



It is with great pride and a deep sense of responsibility that we present this first report detailing our commitment and efforts to prevent forced labor within our supply chain. At ISO Poly Films, Inc., DBA ISO Flex Packaging, Inc., we recognize the gravity of the global challenge posed by forced labor and its impact on human rights. Our commitment to ethical business practices extends beyond compliance.

This report is produced as a single report by ISO Flex Packaging, (819091075) (“ISO Flex”) for the financial year ending December 31, 2023, defining the steps initiated to reduce the risk of forced labour and child labour.

The Company: Business and Supply Chain

ISO Flex, a division of Sigma Plastics, is a manufacturer of specialty films for the laminating, printing, coating, and converting markets. What started in 1985 as an idea to build a company that paved a new way of doing things in the film industry has grown into a major film manufacturer that operates seven locations throughout the U.S. We deliver custom-engineered solutions to solve the toughest flexible packaging challenges.

Our team of highly experienced and dedicated associates takes a fresh approach to each project, applying new ideas and innovative processes to create solutions that exceed expectations.

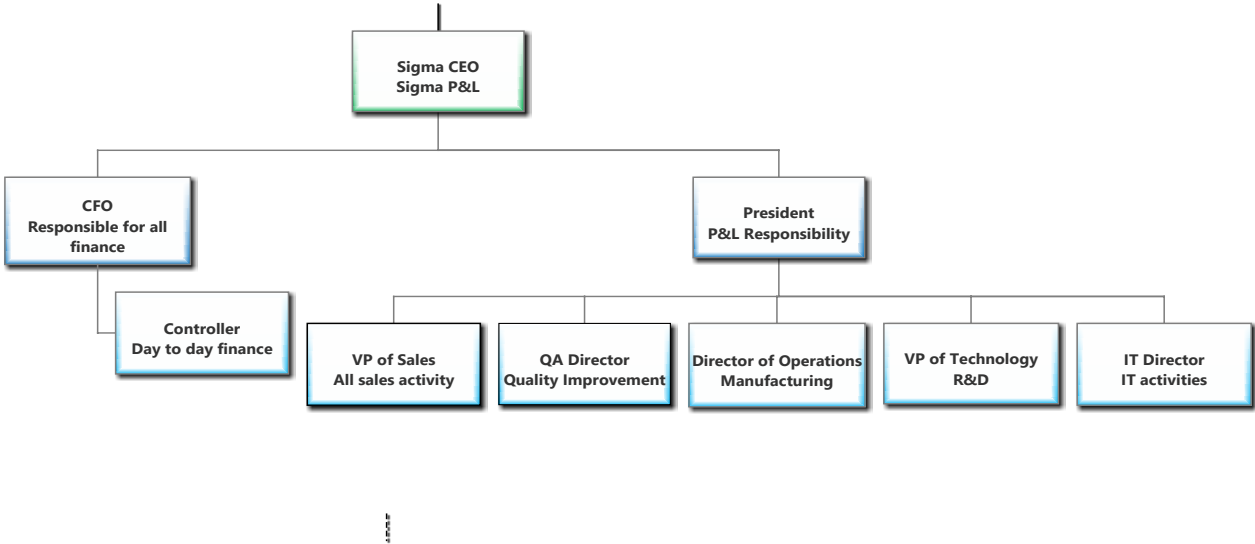
ISO Flex Packaging has a workforce of 600 employees primarily based in the United States and a significant portion engaged in manufacturing.

As members of industry associations such as the Flexible Packaging Association, Western Plastic Association, and Sustainable Plastic Coalition, your company has access to valuable resources and networks that can support your efforts to address ethical labor practices within your supply chain.

With our philosophy of quality, innovation and expertise in the flexible packaging industry, our products are proudly made by skilled workers in the United States of America and Canada. Our locations bring jobs, ingenuity, and stability to the communities where we operate.

As North America’s largest privately held film manufacturer, Sigma Plastics Group is uniquely positioned to meet a wide range of extruded polyethylene product needs. Our

quality, innovation, and expertise in flexible packaging, is only surpassed by our ability to deliver film products from over 40 locations throughout the United States and Canada.



