



FORCED LABOUR AND CHILD LABOUR IN SUPPLY CHAINS REPORT



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1. MEASURES TAKEN TO PREVENT AND MITIGATE THE RISK OF USING FORCED LABOUR OR CHILD LABOUR

Viking Fire Protection Inc. is committed to safeguarding lives and property. Operating in the fire protection industry, we are guided by values that truly reflect our management philosophy. All our teams are dedicated to delivering products and services that meet our clients' requirements. The values of our company include respect for individuals, customer commitment, teamwork, and continuous innovation and improvement. Our group promotes open, transparent, and respectful interpersonal communication, holding everyone accountable. We are also committed to taking all necessary measures to ensure respect for individual integrity. Caring for individuals must be the primary concern of every stakeholder involved in our company.

As part of our activities and supply chains, Viking Fire Protection is committed to preventing and reducing the risks associated with forced labour and child labour. This report outlines our policies and processes implemented for this purpose. These measures, which align with our commitment to human rights, are applied at all levels of the organization.

We maintain a zero-tolerance policy regarding any violation of human rights. Our internal policy manual includes, among other things, a "*Policy on Respecting Individual Integrity*," in which the company commits to taking all necessary measures to ensure adherence to this policy. This includes workplace violence, defined as "*Any act, word, or gesture that could harm the dignity or integrity of a person or compel them to act against their will through force, threats, or intimidation.*"

Our manual also includes a Code of Conduct regarding workplace relationships, which specifies that the company is committed to providing a healthy and safe work environment. To maintain this, we require all employees to always behave ethically and professionally. It is stipulated that the workplace must be free from any form of cruel or inhumane treatment. Therefore, any trafficking of human beings is strictly prohibited across all operations, including those of its subcontractors, suppliers, and agents in the supply chain. Employees must not be subject to any form of forced, coerced, or illegal labour. All work must be voluntary, and employees must have the freedom to terminate their employment at any time without penalty, provided they give reasonable notice.

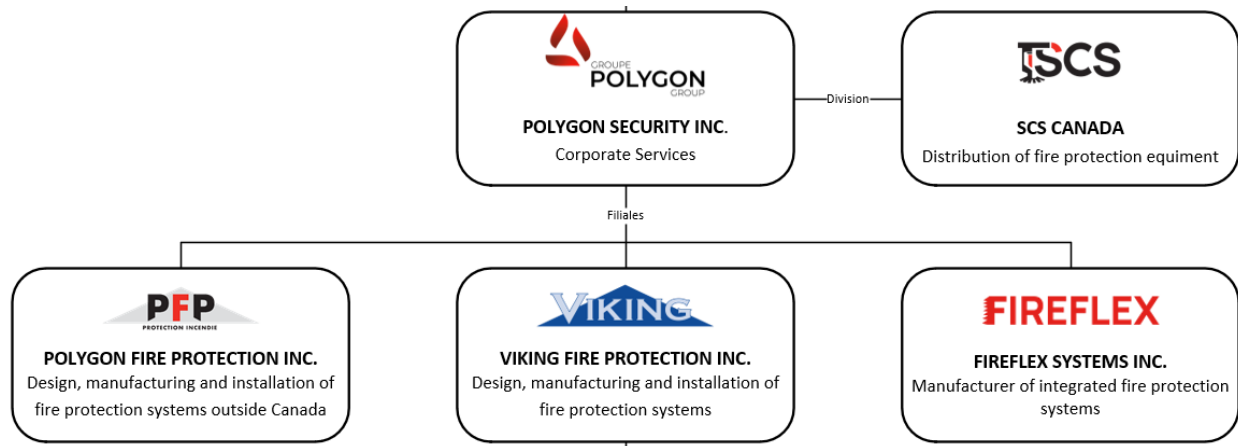
For this purpose, Viking Fire Protection has implemented control measures such as, but not limited to: mandatory training at hiring, the installation of prevention posters, building security systems, supervisor training, etc.

2. STRUCTURE, ACTIVITIES, AND SUPPLY CHAINS

2.1 Our Structure and Activities

This report pertains solely to Viking Fire Protection’s subsidiary, which falls under our head office, **Polygon Group**. Here is a brief overview of this group of companies, which includes several divisions and subsidiaries specializing in the field of fire protection for over 90 years. The Group has offices across Canada.

Here is how Polygon Group is structured:



We offer a full range of fire protection products and services to our clients, for the protection of new or existing industrial, commercial, or residential buildings. Our clients primarily operate in the following industries: transportation and electrification, residential complexes, refineries, public institutions, libraries and archives, pharmaceutical companies, mining and natural resources, military and security sectors, industrial and chemical plants, hotels, casinos and resorts, healthcare sector, server rooms and data centers, aircraft hangars, and more.

