

AGREEMENT

between

HUHTAMAKI, INC.

PARIS, TEXAS PLANT

and

UNITED FOOD AND COMMERCIAL WORKERS INTERNATIONAL UNION

LOCAL NO. 540

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AGREEMENT

THIS AGREEMENT, made and entered into this 1st day of August, 2025, by and between Huhtamaki, Inc. located at 800 West Center Street, Paris, Texas, its successors and assigns, hereafter referred to as the "Company" or "Employer" and the United Food & Commercial Workers International Union, Local 540, hereafter referred to as the "Union", witnesseth as follows:

ARTICLE 1

RECOGNITION

The Company recognizes the Union as the exclusive representative of all its production and maintenance employees of the Employer at its Paris, Texas plant for the purpose of collective bargaining with respect to rates of pay, wages, hours of employment, or other conditions of employment, including shipping and receiving department employees, but excluding office clerical employees, professional employees, technical employees, guards, watchmen and supervisors as defined in the Act as amended.

ARTICLE 2

MANAGEMENT RIGHTS

Section 1. The management of the Company's operations and direction of working forces, including but not limited to the right to employ, promote, demote, train, transfer, lay-off, retire, discipline, suspend, discharge; to assign work and to determine starting and quitting time and the number of hours to be worked; to increase and decrease the working force and to determine its composition; to establish production standards and methods; to determine production to be handled, produced, manufactured, or sold; to determine prices of products; to create, change, combine or eliminate jobs; to determine job duties, qualifications, classifications, and requirements; to schedule the production; to select, change, remove and install machinery and equipment; to subcontract work, transfer operations; to close, merge or sell the plant or any part of the plant; to determine the number and locations of plants; and to make such rules and regulations in connection with the Company's operations and the conduct and duties of its employees as are deemed advisable is vested exclusively in the Company, subject only to such limitations as are specifically set forth in this Agreement.

ARTICLE 3

RESPONSIBILITIES OF THE PARTIES

Section 1. Each of the parties hereto acknowledge the right and responsibilities of the other party and agrees to discharge its responsibilities under this Agreement.

Section 2. The Union recognized the obligation imposed upon it as the exclusive bargaining agent of the employees, and realizes that in order to provide maximum opportunities for good working conditions and good wages, the Company must operate efficiently and at the lowest possible cost consistent with fair working conditions. The Union agrees to cooperate with the Company in attaining a fair day's work on the part of its members, in the introduction of new methods; and promotion of efficiency, in eliminating waste; in conserving materials, supplies, and equipment; improving the quality of workmanship; in preventing accidents; discouraging absenteeism and strengthening goodwill and mutual respect between the Company, the employees, and the Union.

Section 3. The Company agrees that it will not lock out any of its employees during the life of this Agreement.

Section 4. The Union guarantees the Company on behalf of itself and each of its members, that there will be no authorized strike of any kind, boycott, picketing, work stoppage, slowdown, coercive or otherwise, with the Company's business.

Section 5. In the event any violation of the provisions of the foregoing Section 4 occurs, the following shall apply:

- a) The Union shall immediately declare publicly that such action is unauthorized.
- b) The union shall immediately order its members to return to work, notwithstanding the existence of any wildcat picket line.
- c) The Union shall not question the unqualified right of the Company to discipline or discharge employees engaging in, participating in, or encouraging such action. It is understood that such action on the part of the Company shall be final and binding upon the Union, and its members, and shall in no case be construed as a violation by the Company of any provision of this Agreement. The question whether any disciplined employee has so engaged may be the subject of grievance under the established grievance procedure of this Contract.

Section 6. There shall be no intimidation or coercion of employees into joining the Union or continuing their membership therein.

Section 7. The applicable procedures of this Agreement will be followed for the settlement of all grievances.

Section 8. There shall be no interference with the right of employees to become or continue to be members of the Union.

Section 9. During the first week of employment of a new hire, the company and chief shop steward will mutually agree upon a time for the chief shop steward to visit with the new hire. The Company will designate an appropriate location and the meeting will not exceed thirty (30) minutes. The chief shop steward will introduce the union contract, answer questions raised, and inform the individual of the positive relations between the company and the union, and to request union membership of the new eligible employee hired by the company.

In the absence of the chief shop steward (vacation, jury duty, etc.), the Business Agent may perform the task or designate someone to perform the task.

ARTICLE 4

LABOR-MANAGEMENT COMMITTEE

Section 1. The Company and the Union agree that a joint Labor Management Committee shall be established during the life of this Agreement. Each party shall designate up to three (3) individuals to attend on its behalf. The parties' designees shall, twice annually, meet to discuss and attempt to resolve work-related issues, concerns, suggestions, and ideas related to the facility and to the workforce.

Section 2. Labor Management Committee meetings shall not be for the purpose of initiating or continuing collective bargaining, nor to modify, add to, or detract from the provisions in this Agreement. Further, such meetings shall be exclusive of the grievance and arbitration proceedings in this Agreement; grievances shall not be considered a proper subject at Labor Management Committee meetings.

Section 3. Employees will be paid for actual time spent in labor management meetings.

ARTICLE 5

GRIEVANCE PROCEDURE

Section 1. Except as otherwise provided in this Agreement, and excluding the prerogatives of management reserved solely to the Company under Article 2 of this Agreement, should dispute arise between an employee and the Company as to the application and interpretation of the provisions of this Agreement, it shall be filed and processed through the procedure outlined herein. The grievance must set forth the contractual provision which is alleged to have been violated, including the Article and Section of the labor contract, and also contain a short explanation of the alleged violation(s). The remedy sought also must be specified.

Section 2. If a grievance is not appealed to the next step within the time limits, it shall be deemed resolved with no further appeal.

If a grievance is not answered within the time limits in any step, it shall be appealed to the next step.

Time limits, at any Step may be extended by written mutual consent of the parties.

If a discharge occurs and a grievance is filed it will automatically proceed to step 3, by passing steps 1 and 2.

Section 3. Grievances to be considered must be initiated promptly, or in any event within ten (10) calendar days after the time of the alleged infraction for all employees. It is understood that all grievances will be investigated after an employee's regularly scheduled shift is completed and the employee will continue to work under existing conditions until disposition of the grievance occurs.

Step 1. The Union, with or without the employee, shall present the grievance in writing to the Department Manager. The Department Manager shall answer the grievance within two (2) working days after receiving the grievance by returning it to the Union.

Step 2. The Department Manager's written response shall be final unless within five (5) working days after having received such answer, the grievance is in writing, dated, signed by the employee(s) involved and the chief steward and presented to the Production Manager by the chief steward and/or the union representative.

