Registered number: 3051270

AFP (EUROPE)

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018



COMPANIES HOUSE

AFP (EUROPE)

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AFP (EUROPE)

COMPANY INFORMATION

Directors C Cheetham

R Dixon

M Watts (resigned 28 September 2018) M Burrows (appointed 28 September 2018)

Registered number 3051270

Registered office Amcor Central Services Bristol

83 Tower Road North

Warmley Bristol BS30 8XP

Independent auditors PricewaterhouseCoopers LLP

2 Glass Wharf

Bristol BS2 0FR

STRATEGIC REPORT FOR THE YEAR ENDED 30 JUNE 2018

Business review and future developments

The Company is a wholly owned indirect subsidiary of Amcor Limited ("the group") and the directors of the group manage operations at a group level. Due to the non-complex nature of the Company's activities the Company's directors believe that analysis using key performance indicators is not necessary or appropriate for an understanding of the development, performance or position of the business in the Company. Accordingly the development, performance and position of the group, which includes the Company, are set out in the group's annual report which does not form part of this report, but is available at www.amcor.com.

The Company acts as an intermediate holding company for investments in subsidiary undertakings.

The current level of activity is expected to continue in the future.

Financial risk management

Due to the nature of the Company's activities its exposure to financial risks are limited. In addition, the directors of the group manage the group's risk at a group level, rather than at an individual entity level. For this reason, the Company's directors believe that a discussion of the group's risks would not be appropriate for an understanding of the development, performance or position of the business of the Company.

Principal risks and uncertainties

The principal risks and uncertainties of the group, which include those of the Company, are discussed in the group's annual report (which does not form part of this report).

Financial and non financial key performance indicators

The financial and non financial key performance indicators of the group, which include those of the Company, are discussed in the group's annual report (which does not form part of this report).

This report was approved by the board on 23 November 2018 and signed on its behalf.

R Dixon Director

DIRECTORS' REPORT FOR THE YEAR ENDED 30 JUNE 2018

The directors present their report and the audited financial statements for the year ended 30 June 2018.

Results and dividends

The profit for the financial year, after taxation, amounted to €665,998,000 (2017 - €377,065,000).

The Company paid an ordinary share dividend in the year of €524,686,000 (2017 - €119,734,000).

On 23 April 2018 a resolution was passed to reduce the share capital of the Company by 2,208,533,471 preference shares of US\$1.00. On the same day, a resolution was passed by the directors to create and issue 1,799,812,302 ordinary shares nominal value €1.00.

On 18 September 2018 the Company paid a dividend of €150,000,000.

Directors

The directors who served during the year were:

C Cheetham R Dixon M Watts (resigned 28 September 2018)

Directors' responsibilities statement

The directors are responsible for preparing the Strategic report, the Directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 101 'Reduced Disclosure Framework' (FRS 101). Under Company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards, including FRS 101, have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Future developments and financial risk management

See details of future developments and financial risk management within the Strategic report.

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2018

Disclosure of information to auditors

Each of the persons who are directors at the time when this Directors' report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

Subsequent events

There have been no significant events affecting the Company since the year end.

On 6 August 2018, Amcor Limited, the Company's ultimate parent, announced that it had entered into a definitive agreement under which it will acquire Bemis Company, Inc. in an all-stock combination.

Independent Auditors

The auditors, PricewaterhouseCoopers LLP, will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

This report was approved by the board and signed on its behalf.

R Dixon

Date: 23 November 2018

Independent auditors' report to the members of AFP (Europe)

Report on the audit of the financial statements

Opinion

In our opinion, AFP (Europe)'s financial statements:

- give a true and fair view of the state of the company's affairs as at 30 June 2018 and of its profit for the year then
 ended;
- have been properly prepared in accordance with United Kingdom Generally Accounting Practice (United Kingdom Accounting Standards, comprising FRS 101 "Reduced Disclosure Framework", and applicable law); and
- have been prepared in accordance with the requirements of the Companies Act 2006.

We have audited the financial statements, included within the Annual Report and Financial Statements (the "Annual Report"), which comprise: the statement of financial position as at 30 June 2018; the statement of comprehensive income, the statement of changes in equity for the year then ended; and the notes to the financial statements, which include a description of the significant accounting policies.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. Our responsibilities under ISAs (UK) are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We remained independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, which includes the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (UK) require us to report to you when:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the company's ability to continue as a going concern.

