

Keith Panel Systems Co. Ltd.
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Burnaby, BC
Canada
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Bill S-211 An Act to enact the Fighting Against Forced Labour and Child Labour in the Supply Chains Act and to amend the Customs Tariff

Compliance Report

Modern Slavery Statement for the Financial Year Ended 2023

About Keith Panel Systems

Keith Panel Systems was founded in 1986 with three staff members and a vision: to redefine how exterior wall panel systems should appear and perform. We design, develop, fabricate and install bespoke wall panel systems using a selection of curated material components purchased from suppliers located in North America, Europe and Asia. KPS is now one of the largest dedicated architectural facade panel fabricators & installers on the West Coast of North America. We are proud to be a valued and trusted company that construction professionals rely upon. With reach across Canada and the USA, our dedicated team of skilled workers continues to set the bar high and excel for our customers. Headquartered in Burnaby, BC, Canada, Keith Panel Systems operates a 60,000 SF manufacturing facility and head office which employs almost 200 people. More information about Keith Panel Systems can be found on our website.

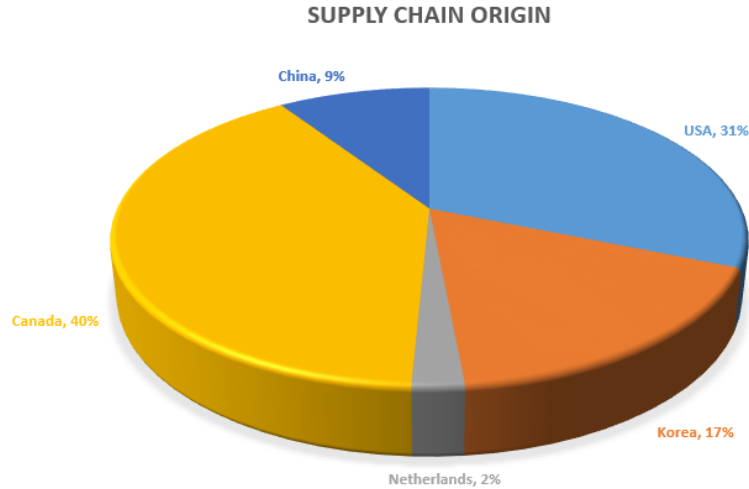
Our Supply Chain

We are a fabricator and installer of bespoke façade envelope that relies on a consolidated, curated supply chain for all input materials. In early 2024, we created our Responsible Supply Chain (RSC) program to advance our commitments to fair labour practices and the wellbeing of the people who make our products. Our program is based on the principles of the OECD Due Diligence Guidance for Responsible Business Conduct and is designed to identify, cease, prevent, or mitigate supply chain risks throughout our vendor network.

In 2023, we worked with 26 Tier 1 suppliers who manufacture components used in products that we fabricate in our Burnaby BC facility. Country of origin for these suppliers and distribution is as follows (also see Fig 1 Supply Chain Origin chart):

-Canada	40%
-USA	31%
-Korea	17%
-China	9%
-Netherlands	2%

Fig. 1 Supply Chain Origin Chart



Supply Chain Risk

Corporate integrity, responsible product sourcing, and the safety and well-being of workers across the global supply chain are of paramount importance to Keith Panel Systems. Modern Slavery, including forced labour and child labour, are crimes and violations of fundamental human rights. As good corporate citizens, we recognize, respect and value these human rights. Keith Panel Systems has a zero-tolerance approach to Modern Slavery, and we are committed to acting ethically and with integrity in all business dealings and relationships. We will also implement and will enforce effective systems and controls to ensure Modern Slavery is not taking place anywhere in Keith Panel Systems' business or in its supply chains.

Goods Purchased

The majority of our supply chain vendors are located in North America, Korea and the Netherlands, where risk of forced or child labour is deemed very low per the 2022 US Department of Labour 2022 List of Goods Produced by Child Labor or Forced Labor. However, we do import products from China both directly (terra cotta) and indirectly thru tier 2 suppliers (steel sheet, aluminum sheet, screw fasteners, rivets, shims, tools) both of which have become the focus of our RSC program.

- products deemed at risk due to Chinese origin
 - terra cotta
 - stainless steel
 - galvanized steel
 - aluminum sheet
 - screw fasteners
 - rivet fasteners

Services Purchased

In the course of providing products to our customers, it is common for KPS to engage outside consultants and subcontractors for engineering, CAD or labour services. We also, for time to time, hire subcontractors to perform work that we do not specialize in, or are too busy to complete. The vast majority of these companies are based in North America, but we do engage with one company in India that provides CAD services. This company will be reviewed per the requirements of our RSC program and will demonstrate that they meet the criteria of our Vendor Sales Agreement.

