

## WHISTLEBLOWER POLICY

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### 1. Overview

Amcor is committed to the highest standards of ethical practices and honest relationships and to the protection of individuals who report in good faith instances or allegations of wrongdoing.

Amcor's aim is to encourage co-workers to report any wrongdoing in good faith and in an environment free from victimisation so that the Board and Senior Management can address any improper conduct.

### 2. Who does this policy apply to?

This policy applies to all co-workers, officers and directors of the Company. The Amcor Whistleblower Service is available for all co-workers, customers, contractors, principal suppliers and other third parties as a means to report concerns relating to wrongdoing.

### 3. Who is a "Whistleblower"?

A Whistleblower is any person who, whether anonymously or not, makes or attempts to make a disclosure of wrongdoing with a genuine belief in its truth.

### 4. What is "wrongdoing"?

Examples of wrongdoing include but are not limited to:

- A breach of laws or regulations
- Dishonest, corrupt, fraudulent, or other illegal or unethical conduct or activity including soliciting, accepting or offering a bribe
- Impeding internal or external audit processes
- Improper behaviour relating to accounting, internal accounting controls, actuarial or audit matters
- Conduct endangering health and safety
- Conduct that is contrary to, or in breach of, Amcor's Codes and Policies
- Conduct involving substantial risk to the environment
- A substantial mismanagement of Amcor's resources
- Conduct that is detrimental to Amcor's financial position or reputation
- Conflicts of interest
- Concealment of wrong doing
- Sexual harassment
- Bullying, discrimination, harassment or vilification

## 5. How do I report wrongdoing?

A co-worker can report wrongdoing through:

1. Their Direct Line of Management; or
2. The Amcor Whistleblower Service.

### Direct Line of Management

Depending on the nature of the wrongdoing, co-workers are encouraged to first discuss their concern with their Manager. Alternatively, if the co-worker does not feel comfortable speaking with their Manager, they can raise a concern with the relevant support area within Amcor:

Type of concern	Support area
<b>Fraud or accounting/financial irregularities</b>	Group Internal Audit
<b>People related matters including discrimination and bullying</b>	Human Resources
<b>Compliance including corruption, competitive practices and information</b>	Legal
<b>Health, safety and environment</b>	Health and Safety

Co-workers reporting wrongdoing either to their manager or the relevant support area can be assured that they will be protected and that the investigation will be conducted in accordance with the principles of fairness and natural justice. Any co-worker that submits or receives a report must treat the matter confidentially.

### Whistleblower Service

Amcor also recognises that co-workers may prefer to bypass their direct line of Management in certain circumstances, including but not limited to, the following:

- they believe they may be victimised if they use a normal reporting channel; or
- they prefer to make the report anonymously.

To ensure these co-workers can raise a wrongdoing without fear of victimisation, Amcor has established a Whistleblower Service operated by an independent third party service provider. Co-workers can report any wrongdoing either through the internet or a dedicated telephone hotline which is a multi-lingual service available 24 hours a day on an identified or anonymous basis. Further details can be found on posters located at all Amcor sites or online at: <http://www.amcor.com/whistleblower>).

The Policy does not prevent a co-worker from reporting wrongdoing to a regulator under an applicable law.

## 6. Whistleblower Committee

This policy provides for the establishment of a Whistleblower Committee which is made up of senior representatives from Group Legal, HR and Internal Audit. The Whistleblower Committee is responsible for protecting a Whistleblower from being victimised as a result of making a report.

Co-workers reporting wrongdoing can seek advice from a member of the Whistleblower Committee prior to, or after, making a report.

The Whistleblower Committee Charter is attached as Annexure A.

## 7. Investigating wrongdoing

Investigations of allegations of wrongdoing will be conducted in a manner that is confidential, fair and objective. In accordance with its charter, the Whistleblower Committee will appoint an appropriate investigating authority to investigate the allegations.

The investigation processes will vary depending on the nature of the alleged wrongdoing and the amount of information provided.

For a report to be fully investigated, it must contain sufficient information to form a reasonable basis for investigation. A co-worker reporting anonymously should provide as much information as possible so as not to compromise the ability to fully investigate the report.

Following completion of an investigation, and where appropriate having regard to the circumstances (including privacy rights and confidentiality obligations), the Whistleblower will be informed of the outcome of the investigation.

