

2023 Fighting Against Forced Labour and Child Labour in Supply Chain Act Report

1. Introduction

This document constitutes the Annual Report (the “Report”) pursuant to section 11(1) of the Fighting Against Forced Labour and Child Labour in Supply Chain Act (the “Supply Chain Act” or the “Act”) and is filed on behalf of Collins Industries Ltd. covering the financial year ended March 31, 2024.

Forced labour and child labour are contrary to our purpose, vision and values. We do not tolerate forced labour and child labour in our organization or in those of our suppliers and subcontractors. We hold ourselves to the highest standards and expect employees, contract workers and directors of Collins Industries Ltd. to act with integrity and to comply at all times with the letter and spirit of the laws, regulations and rules applicable to Collins Industries Ltd. in the jurisdictions where we operate and in particular with respect to the Act. If instances arise where these expectations are not met, we will strive to respond in an appropriate manner.

This statement outlines the plans for our policies and procedures we will have in place and the steps we plan to take by us in Canada during fiscal 2023 to reduce the risk that forced labour and child labour is used at any step of the production of goods in Canada or elsewhere by us or of goods imported into Canada by us or third parties supplying us.

We will use a Vendor Prequalification to obtain the commitment of our suppliers on a series of key themes dealing with:(i) respect for the right to development; (ii) employee rights; (iii) occupational health and safety; (iv) legal compliance and environment commitment, including on the avoidance of the use of forced labour and child labour.

Its signature is an essential condition for obtaining a partnership with Collins Industries Ltd. By signing the Vendor Prequalification, suppliers and subcontractors undertake not to resort in any way, shape or form, either directly or through their own subcontractors or suppliers to forced or mandatory labour and to child labour.

In addition, our buyers agree to our Health and Safety Manual Policies, in which they commit to principles of behaviour and business rules which include making sure that suppliers proposing their services to us must satisfactorily address environment and health & safety (“EHS”) requirements in their proposals starting with relevant legal requirements.

Collins Steel operates with the Core Purpose to Inspire Thriving Communities, Locally and Globally. Collins Steel has developed the Health, Safety and Environment Program (HSE Program) to ensure the utmost protection of our employees, clients, sub-contractors, visitors, property, and equipment. Collins Steel values their staff and creates an enjoyable, safe work environment which generates a productive work force.

Collins Steel’s Core Values are as follows:

- Integrity
- Reliability
- Teamwork
- Caring
- Continuous Improvement

Collins Steel treats sub-trades and suppliers with respect to cultivate a team approach where experience is applied with dedicated enthusiasm.

Collins Steel strives to create and maintain a safe and healthy work environment for employees, subcontractors and all visitors to our worksites.

Collins Industries Ltd. is an equal opportunity employer. We utilize a global applicant tracking system where all of our career opportunities are posted, and external candidates voluntarily apply to positions which ensures that all workers are recruited willingly. To ensure no individual below the legal age to work in their jurisdiction is employed by Collins Industries Ltd., we validate personal information, including the date of birth, upon hire.

All new Canadian employees complete a mandatory training course and sign a code of conduct upon new hire. Refresher training also occurs throughout their career.

2. Our structure, operations and supply chains

The Reportable Entity covered by this Annual Report are corporations. The Reportable Entities are either (i) producing goods in Canada, (ii) selling goods in Canada or abroad; (iii) distributing goods in Canada or abroad; or (iv) importing into Canada goods produced outside of Canada.

The Reportable Entities design, produce and distribute solutions that are found everywhere in our homes and our daily lives – individual, collective and non-residential buildings, infrastructure – as well as in many industrial applications. These solutions provide Collins Industries Ltd. customers with benefits in terms of performance and sustainability, while meeting the challenges that shape the future of the economy and society. Today, Collins Industries Ltd. already cover most of the applications for renovation as well as for new construction, for traditional as well as light construction – as products or systems that can be preassembled or prefabricated – and the distribution of products, solutions and services for construction. Collins Industries Ltd. high-performance solutions, for their part, help meet the market's growing needs on issues such as the decarbonization of construction processes, sustainable mobility and sustainable industry.

Collins Industries Ltd. operates in Canada with over 100 employees.

3. Policies, due diligence and controls

All purchasing activity across our supply chains is based on a common framework, which aims to manage and reduce environmental, social and societal risks associated with our supply chains including forced labour and child labour. It is a direct extension of our core values which are Integrity, Reliability, Teamwork, Caring and Continuous Improvement.

Collins Industries will be implementing a policy to provide reports from suppliers to provide any measures taken to prevent and remedy any forced labour or child labor.

