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Fighting Against Forced Labour & Child Labour in Supply Chains Report

1. Introduction

This constitutes the third report submitted by Durisol Ltd. (“Durisol” or the “Company” or “we” or “our”) pursuant to the Fighting Against Forced Labour and Child Labour in Supply Chains Act (“Act”). It covers the Company’s most recently completed financial year ending January 31st, 2026 (“Reporting Period”). The Report outlines the steps Durisol has taken during the Reporting Period 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 the entity or of goods imported into Canada by the entity.

2. Steps Taken in the Previous Financial Year to Prevent and Reduce Risks of Forced Labour and Child Labour

At Durisol, all individuals have the right to be treated with respect in the workplace. In exercising our responsibility as an employer, Durisol will always endeavor to provide a work environment that supports productivity and personal goals, dignity, and self-esteem of all persons. We recognize the importance of transparency and accountability in addressing the challenges of forced labour and child labour, which are critical global issues requiring concerted efforts and unwavering dedication. However, we are early on in our forced labour and child labour risk mitigation journey, and have only started the steps needed to prevent and reduce the risk of these practices being used at any step of the production of goods in Canada or elsewhere by the entity or of goods imported into Canada.

We understand that reducing the risks of forced labour and child labour within our operations and supply chains is a significant undertaking that requires time, resources, and commitment. We are prepared to take the necessary steps and to work collaboratively with our stakeholders to ensure that we play our part in the fight against forced labour and child labour.

3.1 Structure

Durisol Ltd. is a corporation incorporated under Ontario’s *Business Corporations Act*. Durisol has been operating within the construction industry for 70 years under various legal entities, and since our inception we have been a pioneer of absorptive noise barriers and retaining wall solutions. Durisol’s head office is in Hamilton, Ontario, and we have approximately 70 employees located in Canada and 14 employees in the United States who work from their homes.

Durisol is a member of the EKHO Infrastructure Solutions portfolio, a corporate entity established to oversee a collective group of companies that provide vertically integrated engineered solutions to the Canadian and the United States construction marketplace. The companies that make up EKHO Infrastructure Solutions are each independent business units with distinct brands in the marketplace that are separated by Product Lines.

3.2 Activities

Durisol provides noise mitigation solutions and retaining wall systems across North America. Our mission is to protect our communities and allow them to thrive. We collaborate and innovate for the robust needs of the transportation, building and energy sectors across North America. We have a range of noise and retaining



solutions that can be categorized into three main areas: noise walls, retaining wall systems, and building applications. At Durisol, we continuously strive to enhance process technology, develop new applications and methods, and maintain our commitment to high standards of quality.

Durisol's precast panel systems are manufactured in the United States and Canada. Durisol also sells innovative polyvinyl chloride (PVC), aluminum, and acrylic panel systems purchased through third party manufactures. Our customers are primarily in the transportation sector, and participate in projects for the State Department of Transportation, Ministry of Transportation and Metrolinx. To a lesser extent, Durisol services the Industrial, Institutional and Energy Sectors. Durisol imports structural steel and other project materials primarily from the United States to meet the strict specifications of its customers.

3.3. Supply Chain

We continue on-going conversations with our procurement team regarding reporting obligations under the Act, and the potential risks of forced labour and child labour in our supply chain. During the Reporting Period, we implement a vendor onboarding policy to control vendor selection and qualification. We continued the process of mapping our tier 1 & tier 2 supply chains, and categorizing our procurement spend using the Global Industry Classification Standard sub-industry codes. Our supply chain mapping exercise revealed that we engage with suppliers in Canada (72%) and the United States (28%). From these suppliers, we procured a range of goods and services. The top 5 categories of goods and services we procured consisted of construction materials, steel, trucking, research and consulting services, and construction and engineering sub-industries. We are continuing to build on the mapping of our supply chain to gain a deeper understanding of our suppliers and their sectors.

In instances where goods and services must be procured from foreign suppliers, Durisol prioritizes working with established businesses that have strong reputations. New suppliers are vetted through an interview and qualification process, and the performance of major suppliers is reviewed annually.

Durisol evaluates suppliers based on their ability to meet defined performance standards while operating in an ethical and lawful manner. The company conducts periodic site visits to inspect facilities and engage with supplier personnel. Where available, Durisol also reviews supplier Codes of Conduct and corporate governance policies. If a supplier is found to violate our Code of Conduct, we would consider removing the supplier from our approved vendor list. While we do not perform audits specifically for forced labour or child labour risks, we do conduct site inspections for some of our major suppliers. This includes visual inspections, touring facilities, and meeting with key representatives of the business to discuss their values and governance.

