

**Fighting Against
Forced Labour
and Child Labour
in Supply Chains
2026 Report**

Prepared by:



Merlin Plastics
Alberta Inc.

Table of Contents

- **About this Report**
- **Corporate Structure and Business Activities**
- **Steps Taken**
- **Policies and Procedures**
- **Due Diligence Processes**
- **Assessing and Managing Risk**
- **Training**
- **Approval and Attestation**

About this report

This report is prepared by Merlin Plastics Alberta Inc. pursuant to Canada's "Fighting against Forced Labour and Child Labour in Supply Chains Act" for the fiscal year ended March 31, 2026.

This joint report outlines the processes and compliance measures taken by Merlin Plastics Alberta Inc. and its subsidiary, Revital Polymers Inc. to reduce the risk of forced labour and child labour.

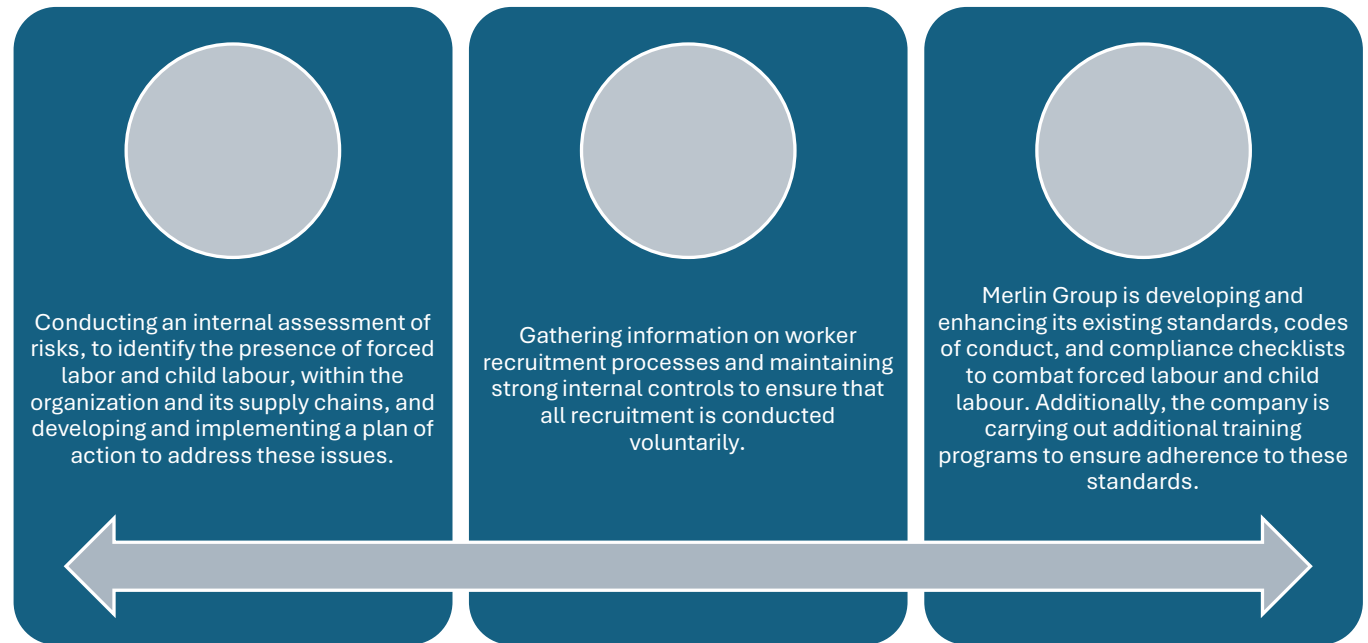


Corporate Structure & Business Activities

- Merlin Plastics Alberta Inc. incorporated in Alberta in January 2000 and its subsidiary, Revital Polymers Inc. incorporated in August 2016, (“Merlin Group”) will be covered in this report that include both companies’ employees, suppliers and contractors.
- Merlin Group’s main business is the recycling of post-consumer Polyethylene Terephthalate (PET), High Density Polyethylene (HDPE) and Polypropylene back into high value, quality recycled flakes and pellets. These flakes and pellets are then sold to customers in Canada and USA who use the recycled flakes for use in their plastic packaging as an alternative to virgin resin. Merlin Group currently has 161 employees.
- Merlin Group receives the vast majority of its raw material from suppliers in Canada and USA and it ships the vast majority of its recycled pellets to customers within Canada and USA. This thereby limits our child and forced labour risk due to the stricter enforcement of the forced labour laws and regulations in these countries .



Steps Taken by Merlin Group



Policies And Procedures

Merlin Group has clear policies designed to protect human rights and prevent forced labour and child labour.

