



BCORP Documentation

ESG Initiatives





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Verification Statement

To the Board of : LE GROUPE INTERSAND INC. AND INTERSAND AMERICA CORP.

MNP LLP (MNP) has been retained by Le Groupe Intersand Inc. (Intersand) to verify, as an independent third party, the greenhouse gas emissions statement (GHG statement) of « Le Groupe Intersand Canada Inc. » and « Intersand America Corp. ». Intersand is responsible for the preparation of the GHG

statement in accordance with the *GHG Protocol*

Corporate Accounting and Reporting Standard (GHG Protocol). For the period from January 1 to December 31, 2023, Intersand has reported a total of 844.93 tCO₂e for Scope 1, and 604.23 tCO₂e for Scope 2, 140,840.87 tCO₂e for Scope 3, and 142,290.04 tCO₂e in total emissions.

The first version of this verification report was submitted on 23 October 2025 for the initial Intersand GHG statement. After receiving a revised version of the statement, MNP updated its verification report to resolve a minor non-conformity. The verification was performed in accordance with ISO 14064-3:2019

to obtain a reasonable level of

assurance for Scope 1 & 2 emissions, and a limited level of assurance for Scope 3 emissions. The objective of the verification was to confirm that the GHG statement complies with the requirements of the GHG Protocol and is free of material discrepancies.

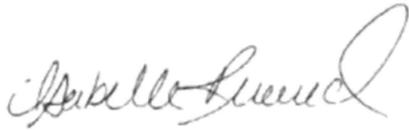
MNP is responsible for expressing an opinion on the GHG statement based on the verification. To this end, the verification team reviewed the documents provided and performed the following evidence-gathering procedures to assess GHG statement:

- ✓ Review of facilities included within the organizational boundary;
- ✓ Review of GHG emission sources included within the inventory boundary;
- ✓ Assessment of the GHG quantification methodologies used, including verification of emission factors applied;
- ✓ Recalculation of reported GHG emissions;
- ✓ Assessment of compliance with maintenance and calibration requirements for measurement devices used to collect GHG data;
- ✓ Tracing and verification of data used in GHG emission calculations;
- ✓ Assessment of data quality management procedures and accuracy of emission calculations;
- ✓ Assessment of document retention and record-keeping practices;
- ✓ Assessment of the GHG report's conformity with the GHG Protocol requirements.

The data and records corroborating the GHG report are based on historical records that come from measurements or estimations made by Intersand or by invoices from its suppliers.

MNP concludes, with a reasonable level of assurance for Scopes 1 and 2, and with a limited level of assurance for Scope 3, that Intersand's GHG statement contains no material discrepancy in emissions and was prepared in accordance with stated verification criteria.

Therefore, the verification statement is positive.



Isabelle Renaud, CPA

Partner, Managing Director, GHG Services and Audits
CPA auditor, public accountancy permit n° A129294

MNP LLP

Standards Council of Canada accreditation number: 07002

October 31, 2025



STUDY REPORT – LIFE CYCLE ANALYSIS OF FOUR LITTER PRODUCTS OF INTERSAND INC.

AUGUST 2024

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Objectives and Scope of the Study

Context of the Mandate

This study report was carried out over the period February 2024–August 2024 by Camille Miloyan and Leyla Lardja of the company COESIO, a consulting firm specializing in strategy and sustainable development, with the support of Kim Beauregard, Nancy Collins, and Thomas Dubois of the company Intersand Inc.

The study was commissioned by Intersand Inc. with the aim of increasing knowledge of the environmental footprint of three of the company's products, in order to make informed strategic decisions.

The study was carried out in compliance with the ISO 14040/14044 standard.

The study covers the following litter products:

- 'OdourLock Unscented', produced in Quebec (abbreviated hereafter as 'OdourLock-QC'),
- 'OdourLock Unscented' produced in the United States (abbreviated hereafter as 'OdourLock-US'),
- 'EcoLife'
Product in development, which will be referred to in this report as 'Purrlite'.

The characteristics of the different products (mass, material) will be detailed in the section of the report entitled "Product Descriptions."

