

Taiga Building Products Ltd.
Report on Measures to Prevent and Reduce the Risk of Forced and Child Labour in Supply Chains

I. INTRODUCTION

This is Taiga's report for 2026 under the Fighting Against Forced Labour and Child Labour in Supply Chains Act (the "Act"). This report sets out the information required by Act and affirms our plans to implement and further develop appropriate measures to combat forced and child labour in our supply chains.

II. TAIGA STRUCTURE, ACTIVITIES AND SUPPLY CHAIN

a. Structure and Activities

Taiga is headquartered in Burnaby, British Columbia. We are a public company listed on the TSX (TBL). As of December 31, 2025, Taiga has over 400 employees in Canada, and over 100 employees in the United States. Taiga has several subsidiaries all of which are wholly owned subsidiaries of Taiga Building Products Ltd.

Taiga fosters a culture of honesty, trustworthiness and respect for each other, our customers and suppliers, our shareholders, and our community. At all times we operate with respect to governing laws, regulations and company policies. Our behaviour as individuals and as an organization will always be held to the highest ethical standards. We believe that giving back to the community in which our employees live is part of that responsibility. Taiga donates to charitable organizations that support housing, education and other worthy causes in our communities.

Taiga is committed to being North America's most reliable and efficient distributor of building products. Taiga sells various building products including composite decking, engineered wood, fencing, flooring, insulation, lumber, mouldings, panels, preserved wood, and siding. Additionally, Taiga provides certain services to clients including wood treatment.

Certain products are imported into Canada in either raw form or based on specifications set by Taiga. Depending on the specific product Taiga may engage in processes to further transform a good. This can include cutting, painting, remanning, and chemical treatment among other things.

b. Supply Chain

Our supply chain is diverse and we have suppliers from around the world. We have set out our key products and the geographic location where we procure them below.

Panels	Canada and USA
Lumber and Treated Wood	Canada and USA
Mouldings & Export	USA, China, Hong Kong, Chile, Guatemala, Argentina
Flooring	China, USA, Korea, Türkiye
Engineered Wood Products	Canada, USA
Insulation, Trex, Other Allied	USA, Canada, China
Siding	Canada and USA

III. POLICIES AND PROCEDURES IN RELATION TO FORCED AND CHILD LABOUR

Taiga has a number of internal policies and practices in place for our employees, including our Code of Conduct, which sets out the ethical business conduct principles with which all our employees must comply. The Code of Conduct must be followed by all staff. This code of conduct refers to ethical business practices including choosing Suppliers and Contractors that are ethical and would themselves follow a similar code of conduct as Taiga. Other relevant policies we have adopted include policies on Health and Safety and Harassment and Discrimination, among others.

In addition to our internal policies Taiga has a long-standing relationship with many of its suppliers and have conducted regular site visits with many suppliers. This includes our mouldings and export suppliers, and flooring suppliers. During these site visits we may review material safety standards, finished products emissions standards as well as supplier certifications such as ISO and FloroScores and documentation. Some of our suppliers conduct their own audits.

IV. RISK ASSESSMENT, MANAGEMENT AND MITIGATION

Taiga recognizes that its supply chains may have a risk of forced labour and child labour. However, given our supply chain, and knowledge of our suppliers we consider the risk of forced and child labour in the Taiga supply chains to be low. We have mapped our first-tier suppliers, although we have yet to have completed a formal risk assessment of our supply chain.

V. EFFECTIVENESS OF OUR ACTION

With respect to reporting on the effectiveness of their actions, employees must sign an annual acknowledgement relating to our employee manual, which includes our code of conduct. At this point in time, we did not take any further steps to review the effectiveness of our actions.

VI. REMEDIATION MEASURES

We have not identified any incidents of forced or child labour in our supply chains. As such, we have taken no related remediation measures and, therefore, have not taken any steps to mitigate any negative effects on vulnerable families or remediation measures. In the unlikely event an incident should arise, we are committed to taking appropriate remediation measures and assisting vulnerable families.

VII. TRAINING

Taiga provides training sessions for all new employees, which include onboarding and familiarization with key policies and practices. This training aims to ensure new hires understand the principles of ethical business conduct to which they are expected to adhere. Topics covered include Health and Safety, Harassment and Discrimination, Code of Conduct, Business Ethics, compliance with laws, among others. Employees are required to review the employee manual and sign an acknowledgement that they understand the policies and comply on an annual basis.

The Code of Conduct helps employees understand Taiga's standards of ethical business practices and is intended as a guide to making the right choice. This includes guidance on suppliers and contractors and choosing suppliers and contractors on the basis of price, quality, reliability, service, delivery, environmental performance and ethical standards. Other specific training is

provided based on the role, provided by their direct management/business unit regarding product knowledge, processes, systems, general administration, and other skills and education as required by the role.

APPROVAL & ATTESTATION

In accordance with the requirements of Canada's 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 the report for Taiga Building Products Ltd. I attest that the report has been approved by the board of directors and that, based on my knowledge and having exercised reasonable diligence, 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.

Signature: 

Name: Mark Schneiderei

Title: CFO

Date: May 25, 2026

I have the authority to bind Taiga Building Products Ltd.