | 14,700    | 15,000    | 15,400    | <b>14,300</b>    |
| PCR aluminum (% of total aluminum)                         | 9%        | 8%        | 9%        | 8%        | <b>8%</b>        |
| PCR fiber (metric tons)                                    | 700       | 1,000     | 1,300     | 1,300     | <b>1,200</b>     |
| PCR fiber (% of total fiber)                               | 0.2%      | 0.3%      | 0.4%      | 0.4%      | <b>0.3%</b>      |
| <b>Renewable materials</b>                                 |           |           |           |           |                  |
| Total renewable materials (metric tons)                    | 349,600   | 329,800   | 344,100   | 390,000   | <b>393,300</b>   |
| Total renewable materials (% of all materials)             | 6.8%      | 6.6%      | 7.3%      | 7.7%      | <b>8.0%</b>      |
| Fiber materials (metric tons)                              | 349,400   | 329,400   | 326,600   | 353,600   | <b>362,000</b>   |
| Fiber materials (% of all materials)                       | 6.8%      | 6.6%      | 6.9%      | 7.0%      | <b>7.4%</b>      |
| Bioresins (metric tons)                                    | 200       | 400       | 17,500    | 36,400    | <b>31,300</b>    |
| Bioresins (% of all materials)                             | 0.0%      | 0.0%      | 0.4%      | 0.7%      | <b>0.6%</b>      |

## Data center continued

| Packaging recyclability                                                                                                                                                                           | FY22      | FY23      | FY24      | FY25      | FY26      |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|-----------|-----------|-----------|
| <b>Production of packaging that meets recyclability guidelines (recyclable + recycle-ready)</b>                                                                                                   |           |           |           |           |           |
| <b>Sales (USD)</b>                                                                                                                                                                                |           |           |           |           |           |
| Combined company                                                                                                                                                                                  |           |           |           |           | \$16.5bn  |
| Legacy Amcor                                                                                                                                                                                      | No data   | \$8.8bn   | \$8.1bn   | \$8.0bn   |           |
| Legacy Berry                                                                                                                                                                                      | \$7.5bn   | \$6.7bn   | \$6.0bn   | N/A       |           |
| <b>Metric tons</b>                                                                                                                                                                                |           |           |           |           |           |
| Combined company                                                                                                                                                                                  |           |           |           |           | 3,212,000 |
| Legacy Amcor                                                                                                                                                                                      | 2,180,000 | 1,985,000 | 1,822,000 | 1,712,000 |           |
| Legacy Berry                                                                                                                                                                                      | 1,584,000 | 1,536,000 | 1,423,000 | N/A       |           |
| <b>% of packaging production by weight</b>                                                                                                                                                        |           |           |           |           |           |
| Combined company                                                                                                                                                                                  |           |           |           |           | 78%       |
| Legacy Amcor                                                                                                                                                                                      | 74%       | 75%       | 74%       | 72%       |           |
| Legacy Berry                                                                                                                                                                                      | 85%       | 87%       | 85%       | N/A       |           |
| <b>Production of recyclable packaging (packaging with a 30% post-consumer recycling rate in multiple regions collectively representing at least 400 million inhabitants)</b>                      |           |           |           |           |           |
| <b>Sales (USD)</b>                                                                                                                                                                                |           |           |           |           |           |
| Combined company                                                                                                                                                                                  |           |           |           |           | \$10.0bn  |
| Legacy Amcor                                                                                                                                                                                      | No data   | \$4.2bn   | \$4.07bn  | \$3.7bn   |           |
| Legacy Berry                                                                                                                                                                                      | \$5.4bn   | \$5.4bn   | \$4.7bn   | N/A       |           |
| <b>Metric tons</b>                                                                                                                                                                                |           |           |           |           |           |
| Combined company                                                                                                                                                                                  |           |           |           |           | 2,237,000 |
| Legacy Amcor                                                                                                                                                                                      | 1,469,000 | 1,256,000 | 1,233,000 | 1,115,000 |           |
| Legacy Berry                                                                                                                                                                                      | 975,000   | 987,000   | 893,000   | N/A       |           |
| <b>Production of recycle-ready packaging (packaging that can be recycled using current technologies, though infrastructure for collecting, sorting and recycling is not yet widely available)</b> |           |           |           |           |           |
| <b>Sales (USD)</b>                                                                                                                                                                                |           |           |           |           |           |
| Combined company                                                                                                                                                                                  |           |           |           |           | \$6.5bn   |
| Legacy Amcor                                                                                                                                                                                      | No data   | \$4.6bn   | \$4.05bn  | \$4.3bn   |           |
| Legacy Berry                                                                                                                                                                                      | \$2.1bn   | \$1.3bn   | \$1.3bn   | N/A       |           |
| <b>Metric tons</b>                                                                                                                                                                                |           |           |           |           |           |
| Combined company                                                                                                                                                                                  |           |           |           |           | 975,000   |
| Legacy Amcor                                                                                                                                                                                      | 711,000   | 729,000   | 589,000   | 597,000   |           |
| Legacy Berry                                                                                                                                                                                      | 609,000   | 549,000   | 530,000   | N/A       |           |

| Reusable packaging                      | FY22   | FY23   | FY24   | FY25   | FY26   |
|-----------------------------------------|--------|--------|--------|--------|--------|
| <b>Production of reusable packaging</b> |        |        |        |        |        |
| <b>Sales (USD)</b>                      |        |        |        |        |        |
| Combined company                        |        |        |        |        | \$90mn |
| Legacy Amcor                            | \$13mn | \$13mn | \$14mn | \$15mn |        |
| Legacy Berry                            | \$35mn | \$59mn | \$80mn | N/A    |        |
| <b>Metric tons</b>                      |        |        |        |        |        |
| Combined company                        |        |        |        |        | 12,600 |
| Legacy Amcor                            | 4,400  | 3,400  | 5,100  | 4,600  |        |
| Legacy Berry                            | 3,100  | 5,200  | 8,700  | N/A    |        |
| <b>% of total production</b>            |        |        |        |        |        |
| Combined company                        |        |        |        |        | <1%    |
| Legacy Amcor                            | <1%    | <1%    | <1%    | <1%    |        |
| Legacy Berry                            | <1%    | <1%    | 1.0%   | N/A    |        |

| ASSET life cycle assessments (LCAs)      | FY22  | FY23  | FY24  | FY25  | FY26  |
|------------------------------------------|-------|-------|-------|-------|-------|
| Number of LCAs completed in ASSET system | 1,750 | 1,683 | 1,827 | 1,556 | 1,079 |

| Product recalls                                | FY22 | FY23 | FY24 | FY25 | FY26 |
|------------------------------------------------|------|------|------|------|------|
| Number of product recalls from the marketplace | 0    | 0    | 0    | 0    | 0    |

| Environment*                                                                         | FY22                                                           | FY23       | FY24       | FY25       | FY26       |
|--------------------------------------------------------------------------------------|----------------------------------------------------------------|------------|------------|------------|------------|
| <b>GHG emissions</b>                                                                 |                                                                |            |            |            |            |
| Total emissions – market-based (metric tons CO <sub>2</sub> e)                       | 22,628,000                                                     | 21,431,000 | 19,981,000 | 20,556,000 | 19,974,000 |
| Total emissions – location-based (metric tons CO <sub>2</sub> e)                     | 22,369,000                                                     | 21,152,000 | 19,898,000 | 20,624,000 | 20,214,000 |
| <b>Scope 1</b>                                                                       |                                                                |            |            |            |            |
| Metric tons CO <sub>2</sub> e                                                        | 563,000                                                        | 575,000    | 492,000    | 498,000    | 497,000    |
| % of total emissions                                                                 | 2%                                                             | 3%         | 2%         | 2%         | 2%         |
| <b>Scope 2 – market based</b>                                                        |                                                                |            |            |            |            |
| Metric tons CO <sub>2</sub> e                                                        | 2,907,000                                                      | 2,736,000  | 2,408,000  | 2,240,000  | 2,033,000  |
| % of total emissions                                                                 | 13%                                                            | 13%        | 12%        | 11%        | 10%        |
| <b>Scope 2 – location based</b>                                                      |                                                                |            |            |            |            |
| Metric tons CO <sub>2</sub> e                                                        | 2,648,000                                                      | 2,457,000  | 2,325,000  | 2,307,000  | 2,272,000  |
| % of total emissions                                                                 | 12%                                                            | 12%        | 12%        | 11%        | 11%        |
| <b>Scope 3</b>                                                                       |                                                                |            |            |            |            |
| Metric tons CO <sub>2</sub> e                                                        | 19,158,000                                                     | 18,120,000 | 17,081,000 | 17,819,000 | 17,444,000 |
| % of total emissions                                                                 | 85%                                                            | 85%        | 85%        | 87%        | 87%        |
| <b>Scope 3 emissions by category</b>                                                 |                                                                |            |            |            |            |
| Category 1: Purchased goods and services                                             | 15,177,000                                                     | 14,303,000 | 13,484,000 | 14,222,000 | 13,766,000 |
| Category 2: Capital goods                                                            | Assessed to be immaterial at less than 1% of Scope 3 emissions |            |            |            |            |
| Category 3: Fuel- and energy-related activities (not included in Scope 1 or Scope 2) | 725,000                                                        | 697,000    | 604,000    | 590,000    | 624,000    |
| Category 4: Upstream transportation and distribution                                 | 666,000                                                        | 660,000    | 630,000    | 647,000    | 596,000    |
| Category 5: Waste generated in operations                                            | 91,000                                                         | 89,000     | 94,000     | 93,000     | 116,000    |
| Category 6: Business travel                                                          | Assessed to be immaterial at less than 1% of Scope 3 emissions |            |            |            |            |
| Category 7: Employee commuting                                                       | Assessed to be immaterial at less than 1% of Scope 3 emissions |            |            |            |            |
| Category 8: Upstream leased assets                                                   | Not applicable – no significant leased assets                  |            |            |            |            |
| Category 9: Downstream transportation and distribution                               | 25,000                                                         | 20,000     | 21,000     | 20,000     | 71,000     |

