

Fighting Against Forced Labour and Child Labour in Supply Chains Act Report

(Fiscal Year 2024)

Introduction

Pursuant to the requirements of Canada's modern slavery legislation, the Fighting Against Forced Labour and Child Labour in Supply Chains Act ("the Act"), this joint report has been prepared for Trevluc Holdings Ltd. and its related reporting entities, hereafter referred to collectively as the "WGI Group of Companies," "WGI," or "the Company" in compliance with Section 11 of the Act for the financial year ending December 31, 2024.

The following reporting entities are covered by this report:

Trevluc Holdings Ltd.
WGI Westman Group Inc.
Meridian Manufacturing Inc.
Meridian Manufacturing, Inc.
Armtec Inc.
Behlen Industries LP
Westman Steel Inc.
Artspan Inc.
Scotia Metal Products Inc.
Ande Capital Corp.
Prairie Steel Products Ltd.

Prairie Steel Products Ltd. was acquired by the WGI Group of Companies on June 25, 2024. Accordingly, this report covers its activities commencing on that date. U-Build Steel Buildings, which is a division of an entity in the reporting group, is also covered by this report.

In accordance with the Act, this report outlines the measures implemented by WGI over the previous financial year to mitigate risks associated with forced and child labour. This report also details initiatives that speak to the commitment of WGI to expand its risk management practices related to forced and child labour.

WGI is committed to maintaining standards of business conduct that reflect honesty, integrity, and strong ethics, in all its business operations.

Section A: Structure, Activities, and Supply Chains

The WGI Group of Companies is privately held. The reporting entities are Canadian corporations, with the exception of Behlen Industries LP (a Canadian partnership) and Meridian Manufacturing, Inc. (a U.S. corporation). With more

than 45 operating locations across Canada and one location in the United States, WGI forms one of Canada's largest manufacturers of steel products.

WGI produces quality steel products for a range of industries and uses, including roofing and siding, conveyor systems, farm equipment, industrial metal products, storage and handling products, steel building systems, and culverts. WGI is committed to continuous improvement and technological innovation, with an emphasis on exceptional customer service and employee well-being.

The WGI Group of Companies is comprised of approximately 1,700 employees across the following key manufacturing divisions:

- **Armtec Inc.** (including the drainage operations of Prairie Steel Products Ltd.): Manufactures steel and high-density polyethylene (HDPE) drainage and infrastructure products.
- **Behlen Industries LP** (including the building operations of Prairie Steel Products Ltd.): Designs and manufactures engineered steel building systems.
- **Meridian Manufacturing Inc. and Meridian Manufacturing, Inc.** (including the bin operations of Prairie Steel Products Ltd.): Manufactures machinery, equipment, and storage products primarily for the agricultural and industrial sectors.
- **Westman Steel Inc.** (including Scotia Metal Products Inc.): Manufactures steel roofing, siding, and related products.
- **Artspan Inc.:** Manufactures structural insulated steel panel products including ready-to-move (RTM) buildings.

The WGI team is comprised of a diverse group of skilled professionals from engineers and technicians to sales experts and administrative staff. Approximately one-third of employees work in office-based roles, while the majority are employed within manufacturing facilities.

The integrity of WGI's supply chain is critical to its operations, encompassing processes from raw material procurement through to final product delivery. WGI has established direct relationships with reputable material suppliers, with the majority of imported goods sourced from North America. This sourcing approach supports WGI's standards for quality, ethical sourcing, environmental responsibility, and transparency across all supply chain interactions.

Section B: Policies and Due Diligence Processes

WGI prioritizes the safety and well-being of its employees and adheres to all applicable health and safety and employment standards legislation. Ensuring a safe and healthy work environment is fundamental to WGI's values. The Company consistently reviews and updates its policies and procedures to align with evolving legislative requirements and industry best practices. WGI's commitment to compliance extends across all aspects of operations, from workplace safety protocols to fair employment practices.

WGI regularly conducts internal audits and assessments to monitor its compliance with the above-noted legislation and standards and identify areas for improvement. WGI's dedicated team works diligently to address any issues promptly and implement necessary measures to maintain its standards. Employees are encouraged to bring forward any questions or concerns regarding compliance with health and safety or employment standards legislation. WGI is committed to transparency and open communication with its stakeholders.

WGI recognizes opportunities to further strengthen its policies and processes specifically related to addressing the risks of forced labour and child labour in its supply chain. Measures taken during the year ending December 31, 2024, to identify and manage these risks included:

- **External Consultancy Engagement:** WGI collaborated with third-party experts to conduct a supply chain risk assessment, reinforcing the Company's commitment to proactively managing the risks of forced and child labour. The results of this assessment are outlined in Section C of this report.
- **Forced and Child Labour Policy:** WGI developed a draft internal policy outlining procedures for the prevention of forced and child labour within its supply chain. This draft policy addresses employee training, supplier risk assessment procedures, and tracking, evaluating, and monitoring the effectiveness of preventive measures.
- **Supplier Code of Conduct:** WGI drafted a Supplier Code of Conduct, which sets the expectation that suppliers shall not use forced or child labour within their supply chains and shall take reasonable measures to ensure that their supply chains are free from such practices in relation to goods or services provided to WGI.

While significant progress was made during 2024, WGI expects to continue internal consultations and work towards implementing the Forced and Child Labour Policy and Supplier Code of Conduct during 2025.

