

ENGINEERING A SUSTAINABLE FUTURE



2024 SUSTAINABILITY REPORT

TABLE OF CONTENTS

Message from CEO Dan McMullen	3
Who We Are	4
Locations, Markets and Applications	5
Star Plastics Timeline and Sustainability Journey	6
EcoVadis	8
Reducing Greenhouse Gas Emissions	9
Social Sustainability	10
Community Involvement	11
Safety & Health	12
Ethical Practices	13
Managing Resources, Product Carbon Footprint	14
Sustainability: EPD, reNova®, PFAS-Free	15
Material Recovery	16
United Nations' Sustainable Development Goals	16
GRI Content Index (with reference)	18



A Message from the CEO



Welcome to Star Plastics' inaugural sustainability report. While this may be our first formal publication, sustainability has been at the core of Star Plastics since our founding in 1988. Our business was built on the principles of recycling and environmental responsibility—values that continue to guide us today.

As we grow and evolve, so too, does our commitment to protecting the planet. We recognize that our actions have an impact beyond the walls of our facilities. We have a responsibility—to our employees, our communities, and future generations—to leave the world better than we found it.

That responsibility drives our efforts to reduce greenhouse gas emissions, minimize landfill waste, and continually improve our operations to lessen the environmental impact. We are proud of the strides we've made and remain focused on doing more. Sustainability is not just an initiative—it's a mindset embedded in our culture.

Equally essential is our unwavering focus on safety. At Star, safety is more than a priority; it's a fundamental part of who we are. Ensuring that every team member returns home safe each day is a commitment we uphold with pride.

We know that achieving lasting progress requires partnership. Together with our customers, suppliers, and communities, we are building a more sustainable future—one decision, one innovation, one action at a time.

Thank you for being a part of this journey.

Sustainably yours,

A handwritten signature in blue ink that reads "Daniel T. McMullen". The signature is fluid and cursive, with a prominent "M" and "L".

Daniel T. McMullen
Chief Executive Officer
Star Plastics

Who We Are: Where Performance Meets Responsibility

Driving Sustainable Innovation Across Industries

At Star Plastics, we are committed to optimizing performance, advancing innovative solutions, and building lasting trust. Our high-quality brands are designed to solve complex challenges while supporting our customers' sustainability goals. With a relentless focus on excellence, cutting-edge technology, and responsive service, we help drive progress across a wide range of industries. This diverse portfolio not only enables us to deliver tailored, sustainable solutions but also allows us to transfer insights and benefits from one sector to another—maximizing impact and creating long-term value.



35+ years in business, starting as pre-consumer recycler



99% on time delivery



~200 global employees



~100 million pounds processed annually



6 global plant locations



Full service analytical labs at each plant



Leaders in our local communities



130 UL yellow cards for over 130 product families



14 Six Sigma yellow belts, 2 green and 2 black belts

Global Locations

North America

Millwood, W.Va.
326 Jack Burlingame Dr.
Millwood, WV 25262
+1.304.273.0352

Ravenswood, W.Va.
1 Plastics Ave.
P.O. Box 249
Ravenswood, WV 26164
+1.304.273.5326

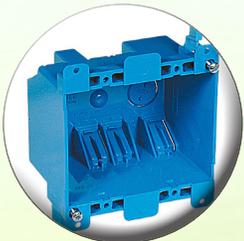
Evansville, Ind.
Trivalence
Technologies
3001 Maxx Rd.
Evansville, IN 47711
+1.800.209.2517



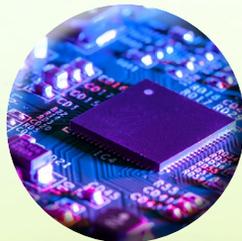
Asia Pacific
Shandong, China
Private Science and
Technology Innovation Park
Jilai Coordinated Region
Laicheng District,
Laiwu City
Shangdong Province,
China 27114
+86.189.6343.1919

Markets & Applications

Leveraging deep expertise across sectors such as electrical and electronics, construction, automotive, and telecommunications, Star Plastics delivers customized polymer solutions that balance performance, aesthetics, and environmental responsibility—helping customers meet their technical and sustainability goals.



Electrical



Electronic



Automotive



Telecommunications



Healthcare



Mass Transportation



Construction



Furniture



Appliances



Industrial



Sporting Goods



Packaging

1988
SDR Plastics,
Inc. founded with
60,000 sq.ft. plant
in Ravenswood, WV

1988
Recycling IT
equipment under
agreement with
Borg Warner to
process ABS

1990
SDR added
first 2
extruders

1991
Expanded
plant to
150,000
sq.ft.

1998
Millwood,
WV plant
opened,
with 60,000
sq.ft. Star
develops its
own product
lines

2002
Millwood
expanded
to 160,000
sq.ft.

2003
Launched first
postconsumer
recycled
product line

Our Sustainability Journey

Built on Innovation: Shaping the Future Since Day One



2005
Developed polymer separation technology line for electronic scrap plastics

2010
Star brand expanded to China plant

2020
Launched PC cold temperature impact-modified products

2021
Major investment by Akoya Capital

2022- 2023
Installed several twin-screw extruders and ancillary production equipment at both WV plants