## Data center continued

Category 10: Processing of sold products

Assessed to be immaterial at less than 2% of Scope 3 emissions

Category 11: Use of sold products

Assessed to be immaterial at less than 1% of Scope 3 emissions

Category 12: End-of-life treatment of sold products

2,475,000 2,351,000 2,247,000 2,247,000 **2,271,000**

Category 13: Downstream leased assets

Not applicable – no significant leased assets

Category 14: Franchises

Not applicable – no franchises

Category 15: Investments

Assessed to be immaterial at less than 1% of Scope 3 emissions

| Volatile organic compounds (VOCs)     | FY22   | FY23   | FY24   | FY25   | FY26          |
|---------------------------------------|--------|--------|--------|--------|---------------|
| Untreated VOC emissions (metric tons) | 52,000 | 41,000 | 40,000 | 44,000 | <b>46,000</b> |

| Energy                                                         | FY22       | FY23       | FY24       | FY25       | FY26              |
|----------------------------------------------------------------|------------|------------|------------|------------|-------------------|
| <b>Total energy consumption (GJ)</b>                           | 34,016,000 | 33,185,000 | 30,860,000 | 31,111,000 | <b>30,843,000</b> |
| Non-renewable (GJ)                                             | 33,281,000 | 31,564,000 | 27,601,000 | 26,607,000 | <b>25,620,000</b> |
| Non-renewable (%)                                              | 98%        | 95%        | 89%        | 86%        | <b>83%</b>        |
| Renewable (GJ)                                                 | 736,000    | 1,621,000  | 3,259,000  | 4,503,000  | <b>5,223,000</b>  |
| Renewable (%)                                                  | 2%         | 5%         | 11%        | 14%        | <b>17%</b>        |
| <b>Total non-renewable fuel consumption (GJ)</b>               | 7,330,000  | 7,762,000  | 6,398,000  | 6,653,000  | <b>6,917,000</b>  |
| Natural gas consumption                                        | 6,750,000  | 7,201,000  | 5,845,000  | 6,064,000  | <b>6,320,000</b>  |
| LP gas consumption                                             | 419,000    | 405,000    | 415,000    | 442,000    | <b>426,000</b>    |
| Diesel consumption                                             | 78,000     | 86,000     | 77,000     | 74,000     | <b>98,000</b>     |
| Oil consumption                                                | 82,000     | 70,000     | 61,000     | 72,000     | <b>71,000</b>     |
| <b>Total renewable fuel consumption (GJ)</b>                   | 132,000    | 132,000    | 131,000    | 148,000    | <b>147,000</b>    |
| <b>Total electricity consumption (GJ)</b>                      | 26,028,000 | 24,834,000 | 23,898,000 | 23,903,000 | <b>23,386,000</b> |
| Non-renewable (GJ)                                             | 25,425,000 | 23,344,000 | 20,770,000 | 19,547,000 | <b>18,310,000</b> |
| Non-renewable (%)                                              | 98%        | 94%        | 87%        | 82%        | <b>78%</b>        |
| Renewable (GJ)                                                 | 603,000    | 1,490,000  | 3,128,000  | 4,355,000  | <b>5,076,000</b>  |
| Renewable (%)                                                  | 2%         | 6%         | 13%        | 18%        | <b>22%</b>        |
| <b>Purchased heat (GJ)</b>                                     | 63,000     | 53,000     | 56,000     | 51,000     | <b>52,000</b>     |
| <b>Purchased steam (GJ)</b>                                    | 313,000    | 280,000    | 262,000    | 222,000    | <b>208,000</b>    |
| <b>Purchased chilled water for cooling (GJ)</b>                | 150,000    | 125,000    | 116,000    | 134,000    | <b>135,000</b>    |
| <b>Proportion of energy consumed from grid electricity (%)</b> | 76%        | 75%        | 77%        | 77%        | <b>76%</b>        |

| Operational waste (metric tons)                   | FY22    | FY23    | FY24    | FY25    | FY26           |
|---------------------------------------------------|---------|---------|---------|---------|----------------|
| <b>Total waste</b>                                | 634,000 | 626,400 | 621,300 | 593,000 | <b>634,300</b> |
| Non-hazardous waste                               | 602,900 | 595,000 | 588,600 | 560,200 | <b>599,800</b> |
| Hazardous waste                                   | 31,100  | 31,400  | 32,600  | 32,800  | <b>34,500</b>  |
| <b>Total waste diverted from disposal</b>         | 507,900 | 507,200 | 493,800 | 456,600 | <b>495,100</b> |
| Recycling                                         | 507,700 | 506,900 | 493,400 | 456,100 | <b>494,600</b> |
| Other recovery options*                           | 200     | 300     | 400     | 500     | <b>500</b>     |
| <b>Total waste directed to disposal</b>           | 126,100 | 119,200 | 127,500 | 136,400 | <b>139,200</b> |
| Incineration with energy recovery                 | 62,100  | 61,700  | 65,600  | 77,500  | <b>75,300</b>  |
| Incineration without energy recovery              | 2,700   | 2,900   | 2,800   | 2,600   | <b>3,600</b>   |
| Landfilling                                       | 61,300  | 54,500  | 59,100  | 56,200  | <b>60,300</b>  |
| <b>Non-hazardous waste diverted from disposal</b> | 498,800 | 498,600 | 485,900 | 448,800 | <b>484,300</b> |
| Recycling                                         | 498,500 | 498,300 | 485,500 | 448,300 | <b>483,800</b> |
| Other recovery*                                   | 200     | 300     | 400     | 500     | <b>500</b>     |
| <b>Non-hazardous waste directed to disposal</b>   | 104,100 | 96,400  | 102,800 | 111,400 | <b>115,500</b> |
| Incineration with energy recovery                 | 49,200  | 49,700  | 52,400  | 62,900  | <b>59,200</b>  |
| Incineration without energy recovery              | 1,500   | 1,600   | 1,300   | 1,200   | <b>2,100</b>   |

|                                               |        |        |        |        |        |
|-----------------------------------------------|--------|--------|--------|--------|--------|
| Landfilling                                   | 53,400 | 45,000 | 49,100 | 47,300 | 54,100 |
| <b>Hazardous waste diverted from disposal</b> | 9,100  | 8,600  | 7,900  | 7,800  | 10,800 |
| Recycling                                     | 9,100  | 8,600  | 7,900  | 7,800  | 10,800 |
| Other recovery*                               | 0      | 0      | 0      | 0      | 0      |
| <b>Hazardous waste directed to disposal</b>   | 22,000 | 22,800 | 24,700 | 25,000 | 23,700 |
| Incineration with energy recovery             | 12,900 | 12,000 | 13,200 | 14,700 | 16,100 |
| Incineration without energy recovery          | 1,200  | 1,300  | 1,500  | 1,500  | 1,400  |
| Landfilling                                   | 7,900  | 9,500  | 10,000 | 8,900  | 6,100  |
| <b>Waste-to-disposal** (metric tons)</b>      | 64,000 | 57,400 | 61,900 | 58,900 | 63,900 |
| Waste-to-disposal (% of total waste)          | 10%    | 9%     | 10%    | 10%    | 10%    |

\*Other non-hazardous waste diverted from disposal includes composted waste.

\*\*Amcor defines waste-to-disposal as waste to landfills plus waste to incineration without energy recovery.

| Water                                                                       | FY22       | FY23       | FY24       | FY25       | FY26       |
|-----------------------------------------------------------------------------|------------|------------|------------|------------|------------|
| <b>Total water consumption</b>                                              | 4,523,000  | 4,083,000  | 4,079,000  | 3,750,000  | 4,017,000  |
| Water consumption in areas with water stress* (kL)                          | 451,000    | 350,000    | 344,000    | 378,000    | 348,000    |
| Water consumption in areas with water stress (% of total water consumption) | 10%        | 9%         | 8%         | 10%        | 9%         |
| <b>Total water withdrawals (kL)</b>                                         | 12,744,000 | 11,722,000 | 11,398,000 | 11,161,000 | 11,765,000 |
| Surface water                                                               | 1,371,000  | 1,398,000  | 1,315,000  | 1,382,000  | 1,413,000  |
| Groundwater                                                                 | 1,041,000  | 982,000    | 977,000    | 912,000    | 2,060,000  |
| Seawater                                                                    | 0          | 0          | 0          | 0          | 0          |
| Produced water                                                              | 0          | 0          | 0          | 0          | 0          |
| Third-party water                                                           | 10,332,000 | 9,342,000  | 9,105,000  | 8,866,000  | 8,292,000  |
| <b>Water withdrawals in areas with water stress (kL)</b>                    | 1,905,000  | 1,604,000  | 1,614,000  | 1,625,000  | 1,519,000  |
| Surface water                                                               | 17,000     | 16,000     | 19,000     | 15,000     | 6,000      |
| Groundwater                                                                 | 243,000    | 195,000    | 202,000    | 209,000    | 445,000    |
| Seawater                                                                    | 0          | 0          | 0          | 0          | 0          |
| Produced water                                                              | 0          | 0          | 0          | 0          | 0          |
| Third-party water                                                           | 1,645,000  | 1,393,000  | 1,393,000  | 1,401,000  | 1,068,000  |
| <b>Total water discharge (kL)</b>                                           | 8,221,000  | 7,639,000  | 7,319,000  | 7,411,000  | 7,749,000  |
| Surface water                                                               | 2,362,000  | 2,336,000  | 2,152,000  | 2,587,000  | 2,737,000  |
| Groundwater                                                                 | 1,344,000  | 1,304,000  | 1,158,000  | 728,000    | 907,000    |
| Seawater                                                                    | 0          | 0          | 0          | 0          | 0          |
| Third-party water                                                           | 4,515,000  | 3,999,000  | 4,008,000  | 4,096,000  | 4,104,000  |
| <b>Water discharge in areas with water stress (kL)</b>                      | 1,454,000  | 1,254,000  | 1,270,000  | 1,247,000  | 1,172,000  |
| Surface water                                                               | 338,000    | 329,000    | 326,000    | 309,000    | 348,000    |
| Groundwater                                                                 | 3,000      | 3,000      | 5,000      | 4,000      | 6,000      |
| Seawater                                                                    | 0          | 0          | 0          | 0          | 0          |
| Third-party water                                                           | 1,114,000  | 923,000    | 940,000    | 934,000    | 817,000    |
| Number of sites in areas with high water stress                             | 49         | 47         | 45         | 41         | 39         |
| Number of sites in areas with extremely high water stress                   | 74         | 74         | 70         | 67         | 67         |

\*Amcor uses the World Resources Institute Aqueduct Water Risk Atlas to identify sites in areas with high or extremely high baseline water stress.