- services deemed at risk due to Indian origin
 - CAD services

Actions Taken

No actions were taken in the 2023 fiscal year, however in early 2024 through the implementation of our Responsible Supply Chain program, KPS has enacted measures to prevent the use of products and goods in our supply chain, based on our corporate Modern Slavery Statement. These measures include the following policy documents and vendor agreements:

KPS Statement on Modern Slavery

This statement on Modern Slavery sets out our corporate policy and commitment to ensuring that our supply chain is free of child and forced labour.

KPS Code of Business Conduct and Business Ethics

Our policy sets out our ethical business practices, including our commitment to a responsible supply chain. It prohibits the use of forced or involuntary labour, child labour, and human trafficking within our operations and supply chain.

KPS Vendor Code of Ethics

Our Vendor Code of Ethics outlines our unwavering commitment to respect human and labour rights and promote safe and fair working conditions for people in our supply chain. It sets the minimum standards for our supplier partners, including prohibiting the use of forced and child labour. Our Vendor Code of Ethics is a component of all our Supplier Agreements and aligns with the FLA Fair Labor Code.

KPS Vendor Sales Agreement – Modern Slavery

The agreement between Keith Panel Systems and our suppliers includes a supplier acknowledgement of the Vendor Code of Ethics requirements and requires suppliers to commit that their facilities, suppliers, contractors, subcontractors, and employees that manufacture Keith Panel Systems products comply with the Vendor Code of Ethics.

Excerpts from the Policy Documents

From KPS Modern Slavery Statement:

At Keith Panel Systems, we are committed to having a strong, resilient supply chain that upholds international human rights and labour standards, as laid out in our Vendor Code of Ethics. We recognize our opportunity and responsibility to actively safeguard the working conditions of the people who make our products and to contribute to the eradication of modern slavery, including forced labour and human trafficking, in our supply chain. Our approach relies on a robust responsible supply chain program and collaboration with suppliers and partners who share our values and support us in advancing positive impact and wellbeing. As our business grows, we will continue to leverage collective action to elevate our practices and drive industry improvements. This joint statement sets out our global practices, policies, and business processes to identify and address risks related to modern slavery in our operations and product supply chain. This statement has been adopted by Keith Panel Systems Co. Ltd and is intended to meet the requirements of Bill S-211.

From KPS Code of Business Conducts and Ethics:

Keith Panel Systems, and any other individual or organization working with us, must comply with all labour and employment standards laws, rules, regulations, and policies in the jurisdictions where we or they operate. We will not use forced or involuntary labour, child labour, or engage in human trafficking—nor will we tolerate any other individual or organization who engages in such practices. We are committed to a responsible supply chain, and all vendors must agree to uphold our ethical standards of production and adhere to our Vendor Code of Ethics.

From KPS Vendor Code of Ethics:

Founded in 1986, Keith Panel Systems purpose is to elevate the world by realizing the full potential within every one of us. This includes the workers who make the input components we use in our products and installations. The Vendor Code of Ethics outlines our unwavering commitment to contributing to healthy communities by fostering respectful and inclusive workplaces. This Code is based on international standards, such as the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, the Universal Declaration of Human Rights, the United Nations Guiding Principles, and Bill S-211. A commitment to these internationally recognized principles is the starting point. These are our minimum standards that we expect all of our Vendors to comply with, and we will work with our Vendor partners to ensure they are upheld. Requirements in this Code apply to owned facilities as well as subcontractors, and upstream suppliers. Where differences or conflicts in standards arise between this Code and national or local regulations, the strictest standard applies. This Code is complemented by compliance expectations. If we find that a Vendor is not in compliance with this Code and its expectations, we will require immediate attention to corrective action. Compliance with the Vendor Code of Ethics is a condition to start and maintain a business relationship with Keith Panel Systems

Child Labour Must Not Be Used

The Vendor shall not employ workers below, at least 15 years of age, the age for completing compulsory education, or meet the local legal working age, whichever is highest. Any workers under 18 shall be protected from working overtime, night shifts, hazardous work, and their tasks shall respect boundaries set out by legal requirements and best practices.

Harassment, Abuse and Disciplinary

Action The Vendor shall treat every employee with respect and dignity. There shall be no room or tolerance for verbal, psychological, physical, or sexual harassment, abuse, threats, or intimidation in the workplace.

