



Forced Labour and Child Labour Report

Ideal Revêtement Compagnie Limitée Ideal Roofing Company Limited, an Ontario limited liability company (“**Ideal Roofing**”) is an established manufacturer and distributor of steel roofing and siding products. Since its founding in 1929, it has developed products for the agricultural, commercial, industrial, institutional and residential sectors, serving a host of clients located across Canada’s six eastern provinces and the Northeastern United States. Ideal Roofings prides itself on the quality of its customer service, the dependability of its products and ISO-certified quality management system.

This report has been prepared in reference to the calendar year ending December 31, 2024 and has been approved on May 30th, 2025, by Ideal Roofing’s board of directors. It reports on Ideal Roofing’s alignment with the requirements of the *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (the “**Act**”).

1. Steps taken to prevent and reduce risks of forced labour and child labour

Ideal Roofing recognizes the importance of acting to reduce the risks of forced labour and child labour.

For the year 2024, Ideal Roofing has relied primarily on its existing policies and due diligence processes to manage the risks associated with forced labour and child labour. Its efforts were focused on its local operations, although we are intent on expanding the scope of its compliance strategy to identify, mitigate and remedy the risks of forced labour and child labour across its supply chain.

As such, we have continued to ensure that all our workers engage in their work voluntarily and that they are treated in accordance with labour standards. Workers are informed they can communicate with management or human resources at any time if they believe they are exposed to or have noticed signs of forced labour or child labour. In addition, the hiring of workers who are below the legal age for working continues to be strictly prohibited in both our facilities.

Moreover, in order to maintain the standard of quality expected by our clients, our company has established and maintained, over the years, lasting relationships with a variety of reputable suppliers, most of which are based and operate out of North America. As our operations continue to grow, we are intent on continuing to improve our procurement strategy, notably by adopting measures aimed specifically at detecting and proactively addressing the risks of forced labour and of child labour.

The details of our compliance strategy are listed in Section 9.

2. Structure, activities and supply chains

Structure – Ideal Roofing is a corporation incorporated in Ontario under the *Business Corporation Act* (Ontario). Our headquarters are located in Ottawa (Ontario) and we also hold places of business in Ontario, Quebec and in New Brunswick.

Activities - Ideal Roofing develops, manufactures, and distributes steel building products, including roofing, siding products, deckings, shingles, roofing tiles for agricultural, commercial, industrial and residential buildings.

Supply chain – Ideal Roofing’s supply chain is mainly composed of suppliers of steel and raw materials and industrial machinery all of which are used in our Canadian facilities. The goods we source are purchased primarily from suppliers located / operating in Canada.

3. Policies, Governance and Due Diligence

Accountability

Ideal Roofing's Board of directors is accountable for the company's compliance strategy and for tracking the effectiveness of its compliance systems and internal controls. In 2024, members of the Board continued to educate themselves on issues related to child labour and forced labour. They also continued to encourage an inclusive and diverse working environment, ensuring that all workers were treated in accordance with basic human rights and applicable labour standards.

Human Rights Policy

Ideal Roofing has for long implemented a zero-tolerance policy in relation to forced labour and child labour. As such, we do not participate directly or indirectly in any business or project associated with the violation of human rights, including child labour and forced labour, or any violation of labour standards. All company employees and directors must adhere to this policy and ensure that the entire company adheres to this standard.

Reporting

All employees and managers working at Ideal Roofing are encouraged to report known or suspected violations of its internal policies or of other human rights/labour standards directly with company management. Managers and directors keep the reports confidential and do not retaliate against any reporting individual.

Responsible recruitment strategy

For all of its facilities, Ideal Roofing hires only employees who voluntarily apply for work and who are legally of age to work in Canada. To ensure this principle is respected, our hiring team is instructed to confirm employees age by asking for date of birth and social insurance information.

Risk-based supplier selection

In line with our human rights policy, we take great care to select reputable suppliers, who are not known to us as having a recent record of human rights violations, including those relating to forced labour or child labour. In the coming years, we intend to make greater efforts to select suppliers who share our values in terms of respecting human rights and labour standards.

4. Assessment and management of risk

Ideal Roofing considers the risk of forced labour and child labour occurring within its operations to be low considering its policies cover ethical recruitment / labour sourcing, working conditions and treatment of its employees. This risk is further reduced by the fact that its entire workforce is located in Canada, a country generally known to have a low prevalence of child labour and forced labour, as well as a robust government response to such.

Ideal Roofing has not yet conducted an in-depth assessment of potential risks of forced labour and child labour across its supply chain. Still, because our most of our suppliers operate out of Canada, we have reason to believe this risk of to be generally low (given the reasons noted above). That being said, Ideal Roofing's supply chain is complex and we do source some goods from countries known to have a higher risk profile. For this reason, we intend to prioritize the assessment of risks for this segment of suppliers.

5. Remediation Measures

In 2024, Ideal Roofing did not identify any case of force labour or child labour in its facilities or with its suppliers. As such, no remediation measures were required.

6. Training

Ideal Roofing ensures all of its employees and directors are informed and respect company policies, including those pertaining to human rights and labour standards. Our Board of directors is aware of the need to further educate key employees about the risks of forced labour and child labour, especially those involved in supply chain and procurement management. As such, we intend to review our training process and materials and determine the best way to integrate modules relating to modern slavery risks.

7. Assessing effectiveness of implemented measures

Ideal Roofing has yet to formally assess the effectiveness of its risk mitigation measures.

In the coming years, our company will make an effort to collect more data relating to risks of forced labour and child labour, and work with our suppliers to better document improvements in the management of this risk. Self-assessment questionnaires and on-site audits of supplier facilities are some of the measures currently being considered.

8. Next steps

As a testimony to our commitment to align our operations with the requirements of the Act, we have identified the following measures as being the focus of our compliance strategy for the coming year:

- Formally attribute responsibility for compliance with the Act to an internal resource;
- Develop and deliver training on modern slavery risks to managers and senior employees involved in procurement/supply chain management;
- Start mapping our activities and supply chains;
- Initiate internal round-table discussions with a view of developing a supplier selection and auditing strategy and process that accounts for the risk of forced labour and child labour;

9. Approval and Attestation

In accordance with the requirements of the Act, and in particular section 11(4)(a) thereof, I attest that I have reviewed the information contained in the report for the entity 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.

**Ideal Revêtement Compagnie Limitée
Ideal Roofing Company Limited**



Name: Claude Laplante

Title: President & Chief Executive Officer

I have authority to bind the Corporation

Date: May 31, 2025