# Data center continued

| EHS compliance*                                          | FY22      | FY23     | FY24     | FY25     | FY26     |
|----------------------------------------------------------|-----------|----------|----------|----------|----------|
| <b>EHS regulatory violations</b>                         |           |          |          |          |          |
| Combined company                                         |           |          |          |          |          |
| Number of EHS regulatory violations                      |           |          |          |          | 44       |
| Reported regulatory violations – environment             |           |          |          |          | 21       |
| Reported regulatory violations – safety                  |           |          |          |          | 23       |
| <b>Legacy Amcor</b>                                      |           |          |          |          |          |
| Number of EHS regulatory violations                      | 36        | 39       | 34       | 37       |          |
| Reported regulatory violations – environment             | 24        | 24       | 20       | 15       |          |
| Reported regulatory violations – safety                  | 12        | 15       | 14       | 22       |          |
| <b>Fines related to EHS regulatory violations</b>        |           |          |          |          |          |
| Combined company                                         |           |          |          |          |          |
| Number of fines related to EHS regulatory violations     |           |          |          |          | 5        |
| Value of fines related to EHS regulatory violations      |           |          |          |          | \$28,000 |
| Value of fines for environmental regulatory violations   |           |          |          |          | \$9,000  |
| Value of fines for safety regulatory violations          |           |          |          |          | \$19,000 |
| Legacy Amcor                                             |           |          |          |          |          |
| Number of fines related to EHS regulatory violations     | 9         | 11       | 7        | 8        |          |
| Value of fines related to EHS regulatory violations      | \$128,000 | \$71,000 | \$34,500 | \$38,000 |          |
| Value of fines for environmental regulatory violations   | \$69,000  | \$41,000 | \$16,500 | \$25,650 |          |
| Value of fines for safety regulatory violations          | \$59,000  | \$30,000 | \$18,000 | \$12,350 |          |
| <b>Waste-related non-compliances</b>                     |           |          |          |          |          |
| Combined company                                         |           |          |          |          |          |
| Number of waste-related non-compliance matters           |           |          |          |          | 2        |
| Number of fines for waste-related non-compliance matters |           |          |          |          | 1        |
| Value of fines for waste-related non-compliance matters  |           |          |          |          | \$6,250  |
| Legacy Amcor                                             |           |          |          |          |          |
| Number of waste-related non-compliance matters           | 2         | 5        | 3        | 5        |          |
| Number of fines for waste-related non-compliance matters | 2         | 1        | 1        | 1        |          |
| Value of fines for waste-related non-compliance matters  | \$13,000  | \$39,000 | <\$1,000 | <\$100   |          |
| <b>Water-related non-compliances</b>                     |           |          |          |          |          |
| Combined company                                         |           |          |          |          |          |
| Number of water-related non-compliance matters           |           |          |          |          | 4        |
| Number of fines for water-related non-compliance matters |           |          |          |          | 0        |
| Value of fines for water-related non-compliance matters  |           |          |          |          | \$0      |
| Legacy Amcor                                             |           |          |          |          |          |
| Number of water-related non-compliance matters           | 3         | 6        | 6        | 4        |          |
| Number of fines for water-related non-compliance matters | 2         | 0        | 1        | 2        |          |
| Value of fines for water-related non-compliance matters  | \$55,000  | \$0      | <\$500   | \$25,600 |          |

\*Legacy Berry did not historically disclose EHS-related violations or fines using the same definitions or level of detail as those used by legacy Amcor. Comparable historical data is unavailable.

| Biodiversity*                                                                                                                                    | FY22        | FY23        | FY24        | FY25        | FY26        |
|--------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|
| <b>Number of sites identified as being in an assessment area greater than 15 km from a KBA (very low location risk)</b>                          |             |             |             |             | <b>96</b>   |
| Combined company                                                                                                                                 |             |             |             |             |             |
| Legacy Amcor                                                                                                                                     | No data     | No data     | No data     | 73          |             |
| Legacy Berry                                                                                                                                     | 81          | 75          | 74          | N/A         |             |
| <b>Number of sites identified as being in an assessment area with 10% or greater overlap with KBAs (high location risk or greater)</b>           |             |             |             |             | <b>4</b>    |
| Combined company                                                                                                                                 |             |             |             |             |             |
| Legacy Amcor                                                                                                                                     | No data     | No data     | No data     | 3           |             |
| Legacy Berry                                                                                                                                     | 2           | 2           | 2           | N/A         |             |
| <b>Number of sites identified as being in an assessment area with 5% or greater overlap with protected areas (high location risk or greater)</b> |             |             |             |             | <b>86</b>   |
| Combined company                                                                                                                                 |             |             |             |             |             |
| Legacy Amcor                                                                                                                                     | No data     | No data     | No data     | 39          |             |
| Legacy Berry                                                                                                                                     | 72          | 66          | 60          | N/A         |             |
| <b>People</b>                                                                                                                                    | <b>FY22</b> | <b>FY23</b> | <b>FY24</b> | <b>FY25</b> | <b>FY26</b> |
| <b>Safety data</b>                                                                                                                               |             |             |             |             |             |
| <b>Recordable injuries</b>                                                                                                                       |             |             |             |             |             |
| Combined company                                                                                                                                 |             |             |             |             | <b>388</b>  |
| Legacy Amcor                                                                                                                                     | 210         | 144         | 128         | 126         |             |
| Legacy Berry                                                                                                                                     | No data     | No data     | No data     | N/A         |             |
| <b>Total recordable incident rate (TRIR)</b>                                                                                                     |             |             |             |             | <b>0.47</b> |
| Combined company                                                                                                                                 |             |             |             |             |             |
| Legacy Amcor                                                                                                                                     | No data     | 0.3         | 0.27        | 0.27        |             |
| Legacy Berry                                                                                                                                     | 0.84        | 0.81        | 0.76        | N/A         |             |
| <b>Contractor injuries</b>                                                                                                                       |             |             |             |             | <b>35</b>   |
| Combined company                                                                                                                                 |             |             |             |             |             |
| Legacy Amcor                                                                                                                                     | 71          | 67          | 52          | 51          |             |
| Legacy Berry                                                                                                                                     | No data     | No data     | No data     | N/A         |             |
| <b>Percentage of sites with no injuries for at least one year</b>                                                                                |             |             |             |             | <b>53%</b>  |
| Combined company                                                                                                                                 |             |             |             |             |             |
| Legacy Amcor                                                                                                                                     | 57%         | 69%         | 73%         | 68%         |             |
| Legacy Berry                                                                                                                                     | No data     | No data     | No data     | N/A         |             |
| <b>Work-related fatalities</b>                                                                                                                   |             |             |             |             | <b>0</b>    |
| Combined company                                                                                                                                 |             |             |             |             |             |
| Legacy Amcor                                                                                                                                     | 0           | 1           | 0           | 0           |             |
| Legacy Berry                                                                                                                                     | 1           | 1           | 1           | N/A         |             |

\*We conducted the biodiversity assessment according to the WWF Biodiversity Risk Filter Tool. Amcor and Berry historically used different assessment methodologies for biodiversity. Amcor historically used the IBAT Disclosure Preparation Report while Berry historically used the WWF Biodiversity Risk Filter Tool. In FY25, we decided to shift all biodiversity assessments to the WWF Biodiversity Risk Filter Tool. However, the scope of our FY25 report only covered legacy Amcor sites, so we do not have data for legacy Berry sites for that year.

## Data center continued

| Workforce data                        | FY22    | FY23    | FY24   | FY25   | FY26   |
|---------------------------------------|---------|---------|--------|--------|--------|
| <b>Total workforce (headcount)</b>    |         |         |        |        |        |
| Combined company                      |         |         |        |        | 75,000 |
| Legacy Amcor                          | 44,000  | 41,000  | 41,000 | 41,000 |        |
| Legacy Berry                          | 46,000  | 43,000  | 42,000 | N/A    |        |
| <b>Workforce by age group</b>         |         |         |        |        |        |
| Combined company                      |         |         |        |        |        |
| Under 30 years old                    |         |         |        |        | 17%    |
| 30 to 50 years old                    |         |         |        |        | 54%    |
| Over 50 years old                     |         |         |        |        | 29%    |
| Legacy Amcor                          |         |         |        |        |        |
| Under 30 years old                    | 16%     | 16%     | 19%    | 18%    |        |
| 30 to 50 years old                    | 55%     | 58%     | 54%    | 55%    |        |
| Over 50 years old                     | 30%     | 26%     | 27%    | 27%    |        |
| Legacy Berry                          |         |         |        |        |        |
| Under 30 years old                    |         |         | 16%    |        |        |
| 30 to 50 years old                    | No data | No data | 52%    | N/A    |        |
| Over 50 years old                     |         |         | 32%    |        |        |
| <b>Workforce by gender</b>            |         |         |        |        |        |
| Combined company                      |         |         |        |        |        |
| Male                                  |         |         |        |        | 73%    |
| Female                                |         |         |        |        | 27%    |
| Legacy Amcor                          |         |         |        |        |        |
| Male                                  | 78%     | 78%     | 77%    | 77%    |        |
| Female                                | 22%     | 22%     | 23%    | 23%    |        |
| Legacy Berry                          |         |         |        |        |        |
| Male                                  | 71%     | 71%     | 71%    |        |        |
| Female                                | 29%     | 29%     | 29%    | N/A    |        |
| <b>Workforce by region</b>            |         |         |        |        |        |
| Combined company                      |         |         |        |        |        |
| North America                         |         |         |        |        | 39%    |
| Latin America                         |         |         |        |        | 12%    |
| Europe                                |         |         |        |        | 34%    |
| Asia-Pacific                          |         |         |        |        | 15%    |
| Legacy Amcor                          |         |         |        |        |        |
| North America                         | 30%     | 30%     | 31%    | 31%    |        |
| Latin America                         | 20%     | 20%     | 21%    | 21%    |        |
| Europe                                | 30%     | 30%     | 29%    | 29%    |        |
| Asia-Pacific                          | 20%     | 20%     | 19%    | 19%    |        |
| Legacy Berry                          |         |         |        |        |        |
| North America                         |         |         | 50%    |        |        |
| South America                         |         |         | 3%     |        |        |
| Europe, Middle East, India and Africa | No data | No data | 38%    | N/A    |        |
| Asia                                  |         |         | 9%     |        |        |