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

As we continue our forced labour and child labour risk mitigation journey, our policies and due diligence processes specific to forced labour and child labour are under development. As part of our broader responsible business conduct strategy, we maintain an Employee Handbook that outlines our company's policies and procedures and the behaviour we expect from our employees. We have assumed EKHO Infrastructure Solutions Group's Whistleblower Policy, to help us identify and respond to any non-conformity in our operations.

4.1 Code of Conduct

The success of our business depends on our treatment of people. It is the responsibility of all managers and employees to treat our clients, visitors and one another with respect and understanding. Rules outlining acceptable conduct of employees are necessary for the orderly operation of any business and for the benefit and protection of the rights and safety of all employees. Our Code of Conduct is embedded within our Employee



Handbook. If employees were to engage in serious misconduct, we reserve the right to investigate any instance or allegation of misconduct, which could result in disciplinary action up to and including termination.

4.2 Working Hours

As provided for in our Employee Handbook, standard working hours for our full-time employees is 40 hours per week and we provide two paid 15-minute breaks and a half-hour paid lunch break. Due to the nature of the construction industry, employees may be required to work additional hours during busy times, or to ensure that specific projects, products, or assignments are completed on time. Where overtime work is required, we are committed to providing employees with the appropriate compensation for overtime hours in accordance with Provincial legislation.

4.3 Open Door Policy

We believe in an open-door policy and encourage our employees to speak respectfully with their supervisor regarding any concerns. We also engage the services of Sunlife Lumino Health for matters of a sensitive or personal nature. Our employees can contact the human resources consultant directly to discuss any topic and all discussions are held in confidence.

4.4 EKHO Infrastructure Solutions Group Whistleblower Policy

As mentioned in section 3.1, Durisol is a member company of EKHO Infrastructure Solutions Group. We have implemented the EKHO Group's Whistleblower Policy which provides a reporting mechanism for all employees working for member companies to report any illegal actions or violations of company policy that may adversely affect the EKHO Group's customers, shareholders, employees, investors or the public at large without fear of reprisal or a negative impact on their employment status. Durisol employees are made aware of the Whistleblower Policy and receive training from human resources during the employee onboarding process.

Reports of illegal actions or violations of company policy can be made to:
Senior People & Culture Generalist - 905-741-6597

EKHO Infrastructure Solutions aims to resolve claims of wrongdoing in the workplace as expeditiously as possible. Investigations will be conducted, and appropriate actions taken within 90 days. Upon concluding that workplace wrongdoing has occurred, the Respondent could be subject to disciplinary action, which may result in a suspension of duties, termination of employment and possible legal action depending on the severity of the issue.

5. Parts of Our Business and Supply Chains that Carry a Risk and Steps Taken to Assess and Manage that Risk

We recognize the importance of identifying and mitigating the risks associated with these issues within our activities and supply chain. We are working to complete our risk assessment to identify the parts of our activities and supply chains that carry a risk of forced labour or child labour. Our suppliers are based in Canada and the United States and are required to follow provincial and state employment laws.

6. Measures Taken to Remediate Forced Labour or Child Labour

We have not identified any instances of forced labour or child labour within our activities or our supply chains. Consequently, we have not implemented remedial actions targeting those issues. However, we remain committed to ethical practices, and if any incidents of forced labour or child labour come to light in the future through our Whistleblower Policy or otherwise, we will promptly evaluate the situation and determine the appropriate course of action.



7. Remediating the Loss of Income to the Most Vulnerable Families

Durisol understands that initiatives aimed at preventing and reducing the risks associated with forced labour and child labour might inadvertently lead to a loss of income for families who are already facing economic hardships. To date, Durisol has not identified any circumstance of loss of income among vulnerable families, and thus we have not taken any measures in this area.

8. Training Provided to Employees on Forced Labour and Child Labour

We recognize the critical role that training, and awareness play amongst our own workforce in combatting forced labour and child labour. As of the current Reporting Period, training has been limited to procurement team discussions, and awareness briefings.

9. Assessing Our Effectiveness

As we continue our efforts to reduce the risk of forced labour and child labour within our operations and supply chains, we have begun reviewing methods aimed at assessing the effectiveness of these initiatives.

10. Board of Directors Approval and Attestation Statement

This Report was Approved by the Board of Directors of Durisol Ltd., pursuant to section 11(4)(b)(ii) of the Act.

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.

A handwritten signature in black ink, appearing to read 'M Earles', is written over a horizontal line.

I have the authority to bind Durisol Ltd.

Matt Earles,
Chief Executive Officer - Durisol Ltd
May 31st, 2026