

OPUS Homes Inc.

FORCED LABOUR AND CHILD LABOUR REPORT 2024

Introduction

OPUS Homes Inc. is a premier homebuilder in the Greater Toronto Area housing market. We recognize the risks of forced labour and child labour exist and acknowledge that managing these risks requires a collaborative approach with our trade partners and suppliers.

Our Structure, Activities, and Supply Chain

This is a joint report filed on behalf of OPUS Homes and its affiliated companies, hereinafter referred to as “OPUS Homes”. OPUS Homes is privately owned and operates exclusively in Southern Ontario. We are primarily engaged in the selling and building of new family homes using professional service companies, as well as trades who supply and install products related to new home construction. Many of our trade partners use unionized labour and source their materials domestically.

Our Policies and Due Diligence

Governance and Responsibilities

OPUS Homes has a centralized corporate and administrative function that provide governance, financing, procurement, and other support. Given our dependency on external companies to provide unionized labour and materials, we are determining how we can implement a process to further ensure compliance with this legislation. The products installed by our trade partners, although locally sourced / contracted, can be produced around the world. We are in the process of evaluating how we can monitor and ensure our extended supply chain is following Bill S-211. Our current process places a heavy onus on our suppliers to ensure this is the case.

Policies and Standards

We are presently reviewing our policies to determine our exposure and processes to meet the requirements for Bill S-211. As a first step we plan to augment our contracts with our trade partners to create awareness of this legislation and to confirm that they are in compliance.

Understanding our Risk

Our risk exposure is dependent on our domestic suppliers for providing goods and materials, many of which are sourced from within Canada and carry relatively low risk of non-compliance with the

legislation. Our risk may increase with any materials sourced outside of Canada where we have a heavy dependence on international laws and our trade partners to ensure that the materials, they have sourced are compliant with laws regarding forced labour and/ or child labour. Our initial investigation has determined that our domestic trade partners are following this legislation, as most of them are based in Southern Ontario and are utilizing unionized labour. We feel that the risk of non-compliance is low.

Training

We are reviewing our staff training as to processes and evaluation methods required to ensure we are in compliance with Bill S-211. At this stage, we believe this will be an ongoing process, requiring regular review and training to ensure compliance for direct labour used on our sites.

Effectiveness of Enforcement

As we are in the preliminary evaluation process of our risk assessment, it is still early to make a final assessment. Going forward, we will be looking at including our policy with regards to Child & Forced Labour compliance in our new contracts and renewals.

Report Approval and 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 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.

I have the authority to bind OPUS Homes Inc.



Michael Ronco

Vice President

Date: May 30th, 2025