| New hires                             | FY22    | FY23    | FY24    | FY25  | FY26   |
|---------------------------------------|---------|---------|---------|-------|--------|
| <b>Total new hires</b>                |         |         |         |       |        |
| Combined company                      |         |         |         |       | 14,800 |
| Legacy Amcor                          | 7,000   | 7,500   | 7,500   | 7,700 |        |
| Legacy Berry                          | 15,600  | 11,100  | 10,300  | N/A   |        |
| <b>Total new hire rate*</b>           |         |         |         |       |        |
| Combined company                      |         |         |         |       | 20%    |
| Legacy Amcor                          | No data | 16%     | 17%     | 17%   |        |
| Legacy Berry                          | No data | No data | No data | N/A   |        |
| <b>New hires by age group</b>         |         |         |         |       |        |
| Combined company                      |         |         |         |       |        |
| Under 30 years old                    |         |         |         |       | 43%    |
| 30 to 50 years old                    |         |         |         |       | 47%    |
| Over 50 years old                     |         |         |         |       | 10%    |
| Legacy Amcor                          |         |         |         |       |        |
| Under 30 years old                    | 43%     | 41%     | 45%     | 45%   |        |
| 30 to 50 years old                    | 46%     | 49%     | 45%     | 45%   |        |
| Over 50 years old                     | 11%     | 10%     | 10%     | 10%   |        |
| Legacy Berry                          |         |         |         |       |        |
| Under 30 years old                    |         |         |         |       |        |
| 30 to 50 years old                    | No data | No data | No data | N/A   |        |
| Over 50 years old                     |         |         |         |       |        |
| <b>New hires by gender</b>            |         |         |         |       |        |
| Combined company                      |         |         |         |       |        |
| Male                                  |         |         |         |       | 73%    |
| Female                                |         |         |         |       | 27%    |
| Legacy Amcor                          |         |         |         |       |        |
| Male                                  | 73%     | 74%     | 73%     | 75%   |        |
| Female                                | 27%     | 26%     | 27%     | 25%   |        |
| Legacy Berry                          |         |         |         |       |        |
| Male                                  | No data | No data | 71%     | N/A   |        |
| Female                                |         |         | 29%     |       |        |
| <b>New hires by region</b>            |         |         |         |       |        |
| Combined company                      |         |         |         |       |        |
| North America                         |         |         |         |       | 53%    |
| Latin America                         |         |         |         |       | 14%    |
| Europe                                |         |         |         |       | 21%    |
| Asia-Pacific                          |         |         |         |       | 12%    |
| Legacy Amcor                          |         |         |         |       |        |
| North America                         | 35%     | 41%     | 41%     | 40%   |        |
| Latin America                         | 27%     | 19%     | 19%     | 25%   |        |
| Europe                                | 24%     | 26%     | 26%     | 21%   |        |
| Asia-Pacific                          | 14%     | 15%     | 15%     | 14%   |        |
| Legacy Berry                          |         |         |         |       |        |
| North America                         | 72%     | 75%     | 71%     | N/A   |        |
| South America                         | 1%      | 2%      | 2%      |       |        |
| Europe, Middle East, India and Africa | 20%     | 19%     | 22%     |       |        |
| Asia                                  | 7%      | 5%      | 6%      |       |        |

\* Total new hire rate is calculated by dividing the number of total new hires by the average headcount of the reporting period.

## Data center continued

| Turnovers*                    | FY22    | FY23    | FY24    | FY25  | FY26   |
|-------------------------------|---------|---------|---------|-------|--------|
| Total turnovers               |         |         |         |       |        |
| Combined company              |         |         |         |       | 16,900 |
| Legacy Amcor                  | 8,500   | 8,100   | 7,500   | 7,500 |        |
| Legacy Berry                  | No data | 13,600  | 11,400  | N/A   |        |
| Total turnover rate           |         |         |         |       |        |
| Combined company              |         |         |         |       | 22%    |
| Legacy Amcor                  | No data | 18%     | 17%     | 17%   |        |
| Legacy Berry                  | No data | 30%     | 27%     | N/A   |        |
| Voluntary turnover rate       |         |         |         |       |        |
| Combined company              |         |         |         |       | 13%    |
| Legacy Amcor                  | No data | No data | 10%     | 10%   |        |
| Legacy Berry                  | 22%     | 17%     | 15%     | N/A   |        |
| <b>Turnovers by age group</b> |         |         |         |       |        |
| Combined company              |         |         |         |       |        |
| Under 30 years old            |         |         |         |       | 29%    |
| 30 to 50 years old            |         |         |         |       | 48%    |
| Over 50 years old             |         |         |         |       | 22%    |
| Legacy Amcor                  |         |         |         |       |        |
| Under 30 years old            | 32%     | 27%     | 33%     | 35%   |        |
| 30 to 50 years old            | 48%     | 50%     | 47%     | 44%   |        |
| Over 50 years old             | 20%     | 22%     | 20%     | 21%   |        |
| Legacy Berry                  |         |         |         |       |        |
| Under 30 years old            |         |         |         |       |        |
| 30 to 50 years old            | No data | No data | No data | N/A   |        |
| Over 50 years old             |         |         |         |       |        |
| <b>Turnovers by gender</b>    |         |         |         |       |        |
| Combined company              |         |         |         |       |        |
| Male                          |         |         |         |       | 74%    |
| Female                        |         |         |         |       | 26%    |
| Legacy Amcor                  |         |         |         |       |        |
| Male                          | 76%     | 77%     | 75%     | 75%   |        |
| Female                        | 24%     | 23%     | 25%     | 25%   |        |
| Legacy Berry                  |         |         |         |       |        |
| Male                          |         |         | 70%     | N/A   |        |
| Female                        | No data | No data | 30%     |       |        |
| <b>Turnovers by region</b>    |         |         |         |       |        |
| Combined company              |         |         |         |       |        |
| North America                 |         |         |         |       | 50%    |
| Latin America                 |         |         |         |       | 13%    |
| Europe                        |         |         |         |       | 26%    |
| Asia-Pacific                  |         |         |         |       | 11%    |
| Legacy Amcor                  |         |         |         |       |        |
| North America                 | 45%     | 37%     | 43%     | 40%   |        |
| Latin America                 | 19%     | 22%     | 18%     | 24%   |        |
| Europe                        | 20%     | 24%     | 24%     | 21%   |        |
| Asia-Pacific                  | 16%     | 16%     | 15%     | 15%   |        |

## Legacy Berry

|                                       |         |     |     |     |
|---------------------------------------|---------|-----|-----|-----|
| North America                         |         | 68% | 64% |     |
| South America                         |         | 2%  | 2%  |     |
| Europe, Middle East, India and Africa | No data | 23% | 29% | N/A |
| Asia                                  |         | 8%  | 6%  |     |

\*Total turnover rate is calculated by dividing the number of total turnovers by the average headcount of the reporting period. Voluntary turnover rate is calculated by dividing the total number of voluntary terminations by Amcor headcount. Percentage turnovers by age, gender and region are calculated by dividing the number of terminations of each subgroup by the total number of terminations.

| Gender representation in management*               | FY22    | FY23 | FY24 | FY25 | FY26 |
|----------------------------------------------------|---------|------|------|------|------|
| <b>All management positions</b>                    |         |      |      |      |      |
| Combined company                                   |         |      |      |      |      |
| Male                                               |         |      |      |      | 78%  |
| Female                                             |         |      |      |      | 22%  |
| Legacy Amcor                                       |         |      |      |      |      |
| Male                                               | 67%     | 65%  | 64%  | 63%  |      |
| Female                                             | 33%     | 35%  | 36%  | 37%  |      |
| <b>Middle management positions (level 4)</b>       |         |      |      |      |      |
| Combined company                                   |         |      |      |      |      |
| Male                                               |         |      |      |      | 73%  |
| Female                                             |         |      |      |      | 27%  |
| Legacy Amcor                                       |         |      |      |      |      |
| Male                                               | 72%     | 74%  | 75%  | 72%  |      |
| Female                                             | 28%     | 26%  | 25%  | 28%  |      |
| <b>Top management positions (levels 2 and 3)</b>   |         |      |      |      |      |
| Combined company                                   |         |      |      |      |      |
| Male                                               |         |      |      |      | 80%  |
| Female                                             |         |      |      |      | 20%  |
| Legacy Amcor                                       |         |      |      |      |      |
| Male                                               | 82%     | 82%  | 79%  | 78%  |      |
| Female                                             | 18%     | 18%  | 21%  | 22%  |      |
| <b>Board of directors</b>                          |         |      |      |      |      |
| Combined company                                   |         |      |      |      |      |
| Male                                               |         |      |      |      | 73%  |
| Female                                             |         |      |      |      | 27%  |
| Legacy Amcor                                       |         |      |      |      |      |
| Male                                               | 70%     | 60%  | 70%  | 73%  |      |
| Female                                             | 30%     | 40%  | 30%  | 27%  |      |
| <b>Legacy Berry management breakdown by gender</b> |         |      |      |      |      |
| Employees at management level and above            |         |      |      |      |      |
| Male                                               | 74%     | 73%  | 74%  | N/A  |      |
| Female                                             | 26%     | 27%  | 26%  |      |      |
| Employees at vice president level and above        |         |      |      |      |      |
| Male                                               | No data | 85%  | 85%  | N/A  |      |
| Female                                             |         | 16%  | 16%  |      |      |

\*In 2026, Amcor's organizational structure changed and the addition of new business divisions added a layer of hierarchy. This shift means the FY26 data is not comparable to previous years, and it is not currently possible to identify L5 employees since the level countdown no longer works. FY26 management levels have been identified by job title.

# Data center continued

| Workforce composition (U.S. only)                              | FY22     | FY23     | FY24     | FY25     | FY26     |
|----------------------------------------------------------------|----------|----------|----------|----------|----------|
| Combined company                                               |          |          |          |          |          |
| Total headcount in U.S. workforce                              |          |          |          |          | 27,700   |
| Asian                                                          |          |          |          |          | 4%       |
| Black or African American                                      |          |          |          |          | 15%      |
| Hispanic or Latino                                             |          |          |          |          | 13%      |
| Indigenous or Native                                           |          |          |          |          | <1%      |
| White                                                          |          |          |          |          | 63%      |
| Two or more races                                              |          |          |          |          | 1%       |
| Other/not disclosed                                            |          |          |          |          | 1%       |
| Legacy Amcor                                                   |          |          |          |          |          |
| Total headcount in U.S. workforce                              | 12,100   | 12,100   | 12,000   | 12,000   |          |
| Asian                                                          | 4%       | 4%       | 4%       | 5%       |          |
| Black or African American                                      | 8%       | 8%       | 9%       | 9%       |          |
| Hispanic or Latino                                             | 11%      | 12%      | 10%      | 11%      |          |
| Indigenous or Native                                           | 1%       | 1%       | 1%       | 1%       |          |
| White                                                          | 73%      | 73%      | 73%      | 71%      |          |
| Two or more races                                              | 1%       | 1%       | 1%       | 1%       |          |
| Other/not disclosed                                            | 2%       | 1%       | 1%       | 2%       |          |
| Legacy Berry                                                   |          |          |          |          |          |
| Total salaried employees in U.S. workforce                     |          | 3,669    | 3,633    |          |          |
| Asian                                                          |          | 2%       | 2%       |          |          |
| Black or African American                                      |          | 6%       | 6%       |          |          |
| Hispanic or Latino                                             |          | 7%       | 7%       |          |          |
| American Indian/Alaska Native                                  | No data  | 1%       | 1%       | N/A      |          |
| Native Hawaiian or Pacific Islander                            |          | <1%      | <1%      |          |          |
| White                                                          |          | 82%      | 83%      |          |          |
| Two or more races                                              |          | 2%       | 2%       |          |          |
| Other/not disclosed                                            |          | 1%       | 0%       |          |          |
| Total employees in U.S. workforce                              |          | No data  | 18,396   |          |          |
| Asian                                                          |          |          | 3%       |          |          |
| Black or African American                                      |          |          | 20%      |          |          |
| Hispanic or Latino                                             |          |          | 13%      |          |          |
| American Indian/Alaska Native                                  | No data  |          | 1%       | N/A      |          |
| Native Hawaiian or Pacific Islander                            |          |          | <1%      |          |          |
| White                                                          |          |          | 61%      |          |          |
| Two or more races                                              |          |          | 2%       |          |          |
| Other/not disclosed                                            |          |          | 0%       |          |          |
| Responsible sourcing data                                      | FY22     | FY23     | FY24     | FY25     | FY26     |
| Total number of suppliers                                      | 38,000   | 45,000   | 44,000   | 44,000   | 33,000   |
| Total annual supplier spend                                    | \$12.2bn | \$15.7bn | \$14.2bn | \$14.9bn | \$14.8bn |
| Number of strategic and critical suppliers                     |          |          |          |          |          |
| Combined company                                               |          |          |          |          | 119      |
| Legacy Amcor                                                   | 122      | 130      | 124      | 139      |          |
| Legacy Berry                                                   | N/A      |          |          |          |          |
| Total annual spend with strategic and critical suppliers (USD) |          |          |          |          |          |
| Combined company                                               |          |          |          |          | \$7.0bn  |
| Legacy Amcor                                                   | \$4.7bn  | \$5.6bn  | \$4.9bn  | \$5bn    |          |
| Legacy Berry                                                   | N/A      |          |          |          |          |

