



Compagnie Alpek Polyester Canada

REPORT ON FORCED LABOUR AND CHILD LABOUR RISKS

Reporting Period: January 1st to December 31st, 2025

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Application Protocol

Fighting Against Forced Labour and Child Labour in Supply Chains Act (the “Act”)

The “Fighting Against Forced Labour and Child Labour in Supply Chains Act” is a law designed to combat forced labour and child labour in supply chains. This legislation establishes requirements for companies to report on the measures taken to prevent and reduce these risks in their operations and supply chains. The main objective of this law is to ensure that companies are accountable for identifying and addressing any form of forced or child labour that may occur in their supply chain, both in Canada and abroad.

The following document is a report prepared in accordance with the *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (the “Act”) concerning Compagnie Alpek Polyester Canada (the “Company”). The Company submits this report to the Minister of Public Safety and Emergency Preparedness on the various measures taken during their previous financial year, ending on December 31st, 2025, to prevent and reduce the risks of forced labour or child labour being used at any stage of the manufacturing of their products.

This report represents the Company’s third submission pursuant to the Act.

Organizational Framework, Operational Activities, and Supply Chain

The Company is a subsidiary of Alpek S. A. B. de C. V. (the “Holding Company”), a petrochemical company headquartered in Mexico with operations through two major business segments: Polyester & Plastics and Chemicals. The Company is governed by the Quebec Business Corporations Act, headquartered in Montreal, Quebec. It operates a manufacturing plant in Montreal, Quebec, Canada. At the end of 2025, the Company had a workforce of 65 employees.

The Company specializes in the manufacturing and distribution of polyester resins, specifically polyethylene terephthalate (PET). Operating within the Business-to-Business sector, the company’s sales operations are managed by its sales team serving clients within the food and beverages industries, and the suppliers to these sectors.

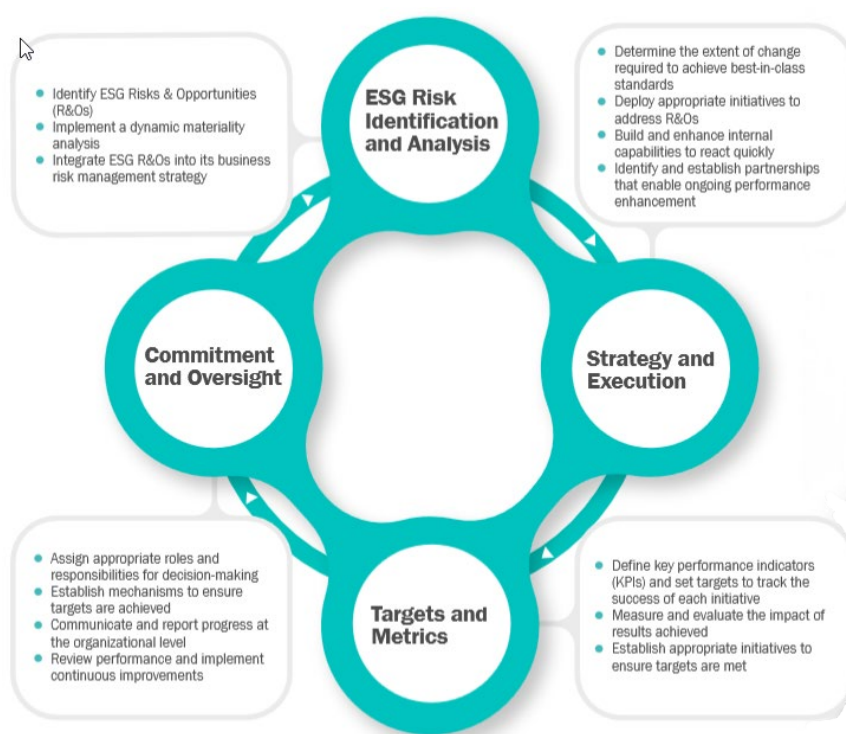
In the fiscal year concluding on December 31st, 2025, approximately 74% of the Company’s sales volume originated from Canadian-based customers, while 26% was from customers located in United States.

The supplying operations of the Company mainly involve petrochemical companies. Procurement activities are managed by the Alpek Polyester subsidiary based in the United States. The main raw materials sourced include Purified Terephthalic Acid (PTA) and Monoethylene Glycol (MEG). Over 90% of all major raw materials used in PET resin production are obtained from Canada, United States or internally from an Alpek Polyester plant located in Mexico.

