



January 1, 2019

To Whom It May Concern:

Polyconcept North American (PCNA) is committed to conducting its business affairs in a socially responsible and ethical manner consistent with all applicable national and local legal requirements, customs, and published industry standards pertaining to employment and manufacturing.

Our policies and practices ensure PCNA maintains fair and decent working conditions throughout our business operations. We require our suppliers to do so as well. We strive to adhere to a strict Code of Business Conduct and conform to the standards listed below:

- **Forced Labor** – PCNA does not use any type of forced labor, whether in the form of prison labor, indentured labor, bonded labor, or otherwise.
- **Child Labor** – PCNA does not employ people under the age of 15, or the minimum age for the completion of compulsory education, or the minimum age of employment required by law in the country of manufacture, whichever is higher.
- **Harassment or Abuse** – At PCNA, every employee is treated with dignity and respect. No employee shall be subject to any physical, sexual, psychological, or verbal harassment or abuse.
- **Health and Safety** – All employees shall be provided with a safe and healthy working environment to prevent accidents and injury to health arising out of, linked with, or occurring in the course of work or as a result of the operation of PCNA facilities.
- **Wages and Benefits** – PCNA recognizes that wages are essential to meeting employees' basic needs. PCNA pays all employees at least minimum wage as required by all applicable local laws and provides all legally mandated benefits.
- **Hours of Work** – PCNA's work week is scheduled Monday through Friday and shall not exceed 48 hours on a regular basis. Except for in extraordinary business circumstances PCNA employees do not work more than either (a) the limits on regular and overtime hours allowed by local law or (b) a maximum 60 hours a week inclusive of overtime. All overtime is consensual and shall be paid at a premium rate. Employees are entitled to one day off in every seven-day period.





- **Overtime Compensation** – In addition for compensation for regular hours of work, all PCNA employees are compensated for overtime hours at such premium rate as is legally required by law.
- **Non-Discrimination** – PCNA treats its employees strictly according to his or her abilities and qualifications and shall not discriminate its employment practices on the basis of race, color, religion, sex, age, physical disability, origin or any other basis prohibited by law.
- **Ethical Business Practices** – PCNA runs its business in accordance with the highest standards of ethical behavior.
- **Undue Influence** – In accordance with the requirements imposed by the Consumer Product Safety Commission (CPSC), PCNA ensures that all employees involved in our testing program, are trained and familiar with what actions or statements could be considered 'undue influence' and strictly prohibit any action or statement that undermines the credibility and validity our testing process or could yield false testing results from a third party testing lab.

Sincerely,

A handwritten signature in black ink, appearing to read 'David Nicholson', is written over a light gray background.

David Nicholson
President