**Percentage of aluminum sourced from certified suppliers**

Percentage of Aluminium Stewardship Initiative (ASI)-certified aluminum used

13%

16%

12%

9%

5%

**Supplier Code of Conduct (SCoC) compliance\***

Combined company

Number of compliant strategic and critical suppliers

116

Percentage of compliant strategic and critical suppliers

97%

Spend with compliant strategic and critical suppliers

\$6.5bn

Legacy Amcor

Number of compliant strategic and critical suppliers

122

130

124

129

Percentage of compliant strategic and critical suppliers

100%

99%

100%

93%

Spend with compliant strategic and critical suppliers

\$4.7bn

\$5.5bn

\$4.9bn

\$4.9bn

**EcoVadis compliance\* (assessed within two years with a score >45)**

Combined company

Number of compliant strategic and critical suppliers

88

Percentage of compliant strategic and critical suppliers

74%

Spend with compliant strategic and critical suppliers

\$5.2bn

Legacy Amcor

Number of compliant strategic and critical suppliers

94

99

105

113

Percentage of compliant strategic and critical suppliers

77%

76%

85%

81%

Spend with compliant strategic and critical suppliers

\$3.6bn

\$4.5bn

\$4bn

\$4.1bn

\*As legacy Berry did not have comparable goals for strategic and critical suppliers to sign our SCoC or complete EcoVadis requirements, historical data is unavailable for these metrics.

**Governance**

FY22

FY23

FY24

FY25

FY26

**SMETA audits**

Total SMETA audits completed

Combined company\*

100

Legacy Amcor

54

64

33

49

Legacy Berry

No data

\*We are still in the process of combining legacy Berry's Sedex accounts with legacy Amcor's. We have integrated legacy Berry's North and South America sites into Amcor's account, but have not yet fully integrated our Rigid Packaging Solutions International sites into our account. The number of SMETA audits disclosed for the combined company in FY26 excludes a number of sites that have not yet been integrated into Amcor's Sedex account.

# Data center continued

| Whistleblower investigations                    | FY22    | FY23    | FY24 | FY25 | FY26 |
|-------------------------------------------------|---------|---------|------|------|------|
| Combined company                                |         |         |      |      |      |
| Total investigations completed                  |         |         |      |      | 430  |
| Accounting and internal controls                |         |         |      |      | 13   |
| Bribery and corruption                          |         |         |      |      | 0    |
| Business integrity                              |         |         |      |      | 26   |
| Misuse and misappropriation of corporate assets |         |         |      |      | 20   |
| Health, safety and environment                  |         |         |      |      | 53   |
| HR and labor practices                          |         |         |      |      | 174  |
| Harassment and discrimination                   |         |         |      |      | 131  |
| Other compliance topics                         |         |         |      |      | 13   |
| Legacy Amcor                                    |         |         |      |      |      |
| Total investigations completed                  | 96      | 125     | 141  | 205  |      |
| Accounting and internal controls                | 3       | 7       | 4    | 5    |      |
| Bribery and corruption                          | 13      | 7       | 4    | 0    |      |
| Business integrity                              | 7       | 7       | 10   | 18   |      |
| Misuse and misappropriation of corporate assets | 0       | 0       | 3    | 16   |      |
| Health, safety and environment                  | 9       | 8       | 11   | 21   |      |
| HR and labor practices                          | 14      | 34      | 44   | 96   |      |
| Harassment and discrimination                   | 42      | 55      | 56   | 48   |      |
| Other compliance topics                         | 8       | 7       | 9    | 1    |      |
| Legacy Berry                                    |         |         |      |      |      |
| Total reports processed through Ethics Helpline | No data | No data | 409  | N/A  |      |
| Ratings & assessments*                          | FY22    | FY23    | FY24 | FY25 | FY26 |
| <b>CDP</b>                                      |         |         |      |      |      |
| Legacy Amcor                                    |         |         |      |      |      |
| Climate score                                   | B       | A-      | B    | B    | B    |
| Water security score                            | B       | B       | B    | C    | C    |
| Forests score                                   | C       | C       | C    | C    | C    |
| Supplier engagement score                       | B-      | B       | B    | A    | A    |
| Legacy Berry                                    |         |         |      |      |      |
| Climate score                                   | A-      | A-      | A-   |      |      |
| Water security score                            | B       | B       | B    | N/A  | N/A  |
| Forests score                                   | N/A     | N/A     | N/A  |      |      |
| Supplier engagement score                       | A-      | A-      | A-   |      |      |

**EcoVadis**

## Legacy Amcor

|                               |      |          |      |        |               |
|-------------------------------|------|----------|------|--------|---------------|
| Medal                         | Gold | No medal | Gold | Silver | <b>Bronze</b> |
| Percentile                    | 92nd | 94th     | 95th | 86th   | <b>81st</b>   |
| Total score                   | 67   | 70       | 73   | 70     | <b>72</b>     |
| Environment score             | 70   | 70       | 80   | 64     | <b>79</b>     |
| Labor & human rights score    | 60   | 60       | 60   | 69     | <b>70</b>     |
| Ethics score                  | 60   | 70       | 70   | 62     | <b>56</b>     |
| Sustainable procurement score | 80   | 90       | 90   | 89     |               |

## Legacy Berry

|                               |        |        |      |     |            |
|-------------------------------|--------|--------|------|-----|------------|
| Medal                         | Silver | Silver | Gold |     |            |
| Percentile                    | 82nd   | 89th   | 98th |     |            |
| Total score                   | 61     | 67     | 80   |     |            |
| Environment score             | 70     | 80     | 77   | N/A | <b>N/A</b> |
| Labor & human rights score    | 50     | 60     | 82   |     |            |
| Ethics score                  | 70     | 60     | 83   |     |            |
| Sustainable procurement score | 60     | 70     | 77   |     |            |

## MSCI rating

|                  |     |    |    |     |           |
|------------------|-----|----|----|-----|-----------|
| Combined company |     |    |    |     | <b>AA</b> |
| Legacy Amcor     | AA  | AA | A  | AA  |           |
| Legacy Berry     | BBB | A  | AA | N/A |           |

## ISS ESG rating (as of June that year)

|                  |          |          |          |          |                 |
|------------------|----------|----------|----------|----------|-----------------|
| Combined company |          |          |          |          | <b>B- Prime</b> |
| Legacy Amcor     | B- Prime | B- Prime | C+ Prime | B- Prime |                 |
| Legacy Berry     | C+ Prime | C+ Prime | C+ Prime | N/A      |                 |

## FTSE4Good Index

|          |          |          |          |                 |
|----------|----------|----------|----------|-----------------|
| Included | Included | Included | Included | <b>Included</b> |
|----------|----------|----------|----------|-----------------|

## Dow Jones Best-in-Class Australia Index

|          |          |          |          |                 |
|----------|----------|----------|----------|-----------------|
| Included | Included | Included | Included | <b>Included</b> |
|----------|----------|----------|----------|-----------------|

\*The following information reflects the scores received during the indicated year, which are based on the previous year's reporting and performance. Assessment scores received in 2026 were based on FY25 reporting and performance, meaning our full combined company has not yet been assessed. The first scores based on a full year of reporting and performance as a combined company will be available in 2027.



# GRI index

The sources referenced in this content index include the following documents and web pages, which can all be accessed via Amcor's [company website](#).

- Amcor's FY26 Annual Report
- Amcor's FY26 Proxy Statement
- Amcor's FY26 Sustainability Report
- Amcor's 2025 Modern Slavery Statement
- All policies referenced can be found in the Investors section of Amcor's company website, under the [Corporate Governance](#) tab

| Section                               | Disclosure title                                                 | Document              | Page       | Disclosure or additional explanation                                                                                                                                                                                                                                                                                                    |
|---------------------------------------|------------------------------------------------------------------|-----------------------|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>SECTION 2: GENERAL DISCLOSURES</b> |                                                                  |                       |            |                                                                                                                                                                                                                                                                                                                                         |
| 2-1                                   | Organizational details                                           |                       |            | Amcor plc 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". We maintain an updated list of our countries of operation on Amcor's company website. |
| 2-2                                   | Entities included in the organization's sustainability reporting |                       | 91         |                                                                                                                                                                                                                                                                                                                                         |
| 2-3                                   | Reporting period, frequency and contact point                    | Sustainability Report | 91         |                                                                                                                                                                                                                                                                                                                                         |
| 2-4                                   | Restatements of information                                      | Sustainability Report | 91         |                                                                                                                                                                                                                                                                                                                                         |
| 2-5                                   | External assurance                                               | Sustainability Report | 120-122    |                                                                                                                                                                                                                                                                                                                                         |
| 2-6                                   | Activities, value chain and other business relationships         | Annual Report         | 6-11       |                                                                                                                                                                                                                                                                                                                                         |
|                                       |                                                                  | Sustainability Report | 83         |                                                                                                                                                                                                                                                                                                                                         |
| 2-7                                   | Employees                                                        | Sustainability Report | 100-103    |                                                                                                                                                                                                                                                                                                                                         |
| 2-9                                   | Governance structure and composition                             | Proxy Statement       | 6-7, 20-22 |                                                                                                                                                                                                                                                                                                                                         |

