



Canada Gypsum Management and Supply Inc.
Fighting Against Forced Labour and Child Labour in Supply Chains Report
Year ended April 30, 2024

Pursuant to subsection 11(2) of Canada's *Fighting Against Forced Labour and Child Labour in Supply Chains Act*, S.C., 2023, c. 9 (the “Act”), this report is made jointly by Canada Gypsum Management and Supply Inc. (“CGMS”) and the entities listed in the below table which it controls. As required by the Act, this report presents our forced labour and child labour reporting statement for the financial year ending April 30, 2024. It summarizes the actions taken to prevent and reduce the risk that forced labour and child labour is used at any step of the sale and distribution of goods in Canada by CGMS or of goods imported into Canada. Where this report refers to “CGMS”, the “Company”, “we,” “us” or “our,” it is a reference to all the reporting entities in the below table.

Reporting Entity	Principle Business
Canada Gypsum Management and Supply Inc.	Parent company to Titan GMS LP.
Titan GMS LP	Seller and distributor of construction materials, exterior insulation and finishing systems, construction equipment, tools and accessories, and finishes.
Titan GMS GP	General Partner entity of Titan GMS LP.
D.L. Building Materials Inc.	Seller and distributor of construction materials, exterior insulation and finishing systems, construction equipment, tools and accessories, and finishes.
GMS Canada Lumber Corp.	Seller and distributor of wood and lumber products.
WSB Titan Inc.	Procurement arm of Titan GMS LP.

1. Steps to Prevent and Reduce the Risks of Forced Labour and Child Labour

We are opposed to all forms of modern slavery. This type of exploitation is against CGMS’ commitment to respect fundamental human rights, and we are committed to taking the steps necessary to prevent and reduce the risks of forced labour and child labour in our supply chains.

At CGMS, our vision is to be the premier distributor in every market we serve through embracing our unique culture and professional humility. Our mission is to create opportunities, build significant relationships, and deliver solutions. Our organization’s core values are serving others and pursuing a safe work environment, along with a relentless focus on operational excellence. Our culture thrives on collaboration, diversity, and a shared passion for excellence. We are committed to operating in a safe, ethical, inclusive, transparent, and socially and environmentally responsible manner, including respecting human rights and contributing to the communities in which we live and work. We work together to protect our employees, contractors, and customers by promoting a culture of shared



responsibility with collaborative program development, best practices, and the open exchange of suggestions, ideas, and concerns.

During our previous fiscal year, CGMS conducted an internal review of its policies and procedures as they relate to the prevention and reduction of risks associated with forced labour and child labour. As part of this review, CGMS developed and implemented new anti-forced labour and child labour standards into its Corporate Code of Conduct to include commitments not to cause, contribute to, or be linked in any way to practices of modern slavery, including forced and child labour, and to stipulate that CGMS does not use forced or child labour or knowingly purchase goods or components that use forced labour, child labour or other human rights abuses. CGMS has also instituted a reporting mechanism, by which persons affected by a suspected breach of these principles can report the situation. Further details are provided below, under “Policies and Due Diligence Practices”.

2. Structure and Operations:

CGMS is a premier building supplies dealer. With offices strategically located across Canada, from Vancouver Island to Quebec, CGMS has a national presence selling and distributing goods throughout Canada, with a level of service you expect from a local supplier.

Gypsum Management and Supply Inc. controls the entities set out in the table on the first page of this report. CGMS’ products and services can be broadly grouped into four categories: (a) construction, (b) wholesale trade, (c) retail trade and (d) transportation and warehousing. Our products include acoustical ceilings, wallboard, exterior insulation and finishing systems, fasteners, fiberglass reinforced panels, hand tools, insulation, joint treatments and finishes, power tools, safety equipment, steel studs and tracks, and a variety of construction accessories. Further information can be found on our website, at <https://www.gms.com>.

CGMS has a dedicated workforce, and our services includes deliveries, customer service, convenience, expertise, and ensuring safety in all of our operations.