Step 3. The Production Manager's written answer shall be given to the chief shop steward and/or union representative within two (2) working days. This answer shall be deemed final unless within five (5) working days after receiving such answer the chief steward and/or union representative appeals the grievance to the Company's Plant Manager or the designated representative. Upon such appeal the grievance shall be discussed within ten (10) working days at a meeting between the Company's Plant Manager or the designated representative and the chief shop steward and/or the union representative unless mutually agreed by both parties to extend the ten (10) working days.

Step 4. Grievances discussed in Step 3 meetings and not settled shall be appealed to arbitration within fifteen (15) working days after the written response from the Plant Manager or the designated representative.

ARTICLE 6
ARBITRATION

Section 1. The notice of appeal to arbitration shall be given in writing by the party appealing the case to the other party within fifteen (15) working days after the written response of the Plant Manager or his representative in Step 3 of GRIEVANCE PROCEDURE.

Section 2. If the two (2) parties cannot agree on the statement regarding the issue to be arbitrated, then both parties shall submit separate statements to the arbitrator. The parties shall immediately and jointly request the Federal Mediation and Conciliation Service to provide a list of seven (7) arbitrators. Each party shall strike three (3) of the names from the list of seven (7), and the one (1) remaining shall be appointed as the impartial arbitrator. The party giving notice of appeal to arbitration shall strike the first three (3) names.

Each party shall have the right to request a second panel of seven (7) arbitrators should the party find the first panel to be unacceptable.

Section 3. Any expenses incident to the services of the impartial arbitrator shall be borne equal by the Company and the Union. All other costs incidental to the arbitration proceedings shall be borne by the party incurring the cost.

Section 4. An arbitrator to whom a case is appealed under this procedure shall have no jurisdiction or authority to change, alter, amend, add to, or subtract from any of the provisions of this Agreement, but shall only have jurisdiction and authority to interpret, apply or determine compliance with the provisions of the Agreement. The decision of the arbitrator shall be final and binding on the Company, the Union, and the employee or employees concerned. The arbitrator shall be bound by the provisions of this Agreement.

Section 5. Only one (1) grievance may be heard before the designated arbitrator, except where the parties agree otherwise.

ARTICLE 7
UNION VISITATION

The Company shall admit to its plant any authorized representative of the Union for the purpose of discussing and investigating grievances of the Union members, and to ensure that this Agreement is being properly ascertained.

Any such visits shall be at the convenience of both said representative of the Union and the Company's Plant Manager. A Company representative may accompany said Union representative during such visits. Nothing in this section shall be construed as changing,

limiting, or extending the scope of the grievance procedure heretofore established by this Agreement.

ARTICLE 8
HOURS OF WORK AND OVERTIME

Section 1.

- a) The workweek shall consist of one hundred and sixty-eight (168) hours beginning at 12:01 a.m. on Sunday and ending the following Sunday.
- b) The Company, at its full discretion, may establish workweek schedules. Any change in workweek will require one calendar week notice to the employees. The Company may establish different workweeks for different departments in the same calendar week. No workweek shall be construed as either a guaranteed workday or guaranteed workweek.
 - i) The Company may establish a workweek that consists of five (5) days, eight (8) hours per day with time and one-half (1 1/2) paid for all hours worked in excess of eight (8) hours per day or forty (40) hours per workweek.
 - ii) The Company may establish a workweek that consists of twelve (12) hour shifts and four (4) shifts of operation. When this workweek is used, two (2) workweeks are used together. Based on a four (4) shift operation the work week would be as follows:

A shift would work four (4) twelve hour shifts in one workweek and three (3) twelve hour shifts during the following workweek. Under this work schedule an employee would receive straight time for all hours worked up to twelve hours per shift and time and one half for all hours worked in excess of twelve hours in a shift(s), forty hours (40) per payroll week.
- c) The Company reserves the right to vary or change the pay period with two (2) weeks written notice and discussion to the employees and union. During the term of this Agreement the pay period will not exceed what it was on the effective date of this Agreement.
- d) The Company shall have the right to vary or change the regular scheduled hours or workweek for a department, employee, or shift as business conditions require.
- e) If an employee works seven (7) consecutive calendar days in a workweek, except as a result of job bidding, all hours worked on the seventh day shall be compensated for at two (2) times the regular rate of the job performed. For continuous operations (3 - 2 shift) the 2x provision shall refer to the seventh consecutive calendar day of work.

- f) Overtime will not be pyramided when two (2) or more overtime rules apply to the same hours of work, the highest single overtime rate will be paid for such work. Overtime pay also will not be pyramided with holiday pay.

Section 2. Overtime shall be applied in the following manner:

- a) When overtime is required for an entire shift or entire crew these rules do not apply.
- b) A departmental overtime list will be posted daily. Employees desiring to work overtime for that day must sign the list within three (3) hours of the beginning of the employee's shift on a daily basis.
- c) Overtime work in a classification shall be assigned to the most senior classified employee(s) who have signed the overtime request list.
- d) If there are insufficient classified employee(s) available from the overtime request list for the classification then the overtime work shall be assigned to the qualified least senior employee(s), in the classification.
- e) Employee(s) assigned the overtime work must work the overtime or be considered absent.
- f) Overtime work shall be paid at the applicable hourly rate for the classification in which the work is performed.
- g) An employee may not claim overtime work which would result in their working more than twelve (12) consecutive hours.
- h) For employees, crews or shifts, except maintenance, working twelve (12) hour shifts a reasonable time for working these shifts will not exceed ninety (90) consecutive work days.
- i) When overtime is required for weekends, a notice will be posted on the bulletin board no later than 10:00 a.m. on Thursday for that week.
- j) When working two shifts and it is necessary to work 24 hours, the two shifts will split the additional hours. This shall only apply to full crews.
- k) Any employee required to work late in excess of his/her eight (8) hour shift shall not be required to come in early the following day.

ARTICLE 9

NON DISCRIMINATION

The Employer and the Union agree not to discriminate unlawfully against any individual with respect to compensation or terms and conditions of employment because of such individual's

race, color, religion, sex, gender identity, gender expression, sexual orientation, age, national origin, ethnicity or ancestry, disability, veteran status, or any other characteristic protected by federal, state or local laws. Nor will they limit, segregate or classify employees in any way to unlawfully deprive any individual employment opportunity because of race, color, religion, sex, gender identity, gender expression, sexual orientation, age, national origin, ethnicity or ancestry, disability, veteran's status, or for any other characteristic protected by federal, state or local laws, nor shall an employee be discriminated against because of union membership or non-membership.

