



INGENIA POLYMERS CORPORATION

Supply Chain Transparency Report

Fiscal Year 2025

Legislation: *Fighting Against Forced Labour and Child Labour in Supply Chains Act, Canada*
Period: January 1, 2025 – December 31, 2025

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Company Overview

In accordance with the *Fighting Against Forced Labour and Child Labour in Supply Chains Act*, SC 2023, c 9 (the “Canadian Act”), this statement outlines the measures implemented by Ingenia Polymers Corp. to address the risks of modern slavery, including, but not limited to, forced labour and child labour within our operations and supply chain.

At Ingenia Polymers Corp., we are committed to establishing safe, inclusive, and respectful work environments wherever we conduct business. We value the fundamental rights of our employees and all who work within our supply chain, which encompass freedom from forced labour and child labour, equal opportunities for all, a safe and healthy workplace, and freedom from discrimination and harassment. This commitment is contained in our Code of Business Conduct and reinforced in our standard terms and conditions and procedures.

Part I – Structure, Operations and Supply Chains

Ingenia Polymers Corp. (the “Company”) is a corporation with a place of business in Brantford, Ontario, Canada. It is a legal entity of the Ingenia Polymers Group. Ingenia Polymers is a premier supplier of products, services, and solutions to the polymers and downstream converting industry, with global reach and regional service. We support our customers globally through manufacturing facilities in Asia, North America, and Europe.

The Company is composed of two complementary divisions: the primary producer division offers tolling and size-reduction services, as well as custom additive Superblend® for resin producers. The proprietary products division provides engineering products, compounds, and masterbatches for downstream processing technologies such as blown/cast/MDO/BO film, blow molding, injection molding, rotational molding, sheet extrusion, thermoforming, and pipe extrusion.

Our supply chain includes suppliers of raw materials that are inputs into the products Ingenia Polymers manufactures and sells. With a global footprint, our suppliers are drawn from the petrochemical and chemical industries and include resin producers.

The Company has a robust set of policies and procedures addressing its obligations to treat our team members, clients and suppliers with the highest level of dignity and respect. We expect our contractors, vendors, and suppliers to do the same. These policies and procedures are contained in our Code of Business Conduct and the terms and conditions of our agreements, among other policies and procedures.

Part II – Policies and Due Diligence Processes

Our Code of Business Conduct sets clear expectations for ethical behavior across every level of our organization, ensuring our decisions consistently reflect our core values. It reinforces a unified standard of professionalism that guides how we operate, collaborate, and represent the company worldwide. The Code of Business Conduct sets forth our commitment to corporate social responsibility, including in our supply chain.

Our Code of Business Conduct outlines our commitment to protecting and advancing human dignity and human rights to guide our relationships with employees, contractors, vendors, suppliers, and others with whom we conduct business. The Company is committed to ensuring fair and ethical workplace standards and promoting the same within our supply chain, including by

prohibiting the use of forced labour and child labour. The Code of Business Conduct is managed by the legal department and is reviewed and updated as necessary.

The Code of Business Conduct sets out our values and responsibilities for a respectful, safe, and healthy workplace, a culture of inclusion and diversity, and a commitment to sustainability. It places special emphasis on the importance of fostering an environment of open and honest communication and encourages employees to speak up when confronted with compliance, ethics, legal or other concerns. The Company provides opportunities for employees to anonymously report any concerns. Allegations of any breach of our policies or unethical matters are taken seriously.

To reinforce our Code of Business Conduct, our standard terms and conditions include clauses that require our suppliers and partners to comply with all applicable labour laws and regulations, including those relating to working and living conditions, wages, working hours, the payment of overtime, the prohibition of modern slavery, and, where relevant, the U.S. Uyghur Forced Labor Prevention Act. Our supplier contracts contain risk-mitigation and enforcement provisions, including audit rights and termination rights based on material breach of contract. The Company keeps records of all its contractual counterparties. Suppliers and partners are expected to conduct contextually appropriate due diligence and background checks on their own third parties and to conduct regular monitoring.

Part III – Risks of Forced Labour and Child Labour in Operations and Supply Chains

The Company assesses the risk of forced labour and child labour in our supply chain to be low. To the best of our knowledge, the Company has not identified any forced labour or child labour in our supply chain.

As part of its ongoing supplier engagement and procurement practices, the Company considers supply chain risks across industries commonly associated with chemical and petrochemical applications, including agricultural, packaging, construction, piping, and related industrial sectors. The Company primarily works with established and reputable suppliers that it vets. Part of this vetting and oversight includes visiting supplier premises, conducting questionnaires, and reviewing their due-diligence measures. Among these measures are the maintenance of their own policies, standards, and compliance frameworks addressing ethical labour practices, including the rejection of forced labour, child labour, and similar practices.

Part IV – Measures to Remedy Forced Labour and Child Labour

To the best of our knowledge, the Company has not identified any incidents of forced labour or child labour in our activities or supply chain during the reporting period. Accordingly, the Company has not taken any remedial measures in response to incidents of forced labour or child labour.

Should Ingenia Polymers Group become aware of a breach of the Canadian Act, we would notify the supplier and the relevant authorities of the breach and cease the working relationship until we are satisfied that durable corrective action has been put in place.

Part V – Measures to Remediate the Loss of Income to those Impacted by the Elimination of Forced Labour and Child Labour

As of the date of this report, the Company has not become aware of any loss of income to vulnerable families resulting from our measures to eliminate the use of forced labour and child labour in our activities and supply chains.

Part VI – Training Provided to Employees

The Company developed training on the Code of Business Conduct, including content relating to the fight against forced labour and child labour, which will be rolled out in 2026. The training is intended for operational staff and senior managers who are best positioned to identify potential risks and cases of forced labour and child labour in our supply chains.

Part VII – Assessing Effectiveness of Actions against Forced Labour and Child Labour

The Company holds all employees to the highest ethical standards. The Code of Business Conduct and the related training are being implemented across Ingenia Polymers during the next reporting period. In the event of any breach, the terms and conditions clauses of our agreements requiring compliance with laws, together with the indemnities, liabilities, and warranties clauses stipulated in our contracts, allow us to impose penalties and terminate the contract with immediate effect.

Attestation

In accordance with the requirements of the Canadian Act, and in particular section 11 thereof, I attest that I have reviewed the information contained in the report for the entity or entities listed above. Based on my knowledge, and having exercised reasonable diligence, I attest that the information in the report is true, accurate and complete in all material respects for the purposes of the Act, for the reporting year listed above.

By signing the below, I hereby confirm I have the authority to bind The Company.



Carlos Tabuenca
Chief Financial Officer

Date: 05/29/2026