Reporting on other information

The other information comprises all of the information in the Annual Report other than the financial statements and our auditors' report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except to the extent otherwise explicitly stated in this report, any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify an apparent material inconsistency or material misstatement, we are required to perform procedures to conclude whether there is a material misstatement of the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report based on these responsibilities.

With respect to the Strategic Report and Directors' Report, we also considered whether the disclosures required by the UK Companies Act 2006 have been included.

Based on the responsibilities described above and our work undertaken in the course of the audit, ISAs (UK) require us also to report certain opinions and matters as described below.

Strategic Report and Directors' Report

In our opinion, based on the work undertaken in the course of the audit, the information given in the Strategic Report and Directors' Report for the year ended 30 June 2018 is consistent with the financial statements and has been prepared in accordance with applicable legal requirements.

In light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we did not identify any material misstatements in the Strategic Report and Directors' Report.

Responsibilities for the financial statements and the audit

Responsibilities of the directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 3, the directors are responsible for the preparation of the financial statements in accordance with the applicable framework and for being satisfied that they give a true and fair view. The directors are also responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the FRC's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditors' report.

Use of this report

This report, including the opinions, has been prepared for and only for the company's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and for no other purpose. We do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

Other required reporting

Companies Act 2006 exception reporting

Under the Companies Act 2006 we are required to report to you if, in our opinion:

- we have not received all the information and explanations we require for our audit; or
- adequate accounting records have not been kept by the company, or returns adequate for our audit have not been received from branches not visited by us; or
- certain disclosures of directors' remuneration specified by law are not made; or
- the financial statements are not in agreement with the accounting records and returns.

We have no exceptions to report arising from this responsibility.

Duncan Stratford (Senior Statutory Auditor)
for and on behalf of PricewaterhouseCoopers LLP
Chartered Accountants and Statutory Auditors
Bristol

November 2018

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2018

	Note	2018 €000	2017 €000
Income from shares in group undertakings	5	552,882	134,734
Profit on disposal of investments		-	121,417
Interest receivable and similar income	6	132,738	137,264
Interest payable and similar expenses	7	(19,622)	(16,350)
Profit before taxation	-	665,998	377,065
Tax on profit	8	-	-
Profit for the financial year		665,998	377,065
Total comprehensive income for the financial year	-	665,998	377,065

There were no recognised gains and losses for 2018 or 2017 other than those included in the statement of comprehensive income.

The notes on pages 10 to 21 form part of these financial statements.

AFP (EUROPE) REGISTERED NUMBER: 3051270

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2018

<u> </u>	1,923,214 ———- 1,923,214
<u> </u>	
4 002 244	1,923,214
1,923,214 1	
Current assets	
Debtors 11 505,359 · 491,359	
Cash at bank and in hand 12 432 14,432	
505,791 505,791	
Creditors: amounts falling due within one year 13 (112,930) (2,054,054)	
Net current assets/(liabilities) 392,861 (1	1,548,263)
Total assets less current liabilities 2,316,075	374,951
Net assets 2,316,075	374,951
Equity	
Called up share capital 15 1,910,485	110,673
Other reserves 5,332	5,332
Retained earnings 400,258	258,946
Total shareholders' funds 2,316,075	374,951

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

R Dixon Director

Date: 23 November 2018

The notes on pages 10 to 21 form part of these financial statements.

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2018

	Called up share capital	Other reserves	Retained earnings	Total shareholders' funds
	€000	€000	€000	€000
At 1 July 2017	110,673	5,332	258,946	374,951
Comprehensive income for the financial year				
Profit for the financial year	-	-	665,998	665,998
Dividends: Equity capital	-	-	(524,686)	(524,686)
Shares issued during the year	1,799,812	-		1,799,812
At 30 June 2018	1,910,485	5,332	400,258	2,316,075

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2017

At 1 July 2016	Called up share capital €000 110,673	Other reserves €000 5,332	Retained earnings €000	Total shareholders' funds €000 117,620
Comprehensive income for the financial year Profit for the financial year Dividends: Equity capital	-	· ·	377,065 (119,734)	377,065 (119,734)
At 30 June 2017	110,673	5,332	258,946	374,951

The notes on pages 10 to 21 form part of these financial statements.

1. General information

AFP (Europe) is a company limited by shares and incorporated in the United Kingdom. The address of the registered office is 83 Tower Road North, Warmley, Bristol, BS30 8XP.