Compagnie Alpek Polyester Canada Sustainability Strategy

The Company aligns with the Holding Company's overall business and Sustainability Strategy.

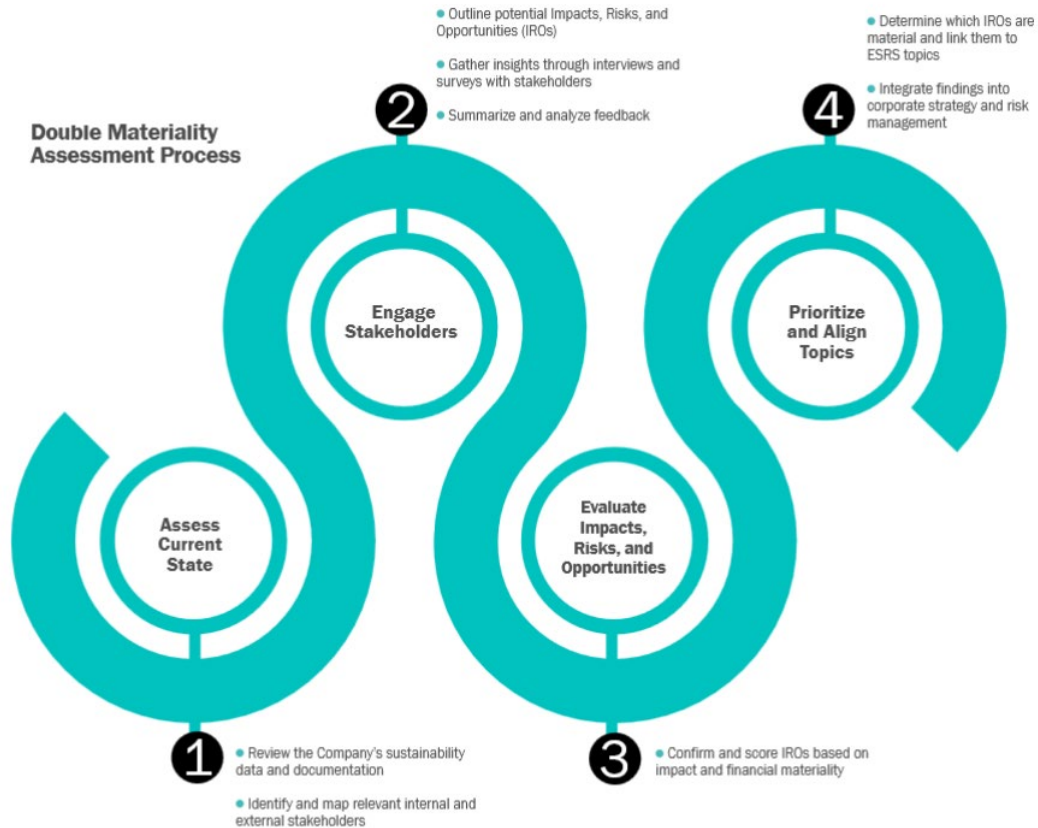
The Holding Company has developed an operational framework based on the TCFD (Task Force for Climate-Related Financial Disclosures) structure: Governance, Strategy, Risk and Opportunities Identification, and the establishment of Targets and Metrics, for its material issues. This aims to ensure the effective and systemic execution of sustainability initiatives across its subsidiaries, including the Company.