ISOFlex is committed to embedding human rights considerations into its governance framework. In 2023 we did not utilize specific language such as forced labour or child labour in our employee handbook. The employee handbook is mandatory for each employee and must be acknowledged with signature of receipt. The policy outline was developed to describe expectations and outline policies and programs which include but limited to sections related to:

- Policy against discrimination, harassment, and retaliation
- Employment status and records
- Timekeeping, Payroll and Hours
- Working conditions
- Employee conduct and disciplinary action

ISOFlex ensures training is provided to all employees to ensure annual awareness of the policies. The training also includes awareness of ISOFlex's Open Door Policy. We encourage all individuals to report any incidents so that complaints can quickly and fairly be investigated and resolved. We manage all individuals with respect with the guidance of the Federal Equal Employment Opportunity Commissions policies, which details all levels of discrimination including forced labour of any kind.

Complaints are:

- Responded to in a timely manner.
- Maintained confidentiality.
- Impartially investigated by qualified personnel
- Documented and tracked for reasonable progress.
- Remedial actions and resolution options are assigned.
- Completion of the complaint verified and finalized.

ISOFlex's supplier program is a crucial aspect of supply chain management, ensuring that the suppliers meet certain standards of reliability, quality, and ethical practices. ISOFlex effectively monitors Section 1502 of the Dodd-Frank Act and rules adopted by the US Securities and Exchange Commission related to conflict minerals, we continually monitor and certify the non-use of conflict mineral. All supplier certified letters are maintained confirming they do not use conflict minerals in the manufacture of any resins supplied for manufacture of files by ISOFlex. This is to ensure they are compliant for all aspects of their requirements within their supply chain including any connection to human right abuses.

ISOFlex's commitment to Global Food Safety Initiative (GFSI), we are Safe Quality Food (SQF) Level 3 certified. All suppliers of raw materials, packaging materials and contract service must be Supply Chain Certified prior to products and/or services are utilized at the facilities making sure that are verified and approved for production use. We ensure suppliers subject to the Transparency in Supply Chains Act disclose their efforts in five areas: verification, audits, certification, internal accountability, and training. This incorporates that suppliers disclose elements associated to:

- Verification to evaluate and address risks of human trafficking and slavery.
- Conduct compliance audits within their supply chain to evaluate human trafficking and slavery.
- Ensuring direct suppliers certify materials incorporated within the product comply with local laws regarding slavery and human trafficking of the countries they conduct business.
- Maintains all audits for all employees and contractors failing to meet standards regarding human trafficking and slavery.

- Secure training at all levels of the company to mitigate risks associated to human trafficking and slavery within their supply chains.
- To drive positive change and promote responsible sourcing practices.
- To gain insights into their labour practices who have fair workforce policies, recruitment practices, and efforts to prevent forced labour and child labour.

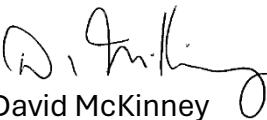
While no forced labour and child labour has been identified in the past we work toward continual monitoring and remedial development. ISOFlex is proud to collaborate with charitable organizations such as food bank, lobar baseball association, high school student funding for further education, and United Way into our efforts to reduce risks of forced or child labour adds a layer of community support and social responsibility.

ISOFlex in 2023 remained focused on human rights associated to human trafficking and slavery. With the pending legislation requirements to Canada's new S-211 Fighting Against Forced Labour and Child Labour, we initiated a review of the language to our current policies related to the specific terms forced labour and child labour. A commitment in our journey of continuous improvement.

At ISOFlex Packaging, we remain steadfast in our commitment to ethical sourcing and supply chain integrity. Through supplier engagement and monitoring, and continuous improvement initiatives, we will continue our journey to minimize risk and implement measures to prevent the scourge of forced labour and child labour from our supply chain.

As detailed in this report, our efforts encompass not only supplier programs but partnerships with credible third-party organizations to ensure compliance with internationally recognized labour standards. Furthermore, we recognize the importance of transparency and accountability, which is why we are dedicated to openly sharing our progress and challenges in combating forced labour.

In accordance with the requirements of the Act, and in particular Section 11 thereof, I attest that I have reviewed the information contained in the report of the entity or entities listed above. Based on my knowledge, 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 report year listed above.



David McKinney
President

5/29/2024

“I have the authority to bind ISO Poly Films, Inc., DBA ISOFlex Packaging, Inc.”