The Company is an investment holding company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 101 'Reduced Disclosure Framework' and the Companies Act 2006.

The preparation of financial statements in compliance with FRS 101 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company accounting policies (see note 3).

The Company has taken advantage of the exemption under s401 of the Companies Act 2006 not to prepare group financial statements as it is a wholly owned subsidiary of Amcor Limited.

The following principal accounting policies have been applied:

2.2 Financial reporting standard 101 - reduced disclosure exemptions

The company has taken advantage of the following disclosure exemptions under FRS 101:

- the requirements of IFRS 7 Financial Instruments: Disclosures
- the requirements of paragraphs 91-99 of IFRS 13 Fair Value Measurement
- the requirement in paragraph 38 of IAS 1 'Presentation of Financial Statements' to present comparative information in respect of:
 - paragraph 79(a)(iv) of IAS 1;
- the requirements of paragraphs 10(d), 10(f), 16, 38A, 38B, 38C, 38D, 40A, 40B, 40C, 40D, 111 and 134-136 of IAS 1 Presentation of Financial Statements
- the requirements of IAS 7 Statement of Cash Flows
- the requirements of paragraphs 30 and 31 of IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors
- the requirements of paragraph 17 and 18A of IAS 24 Related Party Disclosures
- the requirements in IAS 24 Related Party Disclosures to disclose related party transactions entered into between two or more members of a group, provided that any subsidiary which is a party to the transaction is wholly owned by such a member
- the requirements of paragraphs 134(d)-134(f) and 135(c)-135(e) of IAS 36 Impairment of Assets.

2. Accounting policies (continued)

2.3 New standards and interpretations, and interpretations not yet applied

There were a number of amendments to existing standards and interpretations that were effective for the current period, but none of these has a material impact on the company.

IFRS 9 'Financial Instruments' will be effective for the year ended 30 June 2019 onwards, the main impact being the impairment assessment methodology used to value trade receivables. The Company is currently in the process of finalising the assessment of the impact on the Financial Statements, however, this is not expected to be significant.

2.4 Going concern

The financial statements have been prepared on the going concern basis in accordance with the Companies Act 2006.

2.5 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

The directors perform an annual impairment assessment and where a potential exposure is identified a full impairment review in compliance with IAS 36, 'Impairment of assets' is undertaken. To assess the carrying value of the investments the directors consider underlying net asset values and future earnings where appropriate. Any impairment recognised is taken to the Statement of Comprehensive Income. Where the directors become aware that the circumstances that gave rise to a previous impairment are no longer applicable the impairment is reversed. The credit is recognised in the Statement of Comprehensive Income.

2.6 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.7 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2. Accounting policies (continued)

2.8 Financial instruments

The Company recognises financial instruments when it becomes a party to the contractual arrangements of the instrument. Financial instruments are de-recognised when they are discharged or when the contractual terms expire. The Company's accounting policies in respect of financial instruments transactions are explained below:

Financial assets

The Company recognises its financial assets into one of the categories discussed below, depending on the purpose for which the asset was acquired.

Other than the financial assets in a qualifying hedging relationship, the Company's accounting policy for each category is as follows:

Fair value through profit or loss

This category comprises only in-the-money derivatives. These are carried in the Statement of financial position at fair value with changes in fair value recognised in the Statement of comprehensive income.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise principally through the provision of goods and services to customers (e.g. trade receivables), but also incorporate other types of contractual monetary asset. They are initially recognised at fair value plus transaction costs that are directly attributable to their acquisition or issue, and are subsequently carried at amortised cost using the effective interest rate method, less provision for impairment.

Impairment provisions are recognised when there is objective evidence (such as significant financial difficulties on the part of the counterparty or default or significant delay in payment) that the Company will be unable to collect all of the amounts due under the terms receivable, the amount of such a provision being the difference between the net carrying amount and the present value of the future expected cash flows associated with the impaired receivable. For trade receivables, which are reported net, such provisions are recorded in a separate allowance account with the loss being recognised within administrative expenses in the Statement of comprehensive income. On confirmation that the trade receivable will not be collected, the gross carrying value of the asset is written off against the associated provision.

Financial liabilities

The Company classifies all of its financial liabilities as liabilities at amortised cost.

At amortised cost

Financial liabilities at amortised cost including bank borrowings are initially recognised at fair value net of any transaction costs directly attributable to the issue of the instrument. Such interest bearing liabilities are subsequently measured at amortised cost using the effective interest rate method, which ensures that any interest expense over the period to repayment is at a constant rate on the balance of the liability carried into the Statement of financial position.