Merlin Group's dedication to preventing forced labour and child labour within its business and supply chains is supported by its written policies and codes of conduct. We believe that ethical conduct transcends mere compliance, and embodies a comprehensive governance culture.

In addition to conducting regular reviews of our Code of Business Conduct ("Code of Conduct") and providing onboarding integrity training, we publish and enforce our Supplier Code of Conduct ("Supplier Code") and Human Rights Policy. Furthermore, we maintain multiple channels for employees and third parties to anonymously report any concerns.



Human Rights Policy

Merlin Group is committed to upholding human rights in all aspects of its operations. We have in place a Human Rights Policy that includes the right to fair and safe working conditions, freedom from discrimination and harassment, and the prohibition of forced labour and child labour. We are dedicated to fostering a diverse, inclusive, and equitable workplace where all employees are treated with dignity and respect. Through ongoing training, monitoring, and collaboration with stakeholders, we strive to continuously improve our practices and contribute positively to the communities in which we operate.



Code of Conduct Policy

We expect all individuals associated with our organization to uphold the highest standards of integrity, honesty, and fairness in all business interactions. This includes fostering a culture of inclusivity and diversity, prioritizing the health and safety of our employees and communities, promoting environmental sustainability, delivering quality products and services, complying with laws and regulations, and providing avenues for reporting any ethical concerns or misconduct. Importantly, our Code prohibits any form of forced labour or child labour in our operations or supply chains. By adhering to these principles, we strive to build trust, maintain transparency, and create a positive impact within our organization and beyond.



Supplier Code of Conduct

Merlin Group's Supplier Code of Conduct reflects our unwavering commitment to ethical business practices and responsible sourcing. We expect our suppliers and business partners to uphold the highest standards of integrity, transparency, and compliance with laws and regulations. This includes ethical conduct, fair labour practices, environmental responsibility, product quality and safety, compliance with laws and regulations, diversity and inclusion, and reporting mechanisms for ethical concerns.



Our Supplier Code explicitly prohibits any form of forced labour, child labour, or exploitative practices, emphasizing our dedication to upholding human rights and ethical standards throughout our supply chain.

By adhering to these principles, we aim to build sustainable and mutually beneficial partnerships that promote integrity, transparency, and responsible business conduct.

Due Diligence Processes

Merlin Group is steadfast in its commitment to combat forced labour and child labour. We conduct due diligence assessments throughout our value chain to proactively identify, address, and mitigate potential human rights issues. The following outlines the due diligence processes undertaken by Merlin Group in assessing risks within our hiring process and purchasing process.

Merlin Group ensures a two-step verification in the recruitment process that is done with a government issued ID to complete the age verification of newly onboarded employees.

Merlin Group established a cross-functional team in 2024 to review our supply chain for any forced labour and child labour risks.

We have embedded responsible business conduct into policies and management systems. We ensure that our policies reflect our commitment to ethical standards, including human rights considerations.

We actively engage in cooperating with remediation efforts when necessary, demonstrating our dedication to addressing any identified issues promptly and responsibly.

Operations Analysis

Due to the employment verification Merlin Group carries out at the time of onboarding, we assess the risk of forced labour and child labour in our direct operations to be low. Our recruitment process commemorates the applications via job portals where the applications are submitted at the discretion of the candidates – this further mitigates the risk of forced labour. In addition, the entirety of Merlin Group's workforce is employed in Canada.

Supply Chain Analysis

While our biggest risk exposure to forced labour and child labour lies with our suppliers, it is noteworthy that Merlin Group primarily procures its raw materials from Canada and the USA. This regional focus allows us to maintain stricter oversight and control over our supply chain, ensuring ethical sourcing practices and minimizing the risk of unethical labour practices within our supply chain.



Training

As part of our employee onboarding, we provide a policy on our Code of Conduct to every employee.

During the Reporting Period, we enhanced our internal processes by making training materials easily accessible to employees. We have a dedicated training binder available in the lunchroom that provides comprehensive information on our Code of Conduct, guidance on prevention of child labour and forced labour, and related policies. Additionally, we have implemented a barcode system to facilitate the filing of any complaints or concerns directly related to ethical conduct or compliance issues. These measures ensure that all employees have the resources and means to uphold our ethical standards and report any potential violations effectively.

We have distributed our human rights policy, ethical sourcing policy and our supplier code of conduct policy to members of our purchasing team and have required them to acknowledge that they have read and understood the policies and the code of conduct, in particular as they relate to forced labour and child labour.

Approval and Attestation

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 specified in the report.

I have the authority to bind Merlin Plastics Alberta Inc. and Revital Polymers Inc.



Antoine Moucachen
President, May 05, 2026