2023
Launched Orion® engineering resins and reNova® recycled resins

2025
Launched PFAS Free PC compounds in Orion engineering resins and reNova recycled resins

STAR
PLASTICS®

EcoVadis Assessment and the Committed to Sustainability Badge

EcoVadis is a globally respected platform that evaluates companies' sustainability performance across key criteria, including environmental stewardship, labor and human rights, ethics, and sustainable procurement. Its rigorous assessment process culminates in a comprehensive score that reflects a company's commitment to responsible business practices and sustainable development.



Star Plastics' Recognition

In recognition of our efforts, Star Plastics has earned the EcoVadis Committed to Sustainability Badge—a meaningful milestone in our ongoing journey toward operational excellence and environmental responsibility.



Why This Recognition Matters

Acknowledgment of Progress: The badge affirms our active efforts to integrate sustainable practices into our operations and supply chains.

Performance Benchmarking: It provides a measurable benchmark, allowing us to compare our sustainability efforts against industry peers and identify areas for continued progress.

Enhanced Stakeholder Trust: This recognition strengthens stakeholder confidence—reassuring our customers, partners, and investors of our dedication to ethical and sustainable practices.

Pathway to Improvement: While this badge signifies solid performance, it also highlights opportunities for further advancement, encouraging continuous improvement and pursuit of higher-level distinctions.

Achieving the EcoVadis Committed Badge is both a validation of our current efforts and a catalyst for future progress. As a leader in engineered thermoplastic compounds, Star Plastics is committed to driving sustainable innovation that benefits not only our customers and suppliers but also the broader global community.

[View Star's EcoVadis Badge](#)



ISCC Plus Certification

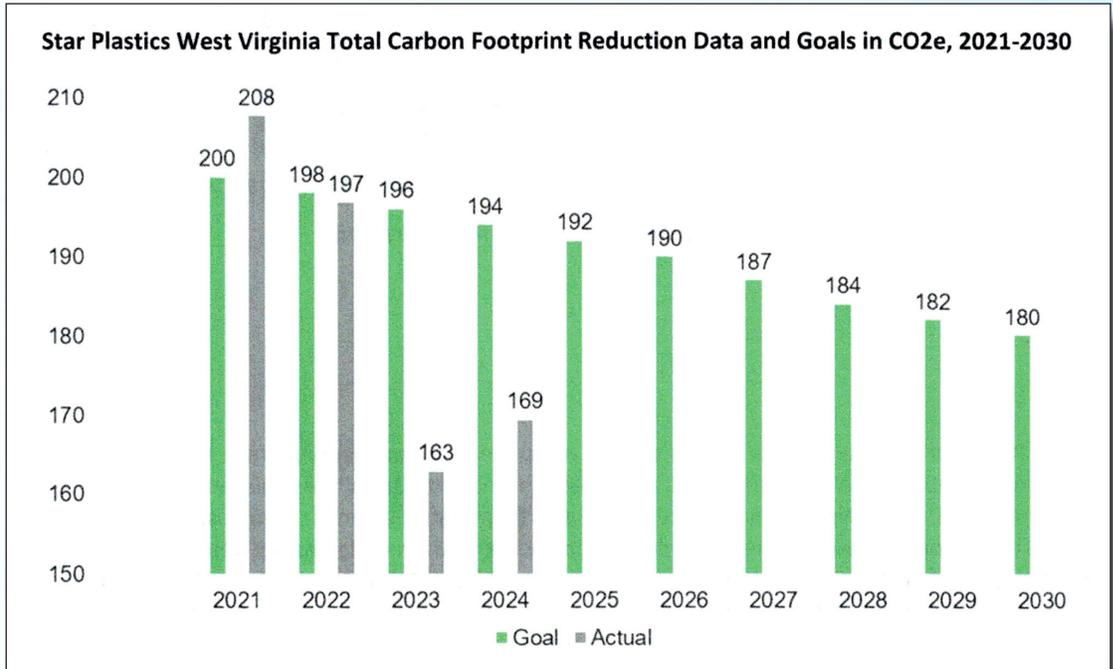
Star achieved the International Sustainability and Carbon Certification (ISCC). ISCC is an independent multi-stakeholder initiative and leading certification system supporting sustainable, fully traceable, deforestation-free and climate-friendly supply chains.



Sustainability Goals

2030 Carbon Reduction Targets

We have committed to reducing our Scope 2 greenhouse gas (GHG) emissions by 10% at our North American manufacturing facilities by 2030, using 2021 as its baseline year. Notable progress has been made, surpassing annual reduction targets in three of the last four years—including a 17% decrease in 2023 and 13% in 2024. These reductions are measured in CO₂e (carbon dioxide equivalent), encompassing CO₂ emissions and a range of other greenhouse gases such as methane and nitrous oxide.



