

# FORCED LABOUR IN CANADIAN SUPPLY CHAINS

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2024 Report

## Imperial Manufacturing Group

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*Imperial*  
Manufacturing Group®

# Forced Labour in the Canadian Supply Chains - 2024 Report

## Introduction

In May 2023, the Parliament of Canada passed Bill S-211, the *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (the “Act”). The Act came into effect on January 1, 2024, and requires certain entities and government institutions to report annually on the actions they have taken during the previous financial year to prevent and reduce the risk that forced labour or child labour is used within their operations or supply chains.

The purpose of this joint report is to outline Imperial Manufacturing Group and applicable affiliate companies’<sup>1</sup> (“IMG” or the “Corporation” or “company” or “organization” or “our” or “we”) approach to minimizing the risk that forced labour and child labour is used at any step of our Canadian production or production elsewhere internally or in our supply chains.

This report refers to the 2024 fiscal year and has been prepared by the Corporation in compliance with the Act.

## Steps to prevent and reduce risks of forced labour and child labour

IMG’s success must be governed by a strong commitment to the highest standards of respect and integrity in all our internal and external business relationships and activities. We recognize the respect for human rights as an essential corporate responsibility and a value guiding our activities. Therefore, we expect our business partners to do the same.

<sup>1</sup> Entities required to publish a report under the Act and therefore covered by this group report are: Imperial Manufacturing Group Inc., Don Park Manufacturing Inc., Imperial Building Products Ltd., and Imperial Metal Services Inc.

IMG has taken the following steps during 2024 to prevent and reduce the risk that forced labour and child labour are used at any step of the production of goods in Canada or elsewhere by the Corporation or of goods imported into Canada by the Corporation.

## **INTERNAL AND EXTERNAL ASSESSMENTS**

IMG conducts internal and external assessments of forced labour and child labour risks in the organization's activities and supply chains. Along with inquiring on subjects such as financial stability, legal compliance, quality management, capacity constraints, and reputation, we assess safe work practices and ethical and social responsibilities, including forced labour and child labour. This is mainly done when searching for new suppliers or when operational or activity changes have occurred at existing suppliers. In 2024, IMG engaged additional resources to aid with external assessments on new foreign suppliers.

## **INFORMATION ON WORKER RECRUITMENT**

Our human resources department gathers information on worker recruitment and maintains internal controls to ensure all workers are recruited legally and voluntarily.

## **AUDITING SUPPLIERS**

In 2024, our procurement department has equally directed and administered random site visits at several new and existing suppliers in Canada and worldwide. The audits included assessments regarding health and safety, working conditions, compliance with environmental regulations, and other relevant supplier information. It also included auditing compliance with child labour regulations and general labour protection regulations, including forced labour.

## TRAINING AND AWARENESS

IMG developed and implemented training and awareness material on forced labour and child labour in 2024. This formal awareness training is mandatory for employees making contracting or purchasing decisions, as well as senior management and executive-level employees.

## Structure, activities, and supply chains

### STRUCTURE

Founded in 1979, Imperial Manufacturing Group (IMG) is a privately owned group of companies primarily focused on manufacturing products for the construction industry, with our headquarters located in Richibucto, New Brunswick. We are incorporated under the *Canada Business Corporation Act*.

Imperial Manufacturing Group Inc., Don Park Manufacturing Inc., Imperial Building Products Ltd., and Imperial Metal Services Inc. are members of the Imperial Manufacturing Group of Companies, which have reporting obligations under the Act.

### ACTIVITIES

IMG includes several affiliated companies operating out of 14 facilities in both Canada and the United States. For more than 45 years, IMG has become a leading business-to-business HVAC and Building Products manufacturer offering a wide variety of quality products to contractors, wholesalers, and retailers, primarily located in Canada and the United States. We also have service centres specializing in storing, processing, and distributing flat-rolled steel products.

