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Introduction:

Prepared by Tube-Mac Piping Technologies Ltd. (“Tube-Mac”) (Business Number: 105417406), this report is submitted in accordance with Section 11 of the *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (the “Act”) and pertains to the financial year ending May 31, 2025.

Tube-Mac qualifies as a reporting entity under the Act, meeting the prescribed thresholds relating to gross revenue, assets, and involvement in the importation and distribution of goods within Canada. In alignment with its commitment to ethical business conduct and integrity across its operations, this report outlines the specific actions taken by Tube-Mac to assess and manage the risks of forced labour and child labour in its supply chains during the reporting year.

Section A – Structure, Activities, and Supply Chains

For the reporting year ending May 31, 2025, Tube-Mac operated as a manufacturing enterprise specializing in non-welded piping systems and components. Tube-Mac is wholly owned by Mackay Holdings Ltd., a non-operating holding company.

Tube-Mac maintains a global presence and has positioned itself as a leading provider of non-welded piping solutions, serving clients both within Canada and internationally. Its operations and supply chain centre on the distribution of high-performance non-welded piping systems sourced from established, large-scale manufacturers.

During the reporting year, Tube-Mac’s supply chain consisted of strategically selected suppliers located primarily in Germany, Italy, and Spain. Tube-Mac prioritizes long-term relationships with international manufacturing partners to maintain consistent product quality and ensure supply reliability.

Section B – Policies and Due Diligence Processes

During the reporting year ending May 31, 2025, Tube-Mac did not maintain a formal due diligence policy specifically addressing the identification, management, or mitigation of forced labour or child labour risks within its supply chain.

While Tube-Mac did not have dedicated policies in place during the reporting year, the company continued to prioritize ethical sourcing by partnering with established suppliers known for product quality and reliability. Supplier selection emphasized ethical business conduct and was concentrated in lower-risk jurisdictions, including North America and Europe. A limited portion of sourcing occurred in regions identified as having a higher risk of forced or child labour; however, Tube-Mac aimed to mitigate exposure by favouring suppliers in jurisdictions with stronger regulatory frameworks.



As part of post-year-end efforts to strengthen due diligence, Tube-Mac is developing a formal vendor qualification document. This document is intended to include questions related to labour practices and will be distributed to all suppliers. Once implemented, it will serve as a tool to guide vendor oversight and reinforce expectations regarding labour standards across the supply chain.

Tube-Mac maintains ongoing communication with suppliers and leverages long-standing relationships to support supply chain transparency. Few new vendors were engaged during the reporting year, particularly from regions of concern. Where new suppliers were introduced, Tube-Mac conducted site visits and initiated a vendor qualification process to assess suitability and to ensure vendors met Tube-Mac's high standards.

Section C – Forced Labour and Child Labour Risks

During the reporting year ending May 31, 2025, Tube-Mac initiated a process to identify potential risks of forced labour and child labour within its supply chain. This process drew upon international sources, including the Walk Free Global Slavery Index, the OECD Due Diligence Guidance for Responsible Business Conduct, and the U.S. Department of Labor's List of Goods Produced by Child Labor or Forced Labor. Through this assessment, Tube-Mac identified country- and product-based risk factors relevant to its sourcing activities.

The identification of these risks does not indicate the presence of forced or child labour within Tube-Mac's supply chain. Rather, the purpose of this initiative was to proactively identify potential areas of exposure and support the implementation of future risk mitigation strategies. Tube-Mac acknowledges that no industry is entirely immune to the risks of forced and child labour, particularly in sectors or jurisdictions with weaker regulatory frameworks or enforcement.

The company's risk assessment approach incorporated a geographic analysis using the Walk Free Global Slavery Index to identify higher-risk sourcing regions, alongside a product-level review of goods commonly associated with forced or child labour. These efforts enabled a more targeted and informed risk management process.

Risk Assessment Findings:

As part of this assessment, Tube-Mac identified two countries—together accounting for less than 10% of its total supply chain—where certain suppliers operate, and which were identified as higher-risk jurisdictions under the Walk Free Global Slavery Index. Tube-Mac also consulted the U.S. Department of Labor's List of Goods Produced by Child Labor or Forced Labor to evaluate its import profile. No goods classified as high-risk were identified among the company's imports.

While the overall exposure to forced and child labour risks was assessed as low during the reporting year, Tube-Mac remains committed to ongoing monitoring. The company routinely conducts site assessments of key suppliers to evaluate their practices and intends to continue this approach where appropriate in future engagements.



Section D – Remediation Measures

During the reporting year ending May 31, 2025, Tube-Mac did not identify any instances of forced labour or child labour within its supply chain. As a result, no remediation measures were required during the reporting period.

Consistent with the United Nations Guiding Principles on Business and Human Rights, Tube-Mac acknowledges the importance of having clear remediation strategies in place. Should any instance of forced or child labour be identified in the future, Tube-Mac is committed to taking prompt and appropriate corrective action to address the issue and mitigate its impact.

Section E – Remediation of Loss of Income

During the reporting year ending May 31, 2025, Tube-Mac did not identify any instances of forced labour or child labour within its supply chains. Accordingly, no measures were required to remediate loss of income for any affected individuals.

Tube-Mac acknowledges the importance of being prepared to address such impacts should they arise. If forced, or child labour is identified in future supply chain operations, Tube-Mac is committed to responding in a manner that includes appropriate consideration of the needs and rights of affected individuals.

Section F – Training

During the reporting year ending May 31, 2025, Tube-Mac did not provide specialized training to staff on the identification or mitigation of forced labour or child labour risks within its supply chain.

Procurement activities at Tube-Mac are managed by a small, dedicated team that works directly with the company's suppliers. As no instances of forced or child labour were identified during the reporting year, targeted training was not deemed necessary. However, Tube-Mac recognizes the importance of workforce awareness in addressing supply chain risks and remains open to considering training initiatives should the risk level increase in future assessments.

Section G – Assessing Effectiveness

During the reporting year ending May 31, 2025, Tube-Mac had not yet established formal policies or procedures to assess the effectiveness of its efforts in preventing the use of forced labour or child labour within its supply chains.

Tube-Mac remains committed to strengthening its monitoring practices. Post year-end, the company is considering the potential engagement of an external third party to independently evaluate the effectiveness of its supply chain oversight. In addition, Tube-Mac is exploring the development of performance metrics to support internal monitoring efforts. These may include indicators such as the number of supplier site visits conducted, the level of vendor participation in qualification processes, and supplier responsiveness to identified issues or corrective actions.



Attestation

In accordance with the requirements of the Fighting Against Forced Labour and Child Labour in Supply Chains Act, and in particular Section 11 thereof, I attest that I have reviewed the information contained in this 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 ending May 31, 2025

Geoff Mackay

Full Name

VP-Finance

Title

May 8, 2025

Date

Geoff Mackay

Signature*

I have the authority to bind Tube-Mac Piping Technologies Ltd.