Steps Toward Reducing Greenhouse Gas Emissions In 2024



- Progressing towards goal of increasing material recovery and reducing waste to landfill by 20% between the base year 2018 and 2028. The goal is 90% material recovery in 2028
- Conducted an energy audit at our plants, identifying areas of high usage and assessing equipment efficiency
- Optimized equipment and processes, including upgrading to energy-efficient motors/drives and implementing key performance indicators for operations performance
- Replaced traditional lighting with energy-efficient options, including LED
- Installed and upgraded energy-efficient HVAC units
- Educating employees on energy-saving practices
- Redirecting materials that would otherwise be sent to landfills to alternative uses, such as recycling, reuse, or energy recovery.
- Regularly maintaining equipment to ensure optimal performance
- Optimizing material usage and reducing waste
- Using energy-efficient water treatment and pumping systems
- Continuously monitoring and evaluating energy consumption and greenhouse gas emissions

Social Sustainability

At the heart of sustainability are the people who make it possible. Our employees bring the skills, creativity, and dedication that drive our success, and the way we support them is just as important as the products we create. By looking at human resources metrics—such as how we grow talent, keep our teams safe, foster diversity, and encourage long-term careers—we can tell a deeper story about the kind of workplace we're building. These measures help us see not only where we stand today, but also how we can keep strengthening our culture for the future.

Employees HR-trained: 100%

Total training hours: 12,996

Average hours of training per employee: 88.4

Employees receiving performance reviews: 100%

Absenteeism rate: 5%

Voluntary turnover rate: 19%

Health insurance coverage rate: 100% of full-time employees are eligible for company-sponsored health insurance

Average time to hire, production: 30 days or less

Average tenure: 9 years

Professional development:

The college tuition reimbursement plan is available to all eligible employees.

Star has two Six Sigma green belts and two black belts within our organization and has trained 14 employees that have achieved yellow belt status, .

Proportion of senior management hired from the local community: 50%

Male employees: 155

Female employees: 25

Ratio of Standard Entry Level Wage : Local Minimum Wage: 2.00



Community Involvement

Our employees actively give of their time and energy to help local schools, in ways such as building a new playground for Henry J. Kaiser Elementary School and participating in career days. They also spread kindness by actively supporting the Adopt-A-Family and Toys for Tots programs each year. Our founder and current Chief Strategy Officer Doug Ritchie, created lasting community resources by forming the Fund for Ravenswood with the Parkersburg Area Community Foundation (PACF). Grants from this Fund supported development of the Star Plastics Trails in Ravenswood, WV, as well as nearly \$700,000 in other local projects to date. Additionally, the SDR-Ritchie Family Scholarship Fund of PACF aids college-bound high school seniors—both dependents of Star Plastics employees as well as local residents—to pursue postsecondary education.

Star Plastics' commitment to community is deeply woven into our culture, and we are proud to continue building meaningful connections and opportunities year after year.

Volunteer Hours192
Raised for 2024 Adopt-A-Family..... Over \$8,000

Community Events Hosted

- Jackson County Chamber of Commerce Meetings (two per year)
- Community Foundation of Jackson County
- Star Plastics Trails ribbon cutting ceremony
- SDR-Ritchie Family Scholarship presentation

Community Partnerships:

- Fund for Ravenswood of the Parkersburg Area Community Foundation
- Henry J. Kaiser Elementary School
- Fairplain Elementary School
- Ravenswood Elementary School
- Ravenswood Middle School
- Ripley High School
- Gilmore Elementary School
- Ravenswood High School
- Community Foundation of Jackson County
- Jackson County Chamber of Commerce
- Jackson County Junior Fair
- Downtown Ravenswood Partners
- The Polymer Alliance Zone
- The National Center for Electronics Recycling



A truckload of toys, donated by Star employees, is delivered to the Jackson County collection center for the Toys for Tots program.



The Adopt-A-Family program, an annual Star holiday tradition, benefits local families in need.



Abigail Deaton was awarded the SDR-Ritchie Family Scholarship.