ARTICLE 10

LEAVE OF ABSENCE

Section 1.

- a) Situations may arise which make it desirable for employees to leave the Company temporarily. To give these employees an opportunity to be reinstated, the Company may grant, at its discretion, with consideration to seniority and production requirements, unpaid personal leaves of absence of up to thirteen (13) weeks. Such leaves of absence may be extended by the Company if, in its judgment, the circumstances warrant. Certain employees shall be granted unpaid leaves of absence to work in an official capacity for the Union. Such leaves shall not exceed two (2) years, and not more than one (1) employee of the Company shall be granted such a leave simultaneously.
- b) Time away from work which is covered by a leave of absence shall not be considered time worked when computing benefits based on continuous employment, such as vacations.
- c) All leaves of absence for any reason shall be unpaid leaves of absence.
- d) An employee absent on leave and who, without the prior written consent of the Company, engages in other employment; applies for unemployment compensation, or fails to report for work on or before the expiration of his leave shall be considered as having quit without notice.
- e) All requests for leave of absence shall be submitted in writing at least five (5) working days prior to the date the leave is to become effective.
- f) Employees who have immediate family members in the military service will be given a leave of absence of up to one (1) week if the Employee does not have available FMLA time off for family members when those family members are deployed or returning from

deployment. The leave of absence shall not apply to family members activated for summer camp or other training purposes.

Section 2. Any employee seeking to return to work from leave of absence for a period of two (2) weeks or longer must pass a general physical exam, including a drug test. The employee may take the drug test no sooner than three (3) days prior to their intended return to work date. The employee will return to work following receipt of the doctor or medical review officer's report clearing the employee to return.

Section 3. UNION BUSINESS

a) Extended.

Upon request, any officer of the Union will be granted a personal leave of absence for the duration of the Agreement to carry out the business of the Union. The Union will give the Company reasonable notice in writing of such leaves in order that replacements can be secured to cover their jobs. During this extended period the Union and Company will meet and decide how to fill the vacancy (i.e. temporary job posting).

b) Short Term.

At the Union's request, the Company will allow union stewards up to 5 days off each contract year without pay for the purpose of training and education. The Company may fill this temporary vacancy without incurring overtime.

Section 4. FAMILY AND MEDICAL LEAVE

The Employer agrees to comply with the provisions of the Family and Medical Leave Act of 1993 and the regulations promulgated thereunder (FMLA) as they may, from time to time, be amended. The provisions of this Article shall not be construed to diminish the obligation of the Company to comply with the other terms of the Collective Bargaining Agreement or an employee benefit program or plan that affords greater family or medical leave rights to employees than the rights established under the FMLA.

An eligible employee, as defined in the FMLA, is entitled to unpaid leave during any twelve (12) month period in the amount, and for the reasons, set forth in the FMLA.

Except as expressly limited in this Article or elsewhere in the Collective Bargaining Agreement, the Company and employees shall satisfy their respective obligations, and may exercise their respective rights, including those rights which are available although not mandatory, as provided in the FMLA.

Leave covered by the FMLA shall be considered non-paid leave. The Company may require that accrued paid leave (vacation and personal days) be substituted for non-paid FMLA leave only if such FMLA leave is taken for reasons other than the employee's own serious health

condition. Accrued paid leave means any paid leave which the employee is entitled to take when the leave commences. Should paid leave be substituted for FMLA leave, and a paid holiday falls within the period of the paid leave, the employee shall be paid for such holiday in addition to the paid leave.

The Company shall maintain health and welfare contributions during FMLA leave. Accrual of other benefits shall be in accordance with the terms of the Collective Bargaining Agreement for applicable leaves of absence.

Eligible employees are also entitled to take intermittent or reduced schedule leave if they satisfy the requirements of the FMLA. The Company reserves the right to transfer temporarily an employee who requests intermittent leave or reduced leave schedule to an available alternative position at equivalent pay and benefits and that better accommodates intermittent periods of leave than the regular employment position of the employee.

Note: If an employee is eligible for FMLA, such employee will not be required to use vacation time if he/she qualifies for Family Medical Leave.

ARTICLE 11

ADA

This Agreement shall be interpreted to permit reasonable accommodation of disabled persons as required by state and/or federal law, including the Americans With Disabilities Act (ADA). In the event a proposed accommodation will conflict with an express provision of this Agreement, the parties shall meet to discuss the proposed accommodation.

The parties agree that any accommodation made by the Company and/or the Union with respect to job duties or any other term or condition of employment shall not in any way become applicable to any other individual, class or group of employees but shall apply only to the person or persons accommodated in the particular situation. The fact that such person or persons was accommodated, and the manner and method of such accommodation, shall be without precedent and, therefore, may not be used, or relied upon by any person for any purpose at any time in the future. The Company retains the right to create an exception to the terms of this agreement, after reasonable notice to and discussion with the Union, when in the Company's opinion such exception is necessary to comply with the provisions of the Americans With Disabilities Act or similar state law.

ARTICLE 12
BULLETIN BOARD

The Company will permit the use of a bulletin board in the plant for the posting of notices concerning official union business.

ARTICLE 13
SENIORITY

Section 1. Seniority shall be established based on plant-wide seniority. For those in line of progression jobs, seniority shall be established on accumulation in his/her regular assigned job classification and all job classifications below him in line of progression. Entry level jobs in a line of progression shall be open for bumping rights for employees holding the job six (6) months or less.

Section 2. Departments are: Production Services, Printing and Cutting Department, Finishing Departments, Maintenance Department and Warehouse Department.

Section 3. Line of progression are printing and cutting department.

Flexo Zerand Printer Cutter

Helper – 2nd Press Operator – 1st Press Operator

Section 4. Any employee's continuous service shall be broken if he or she:

1. Quits, or
2. Is discharged for just cause, or
3. Has been laid off for a period of one (1) year, or
4. Fails to report to work within three (3) days after receiving a return to work release from a physician following absence due to personal illness or on or off the job injury.
5. Has been absent for a period of one (1) year for any reason other than so specified in this contract. This provision is subject to the provisions of Article 10, American with Disability Act (ADA).
6. Fails to report back from a leave of absence, without the approval of the Company, unless circumstances beyond the employee's control prevent the employee from notifying the Company or from returning to work.
7. Engages in other employment while on any type of leave of absence without supervisor approval of management or given a false reason for a leave of absence.

Section 5. If an employee has been rehired following a break in service for any of the reasons listed above in Section 4, their continuous service shall commence from their most recent hire date.

