

FIGHTING AGAINST FORCED LABOUR AND CHILD LABOUR IN SUPPLY CHAINS ACT

ANNUAL REPORT

For the year ended April 30, 2026



Annual Report pursuant to the *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (S.C. 2023, c. 9) (the “Act”)

The purpose of this joint report is to outline the measures taken by Omega II Inc. and its subsidiaries Metaltech-Omega Inc., Scaffolds Plus (Laval) Inc. and Échafaudage Plus (Québec) Inc. during their respective financial year ended April 30, 2026, to prevent and mitigate the risk of forced labour or child labour at any stage of production of goods in Canada or abroad and/or their importation into Canada.

1. Structure, Activities and Supply Chains

Omega II Inc. (the “**Corporation**”) is a privately-owned Canadian corporation, that, through its subsidiary Metaltech-Omega Inc., also a privately-owned Canadian corporation, has two distinct brands, covering two different markets but united by the same components: steel and aluminium products and the design of new models that elevate these markets to a higher level.

The corporate group which the Corporation operates has a total of about 600 employees, of whom approximately 250 are employed directly by the subsidiary Metaltech-Omega Inc. The Corporation’s headquarters are located in Laval, Québec, Canada.

Under the brand name METALTECH, the Corporation develops, manufactures, and sells a wide range of safe, reliable, and innovative products. Its products make work easier and faster to execute jobs efficiently and safely. The Corporation is the Canadian leader in the manufacturing and distribution of scaffolding, construction fencing and telescopic ladders in hardware stores, industrial networks, and rental centers. Its products are distributed and sold primarily in Canada and the United States of America.

With its brand name OMEGA II, the Corporation is the original North American manufacturer who, in 1992, introduced to the market a fresh new style of fencing systems. Since then, we can count thousands of projects and millions of linear feet enhancing the image of landscaping projects throughout North America and beyond.

The Corporation’s subsidiaries Scaffolds Plus (Laval) Inc. and Échafaudage Plus (Québec) Inc. are also privately-owned Canadian corporations operating in the scaffolding industry in Québec and Ontario offering access solutions, engineering services, professional custom fabrication and installation and training and prevention services.

We strive to work with suppliers who share our commitment to ethical and social responsibility.

The Corporation has around thirty direct suppliers. A large proportion of our purchasing volumes are outside North America, mainly in Vietnam. We also have suppliers in India, China and Malaysia. We supplement our needs with a few suppliers in North America and Europe.

2. Policies and Due Diligence Processes in Relation to Forced Labour and Child Labour

In previous financial years, Metaltech-Omega Inc. finalised the implementation of a supplier manual (the “Supplier Manual”) to set out the requirements governing its relationships with its suppliers, including specific provisions relating to forced labour and child labour.

The social and ethical management codes set out in the Supplier Manual continue to apply to all suppliers providing goods and services to Metaltech-Omega Inc. The social audit questionnaire (the “Social Audit Questionnaire”) developed previously remains the primary tool used to support the assessment of our key suppliers’ practices. No material changes were made to these policies and processes during the financial year ended 30 April 2026.

3. Parts of the business and supply chains that carry a risk and steps taken to assess and manage the risk

3.1 Business

We consider the risk of forced and/or child labour to be extremely low, if not virtually non-existent, in our Canadian and U.S. operations. All of our employees are hired in accordance with applicable federal, provincial and state labour and employment laws and regulations, and we conduct the necessary checks to ensure that individuals have the right to work in Canada or the United States, as the case may be. In addition to complying with applicable legislative rules, we have policies and procedures governing the recruitment and sourcing of labour, working conditions and the ethical treatment of our employees.

3.2 Supply Chains

The Corporation purchases a large number of products and materials as part of its manufacturing business. We recognize that forced and/or child labour risks could exist in our supply chains, mainly for tangible goods produced by direct suppliers or subsequent tiers down the supply chain. The annual audit of our major suppliers which we began last year, including the use of the Social Audit Questionnaire, will help minimize the risks of forced and/or child labour.

4. Measures taken to remediate any forced labour or child labour

During the financial year ended April 30, 2026, the Corporation did not identify any instances of forced labour or child labour and therefore did not need to implement any corrective measures in this regard.

5. Measures taken to remediate the loss of income to the most vulnerable families

The Corporation has not identified any loss of income for vulnerable families resulting from measures taken to eliminate the use of forced labour or child labour in its operations or supply chains.

6. Training provided to employees on forced labour and child labour

The existing internal training programme on the Company's values and ethical principles remains in place. No additional specific training programmes on forced labour or child labour were introduced during the financial year ended April 30, 2026.

7. Assessment of the effectiveness of the measures

The Corporation continues to rely primarily on the Supplier Manual and the Social Audit Questionnaire to support its prevention efforts. No further formal steps were taken to assess the effectiveness of these measures during the financial year ended April 30, 2026.

Approval and Attestation

This joint report was approved pursuant to subparagraph 11(4)(b)(i) of the Act by the boards of directors of Omega II Inc., Metaltech-Omega Inc., Scaffolds Plus (Laval) Inc. and Échafaudage Plus (Québec) Inc.

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 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.

DATED May 5, 2026.



Bruno TASSÉ, President

I have the authority to bind Omega II Inc., Metaltech-Omega Inc., Scaffolds Plus (Laval) Inc. and Échafaudage Plus (Québec) Inc.