



**ETALEX**   
COMMITTED to the **CORE**

Annual Report on the  
Fight Against Forced Labour and Child Labour  
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## 1. Introduction

This report is prepared pursuant to the Fighting Against Forced Labour and Child Labour in Supply Chains Act. It applies to Groupe SJM Inc. and its subsidiaries ETALEX Inc. and Équipement Boni Inc. (collectively “ETALEX”). This document outlines the actions implemented by ETALEX to prevent and reduce the risks of forced labour and child labour, both in its Canadian operations and throughout its supply chain.

ETALEX firmly opposes all forms of forced labour and exploitation. The company has implemented rigorous policies to ensure compliance with applicable regulations and international human rights standards. This annual report highlights the actions taken over the past year, the risks identified, and the future measures aimed at strengthening our commitment to responsible business practices.

## 2. Scope and Governance

### 2.1 Scope

This report is the third edition of ETALEX’s report on the prevention of forced labour and child labour. It is part of a continuous improvement approach aimed at aligning our practices with legal requirements and international standards, including those established by:

- The International Labour Organization (ILO)
- The United Nations Guiding Principles on Business and Human Rights
- The OECD Guidelines for Multinational Enterprises

### 2.2 Governance and Internal Responsibilities

ETALEX has established a structured governance framework to ensure compliance with and implementation of its commitments:

- Executive Committee: Oversees the company’s strategies and commitments related to combating forced labour. It also ensures policy implementation, monitors commitments, and supports employee training.
- Procurement Team: Ensures supplier compliance and manages risk assessments.

ETALEX adopts a predictive and proactive approach, integrating these issues into its risk assessment processes and supply chain management.

## 3. Measures Implemented

ETALEX strengthened and consolidated its commitments in 2025 by adopting tangible measures to prevent, detect, and mitigate the risks of forced labour and child labour within its business ecosystem.

### 3.1 Maintained Measures and Consolidation of Achievements

ETALEX continues to apply the measures implemented in the previous reporting period:

- Compliance with our formal commitment, included in our Code of Ethics, prohibiting all forms of forced labour and child labour.
- Compliance with our Supplier Code of Conduct, requiring adherence to international conventions and local laws.
- Commitment from each supplier confirming the absence of forced labour or child labour practices in their operations.
- Maintenance of our disclosure procedure allowing employees and external partners to report any suspicious situations, along with rigorous and transparent handling of such reports.

## **4. Risk Mapping and Supply Chain Management**

To date, ETALEX has not confirmed any cases of forced labour or child labour within its supply chain. The company continues its efforts to strengthen its monitoring mechanisms and ensure compliance with ethical standards by all its business partners. As such, it has adopted a risk-based approach to identify potential areas of vulnerability within its operations and supply chain.

### **4.1 Supply Chain Profile**

ETALEX collaborates with suppliers in the following sectors:

- Steel
- Industrial paint
- Wood and construction materials

Our main partners are in Canada and North America; however, some materials originate from international markets, requiring increased vigilance.

### **4.2 Risk Mapping**

In 2024, ETALEX initiated an in-depth analysis of its supply chain in order to:

- Identify high-risk areas based on international standards.
- Assess key suppliers based on their location, industry sector, and compliance history.

This analysis will help guide future audits and refine monitoring mechanisms.

## **5. Next Steps and Strategic Commitment**

In 2026, ETALEX is reaffirming its commitments by implementing enhanced actions to ensure stronger oversight and maximum transparency:

- Finalizing risk mapping to enable targeted supplier monitoring.
- Developing an internal audit protocol to assess the compliance of business partners.

ETALEX also commits to strengthening collaboration with experts and specialized organizations to ensure the adoption of best practices in human rights.



## 6. Conclusion

ETALEX reaffirms its commitment to combating forced labour and child labour through concrete actions and rigorous governance.

In 2026, we are maintaining our commitments:

- Finalizing our risk mapping to enable targeted monitoring of our suppliers.
- Developing an internal audit protocol to assess the compliance of business partners.

By adopting a preventive approach, ETALEX strengthens its corporate social responsibility and ensures the development of an ethical and sustainable supply chain.

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## Approval and Attestation

We, the undersigned, hereby certify that this report on the fight against forced labour and child labour in ETALEX's supply chain has been reviewed and approved by the Board of Directors on April 7, 2026.

In accordance with the requirements of the Fighting Against Forced Labour and Child Labour in Supply Chains Act, we confirm that we have reviewed the information contained in this report and that, to the best of our knowledge, it is true, accurate, and complete for the relevant financial year.

*Thierry Lachapelle*  
**Thierry Lachapelle**

President and CEO