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| Section                               | Disclosure title                                                            | Document                                            | Page   | Disclosure or additional explanation                                                                                            |
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| <b>SECTION 2: GENERAL DISCLOSURES</b> |                                                                             |                                                     |        |                                                                                                                                 |
| 2-10                                  | Nomination and selection of the highest governance body                     | Proxy Statement                                     | 12, 22 |                                                                                                                                 |
|                                       |                                                                             | Corporate Governance Guidelines                     | 4-5    |                                                                                                                                 |
| 2-11                                  | Chair of the highest governance body                                        | Amtcor website                                      |        | Amtcor's current board of directors, as well as its chair, are listed on the Board of Directors section of our company website. |
| 2-12                                  | Role of the highest governance body in overseeing the management of impacts | Proxy Statement                                     | 23-24  |                                                                                                                                 |
| 2-13                                  | Delegation of responsibility for managing impacts                           | Sustainability Report                               | 81-82  |                                                                                                                                 |
| 2-14                                  | Role of the highest governance body in sustainability reporting             | Sustainability Report                               | 84     |                                                                                                                                 |
| 2-15                                  | Conflicts of interest                                                       | Corporate Governance Guidelines                     | 5      |                                                                                                                                 |
|                                       |                                                                             | Code of Conduct                                     | 10-11  |                                                                                                                                 |
|                                       |                                                                             | Proxy Statement                                     | 36     |                                                                                                                                 |
| 2-16                                  | Communication of critical concerns                                          | Whistleblower Policy                                | 1-3    |                                                                                                                                 |
|                                       |                                                                             | Sustainability Report                               | 88     |                                                                                                                                 |
| 2-17                                  | Collective knowledge of highest governance body                             | Corporate Governance Guidelines                     | 6-7    |                                                                                                                                 |
| 2-18                                  | Evaluation of the performance of the highest governance body                | Proxy Statement                                     | 25     |                                                                                                                                 |
|                                       |                                                                             | Nominating & Corporate Governance Committee Charter | 1      |                                                                                                                                 |
|                                       |                                                                             | Corporate Governance Guidelines                     | 7      |                                                                                                                                 |
| 2-19                                  | Remuneration policies                                                       | Proxy Statement                                     | 18-19  |                                                                                                                                 |
| 2-20                                  | Process to determine remuneration                                           | Compensation Committee Charter                      | 1-3    |                                                                                                                                 |
|                                       |                                                                             | Proxy Statement                                     | 30-38  |                                                                                                                                 |
| 2-21                                  | Annual total compensation ratio                                             | Proxy Statement                                     | 46     |                                                                                                                                 |

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| <b>SECTION 2: GENERAL DISCLOSURES</b>    |                                                                                |                                                                      |                |                                                                                                                                                                                                           |
| 2-22                                     | Statement on sustainable development strategy                                  | Sustainability Report                                                | 1-6            |                                                                                                                                                                                                           |
| 2-23                                     | Policy commitments                                                             | Sustainability Report<br>Amcor website                               | 78-79, 88      | Amcor's policy commitments are accessible on the Corporate Governance Policies and Standards section of our company website.                                                                              |
| 2-24                                     | Embedding policy commitments                                                   | Sustainability Report                                                | 29             |                                                                                                                                                                                                           |
| 2-25                                     | Processes to remediate negative impacts                                        | Sustainability Report<br>Whistleblower Policy<br>Human Rights Policy | 88<br>1-3<br>3 |                                                                                                                                                                                                           |
| 2-26                                     | Mechanisms for seeking advice and raising concerns                             | Sustainability Report<br>Whistleblower Policy<br>Amcor website       | 88<br>1-3      | The processes we have in place to communicate concerns are accessible on the Corporate Ethics & Feedback section of our company website.                                                                  |
| 2-27                                     | Compliance with laws and regulations                                           | Sustainability Report                                                | 56             |                                                                                                                                                                                                           |
| 2-28                                     | Membership associations                                                        | Sustainability Report                                                | 30-31          |                                                                                                                                                                                                           |
| 2-29                                     | Approach to stakeholder engagement                                             | Sustainability Report                                                | 27-31, 83-84   |                                                                                                                                                                                                           |
| 2-30                                     | Collective bargaining agreements                                               | Annual Report                                                        | 27             |                                                                                                                                                                                                           |
| <b>SECTION 200: ECONOMIC DISCLOSURES</b> |                                                                                |                                                                      |                |                                                                                                                                                                                                           |
| 201-1                                    | Direct economic value generated and distributed                                | Annual Report                                                        | 71-75          |                                                                                                                                                                                                           |
| 201-2                                    | Financial implications and other risks and opportunities due to climate change | Annual Report                                                        | 31-44          | Amcor's FY25 TCFD Report provides a detailed discussion of impacts, risks and opportunities related to climate change. It is available for download on the Sustainability section of our company website. |
| 201-3                                    | Defined benefit plan obligations and other retirement plans                    | Annual Report                                                        | 64-65          |                                                                                                                                                                                                           |
| 203-1                                    | Infrastructure investments and services supported                              | Sustainability Report                                                | 30-31          |                                                                                                                                                                                                           |

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| 205-2                                  | Communication and training about anti-corruption policies and procedures                                                                | Code of Conduct and Ethics                    | 11-12 |                                      |
|                                        |                                                                                                                                         | Code of Ethics for Senior Financial Employees | 1-2   |                                      |
|                                        |                                                                                                                                         | Supplier Code of Conduct                      | 1-2   |                                      |
|                                        |                                                                                                                                         | Anti-Bribery and Corruption Policy            | 1-4   |                                      |
| SECTION 300: ENVIRONMENTAL DISCLOSURES |                                                                                                                                         |                                               |       |                                      |
| 301-1                                  | Materials used by weight or volume                                                                                                      | Sustainability Report                         | 93    |                                      |
| 301-2                                  | Recycled input materials used                                                                                                           | Sustainability Report                         | 93    |                                      |
| 301-3                                  | Reclaimed products and their packaging materials                                                                                        | Sustainability Report                         | 94-95 |                                      |
| 302-1                                  | Energy consumption within the organization                                                                                              | Sustainability Report                         | 96    |                                      |
| 303-1                                  | Interactions with water as a shared resource                                                                                            | Sustainability Report                         | 52=54 |                                      |
| 303-2                                  | Management of water discharge-related impacts                                                                                           | Sustainability Report                         | 52-54 |                                      |
| 303-3                                  | Water withdrawal                                                                                                                        | Sustainability Report                         | 97    |                                      |
| 303-4                                  | Water discharge                                                                                                                         | Sustainability Report                         | 97    |                                      |
| 303-5                                  | Water consumption                                                                                                                       | Sustainability Report                         | 97    |                                      |
| 304-1                                  | Operational sites owned, leased, managed in or adjacent to protected areas and areas of high biodiversity value outside protected areas | Sustainability Report                         | 99    |                                      |

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| 304-2   | Significant impacts of activities, products and services on biodiversity | Sustainability Report | 57-59        |                                      |
| 305-1   | Direct (Scope 1) GHG emissions                                           | Sustainability Report | 95           |                                      |
| 305-2   | Energy indirect (Scope 2) GHG emissions                                  | Sustainability Report | 95           |                                      |
| 305-3   | Other indirect (Scope 3) GHG emissions                                   | Sustainability Report | 95-96        |                                      |
| 305-7   | Nitrogen oxides, sulfur oxides and other significant air emissions       | Sustainability Report | 96           |                                      |
| 306-1   | Waste generation and significant waste-related impacts                   | Sustainability Report | 48-51        |                                      |
| 306-2   | Waste by type and disposal method                                        | Sustainability Report | 96-97        |                                      |
| 306-3   | Waste generated                                                          | Sustainability Report | 96-97        |                                      |
| 306-4   | Waste diverted from disposal                                             | Sustainability Report | 96-97        |                                      |
| 306-5   | Waste directed to disposal                                               | Sustainability Report | 96-97        |                                      |
| 307-1   | Non-compliance with environmental laws and regulations                   | Sustainability Report | 98           |                                      |
| 308-1   | New suppliers that were screened using environmental criteria            | Sustainability Report | 78-79        |                                      |
| 308-2   | Negative environmental impacts in the supply chain and actions taken     | Sustainability Report | 57-59, 78-79 |                                      |

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| <b>SECTION 400: SOCIAL DISCLOSURES</b> |                                                                                                               |                               |              |                                      |
| 401-1                                  | New employee hires and employee turnover                                                                      | Sustainability Report         | 100-103      |                                      |
| 403-1                                  | Occupational health and safety management system                                                              | Sustainability Report         | 61-64        |                                      |
| 403-2                                  | Hazard identification, risk assessment and incident investigation                                             | Sustainability Report         | 63           |                                      |
| 403-4                                  | Worker participation, consultation and communication on occupational health and safety                        | Sustainability Report         | 62-63        |                                      |
| 403-5                                  | Worker training on occupational health and safety                                                             | Sustainability Report         | 62           |                                      |
| 403-6                                  | Promotion of worker health                                                                                    | Sustainability Report         | 62-63, 70-71 |                                      |
| 403-7                                  | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | Sustainability Report         | 63           |                                      |
| 403-8                                  | Workers covered by an occupational health and safety management system                                        | Sustainability Report         | 61-62        |                                      |
| 403-9                                  | Work-related injuries                                                                                         | Sustainability Report         | 62           |                                      |
| 404-1                                  | Average hours of training per year per employee                                                               | Sustainability Report         | 70           |                                      |
| 404-2                                  | Programs for upgrading employee skills and transition assistance programs                                     | Sustainability Report         | 69-71        |                                      |
| 404-3                                  | Percentage of employees receiving regular performance and career development reviews                          | Sustainability Report         | 70           |                                      |
| 405-1                                  | Diversity of governance bodies and employees                                                                  | Sustainability Report         | 104          |                                      |
|                                        |                                                                                                               | Proxy Statement               | 6-7          |                                      |
| 405-2                                  | Ratio of basic salary and remuneration of women to men                                                        | U.K. Gender Pay Gap Statement |              |                                      |

| Section                                | Disclosure title                                                                                               | Document                 | Page  | Disclosure or additional explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|----------------------------------------|----------------------------------------------------------------------------------------------------------------|--------------------------|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>SECTION 400: SOCIAL DISCLOSURES</b> |                                                                                                                |                          |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 407-1                                  | Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | Modern Slavery Statement | 6     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 408-1                                  | Operations and suppliers at significant risk for incidents of child labor                                      | Modern Slavery Statement | 6     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 409-1                                  | Operations and suppliers at significant risk of incidents of forced or compulsory labor                        | Modern Slavery Statement | 6     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 412-1                                  | Operations that have been subject to human rights reviews or impact assessments                                | Sustainability Report    | 78    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 413-1                                  | Operations with local community engagement, impact assessments and development programs                        | Sustainability Report    | 74    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 414-1                                  | New suppliers that were screened using social criteria                                                         | Sustainability Report    | 78-79 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 414-2                                  | Negative social impacts in the supply chain and actions taken                                                  | Sustainability Report    | 79    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 415-1                                  | Political contributions                                                                                        | Sustainability Report    | 29    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 416-1                                  | Assessment of the health and safety impacts of product and service categories                                  | Sustainability Report    | 65    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 416-2                                  | Incidents of non-compliance concerning the health and safety impacts of products and services                  | Sustainability Report    | 65    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 417-1                                  | Requirements for product and service information and labeling                                                  | Sustainability Report    |       | Amcor complies with the ISO 14000 series of environmental management standards. standards. The ISO 14021 standard outlines essential principles and requirements for all self-declared environmental claims, ensuring they meet high standards of verifiability, relevance and specificity. By adhering to ISO 14021, we ensure our environmental claims are transparent and honest, helping prevent misinformation and build stakeholder trust globally. Our experts offer guidance to colleagues and customers to ensure any environmental claims align with these standards and are supported by data that is clear, verifiable and robust. |

