

CSA GROUP™

Fighting Against Forced and Child Labour Report

2025-2026

Prepared pursuant to the Fighting Against Forced Labour and Child Labour in Supply Chains Act for the fiscal year ending March 31, 2026.

Introduction

This is the third report prepared by Canadian Standards Association and CSA Group Testing & Certification Inc., both incorporated under the laws of Canada ("CSA Group"), for the financial year ending March 31, 2026 ("Reporting Period") pursuant to Canada's Fighting Against Forced Labour and Child Labour in Supply Chains Act ("Act").

CSA Group is a service provider and does not manufacture products, however we import goods into Canada on an as-needed basis to support our delivery of services.

We are committed to high standards of ethical conduct as outlined in our Code of Conduct. We do not tolerate forced labour or child labour in our operations and supply chains. This Report supplements our Code of Conduct and provides an overview of measures taken when procuring goods for import into Canada to reduce the risk that forced or child labour is used at any step of the production and supply process.

About Us

CSA Group is a global organization dedicated to safety, social good and sustainability, with nearly 2,200 employees globally and offices across 18 countries. We are a leader in Standards Development and in Testing, Inspection and Certification around the world including Canada, the U.S., Europe, and Asia. Our mandate is to hold the future to a higher standard.

Standards Development

Canadian Standards Association is an accredited not-for-profit standards development organization and is the parent organization to CSA Group's testing and certification subsidiaries. Our mission is to enhance the lives of Canadians through the advancement of standards in the public and private sectors. We are a leader in standards research, development, education, and advocacy. The technical and management standards developed with our more than 11,000 members improve safety, health, the environment, and economic efficiency in Canada and beyond.

We facilitate the development of standards in sectors, including:

- Construction & Infrastructure
- Electrical
- Environment & Natural Resources
- Fuels & Transportation
- Health Care & Well-being
- Management Systems
- Mechanical & Industrial Equipment
- Nuclear
- Occupational Health & Safety
- Petroleum & Natural Gas
- Public Safety

Testing, Inspection & Certification

CSA Group's global testing, inspection and certification subsidiaries are accredited to provide testing, inspection and certification services that enable manufacturers to demonstrate that their products comply with applicable safety, environmental, and operating performance standards and codes for markets around the world.

We provide testing, inspection, and certification services in the product areas, including:

- Appliances
- Construction & Building Products
- Power Generation & Energy Storage
- Industrial & Hazardous Locations Equipment
- Information & Communication Technology (ICT)
- Lighting
- Medical & Laboratory Equipment
- Personal Protective Equipment (PPE)
- Tools & Outdoor Equipment

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Governance Structure

Corporate governance at CSA Group begins with our independent Boards of Directors. Our two Boards, for the not-for-profit Canadian Standards Association (elected by our membership) and for-profit subsidiary CSA Group Testing & Certification Inc., each have three standing committees with delegated responsibilities: the Audit, Finance & Risk Committee (AFRC), Corporate Governance & Nominating Committee (CGNC), and the Human Resources & Compensation Committee (HRCC).

This committee structure enables the sharing of Board oversight responsibilities among smaller, focused groups. The committees regularly report their activities to the full Board, and major decisions are not delegated and require Board approval.

The Boards operate in adherence with our Board Charter which is signed annually by all Directors, and our committees operate in adherence with their Mandates. The Charter, Mandates, and other governance documents, including the Board workplan, undergo a governance review annually.

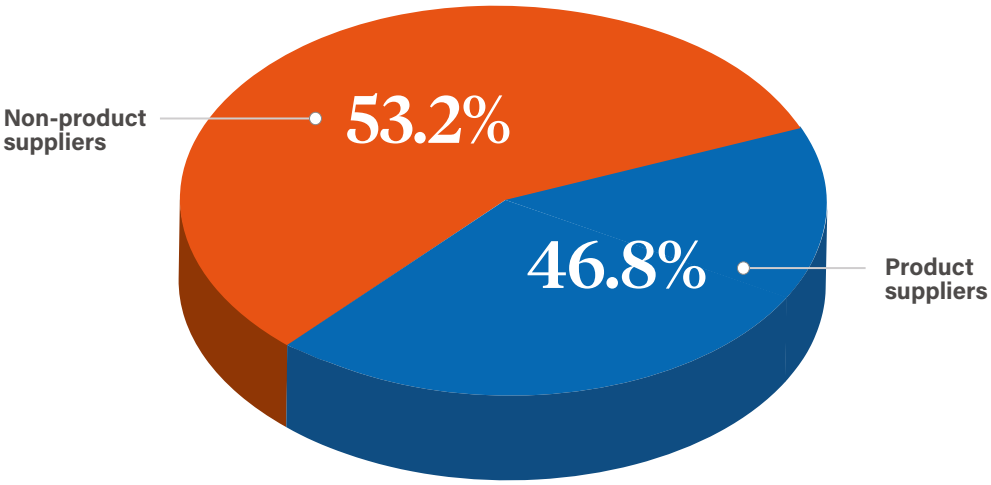
- The CGNC oversees governance matters and has delegated responsibility for oversight of our governance programs, initiatives, and policies, including our Sustainability program and Director nominations
- The AFRC oversees the organization's risk management, internal and external audits, legal, ethics and compliance, and finance/procurement functions. Internal audit is delegated to an external third party that takes direction from the AFRC
- The HRCC oversees human resources, talent management, diversity and inclusion, and health and safety policies and practices within the organization