These initiatives demonstrate WGI's current position and ongoing commitment to maintaining high standards of ethical labour practices and fostering a sustainable, responsible supply chain.

Section C: Forced Labour and Child Labour Risks

WGI collaborated with an external consultancy firm to carry out a supply chain risk assessment to better understand where risks of forced or child labour may exist within its supply chain. This assessment was first conducted in April 2024 in respect of the year ended December 31, 2023, and again in April 2025 in respect of the year ended December 31, 2024.

The assessment process was informed by leading resources, including the Walk Free Global Slavery Index, the OECD Due Diligence Guidance for Responsible Business Conduct, and the U.S. Department of Labor's List of Goods Produced by Child Labor or Forced Labor. The analysis considered potential risks associated with specific goods and geographic regions.

The risk identification exercise did not presuppose the actual use of forced or child labour within WGI's operations or supply chains; rather, it was aimed at recognizing potential areas of risk, thereby further enabling WGI to implement effective preventative measures. The assessment acknowledges that no industry is entirely exempt from

the risks of forced and child labour, particularly in regions where regulatory frameworks and enforcement mechanisms may be limited.

The analysis considered specific geographic regions that, according to the Walk Free Global Slavery Index and other credible sources, present a higher risk of forced and child labour practices. This geographic risk assessment was combined with an assessment of at-risk-goods categories, further enabling the application of a targeted lens to the risk assessment.

Risk Assessment Findings – Suppliers

Through the application of the analysis, for the 2024 year, WGI identified suppliers in 11 countries, of which none have a heightened risk of forced or child labour. Canada and the United States, widely considered low risk countries, account for approximately 99.7% of the WGI Group of Company's total supplier spend.

The analysis also considered the data from the US Department of Labour's List of Goods Produced by Child Labour or Forced Labour with the purpose of identifying specific goods in WGI's supply chain that may be susceptible to forced or child labour. This assessment identified no high-risk products. Steel raw materials, WGI's most significant production input, are not subject to an elevated risk of forced or child labour practices.

Risk Assessment Findings – Country of Origin

As an additional layer of analysis, reports were obtained from Canada Border Services Agency tracking the country of origin for WGI's imports and a supplementary risk assessment was conducted at this level. For the 2024 financial year, WGI identified 22 countries of origin. Among these, two countries with an associated spend of more than \$50,000 CAD were identified as potentially presenting a higher risk of forced or child labour: Turkey and India. Imports from these countries collectively accounted for less than 0.1% of WGI's total supplier spend during 2024. No instances of forced or child labour were identified in connection with these goods; however, this information will guide WGI's future due diligence efforts.

Overall Risk Assessment Conclusion

Overall, these risk assessment findings suggest that WGI's exposure to forced and child labour risks within the supply chain remains low. Nevertheless, WGI remains committed to enhancing its due diligence and risk management processes to proactively identify risks and to promote ethical sourcing practices across its operations.

Section D: Remediation Measures

During the year ending December 31, 2024, WGI did not identify any instances of forced labour or child labour within its operations or supply chains. Accordingly, no remediation measures were undertaken during the reporting period.

Section E: Remediation of Loss of Income

During the year ending December 31, 2024, WGI did not identify any instances of forced labour or child labour within its operations or supply chains. Consequently, no measures were required to remediate any potential loss of income to affected or vulnerable families during the reporting period.

Section F: Training

During the year ending December 31, 2024, WGI provided training sessions to key employees to educate them about identifying and managing risks of forced labour and child labour within its operations and supply chains. Training activities during 2024 included:

- **Leadership Team Training:** An awareness-building session was provided to WGI's leadership team covering topics such as modern slavery education, identification of potential risk factors, and an overview of the requirements of the Act.
- **Third-Party Workshops:** WGI engaged an external consultancy firm to undertake a supply chain risk assessment as described in Section C of this report. Workshops were delivered throughout this process, educating employees more broadly on the identification and management of forced and child labour risks.

Subsequent to the reporting year, WGI conducted a training session for employees in purchasing roles. The session included guidance for using established search tools to assess whether imported goods may present an elevated risk of forced or child labour.

By continuing to invest in training, WGI aims to enhance the capabilities of its employees, ensuring they are both aware of forced and child labour risks and adequately prepared to address such risks effectively. This proactive approach forms part of WGI's broader commitment to ethical business practices and corporate responsibility.

Section G: Assessing Effectiveness

As described in Section C of this report, WGI collaborated with an external consultancy firm to carry out a supply chain risk assessment, both in April 2024 in respect of the 2023 financial year and again in April 2025 in respect of the 2024 financial year. WGI reviews the results of this risk assessment each year to evaluate the effectiveness of its measures in ensuring that forced labour and child labour are not present within its supply chains. This annual review process serves as a critical tool for monitoring WGI's risk profile and for informing continuous improvement of its risk mitigation strategies.

Attestation

In accordance with the requirements of the Fighting Against Forced Labour and Child Labour in Supply Chains Act, and in particular section 11 thereof, I, in the capacity of President & CEO, attest that I have reviewed the information contained in the report on behalf of the governing body of the entities listed above. Based on my knowledge, and having exercised reasonable diligence, I attest that the information in the report is true, accurate and complete in all material respects for the purposes of the Act, for the reporting year listed within this report.



Paul Cunningham, President and CEO, WGI Westman Group of Companies, May 26, 2025
I have the authority to bind Trevluc Holdings Ltd. and the reporting entities under its control