# SASB index

| SASB topic                    | Disclosure number | Disclosure title                                                                                                                                                      | Page        |
|-------------------------------|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| GHG emissions                 | RT-CP-110a.1      | Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations                                                                               | 95          |
|                               | 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 | 34-40       |
| Air quality                   | RT-CP-120a.1      | Air emissions of the following pollutants: NOx, SOx, volatile organic compounds (VOCs) and particulate matter (PM)                                                    | 96          |
| Energy management             | RT-CP-130a.1      | (1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable, (4) total self-generated energy                                                 | 96          |
| 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                              | 97          |
|                               | RT-CP-140a.2      | Description of water management risks and discussion of strategies and practices to mitigate those risks                                                              | 52-54       |
|                               | RT-CP-140a.3      | Number of incidents of noncompliance associated with water quality permits, standards and regulations                                                                 | 53          |
| Waste management              | RT-CP-150a.1      | Amount of hazardous waste generated and percentage recycled                                                                                                           | 96-97       |
| Product safety                | RT-CP-250a.1      | Number of recalls issued, total units recalled                                                                                                                        | 65          |
|                               | RT-CP-250a.2      | Discussion of process to identify and manage emerging materials and chemicals of concern                                                                              | 65          |
| Product life cycle management | RT-CP-410a.1      | Percentage of raw materials from: (1) recycled content, (2) renewable resources and (3) renewable and recycled content                                                | 93          |
|                               | RT-CP-410a.2      | Revenue from products that are reusable, recyclable or compostable                                                                                                    | 94-95       |
|                               | RT-CP-410a.3      | Discussion of strategies to reduce the environmental impact of packaging throughout its life cycle                                                                    | 9-31, 35-40 |
| Supply chain management       | RT-CP-430a.1      | Total wood fiber procured and percentage from certified sources                                                                                                       | 58, 93      |
|                               | RT-CP-430a.2      | Total aluminum purchased and percentage from certified sources                                                                                                        |             |
| Activity metrics              | RT-CP-000.A       | Amount of production, by substrate                                                                                                                                    | 92          |
|                               | RT-CP-000.B       | Percentage of production as (1) paper/wood, (2) glass, (3) metal and (4) plastic                                                                                      | 93          |
|                               | RT-CP-000.C       | Number of employees                                                                                                                                                   | 100         |

# GHG calculations

For Scope 1, 2 & 3 emissions, CO<sub>2</sub> is the predominant gas included in the calculation, as it is from combustion of fuels. Our emission factors also include small amounts of methane and nitrous oxide. In FY26, Amcor's biogenic CO<sub>2</sub> emissions were 13400 metric tons CO<sub>2</sub>e.

Scope 1 and 2 GHG emissions are calculated based on the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition). Emission factors are maintained and regularly updated by the third-party sustainability reporting software we utilize. Global Scope 1 emissions factors for fuel combustion, covering Heating Use, Stationary Combustion, Owned Vehicles & In-house Logistics derive from the U.K. Government Department for Energy Security and Net Zero (DESNZ) factors for 2025. In addition to these activities, a global emissions factor for on-site renewable generation from Photovoltaic Solar is derived from the GHG Protocol (2015). This factor does not require annual updates because it represents a zero generation factor associated with this energy type.

Country-specific factors are sourced locally where available.

For Scope 1 emissions calculations, several country-specific factors have been applied, including U.S. EPA GHG Emissions Factors Hub 2025 (U.S.A.), Environment and Climate Change Canada 2024 (Canada) and MITECO 2025 (Spain).

For Scope 2 location-based emissions calculations, country-specific factors have also been applied, including U.K. Government DESNZ 2025 (U.K.), eGRID 2025 (U.S.A., Grid-specific), Environment and Climate Change Canada 2024 (Canada, Sub-Country Averages) and IEA 2025 (Argentina, Australia, Belgium, Bosnia and Herzegovina, Brazil, Chile, China, Colombia, Czechia, Denmark, Dominican Republic, El Salvador, Finland, France, Germany, India, Indonesia, Ireland, Italy, Kazakhstan, Republic of Korea, Malaysia, Mexico, Morocco, Netherlands, New Zealand, Norway, Peru, Philippines, Poland, Portugal, Romania, Singapore, Slovakia, South Africa, Spain, Sweden, Switzerland, Thailand, Trinidad and Tobago, Tunisia, Turkey and Bolivarian Republic of Venezuela).

For Scope 2 market-based emissions calculations, country-specific factors have been applied, including Residual Mix factors for Non-Renewable Electricity from the Association of Issuing Bodies (AIB) European Residual Mixes 2025 (Belgium, Bosnia and Herzegovina, Czechia, Denmark, Finland, France, Germany, Ireland, Italy, Netherlands, Norway, Poland, Portugal, Romania, Slovakia, Sweden and the United Kingdom), IEA 2025 (Argentina, Australia, Brazil, Chile, China, Colombia, Dominican Republic, El Salvador, India, Indonesia, Kazakhstan, Republic of Korea, Malaysia, Mexico, Morocco, New Zealand, Peru, Philippines, Singapore, South Africa, Switzerland, Thailand, Trinidad and Tobago, Tunisia and Bolivarian Republic of Venezuela), Green-e 2025 (U.S.A., Grid-specific), Environment and Climate Change Canada 2025 (Canada, Sub-Country Averages), MITECO 2025 (Spain) and U.K. Government DESNZ 2025 (U.K.). All of these sources are updated annually. Scope 2 GHG emissions are calculated based on the Greenhouse Gas Protocol: Scope 2 Guidance. Note: This data reflects market-based Scope 2 emissions, which we use to calculate our science-based target results.

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. Material categories for Scope 3 GHG emissions reporting are determined using the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard. Our Scope 3 emissions are estimated using a combination of supplier-specific activity data, information provided by third-party consultants and industry-average emission factors. Where available, supplier-specific emission factors are incorporated into our calculations. In cases where primary supplier data is not available, secondary emission factors from recognized publicly available life cycle inventory databases and other reputable published sources are used. Calculation methodologies are selected based on data availability and relevance to each category and may include supplier-specific, activity-based, average-data and spend-based approaches.

# GHG calculations continued

For Scope 3, Category 3: Fuel and Energy Related Activities, our global emissions factors are sourced from the U.K. Government DESNZ 2025 factors, the International Energy Agency (IEA) 2025 and National Renewable Energy Labs 2021. Country and grid-specific factors derive from several sources, including the International Energy Agency (IEA) 2025 (Argentina, Australia, Belgium, Bosnia and Herzegovina, Brazil, Chile, China, Colombia, Czechia, Denmark, Dominican Republic, El Salvador, Finland, France, Germany, India, Indonesia, Ireland, Italy, Kazakhstan, Republic of Korea, Malaysia, Mexico, Morocco, Netherlands, New Zealand, Norway, Peru, Philippines, Poland, Portugal, Romania, Singapore, Slovakia, South Africa, Spain, Sweden, Switzerland, Thailand, Trinidad and Tobago, Tunisia, Turkey, Bolivarian Republic of Venezuela), U.K. Government DESNZ 2025 (U.K.), eGRID 2025 (U.S.A., Grid-specific) and Environment and Climate Change Canada 2025 (Canada, Sub-Country Averages). For Scope 3, Category 5: Waste Generated in Operations, our emissions factors are sourced from the U.K. Government DESNZ 2025 factors, and for hazardous waste we use Ecoinvent v3.12.

Emissions are consolidated for all entities over which Amcor has operational control. During FY26, several entities were divested and were therefore excluded from Amcor plc's reporting boundary in accordance with the GHG Protocol. Amcor annually reviews and adjusts our baseline-year data for GHG emissions, waste and water to reflect acquisitions and divestitures.

Where acquired sites can provide historical data back to the FY22 baseline year for energy consumption, waste generation, raw material use and water consumption, this information is incorporated into Amcor's environmental reporting database. If historical data is unavailable at the time of integration, the site is included in reporting only after 12 consecutive months of operational data have been collected. These 12 months of data are then used to estimate historical activity data back to the FY22 baseline year. Using this approach, Amcor also estimated historical data points required under the current methodology that were not captured in the acquired business's legacy reporting, using FY26 data as the basis for those estimates.

We receive supplier-specific factors for purchased goods on an annual basis. When factors are received for material where no supplier factors were previously received, the factors are added back to the baseline year, and baseline data is recalculated accordingly. As part of this ongoing process, in FY26 we incorporated additional supplier-specific factors across our raw material portfolio.

Our reported Scope 3 emissions include the following categories, which also make up our approved target boundary for our Scope 3 science-based target:

- Category 1: Purchased goods and services
- Category 3: Fuel and energy-related activities
- Category 4: Upstream transportation and distribution
- Category 5: Waste generated in operations
- Category 9: Downstream transportation and distribution
- Category 12: End-of-life treatment of sold products

Our science-based targets inventory included two categories that were evaluated to be not significant with regards to our emissions calculations and were not included within the target boundary noted above. This includes the following Scope 3 GHG emission categories:

- **Category 2: Capital goods:** Emissions from capital goods purchases were estimated using an average spend-based method. Based on this, the impact of capital goods has been determined to not be a significant category, at less than 1% of Scope 3 emissions.
- **Category 10: Processing of sold products:** Most of our products sold do not require further processing; only a small amount of our sales are considered intermediate products and undergo further processing by our customers. Emissions were estimated using an average-data method. Based on this, the impact of further processing by customers has been determined to not be a significant category, at less than 2% of Scope 3 emissions.