This document contains confidential information about Intersand and its products. For this reason, the full report cannot be made public. If you have any questions, please contact us at info@intersand.com



Projet Communauté Durable

Par SolutionsWill, experts du marché volontaire de carbone depuis 2007.



C'est quoi?

Premier projet carbone regroupé au Canada vérifié Verra, la Communauté Durable facilite la transition verte des PME en leur fournissant des outils adaptés à leur réalité d'affaires. Grâce à un modèle de mutualisation des coûts, elle rend le marché volontaire du carbone accessible sans frais initiaux et finance la décarbonation locale.

Données de base

Méthodologie: VM0018

ID: VCS-929 et VCS 3004

Certification: VCS de Verra

Territoires: Québec et Ontario, CA

Promoteur: Solutions Will Inc.

Statut projet: enregistré

Estimation réductions annuelles: +3M tonnes CO₂e

Type de projet: demande énergétique et gestion des déchets

Durée du projet: 01-2010 à 12-2029 (renouvelable)

En chiffres



+ 2,7 M de crédits carbone certifiés VCS



13 secteurs industriels représentés



+ 3,8 M \$CA reversés aux membres



+ 160 entreprises participantes

+10 années d'existence



3 bénéfices clés du projet



Un accès unique pour faciliter et accélérer la décarbonation des PME locales



Premier et unique projet parapluie vérifié VERRA au Canada (hub climatique)



Une solution clé en main et 80% des revenus carbone dédiés aux développeurs de projets

Géré par Solutions Will

Amortissement des frais de services

Audit initial et recommandations de réductions

Collecte et traitement des données

Qualification des projets

Quantification des réductions annuelles

processus MRV (Monitoring, Reporting et Vérification)

Vente des crédits carbone et distribution

Actualisations de la méthodologie projet

Géré par le membre

Réalisation et maintenance de projets écologiques

Contact

Investisseurs, partenaires, membres, acheteurs, médias...



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Repurposing Program

LAST REVISION: October 2025
Sustainable Innovation Department



Purpose and Commitment

At **Groupe Intersand Canada Inc.** and **Intersand America Corp** (collectively, “Intersand”), we recognize that environmental responsibility is fundamental to our mission of creating innovative, sustainable solutions for cats and their families. This Repurposing Program (“Program”) reflects our commitment to minimizing our environmental footprint by reducing waste sent to landfills, optimizing the use of resources, and supporting the development of a circular economy.

Intersand’s approach is rooted in doing the right thing, in the right way, every day. We embrace the UN Sustainable Development Goals (SDGs) as guiding principles and strive to incorporate them into all our operations. Our efforts in waste management support SDGs such as responsible consumption & production, climate action, and life on land.



Objectives

Through the implementation of a facility-wide repurposing program, Intersand seeks to:

- Prevent the waste of valuable materials ;
- Decrease greenhouse gas emissions associated with virgin material production ;
- Engage employees and management in continuous improvement initiatives ;
- Ensuring compliance with local regulations ;
- Demonstrate leadership in sustainable manufacturing practices.

Definition

Repurposing is defined as the process of reprocessing materials into new products. This practice prevents the waste of potentially useful resources, reduces the consumption of virgin raw materials, decreases overall energy usage, and mitigates greenhouse gas emissions when compared to the production of new materials.

Scope

The Program applies to all Intersand facilities, including:

- **Boucherville, QC (ICB)**
- **Saint-Alexis-de-Montcalm, QC (ICS)**
- **Etobicoke, Ontario (ICE)**
- **Windsor, Colorado (IAC)**

The scope of the Program includes the ongoing collection, handling, and recycling of standard materials that are commonly diverted from landfill streams. These materials include:

- **Mixed paper**, such as office paper, newspapers, and magazines.
- **Cardboard**, including boxes and packaging materials.
- **Mixed plastics**, encompassing rigid plastics and flexible films where accepted locally.
- **Glass**, such as bottles and containers.
- **Metals**, including aluminum, tin, and steel products.
- **Cat litter residues and production dust** generated during manufacturing and packaging processes.

By integrating these specific streams, Intersand ensures that its repurposing initiatives not only address traditional recyclable materials but also include the by-products directly connected to its core business activities, thereby reinforcing its commitment to environmental stewardship and circular economy principles.

