FIGHTING AGAINST FORCED LABOUR AND CHILD LABOUR IN SUPPLY CHAINS ACT

ANNUAL REPORT

For the year ended April 30, 2024







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 last fiscal year ended April 30, 2024, to prevent and reduce the risk that forced or child labour is used at any stage of the 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 China. We also have suppliers in India, Vietnam and Indonesia. 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

During the fiscal year ended April 30, 2024, METALTECH-OMEGA INC. has implemented a supplier Manual (the "**Supplier Manual**") to define the requirements for doing business with METALTECH-OMEGA INC. and to ensure that all suppliers are aware of the requirements for doing business with METALTECH-OMEGA INC.

The social management and ethical codes outlined in the Supplier Manual apply to all suppliers that provide services and goods to METALTECH-OMEGA INC. Therefore, a social audit questionnaire (the "**Social Audit Questionnaire**") was developed to ensure that all METALTECH-OMEGA INC.'s standards and requirements to ensure fair and safe working conditions for its supply chain are being always adhered to. At the end of the 2023-2024 fiscal year, the Social Audit Questionnaire was sent to 27 direct suppliers and the answers received from our suppliers will be revised in the first quarter of the 2024-2025 fiscal year. The Social Audit Questionnaire will ensure, among other things, that suppliers are not part of the informal economy, which is made up of individuals working in unregistered jobs or businesses.

3. Parts of the business and supply chains that carry a risk of forced labour or child labour being used and steps taken to assess and manage the risk

3.1 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. This is why we have launched a preliminary analysis of our supply chains, including the use of the Social Audit Questionnaire to identify any risk of forced and/or child labour.

3.2 <u>Business</u>

We consider the risk of forced and/or child labour to be extremely low, if not virtually nonexistent, 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.

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

We have not discovered any situation of forced or child labour, and hence we have not had to take any remediation measures at all.

5. Measures taken to remediate the loss of income to the most vulnerable families that results from any measure taken to eliminate the use of forced labour or child labour in the Corporation's activities and supply chains

We have not identified any loss of income to vulnerable families resulting from measures taken to eliminate the use of forced or child labour in our activities or supply chain.

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

Every new employee must assist to a presentation made by the President of the Corporation that emphasises the values of the Corporation. Although the presentation does not directly address the issues of forced and/or child labour, it affirms our commitment to ensuring that everyone working for the Corporation adheres to the highest ethical standards.

7. How the Corporation assesses its effectiveness in ensuring that forced labour and child labour are not being used in its business and supply chains

The Corporation is committed to addressing the risks of forced and/or child labour in our business and supply chains. As described in this report, the Corporation has just recently implemented the Supplier Manual and the Social Audit Questionnaire. However, to date, no actions have been taken to assess the effectiveness of these measures.

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 27, 2024. 12

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