



# COOPER

## Report regarding Bill S-211, the *Fighting Against Forced Labour and Child Labour in Supply Chains Act*

### A. Introduction

Cooper Construction Limited is committed to preventing the risk that forced labour or child labour is used at any step of the production of goods in Canada or elsewhere or of goods imported into Canada by the Company.

Cooper Construction Limited ("Cooper Construction" or the "Company") files this report in accordance with Bill S-211, the *Fighting Against Forced Labour and Child Labour in Supply Chains Act*, which is aimed at increasing industry awareness and transparency and promoting businesses to improve practices to identify, and address forced labour and child labour risks.

The Company's fiscal year that is relevant for this Report is March 1, 2024, to February 28, 2025 ("Reporting Year").

### B. Corporate Structure, Activities and Supply Chain Operations

Cooper Construction conducts business as a general contractor throughout Southern Ontario in three primary sectors: design/build construction, construction management, and commercial and industrial real estate development.

The President leads the day-to-day operations of the company.

The Company supply chain consists primarily of design/fabricate/install services provided by sub-contractors.

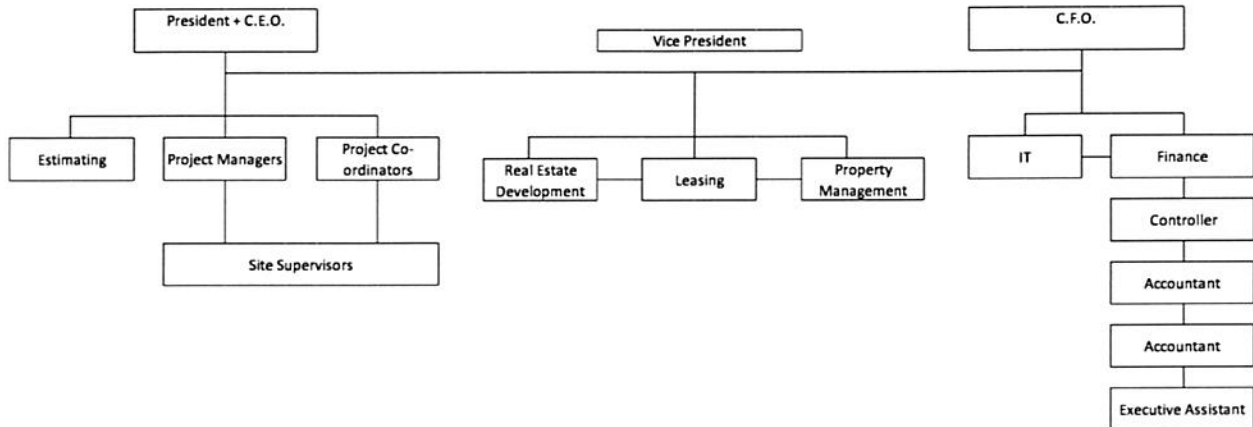
Cooper Construction has been incorporated in the Province of Ontario.



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## Functional Organization Chart:

Cooper Construction Functional Organizational Chart  
May 2024



Safety and accident prevention are core elements of Cooper’s operational philosophy and practice. This ceaseless focus has been recognized over the years with numerous awards and certificates for best practices from industry associations and public institutions. Safety compliance inspections are carried out regularly for every Cooper project. Today, Cooper Construction is considered a leader in promoting construction site safety.

Cooper Construction takes initiatives to engage with the community, such as local job creation, business partnerships, and support for local business growth, enhancing local residents' overall quality of life. Throughout its long history, one of Cooper Construction’s most cherished principles has been its ethical responsibility towards the communities in which it operates. Support and sponsorship in areas such as health care, education and advanced learning, community arts, technology and recreation facilities is Cooper’s way of contributing to the quality of life in the communities where we have lived and built for over 100 years.

Cooper Construction currently has 14 employees.

Cooper Construction's parent company is Cooper Acquisition Corporation.

Cooper Construction is a member of both the Ontario General Contractors Association and the Canadian Construction Association.