2. Accounting policies (continued)

2.9 Creditors

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.

Creditors are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method.

2.10 Finance costs

Finance costs are charged to the Statement of comprehensive income over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

2.11 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

2.12 Interest income

Interest income is recognised in the Statement of comprehensive income using the effective interest method.

2.13 Taxation

Tax is recognised in the Statement of comprehensive income, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

2.14 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into Euros at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into Euros at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of comprehensive income.

The local currency of the Company is determined to be Euros and the exchange rate at the balance sheet date was $\leq 1 = £0.8841$ (2017 - £0.8800).

3. Critical accounting estimates and judgments

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

1. Critical accounting estimates and assumptions

Management does not believe that there are critical accounting estimates or assumptions made when applying the Company accounting policies.

2. Critical judgments in applying the entity's accounting policies

The Company follows the guidance of IAS 36 to determine whether an investment is impaired. The carrying value of investments in subsidiaries is tested annually for impairment and carried at cost less accumulated impairment losses. The impairment review calculations require the use of estimates related to the future profitability and cash-generating ability of the acquired businesses and the pre-tax discount rate used in discounting these projected cash flows, where applicable. In assessing any potential impairment, the carrying value of the investment is compared to its recoverable amount, being the higher of its value in use and its fair value less costs to sell.

4. Operating profit

The emoluments of the directors are paid by a fellow group company, which makes no recharge to the Company. All directors are directors of a number of fellow subsidiaries and it is not possible to make an accurate apportionment of their emoluments in respect of each of the subsidiaries. Accordingly, the above details include no emoluments in respect of the directors.

During the current and prior year there were no employees other than the directors.

Auditors' remuneration of €11,310 (2017 - €3,000) was borne by a fellow subsidiary in the current and prior year and has not been recharged to the company.

5. Income from investments

		2018 €000	2017 €000
	Income from fixed asset investments	(552,882)	(134,734)
		(552,882)	(134,734)
6.	Interest receivable and similar income		
		2018 €000	2017 €000
	Net foreign exchange gain	132,738	137,264
	•	132,738	137,264

	FOR THE	TEAR ENDED 30	JUNE 2018
7.	Interest payable and similar expenses	1	
		2018 €000	2017 €000
	Bank interest payable	•	12
	Interest on loans from group undertakings	-	7,764
	Preference share dividend	19,008	9,001
	Foreign exchange loss/(gain) on preference share dividend	614	(427)
		19,622	16,350
8.	Tax on profit		
		2018 €000	2017 €000
	Total current tax	-	-
	Deferred tax		
	Total deferred tax	-	-
	Taxation on profit		
	Factors affecting tax charge for the year		
	The tax assessed for the year is lower than (2017 - lower than) the standard UK of 19.00% (2017 - 19.75%). The differences are explained below:	d rate of corporati	on tax in the
		2018 €000	2017 €000
	Profit before taxation	665,998 	377,066
	Profit before tax multiplied by standard rate of corporation tax in the UK of 19.00% (2017 - 19.75%)	126,540	74,470
	Effects of:		
	Non-taxable income	(126,540)	(77,768)
	Group relief	-	3,298

The corporation tax payable for the year has been decreased by €NIL (2017: increased by €3,298,000) because of group relief surrendered by a fellow subsidiary for which no payment wil be made (2017: €Nil).

Total tax charge for the year

8. Tax on profit (continued)

Factors that may affect future tax charges

The main rate of corporation tax was reduced from 20% to 19% on 1 April 2017. A further reduction to 17% was legislated by Finance Bill 2016, which was substantially enacted on 6 September 2016.

9. Dividends

	2018 €000	2017 €000
Dividends paid	524,686	119,734
	524,686	119,734

A dividend of €150,000,000 was declared on 18 September 2018.

10. Investments

	Investments
	in
	subsidiary
•	companies
	€000
Cost or valuation	
At 1 July 2017	2,114,464
44.00.4	244464
At 30 June 2018	2,114,464
•	
Impairment	
At 1 July 2017	191,250
At 30 June 2018	191,250
Net book value	·
At 30 June 2018	1,923,214
	
At 30 June 2017	1,923,214

10. Investments (continued)

On 30 November 2016 the 232,043,907 Ordinary shares held by AFP (Europe) in the capital of Amcor Holding were re-classified as 232,043,907 B Ordinary shares.

