



## **Report on Our Commitment to the Fight Against Modern Slavery**

BA Folding Cartons (we, us, our) is committed to respecting human rights and stands against all forms of modern slavery (a term that includes forced labour and child labour). This Report is issued in accordance with Section 11 of Canada's *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (the Act) for the financial year ending December 31, 2025.

### **1. Our Structure, Business, and Supply Chains**

BA Folding Cartons is a Canadian privately-owned organization, headquartered in Toronto, Ontario, and is a leading provider of customized packaging solutions for food and household goods in Canada. Our business activities involve designing, printing, finishing, die cutting, and distributing packaging solutions to our customers. We are committed to providing our customers with impactful packaging solutions in a wide range of industries, in a manner that is environmentally conscious and sustainable. Our business activities do not include importation of any goods.

### **2. Modern Slavery Risks in our Operations and Supply Chains**

We believe that the risk of modern slavery among our personnel is negligible. Our Human Resources team oversees the recruitment process, during which they ensure compliance with our Child Labour Policy. This policy prohibits the recruitment of any employees under the age of 15 and stipulates safeguards to implement when employing employees under the age of 18. Currently, BA Folding Cartons does not employ any employees below the age of 18. Further, our Human Resources team ensures compliance with the standards currently in force in Canada, where most of our personnel come from. BA Folding Cartons also occasionally employs employees that are not Canadian citizens, although they are permitted to work in Canada with a three-year post-graduate work permit granted by the Government of Canada.

The raw materials we use are glue, paper board, printer ink, tape and miscellaneous shipping supplies, which are mostly produced in paper mills within Ontario. We obtain approximately 99% of all of our raw materials from major suppliers that are located within Canada or the United States of America, with the vast majority of our raw materials being produced in paper mills within Ontario. Accordingly, BA Folding Cartons and each of its suppliers operate within jurisdictions that have robust and comprehensive labour laws that prevent against modern slavery risks. The remaining 1% of our raw materials are purchased from suppliers producing raw materials outside of North America.

We consider the overall risk that our business and supply chains have caused or contributed to modern slavery to be negligible, having regard to our workforce and our inputs.

However, there is a low risk that our operations may be indirectly linked to modern slavery as a result of the 1% of our raw materials which we source on an very occasional basis from international suppliers located outside of North America. In those countries, there may not be local law that established or are effectively enforced to protect populations that are vulnerable to modern slavery risks. Further, due to the constraints in the international labour markets, our international suppliers may deploy workforce strategies to recruit foreign or domestic migrant workers using labour recruitment agencies. As a result, workers may potentially be subject to conditions that may contribute to force labour.

### **3. Actions Taken to Assess and Address Modern Slavery Risks**

We have assessed the risk of modern slavery in our supply chains by considering the risks that may be present with our active suppliers. The factors considered to identify exposure to risks of modern slavery include:

- Industry-related risks
- Product-related risks
- Country-related risks
- Complexity of the supplier's supply chain

The reasonable due diligence process conducted did not reveal any known cases of modern-day slavery among our suppliers.

In addition, we asked our suppliers to review, complete and return the attached Code of Business Ethics Policy.

### **4. Measures Taken to Remediate Modern Slavery, or the Loss of Income in Relation to Modern Slavery**

In the last financial year, BA Folding Cartons has not identified any known incidents or significant risks of modern slavery in our activities and supply chains. The issue of remediation is therefore not considered to be applicable. Furthermore, we have also not identified any loss of income to vulnerable families resulting from measures taken to eliminate the use of modern slavery in our activities and supply chains.

We will nevertheless remain vigilant in this regard. If we do identify incidents of modern slavery within our activities or supply chains, we will consider the appropriate remediation strategies in compliance with international standards.

## 5. Training

BA Folding Cartons does not provide employee training that specifically addresses modern slavery. However, all of BA Folding Cartons' employees are provided with a copy of our policies on Child Labour and Human Trafficking/Forced Labour, and our employees are expected to comply with such policies and to report any conduct they believe to be in violation of them.

Furthermore, employees must adhere to the principles of the BA Folding Cartons' Integrity Management Policy Statement. The Integrity Management Policy Statement sets out standards requiring that our employees behave honestly, lawfully and ethically. It also demands that our employees follow all applicable laws, rules and regulations, and it outlines a reporting mechanism for any suspected improper practices without fear of reprisal.

## 6. Assessing the Effectiveness of our Actions

BA Folding Cartons regularly reviews our policies and procedures to assess their effectiveness. For the upcoming financial year, BA Folding Cartons is committed to continuing the following assessment methods to track the effectiveness of our policies:

- A regular review/audit of our policies and procedures relating to modern slavery.
- Continuing to audit and monitor suppliers.