## 8. Protection from victimisation

The Whistleblower Committee can protect the Whistleblower in a number of ways including:

- Ensuring confidentiality in the investigation.
- Protecting, as far as legally possible, the co-worker's identity.
- Offering a co-worker leave of absence while a matter is investigated.
- Relocating the co-worker or other co-workers to a different work group or department.

Amcor forbids any co-worker from penalising any person who in good faith reports an instance or allegation of wrongdoing in accordance with this Policy. This includes any reprimand, reprisal, change in work duties, change in employment amenities, change in reporting requirements, damage to career prospects or reputation, threats to do any of these or deliberate omissions which damage the person.

## 9. Reporting & Governance

The Whistleblower Committee reviews the reports submitted through the Whistleblower Service and the investigation results. Reports on matters raised through the Whistleblower Service are also provided regularly to the Audit and Compliance Committee and Human Resources Committee, depending on the nature of the matter raised.

April 2017

Annexure A: Whistleblower Committee Charter.

## WHISTLEBLOWER COMMITTEE CHARTER

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The Board of Amcor Limited (the **Company**) has established a Whistleblower Committee. This Charter sets out the functions and responsibilities of the Whistleblower Committee.

### 1. **Composition**

1.1. The Committee is comprised of:

Group General Counsel and Company Secretary

Executive Vice President, Human Resources

Vice President, Group Internal Audit

Alternate Company Secretary

1.2. Finance related matters will be handled by the following members of the Committee: (i) Group General Counsel and Company Secretary, (ii) Vice President, Group Internal Audit, and (iii) the Alternate Company Secretary or another member of the Committee.

1.3. Human Resources related matters will be handled by the following members of the Committee: (i) Group General Counsel and Company Secretary, (ii) Executive Vice President, Human Resources, and (iii) the Alternate Company Secretary or another member of the Committee.

1.4. The Chair of the Whistleblower Committee will be the Group General Counsel and Company Secretary or, in their absence, the Alternate Company Secretary.

1.5. The Alternate Company Secretary will be the secretary of the Whistleblower Committee.

1.6. The Board may appoint, remove or replace the members of the Committee.

## **2. Responsibilities**

The principal responsibilities of the Committee are to:

- 2.1. assist the Board in fulfilling its responsibility for ensuring that the Company complies with its legal and ethical obligations in relation to Whistleblowers;
- 2.2. protect Whistleblowers from being victimised as a result of reporting an allegation of wrongdoing;
- 2.3. engage and oversee an independent third party service provider to administer a Whistleblower Service;
- 2.4. co-ordinate investigations into matters raised through the Whistleblower Service in such manner as the Committee considers appropriate having regard to the nature of the complaint;
- 2.5. report to the Audit and Compliance Committee on all complaints and investigations made through the Whistleblower Service in relation to finance matters; and
- 2.6. report to the Human Resources Committee on all complaints and investigations made through the Whistleblower Service in relation to Human Resources matters.

## **3. Authority**

The Committee is authorised by the Board to:

- 3.1. obtain any information it requires in order to fulfil its responsibilities (as set out in Section 2 of this Charter) from any co-worker of the Company or its subsidiaries;
- 3.2. engage an independent third party service provider to administer a Whistleblower Service at the Company's expense as appropriate; and
- 3.3. obtain or retain outside legal or other professional advice at the Company's expense as appropriate.

#### **4. Meetings**

- 4.1. The Committee will meet as and when required to discharge its responsibilities as described in Section 2 and all meetings will be called by the Group General Counsel and Company Secretary at the request of any member of the Committee.
- 4.2. The Committee may conduct meetings where Committee members are not in the physical presence of each other, provided all Committee members involved in the meeting are able to participate in the discussion.
- 4.3. The Committee may invite anyone it considers appropriate to attend Committee meetings.

#### **5. Minutes and reporting**

- 5.1. Minutes of meetings of the Committee shall be kept by the Alternate Company Secretary and approved by the Chair of the Committee.
- 5.2. The Committee will report on:
  - (a) finance related matters to the Audit and Compliance Committee; and
  - (b) Human Resources related matters to the Human Resources Committee,at the next scheduled meeting of the relevant committee.
- 5.3. The Chair of the Committee will report to the Board as soon as practicable after each meeting of the Committee if there are:
  - (a) any matters which in their opinion are regarded as major allegations that should be brought to the attention of the Board; and
  - (b) any recommendations requiring prompt Board approval and/or action.

## **6. Review and changes to this charter**

- 6.1. The Whistleblower Committee will review this Charter annually or as often as it considers necessary.
- 6.2. The Board may change this Charter from time to time by resolution.

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