



**MAGNERA CORPORATION
HUMAN RIGHTS POLICY**

(Amended as of July 1, 2026)

Magnera Corporation (“Magnera” or the “Company”) believes that respect for human rights and ethical business conduct are fundamental to doing sustainable, socially responsible business throughout the world. We recognize and adhere to international principles of human rights as expressed in the Universal Declaration of Human Rights, the International Covenants on Civil and Political Rights and Economic, Social and Cultural Rights and the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work. This Human Rights Policy states the Company’s unwavering commitment to human rights and the policy is provided to employees at our operating locations globally and to customers, suppliers, and other vendors.

The Company believes it is important to promote dignity and respect throughout our supply chain. Magnera expects its customers, suppliers, vendors and other business partners whose own actions may be directly linked to Magnera’s operations to respect and not infringe upon human rights.

As part of our commitment to respect human rights, we have established mechanisms to help identify, address and mitigate potential adverse human rights impacts that may be caused by our actions. To demonstrate and follow through on our human rights practices, we have global policies in place that include our Code of Business Conduct (“COBC”), Supplier Code of Conduct (“SCC”) and trade compliance policies. Our Board has full oversight over our COBC, which include monitoring our human rights practices.

Magnera is committed as an enterprise to the following globally acknowledged human rights principles, which we have identified as being of particular relevance to our business:

1. Labor Standards: We maintain labor standards including hours, working conditions, wages, and overtime pay practices that comply with the laws of the jurisdictions in which we operate.
2. Safe and Healthy Workplace: The safety and health of our employees is of paramount importance. We work to provide and maintain a safe, healthy, and productive workplace by complying with all applicable workplace health and safety laws of the jurisdictions in which we operate and addressing and remediating identified risks of accidents, injury and health impacts as necessary.
3. Freedom of Association: We respect our employees' right to freedom of association, including the right to be a member of a union, works council or other representative body. We will always collectively bargain in good faith where required in accordance with applicable law.

Collective bargaining agreements may cover issues such as health and safety, working hours, overtime, wages, career development, harassment, etc. We do not tolerate discrimination or adverse treatment of employees for their participation in collective bargaining.

4. Forced and Child Labor: We prohibit the use of all forms of forced labor both internally and throughout our supply chain, including prison labor, indentured servitude, bonded labor, modern forms of slavery and any form of human trafficking. We prohibit child labor and our sites and operations verify the age of our employees at the time of hire. We have no tolerance for modern slavery, forced labor, child labor and any form of human trafficking and will work with our business partners and suppliers to ensure strict adherence to these principles.

5. Wages and Benefits: We compensate our employees competitively relative to the industry and local labor market, and in accordance with terms of applicable collective bargaining agreements. We work to ensure full compliance with applicable wage, work hours, overtime and benefits laws. We also offer our employees the opportunity to improve their skills and capabilities. As a term of our SCC, we also expect our business partners to also pay at least the minimum wage or the appropriate prevailing wage, whichever is higher, comply with all legal requirements on wages, and provide any fringe benefits required by law, contract and collective bargaining agreement. Hiring, promotion, and reward decisions are based solely on qualifications, experience and skills.

6. Diversity & Equal Opportunities: We value the diversity and experiences of our workforce and strive to provide an inclusive work environment with equal opportunities for all individuals. We support women's and minority groups' rights, as well as indigenous rights (given the diverse geographies in which we operate). We are committed to ensuring that all employment decisions are based on employees' skills, job-related abilities, performance and other factors relevant to a job's specific needs. We do not tolerate discrimination on any basis recognized under applicable local laws, including but not limited to gender, sex, race, ethnicity, color, nationality, national origin, social origin, disability, age, religion or belief, political opinion, sexual orientation, gender identity or expression, or any other protected characteristic.

7. Non-Discrimination: In all aspects of employment, such as recruitment, compensation and benefits, training, promotion, transfer and termination, we will treat individuals fairly and in a non-discriminatory manner, solely according to their abilities to meet the requirements and standards of their role. Any reported instance of discrimination will be promptly investigated and fair, timely and proportionate remediation will be implemented to include, as needed, ensuring the protection, support and restoration of employees, whenever possible.

8. Respectful Workplace: We are committed to a workplace in which individuals treat one another with dignity and respect, regardless of differences. We prohibit abusive, hostile, harassing, retaliatory, or offensive conduct towards others in the workplace.

9. Security Measures: We aim to ensure a safe and secure work environment and will continue to engage with local law enforcement and security forces consistent with applicable local laws and relevant international standards and guidelines. We will always balance the need for a safe and secure workplace while respecting individuals' privacy and other human rights.

10. Right to Water: We recognize the right to water as a fundamental human right. We respect the human need for sustainable water supplies, safe drinking water, and protection of both ecosystems and communities through pollution control.

11. Respect for Community Rights to Land: We respect the rights and titles to property and land of individuals, indigenous people and local communities. Any use of land shall adhere to relevant and applicable principles of complete disclosure and transparency and free, prior and informed consent.

12. Business Partners: We expect our customers, suppliers, contractors, vendors and other business partners to adopt appropriate and compliant standards of conduct, use sound and ethical business practices, and respect human rights. We reaffirm these expectations in our COBC and SCC, and our SCC, which is incorporated in the Company's standard contracts, clearly states our requirement for compliance throughout our supply chain.