

GRAHAM GROUP LTD

Fighting Against Forced Labour and Child Labour in Supply Chains

Annual Report 2023

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I. JOINT REPORT

This **Report** constitutes the annual report required by the *Fighting Against Forced Labour and Child Labour in Supply Chain Act*, S.C., 2023. This Report is a joint report for Graham Group Ltd. and all its affiliated operating entities, which include:

- Graham Group Ltd
- Graham Building Services LP
- Graham Construction Management Inc
- Graham Construction and Engineering LP
- Graham Construction Resources LP
- Graham Design Builders LP
- Graham Industrial Services LP
- Graham Infrastructure LP
- Graham Maintenance Services LP
- Quinn Contracting Ltd.

All the above entities are collectively referred to as “Graham” in this Report.

II. STRUCTURE AND SUPPLY CHAINS

STRUCTURE

Graham is an employee-owned construction solutions partner. With over nine decades of experience, Graham provides general contracting, design-build, integrated project delivery, construction management, public-private partnerships, and development services in the buildings, industrial, infrastructure and project finance sectors. Graham has offices throughout North America focused on delivering lasting value.

Graham’s business is composed of four primary business units: Buildings; Infrastructure and Industrial; Services and Development.

SUPPLY CHAINS

During the reporting period, Graham issued 16,699 purchase orders to 3,262 active vendors.

Graham’s supply chain is primarily composed of subcontractors, materials, and services providers and these are engaged across all business units for all projects.

Below is a breakdown of Graham expenditures across business units:

Graham Division	Percentage of Spend (FY23) *
Buildings	59%
Infrastructure	26%
Industrial	13%
Services and Development	2%

*Rounded to the near whole percent

Below is a breakdown of Graham expenditures across regions:

Country/Region	Percentage of Spend (FY23)
Canada	86%
United States	13%
Others	<0.1%

The vast majority of Graham spend for all commodity types is within Canada and the United States (see below). There is a small, fractional spend listed for all other areas.

III. POLICIES PROHIBITING FORCED AND CHILD LABOUR

The central piece to ensuring all Graham vendors are both aware of, and in compliance with, forced and child labour legislation is managed through the terms & conditions of purchase orders and various subcontract documents. By accepting Graham's orders, vendors agree to the following contractual clause:

BUSINESS ETHICS

At all times during the performance of Work, the Subcontractor and its personnel shall continually observe and promote ethical business practices. The Subcontractor acknowledges and shall fully comply with the Contractor's Vendor Code of Business Conduct.

The Vendor Code of Conduct requires compliance with forced labour and child labour laws. By accepting any subcontract or purchase order, Graham's vendors are acknowledging the following regarding Forced and Child Labour:

- i) the Vendor has no knowledge of any instance of forced or child labour currently existing within its organization or supply chain.*
- ii) the Vendor shall, on an ongoing basis, actively and diligently identify such activity, and promptly take all necessary steps to prevent or remove, such occurrence within its organization and supply chain.*

Vendors must also notify Graham in writing no later than three (3) business days upon becoming aware of any forced or child labour within its organization or supply chain.

IV. FORCED AND CHILD LABOUR RISKS

As a project-based business, the risks of forced and child labour for Graham center on:

- Direct contracted labour across Graham's operations, including casual, self-employed, directly employed, or contracted labour through contractors and subcontractors; and
- Indirect labour or materials used in Graham's supply chains in the production of materials and products contracted for Graham projects.

Graham considers the risk of forced and child labour in its supply chain to be low based on the insignificant spend in high-risk areas. During the FY23 period, Graham spent the following amounts in regions deemed high-risk for forced labour or child labour:

Country/Region	Amount (\$CAD)	Expense Type
Indonesia	\$4432	Government Fees, Airfare, Accommodation
Mexico	\$2167	Meals, Uber, Entertainment
Dominican Republic	\$461	Online purchases
China	\$395	Online purchases
Romania	\$102	Software
Poland	\$45	Online purchases

The resulting analysis shows that procurement in high-risk regions was extremely minimal, not associated with Graham’s core construction businesses, and was related to overhead expenses and/or business development. Accordingly, Graham’s risk for forced and child labour is very low.

V. FORCED AND CHILD LABOUR REMEDIATION

Since Graham has determined that its supply chain has a low risk of forced or child labour, no remediation is necessary.

VI. LOSS OF INCOME REMEDIATION

Graham 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 our activities and supply chains.

VII. TRAINING AND AWARENESS

Each year, Graham employees are required to complete a mandatory ethics awareness training session. This training includes reviewing Graham Code of Business Conduct, which includes prohibitions against forced and child labour prohibitions. In addition, Graham’s ethics program includes an anonymous helpline in the event an employee or vendor has a concern related to forced or child labour. Employees or vendors who have a concern may submit a complaint through the webtool or a phone number.

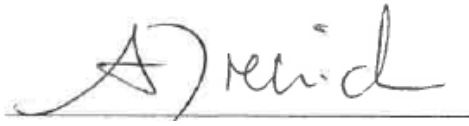
VIII. ASSESSMENT OF EFFECTIVENESS

Graham’s analysis has determined that there is a very low risk of forced or child labour in Graham’s supply chain; and that its policies, training, and whistle-blower resources are effective at creating awareness and providing a safe and secure resource for raising concerns.

IX. ATTESTATION

In accordance with the requirements of the *Fighting Against Forced Labour and Child Labour in Supply Chain Act*, and in particular section 11(4)(b)(ii) thereof, I attest that I have reviewed the information contained in this Report for the entity or entities listed above. Based on my knowledge, and having exercised reasonable 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 confirm that I am the President of Graham Group Ltd., which entity controls each entity named in this Report. Accordingly, I have the authority to bind the entities named in this Report.

A handwritten signature in cursive script, appearing to read "A Trewick", is written above a horizontal line.

Andy Trewick

President & CEO

May 31, 2024