



FORCED LABOUR AND CHILD LABOUR REPORT 2024



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INTRODUCTION

As a leading designer and manufacturer of windows and doors for projects across Canada and the USA, Starline Windows remains committed to maintaining the highest standards of ethical conduct and corporate responsibility. Our dedication to upholding labor laws, protecting human rights, and fostering a workplace culture rooted in integrity and fairness continues to be at the heart of our operations.

This report outlines our ongoing efforts and initiatives undertaken throughout the year 2024, from January to December, to combat forced labor and child labor within our supply chains. Prepared in accordance with the Canadian *Fighting Against Forced Labour and Child Labour in Supply Chains Act*, this report reflects our proactive approach to preventing, identifying, and addressing these critical issues, ensuring that our business practices align with our core values.

In 2024, Starline Windows remained steadfast in its commitment to ethical sourcing and responsible business practices. We recognize our responsibility to promote dignity, safety, and fair treatment for all individuals contributing to our supply chains and remain dedicated to preventing and addressing modern slavery risks.

This report serves as a transparent account of our progress, initiatives, and achievements in combating forced labor and child labor. Through continuous improvement and collaboration, we reaffirm our unwavering commitment to human rights, sustainability, and ethical business practices—working toward a future where every individual is treated with respect, dignity, and fairness.

STRUCTURE, BUSINESS, AND SUPPLY CHAIN

Starline Windows Ltd. is a recognized leader in the design and manufacturing of architectural aluminum window systems as well as residential vinyl windows and doors, serving the industry for over 50 years. As a vertically integrated company, we oversee every stage of production—from design and manufacturing to installation—ensuring the highest standards of quality, innovation, and efficiency.

Our operations span multiple facilities across Canada, where we leverage advanced technologies and skilled craftsmanship to produce, ship, and install our products. Our supply chain is built on a global network of trusted suppliers, providing essential raw materials and components critical to the quality and performance of our window and door systems. Additionally, we collaborate with strategic logistics partners to efficiently distribute our products to the USA market.

Starline Windows remains committed to transparency and ethical responsibility across all business processes. We strictly adhere to national and international labor regulations, maintaining a zero-tolerance policy against forced labor and child labor. Our operations align with the highest ethical standards, ensuring that every aspect of our supply chain—from raw material sourcing to product delivery—meets stringent compliance requirements.

By integrating vertically and sourcing materials responsibly from reputable global suppliers, Starline Windows Ltd. not only upholds the integrity and performance of our products but also actively promotes ethical and sustainable supply chain practices. Through collaboration with our partners, we continue to reinforce our commitment to human rights, environmental sustainability, and corporate responsibility in every facet of our business.



POLICIES AND DUE DILIGENCE PROCESSES

Policy on Human Rights and Modern Slavery

At Starline Windows, we remain steadfast in our commitment to upholding the highest standards of ethical conduct and corporate responsibility. Our policies reflect our core values, aligning with International Labour Organization (ILO) Conventions, local human rights laws, and the United Nations Guiding Principles on Business and Human Rights. We unequivocally denounce modern slavery, including forced labor and child labor, and have taken decisive actions throughout 2024 to apply our policies and due diligence processes to prevent, detect, and address these violations within our supply chain. We continue to respect and protect the human rights of all workers, including nationals, migrants, and temporary employees.

Our Commitments:

Adherence and respect to National and International Legal Standards: Starline Windows Ltd. remains fully compliant with all applicable national and international laws, regulations, and treaties related to human rights. Throughout 2024, we ensured the application of our policy prohibiting the hiring of individuals under 18 for hazardous roles, reinforcing our commitment to combating child labor.

Code of Conduct: Respecting and protecting human rights is fundamental to our operations. Our Code of Conduct guides employees, suppliers, and partners in applying a human rights lens to business decisions. In 2024, we actively reinforced these principles across our procurement, production, and distribution processes to ensure alignment with ethical standards.

Comprehensive Supply Chain Assessment: Our policy emphasizes a dedication to comprehensive due diligence across our supply chain. This includes sharing our values and positive impact, examining the company that is going to be our supply and that it is legal and trusted, and pinpointing potential breaches of human rights, such as instances of forced labor and child labor, within our area of influence, control, and knowledge.

We applied our comprehensive supply chain due diligence process throughout 2024, continuously evaluating suppliers to ensure their legal and ethical compliance.

Transparency and Reporting: We are focused on transparency and detecting and report any situations of forced labor or child labor within our supply chain promptly. We have

channels to report violations, ensuring protection and prevention of cases of forced labor or child labor where employees and stakeholders feel empowered to report suspected cases of forced labor or child labor without fear of repercussions.

During 2024, employees and stakeholders were continuously encouraged to report concerns without fear of retaliation, ensuring protection and proactive intervention where required.

Continuous Enhancement: Our dedication to continuous improvement drives us to enhance our human rights practices and policies, particularly within our supply chain and partners. This entails actively seeking opportunities to refine supply chain practices, addressing, and preventing instances of forced labor and child labor.

These policies apply to all employees, vendors, customers, and contractors associated with Starline Windows Ltd. We remain dedicated to regularly reviewing and improving our policies to ensure they reflect best practices and evolving global standards.

At Starline Windows, we stand firm in our commitment to protecting human rights and eliminating modern slavery in all its forms. Through the diligent application of our policies and due diligence processes in 2024, we continue to create an ethical, transparent, and responsible business environment—one where every individual is treated with dignity, respect, and fairness.

