

**Report on Forced Labour and Child Labour in Canadian Supply Chains for
Gamma North America, Inc., and
Gamma Windows and Walls International Inc.
For the year ended December 31, 2023**

Introduction

In compliance with recent Canadian legislative requirements aimed at addressing forced labour and child labour in supply chains, Gamma North America, Inc. and Gamma Windows and Walls International Inc. are committed to ensuring ethical practices throughout our operations. This report details our current efforts, structure, policies, and future commitments regarding these critical issues.

Business Overview

Structure, Activities, and Supply Chains:

- **Company Structure:** Gamma North America, Inc., an entity incorporated in U.S., is the parent company of Gamma Windows and Walls International Inc., and has no office, employees or sales in Canada on its own. Gamma Windows and Walls International Inc. is a corporation operating in Canada, with 156 employees.
- **Activities:** Our business activities include design, assembly and installation of curtain walls for Canadian customers.
- **Supply Chains:** Our supply chain involves mostly local suppliers in Canada, with only a small portion of raw materials imported in the year (e.g. glass from Spain).

Policies and Due Diligence Processes

Currently, Gamma does not have comprehensive policies specifically addressing forced labour and child labour, especially with regard to the supply chain. However, we do have policies in place assuring that our hiring in Canada is consistent with Canadian laws and regulations. We are committed to developing these policies over the following years, step by step. Our initial steps will include:

- **Policy Development:** Creating a formal policy against forced labour and child labour, to be integrated into our Code of Conduct.
- **Due Diligence Process:** Informing key suppliers of our new policy and the expectations we

have regarding labour practices or investigate or assess key suppliers their compliance with labour practices.

Risk Assessment and Management

Identified Risks:

- **Risk Areas:** We did not have a formal risk assessment process related to forced or child labour in 2023. However, our preliminary assessment, completed after the end of the fiscal period, indicates potential risks in regions known for high prevalence of forced labour and child labour, particularly in underdevelopment areas.
- **Risk Sectors:** High-risk sectors include manufacture or agriculture.

Steps Taken to Assess and Manage Risks:

Although we did not have specific steps in place to assess in manage risks in 2023, we have begun to implement the following processes in 2024:

- **Supplier Communication:** We have begun communicating with our key suppliers about our commitment to ethical practices and the forthcoming policy changes.
- **Internal Awareness:** Planned training modules and Initiated awareness programs for our key employees regarding the importance of preventing forced labour and child labour.
- **Policy Reviewing or Assessment:** Starting the reviewing and assessment of current position of anti-forced labour and child labour policy.
- **Supplier Outreach:** Start communicating key suppliers about our commitment to ethical labour practices.

Remediation Measures

Forced Labour and Child Labour Remediation:

At this early stage, we have not yet identified specific cases requiring remediation. Our future steps will include establishing clear remediation processes.

Remediation of loss of income for Vulnerable Families:

At this early stage, we have not yet identified specific cases requiring remediation.

Training Provided

- **Employee Training:** Although we did not provide format training to our employees or suppliers in 2023, we plan to develop and deliver training sessions for our employees in the next year, focusing on:
 1. The importance of preventing forced labour and child labour.
 2. Identifying and reporting indicators of forced labour and child labour.
- **Supplier Training:** Commencing in 2024, we will also provide communication or education to our suppliers to ensure they understand and comply with our new policies.

Effectiveness Assessment

Although we did not have specific monitoring processes in place related to the effectiveness of our processes to identify and manage risks related to forced or child labour, we are committed to developing a robust framework to assess the effectiveness of our policies and actions. This will include:

- Regular audits or inspections of our supply chain.
- Monitoring compliance through supplier self-assessments.
- Reviewing feedback from workers and stakeholders.

Future Reporting

Starting next year, we will provide annual updates on our progress, including detailed performance metrics and assessments of our effectiveness in preventing forced labour and child labour.

Conclusion

Gamma North America, Inc. and Gamma Windows and Walls International Inc. are dedicated to upholding the highest standards of human rights within our supply chain. While we are at the beginning of this journey, we are committed to taking concrete steps each year to ensure ethical practices are embedded in all aspects of our operations.

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 or 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 above.

This report was approved on May 29th, 2024, by undersigned. I have the authority to bind Gamma North America, Inc. and Gamma Windows and Walls International Inc.

A handwritten signature in black ink, appearing to be the name 'Hao Peng' written in a stylized, cursive script.

Hao Peng

Director