On the same day, Amcor Holding re-purchased 158,183,537 B Ordinary shares for consideration of €617,883,390. This transaction resulted in a profit on internal restructure of €121,417,243.

On 7 December 2016 the Company acquired the remaining 65% of Amcor Holding for €1,691,399.

Subsidiary undertakings

The following were subsidiary undertakings of the Company:

Name	Class of shares	Holding	Principal activity
Rocma Holdings UK Limited	Ordinary	100 %	Holding company
Amcor Holding	Ordinary	100 %	Holding company

The directors consider the value of investments to be supported by their underlying assets.

The registered office of Rocma Holdings UK Limited and Amcor Holding is 83 Tower Road North, Warmley, Bristol, BS30 8XP.

For details of the Amcor Holding's direct and indirect subsidiary companies, see Note 18.

11. Debtors

	2018 €000	2017 €000
Amounts owed by group undertakings	505,359	491,359
	505,359	491,359

Amounts owed by group undertakings are unsecured, have no fixed repayment date and bear interest at various rates.

All amounts owed by group undertakings are recoverable on demand.

12. Cash at bank and in hand

	2018 €000	2017 €000
Cash at bank	432	14,432
	432	14,432

13. Creditors: Amounts falling due within one year

	2018 €000	2017 €000
Amounts owed to group undertakings	-	8,574
Share capital treated as debt	112,930	2,045,480
	112,930	2,054,054

Amounts owed to group undertakings are unsecured, have no fixed repayment date and bear interest at various rates.

All amounts owed to group undertakings are recoverable on demand.

The preference shares are classified in debt rather than equity as there is a right to redeem or to pay a fixed dividend as declared by the directors. Preference shareholders will be paid an annual, noncompounding, cumulative dividend at a rate that is equal to the short term annual applicable Federal Rate.

On 23 April 2018 a resolution was passed to reduce the share capital of the Company by 2,208,533,471 preference shares of US\$1.00.

14. Financial instruments

	2018 €000	2017 €000
Financial assets		
Cash at bank measured at amortised cost	432	14,432
Financial assets that are debt instruments measured at amortised cost	505,359	491,359
	505,791	505,791
Financial liabilities		
Financial liabilities measured at amortised cost	(112,930)	(2,054,054)
	-	

Financial assets that are debt instruments measured at amortised cost comprise of amounts owed by group undertakings as detailed in note 8.

Financial liabilities measured at amortised cost comprise of preference shares classified as debt and amounts owed to group undertakings.

15. Called up share capital

•	2018	2017
	€000	€000
Allotted, called up and fully paid		
71,321,017 (2017 - 71,321,017) ordinary shares of £1 each	110,673	110,673
1,799,812,302 ordinary shares of €1 each	1,799,812	-
		110.070
	1,910,485	110,673

Each type of ordinary share is entitled to one vote and are not redeemable. The ordinary shares rank pari passu in all respects.

On 23 April 2018, a resolution was passed by the directors to create and issue 1,799,812,302 ordinary shares nominal value €1.00.

Shares classified as debt

	2018 €000	2017 €000
Allotted, called up and fully paid		
130,495,500 (2017 - 2,339,028,971) preference shares of \$1 each	112,930	2,045,480

On 23 April 2018 a resolution was passed to reduce the share capital of the Company by 2,208,533,471 preference shares of US\$1.00.

The preference shares are classified in debt rather than equity as there is a right to redeem or to pay a fixed dividend as declared by the directors. Preference shareholders will be paid an annual, noncompounding, cumulative dividend at a rate that is equal to the short term annual applicable Federal Rate.

16. Security

The Company participates in a group cash pooling arrangement between banking providers and other members of the Amcor group. All members of the group cash pool arrangement are jointly and severally liable for any payment default. At at 30 June 2018, the cash pool was in a net surplus position of €62,700,000 (2017 - €27,000,000).

17. Ultimate parent undertaking and controlling party

The ultimate parent undertaking and controlling party is Amcor Limited, incorporated in Australia, which is the parent undertaking of the largest and smallest group to consolidate these financial statements. Copies of Amcor Limited consolidated financial statements can be obtained from the Company Secretary at 109 Burwood Road, Hawthorn, Victoria 3122, Australia.

On 6 August 2018, Amcor Limited, the Company's ultimate parent, announced that it had entered into a definitive agreement under which it will acquire Bemis Company, Inc. in an all-stock combination.