Compensation and Benefits

The Vendor shall acknowledge that every worker has a right to compensation for a regular work week that is sufficient to meet the worker's basic needs and provide some discretionary income. Workers shall be paid at least the minimum wage or the appropriate prevailing wage, whichever is higher, and compensated at a premium rate for overtime. Vendors must comply with all legal requirements on wages, and provide any benefits required by law, contract, or global best practice. Where compensation does not meet workers' basic needs and provide some discretionary income, each Vendor shall work with Keith Panel Systems to take appropriate actions to progressively realize a level of compensation that does. Female employees must be entitled to maternity protection — leave and benefits as well as protection against discrimination — in accordance with the requirements of national laws and regulations.

Freedom of Association and Collective Bargaining

The Vendor shall recognize and respect the right of employees to join and organize associations of their own choosing and to bargain collectively without any interference from Vendors. Where the right to freedom of association and collective bargaining is restricted under law, the Vendors shall facilitate, and must not hinder, the development of parallel means for independent and free association and collective bargaining.

Employment Relationship

The Vendor shall adopt and adhere to rules and conditions of employment that respect workers and, at a minimum, safeguard their rights under national and international labour and social security laws and regulations.

Employment is Freely Chosen

The Vendor shall not use forced labour in recruitment, hiring, or employment, including but not limited to involuntary overtime, human trafficking, prison labour, indentured servitude, or bonded labour.

From KPS Vendor Sales Agreement – Modern Slavery:

This Vendor Sales Agreement (the “Agreement”) applies to all persons working for vendors or suppliers that provide materials for KPS products, supply chain participants and business partners. Please read this Agreement carefully and openly and make every effort to understand the importance of preventing Modern Slavery and the ways we can strive to accomplish these objectives together. Companies and contractors with which Keith Panel Systems does business are expected to adopt this Agreement or have and enforce a Agreement which meets or exceeds the requirements of this Agreement. This Agreement is to be read in conjunction with Keith Panel Systems’ Code of Business Conduct and Ethics Policy, Vendor Code of Conduct, Modern Slavery Statement, and any additional requirements in those documents must also be followed.

Definitions:

For the purposes of this Agreement, the following terms have the following meanings:

Act means the Fighting Against Forced Labour and Child Labour in Supply Chains Act S-211 (Canada).

Child Labour means labour or services provided or offered to be provided by persons under the age of 18 years and that:

- are provided or offered to be provided in Canada under circumstances that are contrary to the laws applicable in Canada;*
 - are provided or offered to be provided under circumstances that are mentally, physically, socially, or morally dangerous to them;*
 - interfere with their schooling by depriving them of the opportunity to attend school, obliging them to leave school prematurely or requiring them to attempt to combine school attendance with excessively long and heavy work; or*
 - constitute the worst forms of child labour as defined in article 3 of the Worst Forms of Child Labour Convention, 1999, adopted at Geneva on June 17, 1999 or child labour under any other applicable law.*
- Forced Labour means labour or service provided or offered to be provided by a person under circumstances that:*
- could reasonably be expected to cause the person to believe their safety or the safety of a person known to them would be threatened if they failed to provide or offer to provide the labour or service; or*
 - constitute forced or compulsory labour as defined in article 2 of the Forced Labour Convention, 1930, adopted in Geneva on June 28, 1930, or that constitute forced labour under any other applicable law.*
- Modern Slavery means collectively Forced Labour and Child Labour.*

Examples of Modern Slavery:

Modern Slavery can be found in almost every country in the world. Vulnerable persons such as children, women, workers who have traditionally been discriminated against, migrant workers, workers with uncertain immigration status, and rural workers, and illiterate workers are the most at risk of being exploited through Modern Slavery.

Some examples of Modern Slavery include, but are not limited to:

- human trafficking;*
- debt bondage and exploitative labour contracts;*
- sale or exploitation of people;*
- debt-induced forced labour;*
- forced labour in prisons; and*
- coercion or deception in employment.*

Objective:

This Agreement sets out Keith Panel Systems’ commitment to:

- (a) responsibly source goods or services to use in its business;*
- (b) ensure there is transparency the approach to tackling Modern Slavery in Keith Panel Systems business and throughout its supply chains;*
- (c) take action to prevent, mitigate and where appropriate, remediate the harm caused by Modern Slavery occurring in Keith Panel Systems’ business or supply chains; and*
- (d) comply with applicable laws and regulations about Modern Slavery including under the Act.*

Keith Panel Systems' Policy:

It is Keith Panel Systems' Policy to strictly prohibit the use of Modern Slavery in its supply chain. It is Keith Panel Systems' Policy not to enter a business relationship with any supplier that uses or is suspected of using any form of Modern Slavery at any stage of the production process or at any point in its own supply chain. This includes suppliers who benefit directly or indirectly from Modern Slavery.