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Supply Chains

Our Suppliers



CSA Group sources goods and services from suppliers worldwide. Our global supply chain is made up of 1,435 product suppliers and 1,630 non-product suppliers, providing mainly:

- Lab equipment and supplies
- Lab services
- Third party lab and certification services
- Consulting and professional services
- Information technology (IT), broadcasting and telecommunications supplies and services
- Marketing and distribution services
- Business and corporate management services
- Building, construction and maintenance services

Much of our testing and certification is conducted in our 18 laboratories by our own employees, enabling us to exercise direct control over our operations and reducing our risk of non-compliance with the Act. Where we cannot complete certification and inspection services in house, we subcontract these services to accredited third party laboratories that are subject to similar audit processes and requirements by our accreditation bodies.

We purchase and import equipment for use in our Canadian testing laboratories or for employee use in delivering services (for example, a new piece of test equipment, lab coats or personal protective equipment). We understand that there may be a risk that forced or child labour is used in the production or supply of these imported goods. This year, we continued to assess the goods that we procured during the Reporting Year to identify product categories that carry higher risk and require additional oversight. Our Procurement team uses this information to identify higher risk goods when sourcing.

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Due Diligence

CSA Group is committed to upholding the human rights of workers, prohibiting and refraining from any kind of forced or child labour, and treating employees with dignity and respect. We expect this within our own operations, and of our suppliers, and engage in various due diligence practices to validate ongoing compliance.

Our Policies

Our policies set out the principles of how we operate and the expectations we have of third parties we do business with. We maintain the following policies pertaining to forced and child labour:

- CSA Group Code of Conduct
- Supplier Code of Conduct
- Global Procurement Policy

Under these policies, employees, suppliers, and contractors are required to:

- Respect and comply with the fundamental rights granted to all employees and apply at a minimum the labour standards outlined by the International Labor Organization (ILO), as well as applicable laws and regulations
- Prohibit and refrain from any kind of child or forced labour within their respective organizations and throughout the supply chain
- Provide compensation to employees in compliance with applicable wage laws
- Respect the right of employees to form and join trade unions, to bargain collectively, and engage in peaceful assembly
- Take appropriate action, including implementation of policies, standards, procedures, contingency measures, and management systems, to prevent occupational illness and work-related accidents and to foster a healthy and safe workplace for employees
- Maintain records as required by statute, and to validate compliance with our policies
- Maintain a workplace free of violence, discrimination and harassment
- Ensure fair and safe working conditions that comply with all applicable labour and employment laws and support the health of employees

We continue to maintain our Anti Forced Labour and Child Labour Policy which highlights CSA Group's commitment to maintaining a workplace free of forced labour and child labour. This Policy denotes the responsibilities of employees, contractors and CSA Group functions in relation to forced and child labour.

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Our Procurement Process

Our procurement policies and procedures require screening and selection of suppliers based on defined criteria and are implemented for all third party transactions involving payment for goods or services.

New suppliers are required to complete a Supplier Ethics & Compliance Checklist in which they disclose and attest whether:

- Key personnel have been investigated, charged or convicted for engaging in illegal activity linked to unethical conduct
- They conduct ethics training for key personnel
- They prohibit forced and child labour
- They comply with, and require their suppliers and subcontractors to comply with, labour and employment, business ethics and data protection laws and regulations

This year, we implemented a separate Ethics & Compliance Checklist for sole contractors to better capture smaller suppliers in our due diligence process.

Suppliers must comply with our Supplier Code of Conduct as a condition of contracting with us. Our contract templates also contain a term requiring ongoing compliance with the Code, and our Legal & Compliance team is engaged in reviewing any deviations from standard contractual terms. This year, we updated our Purchase Order template to include a term requiring ongoing compliance with the Code.

Training & Organizational Awareness

We understand that worker safety and human rights are organizational responsibilities. It is important that employees are aware of our requirements regarding prevention of risk of forced or child labour in our supply chains.

For this reason, we have implemented the following:

- Annual Code of Conduct training and attestation by every employee
- Supplier Code of Conduct training and attestation required by contingent workers
- Tracking and periodic review of training completion and associated metrics
- 24-hour anonymous ethics reporting hotline
- Investigation procedure for ethics reports
- Remedial action for validated ethics reports

In 2024-25, we implemented a stand-alone Anti Forced Labour and Child Labour training for employees responsible for sourcing and procuring goods and services. The training will be rolled out once every two years, and will form part of the suite of mandatory onboarding trainings for new employees responsible for procurement services. We will track completion rates for this training and will report on those numbers in subsequent reports.