18. Investments in subsidiary undertakings

Ausas S.A. 100% Avda. Ptte, Eduardo Frei Montalva 9160, Quidcura, Santiago, Chie Auflex S.A. 100% Supacha 1111, Floor 18°, Buenos Ares, Argentina Alusa Chile, S.A. 100% Avda. Ptte, Eduardo Frei Montalva 9160, Quidcura, Santiago, Chie Inversiones Alusas S.A. 100% Avda. Ptte, Eduardo Frei Montalva 9160, Quidcura, Santiago, Chie Av. Industrial Sub Lote 581, Lole. 1 Ltb. Las Paderas de Lurín, (784 35 Cametera 100% Flanan. Sur-Re. Artea), Jum, Lurin, Peru Diese Montalva 9160, Quidcura, Santiago, Chie Av. Industrial Sub Lote 581, Lole. 1 Ltb. Las Paderas de Lurín, (784 35 Cametera 100% Flanan. Sur-Re. Artea), Jum, Lurin, Peru Diese Montalva 9160, Austria 100% Flanan. Sur-Re. Artea), Jum, Lurin, Peru Diese Montalva 9160, Austria 100% Flanan 100%, 222 Margineres, 280 In Long, Santiago, Chie Av. Industrial Stantian 100%, 222 Margineres, 280 In Long, Santiago, Chie Av. Industrial 100%, 222 Margineres, 280 In Long, Santiago, Chie Av. Industrial 100%, 222 Margineres, 280 In Long, Santiago, Chie Av. Industrial 100%, 222 Margineres, 280 In Long, Santiago, Chie Diese Arcor Ordinal Patrial 100%, 222 Margineres, 280 In Long, Santiago, Chie Diese Arcor Ordinal Patrial 100%, 224 Margineres, 280 In Long, Peru Peru Peru Peru Peru Peru Peru Peru	pany	Shareholding	Registered office
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Amoor Flexibles Winterbourne Limited 100% 8XP, United Kingdom Immo Transpac BVBA 100% Industriepark Halensbroek 1003, 3545 Halen, Belgium			
Amor Flexibles Nederland BV 44% Burgerhout 25, Bergen Op Zoom NL-4613 BZ, The Netherlands			
Arroor International Finance LLC 100% Corporation Trust Center, 1209 Grange Street, Wirrington DE 19801, United States			
Arrcor Flexibles Novgorod LLC 100% 9 Rabochaya Street, 173008 Velky , Novgorod, Russia			
Amcor Flexibles Nový Bydžov, s.r.o 100% Prumyslová 201, 504 01, Nový Bydžov, Czech Republic			
Arrcor Flexibles South Africa (Fty) Ltd 100% 88 Witshire Rd, Finetown, Durban, 3600, South Africa			
Amor France SAS 100% Immeuble Lavoisier, 4 place des Vosges, 92052, Paris La Défense Cedex, France	or France SAS		
Arrcor Ovile Immobilière CEU 100% 10 Avenue Raspall, 94100, Saint-Maur des Fossés, France	or Civile Immobilière CEU		
			Arroor Central Services Bristol, 83 Tower Road North, Warmley, Bristol, England, BS30
Arror Europe Group Management 100% 8XP, United Kingdom			
Arror Flexibles Capsules France SAS 100% Immeuble Lavoisier, 4 place des Vosges, 92052, Paris La Défense Cedex, France			
Arrcor Flexibles Capsules Canada Inc. 100% 2301, Route 112, St-Cesaire QC J0L 1T0, Canada Arrcor Flexibles Chile Limitada 100% Calle Don Luis #257, Lampa, Chacabuco, Chile		·	
Amor Flexibles Food France SAS 100% [Immeuble Lavoisier, 4 place des Vosges, 92052, Paris La Défense Cedex, France			
Amoor Rexibles France SAS 100% Immediae Lavoisier, 4 place des Vosges, 92052, Paris La Défense Cedex, France			
Amoor Flexibles Montreui Bellay SAS 100% Z1de l'Europe, Rue des Ammonites, 49260, Montreui-Bellay, France			
Amor Flexibles Packaging France SAS 100% Immeuble Lavoisier, 4 place des Vosges, 92052, Paris La Défense Cedex, France			
Amcor Flexibles Saint Maur SAS 100% 10, avenue Raspal, Boîte postate 372, F-94103, Saint Maur Cedex, France			
Arror Flexibles Sarrebourg SAS 100% Immeuble Lavoisier, 4 place des Vosges, 92052, Paris La Défense Cedex, France		·•	
Arrcor Flexibles Selestat SAS 100% Immeuble Lavoisier, 4 place des Vosges, 92052, Paris La Défense Cedex, France	or rickiples sarresonly and		
		100%	Immeuble Lavoisier, 4 place des Vosges, 92052, Paris La Défense Cedex, France