Local Repurposing Context by Facility

Each Intersand facility must comply with local recycling rules. The table next page outlines the accepted materials by site and provides examples to guide proper sorting.

1) Bin Identification and Employee Guidance

To ensure proper sorting, each facility is equipped with clearly labeled recycling bins that correspond to the local recycling standards and waste streams identified above. The color and labeling of these bins are consistent with regional waste management practices to avoid confusion among employees. Signage is provided in local official primary language (French for Quebec’s facilities, and English for Ontario and Colorado facilities). Posters and visual guides are installed at key collection points to illustrate accepted and prohibited materials.

Current Status, Targets and Continuous Improvement

Intersand currently achieves an **overall diversion rate of 80% across all facilities**, supported by strong collecting, classification and recycling practices and local partnerships that enable the revalorization of litter dust, production waste, soft polyethylene plastics and plastic emptied tote tanks. While this performance reflects significant progress, there is an opportunity to improve measurement systems to gain more precise, site-specific data.

Our goal is to reach a 90% diversion rate, which will be achieved by strengthening data tracking and developing new revalorization avenues in collaboration with additional local partners. We plan, in 2026, to complete Material Flow Cost Analysis (MFCA) in at least 2 of our 4 plants to identify remaining material streams that may be better repurposed. These initiatives will allow us to reduce the volume of waste sent to landfill and enhance the environmental and community impact of our operations.

To support this commitment in future years, Intersand will monitor and audit recycling streams on an annual basis, share results internally to board of directors to guide decision-making, and provide annual training sessions to plant managers to ensure employees are informed, engaged, and aligned with best practices and evolving sustainability standards.

TABLE 1: REPURPOSING ROUTE PER MATERIAL STREAM AND FACILITY

Material Stream	What to Include	Boucherville, QC (ICB)	Saint-Alexis, QC (ICS)	Etobicoke, ON (ICE)	Windsor, CO (IAC)
Mixed Paper	Office paper, newspapers, envelopes (w/o plastic windows), shredded paper in clear bags.	Yes Blue Bin	Yes	Yes	Yes
Cardboard	Corrugated boxes, packaging boxes, flattened cartons (w/o plastic tape).	Yes Blue Bin	Yes	Yes	Yes
Polyethylene compressed plastics	Clean plastic film, stretch wrap, liners, monolayered cat litter packaging.	Yes Contract with independent repurposer	Yes Contract with independent repurposer	Not yet	Yes Contract with independent repurposer
Mixed Plastics	Plastic bottles, rigid containers, multilayered cat litter packaging (see below)	Yes Blue Bin	Yes (rigid only)	Yes (#1, #2, #5)	Yes (#1, #2 only)
Glass	Clear, green, and brown glass bottles or jars (rinsed, no lids)	Yes Blue Bin	Yes Blue Bin	No – drop-off only	No – drop-off only
Metals	Aluminum cans, steel cans, clean foil, metal lids	Yes Consignaction Bin for cans Blue Bin for the rest Revalorized	Yes Consignaction Bin for cans Blue Bin for the rest Revalorized	Yes	Yes Blue Bin
Cat Litter Dust & Residues	Production dust and waste litter generated during manufacturing and packaging	locally	locally	Revalorized locally	Revalorized locally
Tote tanks	Emptied, soiled tote tanks of 1025L in plastic and metal structure	Yes Contract with independent repurposer	Yes Contract with independent repurposer	Not yet	Not yet
Soft Plastics / Specialty Items	Multilayer packaging, laminated bags	Separate drop-off	Separate drop-off	Separate drop-off	Separate drop-off

Roles and Responsibilities

Role	Responsibilities
Sustainability Team	Program oversight, reporting, partner and opportunity research.
Plant Managers	Ensure local compliance and employee training, waste inventory, improvement of waste sorting.
Employees	Proper sorting of materials and participation in awareness initiatives.
Procurement Team	Collaborate with suppliers to minimize non-recyclable packaging, Research supplies with less protective or secondary and tertiary packaging

Authorization

Authorized representative (First Name, Last Name)	Kim Beauregard
Title	Director – Sustainable innovation
Signature	



Supplier Code of Conduct

Version 1.2

Effective date : November 25th, 2025



SUPPLIER CODE OF CONDUCT

(hereafter the « Code »)

I. INTRODUCTION

1. OUR APPROACH

Groupe Intersand Canada Inc., Intersand America Corp, and all affiliated entities (collectively, “**Intersand**”) are committed to being the benchmark and preferred partner in the pursuit of innovative solutions for animal hygiene and health. Intersand strives for excellence by adhering to the highest international standards and embodying the B Corp philosophy: ethics, transparency, environmental and social responsibility, and sound governance. Through this Code, we invite our Suppliers to join us in a collaborative and continuous improvement journey guided by these core principles.