Our Hiring Practices

Maintaining fair and safe working conditions is among our core values. We implement a number of related processes and controls including:

- Regular review of internal policies to ensure compliance / alignment with applicable laws and regulations
- Due diligence in recruitment to validate that all employees are of legal working age
- Controls in our recruitment process to ensure fairness

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Our Initiatives

Sustainability Reporting

Over the past three years, CSA Group has been investing in and developing our Sustainability Reporting program which is comprised of four pillars:

- **Our Influence:** We support many of the sustainability objectives and programs of our stakeholders through the work of our Standards organization and our commercial subsidiaries in Testing, Inspection, and Certification (TIC)
- **Our Footprint:** The environmental impact of our operations and specifically our energy sources, amount and concentration of waste and emissions, and our impact on nature and biodiversity
- **People & Communities:** How we manage, support, and engage with our employees and the communities in which we operate
- **Our Governance:** Ethics and compliance, responsible procurement, and other governance practices that support our mission

Through this program, we monitor that the underlying aspects of our operations, including responsible sourcing and ethical compliance practices, align with our sustainability commitments. We will continue to work on our sustainability initiatives to advance our practices in these areas.

TIC Council

CSA Group is a member of TIC Council, an international organization that advocates for the testing, inspection and certification community globally while promoting best practices in ethics and compliance. As part of our membership, our compliance program, including policies and procedures relevant to the Act, is audited annually by an independent third party.

Assessment of Effectiveness

In 2025-2026, we updated our process for tracking completion rates of our Code of Conduct and Supplier Code of Conduct trainings. The revised process allows CSA Group to monitor on-time completions of the trainings. These figures are captured later in this Report.

Reporting

EthicsPoint Hotline is a confidential, anonymous tool for employees and outside parties to report misconduct. The EthicsPoint service is available 24 hours a day, 365 days a year and is accessible globally through the international toll-free phone numbers or website listed below. Investigations are overseen confidentially by the Chief Legal, Ethics & Compliance Officer.

Toll-Free Numbers:

Canada	1-855-212-7615
China	4001200349
France	0800 90 71 52
Germany	0800 1816365
India	022 5017 0396
Italy (includes San Marino, Vatican City)	800 974 750
Japan	0800-1239345
Korea	00744920
Mexico	800 872 1796
Netherlands	0800 3510020
Singapore	800 852 3075
Taiwan	00801-49-2157
UK	0808 196 8072
US	1-855-212-7615

Online: www.csa.ethicspoint.com

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Year-At-A-Glance

The following chart reflects our findings from the past financial year.

Metric	Figure	Why we track this	Our goal
Number of EthicsPoint reports pertaining to forced and child labour incidents	**0**	Tracking this number allows us to appropriately address concerns and implement strategies to reduce the risk of occurrence or violation with the Act	Zero violations
On-time completion of Code of Conduct trainings	**99.1%**	Monitoring completion of trainings to help ensure that employees are aware of laws and obligations pertaining to forced and child labour	100% completion rates
On-time completion of Supplier Code of Conduct trainings	**89%**	Monitoring completion of trainings to help ensure that contingent workers are aware of laws and obligations pertaining to forced and child labour	100% completion rates
Completion of Supplier Ethics & Compliance Checklist by new suppliers*	**100%**	This allows us to determine whether suppliers monitor their own, and their suppliers', compliance with anti-forced and child labour laws and regulations	Ensure that all new suppliers continue to complete this Checklist Monitor ongoing compliance with the principles in this Checklist

*With the exception of legal services suppliers due to deemed equivalency of their ethics obligations through licensing.

This year, no incidents of forced or child labour in our operations or supply chains were identified. As such, remediation measures were not required. However, in the event that an incident is reported or identified, we will investigate and implement an appropriate course of action in accordance with applicable laws and regulations.

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Next Steps

We recognize that our commitment to identifying and mitigating risk of forced and child labour in our supply chains is iterative and ongoing. We have identified the following continuous improvements for our organization:

Maintain our policies, procedures, and trainings in accordance with applicable anti-forced labour and anti-child labour laws and regulations

Continue to implement monitoring procedures to assess the effectiveness of our due diligence practices

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Approval & Attestation

This joint Report was approved pursuant to subparagraph 11(4)(b)(i) of the Act by the Board of Directors of both Canadian Standards Association and CSA Group Testing & Certification Inc.

In accordance with the requirements of the Act, and in particular section 11 thereof, I, the undersigned, attest that I have reviewed the information contained in this report for the entities listed above. Based on my knowledge, and having exercised reasonable diligence, I attest that the information in this report is true, accurate and complete in all material respects for the purposes of the Act, for the reporting year listed above.

I have the authority to bind Canadian Standards Association and CSA Group Testing & Certification Inc.

David Weinstein
Director, President & CEO
Canadian Standards Association
CSA Group Testing & Certification Inc.

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About CSA Group

CSA Group is a global organization dedicated to safety, social good and sustainability. We are a leader in North American standards development and in product testing, inspection and certification around the world. Our mandate is to hold the future to a higher standard.

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