Arrcor France Holding No 1 SAS	100%	Immeuble Lavoisier, 4 place des Vosges, 92052, Paris La Défense Cedex, France
Armoor Flexibles Reflex Sp z.o.o		Nowy Jozefow 64D, 94-408, Lodz, Poland
Arror Specialty Cartons Ukraine LLC		31 Zaliznychna str, Dergachi, Kharkiv region, 62300, Ukraine
Arrcor Specialty Cartons France SAS		Zone Industrielle, Rue des Violettes 68190, Ungersheim, France
Arror Holding Italia S.R.L.		Via Vittor Fisani 20, 20124, Milano, Italy
Arror Flexibles Arenzano Srl		Via Vittor Rsani 20, 20124, Milano, Italy
Arroor Flexibles Italia Srl		Via Dalmastro 2, Lugo di Vicenza 36030, Italy
Arricor Flexibles Soliera Srl		Via Scarlatti 42, Soliera (MO), 41019, Italy
Arroor Flexibles Venturina Srl	100%	Via dei Fabbri 8, 57021, Campigla Marittima, Livorno, Italy Amcor Central Services Bristol, 83 Tow er Road North, Warmley, Bristol, England, BS30
A Unidian No. 4 I imited	100%	1
Amcor Holding No. 1 Limited Amcor Rexibles Sweden AB		8XP, United Kingdom Hanögatan 11, SE-211 24, Malmö, Sw eden
Arror Group GribH		Thurgauerstrasse 34, 8050, Zurich, Switzerland
Discrea AG		Thurgauerstrasse 34, 8050, Zurich, Switzerland
Arror Rigid Flastics (Barbados) Limited		Parker House, Wildey Business Park, Wildey Road, St. Michael, Barbados
Affect regio riastics (Barbados) clinted	3170	Cale Este Oeste 5 O'CAV. Norte Sur 5 edif. Amcor, piso PB, Of Adm Zona Industrial
Envases RastiResin de Venezuela SA	100%	Municipal Norte Valencia, Estado Carabobo, Venezuela
Divases Flastites in the Venezuela SA	100 %	Avenida Iribarren Borges, Zona Industrial Sur, Parcela 7-11, Parroquia Rafael Urdaneta,
PET Envases de Venezuela SA	100%	Valencia, Estado Carabobo, Venezuela
TET GIVASES GE VEREZUEZ GA	10070	Amcor Central Services Bristol, 83 Tow er Road North, Warmley, Bristol, England, BS30
Amoor Mediflex Limited	100%	8XP, United Kingdom
ATTENT TREATING EDITING	10070	Amcor Central Services Bristol, 83 Tow er Road North, Warmley, Bristol, England, BS30
Arroor Polska Holding Limited	100%	8XP, United Kingdom
Amor Flexibles Zlotow Sp. z o.o.		ULZa Dworcem8, 77-400 Zlotow, Poland
Arror Speciaty Cartons Polska Spoka	10070	died by ordering 77 100 Extent 1 10010
Z 0.0	100%	Aleksandrowska 55, 91-205 Lodz, Poland
Arror Rentsch Industrieholding GmbH		Haberstrasse 5, 12057, Bertin, Germany
Arrcor Speciaty Cartons Novgorod LLC		15 Rabochaya Street, Novgorod the Great, 173008, Russia
Arror Switzerland Holdings GmbH		Industriestrasse W6, CH-4613, Rickenbach, Switzerland
Arror Specialty Cartons Portugal, Lda		Avenida Alfredo da Silva, 57 Albarraque, 2635-101 Rio de Mouro, Portugal
Arror Specialty Cartons Politigal, Lua Arror Specialty Cartons Switzerland	10070	Avenida Alifedo da Siva, 37 Abarraque, 2033-101 no de Modro, Fortugar
GribH	100%	Industriestrasse W8, CH-4613, Rickenbach, Switzerland
Arroor Specalty Cartons Argentina S.A.		Marcelo T.de Alvear 684, 2nd Roor, Federal District, Buenos Aires, Argentina
Arteor Specially Cartoris Argentina S.A.	8570	Amcor Central Services Bristol, 83 Tow er Road North, Warmley, Bristol, England, BS30
Arricor UK Finance PLC	100%	8XP, United Kingdom