Section 6. In recognition of management's responsibility for the efficient operations of the plant, it is agreed that in matters of job bids, increases or decreases in the work force or rehiring after layoff and shift preference, the following factors as listed below shall be considered; however, only where Items 1 and 2 are relatively equal shall continuous service be the determining factor.

1. Ability to perform the work, which includes, where applicable, passing of a qualification test;
2. Qualifications, which includes the requisite skill to perform the job and a record of satisfactory performance; and
3. Continuous service.

Section 7. The Company agrees to electronically provide to the Union each month a list of names of employees added, terminated, laid off or on leaves of absence in the prior month. The Company agrees to electronically provide to the Union, upon request, a list of employees, including dates of hire, job titles, rates of pay, clock numbers (or employee ID), and addresses.

Section 8. On the effective date of this Agreement the Company will post on the bulletin board a seniority list. This list shall show each employee's plant-wide seniority, such list shall be considered correct except such errors that are brought to the Company's attention within five (5) days of the posting.

Section 9. Call Backs The Company shall make one (1) telephone call to the last known number, and if no contact is made shall mail a certified letter to the employee's last known address. The employee will have five (5) days from the date of the letter or date of contact by telephone to report to work or be considered to have voluntarily quit.

Section 10. Any employee transferred from the bargaining unit to a position out of the bargaining unit shall, if returned to the bargaining unit within three (3) months, on a one-time basis, retain and accrue seniority during period of time they were out of the bargaining unit.

ARTICLE 14

BIDDING PROCEDURES, REDUCTION IN WORK FORCE AND RECALL FROM LAYOFF

Section 1. Bid Jobs.

- a) Whenever a vacancy occurs in any job within the bargaining unit, employees in the same job classification and in the same department on another shift, and employees on layoff, will be offered the vacancy based on seniority. The resulting opening will require a job bid. The job bid sheet will show job title, shift (1st, 2nd, 3rd, A, B, C, D), rate of pay, hours of work, number of people required and job description.

- b) To be eligible for a job bid from an entry-level position (General Labor, Inspector/Packer, or Case Stacker) into a non-entry level position, employees must have fewer than ten (10) attendance points.
- c) The Company will post on the bulletin board for a period not to exceed five (5) days, a notice of such new job or vacancy requesting bids thereon. Such notice shall be posted not more than one (1) week after the vacancy occurs. Job bids shall be made active for a period of sixty (60) days. The Company will continue its current practice of advising employees who are on vacation, or on an approved leave of absence, of job postings which occurred during their vacation or leave of absence.
- d) Employees shall be limited with respect to successful bids per twelve (12) month period as follows
 - i. One (1) successful bid to a job paying the same or a lower rate.
 - ii. One (1) successful bid to a job paying a higher rate of pay in a ninety (90) day period.
- e) Two openings will be posted for bid, and subsequent job opening(s) created by successful bid, will be filled by the Company.
- f) Once a job bid has been removed from posting, an employee cannot remove his/her name. If he/she removes his/her name for consideration, the penalties in Section b above will apply as if the employee was the successful bidder.
- g) If an employee is awarded a skilled through job bid, that employee will have (3) working days, (2 working days for non-skilled jobs) to decide if he/she wishes to remain on the job. His/her current position will be filled temporarily but held open for 3 working days trial period and 2 working days trial period (for non-skilled jobs). If he/she chooses not to remain on the job at the end of the trial period, he/she will return to his/her former position. If he/she subsequently removes him/herself from the job, he/she shall be moved to an open general laborer position with bid rights restored.
- h) The Company will make every effort to place these employees on their "shift preferences" or "job bid" jobs within a maximum of two (2) weeks after being awarded such position.
- i) To be considered for a vacancy in any skilled position, the employee must first pass the required qualification test. If the employee fails the qualification test, then he is ineligible to retest for a period of six (6) months. The six-month waiting period may be shortened with proof of increased skill/experience or successful completion of a relevant educational course.

- j) Finishing Dept: When an employee becomes qualified to operate the Signature they will be paid forty cents (\$0.40) above the contract rate. All operators must become qualified to operate the Signature before reaching top out pay. If an operator has topped out and has not qualified on the Signature, they will be disqualified and may exercise their seniority rights to bump to an entry level job position.
- k) Employees in the packer classification will be rotated between the various machine types as long as such rotation does not interfere with quality and/or efficiency with proper documentation.
- l) Temporary Job Bid: If an employee is off work for more than thirty (30) days, the employee's job will be posted as a temporary bid job. The employee who is awarded the job will work that job (unless he/she bids to another permanent job opening) until the person returns. The job vacated as a result of the temporary job bid will not be posted for bid. If an employee does not return, the job will be posted as a permanent position and awarded in accordance with the job bid procedure.

Section 2. Non-Bid Jobs.

- a) If the vacancy is within a line of progression, it will first be offered to the qualified employee having the greatest classification seniority in the classification where the vacancy exists, and second to the senior employee, based on classification seniority, in the job classification below the vacancy in that line of progression, provided they have the ability to perform the duties of the vacant job. When the senior employee is offered the job, they will sign a statement that they accepted or rejected the vacancy. If rejected by the senior employee, the vacancy will be offered to the next senior employee and so on until the job is filled. Subsequent vacancies resulting from filling the original vacancy, except the bottom job in that line of progression, will be filled in the same manner. Bottom job in the line of progression will be posted for bid and will be awarded to the employee with the greatest plant-wide seniority. In the event a job cannot be filled by the procedures listed above the Company may fill the job in any manner it deems necessary.
- b) An employee in a line of progression will accumulate job seniority in their regularly assigned job classification and all job classifications below them, in that line of progression.
- c) An employee who has held a higher rated job(s) in their line of progression and is moved downward will forfeit all job seniority on the higher rated job(s) if they should refuse to return to the higher rated job when it again becomes vacant.

- d) An employee who cannot satisfactorily perform the job will be removed from the line of progression will return to the job classification they held before entering the line of progression with seniority thereon unimpaired.
- e) Once an employee enters a line of progression that employee may refuse a promotion within that progression, but only until the employee reaches the top pay level in the classification. Once the employee reaches the top pay level in his/her classification, the refusal of a promotion will result in disqualification and removal from the job and progression. The disqualified employee shall be moved to an open general labor position, with bid rights restored; and he/she may not bid on another line of progression job for a period of one (1) year from the date of disqualification.
- f) It is understood that applicants for the higher rated jobs of a progression sequence must have the required experience in the basic and/or intermediate steps.
- g) It is agreed the classification of lead person is not subject to the bidding procedure and the positions will be filled by selection of the Company from the bargaining unit.

