

Cornerstone Building Brands Forced Labour and Child Labour Statement 2023

This statement is made in accordance with the Canadian Act S2-11, Fighting Against Forced Labour and Child Labour in Supply Chains Act, (“Canadian Act”).

The statement discloses the steps taken by [Cornerstone Building Brands Canada Inc.](#) (“Cornerstone Building Brands”) to prevent forced labour and child labour in its supply chain and operations for the financial year January 1 to December 31, 2023.

This is a joint statement covering Cornerstone Building Brands Canada Inc. and its subsidiaries, Mitten Inc, and MAC Architectural Metals Inc.

Cornerstone Building Brands Canada. Located in St. Thomas and Calgary, employing 1200 FTE and operating under the brands North Star Windows and Doors (St. Thomas) and Ply Gem Windows (Calgary). They are recognized leaders in the Canadian Window and Doors industry providing premium Vinyl and Aluminum windows as well as steel and fiberglass door systems.

MAC Architectural Metals Inc. Located in the suburbs of Montreal for over 20 years, MAC Metal Architectural is a recognized leader in the design and fabrication of premium pre-painted steel siding and roofing. It is renowned for design and highly resistant, maintenance-free products, and currently employs 110 FTEs.

Mitten: Mitten is a leader in the manufacturer of vinyl siding in Canada. Mitten has been making the highest quality and widest range of vinyl siding for more than 75 years. During this time, Mitten has built a reputation for having the best vinyl solution for every type of builder at every price point. In addition to vinyl siding Mitten also resells many ancillary products to the building industry. Mitten employs 319 employees across Canada.

Structure, activities and supply chains

Cornerstone Building Brands Canada operates 4 manufacturing facilities, a distribution center and 17 local branches with product and sales support across Canada, employing a workforce of 1,600 employees. It is a wholly owned subsidiary of Cornerstone Building Brands Inc., headquartered in the United States, which operates across more than 100 locations in North America.

The President of Canadian Operations leads the organization and directly reports to the Cornerstone Building Brands Inc. Chief Executive Officer located in Cary, North Carolina. Direct reports to the President of Canadian Operations include the Vice President of Sales, Vice President of Growth Excellence, Vice President of Sales, Windows & Doors and the Vice President of Operations & Supply Chain. We ensure that our organizational structure not only supports

compliance with all applicable laws but also fosters an environment where ethical practices are prioritized.

Cornerstone Building Brands Inc, is the largest manufacturer of exterior building products by sales for residential and low-rise non-residential buildings in North America. We draw on more than 75 years of industry expertise and operations to create a market-leading portfolio of products that spans vinyl windows, vinyl siding, stone veneer, metal roofing, metal wall systems and metal accessories. Our supply chain is complex, as we work with thousands of suppliers, consisting of many long-term relationships; 80% of our business is with 20% of our suppliers. These relationships are maintained through rigorous adherence to our corporate policies and a shared commitment to ethical business practices.

Our high priority materials and products which we purchase from our suppliers include glass, PVC, aluminum, and steel, and the US and Canada are our main sourcing regions.

Additionally, we use logistics services, including transportation and fleet management across North America, along with considerable indirect expenditures in packaging, plant equipment, HR, IT, and external services.

Policies and due diligence processes

Cornerstone Building Brands has comprehensive guidelines, policies and disclosures that reflect our dedication to human rights and ethical business:

- Cornerstone Building Brands 2022 Environmental Social and Governance Report
- Cornerstone Building Brands Corporate Policy – Human and Labor Rights Policy
- Cornerstone Building Products Supplier Code of Conduct
- Cornerstone Building Brands, Inc Conflicts Minerals Sourcing Policy
- Cornerstone Building Brands, Inc. Corporate Governance Guidelines
- Cornerstone Building Brands Code of Conduct
- Cornerstone Building Brands Anti-Bribery Policy
- Cornerstone Building Brands Supplier Guide

Our Corporate Governance Guidelines provide the framework governing our Board of Directors and committees' actions. The guidelines outline Board responsibilities, director qualifications and performance evaluation processes. The Board of Directors regularly reviews the Corporate Governance Guidelines to affirm best practices.

In 2021, Cornerstone Building Brands conducted an ESG materiality assessment to understand key issues based on internal and external stakeholder feedback. We identified, prioritized, and validated material topics through our assessment process, organizing them by subject area and

by their relevance to stakeholders, as well as risks, opportunities and impacts in the short-, medium- and long-term.

Two of the material topics that were identified were: human rights and responsible supply chains. In response to this, we established a Human Rights and Labour Policy to guide our practices and an Integrity Helpline to allow for anonymous reporting. To work on a responsible supply chain, we developed a Supplier Code of Conduct (SCOC) that builds on existing guidelines on human rights, diversity & inclusion, and ethics.

Since 2022, we have implemented our SCOC and Human and Labour Rights Policy to establish our ethical standards and labour practice requirements with our suppliers. The SCOC is communicated through supplier contracts for our new suppliers and available on our website for existing suppliers. While we do not directly source conflict minerals, some of the materials we procure contain tin, which is sourced in compliance with the standards established in our Conflicts Minerals Sourcing Policy.