AILOI ON FIBRICE FEC	10070	Amoor Central Services Bristol, 83 Tower Road North, Warmley, Bristol, England, BS30
Rocma Europe	10004	8XP, United Kingdom
тоста свторе	10070	Amcor Central Services Bristol, 83 Tow er Road North, Warmley, Bristol, England, BS30
Arrcor UK Group Management Limited	100%	8XP, United Kingdom
Anteor of Group management Entited	100%	Amoor Central Services Bristol, 83 Tow er Road North, Warmley, Bristol, England, BS30
Arroor Investments Germany	100%	8XP, United Kingdom
Arror Rexibles Kreuzfingen AG		Finkernstrasse 34, CH-8280, Kreuzingen, Switzerland
Amor Flexibles Viersen GmbH		Prof. Kohlrausch Strasse, D-31737, Rinteln, Germany
Arroor Flexibles Finteln GmbH		Prof. Kohlrausch Strasse, D-31737, Rintein, Germany
Arroor Packaging Germany GmbH		Alusingen-Patz 1, D-78224, Singen/Hohentwiel, Germany
Arroor Specialty Cartons Neumanster		
Ситр Н	90%	Haberstrasse 5, 12057, Berlin, Germany
Deutsche Aluminium Verpackung		
Recycling GrrbH	30%	Aluminiumstr. 1, 41515, Grevenbroich, Germany
Arrcor Rexibles Singen GmbH		Alusingen-Patz 1, D-78224, Singen/Hohentwiel, Germany
Tscheulin-Rothal GmbH		Friedrich Meyer Str. 23, Teningen, 79331, Germany
Arror Specialty Cartons Berlin GrobH		Haberstrasse 5, 12057, Berlin, Germany
		Amcor Central Services Bristol, 83 Tower Road North, Warmley, Bristol, England, BS30
Arroor Packaging Pension Trustee Ltd	100%	8XP, United Kingdom
		Amcor Central Services Bristol, 83 Tower Road North, Warmley, Bristol, England, BS30
Arrcor Packaging UK Limited	100%	8XP, United Kingdom
		Amcor Central Services Bristol, 83 Tow er Road North, Warmley, Bristol, England, BS30
Arroor Flexibles Crantington Limited	100%	8XP, United Kingdom
3,017		Amcor Central Services Bristol, 83 Tower Road North, Warmley, Bristol, England, BS30
Amoor Norwich Limited	100%	8XP, United Kingdom
		Amcor Central Services Bristol, 83 Tower Road North, Warmley, Bristol, England, BS30
Arroor UK Group International Limited	100%	8XP, United Kingdom
Arroor Flexibles Istanbul Ambalaj Sanayi		
Ve Ticaret AS	100%	Tepeôren mahalesi, Eski Ankara, Asfaltı No:228, Tuzla, Turkey
Amor Speciaty Cartons Izmir Gravur		The state of the s
Baski Sanayi Ticaret AS	100%	Ataturk Organize Sanayi Bolgesi, 10006/1 Sokak No. 6, Ogli, Izmir, 35820, Turkey
Arror Specially Cartons Kazakhstan		3 Zhangusugurov Street, Otegen Batyr Village, Iliysky District, Almaty Region, 040700,
LLP	100%	Kazakhstan
		Amoor Central Services Bristol, 83 Tow er Road North, Warmley, Bristol, England, BS30
Amoor UK Investments Limited	100%	8XP, United Kingdom
Ancor UK Pension Ran Trustee		Amoor Central Services Bristol, 83 Tow er Road North, Warmley, Bristol, England, BS30
Company Limited	100%	8XP, United Kingdom
		Amcor Central Services Bristol, 83 Tow er Road North, Warmley, Bristol, England, BS30
Rocma Sterling	100%	8XP, United Kingdom
Société Marocaine des Manuf actures de		
Mohammedia	100%	Rue Fatima Zahra, PO 96, Mohammedia, 20650, Morocco
Amcor Flexibles Mohammedia		Rue Fatima Zahra, PO 96, Mohammedia, 20650, Morocco
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