## 7. Conclusion

We are committed to preventing and eradicating all forms of modern slavery in BA Folding Cartons' procedures and supply chains. We will continue to regularly review our processes, practices and policies in order to ensure this goal is being met.

### 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 listed above. Based on my knowledge, and having exercised reasonable diligence, I attest in accordance with subparagraph 11(4)(b)(ii) of the Act 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 BA Folding Cartons.



NAME: Tim Boissinot  
TITLE: Chief Executive Officer  
Dated: April 15, 2026





## SUPPLIER CODE OF BUSINESS ETHICS POLICY

### POLICY STATEMENT:

BA Folding Cartons expects its suppliers to provide products and services that are based on practices that ensure that their Team Members are treated with dignity, respect and equity in a healthy and safe work environment that provides decent conditions and is free of abuse. BA Folding Cartons expects all its Suppliers to adhere to business ethics and train all its internal stakeholders. Suppliers should comply, at a minimum, with all applicable labour, employment, health and safety, and environmental laws and regulations of the country where the merchandise is produced, or service provided.

### RESPONSIBILITIES:

This standard applies to all suppliers, vendors, agents, brokers, and third parties (collectively, "Suppliers") who manufacture and/or supply goods and services who conduct business with BA Folding Cartons. Suppliers shall monitor compliance of their operation with the terms of the agreement. Should a Supplier fail to comply with the Code, BA Folding Cartons reserves the right to request corrective action. If a Supplier fails to implement corrective action or to comply with the Code, BA Folding Cartons may, at its discretion, suspend or terminate, in whole or in part, its relationship with the Supplier.

**FREQUENCY:** This Policy will be evaluated annually.

**TRAINING:** Requirements of this procedure shall be explained to applicable BA Folding Cartons Team Members as part of new Supplier onboarding or current Supplier management.

### STANDARDS:

#### I. CHILD LABOUR AND YOUNG WORKERS

All Team Members shall be of at least legal age established by local law. If the local law does not set a minimum age, Team Members must be at least eighteen (18) years old. Official and verifiable documentation of each Team Member's date of birth, or a legally recognizable method of confirming each Team Member's age, shall be maintained.

Team Members under the age of eighteen (18) shall not perform hazardous work that may jeopardize their health and safety. Hazardous work includes, but is not limited to, work at dangerous heights or in confined spaces; work with hazardous substances, dangerous machinery, equipment and tools or work that involves the manual or transport of heavy loads.

#### II. FREEDOM OF ASSOCIATION

BA Folding Cartons expects suppliers to recognize freedom of association, regardless of the jurisdiction in which they operate. Team Member representatives shall not be subject to discrimination or harassment. BA Folding Cartons expects suppliers to establish open, respectful dialogue with its Team Members, thus fostering a healthy work environment.

#### III. DISCRIMINATION IN EMPLOYMENT

BA Folding Cartons supports the principles of diversity and equality and expects suppliers to refrain from discrimination against their Team Members for any of the following reasons: age (except as provided by law), ancestry, color, race, citizenship, civil, marital or family status (including single status), ethnic or national origin, place of origin, gender identity, gender expression, language, disability or handicap, political convictions, record of offences (in employment only), religious belief or creed, sex, (including pregnancy and



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breastfeeding), sexual orientation, social condition or any other legally prohibited grounds for discrimination in the hiring process and every aspect of work life.

#### IV. FORCED, BONDED, SLAVE AND HUMAN TRAFFICKING

All Team Members shall work on a voluntary basis and not be subject to any exploitation, such as forced, bonded and indentured labor, or sexual exploitation. Team members shall not be subject to any forms of coercion, fraud, deception, or giving up control of their person for the purpose of exploitation. Team Members shall not be mandated to work overtime hours or complete production quotas that result in a violation of legal working hour requirements. Team Members shall maintain possession or have control of their personal identity and travel documents. Team Members' freedom of movement shall not be restricted, nor shall Team Members be prevented from terminating employment. Wages shall not be withheld except as mandated by law.

Suppliers shall only use legally recognized employment agencies with a current license and shall ensure that recruitment of Team Members, whether directly or indirectly, complies with applicable laws and regulations. Team members shall not pay any fees or other payments to the employer or agent for the purpose of being hired or as a condition of employment. No such fees shall be deducted and withheld from wages or otherwise passed to Team members.

#### V. ABUSE, HARASSMENT AND DISCIPLINARY ACTION

All Team Members shall be treated with dignity and respect. Physical, sexual, verbal, or mental abuse, coercion or threats, corporal punishment, or any form of harassment during hiring or employment is prohibited. Written disciplinary policies and procedures and records or disciplinary actions for all Team Members shall be maintained. Illegal or excessive disciplinary actions or monetary fines are prohibited.