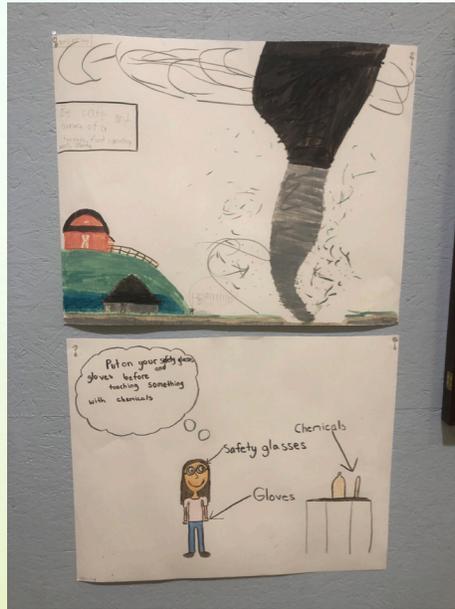
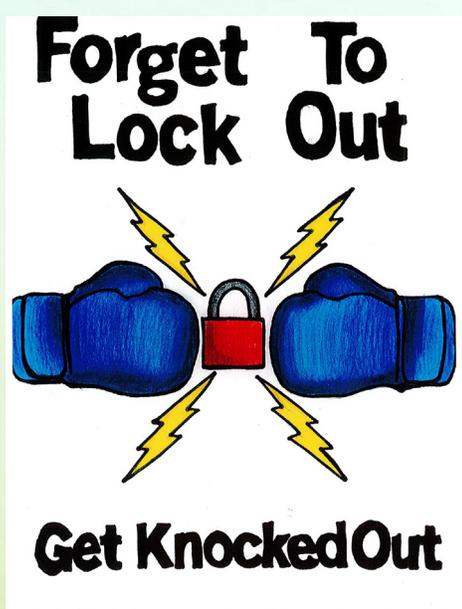


Second graders from Henry J. Kaiser Elementary were on hand for the grand opening of Star Plastics Trails in Ravenswood.

Safety & Health

Safety and health remain central to our sustainability commitments. Our Ravenswood plant recently reached two years without a lost time incident, while our Millwood facility achieved one year—both maintaining a Total Recordable Incident Rate (TRIR) and Lost Time Injury Frequency Rate (LTIFR) of zero. To build on this success, we launched the Safety Improvement Idea Project Raffle, rewarding employees for submitting actionable ideas that strengthen workplace safety. Safety is also a family value: children of employees designed posters and slogans displayed throughout our facilities, with the winning entry—“Forget to lock out? Get knocked out”—created by the daughter of Millwood maintenance leader Ricky Whited. Her artwork was featured on T-shirts distributed to employees during National Safety Month. Star is also applying to the Safety and Health Achievement Recognition Program (SHARP), administered by the U.S. Department of Labor. SHARP honors small to medium-sized businesses with exemplary safety and health programs.

Employees participated in the *Dash for Diabetes* to raise awareness for diabetes and those affected by it. Through the promotion of routine exercise and healthy eating for everyone, this event sheds light on the burden of diabetes and the importance of diabetes prevention. We hold annual health fairs on-site, offering free flu shots and other tests (PSA, A1C, lipid panel, etc.) for a reduced cost.



Ethical Practices

The Star Plastics Code of Ethics and Business Conduct guides all employees to act with integrity, respect, and accountability. It emphasizes compliance with laws and policies, fair competition, protection of confidential information, responsible use of company assets, and truthful reporting. Employees must avoid conflicts of interest, handle business courtesies appropriately, and communicate concerns without fear of retaliation. Leaders are expected to model these values, ensuring honesty, transparency, and respect remain central to Star Plastics' culture and success.

In 2024, Star reported no confirmed incidents of corruption, nor any legal actions for anti-competitive, anti-trust, or monopolistic practices.



Additional training in ethics, anti-corruption, bystander awareness of workplace harassment and diversity have been completed by all employees. These subjects are also reinforced at regular meetings held on site at our plants.

Star Plastics maintains a **confidential reporting hotline** that empowers employees to anonymously raise concerns related to ethics, compliance, and workplace integrity. The hotline supports reporting on issues such as fraud, financial or regulatory violations, conflicts of interest, misuse of company resources, and workplace concerns including discrimination, harassment, or abuse of benefits—helping ensure accountability and a safe, respectful environment for all.

Star Plastics' Equal Employment Opportunity policy commits to maintaining a workplace that is inclusive, respectful, and free from discrimination and harassment. Our policy ensures equal opportunity in all aspects of employment, including recruitment, advancement, training, and benefits, regardless of race, gender, age, disability, veteran status, or any other protected characteristic. We require prompt reporting of concerns, conduct fair investigations, provide ongoing harassment prevention training, and strictly prohibit retaliation against employees who speak up.

The **Diversity, Equity, and Inclusion Policy** affirms Star Plastics' commitment to a workplace that values and respects individual differences and ensures fair treatment for all employees, contractors, consultants, and vendors. The company promotes inclusion in hiring, development, and daily practices, encourages respectful communication and teamwork, and supports work-life balance. All employees are responsible for fostering an inclusive culture, completing annual diversity training, and treating others with dignity and respect. Discrimination or inappropriate behavior is not tolerated and will result in disciplinary action.

Managing Resources

We focus on using resources responsibly and finding practical ways to reduce waste. Our efforts include improving energy efficiency, managing water use with care, and extending the life of our materials. For example, we reuse gaylords and skids throughout our operations, keeping packaging in circulation longer and reducing the need for new materials. These practices reflect our commitment to minimizing environmental impact while supporting a more sustainable supply chain.