Reportable Entities must scrupulously ensure that employees' rights are respected. They must promote an active dialogue with their employees. In addition, and without limitation, they must respect the following rules, even if not provided for by applicable local law: they must refrain from any form of

recourse to forced labour, compulsory labourer child labour whether directly or indirectly or through subcontractors when the latter are working on a Collins Industries Ltd.. site: and they must refrain from any form of discrimination with respect to their employees, whether in the recruitment process, at hiring, or during or at the end of the employment relationship.

4. Risk Assessment Methodology and Results of Assessment

Forced labour and child labour risks in our supply chain are identified through our responsible purchasing prequalification which will be revised and resubmitted for approval of our suppliers and vendors.

For certain types of goods and services, the prevalence of this risk increases for suppliers and subcontractors located further down the supply chains. Understanding the risk for these indirect suppliers over which we have little control and visibility is complex and difficult and is likely to require certain additional measures that we may decide to implement in the future.

We recognize that our supplier/vender prequalification is an ongoing process subject to refinement and improvement. Each year we review our prequalification and try to eliminate possible gaps in our analysis.

Suppliers deemed to have a high risk per the prequalification will be asked to provide additional steps they are taking to remedy and prevent future forced and child labour.

5. Risks of forced labour and child labour in our operations and supply chains

To the best of our knowledge, we have not identified risks of forced labour and child labour in our operations and supply chains. Our risk assessment process is reviewed annually with the goal of identifying possible gaps in our assessment.

6. Remedial Action Taken during 2023

Since we have not identified any forced labour or child labour in our activities and supply chains, we have not taken any remediation measures.

7. Our remediation processes

Alerts issued in good faith will be systematically investigated by a dedicated group of Collins Industries Ltd. employees who have been specially trained in the matter and are bound by enhanced confidentiality obligations.

Collins Industries Ltd. is committed to protecting whistleblowers who acted in good faith via no disciplinary action; no legal proceedings; and no retaliation.

All reports through this system are processed and investigated as applicable, and appropriate measures are taken when justified.

In respect of Canadian government guidelines, Collins Industries Ltd. adhere to all applicable labour laws and regulations concerning the employment of migrant workers, ensuring fair treatment, appropriate compensation, and a safe working environment for all employees.

8. Our remediation actions for the loss of income to the most vulnerable families that results from any measure taken to eliminate forced labour and child labour from our operations and supply chains

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.

9. Our training

Collins Industries Ltd. Will work towards identifying, investigate and report potential cases of forced labour and child labour as a predicate offence.

People at every level at Collins Industries Ltd. are individually responsible for applying Collins Industries Ltd. Principles. Each management level – company, business unit and region – carries its own responsibility for ensuring that these Principles are applied.

10. Assessing our effectiveness

We intend to continue to assess and refine key performance indicators to measure our success in operationalizing the commitments in our tackling modern slavery and continuously improve our approach to human rights. The effectiveness of a Collins Industries Ltd. due diligence process is regularly evaluated to confirm it remains current and aligned with business activities, regulatory developments, industry standards and best practices. By doing so, Collins Industries Ltd. will adhere to all applicable laws and regulatory requirements in the jurisdictions in which we operate, including guidance on risk related to forced labour and child labour.

We start to conduct ongoing screening of all suppliers, which allows us to baseline a supplier's risk profile and subsequently flag and assess any activities that would violate our prequalification. We discuss any instances where corrective actions are required with the supplier and track these issues from beginning to completion. No instances were raised for review in 2023, and there were no forced labour or child labour incidents related to our suppliers identified through our supplier monitoring procedures.

11. Our consultation and governance process

In preparing this Annual Report, each Reportable Entity engaged other entities it owns or controls. It also consulted with key areas of our organization to prepare this Annual Report, including Procurement and Directors of the company. These teams operate across our enterprise, including across the subsidiaries to which this Annual Report applies. This consultation process has supported our enterprise-wide approach to forced labour and child labour.

12. Approval

This Annual Report was approved by the governing body of Collins Industries Ltd. on May 22, 2024.

13. Conclusion

Collins Industries Ltd. remains committed to preventing forced labour and child labour from taking place in our businesses and in our supply chains. We will continue to review our policies, procedures and practices periodically to determine any enhancements we can make to help prevent forced labour and child labour and any other forms of human rights abuse.

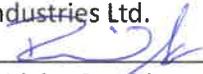
14. Attestation

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

I make the above attestation in my capacity as President of Collins Industries Ltd.

Dated this 30th day of May 2024

Collins Industries Ltd.

Per:  _____

Robert Wright, President

I have the authority to bind Collins Industries Ltd.