The product categories that are manufactured and distributed by IMG are:

- Galvanized Duct, Pipe, and Fittings
- Registers and Grilles
- Venting and Flexible Duct
- Stove and Fireplace Maintenance Products
- Aluminum Railing, Fencing, and Columns
- Steel Studs, Channels, and Trims
- Flat-Rolled Steel Products

## SUPPLY CHAINS

IMG's global supply chains include businesses that supply goods and services to our organization, primarily encompassing materials for producing and packaging products manufactured, sold, and distributed to our customers. IMG imports raw and finished goods directly and indirectly from premium suppliers worldwide. Many of these suppliers have established long-standing and strong relationships with IMG. Most goods purchased are sourced from North America, Europe, and Asia, and include mostly steel, metal components and products, and chemicals.

## Policies and Due Diligence Processes in Relation to Forced Labour and Child Labour

IMG is committed to and has embedded responsible business conduct into its policies and management systems. Our Code of Business Conduct includes the requirement to respect human rights in our internal and external business activities. We anticipate all employees, as well as our business partners, to act accordingly.

The Code of Business Conduct recognizes human rights and the fact that it is governed by law. We have an obligation to obey all applicable laws and regulations governing our business conduct worldwide. IMG also operates in respect to the *Canadian Human Rights Act* and the *Civil Rights Act*.

Our Corporate Core Values include themes such as Teamwork, Work Ethic, and Integrity, which in turn support our commitment to uphold human rights. Respect, honesty, trust, and doing what's right are expected from all IMG team members. These values and belief fundamentals guide our behaviours and are reflected in our day-to-day operations.

IMG applies ethical practices in their supply chains and is working on formalizing policies relating to Supplier Codes of Conduct and Compliance Standards, including references prohibiting forced labour and child labour. We continue to consult international and industry-leading standards to develop robust policies and procedures. We aim to uphold the rights of customers, employees, and workers across our supply chains.

## Assessing Our Risk

Supply chain risk management encompasses assessing, analyzing, and evaluating all types of risks surrounding outsourcing goods and services. Risks can be identified as financial, operational, legal, environmental, social, and ethical, including forced and child labour risks.

Importing raw materials and finished goods, no matter the sector or industry, cannot be presumed to be completely free of forced labour and child labour risks. Considering some of IMG's supply chains are in the manufacturing industry and involve regions that are known to have participated in forced and/or child labour, it is important that we conduct risk assessments before and while engaging with suppliers.

Some of the steps taken by IMG to identify forced labour and child labour risks include researching global modern slavery index data and child labour data for risk by country, sector, and/or industry. We also conduct supplier factory audits. Fortunately, we have not identified any forced labour and/or child labour in our current supply chains.

## Remediation

### MEASURES TO REMEDIATE FORCED LABOUR OR CHILD LABOUR

To date, IMG has not identified any forced labour or child labour in our activities and supply chains.

### MEASURES TO REMEDIATE THE LOSS OF INCOME TO VULNERABLE FAMILIES

As we have not identified any forced labour or child labour in our activities and supply chains, no measures have been taken in this area.

## Training

The Corporation's Code of Business Conduct, which is presented during employee onboarding, includes a detailed description of its position on human rights, indicates the requirement to obey all applicable laws and regulations governing our business conduct worldwide, and provides reporting responsibility when policy violations are observed and identified.

IMG has developed and implemented new training and awareness materials on forced labour and child labour. Formal mandatory awareness training has been provided to employees making contracting and purchasing decisions, as well as senior management and executive-level employees.

## Measuring Our Effectiveness

While IMG has some measures in place and is building more robust processes, no action has been taken to assess our effectiveness in preventing and reducing the risks of forced labour and child labour in our activities and supply chains.

## Approval and Attestation

This report was approved by IMG's governing body, which controls each applicable entity included in the report.

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.



André Stever

Chief Financial Officer

Imperial Manufacturing Group

May 16, 2025

I have the authority to bind Imperial Manufacturing Group