



SHINGLES & UNDERLAYMENTS
MOLDED PRODUCTS
ROOF & WALL INSULATION
WEB TECHNOLOGIES

Atlas Roofing Corporation
2000 Riveredge Parkway
Suite 800
Atlanta, GA 30328
atlas-arc.com

ANNUAL REPORT

PURPOSE

This joint annual report for the 2023 financial reporting year has been created by Atlas Roofing Corporation and Atlas Roofing Corporation of Canada for the sole purpose of meeting their obligations and reporting requirements for entities pursuant to the *Fighting Against Forced Labour and Child Labour in Supply Chains Act*, SC 2023, c 9 (the “Act”). In this report, Atlas Roofing Corporation and Atlas Roofing Corporation of Canada will be referred to collectively as “Atlas Roofing” unless specified otherwise.

OUR COMMITMENT

Atlas Roofing is committed to preventing and reducing the risk that forced labour or child labour is used at any step in the production of goods in Canada or elsewhere, including goods that Atlas Roofing imports into Canada.

CATEGORIZATION, SECTOR, AND INDUSTRY

Atlas Roofing is an entity under the Act

Atlas Roofing Corporation of Canada is a Canadian legal entity, headquartered in Delta, British Columbia. It is a wholly owned subsidiary of the Atlas Roofing Corporation, an American legal entity headquartered in Atlanta, Georgia, United States. Atlas Roofing Corporation also operates a branch location in Toronto, Ontario.

In terms of the Act’s threshold requirements, Atlas Roofing has at least \$20 million in assets for at least one of its two most recent financial years, it has generated at least \$40 million in revenue for at least one of its two most recent financial years, and it employs an average of at least 250 employees for at least one of its two most recent financial years.

Our Operations

Atlas Roofing is a leading provider of quality roofing and construction products. It operates in the manufacturing and wholesale trade sectors. Atlas Roofing produces, sells, and distributes goods in Canada and outside Canada, as well as imports goods produced in other countries into Canada.

Atlas Roofing produces products in four (4) major divisions: (i) polyiso roof and wall insulation; (ii) shingle and underlayment, including asphalt, glass mat, and granules; (iii) molded products, including ESP beads; and (iv) web technologies, including glass mat and OCC. These products are manufactured in Atlas Roofing’s state-of-the-art facilities and shipped from its network of manufacturing plants and distribution facilities in the United States, Canada, and Mexico.

The Atlas Roofing locations in Ontario and British Columbia are involved in the manufacturing, sale, and distribution of polyiso rigid foam insulation. To manufacture this product, these locations import several chemicals (catalyst, surfactants, and flame retardants) and facers (foil, paper, and coated glass). These are

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purchased from vendors within Canada, but the country of origin of many of these goods are outside the country.

Atlas Roofing engages salaried, hourly, agency, part-time, and contract workers for its manufacturing plants.

STRUCTURE, ACTIVITIES, AND SUPPLY CHAINS

Our Supply Chain

The raw materials used within Atlas Roofing's four major divisions are mostly sourced domestically from North American manufacturers. As outlined above, the Atlas Roofing locations in Ontario and British Columbia are involved in the manufacturing, sale, and distribution of polyiso rigid foam insulation. To manufacture this product, these locations import several chemicals (catalyst, surfactants, and flame retardants) and facers (foil, paper, and coated glass). These are purchased from vendors within Canada, but the country of origin of many of these goods are outside the country.

Steps Taken by Atlas Roofing in 2023

To prevent and reduce the risk that forced labour or child labour is used at any step of the production of goods in Canada or elsewhere, or of goods imported into Canada, Atlas Roofing took the following steps in 2023:

1. Gathering information on worker recruitment and maintaining internal controls to ensure that all workers are recruited voluntarily;
2. Monitoring suppliers; and
3. Enacting measures to provide for, or cooperate in, remediation of forced labour and/or child labour.