Each of our companies offers different types of activities, as follows:

- > **Polygon Security Inc.:** As the head office of the Polygon Group, Polygon Security provides corporate services to all the companies within the Group, including human resources, accounting, information technology, national procurement and supply, marketing, and continuous improvement services.
- > **SCS Canada:** This division of Polygon Security specializes in the distribution of fire protection products in Quebec. It strives to efficiently and quickly meet the needs of clients throughout Quebec and includes several renowned suppliers, offering a wide range of sprinklers, valves, and various components specific to the field of fire protection.
- > **Viking Fire Protection Inc.:** This subsidiary offers services related to fire detection and protection. Among other activities, it includes estimation, project management, engineering and design, installation, inspection, maintenance, as well as 24/7 emergency service. To ensure the best possible service, Viking Fire Protection provides its expertise nationwide, in 16 major cities across Canada.
- > **FireFlex Systems Inc.:** Founded in 1991, this subsidiary is a global leader in the design of integrated fire protection systems. This manufacturer, which combines research, development, quality, and sustainability, designs and produces innovative integrated systems that redefine the standards for fire



protection systems to ensure the safety of its clients' assets and minimize fire risk. Its activities are particularly focused on sales, engineering, research and development, and training related to its innovative products.

- > **Polygon Fire Protection Inc.:** This subsidiary is the international counterpart of Viking Fire Protection and exports its expertise to 34 countries around the world. Its main area of activity is primarily related to fire detection and protection on a global scale.

Although, as a general rule, Viking Fire Protection does not engage in the sale or production of goods, we distribute and import products from Canada and other countries to meet the needs of our operations and supply chains. We conduct our activities in Canada, where strict human rights laws have been enacted.

2.2 Our supply chains

The supply chain of Viking Fire Protection consists of suppliers located primarily in North America, including subcontractors, suppliers, and consultants, who provide materials, goods, and services to the company. Our suppliers have a crucial impact on our ability to meet our commitments.

To this end, we seek to work with suppliers who:

- strive to be leaders in their field;
- aim to uphold our core values of safety, integrity, respect, inclusion, and high performance;
- comply with key policies and procedures (including those described in this report);
- share our commitment to the highest standards of conduct.

For the fiscal year ending December 31, 2023, expenses related to the goods of Viking Fire Protection Inc. accounted for approximately 41% of the total expenses related to its supply chain, most of which were incurred for goods sourced from companies that also adhere to the Law on Forced Labour and Child Labour.

2.3 Supplier Code of Conduct

Viking Fire Protection has established a Supplier Code of Conduct that outlines its requirements regarding ethical standards and the professional conduct of its suppliers. Under the provisions of the Code related to labour and human rights, all suppliers are required to conduct their operations in a socially responsible and non-discriminatory manner, in full compliance with all applicable laws, and must respect the human rights of workers.



Suppliers are required to implement a third-party risk management program for the integration and monitoring of their own suppliers to mitigate third-party risks, particularly concerning human rights and fair labour standards. Suppliers must exercise due diligence with respect to their own suppliers and subject them to controls, including contractual obligations, when they present a risk of non-compliance. It is prohibited for suppliers to engage third-party services known to violate the standards outlined in the Code in the work they perform for the company.

Among the protections offered to workers, the Code includes specific requirements regarding forced labour and child labour:

- Suppliers must not threaten workers or subject them to harsh or inhumane treatment, including sexual harassment, sexual violence, corporal punishment, mental or physical coercion, verbal violence, or unreasonable restrictions on entering or exiting the facilities provided by the company.
- Suppliers are prohibited from engaging in human trafficking or using any form of slavery, forced labour, servitude, involuntary debt labour, or prison labour. All work must be voluntary, and workers must be free to leave their job or terminate their employment with reasonable notice.
- Workers must not be required, as a condition of employment, to make deposits or surrender government-issued identification, such as a passport or work permit, necessary for their free movement, except for identification purposes.
- Suppliers must ensure that third-party agencies providing workers comply with the Code or the laws of the countries of origin and destination, according to the strictest provisions.
- Suppliers must ensure that the contracts for direct workers and contracted workers clearly outline the working conditions in a language understood by the worker.
- The minimum acceptable age for employees is 14 years old. Where necessary and only if permitted by national legislation, children under 14 may only perform light work if it does not interfere with compulsory schooling.
- Employees under the age of 18 must not work at night or perform hazardous work that may negatively impact their physical or mental development.

3. POLICIES AND DUE DILIGENCE PROCESSES ON FORCED LABOUR AND CHILD LABOUR

3.1 Integration of our policies

The company understands that work pressure, the current work context, or the work environment may cause employees to feel obligated to perform their professional tasks outside of normal working hours. Our internal right to disconnect policy has been adopted to support employee well-being, minimize excessive sources of stress, and ensure that employees feel comfortable disconnecting from work outside of normal working hours. Our policy defines disconnecting from work and normal working hours as follows:

- > Disconnecting from work: refraining from engaging in work-related communications, including emails, phone calls, video calls, or sending or checking other messages, in order to avoid performing work.
- > Normal working hours: The period agreed upon with an employee, in accordance with their employment contract, during which they are required to perform their work. Normal working hours also include the period when an employee is on standby (on call), if applicable.