2. PURPOSE This Supplier Code of Conduct establishes a shared framework of best practices and aims to ensure consistent application of our commitments throughout the supply chain. It draws upon internationally recognized references, including but not limited to: *OECD Guidelines for Multinational Enterprises*, *United Nations (UN) Guiding Principles on Business and Human Rights*, *Core Conventions of the International Labour Organization (ILO)*, *United Nations (UN) Convention Against Corruption*, *International Covenant on Civil and Political Rights*, *International Covenant on Economic, Social and Cultural Rights*; and *International standards on animal welfare and environmental protection*, including those of the World Organisation for Animal Health (WOAH).

3. SCOPE

This Code applies to all Intersand Suppliers in the context of their Business Relationships with our Group. Commitment, respect, innovation, and collaboration are at the heart of Intersand’s values. For the purposes of this Code:

- “**Supplier**” refers to any individual or entity (including its representatives, directors, shareholders, subsidiaries, affiliates, employees, agents, or eventual subcontractors, including logistical) providing goods or services to Intersand, including logistics partners.

- **“Business Relationship”** refers to any existing or potential verbal or written link or exchange between Intersand and the Supplier.

By engaging with Intersand, the Supplier affirms its commitment to integrate the principles of this Code into its business conduct. This Code governs the relationship between the Supplier and Intersand and does not confer rights to third parties. Its provisions contained herein supplement, but do not replace, any obligations set forth in any contract or legal agreement (including purchase order) entered into with Intersand. The Supplier shall communicate transparently with Intersand regarding its ability to comply with this Code and promptly notify Intersand of any compliance challenges.

4. COMPLIANCE AND CONTINUOUS IMPROVEMENT Intersand requires each Supplier to comply

with all applicable laws and regulations in every jurisdiction where it operates. Beyond legal compliance, adherence to this Code implies openness to internationally recognized standards and best practices, including Good Manufacturing Practices (GMP). Compliance with the values and requirements of this Code forms the foundation of our business relationship. Intersand acknowledges that implementing these standards is an evolving process.

Suppliers are encouraged to actively pursue continuous improvement, integrate best practices into their policies and operations, and demonstrate transparent compliance with the legal and normative obligations of the Code, particularly in areas such as business ethics, human rights, health and safety, environmental protection, and animal welfare.

Verification or support mechanisms may be implemented as needed, with Intersand’s assistance. Where adjustments are necessary, a reasonable timeframe will be granted to allow Suppliers to make progress. This process is based on constructive dialogue aimed at fostering a responsible supply chain.

In the event of non-compliance, Intersand will take proportionate measures, which may include suspension or termination of the Business Relationship if no concrete progress is observed within a reasonable timeframe.

II. FUNDAMENTAL PRINCIPLES

1. ETHICAL BUSINESS PRACTICES

a. Conflicts of Interest

The Supplier shall prevent any situation that may create an actual, potential, or perceived conflict of interest in its Business Relationship with Intersand, in accordance with applicable laws. The Supplier must promptly inform Intersand upon identifying such a situation, particularly when an Intersand employee may hold an interest in the Supplier’s activities.

b. Collusion and Corruption

The Supplier shall refrain from any form of corruption, whether direct or indirect, and shall not offer, solicit, or accept any personal, financial, or other advantage to obtain, retain, or grant preferential treatment, whether involving public or private third parties. This includes any attempt to influence a **“Public Official”**, defined as any individual holding an official position in a government, public enterprise, or international organization (e.g., the UN).

