



STATEMENT OF INDEPENDENT AUDITORS TO AMCOR UK FINANCE LIMITED FOR THE PURPOSES OF SECTIONS 92(1)(b) AND (c) OF THE COMPANIES ACT 2006

We have examined the balance sheet and related notes of Amcor UK Finance Limited as at 30 June 2014 which formed part of the financial statements for the year then ended which were audited by us.

Respective responsibilities of directors and auditors

The company's directors are responsible for the preparation of the balance sheet and related notes.

It is our responsibility to:

1. report on whether the balance sheet has been properly prepared in accordance with the provisions of the Companies Act 2006; and
2. form an independent opinion concerning the relationship between the company's net assets and its called-up share capital and un-distributable reserves at the balance sheet date.

This statement, including the opinion, has been prepared for and only for the company in accordance with section 92 of the Companies Act 2006 and for no other purpose. We do not, in giving this opinion, 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.

Opinion concerning proper preparation of balance sheet

In our opinion the balance sheet and related notes as at 30 June 2014 have been properly prepared in accordance with the provisions of the Companies Act 2006.

Statement on net assets

In our opinion, at 30 June 2014 the amount of the company's net assets (within the meaning given to that expression by section 831(2) of the Companies Act 2006) was not less than the aggregate of its called-up share capital and un-distributable reserves.

PricewaterhouseCoopers LLP
PricewaterhouseCoopers LLP
Chartered Accountants and Statutory Auditors
Bristol
29 January 2015



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Dear Sirs

This representation letter is provided in connection with your statement to Amcor UK Finance Limited (the "company") for the purposes of section 92(1)(b) and (c) of the Companies Act 2006 for the purpose of expressing an opinion on whether the balance sheet as at 30 June 2014 has been properly prepared in accordance with the provisions of the Companies Act 2006 and concerning the relationship between the company's net assets and its called-up share capital and undistributable reserves at the balance sheet date

We confirm that the following representations are made on the basis of enquiries of management and staff of the company with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the following representations to you

We confirm, for all directors at the time this letter is signed, to the best of our knowledge and belief, and having made the appropriate enquiries, the following representations

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated 27 January 2015, in respect of the re-registration of the company as a public limited company
- We confirm that there have been no events subsequent to 29 September 2014, being the date the representation letter was signed in respect of the financial statements of the company for the year ended 30 June 2014 (the "30 June 2014 representation letter", which is included as an appendix), which would impact the matters set out in the 30 June 2014 representation letter or the carrying value of the balance sheet as at 30 June 2014
- We confirm that at 30 June 2014 the amount of the company's net assets (within the meaning given to that expression by section 831(2) of the Companies Act 2006) was not less than the aggregate of its called-up share capital and undistributable reserves

Director

For and on behalf of Amcor UK Finance Limited

Date: 29 January 2015