Keith Panel Systems continuously assesses the risk of Modern Slavery in its supply chain and undertakes due diligence to ensure that its supply chain is free of Modern Slavery. If Keith Panel Systems suspects that a supplier or any of the supplier's subcontractors or other business partners is using Modern Slavery, Keith Panel Systems will commence an investigation and take corrective actions (including ceasing to do business with the supplier) if Keith Panel Systems concludes that Modern Slavery is in fact being used.

As part of Modern Slavery due diligence, it is Keith Panel Systems' policy to:

- (a) vet new and existing suppliers for Modern Slavery risks in accordance with our Vendor Agreement and through questionnaires, on-site inspections where possible, and other means;*
- (b) screen prospective purchases against lists of products and source countries that we believe pose a risk of Modern Slavery;*
- (c) conduct audits, which may be announced or unannounced, of suppliers' operations, to be performed by Keith Panel Systems' personnel, third-party auditors, or both;*
- (d) require suppliers to acknowledge and adhere to the KPS Vendor Code of Conduct which requires suppliers to:
 - i. ensure that neither they nor their sub-contractors or other supply chain business partners use Modern Slavery at any point in the production process;*
 - ii. maintain a reliable system to verify the eligibility of all workers, including age eligibility and the legal status of foreign workers; and*
 - ii. promptly report to us any violation of the Supplier Code of Conduct that the supplier becomes aware of, including the use of Modern Slavery at any point in their own supply chain.**
- (e) include terms and conditions in contracts and purchase orders that require suppliers to:
 - i. refrain from using of any form of Modern Slavery, including in their own supply chains;*
 - ii. conduct due diligence and investigations to ensure there is no Modern Slavery in their own supply chains including maintaining a reliable system to verify the age and legal status of workers;*
 - iii. depending upon jurisdiction, certify that merchandise sold to us was not produced or manufactured by Modern Slavery;*
 - iv. cooperate with any investigation by Keith Panel Systems into the suspected use of Modern Slavery by the supplier or any of its business partners;*
 - v. train their employees and suppliers about Modern Slavery; and agree to consequences for violation of these terms and conditions, including Keith Panel Systems' cancellation of the affected purchase and termination of the contractual relationship with the supplier.**

Minimum Modern Slavery Standards:

We expect that all vendors, suppliers, contractors, and other business partners will refrain from contributing to, using, or benefitting from Modern Slavery. Additionally, the minimum standards expected of Keith Panel Systems own business, employees, contractors, and direct and indirect suppliers include:

Prohibited Practices

- Charging workers recruitment fees*
- Hiring workers who are born or descended into bonded or "slave" status*
- Requiring workers to lodge deposits or bonds in order to work*
- Underpaying wages or making illegal deductions from wages*
- Assessing fraudulent or excessive charges for travel, health checks, or work documentation*
- Substituting a workers' written employment contract (ex. contract of the employer does not match the contract the worker signed in their country)*

- *Depriving workers of food, shelter, or other necessities of life*
- *Physical abduction, imprisonment, kidnapping, trafficking, sale of workers, or using involuntary prison labour*
- *Using physically abusive or humiliating discipline or termination practices such as corporal punishment, mental or physical coercion, verbal abuse, sexual violence, harassment, threats, and intimidation*
- *Making threats against a worker or their family. Threatening to exclude workers from community and social life or future employment opportunities.*
- *Induced indebtedness (ex. falsifying accounts, inflated prices, excessive interest charges, etc.).*
- *Compelling workers to use the employers' store or services*
- *Using compulsory overtime or obligation to work as discipline*
- *Employing people under the age of 18 for hazardous work*