The Supplier must immediately notify Intersand if any member of its management or ownership holds the status of a Public Official. In all circumstances, the Supplier shall comply with applicable anti-corruption laws and regulations, including but not limited to *Corruption of Foreign Public Officials Act* (Canada), *Foreign Corrupt Practices Act* (United States) and *United Nations Convention Against Corruption*. The Supplier shall always apply the most stringent standard.

c. Criminal Activities

The Supplier shall not associate with or participate, directly or indirectly, in any criminal activity that may compromise the legality or integrity of its Business Relationship with Intersand. This includes, but is not limited to: money laundering, trafficking of illicit substances, human trafficking, slavery, forced labor, and concealment or laundering of proceeds from criminal activities.

The Supplier shall implement measures to prevent all forms of corruption, extortion, bribery, or facilitation payments. In case of suspicion or risk within its operations or those of its partners, the Supplier shall promptly inform Intersand.

d. Anti-Competitive Practices and Unfair Competition

The Supplier shall adopt fair and transparent business practices in accordance with all applicable competition and antitrust laws, including the *Competition Act* (Canada) or equivalent laws in its jurisdiction. The Supplier shall refrain from any collusion or unlawful agreement. In all its activities, the Supplier shall act with honesty and fairness, ensuring clear, accurate, and non-misleading communication. Upon request from Intersand, the Supplier shall provide reliable, verifiable information based on recognized methods, particularly regarding its environmental impact.

e. Intellectual Property

“**Intellectual Property**” refers to all rights, titles, or interests related to any creation resulting from intellectual or creative activity, including inventions, processes, works, software, trademarks, designs, data, know-how - whether registered or not. This includes notably: patents, copyrights, trademarks, industrial designs, trade secrets, and any improvements or derivatives. Intellectual Property also encompasses the right to act against any past, present, or future infringement.

The Supplier shall respect the Intellectual Property rights of others, including that of Intersand. Any use of Intersand’s Intellectual Property is permitted only under a written agreement specifying the terms of use. Throughout the Business Relationship, the Supplier shall implement appropriate measures to prevent unauthorized use, loss, theft, or disclosure of Intersand’s Intellectual Property, including by its employees, subcontractors, or partners.

f. Personal Data Protection

“**Personal Data**” refers to any information that identifies a physical person, directly or indirectly: name, address, geographic coordinates, digital identifiers, online preferences, or similar data.

The Supplier shall protect Personal Data collected or processed on behalf of Intersand by implementing appropriate measures to prevent loss, misuse, fraud, theft, disclosure, alteration, or unauthorized access. These measures must be proportionate to the sensitivity of the data and extend to its employees, subcontractors, and partners. The Supplier shall comply with applicable data protection laws, including the *Act Respecting the Protection of Personal Information in the Private Sector* (Québec) or any equivalent legislation.

g. Cybersecurity and Data Confidentiality

“**Confidential Information**” refers to any technical or non-technical data disclosed by Intersand, its employees, clients, or partners, relating to its operations, technologies, processes, software, business strategies, financial data, customer information, suppliers, pricing, specifications,

employees, or partners, as well as any know-how, trade secrets, or Personal Data - whether or not this information is formally protected, and regardless of how it is disclosed (whether verbally, in writing, or electronically).

The Supplier shall protect Intersand’s Confidential Information and, where necessary, enter into a prior confidentiality agreement. It shall implement appropriate security mechanisms to ensure the safeguarding, integrity, and confidentiality of such information, applying at least the same level of care as it does for its own confidential data, in line with industry standards of due diligence.

Use of Intersand’s Confidential Information is strictly limited to agreed-upon purposes, and any disclosure to third parties requires prior written consent, unless the information has legitimately entered the public domain. The Supplier shall promptly notify Intersand of any incident involving loss, disclosure, or unauthorized access to Confidential Information.

In terms of cybersecurity, the Supplier shall identify, prevent, and contain any incident that may affect Confidential Information, such as data breaches, ransomware, malware, and other IT vulnerabilities. Any confirmed or suspected breach must be reported to Intersand without delay.