Section 3. Employees awarded the job bid, or assigned to a job, shall be considered in a trial period until they achieve the maximum rate of pay for that classification.

Section 4. Reduction in Work Force. If it becomes necessary to reduce the working force in any job classification, other than temporary of not more than eight (8) weeks, reductions shall be made in the following manner:

- a) Starting with the job classification in which the reduction occurs, the employee(s) with the least job seniority thereon will displace employee(s) with the least job seniority in the job classification immediately below in that line of progression provided the progression was in line with job seniority. Subsequent displacements will be made in the same manner down the line of progression with the least senior employees in the bottom of that line of progression being displaced.
- b) In job classifications that are not in a line of progression, the employee(s) with the least job seniority will be displaced from the job classification. An Employee displaced out of his job classification may exercise his plant-wide seniority to displace the least senior employee in the highest rated job classification on the shift of his choice, which is not in a line of progression, as long as the employee has held the job classification within the thirty-six (36) months preceding the employees displacement. In the alternative, the employee may move to a job classification herein specifically stated: Material Handler, Baler Operator, Case Stacker, Inspector Packer or General Labor, seniority permitting.

- c) In job classifications that are in a line of progression, the employee (s) being displaced out of their line of progression will exercise the same procedure as (b) above. Employee(s) who are demoted (bumped out of their classification) but not laid off, shall retain their seniority status in their former job classification, in the inverse order of their demotion without regard to the seniority of employee of lower classification. If said employee chooses to exercise bid rights, that employee will forfeit his former seniority status.
- d) An employee(s) who does not have sufficient seniority or ability to displace another employee may be laid off. Employees who are demoted (but not laid off) shall retain their seniority status in their former job classification in the inverse order of their demotion therefrom without regard to the seniority of employee of lower classification. Employees who are so laid off shall retain their seniority in their former job classification for a period of twelve (12) months from the date of layoff and shall be entitled to fill any subsequent vacancies in such job classification in the inverse order of their classification, if any.

ARTICLE 15
DISCIPLINE AND DISCHARGE

Section 1.

- a) It is agreed that the Company shall have the right to discharge or otherwise discipline any employee regardless of his seniority, for just cause. Just cause shall include, but not be limited to, the offenses as listed in the plant rules of the Company and the attendance control policy.
- b) The Company has ten (10) business days after the time of the event giving rise to the discipline in which to take action against any offending employee. If no action is taken within the limitation period, the company is deemed to have waived the right to impose discipline for that particular offense. Either party may request an extension of the ten (10) day period.

Section 2. Anything in the Article to the contrary notwithstanding; no provision of this Article shall in any way modify, limit, abrogate or interfere with any rights, benefits or privileges of the Union and of the employees under any other provision contained in this Agreement.

ARTICLE 16

PROBATIONARY AND TEMPORARY EMPLOYEES

Section 1. New employees and those hired after a break in continuous service shall be regarded as probationary employees for ninety (90) calendar days of continuous service and will receive no continuous service credit during such period.

Section 2. Probationary employees may be discharged or laid off during the first ninety (90) calendar days of continuous service as determined by the Company.

Section 3. The Company will be under no obligation to re-employ a laid-off employee who has not completed ninety (90) calendar days of continuous service. The employee shall receive credit from their most recent date of hire and their names shall be placed upon the seniority list.

Section 4. From time to time work is required to be performed that is of a temporary nature. Employees who are hired to perform this work shall be considered temporary employees and shall not be used for more than ninety (90) consecutive work days. Temporary employees shall not accumulate time for seniority, be eligible for holidays, vacations, fringe benefits or any other benefits of this contract. They may be terminated at any time at the sole discretion of the Company. If a temporary employee is hired after working ninety (90) days with the temporary agency, the ninety (90) days spent working through the temporary agency will be credited towards the completion of the probationary period required for any new hire.

Section 5. When a job is temporarily shut down within an Employee's eight (8) hour regular shift, the Company may temporarily move that employee or crew to another operation in the plant whereas the employee (s) will receive the same pay rate as their classification before the temporary move, provided it does not exceed three (3) continuous working days, then seniority will become a factor.

ARTICLE 17

TEMPORARY TRANSFER

Whenever there is a vacancy in a position due to an unplanned absence, the Company may temporarily transfer an employee from his/her classification to fill the vacancy. The Company will continue the current practice of calling in individuals when no qualified, available employee may be transferred.

If any employee is temporarily transferred for four (4) or more hours to a higher paying classification, the employee will receive the beginning regular rate of the job to which he/she is assigned, unless the employee's regular rate is higher.

If an employee is temporarily transferred to a lower paying classification, the employee will be paid his/her regular hourly rate. This provision is not applicable to any situation where the employee is disqualified or accepts an assignment in lieu of layoff in a lower paying job classification.

ARTICLE 18
SHIFT DIFFERENTIAL

A \$0.50 per hour shift differential shall be paid for all hours worked on the second shift.

A \$0.25 per hour shift differential shall be paid for all hours worked on the third shift.

ARTICLE 19
BREAK PERIODS

Section 1. The Company agrees to give each employee a break time of fifteen (15) minutes during the first four (4) hours of work and an additional break time of fifteen (15) minutes during the second four (4) hours. The past practice of extending the fifteen (15) minute breaks to twenty (20) minutes will no longer apply. An employee scheduled to work ten (10) hours shall be given a break of fifteen (15) minutes at the end of eight (8) hours. An employee scheduled to work twelve (12), or more hours, shall be given an additional fifteen (15) minute break at the end of ten (10) hours.

Section 2. A paid lunch period of thirty (30) minutes shall be allowed at a time allocated by the Company near the midpoint of each shift for all departments.

Section 3. It is agreed that break and lunch periods may be delayed during emergency breakdowns and machine make ready.

ARTICLE 20
VACATIONS

Section 1. It is agreed that vacation is an earned benefit based on years of continuous service and hours worked during a calendar year. Based on this understanding vacation benefits will be administered based on the following:

Vacation eligibility during a calendar year will be based on the number of hours for which an employee received pay in the previous year. All hours paid under the terms of the collective bargaining agreement or under the weekly indemnity program of the Company will be included. Time lost due to compensable on-the-job injury shall be deemed as time worked provided the

employee worked at least six hundred (600) straight time hours during the calendar year. The vacation pay shall be computed upon the basis of forty (40) times the employee's regular straight time hourly rate of pay.