Cooper Construction is party to Collective Agreements with the International Union of Operating Engineers, the Labourers International Union of North America, and the United Brotherhood of Carpenters, and Joiners of America.



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Cooper Construction's activities include the construction of industrial buildings, and commercial office buildings primarily in Southern Ontario.

Typical imported goods required for the Company's construction activities include steel, aluminum, glazing, roofing materials, electrical and mechanical equipment. A rough estimate of the cost of materials imported by sub-contractors for the year ended February 28, 2025, is \$18,000,000. It should be noted that Cooper Construction is not the Importer of such materials.

The United States is the primary source of manufactured goods utilized in the Company's construction activities.

## **C. Prevention and Reduction of Risk of Forced Labour or Child Labour**

- 1. Steps to Prevent and Reduce the Risk that Forced Labour or Child Labour is used at any step of the production of goods in Canada or elsewhere by Cooper Construction or of goods imported into Canada by Cooper Construction**

Cooper Construction has developed long term relationships with our suppliers and subcontractors. These business relationships are founded on trust and mutual respect and adherence to appropriate codes of conduct, including compliance with the law.

Cooper Construction operates primarily in a Construction Union environment. Our field Employees are all Union members. Our Supervisors and Superintendents are all competent and highly experienced trades people. Our construction job sites are monitored by our supervisory staff and by the Construction Unions with whom we have collective agreements. Our subcontractors likewise operate generally in Union environments. The risk of forced labour or child labour on our job sites is essentially zero.

- 2. Cooper Construction's Policies and Due Diligence Processes in relation to Forced Labour and Child Labour**

Cooper Construction has a zero-tolerance policy related to the use of forced labour or child labour within our control. Suppliers and subcontractors are expected to abide by applicable employment standards, labour, non-discrimination and human rights legislation. Further, suppliers and subcontractors must be competent, qualified and experienced. Please note that Cooper Construction requires that all employees of the Company must be a minimum of 19 years of age.



### **3. Business and Supply Chains Operations that Carry a Risk of Forced Labour or Child Labour and the Steps Cooper Construction has taken to Assess and Manage that Risk**

Cooper Construction began the process of identifying risks of forced labour or child labour being used in its business operations and/or its supply chain operations. At this time, Cooper Construction has not identified any forced labour or child labour in its business activities and supply chains. The inherent risks of child and forced labour in our industry segment is low. The majority of our sub-contractors are well known within the industry.

### **4. Cooper Construction's Measures Taken to Remediate Forced Labour or Child Labour**

At this time, Cooper Construction has not identified any forced labour or child labour in its business activities and/or its supply chains. Therefore, Cooper Construction has not implemented any measures to remediate the loss of income to the most vulnerable families that could result from any measure taken to eliminate the use of forced labour or child labour. However, Cooper remains committed to vigilant oversight of its operations and supply chains to support compliance with ethical labour standards.

### **5. The Training Provided by Cooper Construction to Employees on Forced Labour and Child Labour**

Cooper Construction Supervisors and field staff are alert to signs or indications of child labour and forced labour. Mandatory training is provided to all Employees by our Health and Safety Team. It includes but is not limited to the Ontario Human Rights Code, work place violence, work place harassment, and cultural diversity. Starting in 2026, Cooper will include awareness and identification of slavery and child labour practices in the annual Health and Safety Training meeting.

### **6. How Cooper Construction Assesses its Effectiveness in Ensuring that Forced Labour and Child Labour are Not Used in its Business and Supply Chain Operations**

We have committed ourselves to developing information processes with our Suppliers and Sub-contractors whom we believe to be reliable and ethical (a pre-condition of doing business with Cooper). Having said this, Cooper Construction is still building the foundations for such and has not implemented assessment systems yet.



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**D. Attestation**

In accordance with the requirements of the Act, and in particular section 11 thereof, I, the undersigned, 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.

John Goldspink

John Goldspink

Director

I have the authority to bind Cooper Construction Limited.

April 10/26

April 10, 2026