RISK ASSESSMENT

For Starline Windows Ltd., the sourcing of raw materials—including glass, aluminum, and other components—from global suppliers continues to present potential risks of forced labor and child labor. These risks are particularly concerning in regions with lower labor standards or insufficient oversight mechanisms. Despite our ongoing due diligence efforts, the nature of our supply chain remains inherently vulnerable, requiring continuous assessment and proactive management.

Recognizing these persistent risks, Starline Windows remains committed to rigorous risk management by implementing the following steps:

1. Supplier Due Diligence: Implement a supplier screening process to ensure that all suppliers adhere to ethical labor practices. This includes conducting thorough background checks and investigation, within our area of influence and knowledge, to assess compliance with labor laws and human rights standards.
2. Supplier Code of Conduct: We are establishing a clear supplier code of conduct that outlines expectations regarding labor practices, including the prohibition of forced labor and child labor. Require suppliers to sign and adhere to this code as a condition of doing business with Starline Windows.
3. Contractual Agreements: we are developing clauses in supplier contracts that explicitly prohibit the use of forced labor or child labor and require suppliers to certify compliance with labor laws and regulations.
4. Training and Awareness: Provide training to employees and suppliers on the importance of ethical labor practices and the identification of forced labor or child labor indicators. Encourage open communication and reporting of any suspicions or concerns.
5. Supply Chain Transparency: Maintain transparency throughout the supply chain by regularly monitoring, site visits, and reporting on labor practices. Implement systems for tracking the origin of raw materials and components to ensure traceability and accountability.
6. Whistleblower Protection: We have channels to report violations for employees and suppliers to report any instances of forced labor or child labor without fear of retaliation. Take allegations seriously and conduct thorough investigations when necessary.
7. Engagement with Stakeholders: Engage with relevant stakeholders, to stay informed about labor rights issues and best practices in preventing forced labor and child labor.
8. Continuous Improvement: Regularly review and update policies, procedures, and practices to address emerging risks and evolving standards. Conduct regular audits and assessments to identify areas for improvement and implement corrective actions as needed.

ACTIONS TO REDUCE AND ADDRESS THE RISK

During the 2024 reporting period, Starline Windows has not received any reports or identified any cases of forced labor or child labor within its operations or supply chains. As a result, no specific remediation measures have been required.

However, our commitment to prevention, monitoring, and ethical compliance remains unwavering. Throughout 2024, we continued to reinforce our due diligence processes to detect and mitigate potential risks, ensuring that all suppliers and subcontractors adhere to ethical labor practices.

In the event that any instances of forced labor or child labor are identified in the future, Starline Windows is fully prepared to:

- Take immediate corrective action in accordance with established remediation protocols.
- Engage with affected individuals to ensure appropriate support and resolution.
- Strengthen preventive measures to mitigate future risks.

We remain proactive and vigilant in upholding our ethical standards and protecting the well-being of all individuals involved in our operations and supply chains. Our zero-tolerance policy against modern slavery continues to guide our business practices as we strive for a responsible and sustainable supply chain.

TRAINING AND AWARENESS

Starline Windows recognizes the critical role of training and awareness in fostering a workplace culture that upholds ethical labor practices and prevents forced labor and child labor. Throughout the 2024 reporting period, we remained committed to educating employees and stakeholders on the importance of ethical conduct, human rights, and labor compliance.

By reinforcing training initiatives, Starline Windows ensures that our workforce remains equipped, informed, and proactive in maintaining a responsible and compliant supply chain. We will continue to expand these efforts in the coming years to further enhance awareness and prevention across our operations.

EFFECTIVENES

Starline Windows remains steadfast in its commitment to combating and preventing forced labor and child labor within its operations and supply chains. Through ongoing efforts and initiatives, we have consistently demonstrated a proactive approach to upholding ethical labor standards and safeguarding the rights and well-being of individuals involved in our business activities.

While we have made significant progress, we recognize that continuous improvement is essential. As such, we remain dedicated to enhancing our policies, procedures, and controls to further strengthen our efforts to eradicate modern slavery in all its forms.

Moving forward, Starline Windows will continue to:

- Expand and refine our anti-forced labor and anti-child labor policies.
- Strengthen engagement with supply chain partners to ensure compliance with ethical labor standards.
- Implement additional monitoring mechanisms to detect and prevent risks more effectively.

Throughout 2024, we continued to reinforce our due diligence processes and collaborate with suppliers to uphold ethical labor standards. We have focused on improving awareness, strengthening compliance requirements, and enhancing reporting mechanisms to mitigate risks within our operations and supply chain.

By taking a proactive and collaborative approach, we remain committed to creating a supply chain ecosystem free from modern slavery. Together with our stakeholders, we will continue working towards a world where every individual is treated with dignity, respect, and fairness.

APPROVAL AND ATTESTATION

Starline Windows has prepared this report on forced labor and child labor, in accordance with the Act, with utmost diligence and integrity. It represents a comprehensive assessment of our efforts, policies, and practices aimed at ensuring ethical labor standards are upheld throughout our operations. We attest to the accuracy and completeness of the information presented herein, which reflects our commitment to transparency and accountability. This report has undergone thorough review and approval by Lesley Noland, Chief Operating Officer, who holds the authority to attest to its contents on behalf of Starline Windows. We acknowledge the importance of addressing these critical issues and remain dedicated to continuously improving our practices to prevent and mitigate the risk of forced labor and child labor.



Lesley Noland

Chief Operating Officer
Starline Windows Ltd.