

Labour and Human Rights Policy – Global

Document type	Global Policy	Classification	Public
Applicability	All iGM entities and team members globally		
Document owner	Global People & Organization	Approving authority	EVP, People & Organization
Approval date	16 September 2026	Effective date	16 September 2026
Revision	REV 5	Review frequency	Annual

1. PURPOSE

iGM Resins is committed to respecting internationally recognised human and labour rights across its global operations. This Policy establishes the principles through which iGM seeks to provide fair, safe and respectful working conditions, identify and assess relevant human-rights risks and impacts, and take appropriate action where gaps or adverse impacts are identified.

This Policy supports iGM's broader commitments to responsible and ethical business conduct and provides the global framework for managing labour and human-rights matters within iGM's own workforce and workplace practices.

2. SCOPE

This Policy applies to all iGM entities and team members globally. It covers iGM's own workforce and workplace practices, including recruitment and employment conditions, treatment at work, health and safety, freedom of association, privacy and access to reporting channels.

iGM also sets human-rights expectations for suppliers, contractors and other relevant business partners through its Supplier Code of Ethics and Conduct and related due-diligence processes.

3. POLICY PRINCIPLES AND REQUIREMENTS

iGM's approach is informed by internationally recognised human-rights and labour principles, including the Universal Declaration of Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work and the United Nations Global Compact.

3.1 Respect, equal treatment and a workplace free from harassment

iGM is committed to a working environment in which people are treated with dignity and respect. Employment decisions must be based on legitimate job-related requirements and must not involve unlawful discrimination. iGM does not tolerate harassment, sexual harassment, violence or other abusive conduct in the workplace.

iGM supports equal treatment and, where appropriate and consistent with applicable requirements and individual circumstances, reasonable accommodation to enable team members to participate fully and fairly in the workplace.

3.2 Prevention of child labour, forced labour and human trafficking

iGM prohibits child labour, forced or compulsory labour, modern slavery and human trafficking in its operations. Recruitment and employment practices must not involve coercion, improper restriction of movement or inappropriate retention of workers' original identity documents. iGM does not support worker-paid recruitment fees where these create a risk of coercion or forced labour.

3.3 Fair working conditions

iGM is committed to working conditions that comply with applicable labour laws and requirements and are consistent with relevant international labour standards. Working hours and rest must comply with applicable legal and contractual requirements and identified gaps must be assessed and addressed appropriately.

iGM is committed to fair remuneration. In addition to compliance with applicable wage laws and collective bargaining agreements, iGM periodically assesses base remuneration against appropriate living-wage benchmarks and addresses identified gaps through appropriate review and action.

iGM respects freedom of association and the right to collective bargaining in accordance with applicable law and does not tolerate improper interference or retaliation in relation to the lawful exercise of these rights.

3.4 Safe and healthy workplace

iGM is committed to providing a safe, secure and healthy workplace and to preventing work-related injury and ill health. Global requirements and responsibilities for safety, health and environmental management are established in the Safety, Health and Environment (SHE) Policy and supporting site and functional controls.

3.5 Privacy

iGM respects the privacy of team members and is committed to handling personal information responsibly and in accordance with applicable data-protection and privacy requirements. Further requirements are established in the Global Privacy Policy.

3.6 Human-rights risk assessment and follow-up

iGM periodically assesses relevant labour and human-rights risks and potential or actual impacts within its operations. Assessments are used to identify areas requiring corrective action, control confirmation or monitoring. Where gaps or adverse impacts are identified, iGM will determine and implement proportionate actions, assign appropriate ownership and follow up on progress and closure.

Assessments will be refreshed periodically and earlier where material changes, incidents, complaints, regulatory developments or new information indicate a need for reassessment.

3.7 Responsible business relationships

iGM expects suppliers, contractors and other relevant business partners to conduct business responsibly and to meet the human-rights, labour, safety and ethical standards established in the Supplier Code of Ethics and Conduct. iGM applies risk-based due-diligence and follow-up processes where appropriate to the nature of the relationship and identified risk.

4. ROLES AND RESPONSIBILITIES

The EVP, People & Organization is the executive owner of this Policy and provides oversight of iGM's global labour and human-rights framework.

Global People & Organization is responsible for maintaining this Policy and coordinating iGM's global labour and human-rights assessment process.

Managers and relevant functions are responsible for supporting implementation of this Policy within their areas of responsibility, responding to identified risks or gaps and escalating material concerns where appropriate.

Team members are expected to comply with this Policy, contribute to a respectful workplace and raise concerns where they become aware of suspected violations or adverse impacts.

5. REPORTING, QUESTIONS AND SUPPORT

Questions or concerns relating to labour and human rights may be raised through the reporting and support channels established in the Employee Code of Ethics and Conduct, including a manager or supervisor, People & Organization, the appropriate Executive Leadership Team member, or businessethics@igmresins.com. Concerns may also be reported through available anonymous reporting channels.

iGM does not tolerate retaliation against anyone who raises a concern in good faith or participates in a related review or investigation. Concerns will be assessed and, where warranted, appropriate corrective or remedial action will be taken.

6. COMPLIANCE

Compliance with this Policy is expected throughout iGM's global operations. Suspected violations will be reviewed and may result in corrective action in accordance with applicable local laws, regulations and procedures. Material human-rights concerns must be escalated to the appropriate management level.

7. RELATED DOCUMENTS

- Employee Code of Ethics and Conduct
- Supplier Code of Ethics and Conduct
- Safety, Health and Environment (SHE) Policy – Global
- Global Privacy Policy
- Corporate Social Responsibility Statement

Supporting assessments and management reviews:

- Human Rights Impact Assessment and Management Review
- Living Wage Assessment and Management Review

8. DOCUMENT GOVERNANCE

Document owner: Global People & Organization

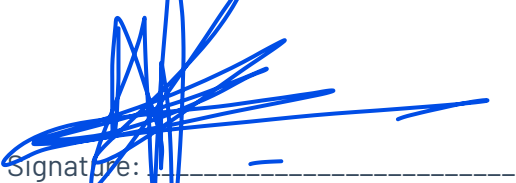
Review frequency: Annual, and earlier where material legal, regulatory, operational or risk developments warrant review.

Official controlled source: iGM Resins SharePoint – Global Policies & Guidelines

9. APPROVAL

Approved by: **Monique Slaats**

Role: **EVP, People & Organization**

A blue ink handwritten signature, appearing to be 'Monique Slaats', written over a dashed line.

Date: **16 September 2026**

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