The following categories were not included in our emissions inventory or target boundary as they have been assessed as either not significant with regard to our emissions calculations, not applicable to our business or not currently quantifiable with a robust methodology.

- **Category 6: Business travel:** Emissions from business travel were estimated using a distance-based method. The impact of business travel has been determined to not be a significant category, at less than 1% of Scope 3 emissions.
- **Category 7: Employee commuting:** Emissions from employee commuting were estimated using an average-data method. Regional averages of typical commute type and length were used to estimate the amount of passenger miles based on the number of employees in each region. The impact of employee commuting has been determined to not be a significant category, at less than 1% of Scope 3 emissions.
- **Category 8: Upstream leased assets:** This category is not relevant.
- **Category 11: Use of sold products:** There are no emissions from use of packaging by consumers and there is no use of fuel, electricity consumed or refrigerant leakage per use of product. Impacts from equipment sales from our Moda operations were evaluated and were determined to not be a significant category, at less than 1% of Scope 3 emissions.
- **Category 13: Downstream leased assets:** This category is not relevant.
- **Category 14: Franchises:** This category is not relevant.
- **Category 15: Investments:** Amcor's number of joint venture sites is small compared to the number of sites we operate. The impact of investments has been determined to not be a significant category, at less than 1% of Scope 3 emissions.

Emissions are consolidated from entities over which Amcor has operational control. We do not use emission offsets to meet our reduction targets, as we prefer to focus our resources on initiatives to directly reduce our operational emissions.

# Assurance Statement



Total Quality. Assured.

## Independent Limited Assurance Statement to Amcor Group on their Sustainability Report FY2026

To the Management of Amcor Group GmbH, USA

### Introduction

Intertek Health Sciences Inc. ("Intertek") was engaged by Amcor Group GmbH ("Amcor") to provide an independent limited assurance on its Sustainability Report for FY2026 ("the Report"). The scope of the Report comprises the reporting periods of FY2026, i.e. 1st July 2025 to 30th June 2026. The Report is prepared by Amcor based on Global Reporting Initiative (GRI) Standards 'in-accordance' option for sustainability reporting and SASB-Resource Transformation Sector Containers and Packaging Sustainability Accounting Standard. The assurance was performed in accordance with the requirements of International Federation of Accountants (IFAC) International Standard on Assurance Engagement (ISAE) 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information.

### Objective

The objectives of this limited assurance exercise were, by review of objective evidence, to confirm whether any evidence existed that the sustainability related disclosures, as declared in the Report, were not accurate, complete, consistent, transparent and free of material error or omission in accordance with the criteria outlined below.

### Intended Users

This Assurance Statement is intended to be a part of Amcor's Sustainability Report FY2026.

### Responsibilities

The management of Amcor is solely responsible for the development of the Report and its presentation. Management is also responsible for the design, implementation and maintenance of internal controls relevant to the preparation of the Report so that it is free from material misstatement, whether due to fraud or error.

Intertek's responsibility, as agreed with the management of Amcor, is to provide assurance and express an opinion on the data and assertions in the Report based on our verification following the assurance scope and criteria given below. Intertek does not accept or assume any responsibility for any other purpose or to any other person or organization. This document represents Intertek's independent and balanced opinion on the content and accuracy of the information and data held within the report.



## Assurance Scope

The Assurance has been provided for selected sustainability performance disclosures presented by Amcor in its Report. The assurance boundary included data and information for the operations of Amcor i.e., Amcor Flexibles Asia Pacific, Amcor Flexibles Converter & Distribution, Amcor Flexibles Europe, Middle East and Africa, Amcor Flexibles North America, Amcor Latin America, Amcor Specialty Cartons, Rigid Packaging Solutions International, Rigid Packaging Solutions North America, Rigid Packaging Solutions North America - Beverage, and the Amcor Corporate Office in accordance with GRI and SASB Standards. Our scope of assurance included verification of data and information on selected disclosures reported as summarized in the table below:

| Disclosures                            | GRI Reference   | SASB Reference |
|----------------------------------------|-----------------|----------------|
| Materials                              | 301:1-2 (2016)  | RT-CP-410a     |
| Energy                                 | 302:1 (2016)    | RT-CP-130a     |
| Water                                  | 303:3-5 (2018)  | RT-CP-140a     |
| GHG Emissions Scope 1 (direct)         | 305:1 (2016)    | RT-CP-110a     |
| GHG Emissions Scope 2 (indirect)       | 305:2 (2016)    | RT-CP-110a     |
| GHG Emissions Scope 3 (other indirect) | 305:3 (2016)    | RT-CP-110a     |
| NOx, SOx and other air emissions       | 305:7 (2016)    | RT-CP-110a     |
| Waste                                  | 306:3-5 (2020)  | RT-CP-150a     |
| Environmental Compliance               | 2-27 (2021)     | -              |
| Supplier Environmental Assessment      | 308:1 (2016)    | -              |
| Occupational Health & Safety           | 403:9-10 (2018) | -              |
| Customer Health & Safety               | 416:2 (2016)    | RT-CP-250a     |

## Assurance Criteria

Intertek conducted the assurance work in accordance with requirements of 'Limited Assurance' procedures as per the following standard:

- International Standard on Assurance Engagements (ISAE) 3000 (revised) for 'Assurance Engagements other than Audits or Reviews of Historical Financial Information.
- International Standard on Assurance Engagements (ISAE) 3410 for 'Assurance Engagements on Greenhouse Gas Statement.'

A limited assurance engagement comprises a limited depth of evidence gathering including inquiry and analytical procedures and limited sampling as per professional judgement of assurance provider.

A materiality level of 5% was applied. Assessment of compliance and materiality was undertaken against the stated calculation methodology and criteria.

## Methodology

Intertek performed assurance work using a risk-based approach to obtain the information, explanations and evidence considered necessary to provide a limited level of assurance. The assurance was conducted through a combination of remote review activities, analytical procedures, interviews and sample-based verification of supporting documentation covering the reporting period from 1 July 2025 to 30 June 2026.

The assessment included the following:

- Assessment of the Report to determine whether it has been prepared in accordance with the applicable reporting criteria;
- Review of governance, processes and systems used to collect, consolidate, manage and report sustainability data;
- Examination and review of documents, records, calculations and supporting information made available digitally by Amcor;
- Interviews with key personnel responsible for sustainability data collection, management and reporting;
- Assessment of the appropriateness of assumptions, estimation methodologies and calculation approaches

# Assurance Statement continued

- applied to reported disclosures;
- Sample-based verification of reported environmental, health and safety, environmental compliance and supplier assessment disclosures;
- Review of data traceability from source documentation through to reporting systems and final reported values;
- Review of observation resolution processes and assessment of corrective actions implemented by Amcor in response to findings identified during the verification.
- Verification procedures included review of utility invoices, meter readings, waste manifests, disposal records, water and wastewater records, emissions calculations, supplier assessment documentation, environmental compliance records, occupational health and safety records and other supporting evidence, where applicable.
- For Scope 3 emissions, verification procedures included review of reported activity data, calculation methodologies, data management processes, emission factor application, category-specific assumptions and sample-based tracing of reported values to underlying supporting documentation and reporting systems.
- Appropriate documentary evidence was obtained to support the conclusions reached on the information and data reviewed.

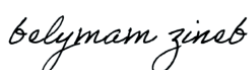
## Conclusions

Intertek reviewed the selected sustainability disclosures provided by Amcor in its Sustainability Report. Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the sustainability data and information presented in the Report is not materially correct, complete and prepared in accordance with the stated reporting criteria. The Report provides a fair representation of the selected sustainability disclosures within the scope of assurance and is prepared in accordance with the applicable reporting framework to the best of our knowledge.

## Intertek's Competence and Independence

Intertek is a global provider of assurance services with a presence in more than 100 countries employing approximately 44,000 people. The Intertek assurance team included competent sustainability assurance professionals, who were not involved in the collection and collation of any data except for this Assurance Opinion. Intertek maintains complete impartiality towards any people interviewed.

## For Intertek



**Zineb Belymam, Verifier**  
Senior Sustainability Consultant  
8<sup>th</sup> October 2026



**Elizabeth Mielbrecht, Reviewer**  
Project Director  
8<sup>th</sup> October 2026

*No member of the verification team has a business relationship with Amcor, its Directors or Managers beyond that is required of this assignment. No form of bribe has been accepted before, throughout and after performing the verification. The verification team has not been intimidated to agree to do this work, change and/or alter the results of the verification. The verification team has not participated in any form of nepotism, self-dealing and/or tampering. If any concerns or conflicts were identified, appropriate mitigation measures were put in place, documented and presented with the final report. The process followed during the verification is based on the principles of impartiality, evidence, fair presentation and documentation. The documentation received and reviewed supports the conclusion reached and stated in this opinion.*



# Notes

## Notes continued

This Sustainability Report ("Report") contains certain "forward-looking statements" as defined in the Private Securities Litigation Reform Act of 1995, including statements regarding environmental, social and governance ("ESG") topics. Forward-looking statements are generally identified by words such as "believe," "expect," "project," "may," "could," "would," "approximately," "possible," "will," "should," "intend," "plan," "anticipate," "commit," "estimate," "potential," "outlook," or "continue," the negative of these words, other terms of similar meaning or the use of future dates. Statements regarding Amcor's purpose, ambitions, commitments, environmental contingencies, sustainability and human capital targets, goals, plans and objectives, and opportunities for operational efficiencies and product redesign are also examples of forward-looking statements.

Forward-looking statements are based on the current expectations of Amcor management and are subject to the inherent risks and uncertainties surrounding future expectations generally. Forward-looking and other statements in this Report may also address our ESG initiatives, goals, targets and progress~, and~. The inclusion of such statements is not an indication that the underlying subjects are necessarily material to investors or required to be disclosed in our filings with the SEC. Neither Amcor nor any of its directors, executive officers or employees makes any representation, assurance or guarantee that any such ESG initiatives, goals or targets will be achieved or that any future ESG-related investments Amcor makes in furtherance of these initiatives, goals or targets will meet external expectations or legal standards.

Moreover, Amcor may determine that it is in the best interests of Amcor and its stockholders to prioritize other business, social, governance or sustainability-related investments over the achievement of any of the commitments described in this Report based on economic, regulatory and social factors, business strategy or input from investors or other stakeholders. Amcor's ability to achieve its ESG commitments may also be adversely affected by one or more of the risks described in the section entitled "Risk Factors" in Amcor's Annual Report on Form 10-K for the 2024 fiscal year filed with the SEC, as updated by any subsequently filed Quarterly Report on Form 10-Q or Current Report on Form 8-K. Except as may be required by applicable law, Amcor undertakes no obligation to publicly update or revise any forward-looking statements contained in this Report as a result of new information, future events or otherwise.

**Amcor plc**

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