



Fighting Against Forced Labour and Child Labour in Supply Chains Act

Annual Report of GF Building Flow Solutions

(Fiscal Year 2025)



Uponor Ltd. ("**GF Building Flow Solutions**") has an enduring commitment to becoming better every day. Our core values are performance, learning, caring, and respect for human rights. The realization of those values includes our "people-first" focus, which is premised on strong human rights protections for GF Building Flow Solutions employees and workers throughout our supply chain. Those protections include strong measures to prevent and reduce the risk of forced labour and child labour.

Pursuant to Canada's *Fighting Against Forced Labour and Child Labour in Supply Chains Act*, SC 2023, c 9 (the "**Act**"), this is GF Building Flow Solutions' third Annual Report regarding its ongoing efforts to prevent and reduce the risk that forced labour or child labour is used in the production of goods in our supply chain.

This Annual Report is for GF Building Flow Solutions' financial year ending December 31, 2025.

Structure

Uponor Ltd. was continued as a corporation under the *Canada Business Corporations Act*, RSC 1985, c C-44. It operates under the business name GF Building Flow Solutions.

The Canadian headquarters of GF Building Flow Solutions is in Mississauga, Ontario. We also have a distribution centre in Mississauga, Ontario, and a distribution centre in Calgary, Alberta.

Uponor Ltd. is a Canadian subsidiary of the GF Building Flow Solutions, Americas, division of Georg Fischer AG ("**GF**"), which is headquartered in Switzerland.

Operations & Supply Chains

GF Building Flow Solutions is a leading provider of innovative water and indoor climate solutions with a commitment to lead the transition towards a more sustainable construction industry.

Our safe drinking water, energy-efficient radiant heating and cooling systems, fire safety, water service, snow ice and melting, and turf conditioning systems are sold throughout Canada.

GF Building Flow Solutions imports and sells, but does not manufacture, PEX pipe and associated fittings, valves, manifolds, controls, tools, and other components.

We acquire our PEX pipe from our affiliate in the United States. The PEX pipe is manufactured at facilities in Apple Valley and Hutchinson, Minnesota. We acquire fittings and other components from third-party suppliers.

We also understand the importance of our entire value chain. Together with our GF affiliates, we work closely with our suppliers and focus on procuring goods and services from suppliers with high ethical and environmental standards.



Applicable Policies

Policy on Human Rights

As part of the GF corporate group, the GF [Corporate Policy on Human Rights Policy](#) ("**Human Rights Policy**") mandates GF Building Flow Solutions to continuously integrate human rights aspects into our overall business activities. That includes adhering to international human rights conventions and standards, and all applicable local laws.

As described in detail in the Human Rights Policy, GF and GF Building Flow Solutions do not tolerate forced labour, child labour, or corporal punishment in our own work or by our suppliers, customers, or business partners.

The Human Rights Policy also provides the framework for the GF Code of Conduct and Code for Business Partners, which apply to GF Building Flow Solutions and are discussed below.

Code of Conduct

The GF [Code of Conduct](#) (the "**Code of Conduct**") applies to all GF Building Flow Solutions employees. As stated in the Human Rights Policy, the Code of Conduct prohibits the use of forced and child labour at GF Building Flow Solutions.

The Code of Conduct requires GF Building Flow Solutions to follow all applicable rules on working hours and occupational health and safety, to provide fair and equal wages for equivalent work, and to respect the right of employees to join employee representative bodies.

As stated in the Code of Conduct, GF Building Flow Solutions does not employ anyone under the age of 15 in any position and anyone under 18 is not allowed to perform hazardous work.

Behaviour that is inconsistent with the Conduct of Conduct may be subject to disciplinary action. GF Building Flow Solutions employees can report any violations or misconduct to their managers, human resources, or the GF corporate legal department.

GF has built and maintains a culture encouraging all employees to speak up to address any potential violation of the GF Code of Conduct or any other applicable law, including concerns related to forced or child labour. GF Building Flow Solutions offers multiple reporting channels, including the GF Transparency Line, a secure, anonymous, and untraceable whistleblowing system available 24 hours a day in nine languages. Employees can also raise concerns directly with supervisors, the Head of Corporate Compliance of the Corporate Legal Department. These channels protect the identity of reports and support timely and respectful resolution.