The above steps were addressed by Atlas Roofing through the following measures:

- (a) A requirement for all suppliers of Atlas Roofing to agree to its General Terms and Conditions, which requires all materials and services to be produced and sold in full compliance with all applicable federal, state/provincial, and local laws and regulations.
- (b) Atlas Roofing requires all individuals who wish to be considered for employment to complete and sign an Employment Application form. This form outlines reference, background information and other qualifications, including age, that will be reviewed as part of the process. Additionally, Atlas Roofing has outlined Employment Procedures which describe the guidelines that must be followed by hiring managers throughout the recruitment process, including for the hire and re-hire of salaried employees. It also outlines the requirement for Human Resources to conduct appropriate background and reference checks during the employment process, which includes various verifications that may be conducted as well as



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disqualification criteria. As part of this process, employees are required to provide two pieces of I.D, one which must be government issued and used for age verification.

- (c) A Confidential Hotline Policy which sets out the ways in which part time, full time, and contract employees can report any concerns or fraudulent or unethical activities anonymously and confidentiality.
- (d) The Salaried and Non-Union Employee Handbook (the “**Employee Handbook**”) which sets forth the duties, responsibilities, and expectations of employment with Atlas Roofing. This includes, but is not limited to, details on policies and procedures that help Atlas Roofing to operate safely, ethically, and effectively in all roles. The Employee Handbook is reviewed with employees during their first week of employment.

POLICIES AND DUE DILIGENCE PROCESSES

Atlas Roofing has due diligence processes in relation to forced and/or child labour, including the embedding responsible business conduct into policies and management systems.

As mentioned above, in 2023, Atlas Roofing maintained several policies and processes to help identify and manage potential forced labour and child labour risks within the business and its supply chain, including the supplier General Terms and Conditions, worker recruitment protocols, Confidential Hotline Policy, and Employee Handbook.

FORCED LABOUR AND CHILD LABOUR RISKS

Atlas Roofing has started the process of identifying risks of forced labour and child labour. In the subsequent reporting year, Atlas Roofing will be engaging external support to help identify forced labour and child labour risks in its activities and supply chains.

REMEDATION MEASURES

Atlas Roofing has not identified any forced labour or child labour in its activities or supply chains. As such, it has not undertaken any remediation measures

REMEDICATION OF LOSS OF INCOME

Atlas Roofing has not identified any loss of income to vulnerable families resulting from measures taken to eliminate the use of forced labour or child labour in its activities and supply chains.

TRAINING PROVIDED TO EMPLOYEES

In 2023, Atlas Roofing did not provide training to its employees on forced labour or child labour. However, on an annual basis, Atlas Roofing provides mandatory safety and compliance training to all full-time and temporary employees on Freedom from Harassment, Speak Up (The Confidential Reporting Hotline), Diversity and Inclusion, and Workplace Violence. In the subsequent reporting year, Atlas Roofing plans on implementing additional training for all of its employees on forced labour and child labour.

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ASSESSING EFFECTIVENESS

Atlas Roofing does not currently have specific policies and procedures in place to assesses its effectiveness in reducing and/or eliminating the risk of child labour and/or forced labour in its supply chain. However, as outlined above, there are a variety of policies and procedures in place that reduce the risk that child labour and/or forced labour is present in Atlas Roofing’s activities and supply chain, including the aforementioned General Terms and Conditions, worker recruitment protocols, Confidential Hotline Policy, and Employee Handbook.

APPROVAL AND ATTESTATION

In accordance with the requirements of the Act, and in particular section 11 thereof, I attest that I have reviewed the information contained in the report for the entity listed above. Based on my knowledge, and having exercised reasonable diligence, I attest that the information in the report is true, accurate and complete in all material respects for the purposes of the Act, for the reporting year listed above.

IN WITNESS WHEREOF the authorized signing officer(s) of Atlas Roofing Corporation and Atlas Roofing Corporation of Canada have executed this report as of the effective date of the signatures set out below.

SIGNED

May 28th, 2024
 Date

)
) **ATLAS ROOFING CORPORATION**
)
) Per: [Signature]
) Name: Jeffery Fricks
) Title: Chief Financial Officer
)
) I have authority to bind Atlas Roofing Corporation

May 28th, 2024
 Date

)
) **ATLAS ROOFING CORPORATION OF CANADA**
)
) Per: [Signature]
) Name: Jeffery Fricks
) Title: Chief Financial Officer
)
) I have authority to bind Atlas Roofing Corporation of Canada