Section 2. Vacation eligibility and pay during a calendar year will be based on the following:

a) Hours paid in the previous calendar year:

<u>Hours</u>	<u>Vacation</u>
1700 or more hours	100%
1400-1699 hours	80%
1100-1399 hours	60%
Less than 1100 hours	0%

b) Vacation eligibility:

1. Calendar year equals January 1-December 31.

Those who work 1700 hours or more will be deemed to have worked one calendar year of continuous employment.

Those who work less than 1700 hours will not qualify for one calendar year; January 1-December 31, but their vacation will be prorated as above.

2. One (1) week after one (1) calendar year of continuous employment.

3. Two (2) weeks after two (2) calendar years of continuous employment.

4. Three (3) weeks after eight (8) calendar years of continuous employment.

5. Effective January 1, 2008 four (4) weeks after fifteen (15) years of continuous employment (Company paid).

Section 3. A vacation list for employees with ten (10) or more year's seniority will be posted from November 1 until November 30. A vacation list for employees with less than ten (10) years will be posted from December 1st until December 31st. Those employees signing this list may select their vacation according to departmental seniority so long as the continuous and proper operations of the plant can be maintained. Any employee not signing the list will not have seniority rights in selecting their vacation period and cannot bump those who have signed the list.

Section 4. In the event the Company elects to shutdown the plant operation, or a part of the operation, for vacations in lieu of scheduling vacations under Section 3 of this article, it shall notify employees of scheduled shutdown no later than December 1 of the vacation year.

Section 5. Vacation cannot be accumulated and vacation earned in two (2) different vacation eligibility periods cannot be taken together.

Section 6. Any employee entitled to more than two (2) weeks of vacation has the option to sell two (2) weeks of vacation in lieu of taking time off. If he/she chooses this option the Company must be notified when their vacation time is selected.

Section 7. An employee may take up to the full balance of their vacation in increments of less than five (5) days, i.e. 1 day at a time, provided:

1. The employee is eligible for one (1) or two (2) full weeks of vacation.
2. The employee gives the Company seventy-two (72) hours' notice of the day or days to be taken. There are two (2) exceptions to the seventy-two (72) hour notice. The first exception is that the employee may use two (2) days for any emergency without providing notice. The second exception will be for a medical emergency, which must be supported by documentation.
3. The same rules apply as to the number of employees who can be on vacation from a department. If an employee does not have sufficient vacation days available to cover time taken under this Section, then the point system will apply.
4. A single day of vacation will count as a day worked for computing benefits.

ARTICLE 21

HOLIDAYS

Section 1. Each regular full-time employee shall receive eight (8) hours pay at his regular straight-time rate for the following holidays without performing any work, providing he worked his last scheduled work day immediately before and his first scheduled work day immediately after the holiday. Any regular full-time employee working on the approved holidays will receive one-and-one-half (1-1/2) times his straight time hourly rate, in addition to the holiday pay. Holiday pay shall be computed as eight (8) hours worked in computing weekly overtime:

NEW YEARS DAY	FOURTH OF JULY	FRIDAY AFTER THANKSGIVING
GOOD FRIDAY	LABOR DAY	CHRISTMAS EVE
MEMORIAL DAY	THANKSGIVING DAY	CHRISTMAS DAY

In addition to the above listed holidays, each year the Company will designate a day which will be observed as a holiday.

Effective January 1, 2009, the Company will designate an additional day which will be observed as a holiday.

The employees shall enjoy the same benefits from this holiday as any other holiday listed in this article.

The Company and Union Committee will meet by December 1 of each year to discuss the dates of the floating holidays for the next year. The final decision of the dates of the floating holidays remains with the Company.

Section 2. A probationary employee is not entitled to holiday pay.

Section 3. Holiday Pay shall be granted to those who have worked the scheduled hours, including overtime, on the work days before and after the holiday. Employees who are considered late before and after the holiday beyond thirty (30) minutes will lose their holiday pay. When a holiday falls during an employee's vacation period, the employee shall be entitled to holiday pay or an extra day of vacation in addition to vacation pay.

ARTICLE 22

FUNERAL LEAVE

Section 1. In the event of the death of a regular, not probationary, employee's father, mother, spouse, child, grandchild, mother-in-law or father-in-law, brother, sister, grandmother, grandfather, grandmother-in-law, or grandfather-in-law the employee shall be permitted to be absent from work with pay for a period up to, but not more than, three (3) regular consecutive working days, one of which shall be the day of the funeral. The Company shall compensate the employee only for the time lost from his regularly scheduled hours. Absentee compensation shall not be paid if the employee is on vacation. Partial weeks of vacation lost because of the necessity of arranging for or attending the funeral of a family member as mentioned above may be rescheduled at a later date upon mutual agreement between the employee and the Company. Funeral pay will be administered according to the provisions of this Funeral Leave Article.

Section 2. The employee shall provide certification of death or funeral notice for verification.

Section 3. For the three (3) day funeral leave provision, the Company will allow the affected employee two (2) additional days off without pay and without penalty. For such additional days off, the employee must notify his/her supervisor at least twenty four (24) hours before the start of their next shift.

ARTICLE 23

HEALTH AND SAFETY

Section 1. The Company must meet specifications and standards for safe and sanitary operation as set forth by applicable laws and regulations.

Section 2. The employees must keep themselves in a clean and sanitary condition as set forth in the Company rules and regulations.

Section 3. Protective devices and other equipment necessary in the judgment of the Company to protect employees from injury shall be provided by the Company, except for safety shoes. The Company shall provide each employee an allowance of up to one hundred and twenty-five dollars (\$125.00) to purchase safety shoes. The shoe allowance shall be paid once the employee purchases the shoes, shows the shoes to a supervisor and presents a receipt properly filled out.

ARTICLE 24

CALL BACK PAY AND REPORTING MINIMUMS

An employee in the absence of notification by one telephone call to the employee's telephone number on file with the Company not to report to work on the following day, reporting to work on the instructions of the Company or on an employee's scheduled shift except for conditions over which the Company has no control, such as power failure, equipment breakdown fire, flood, and acts of God, shall be given at least four (4) hours work at either his regular job or at any job that he is capable of performing to which the Company may assign him. If the employee is not given such work, he shall be entitled to receive pay for four (4) hours at his base hourly rate. However, if the employee refuses to accept work that he is capable of performing as assigned by the Company, he shall forfeit his right to four (4) hours pay for that day.

ARTICLE 25

UNIFORMS

The Company will provide uniforms to the following classifications.