Required Practices

- *Using accredited recruitment agencies who do not engage in fraudulent practices*
- *Workers have the right to resign from employment*
- *Complying with all applicable employment, labour, human rights, and health and safety laws*
- *Paying at least the minimum wage*
- *Providing transparent pay statements outlining hours worked, rate of pay, and the calculation of legal deductions*
- *Providing workers with employment contracts, pay statements, and policies in a language they understand*
- *Providing safe drinking water, adequate lighting, temperature, ventilation, and sanitation.*
- *Workers have freedom of movement and are not physically confined to the workplace or related premises*
- *Treating all workers fairly and equally (regardless of nationality or legal status or other protected grounds).*
- *Implementing a grievance procedure where workers can raise concerns without fear of retaliation for doing so*
- *Vocational training is undertaken voluntarily*
- *Wages are paid regularly in legal tender (not in vouchers, goods in kind, coupons, or promissory notes)*
- *Scheduling workers for only the legally allowable number of hours (where no such limit exists then for no more than 60 hours a week).*

Employee and Vendor Education

No actions were taken in 2023, however in 2024 through an effort to increase awareness and understanding about the realities of child and forced labour, and who is at risk, we have implemented an internal educational program based on the following sources:

- Universal Declaration of Human Rights
- United Nations Guiding Principles on Business and Human Rights
- International Labour Organization's (ILO) Declaration on Fundamental Principles and Rights at Work
- International Labour Force – Indicators of Forced Labour
- 2022 US Department of Labour 2022 List of Goods Produced by Child Labor or Forced Labor
- United Nations Protect, Respect and Remedy Framework

We will also build supplier knowledge and capacity through regular training. On a recurring basis, we will:

- Provide training to all new Tier 1 suppliers, through our onboarding process, on our RSC program and Vendor Code of Ethics expectations, management systems and measures needed to remediate issues, and the Vendor Sales Agreement.
- Provide existing suppliers with training on any RSC program updates and new tools.
- Deliver targeted training to address specific regional risks, such as forced labour, and support facility improvements.

We will also provide all Tier 1 suppliers with e-learning on forced labour prevention. Internally, we will build the requisite organizational competencies through training on human rights and our RSC program requirements. Our RSC team will provide training for key Keith Panel Systems decision makers from supply chain and product functions on updates to the RSC program, strengthening their ability to support all stages of responsible supply chain management, including identification and management of human rights-related risks, such as forced labour.

Labour and Associations

It should be noted that for our direct shop and field employees, the majority are Local 280 Union Sheet Metal Workers. These workers are provided wages and benefits that exceed all North American fair wage and labour legislation. Further KPS is also a member of the Vancouver Regional Construction Association, the British Columbia Construction Association, the Air Movement and Control Association International, each with their own Modern Slavery initiative and policy.

Risk Assessment and Due Diligence (Verification) Identifying risks

Because we do not manufacture our own input products, we consider these items at the greatest risk of modern slavery in our input product supply chain. As part of our due diligence approach, we will conduct regular human rights and social risk mapping across our supply chain. We will assess known sector risks and other risks that may be prevalent in a particular geography or production process. We will also look at the economic, social, and political contexts across sourcing regions, as well as other indicators that could signal increasing severity of risks and impacts. This will enable us to identify and prioritize actual and potential impacts and informs the way we assess our suppliers and drive improvements and change through our global impact programs.

We will monitor and assess risk as follows:

- Sector and sourcing region: We will monitor general and specific sector risks across sourcing regions to identify relevant risks and inform our decisions. Where our monitoring identifies potential severe risks, we will conduct heightened due diligence. Prior to entering a new sourcing region, we will conduct a risk assessment. Where certain risk factors are present, we may choose not to source from that country or region and/or develop targeted strategies to manage the risks identified.
- Stakeholder engagement: Through our memberships in industry and multi-stakeholder initiatives we will collaborate and engage with industry partners, civil society, stakeholder groups, and competitors to identify, evaluate, and address risks, including modern slavery and forced labour.
- Grievance Reporting Mechanism: Our grievance mechanism provides a way for individuals and organizations in our supply chain to raise noncompliance issues related to our Vendor Code of Ethics. We will review all cases, take action where appropriate, and then analyze cases and incorporate the learnings into our broader ongoing understanding of risks in our supply chain.
- Internal data and expertise: Our Responsible Supply Chain team is based in our head office and is responsible for requiring suppliers to verify Vendor Code of Ethics compliance, supporting the remediation of issues, and informing global impact programs. Their knowledge directly informs our understanding of local and regional risks.