As of April 30, 2024, CGMS had approximately 1,313 employees: Titan GMS LP employs approximately 1,187 people, D.L. Building Materials Inc. employs approximately 100 people, and GMS Canada Lumber Corp. employs approximately 26 people. Canada Gypsum Management and Supply Inc., Titan GMS GP, and WSB Titan Inc. do not directly employ any employees.

3. Supply Chains

CGMS endeavors to work with direct suppliers who operate legally, ethically, and responsibly, and to ensure that they are aligned with our safety and quality requirements.

We source the products we distribute from various suppliers. CGMS’ procurement activities are primarily focused on suppliers and procurements of goods and services within Canada and North America, which comprised the vast majority of procurements in 2023. Our leading market position, North American footprint and superior service capabilities, have allowed us to develop strong relationships with our suppliers and to choose suppliers with a track record of meeting our professional



and ethical standards. We maintain strong, long-term relationships with the major North American wallboard, ceilings, steel, and insulation manufacturers, as well as vendors of other complementary building products, where the supply base is widely fragmented. Because we account for a meaningful portion of their volumes and provide them with an extensive salesforce to market their products, we are viewed by our suppliers as a key channel partner and have exclusive relationships with these suppliers in certain markets. We believe this position often provides us with advantaged procurement.

Through prequalification verifications and requirements set for approval of suppliers, we strive to build relationships with suppliers who align with our values.

4. Policies and Due Diligence Practices

CGMS has implemented policies and practices aimed at supporting human rights and socially responsible business practices. We have embedded responsible business conduct into our policies and management systems. CGMS requires its personnel, contractors, and suppliers to act in accordance with its policies in a manner that respects CGMS' commitments to human rights and social responsibility.

As noted above, CGMS has implemented a due diligence process in relation to forced labour and child labour. Our Company Code of Conduct includes commitments not to cause, contribute, or be linked in any way to practices of modern slavery, including forced and child labour, and stipulate that CGMS does not use forced or child labour or knowingly purchase goods or components that use forced labour, child labour or other human rights abuses.

Our Code of Conduct includes a reporting mechanism by which persons dealing with a situation or product connected to modern slavery, whether in or outside of Canada, can report the situation to CGMS.

Our Code of Conduct states that our commitment to human rights is guided by international and national standards, including all applicable federal and provincial laws and regulations, including labour rights, freedom of association, collective bargaining, working hours and the Act.

5. Identifying Modern Slavery Risks, Managing Modern Slavery Risks, and Remediation Measures

CGMS has not identified any instances of forced labour or child labour in its operations or supply chains. As a result, it has not taken any measures to remediate any forced labour or child labour and considers such risks to be low. Similarly, we have not identified any loss of income to vulnerable families resulting from measures taken to eliminate the use of forced labour or child labour in our activities and supply chains.

However, CGMS is committed to taking such risks seriously. As stated above, CGMS has instituted a reporting mechanism by which actual or potential risks or incidences of forced or child labour can be reported to the Company.

As CGMS continues the development of its program to prevent and reduce the risks of child and forced labour in its supply chains and operations in the remainder of 2024, we will consider and implement



measures to assess the effectiveness of these processes.

6. Training

CGMS' Company Codes of Conduct, including its forced labour and child labour policies, are included as part of employees' on-boarding training. CGMS does not currently carry out additional dedicated training on forced labour and child labour at this time, but is committed to reviewing the effectiveness of its policies and practices on an ongoing basis.

7. Approval and Attestation

This report was approved pursuant to subparagraph 11(4)(b)(ii) of the Act by the Board of Directors of Canada Gypsum Management and Supply Inc. for all CGMS reporting entities listed on the first page of this report.

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. 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 previous fiscal year ending April 30, 2024.

I have the authority to bind Canada Gypsum Management and Supply Inc. and the reporting entities on the first page of this report.

Date: May 30, 2024

Paul Green

Name: Paul Green

Title: President – GMS Canada