Water use intensity: 40.9 gallons/square foot

Electric use intensity: 0.116 kWh/pound

Reduced electric consumption: 69.354 kWh less in 2024 than in 2023

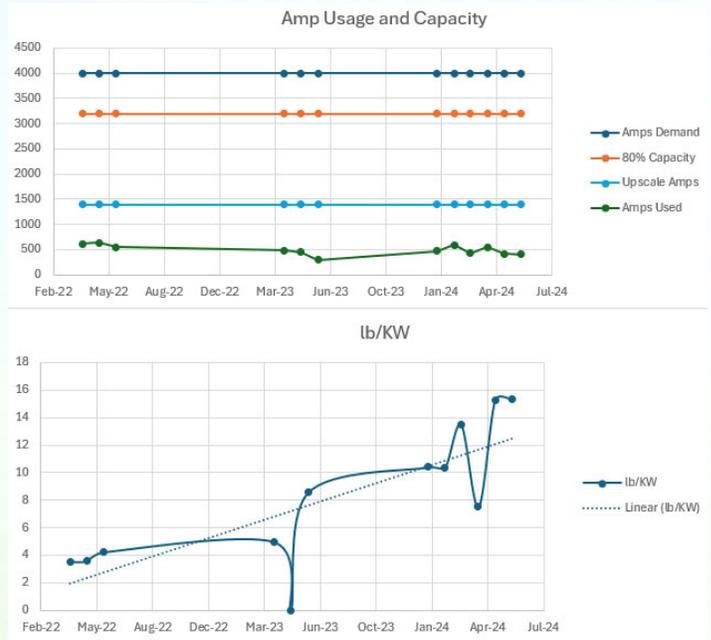
Electric Consumption: 1709.632 kWh

Reduction of GHG emissions: 4 metric tons less of CO₂e in 2024

Seven new twin-screw extruders installed since 2022: These modern units are much more energy efficient than their predecessors.

Skids and gaylords: Reused internally

Electrical Performance and Efficiency Trends



Product Carbon Footprint

Understanding and reducing our environmental impact means looking closely at the full life cycle of our products. A product carbon footprint measures the total greenhouse gas (GHG) emissions generated throughout a product's life—from the extraction of raw materials and manufacturing, through transportation, use, and end-of-life. Expressed in terms of carbon dioxide equivalent (CO₂e), this metric gives us a comprehensive picture of how our materials contribute to climate change.

By quantifying the carbon footprint of our products, we can identify opportunities to lower emissions across our operations and supply chain, whether through more efficient manufacturing processes, the use of recycled content, reduced energy intensity, or innovations in packaging and logistics. This approach helps ensure that our sustainability initiatives are measurable, targeted, and impactful.

Tracking product carbon footprint is not only a key step in reducing our environmental impact, but also in supporting our customers' own sustainability goals. Many of the industries we serve are committed to reducing the climate impact of their supply chains, and our ability to provide lower-carbon material solutions directly supports that journey.



Sustainable Practices

Environmental Product Declaration

We're developing our first Environmental Product Declaration (EPD), marking an important milestone in our sustainability journey. This EPD will deliver transparent, third-party verified data on greenhouse gas emissions—including carbon dioxide equivalent (CO₂e)—associated with the production of all color variations of our molding grade polycarbonate product containing mold release and UV protection.



This is another example of how we collaborate with our customers, demonstrating how working together with our partners drives meaningful progress. Beyond meeting a single

request, the EPD reflects Star's broader commitment to environmental responsibility and transparency. By providing reliable insights into product-level impacts, we empower our customers to make more informed decisions while strengthening trust in our sustainability practices.

Like our EcoVadis rating and ISCC certification, the EPD underscores our dedication to continuous improvement and industry-leading standards.



reNova® Validated Recycled Compounds

Our reNova® product line is a cornerstone of our commitment to advancing the circular economy. Every reNova resin is third-party validated for recycled content by UL Environmental. (UL2809-2), ensuring transparency and credibility for our customers. This underscores what makes us different.



The reNova portfolio offers flexibility in recycled content levels ranging from 5% to 100%, allowing customers to align material choices with their unique sustainability goals without compromising performance. This adaptability makes reNova an ideal solution for brands seeking to reduce their environmental footprint while maintaining product quality and consistency.



By integrating reNova resins into applications across diverse industries, we are helping our partners lower greenhouse gas emissions, divert plastic waste from landfills, and create products that support a more sustainable future.