Supplier Selection and Certification

We will take great care to select and work with values aligned suppliers and collaborate to build or enhance supplier capacity to meet and exceed compliance requirements. We will have an extensive process for approving new suppliers and will approve a new supplier only if they successfully meet the requirements of our vendor approval process, a process through which we will

evaluate suppliers from a social and environmental, sourcing, quality, and production perspective at the facility level. Our Vendor Code of Ethics prohibits the use of unauthorized subcontractors and poor labour employment practices. We will require all subcontractors to be approved by Keith Panel Systems and undergo RSC assessments. Suppliers will be required to monitor subcontractor compliance with Keith Panel Systems Vendor Code of Ethics. Before beginning a relationship with Keith Panel Systems, suppliers and their subcontractors sign the KPS Vendor Sales Agreement – Modern Slavery certifying they understand and will conform with the Vendor Code of Ethics requirements and, if applicable, the Bill S-211.

Remediation

Corrective Actions and Accountability

We will require our suppliers to develop Corrective and Preventative Action (CAPA) to address issues identified through internal, third party, or shared assessments. Our approach to corrective action is one of root cause analysis and continuous improvement, with the intention of creating positive and lasting change. Our RSC team will review and approve the CAPAs and offers guidance to effective solutions where required. We will verify supplier implementation through document review or on-site assessments. We will assess whether risks can be addressed by the supplier via a CAPA or if we need to support through additional measures. Our goal is to always work in partnership with suppliers to resolve issues. However, we will maintain the right to terminate supplier relationships in cases of severe or persistent non-compliance.

Responsible Purchasing Practices

We recognize that our purchasing practices can impact our suppliers and in turn, their employees— the people who make our products. We will review our purchasing practices alongside suppliers’ responsible supply chain performance. This helps us identify areas where we can strengthen our own practices to mitigate risks of adverse impacts.

Remedy

We will address supplier human rights complaints that are material, substantiated, and raised through legitimate processes. These issues may be related to our Vendor Code of Ethics, or potential/actual breach of international human rights directly linked to Keith Panel Systems operations, products, or services. Where possible, every complaint will be investigated, and a response or resolution is provided to the complainant. When appropriate, we will provide for or cooperate in remediation within our supply chain. We will require all our suppliers to have site-level grievance mechanisms available to their workers. Through our website, anyone will be able to report a grievance at (sustainablepartner@kpsystems.ca). This will enable individuals and organizations in our supply chain to raise non-compliance issues. Individuals will also be able to raise grievances directly with regional RSC team members or representatives. Employees of Keith Panel Systems are strongly encouraged to report actual or perceived violations of Keith Panel Systems Code of Business Conduct and Ethics.

KPS is committed using leveraging our suppliers to improve the working conditions for those at risk, as opposed to just moving our business to lower risk providers. Per the UN Basic Principles and Guidelines on the Right to a Remedy, there are five internationally recognized remedies that may be used separately or as part of a combination of remedies. The decision about which remedy to combination of remedies is most appropriate needs to be discussed and agreed upon with impacted rights-holders. These are as follows:

-Remedy 1: Restitution

Restitution involves correcting and restoring whatever has been lost and returning the rights-holder to the state before the harm(s) occurred.

Remedy 2: Compensation

Compensation includes financial and non-financial rewards for any economically assessable damage.

Remedy 3: Rehabilitation

Rehabilitation includes services to continue to care for the impacted rights-holder. Offering vocational training to build a rights-holder’s formal

Remedy 4: Satisfaction

Satisfaction involves restoring the dignity, reputation and rights of the impacted rights-holder.

Remedy 5: Guarantee of non-repetition

Guarantees of non-repetition are actions to prevent and mitigate future modern slavery.

Risk Mitigation

We take a zero-tolerance stance against forced labour, defined by the ILO as “any work or service which is extracted from any person under the menace of any penalty, and for which the said person has not offered themselves up voluntarily.” The KPS Vendor Agreement sets out the minimum requirements for all suppliers. It also includes the employer pays principle, which states that fees and other costs associated with the employment of workers—including recruitment, travel, and processing fees—shall be the sole responsibility of the supplier.

Assessing Effectiveness

We will strive to continuously evolve our approach to eradicating modern slavery from our supply chain. Our steps toward continuous improvement are outlined within each section of this statement. To assess the effectiveness of our RSC work, we will monitor, verify, and validate progress against our programs, measures, and key performance indicators (currently in development).

Additional Information

For additional information on our policies and practices toward eradicating modern slavery, human trafficking and forced labour in our supply chain, see Keith Panel Systems website. We welcome your feedback on our disclosure and our efforts to prevent modern slavery. Please email us at sustainablepartner@kpsystems.ca.

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 Keith Panel Systems Co. Ltd. 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 or in the months following.



I have the authority to bind Keith Panel Systems Co. Ltd.

Paul Dalzell
Director and Board Member
Keith Panel Systems
February 2024