#### VI. LABOUR AND EMPLOYMENT MANAGEMENT

Suppliers shall comply with all applicable laws and regulations including, but are not limited to, those that address wages; working hours; discriminatory hiring and employment practices; Team Members' right to associate freely. Where not covered by applicable laws and regulations, compliance with the following is required:

- a) **Terms of Employment:** Where required by law, Team Members shall be provided with a written employment contract outlining the terms of employment. Team Members' legal status shall be verified. Only Team Members with valid work authorization issued by an appropriate legal authority shall be hired. Team Members' age documentation shall be verified, and as allowed by law, copies of such documents shall be maintained for each Team Member.
- b) **Wage and Benefits:** Team Members shall be paid at least legal minimum and overtime wages for hours worked. An itemized wage statement for all Team Members shall be provided, which, at a minimum, shall include pay period, wages earned for pay period, rate of pay, regular and overtime hours worked, deductions, and benefits. Unless required by law, there should be no other deductions from wages. Team Members shall be provided all legally mandated benefits, including, parental leave, annual leave, sick leave, and statutory holidays. Accurate payroll and production records shall be maintained.
- c) **Regular working Hours and Overtime Hours:** Team Members' regular and overtime working hours shall not exceed legal limits. If legal overtime is necessary due to the seasonal nature of the industry, Team Members shall be informed about overtime obligations prior to time of hire and in advance of the overtime shift and be allowed to refuse to work overtime without punishment, penalty, or disciplinary action. At least one day off in a seven-day workweek shall be provided. Exceptions to this requirement



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must comply with the law and only due to exceptional circumstances, such as work that is continuous in nature or in the event of an emergency.

### VII. HEALTH AND SAFETY

Suppliers shall comply with all applicable laws and regulations including, but not limited to, those that address the health and safety of Team Members. Where not covered by applicable laws and regulations, compliance with the following is required:

- a) **Health and Safety Education:** Team Members shall be provided with written information on health and safety, and good sanitation maintenance. Health & Safety notices shall be posted and updated regularly. Team Members who work with or are exposed to chemicals and hazardous materials shall be trained on safe handling, storage, and disposal of those materials. Team Members who work with dangerous equipment shall be trained on safe operation and handling. Safety signs and manuals for all dangerous equipment shall be provided. Team Members shall be trained on evacuation procedures in case of emergency.
- b) **Fire Safety and Emergency Evacuation:** Emergency exits shall be clearly marked, free of any obstructions, unlocked and provided with signs understood by all Team Members. Emergency exits shall open in direction of travel with a single release. Secondary emergency exits on each floor shall be provided. Emergency exit routes shall be clearly marked, free of any obstructions and always well-lighted. Emergency exit routes shall lead to a safe assembly area. The assembly area should not be located near storage of chemicals and/or hazardous materials and equipment. Fire extinguishers shall be appropriate to the type of production, clearly marked, free from obstructions and be inspected monthly or as required by law, whichever is stricter. Evacuation plot plans shall be provided in Team Member areas and along emergency exit routes. Fire and other emergency evacuation drills shall be conducted every twelve (12) months for all Team Members on every shift and floor or as required by law, whichever is stricter.
- c) **Electrical Safety and Electrical Panels:** Wiring and outlets should be inspected at least monthly, and shall not be damaged, exposed or pose a trip hazard.
- d) **First Aid and Emergency Care Procedures:** Procedures shall be adopted, and steps shall be taken to prevent accidents, injuries, and the spread of diseases. At least one trained first-aid personnel shall be assigned and available on every shift. In the event of serious injuries, Team members shall receive medical treatment at the nearest medical facility. Fully stocked and clearly marked locations of first-aid medical suppliers shall be accessible to Team Members. Eye-wash stations and/or chemical showers shall be provided when required when required by law and/or under relevant working conditions. Records of Team Members accidents and injuries shall be maintained, including records of investigations, and corrective and preventative actions.
- e) Properly ventilated work areas shall be provided, especially in areas where chemicals or hazardous materials are used. In hot environments, sufficient fans shall be provided, and in cold environments, sufficient heating shall be provided without risk to Team Member safety. Adequate lighting in the workspace for all Team Members shall be provided.
- f) **Personal Protective Equipment,** if required, shall be provided at no cost to Team Members. Personal protective equipment shall be provided to all Team Members exposed to physical dangers. Personal protective equipment includes, but is not limited to face masks, eye protection, gloves, hard hats, safety shoes, insulated clothing, and hearing protection.



# SUPPLIER CODE OF BUSINESS ETHICS POLICY

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Members of the general public can submit questions or concerns related to any violations of this policy directly at [service@bafoldingcartons.com](mailto:service@bafoldingcartons.com)

Your signature below indicates that you will abide by the principles set out in this policy.

Supplier Legal Name: \_\_\_\_\_

Authorized Contact Name: \_\_\_\_\_

Title: \_\_\_\_\_

Signature: \_\_\_\_\_