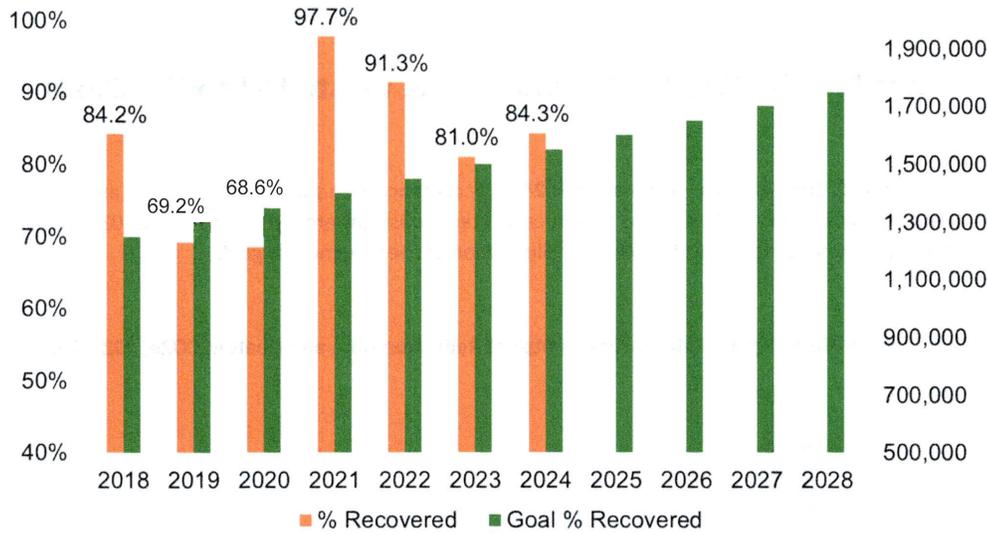
Star's current product portfolio includes over 30 reNova product grades, in PC, nylon 6, nylon 66, ABS, and PC/ABS. Recycled content can include pre-consumer (post-industrial or PIR), post consumer and ocean bound plastics.

PFAS Free Products

We're committed to advancing safer, more sustainable materials through the development of PFAS-free polycarbonate solutions. In response to growing environmental and health concerns, along with evolving regulations, we have introduced four Orion® engineering resin grades and four reNova® recycled resin products, all free from PFAS. Several grades are also halogen compliant and some include elevated RTIs. The reNova formulations incorporate up to 50% UL-validated recycled polycarbonate, combining performance with circularity.

Advancing Circularity Through Material Recovery

Star Plastics West Virginia Material Recovery Program Data and Goals, 2018-2028



As part of our long-standing commitment to sustainability, Star Plastics launched a formal material recovery program in 2017 aimed at increasing circularity and reducing landfill waste. The program set a goal to improve material recovery by 20% over a 10-year period, using 2018 as the baseline, with an ultimate target of achieving 90% material recovery by 2028.

So far, the results have been inspiring. In five

out of the seven years we've documented, we've recovered more material than our annual goal, with 2021 and 2022 recording scores exceeding the cumulative goal of 90% recovery.

The United Nations' Sustainable Development Goals

Star Plastics supports the United Nations' Sustainable Development Goals (SDGs). We're currently addressing (or continuing to address) several of these SDGs to lead to a more sustainable business and world.



Good Health and Well-Being – Ensure Healthy Lives and Promote Well-Being for All at All Ages

- Star Plastics supports safe and healthy communities through responsible environmental stewardship.
- Employees participate in several health challenges throughout the year including water intake, walking, and weight loss challenges.
- Star sponsors local school sports teams and has helped to fund and build a school playground.
- Our employees participate in charity walks and community events to support good causes.



Quality Education – Ensure Inclusive and Equitable Quality Education and Promote Lifelong Learning Opportunities for All

- Star has sponsored a scholarship for a local college-bound teen for the last five years.
- Star is a Partner in Education of Henry J. Kaiser Elementary in Ravenswood, W.Va., Star's hometown.
- Employees read to students, participate in mentoring activities, community days, and the funding and building of a new playground for the school in 2023.
- Star participates in job fairs for the high school and the community.
- Star funds a tuition reimbursement plan for our employees as well as encourages professional growth opportunities.



Gender Equality – Achieve Gender Equality and Empower All Women and Girls

- We're proud to employ and continue to promote women throughout the company.
- Paid parental leave policy in place for both parents.
- Instituting gender equality training for all employees in 2025.
- Employees attend the annual Women Breaking the Mold conference, one of the premier events for female professionals in the plastics industry.



Promote Inclusive and Sustainable Industrialization and Foster Innovation

- Internally, we have optimized our equipment and processes, including energy-efficient upgrades to motors and drives.
- Externally, Star customers use our products in infrastructure applications including retaining structures and outdoor electrical boxes.
- We are constantly working with our customers to provide material innovations and advancements to support their product innovations in markets such as building and construction, smart home, and electrification.



Responsible Consumption and Production – Ensure Sustainable Consumption and Production Patterns

- Implementation of water-saving measures and energy-efficient water treatment and pumping systems.
- Implementation of energy management systems and programs to reduce water, wastewater and electric usage while tracking through our sustainability dashboard.
- Star's hazardous waste management directives promote responsible consumption and production in our plants.
- Material-wise, Star brings in recycled materials as feedstocks and reuses product packaging.