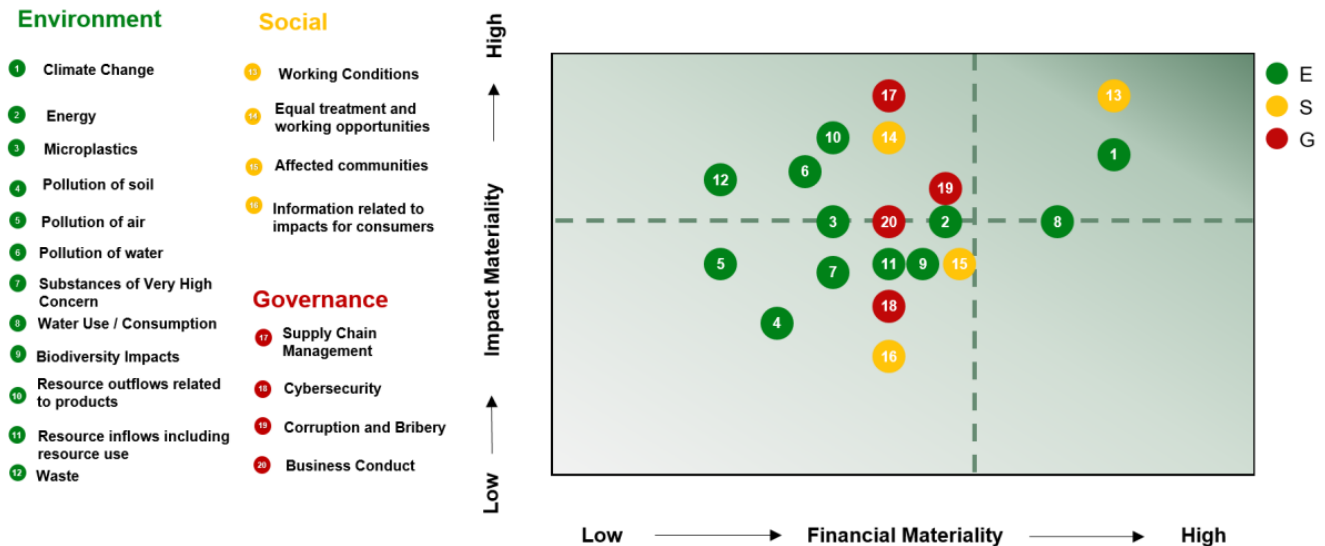
This allows the Holding Company, and consequently, the Company to operate in an effective way the four pillars of its sustainability model and the material issues identified, which were updated under a double materiality focus in 2025.

Materiality Analysis

In 2025, the Holding Company enhanced its sustainability efforts by updating the materiality matrix, and adopting a double materiality assessment, evaluating ESG maturity, resource allocation, risk exposure, and financial outcomes.



Double Materiality Matrix



Value Chain Management

In its commitment to fostering a responsible value chain, the Holding Company developed a “Supplier Code of Conduct” for all its Business Units. This code has been implemented throughout 2024 to encourage its suppliers in 2025 to align with sustainability best



practices, including upholding Human Rights.

Corporate Policies and Procedural Due Diligence

Since 2021, it has been a signatory to the UN Global Compact, reaffirming its commitment to advancing human rights protection. In 2023, the Holding Company enhanced its global Human Rights Policy to align more closely with International Labour Organization (ILO) principles.

Also, the Supplier Code of Conduct has been implemented in 2024 to encourage its suppliers to align with sustainable best practices. This includes human rights issues.

While a comprehensive due diligence protocol has not yet been developed, the Company is currently implementing an ESG supplier questionnaire focused on main Raw Material suppliers. This questionnaire assesses whether suppliers have policies prohibiting forced and child labour, as well as commitments to prevent workplace harassment and abuse. Both the Company and the Holding Company are actively working to develop a more structured framework aligned with the United Nations Guiding Principles on Business and Human Rights. The deployment of the surveys is expected end of 2026 or in 2027 through Figbytes platform.

Identification of Forced and Child Labour Risk Factors

The Company ensures robust internal recruitment processes to prevent the employment of underage individuals and protect the human rights of its workforce, with no underage employees currently engaged.

Externally, the Company uses the supplier questionnaire as a preliminary screening tool to identify forced and child labour risks within its supply chain. The procurement teams review supplier responses to detect any gaps or concerns, initiating follow-up actions when necessary. These early-stage measures help build a clearer picture of potential risks and inform future risk management efforts.

Furthermore, the Holding Company's materiality analysis serves as an important tool to identify these issues, and if they have relevant impact on the Holding Company and its subsidiaries and/or its external stakeholders.

Strategies for Mitigating Forced and Child Labour Risks

Currently, the Company does not have a detailed strategy to mitigate the risk of forced and child labour across its supply chain. However, the ESG supplier survey through FigBytes is a foundational step to strengthen supplier due diligence and data collection

processes related to human rights topics, including forced and child labour. This is an effective first step that provides valuable insight into potential risks.

Corrective Action

Financial Remediation Strategies for Income Disruption

The Company has not identified any loss of income to vulnerable families resulting from measures taken to eliminate the use of forced labour or child labour in its activities and/or supply chains, as it has yet to undertake any such actions.

Training Programs

The Company did not carry out any training programs related to forced and child labour during 2025.

Approval and attestation

This report has been approved in accordance with section 11 (4) a) by the board of Compagnie Alpek Polyester Canada as a report for the fiscal year ended on December 31, 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 have the authority to bind Alpek Polyester Canada.



Frédérick Comeau

President, Compagnie Alpek Polyester Canada

6 August 2026



Raul Castro

Financial Controller, Compagnie Alpek Polyester Canada

26 August 2026