- 1) Maintenance employees.
- 2) Offset Press permanent employees
- 3) Flexo 1st, 2nd Press and Helper
- 4) Cello Operators.
- 5) Leadpersons in Finishing Department.

Employees are responsible for the uniforms they lose.

ARTICLE 26

JURY PAY

If a regular employee is called for jury service, he shall be excused from his regular duties on the days he is required to appear in court, except that if the time required for jury service on any

one (1) day is four (4) hours or less, the employee will be required to report his availability to work to the Company and to work the remainder of such day if so requested by the Company. The Company will pay the differential between the employee's regular-straight-time-hourly-rate and the amount received from the court, up to a maximum of eighty (80) hours in any twelve (12) month period. It is understood that an employee cannot receive compensation from the company under this clause unless he was actually scheduled to work on the days he was required to serve on the jury. To be eligible for jury pay an employee must notify his supervisor as soon as he receives notice from the court, and after such jury service, he must furnish the Company a letter from the clerk of the court or some other proof satisfactory to the Company which certifies the days upon which he served as a juror. The provisions of this article do not apply to Grand Jury service.

The time spent on jury duty will count as days worked for computing benefits.

An employee will be excused, without pay and without penalty if he/she presents a valid subpoena for a civil, criminal, legislative hearing or administrative proceeding.

ARTICLE 27

HEALTH AND WELFARE

Section 1. The parties hereto agree to participate in the UFCW National Health and Welfare Fund (UFCW NHWF or the Fund) in accordance with the terms and provisions of the Exhibit entitled Memorandum of Agreement attached hereto and made a part hereof as if fully set forth herein.

Projected Contribution Based on
Full Utilization of an "Up To" 9% Increase

	Current	1/1/26-12/31/26	1/1/27-12/31/27	1/1/28-12/31/28
Composite	\$1,443.80	\$1,573.74	\$1,715.38	\$1,869.76

As of 1/1/2026, 1/1/2027, and 1/1/2028, the annual rate increases will be up to 9% with any remainder from previous years rolled forward for use in subsequent years but capped at no more than \$1,869.76 as of 1/1/2028 through 12/31/2028.

Section 2. As of 1/1/26 the rate will increase by up to no more than 9% of the current rate to no more than \$1,573.74. As of 1/1/27 and 1/1/28 the total composite cost of the Plan will not exceed 9% of the previously paid rate plus any unused carry forward from previous years if

necessary but capped at no more than \$1,869.76 as of 1/1/28 through 12/31/28. If the contribution rate increase required by the Fund exceeds 9% plus any carry forward from previous years, the Fund will notify the Union of possible cost containment including plan design and/or additional cost sharing changes that may be implemented. If the rate increase in any year is less than 9%, then the remainder will roll forward to be used in subsequent years if necessary.

Section 3. The Company is not responsible for any portion of the rate, 1/1/26 through 12/31/26 higher than \$1,573.74. The Company is not responsible for any portion of the rate, 1/1/27 through 12/31/27 higher than \$1,715.38. The Company is not responsible for any portion of the rate, 1/1/28 through 12/31/28 higher than \$1,869.76.

Section 4. Contribution to the Trust

- a.) Contributions to the Trust shall commence upon employee enrollment. Enrollment shall be available from date of hire. Coverage under the Trust shall not become effective until The first day of the month following enrollment.
- b.) For purposes of determining an employee's hours worked hereunder, in addition to hours actually worked, hours of paid vacation and paid holidays also shall be considered as hours worked. Contributions to the Trust shall occur by the twentieth day of each month following the month in which the work determining the contributions was performed.

Section 5. An employee absent, but eligible for benefits, must continue to pay his/her share of the monthly premium, just as if he/she was still working. The employee's premium must be paid to the Company by the 1st day, but no later than the 7th day of each month. Failure to pay the premium as described will result in benefits being lapsed and such benefit will be terminated at the end of the month.

Section 6. The spouse of an employee or member of this plan will become eligible for benefits under this plan after demonstrating that there is no health insurance available at his/her place of employment.

Section 7. All Employees enrolled will contribute 20% of the medical plan monthly premium rate.

Section 8. The Company and Union have documented, through claims analysis, provider shortages, and determination of uncompetitive pricing resulting in high-cost Emergency Room overuse and limited use of regular Primary Care. The Union and Company have concluded that a solution to better manage costs and provide a higher quality of care is offering access to a primary care clinic. The NHWF is in negotiations with Marathon Healthcare to potentially allow

Huhtamaki workers access to a free-standing clinic currently in operation. At the time the Fund successfully completes negotiations, implementation of access to the free-standing clinic can be scheduled. The Fund will discuss with the Company and Union possible design changes to encourage participant engagement with the clinic and ensure economic viability before implementation

ARTICLE 28
SEVERANCE PAY

When, in the sole judgment of the Company, it decides to permanently close all operations performed at Huhtamaki, Inc. located in Paris, Texas, employees who are terminated, because of such closing, shall be entitled to severance pay as follows:

1. To be eligible an employee shall have accumulated three (3) or more years of continuous employment with Huhtamaki, Inc.
2. Not have been offered and accepted employment at another company location.

Eligible employees shall receive one (1) week of pay (40 hours at their straight time hourly rate) for each year of employment to a maximum of fifteen (15) weeks. No other payments will be made on severance pay hours, i.e. health and welfare, pension or any other fringe benefits. Seniority begins from the day Huhtamaki, Inc. becomes official (July 15, 1998). Huhtamaki, Inc. assumes no liability from previous companies or contracts.

Severance pay shall be made in a lump sum settlement.

ARTICLE 29
401(k)

Each employee in a classification covered under this agreement shall be enrolled in the Company's 401K Plan as set forth in the Plan and shall be entitled to the rights and benefits as set forth by the Plan, provided however, that any amendments made to the Plan which are applicable to all participants in the Plan shall be applicable to employees participating in the Plan pursuant to the Agreement.

ARTICLE 30
WAGES

Section 1. Minimum wage rates are reflected Exhibit A, attached hereto and made a part hereof. Wage rates in Exhibit A may be increased during the term of this Agreement by mutual written agreement of the parties.

Section 2. When a new job is created or separate jobs are combined, the Company will notify and supply a job description to the Union and the parties will negotiate a rate of pay for such new job being created or jobs being combined. If the Company and the Union are unable to agree on a rate of pay, such disagreements shall be subject to the grievance and arbitration procedures contained in Article 5 of this Agreement.