Climate Action – Take Urgent Action to Combat Climate Change and its Impacts

- Star redirects materials that would otherwise be sent to landfills for alternative uses, such as recycling, reuse, or energy recovery with a goal of 75% redirection.
- Implementation of energy management systems and programs to reduce water, wastewater and electric usage while tracking through our sustainability dashboard.
- Star has committed to reducing greenhouse gas emissions by 10% by 2030 and has outlined over a dozen steps we have taken to reach this goal in 2024.
- Material-wise, Star brings in recycled materials as feedstocks and reuses product packaging.



GRI Content Index

Statement of use	Star Plastics, LLC, has reported the information cited in this GRI content index for the period January 1, 2024 through December 31, 2024 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-1 Organizational details	1) Star Plastics, LLC 2) Star is owned by Akoya Capital and is a privately held company 3) Millwood, West Virginia 4) Star has operations in the U.S., Canada, Mexico, and China.
	2-2 Entities included in the organization's sustainability reporting	The reporting entity, Star Plastics, LLC is majority owned and controlled by Akoya Capital
	2-3 Reporting period, frequency and contact point	Jan.-Dec. 2024. This is our first sustainability report, and we intend to publish one annually
	2-4 Restatements of information	None
	2-5 External assurance	This sustainability report is not assured by a third party
	2-6 Activities, value chain and other business relationships	a. Sectors, p. 5 b. Value chain: starplastics.com/about-star-plastics ; starplastics.com/custom-polymer-compounding/star-product-lines
	2-7 Employees	p. 10
	2-8 Workers who are not employees	
	2-9 Governance structure and composition	The reporting entity, Star Plastics, LLC is majority owned and controlled by Akoya Capital and their Board of Directors is Star's highest governance body
	2-10 Nomination and selection of the highest governance body	
	2-11 Chair of the highest governance body	Carr Preston, chairman of the board
	2-12 Role of the highest governance body in overseeing the management of impacts	
	2-13 Delegation of responsibility for managing impacts	
	2-14 Role of the highest governance body in sustainability reporting	
	2-15 Conflicts of interest	
	2-16 Communication of critical concerns	
	2-17 Collective knowledge of the highest governance body	Measures taken to advance collective knowledge, skills and experience
	2-18 Evaluation of the performance of the highest governance body	
	2-19 Remuneration policies	
	2-20 Process to determine remuneration	
	2-21 Annual total compensation ratio	
	2-22 Statement on sustainable development strategy	p. 3
	2-23 Policy commitments	p.13
	2-24 Embedding policy commitments	
	2-25 Processes to remediate negative impacts	
	2-26 Mechanisms for seeking advice and raising concerns	
	2-27 Compliance with laws and regulations	
	2-28 Membership associations	PLASTICS - Plastics Industry Association
	2-29 Approach to stakeholder engagement	
	2-30 Collective bargaining agreements	None

GRI Content Index (Page 2)

Statement of use	Star Plastics, LLC, has reported the information cited in this GRI content index for the period January 2024 through December 31, 2024 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Star Materiality Study, 2023
	3-2 List of material topics	1) Improve supplier management and sustainable improvement 2) Improved biodiversity management 3) Pay closer attention to climate-related risks and opportunities
	3-3 Management of material topics	
GRI 101:	101-2 Management of biodiversity impacts	
	101-3 Access and benefit-sharing	
	101-4 Identification of biodiversity impacts	
	101-5 Locations with biodiversity impacts	
	101-6 Direct drivers of biodiversity loss	
	101-7 Changes to the state of biodiversity	
	101-8 Ecosystem services	
	GRI 102: Climate Change 2025	102-1 Transition plan for climate change mitigation
102-2 Climate change adaptation plan		
102-3 Just transition		
102-4 GHG emissions reduction targets and progress		p. 9
102-5 Scope 1 GHG emissions		
102-6 Scope 2 GHG emissions		
102-7 Scope 3 GHG emissions		
102-8 GHG emissions intensity		p. 14
102-9 GHG removals in the value chain		
102-10 Carbon credits		
GRI 103: Energy 2025	103-1 Energy policies and commitments	
	103-2 Energy consumption and self-generation within the organization	
	103-3 Upstream and downstream energy consumption	
	103-4 Energy intensity	p. 14
	103-5 Reduction in energy consumption	p. 14
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	
	201-2 Financial implications and other risks and opportunities due to climate change	
	201-3 Defined benefit plan obligations and other retirement plans	
	201-4 Financial assistance received from government	
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	p. 10
	202-2 Proportion of senior management hired from the local community	p. 10
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	
	203-2 Significant indirect economic impacts	

