



Report Pursuant to Canada Bill S-211, An Act to enact the Fighting Against Forced Labor in Supply Chains Act and to amend the Customs Tariff

This report is made pursuant to Canada Bill S-211, *An Act to enact the Fighting Against Forced Labour in Supply Chains Act and to amend the Customs Tariff* and is filed by Westlake Corporation, which directly or indirectly owns the following entities that have a place of business in Canada, do business in Canada, or have assets in Canada:

Entity	Country in which entity is based
Westlake Canada Inc.	Canada
Westlake Chemical Canada Inc.	Canada
Westlake Chemicals & Vinyls LLC	USA
Westlake Compounds LLC	USA
Westlake Dimex LLC	USA
Westlake Epoxy B.V.	Netherlands
Westlake Epoxy Inc.	USA
Westlake Longview Corporation	USA
Westlake Petrochemicals LLC	USA
Westlake Pipe & Fittings Corporation	USA
Westlake Polymers LLC	USA
Westlake Royal Building Products, Inc.	USA
Westlake Royal Roofing LLC	USA
Westlake Royal Stone LLC	USA
Westlake Vinnolit GmbH & Co. KG	Germany
Westlake Vinyls Company LP	USA
Westlake Vinyls, Inc.	USA

The terms “we,” “our,” “us,” the “Westlake group,” and the “reporting entities” refer to the aforementioned entities, which are the subject of this report.

Reporting Period

This report covers activities undertaken by the Westlake group from January 1, 2023 to December 31, 2023.



Structure, Activities and Supply Chain

The Westlake group are part of a larger global group of entities that are owned directly or indirectly by Westlake Corporation, a U.S. publicly traded company listed on the New York Stock Exchange and headquartered in Houston, Texas. Westlake Corporation is an integrated global manufacturer with two business segments: Performance & Essential Materials and Housing & Infrastructure Products.

The Performance & Essential Materials business segment produces essential materials used in the agriculture, food, medical, construction, automotive, electrical, and cleaning sectors, among others. The reporting entities in the Performance & Essential Materials segment are Westlake Polymers LLC; Westlake Vinyls, Inc.; Westlake Petrochemicals LLC; Westlake Chemicals & Vinyls LLC; Westlake Longview Corporation; Westlake Vinyls Company LP; Westlake Canada Inc.; Westlake Chemical Canada Inc.; Westlake Epoxy Inc.; Westlake Epoxy B.V.; and Westlake Vinnolit GmbH & Co. KG.

Westlake businesses in the Housing & Infrastructure Products segment manufacture finished goods used in residential and commercial construction applications, such as residential siding; trim and mouldings; pipe and fittings; architectural stone; polymer composite, cement, clay, and steel roofing; and outdoor living products, including decking and matting. The reporting entities within Westlake's Housing & Infrastructure Products segment are Westlake Compounds LLC; Westlake Pipe & Fittings Corporation; Westlake Royal Building Products, Inc.; Westlake Royal Roofing LLC; Westlake Royal Stone LLC; and Westlake Dimex LLC.

Each of the reporting entities has supply chains that provide labour, goods, and services. The majority of suppliers for the U.S.- and Canada-based reporting entities are located in the United States and Canada. The majority of suppliers for Westlake Vinnolit GmbH & Co. KG and Westlake Epoxy B.V. are based in the European Union.

Policies in Relation to Forced Labour and Child Labour

Our [Supplier Code of Conduct](#) sets forth our interest in working with suppliers that take corporate social responsibility seriously.

Westlake's [Sustainable Procurement Policy](#) outlines the framework for our own procurement practices, including choosing suppliers that prohibit child labor and any form of forced labor and who take reasonable measures to prevent such practices in their operation or supply chains.

Westlake's [Code of Conduct](#) articulates the principles that being treated with dignity and respect is a basic human right, and forced labor, child labor, and substandard working conditions are prohibited in our supply chain. It is our policy that we will not knowingly do business with anyone who participates in these forms of labor.

Employees of the Westlake group, business partners, or other third parties may report unethical or improper conduct that may violate Westlake's Code of Conduct or Westlake's Supplier Code of Conduct through the EthicsPoint hotline, which is available online or by telephone. Concerns of possible violations of law, the Code of Conduct, or the Supplier Code of Conduct are investigated, and appropriate corrective measures, as deemed necessary, are taken to address concerns.

The aforementioned codes of conduct and policy are located at www.westlake.com.



Due Diligence Process in Relation to Forced Labour and Child Labour

All new, direct suppliers are subject to pre-contract screening. The reporting entities are actively working toward implementing a standard due diligence process for new suppliers that is intended to assist in identifying forced and child labor risks in their supply chains. The reporting entities are at different stages in their implementation.

Forced Labour or Child Labour Risks in Business or Supply Chains and Steps Taken to Assess and Manage Risk

We have begun the process of identifying and assessing labour or child labour risks within our businesses and in our supply chains.

The findings obtained through the Westlake group's complaints procedure inform the reporting entities' forced labor and child labor risk analysis.

Measures Taken to Remediate Forced Labour or Child Labour and Measures Taken to Remediate Loss of Income

We have not identified any forced labour or child labour in our activities and supply chains. Thus, we have also not identified any loss of income to vulnerable families resulting from measures taken to eliminate the use of forced labour or child labour in our activities and supply chains.

Training

We developed a plan for delivering online, interactive training on preventing human trafficking to targeted employees. The training is being delivered in 2024.

Assessing Effectiveness

We assess the effectiveness of the steps we have taken to prevent forced labour and child labour in our activities and in our supply chains by monitoring concerns raised through the reporting entities' EthicsPoint hotline.

Approval

This joint report is approved by the governing body of the entity that controls each entity included in this joint report, that is, Westlake Corporation, and such approval is evidenced by the signature of a member of the governing body of Westlake Corporation, the entity approving this report.

[Signature page follows]



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 entities listed above. Based on my knowledge, and having exercised reasonable diligence, I attest 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 authority to bind all of the entities submitting this joint report, effective as of May 31, 2024.

By: Westlake Corporation, a Delaware Corporation, and the ultimate parent of: Westlake Canada Inc.; Westlake Chemical Canada Inc.; Westlake Chemicals & Vinyls LLC, Westlake Compounds LLC, Westlake Dimex LLC; Westlake Epoxy B.V.; Westlake Epoxy Inc.; Westlake Longview Corporation; Westlake Petrochemicals LLC; Westlake Pipe & Fittings Corporation; Westlake Polymers LLC; Westlake Royal Building Products, Inc.; Westlake Royal Roofing LLC; Westlake Royal Stone LLC; Westlake Vinnolit GmbH & Co. KG.; Westlake Vinyls Company LP; and Westlake Vinyls, Inc.

DocuSigned by:
L Benjamin Ederington
Signature: _____
8B340C394C50468

Full name: Louis Benjamin Ederington
Title: Executive Vice President, Performance and Essential Materials, General Counsel and Chief Administrative Officer