Risk assessment

We recognize the increased human rights risks linked to outsourced, contracted, or subcontracted labour in our supply chain.

While we do not source tin directly and only procure compounds which contain tin, we are aware of the human rights risks associated with the sourcing of tin. In the Democratic Republic of the Congo and surrounding countries, the mining of 3TG, contribute to conflict and human rights abuses including forced labour. In response to these challenges, we have implemented the Conflict Minerals Policy.

Risk Management

Within our operations, we implement rigorous verification processes at the hiring stage to ensure compliance with labour laws. Every new employee must provide a Social Insurance Number, and for those on work permits, we verify the end date of their permit. Additionally, all employees are paid through direct deposit, ensuring transparency and accountability in our payment practices. Our Speak Up Policy encourages the reporting of misconduct, and our Speak Up Line is a communication channel that may be used to ask questions and report concerns regarding health, safety, policies, or laws, as well as any actual or suspected misconduct or violations of the Code of Conduct. The Speak Up Line allows issues to be raised anonymously, supports the upload of supporting documentation, and enables comments to be added for resolution and follow-up. To date, no issues regarding forced or child labour have been reported internally.

As we procure some products containing tin we must comply with the U.S. Securities and Exchange Commission's (SEC) requirements under the Securities Exchange Act of 1934, which mandates reporting on Conflict Minerals. To support our disclosure in line with these requirements and to support management of Conflict Minerals risks in our supply chain, Cornerstone Building Brands Inc. has developed a Conflict Minerals Sourcing Policy which we

have implemented in Cornerstone Building Brands Canada. This policy details the due diligence process we require our suppliers to follow. Suppliers are required to complete and pass the EICC-GeSI Conflict Minerals Reporting Template (CMRT)¹ up through their supply chain to identify the smelter/refinery. This information must then be relayed to Cornerstone Building Brands' direct supplier, who completes the CMRT and provides country of origin information to Cornerstone Building Brands. This information is reviewed by the Cornerstone Building Brands Inc. compliance team based in the United States.

Process for instances of suspected non-compliance or actual violations

The Cornerstone Building Brands Code of Conduct includes a Speak Up Policy that encourages the reporting of misconduct and violations of applicable law to management, human resources, and the Speak Up Line. The Code of Conduct, Supplier Code of Conduct, and postings at all company facilities provide information regarding how to access the Speak Up Line, which is administered by an independent company, available 24 hours a day, seven days a week and can accommodate calls in local languages. A U.S.-based Cornerstone Building Brands, Inc. team reviews issues raised through the Speak Up Line and forwards them to the HR director in Canada if they pertain to the Canadian business unit. The Canada HR director reviews reported issues to determine appropriate local follow up and, if needed, investigation by appropriate company personnel.

All reported Code of Conduct violations are taken seriously, and Cornerstone Building Brands is committed to the full and proper investigation of every report. In the event an issue is substantiated, prompt and appropriate corrective action is taken, up to and including termination of employment, if appropriate.

Future priorities

In an effort to enhance our risk management program and ensure compliance with international laws and regulations, we have partnered with Global Risk Management Solutions (GRMS) to develop the Cornerstone Building Brands Supplier Risk Management Program.

The Supplier Risk Management Program is designed to streamline the collection and management of crucial information regarding the regulatory and compliance status, as well as the business operations of our suppliers, vendors, and service providers. As part of this program, we will implement a supplier qualification process, which will require all new suppliers to participate in a risk assessment. Suppliers will be asked to respond to an Environmental, Social, and Governance (ESG) questionnaire, and comply with our SCOC and Human and Labour Rights Policy through our Ivalua Supplier Portal and/or participate in an external review conducted by GRMS which involves a check against Cornerstone Building Brands' risk assessment criteria. Suppliers may be asked to provide supporting information.

¹ The Conflict Minerals Reporting Template (CMRT) is a standardized reporting template developed by the Responsible Minerals Initiative (RMI) that facilitates the transfer of information through the supply chain regarding mineral country of origin and the smelters and refiners being utilized.

Remediation

We currently do not have a formal remediation process in place, as we have not identified instances of forced labour or child labour.

Training

For our own operations, all employees are required to complete Code of Conduct training during the onboarding process and annually thereafter. During onboarding, employees are required to formally acknowledge that they have read and understood the Cornerstone Building Brands Code of Conduct.

We currently do not have specific training in place for forced labour or child labour. Instead, employees receive training on our employee handbook and Code of Conduct.

Monitoring and evaluation

We currently do not have a formal monitoring and evaluation process in place to assess the effectiveness of our policies and procedures for ensuring that forced labour and child labour are not being used in our supply chains. Our existing monitoring and evaluation processes are primarily focused on health and safety practices across our own operations.

Attestation

In accordance with the requirements of the Act, and specifically 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.

Full Name Lisa Domnisch
Title President, Cornerstone Building Brands Canada
Date May 30, 2024



I have the authority to bind Cornerstone Building Brands and its Canadian subsidiaries, Mitten Inc, Cornerstone Building Brands Canada, MAC Architectural Metals Inc