GRI Content Index (Page 3)		
Statement of use	Star Plastics, LLC, has reported the information cited in this GRI content index for the period January 2024 through December 31, 2024 with reference to the GRI Standards.	
GRI 1 used	GRI 1: Foundation 2021	
GRI 204: Procurement Practices	204-1 Proportion of spending on local suppliers	None
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	
	205-2 Communication and training about anti-corruption policies and procedures	Code of Ethics and Business Conduct Policy: "Anti-Bribery and Corruption" - (Paycor) was completed by all employees.
	205-3 Confirmed incidents of corruption and actions taken	p. 13
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	p. 13
GRI 207: Tax 2019	207-1 Approach to tax	https://www.starplastics.com/star-plastics-tax-compliance-statement/
	207-2 Tax governance, control, and risk management	https://www.starplastics.com/star-plastics-tax-compliance-statement/
	207-3 Stakeholder engagement and management of concerns related to tax	https://www.starplastics.com/star-plastics-tax-compliance-statement/
	207-4 Country-by-country reporting	
GRI 301: Materials 2016	301-1 Materials used by weight or volume	1) Plastic Resins - 24,045,907 lbs 2) Pigments 548,751 lbs. 3) Additives 1,264,661 lbs.
	301-2 Recycled input materials used	19,264,955 lbs.
	301-3 Reclaimed products and their packaging materials	p. 14
GRI 302: Energy 2016	302-1 Energy consumption within the organization	p. 14
	302-2 Energy consumption outside of the organization	
	302-3 Energy intensity	p.14
	302-4 Reduction of energy consumption	p.14
	302-5 Reductions in energy requirements of products and services	
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	
	303-2 Management of water discharge-related impacts	
	303-3 Water withdrawal	
	303-4 Water discharge	
	303-5 Water consumption	
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	
	304-2 Significant impacts of activities, products and services on biodiversity	
	304-3 Habitats protected or restored	
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	
	305-2 Energy indirect (Scope 2) GHG emissions	p. 9
	305-3 Other indirect (Scope 3) GHG emissions	
	305-4 GHG emissions intensity	
	305-5 Reduction of GHG emissions	p. 14
	305-6 Emissions of ozone-depleting substances (ODS)	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	

GRI Content Index (Page 4)		
Statement of use	Star Plastics, LLC, has reported the information cited in this GRI content index for the period January 2024 through December 31, 2024 with reference to the GRI Standards.	
GRI 1 used	GRI 1: Foundation 2021	
GRI 306: Effluents and Waste 2020	306-3 Significant spills	
	306-1 Waste generation and significant waste-related impacts	
	306-2 Management of significant waste-related impacts	p.16
	306-3 Waste generated	
	306-4 Waste diverted from disposal	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	None
	308-2 Negative environmental impacts in the supply chain and actions taken	None
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	p. 10
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Medical, dental and vision; short-term disability, life insurance
	401-3 Parental leave	Star Plastics Paid Parental Leave Policy
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Star Plastics' occupational health and safety management system has been implemented by the leadership of the company to serve our employees. This system has been implemented because of a mixture of both legal requirements from OSHA and based on recognized risk that the company has identified.
	403-2 Hazard identification, risk assessment, and incident investigation	Work related hazards are identified through management identification, Voice of the Employee, and job Hazard Analysis of work tasks. We apply the hierarchy of controls to eliminate hazards, substitute, place engineering controls, provide administrative support and procedures, and lastly put Personal Protective Equipment in place to protect our workers.
	403-3 Occupational health services	Personal health reporting data is held on a private server to not allow release of information. Confidentiality of reporting information is particularly important for management.
	403-4 Worker participation, consultation, and communication on occupational health and safety	p. 12
	403-5 Worker training on occupational health and safety	Health and Safety training is conducted monthly as OSHA Refreshers for the employees. These trainings are relevant to hazards identified during management job hazard analysis and OSHA Regulation. Topics could include Lock out Tag Out, Confined Space, Forklift, Scissor Lift, Winter Driving, Electrical, Chemical Awareness, etc. Health and Safety Training is also conducted during New Hire Orientation and covers all topics as well. On the job training also covers health and safety aspect related to their individual jobs.
	403-6 Promotion of worker health	p. 12
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	The organization has administrative procedures in place to address mitigating negative impacts to our employees. Administrative controls will limit/mitigate these impacts.
	403-8 Workers covered by an occupational health and safety management system	None of the organizations workers are excluded from our safety program and is all encompassing for all workers, consultants, and contractors.
	403-9 Work-related injuries	p. 12
	403-10 Work-related ill health	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	p. 10
	404-2 Programs for upgrading employee skills and transition assistance programs	
	404-3 Percentage of employees receiving regular performance and career development reviews	p. 10

GRI Content Index (Page 5)

Statement of use	Star Plastics, LLC, has reported the information cited in this GRI content index for the period January 2024 through December 31,	
GRI 1 used	GRI 1: Foundation 2021	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	
	405-2 Ratio of basic salary and remuneration of women to men	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	None
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	
	413-2 Operations with significant actual and potential negative impacts on local communities	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	None
	414-2 Negative social impacts in the supply chain and actions taken	None
GRI 415: Public Policy 2016	415-1 Political contributions	
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	None
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	
	417-2 Incidents of non-compliance concerning product and service information and labeling	None
	417-3 Incidents of non-compliance concerning marketing communications	None
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	None