The Supplier acts in compliance with applicable laws and regulations and is encouraged to adopt the following best practices:

- Ongoing training in data protection and security for all collaborators;
- A “Zero Trust” approach (systematic verification before granting access);
- Regular internal and external security audits (e.g., by a managed service provider);
- Simulations and continuity tests to ensure operational system resilience.

h. Force majeure

As part of their business relationship, Intersand and the Supplier agree to act collaboratively, transparently, fairly, and in good faith. They shall at all times maintain open and effective communication, including by responding diligently to any reasonable request for information.

In the event of any difficulty or temporary inability to perform all or part of their contractual obligations due to unforeseeable, unavoidable, or irresistible circumstances, external or beyond their control, Intersand and the Supplier shall make every reasonable effort, without undue delay, to:

- o Promptly inform the other party of the situation, specifying the nature of the difficulty, its anticipated impact, and estimated duration;
- o Share any relevant information to foster a mutual understanding of the issues;
- o Implement reasonable alternative solutions or mitigation measures to maintain, to the extent possible, the performance of their obligations or minimize any disruption.

Accordingly, the parties shall maintain an open and constructive dialogue to jointly assess, in a timely manner, the available options and make any necessary adjustments to the execution terms.

If the situation continues for more than thirty (30) days, Intersand and the Supplier shall review together the possible measures to preserve business continuity. In this context, Intersand may, at its sole discretion and in a spirit of collaboration, implement temporary or permanent solutions, including the suspension of certain obligations toward the Supplier or the use of an alternative supplier, without incurring any penalty.

The common objective remains to seek a balanced solution that respects the legitimate interests of both parties and promotes the continuity of a lasting and collaborative business relationship.

2. HUMAN RIGHTS Intersand adheres to the United Nations *Guiding Principles on Business and Human Rights* and

invites the Supplier to respect and promote these principles, including those applicable to workers, across all its activities. The Supplier is encouraged to support and uphold: the *Universal Declaration of Human Rights* (1948), the eight fundamental ILO conventions, and all relevant international standards. The Supplier shall ensure it does not cause or contribute to human rights violations and shall take steps to prevent any such harm.

a. Fair and Equitable Treatment

The Supplier shall provide its personnel with a work environment based on fairness and respect, free from any form of discrimination, in accordance with ILO *Convention No. 111 on Discrimination*. The Supplier shall ensure a workplace free from harassment, intimidation, threats, violence, and abuse, and shall respect privacy when collecting or processing Personal Data. Where subcontractors are involved in employee management or security, the Supplier shall ensure they apply the same principles of fairness and equity.

b. Wages, Benefits and Working Hours

The Supplier shall guarantee its employees a decent wage, at least equal to the highest applicable standard among laws, collective agreements, or industry norms, sufficient to meet essential needs for themselves and their families under decent working conditions.

Working hours, overtime pay, breaks, rest periods, leave, and parental leave shall comply with applicable laws and standards, without abusive deductions or discrimination. Unless local law provides greater protection, weekly working hours shall not exceed 60 hours; employees shall receive at least one day of rest every six days; and all overtime shall be voluntary and compensated at a premium rate.

c. Freedom of Association

The Supplier shall respect each employee's right to freely associate, join unions, engage in collective bargaining, and assemble peacefully - or to refrain from doing so - according to applicable laws and ILO conventions. The Supplier is encouraged to foster an open dialogue with employees and their union representatives.

d. Child Labor, Forced Labor, and Modern Slavery

The Supplier shall comply with ILO *Convention No. 138 on Minimum Age* and ILO *Convention No. 182 on the Worst Forms of Child Labor* which prohibit child labor and the most dangerous forms of exploitation. The Supplier shall not employ any child under 15 years of age (or 14 years of age in certain developing countries). For workers under 18, only safe jobs compatible with their education and development are permitted. All hiring shall comply with national minimum age laws, and young workers shall be protected from any activity that may harm their physical, mental, or emotional development.

The Supplier shall also prevent all forms of forced labor or modern slavery, including debt bondage, human trafficking, and coerced labor. No individual shall be forced to work against their will, and the Supplier shall ensure its subcontractors uphold these standards.