The company promotes disconnection outside of normal working hours without fear of retaliation. Employees are encouraged to establish clear boundaries between work and their personal life, regardless of their work environment, whether they are working on client sites, have flexible schedules, are telecommuting, or working in a hybrid model.

Statements regarding the right to disconnect from our policy manual:

“Outside of normal working hours and when they are disconnected from work, employees:

- are not required to respond to work-related communications outside of their normal working hours, during breaks, or during paid or unpaid leave;*
- will not face any retaliation for failing to respond to a communication or for stopping work;*
- must respect their colleagues’ time and should not expect them to respond, communicate, or perform work.”*

“Supervisors will collaborate with employees to find a solution to ensure:

- that the current workload does not lead to excessive working hours on a regular basis and does not contribute to additional stress or burnout;*
- that normal work tasks can be completed during normal working hours.”*

3.2 Supplier Integration

Supply Chain Management (SCM) is a centralized function at Viking Fire Protection that encompasses responsibility for all aspects of the process at the company level. This includes planning and governance, strategic and tactical sourcing, materials management, logistics, accounts payable, and contract management.

In the case of suppliers, the third-party risk management program involves a risk assessment based on several factors, including the following:

- Country where the supplier is located;
- Type of good or service provided;
- Conducting due diligence on a database that covers sanctions, regulatory violations, and adverse media at the time of establishing the business relationship, etc.;
- Review of supplier compliance and/or the information provided.

Suppliers considered to present a medium or high risk will need to validate the countries where their headquarters and ultimate parent company are located, the countries where goods are manufactured, and the countries from which goods and key components originate. Suppliers are also asked whether they have a compliance program and a third-party risk management program, and if applicable, whether these programs cover human rights. Suppliers must also provide supporting documentation.



4. BUSINESS ACTIVITIES AND SUPPLY CHAINS THAT MAY PRESENT RISKS OF FORCED LABOUR OR CHILD LABOUR, ALONG WITH ACTIONS TAKEN TO MITIGATE THESE RISKS

As mentioned earlier in this report, following an analysis of our suppliers and in accordance with the provisions of the company's Code of Conduct related to labour and human rights, all suppliers are required to conduct their activities in a socially responsible and non-discriminatory manner. They are also required to implement a third-party risk management program for the onboarding and monitoring of their own suppliers to mitigate third-party risks, particularly regarding human rights and fair labour standards.

4.1 Measures taken to address Forced Labour or Child Labour

During the fiscal year ending December 31, 2023, Viking Fire Protection did not identify any cases of forced labour or child labour in its operations or supply chains. Therefore, no corrective action was necessary.

4.2 Measures taken to address income loss for the most vulnerable families

Viking Fire Protection did not identify any cases of forced labour or child labour in its operations or supply chains, nor any loss of income for the most vulnerable families. Therefore, no corrective measures were needed.

4.3 Training provided to employees on Forced Labour and Child Labour

We have included specific training on harassment prevention in our onboarding program that must be completed by all employees. This training ensures that employees and managers understand the content, can recognize the potential for violence, intimidation, harassment, abuse of power, or discrimination, and can intervene and report any incidents related to these issues. The training is mandatory upon hiring.

We also conduct a risk assessment and control measures in the workplace that may impact the organization and its employees, and we have implemented measures to control the identified risks to employee safety.



5. HOW WE HAVE ASSESSED THE EFFECTIVENESS OF OUR EFFORTS TO ENSURE THAT FORCED LABOUR AND CHILD LABOUR ARE NOT USED IN OUR SUPPLY CHAINS

5.1 Continuous Supplier Management

Once a supplier has been selected and integrated into our operations, Viking Fire Protection continues to manage and mitigate risks throughout its relationship with them. As part of the third-party risk management program, suppliers are assigned a risk level (low, medium, or high), and periodic risk assessments are conducted based on the supplier's risk level. We plan to conduct assessments every five years for low-risk suppliers, every three years for medium-risk suppliers, and annually for high-risk suppliers.

If a potential issue is reported, the procurement department conducts a review of the information and confirms the supplier's risk level. If necessary, we update the supplier's risk rating and may recommend mitigation measures or corrective actions, such as additional training or specific contractual clauses. Mitigation measures are monitored and escalated as needed, and a decision-making process is initiated to determine whether it is appropriate to continue the relationship with the supplier.

6. TO CONTACT US

For any questions regarding our Report on Combating Forced Labour and Child Labour in our supply chains, you can contact us through the following means:

By email: RHPayroll@polygon.ca

By phone: 450-430-7516

Fax: 450-430-2029

Address of our head office:

1935, boul. Lionel-Bertrand

Boisbriand, QC, J7H 1N8

Our website: [Home - Viking Fire Protection](#)

7. CERTIFICATION

In accordance with the requirements of the Act, and particularly its Section 11, I certify that I have reviewed the information contained in the report for entity Viking Fire Protection Inc. To the best of my knowledge, and after exercising due diligence, I confirm that the information contained in the report is true, accurate, and complete in all material respects for the purposes of the Act for the reporting year.

Line Ménard, CPA
President

2024-11-25

Date