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## PLZ Corp.'s Joint Report on Fighting Forced Labor and Child Labor Report

### Reporting Entities

This report has been prepared on behalf of reporting entities PLZ Corp., a Delaware corporation, and its subsidiary, PLZ Corp., an Ontario corporation (collectively “PLZ”) to address the requirements outlined in Canadian Bill S-211, *Fighting Against Forced Labor and Child Labor in Supply Chains Act* (the “Act”).

### Reporting Period

In line with the requirements of the Act, this report outlines the steps taken by PLZ during the previous financial year, January 1, 2024 to December 31, 2024 (the “Reporting Period”), to prevent and reduce the risk that forced labor or child labor is used at any step of the production of goods in Canada or elsewhere, or of goods imported into Canada.

### Structure and Operations

PLZ Corp. is a privately held corporation, incorporated in Delaware and headquartered in Downers Grove, Illinois. Its Canada subsidiary by the same name is incorporated in Ontario and headquartered in Vaughan, ONT (Ontario Corporation No. 3065685). PLZ is a manufacturer of aerosol and liquid products with facilities across the US and in Ontario. Procurement practices and policies are consistent across the companies and therefore the information supplied in this report applies to both entities. PLZ also reports on its supply chain in accordance with the California Transparency in Supply Chains Act of 2010.

### Supply Chains

PLZ’s supply chain includes a diverse pool of suppliers from which PLZ purchases components and materials for use in its manufacturing facilities. In the 2024 fiscal year, the largest procurement categories were steel cans, aluminum cans, propellants, acetone, heptane, and vegetable oils.

80% of PLZ’s supplier spend is considered “in the region,” which means that suppliers are in the same regions as the US and Canadian facilities.

### Policies and Due Diligence Processes

PLZ is committed to eliminating forced labor or child labor from its supply chain. Its policy and commitment to do so are outlined in the [Transparency in the Supply Chain](#) statement on the website. PLZ maintains guidelines for choosing suppliers who share its values and PLZ requires that all supply partners adhere to its [Supply Chain Code of Conduct](#). The Supply Chain Code of Conduct outlines PLZ’s expectations for suppliers, which include, in addition to complying with laws and regulations, respecting human rights and acting with honesty and integrity.

PLZ expects its suppliers to conduct their employment practices in full compliance with all applicable laws and regulations, and must, without limitation:

- Provide a humane, safe workplace.
- Comply with all wage and hour laws or regulations and not use child labor.
- Use only voluntary labor. Human trafficking of involuntary labor through threat, force, fraud, physical abuse,

compulsory debt, or other coercion is strictly prohibited whether done directly or through a third-party recruitment or placement agency.

- Not intentionally source materials from supply chains associated with human trafficking and take reasonable efforts to assure that its own suppliers comply with this requirement.

The Supply Chain Code of Conduct applies to all suppliers that do business with PLZ and distributors of PLZ-branded products, including their employees, representatives, agents, subcontractors, and other sub-tier sources. Suppliers must promptly inform their PLZ contact if a situation develops that causes the supplier to violate the Supply Chain Code of Conduct. PLZ may require the immediate removal of any supplier who conducts business unlawfully or inconsistent with its values.

### **Risk Assessment and Identification**

The geographic footprint of PLZ's supply chain is located predominately in the US and Canada. As of the end of 2024, 80% of supplier spend was within the same region as PLZ's manufacturing facilities. Experts on the front lines of the fight against forced labor and child labor rate the US and Canada as low risk. *See, e.g., Dept. of Labor [List of Goods Produced by Child Labor or Forced Labor](#).*

PLZ works closely with suppliers and diligently monitors its supply chain in order to quickly identify any issues or instances of non-compliance with the Supplier Code of Conduct. To ensure that PLZ is working with companies that adhere to PLZ's values, PLZ has a thorough onboarding process for new suppliers. Potential new suppliers are interviewed on their labor practices and compliance with labor laws before they are integrated into the supply chain.

To date, PLZ has not detected any instances of forced labor or child labor within its supply chain.

### **Steps Taken to Reduce Forced Labor and Child Labor**

PLZ requires its suppliers to adhere to the Supply Chain Code of Conduct, which addresses its commitment to seek out business partners who share its values and specifically prohibits suppliers from using forced, bonded, involuntary, prison, or indentured labor. The Supply Chain Code of Conduct establishes standards for conducting business with PLZ in an ethical, responsible, and legal manner. Compliance with the Supply Chain Code of Conduct is a contractual requirement integrated into each transaction with suppliers.

PLZ encourages its suppliers to report to EcoVadis, a third-party sustainability rating program, and complete the EcoVadis assessment. EcoVadis scores private and public companies on a scale of one to one hundred on four sustainability pillars: Environment, Labor & Human Rights, Ethics, and Sustainable Procurement. In 2024, 41% of PLZ suppliers (by spend) reported to EcoVadis.

Also in 2024, PLZ launched an ethics reporting hotline that allows for anonymous reporting of compliance concerns. Anonymous reporting provides an additional avenue for identification of risk.

In 2025, PLZ will implement an approved manufacturer list for suppliers that will require suppliers to source only from certain approved manufacturers within certain material categories. By requiring suppliers to source from approved manufacturers, PLZ will have more oversight

into the supply chain which will assist in ensuring and enforcing compliance.

#### **Remediation**

PLZ has not identified any instances of forced or child labor occurring in its supply chain during the reporting period.

#### **Remediation of Loss of Income**

PLZ has not identified any instances of forced or child labor occurring in its supply chain during the reporting period.

#### **Training for employees related to forced or child labor**

PLZ directs its employees through its Employee Handbook, which each employee receives and acknowledges in writing during the onboarding process. The Employee Handbook sets forth the ethical principles of PLZ, requires adherence to all applicable laws and regulations, and provides various avenues to seek advice or report concerns. Where employees work directly with suppliers, they are also instructed to familiarize themselves with the Supply Chain Code of Conduct, Transparency in the Supply Chain statement and to ensure suppliers understand what is expected of them.

In 2024, PLZ initiated a process to provide formal training to the procurement team on understanding child and forced labor and identifying any signs that child or forced labor practices are being used by suppliers. The training will be delivered in a subsequent Reporting Period.

#### **Assessing Effectiveness**

In some cases, PLZ performs site visits or audits of suppliers to assess quality and compliance. PLZ also relies on EcoVadis to assess participating suppliers and provide information to PLZ about supplier compliance. PLZ believes

that this method of assessment of the effectiveness of its policies, procedures, and practices is appropriately tailored to the risk presented by the geographical footprint of its supply chain.

In 2025, PLZ plans to continue to utilize EcoVadis to collect information from direct material suppliers to assist in assessing the effectiveness of its efforts to end forced or child labor in its supply chain.



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**Approval and Attestation**

This Joint Report was approved pursuant to subparagraph 11(4)(b)(ii) of the Act by the board of directors of PLZ Corp. on its own behalf, and on behalf of the PLZ Corp (ONT) on May 30, 2025.

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 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. I further attest that I have the authority to bind the company.

Signed: May 30, 2025

Brett Finley, President and CEO

*/s/ Brett Finley*