Section3. In filling permanent vacancies in the same line of progression, except entry level jobs, if the base rate of the job is less than the rate of the job from which they are progressing, the employee will be paid their current rate and be given credit for length of service in the new classification which would have been required to achieve their current rate. In the case of a 1st Press Operator in the Printing and Cutting Department, the maximum entry level will be eighteen (18) months.

Section4. January 1st of each year, each full-time maintenance engineer will be entitled to \$250.00 tool allowance, provided they have completed one (1) continuous year of service in the classification. The tool allowance will be paid during the year as an employee purchases a tool, shows the tool to a supervisor and presents a receipt properly filled out.

Section5. A lead person will be given \$150.00 to purchase necessary tools for the job. Each year thereafter, each leadperson will be entitled to a \$150.00 tool allowance provided the leadperson has completed one (1) full year of continuous service in the classification. The tool allowance will be paid during the year as an employee purchases a tool, shows it to the supervisor and presents receipt properly filled out.

ARTICLE 31

CHECK-OFF

Section 1. The Company will not interfere with the right of employees to become members of the Union. The Union, on its part, agrees that the Union, its agents and its members will not intimidate, nor in any way coerce employees into joining the union.

Section 2. The Company will deduct from the wages of employees who have sixty or more days service with the Company on or after the signing of this agreement and have authorized such deductions, the Union initiation fee and dues required at the time of such deductions subject to the following provisions:

1. The employee must individually and in writing authorize such deduction on a form approved and supplied by the Union (copy attached).

2. The authorization will remain effective and the deductions will be continued so long as the Union continues to be the certified bargaining agent for the employees in the bargaining unit.
3. This authorization and assignment shall be irrevocable for one (1) year from the date of execution or until termination of the agreement between the Employer and Local 540, whichever occurs sooner, and from year to year thereafter, unless not less than thirty (30) days and not more than forty-five (45) days prior to the end of any subsequent yearly period I give the Employer and the Union individually written notice by certified letter to the Secretary-Treasurer of Local 540 of revocation bearing my signature thereto.
4. The amounts will be deducted on a weekly basis and turned over to the appropriate Union official once each month. The Local Union Secretary Treasurer will notify the Company as to the amount of Union dues and initiation fees to be deducted.

Section 3. The Union shall indemnify and save the Company harmless against any and all claims, demands, suits, or other forms of liability that shall arise out of or by reason of action taken or not taken by the Company for the purpose of complying with any of the provisions of this Article.

Section 4. The provisions of this Article shall be effective in accordance and consistent with applicable provisions of federal and state laws.

Upon written request by the employee on proper form submitted by the Union, the Company shall deduct Active Ballot Club (ABC) contributions and remit same promptly to the Union by June of each year.

ARTICLE 32

SEPARABILITY

In the event that any provision of this Agreement shall be held invalid by law or otherwise, the remainder of this Agreement shall be considered separable and remain in full force and effect.

ARTICLE 33

COMMITMENT TO QUALITY & CONTINUOUS IMPROVEMENT

The parties agree that a climate of cooperation, teamwork, and never-ending quality improvement is the best way for the Company to be successful in a highly competitive industry and to provide job enhancement and increased job security for its employees. Further, the

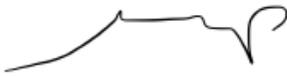
parties recognize that continuous process improvement is designed to increase profitability and enhance job security. Finally, the parties agree that the Company's way of doing business is built around: internal and external customer satisfaction, designed to provide the highest quality products at the lowest costs; dedicated to employee involvement and continuous improvement of every aspect of the business; trust and integrity; respect for dignity of individuals; productivity; the ability to adapt to an ever-changing business environment; recognition of effort and achievement; and openness.

The Company and the Union commit to fully support these concepts of Total Quality Commitment and service to the customer (both internal and external customers). The parties shall move toward the process of employee involvement, with all employees sharing in the commitment of involvement.

ARTICLE 34
DURATION OF AGREEMENT

The term of this Agreement shall be for a period of three (3) years; commencing at 12:01 A.M., August 1, 2025 and expiring at 12:00 P.M., August 1, 2028. At least sixty (60) days prior to the expiration date either party shall give written notice of its desire to negotiate any changes in the Agreement; otherwise, the contract shall be automatically renewed for an additional period of one (1) year. There will be no strike or lockout following the period termination of this Agreement provided that the parties are negotiating and no impasse has been reached.

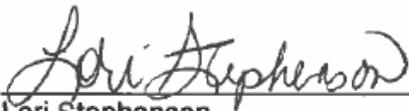
For:
Huhtamaki, Inc.
Paris, Texas Plant



Meredith Shoop

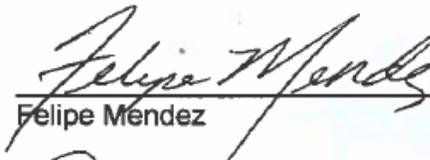


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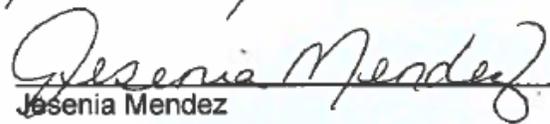


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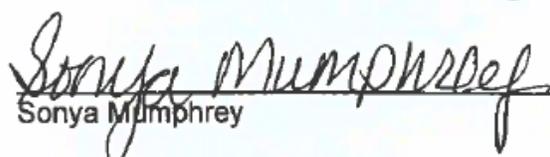
For:
United Food and Commercial Workers
International Union Local 540



Felipe Mendez



Jesenia Mendez



Sonya Mumphrey

Rhonda King

Rhonda King

Bernadette Dacus

Bernadette Dacus

Todd Leach

Todd Leach

Gonzalo Reyes

Gonzalo Reyes

MEMORANDUM OF UNDERSTANDING

EARNED TIME OFF

Earned Time Off program redesign. Eliminate the current memorandum of understanding and replace it with:

- Beginning October 1, 2025, all employees who are employed on a full-time basis as of the first day of each quarter (January 1, April 1, July 1, and October 1) will be awarded 8 hours of Earned Time Off (“ETO”).
- Employees on medical or other long-term leave of absence as of the first day of the quarter will be ineligible to earn ETO.
- For new employees who are not yet eligible for vacation, ETO must be used in increments sufficient to cover an entire scheduled shift when possible. In no event may ETO be used in increments of less than 8 hours (e.g., a 12-hour employee who is not yet eligible for vacation may use 8 hours’ ETO to cover a 12-hour absence if they have only 8 hours of ETO available).
- Otherwise, ETO will be loaded into employees' vacation banks and treated as vacation for all other purposes.