3. HEALTH AND SAFETY

The Supplier shall adopt all necessary measures to prevent occupational injuries and illnesses and shall provide a healthy and safe working environment.

a. Workplace Environment and Employee Housing

The Supplier shall apply health and safety standards in accordance with applicable laws and regulations to ensure a healthy, safe, and sanitary workplace for its employees. This includes: access to potable water; adequate ventilation and lighting; sanitary facilities; protective equipment and

suitable workstations. The Supplier shall take all necessary steps to prevent accidents and injuries, ensuring that each employee has the required skills and equipment. The physical well-being and mental health of personnel shall be considered.

Where the Supplier provides housing for employees, such accommodations must be safe and clean, separate from the workplace, compliant with legal standards, and equipped with continuous access to potable water, adequate sanitary facilities, heating, ventilation, and reasonable personal space.

b. Emergency Preparedness and Response

The Supplier shall anticipate emergency risks in the workplace and in employee housing by implementing preventive measures, emergency response plans, and evacuation procedures. The Supplier shall regularly train employees, conduct simulation exercises, and ensure the availability of necessary equipment (e.g., first aid kits, detectors, fire extinguishers, accessible emergency exits) to enable a rapid and safe response.

c. Product Safety

The Supplier shall comply with all applicable standards related to product quality, manufacturing, distribution, and safety, as well as Intersand's standards for hygiene, handling, preparation, packaging, and distribution. At every stage, the Supplier shall prevent contamination or degradation and guarantee that products meet their intended use. The Supplier shall promptly inform Intersand of any risk or change that may affect product safety, including modifications to composition, ingredients, processes, or certifications.

d. Hazardous Substances

The Supplier shall identify and control hazardous substances or chemicals used, stored, transported, or disposed of in its operations. It shall comply with applicable safety laws, train and educate its employees on associated risks, and adopt safe management practices. The Supplier is encouraged to favor safer alternatives and establish emergency procedures to reduce the risk of contamination or accidents.

4. ENVIRONMENT AND ANIMAL WELFARE Intersand places environmental responsibility and animal welfare at the core of its practices, aiming to reduce its ecological footprint, preserve natural resources, and comply with international standards, including those of the World Organisation for Animal Health (WOAH).

a. Compliance with Environmental Laws

The Supplier shall comply with all applicable environmental laws and regulations in the countries where it operates. The Supplier shall strive to minimize the environmental impact of its activities and pursue continuous improvement in environmental performance. It shall maintain up-to-date regulatory permits and fulfill all legal obligations.

b. Protection of Natural Ecosystems and Biodiversity

The Supplier shall adopt practices that limit the impact of its activities on biodiversity and ecosystems, by protecting natural habitats, avoiding contributions to biodiversity loss and favoring legal and sustainable sourcing practices, according to the United Nations *Convention on Biological Diversity*.

c. Energy, Greenhouse Gas (GHG) Emissions, and Climate Change

The Supplier shall seek to improve energy efficiency, reduce consumption of natural resources, and limit pollutant emissions. The Supplier is encouraged to conduct an inventory of its GHG emissions (Scopes 1, 2, and ideally 3) and to implement concrete solutions to reduce them, prioritizing the adoption of renewable energy and the continuous improvement of its practices.

d. Waste and Wastewater Management

The Supplier shall apply responsible practices in accordance with local and international laws for managing solid and liquid waste and emissions. This includes:

- Implementing strategies to reduce, reuse, and recycle its waste, including for that associated with products sold to Intersand;
- Handling, storing, and disposing of waste in ways that pose no risk to health or the environment;
Strictly managing any solid, liquid, or gaseous substances that may harm human health or
- the environment, to preserve soil, water, and air quality;
Installing systems and procedures to prevent leaks, accidental spills, and contamination,
- including emergency plans and containment equipment;
- Maintaining an up-to-date register of the nature, quantity, routing, and disposal of waste and emissions, available upon request.
-

Intersand encourages the Supplier to adopt recognized environmental management systems (e.g., ISO 14001) to ensure continuous improvement of its practices.

e. Animal Welfare and Prohibition of Cruel Animal Practices

Where animals are used, the Supplier shall act ethically by: Favoring validated alternatives; minimizing the number of animals used and reducing all forms of suffering. Before any experimentation, the Supplier shall verify the absence of recognized alternatives and ensure that its facilities and those of its partners comply with the highest animal welfare standards.

Intersand seeks to prevent all forms of cruelty toward animals in its supply chain. The Supplier shall avoid any method or treatment likely to cause (i) thirst, hunger, or malnutrition; (ii) physical or physiological discomfort; (iii) pain, injury, or disease; (iv) fear, distress, or chronic stress; or (v) restriction of natural behavior. This includes, but is not limited to: live plucking, use of animal fur or angora wool, and any invasive testing or experimentation, except where legally permitted.

f. Compliance with National Animal Welfare Laws

The Supplier shall comply with all applicable animal welfare laws and regulations in the countries where it operates. This includes, but is not limited to standards for treatment, transport, and slaughter; requirements for housing, feeding, and veterinary care; and regulations governing animal experimentation, trade in protected species, and agricultural practices.

g. Commitment to Responsible Farming

Where applicable, the Supplier shall adopt animal farming practices that respect animal welfare, including, without being limited to, providing environments suited to the natural needs of each species; avoiding extreme confinement or unjustified mutilation; using farming methods that minimize stress, pain, and disease risk; and ensuring traceability of farming practices throughout the production chain.

The Supplier is encouraged to demonstrate concrete commitment, notably through continuous improvement of practices; staff training; voluntary certification and engagement with animal welfare experts.

III. CODE ENFORCEMENT

1. COMMUNICATION OF THE CODE

The Supplier shall ensure that this Code is communicated to its employees, agents, subcontractors, partners, and any stakeholders involved in the provision of goods or services to Intersand. The communication must be clear, accessible, and adapted to local and linguistic contexts. The Supplier shall also ensure that the principles of this Code are understood, implemented, and respected throughout its supply chain, where applicable.

2. CONFIDENTIAL REPORTING

To report any concern, or actual or potential breach of this Code, the Supplier shall contact the Intersand team through one of the following channels:

- Quality and Regulatory Affairs Team (Intersand)
- Phone: 1-450-449-7070 ext. 370 or toll-free 1-877-242-7263
- Email: regulatory@intersand.com
- Online form: <https://intersand.com/en/privacy-policy/>

The report must include:

- A detailed description of the situation;
- The parties involved;
- Any actions already taken, if applicable,

All reports will be treated with the strictest confidentiality. No retaliation will be tolerated against any person who, in good faith, reports a breach or concern related to this Code.

3. AUDIT

Intersand reserves the right to verify the Supplier's compliance with this Code and the accuracy of any information provided under it. Such verifications may include audits conducted by Intersand or a

designated external resource, with access to relevant facilities and records. The Supplier agrees to fully cooperate, with notice provided up to 30 days for a standard visit or up to 48 business hours in cases of serious non-compliance.

4. REMEDIAL MEASURES

In the event of a breach of this Code, Intersand commits to working with the Supplier to identify and implement appropriate remedial or improvement measures, based on the nature and severity of the breach. These measures may range from a formal warning, a request for corrective action within a reasonable timeframe through suspension or termination of the Business Relationship, at Intersand's sole discretion.

IV. ACCEPTANCE

Unless otherwise agreed in writing, any Business Relationship between Intersand and the Supplier is governed by this Code. The Supplier's acceptance of the Code is deemed to occur upon signing the Code, fulfilling a purchase order or receiving full or partial payment for products or services from Intersand. Any differing or additional terms proposed by the Supplier shall only be valid if expressly accepted in writing by Intersand.

Code of conduct supported and authorized on November 25th, 2025 by :



Francis Robert

Principal Vice-President – Operational Strategies, Quality and Innovation

REVISIONHISTORY

Followup				
Version	Approved by	Effective Date	Decision/Resolution	Comments
V1.0	ESG Committee	June 2 nd , 2025	Based on ECPAR and Coesio model	N/A
V1.1	Affilia inc.	September 9 th , 2025	Legal revision per Canadian and U.S. obligations	Enhanced definitions, enforcement, acceptance clauses
V1.2	Executive Leadership and Affilia inc.	November 25 th , 2025	Enhanced force majeure, GMP, and animal welfare clauses	Published on website and noted on all purchase orders
Review/Update Frequency			As needed, or at least once every three (3) years	
Enforcement Resaponsible			Director of procurement	