Code for Business Partners

GF Building Flow Solutions' expectations for its suppliers, contractors and subcontractors, and other service providers are described in the GF [Code for Business Partners](#) ("**Code**



for Business Partners"). The Code for Business Partners has several provisions that are applicable to preventing human trafficking and forced labour:

- The business partner shall not place any unreasonable restrictions on workers' freedom of movement in the facility in addition to unreasonable restrictions on entering or exiting company-provided facilities.
- All work must be voluntary and workers shall be free to leave work or terminate their employment upon reasonable notice.
- Employers and agents must not hold or otherwise destroy, conceal, confiscate or deny access by employees to their identity or immigration documents, such as government issued identification, passports or work permits. If presentation of such documents is required by law, they must be returned to the worker promptly. Worker must maintain control of his or her original identification.
- Workers shall not be required to pay employers' or agents' recruitment fees or other related fees for their employment (levies, placement, service or residence fees) even if allowed by law. If any such fees are found to have been paid by workers, such fees shall be repaid to the worker.
- Business partner policies and procedures equivalent to or exceeding above stated expectations must be in place to ensure compliance, also when it comes to their labor agents.

GF Building Flow Solutions' business partners are prohibited from punishing employees physically or mentally in any form. They are also prohibited from employing anyone under the age of 15 in any position. Workers under the age of 18 are not allowed to perform hazardous work, work night shifts, or work overtime.

GF Building Flow Solutions also expects that its business partners will:

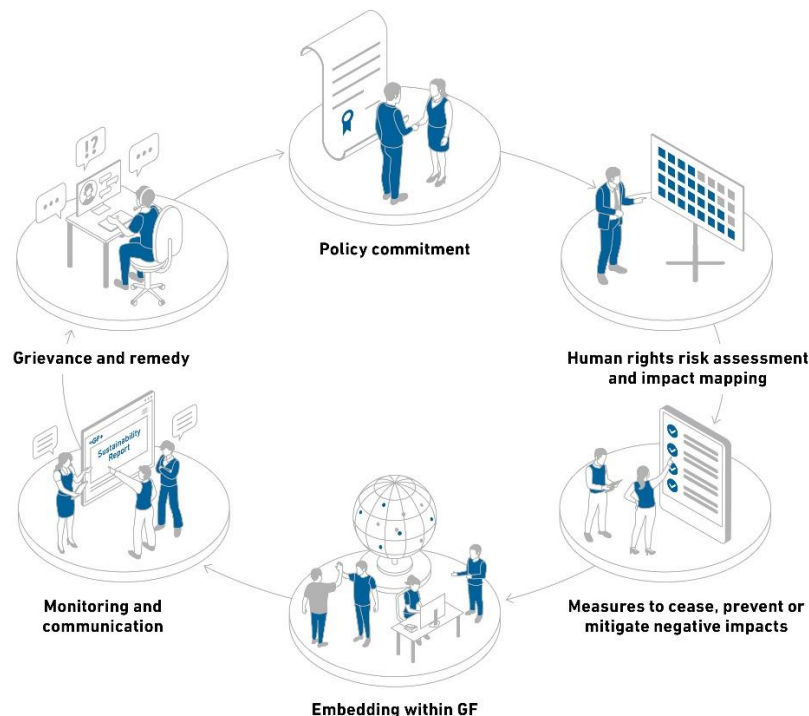
- Comply with all occupational health and safety laws.
- Ensure their employees' remuneration and working hours are fair and reasonable.
- Respect the freedom of association.

Business partners must ensure that sub-suppliers comply with the Code for Business Partners. On request, all business partners must provide all relevant information for an initial assessment of compliance. Business partners are required to immediately provide information about situations or incidents that are contrary to the principles of the Code for Business Partners.

GF Building Flow Solutions treats non-compliance of the Code for Business Partners as a fundamental breach of contract. We reserve the right to request remedial measures to be implement within a reasonable period of time. If the business partner fails to implement those measures, we also reserve the right to terminate further business dealings without notice.

Identification of Risks

GF Building Flow Solutions benefits from the work of Group Sustainability and the GF Human Rights Due Diligence ("HRDD") process. That process is illustrated in the Sustainability Report 2025 as follows:



The GF HRDD process ensures that human rights are properly understood and responsibly managed across all operations. Built on six core elements based on the **OECD Guidelines for Multinational Enterprises on Responsible Business Conduct** and strengthened through ongoing stakeholder engagement, the framework enables GF to proactively identify and address potential human rights risks throughout the value chain.

GF provides a mapping of the key aspects and steps related to its **due diligence and reporting obligations on child labour**.

Child labour risks are assessed through three approaches: desk-based assessments of sales and production sites, sector-specific child impact analyses, and supply chain risk assessments. These assessments identify high-risk areas and priority suppliers, which are subsequently addressed through human rights due diligence.

A detailed description of the methodology and the 2025 outcomes is provided in the [Sustainability Report 2025](#) (page 146).



Training

GF Building Flow Solutions seeks participation of employees and management to communicate its aims and to raise overall awareness. We regularly provide Code of Conduct training to all employees. All employees are required to complete training on topics relating to the Code of Conduct. As indicated above, the Code of Conduct specifically addresses the prohibition against forced labour and child labour at GF Building Flow Solutions and its suppliers.

Assessing our Effectiveness

GF Building Flow Solutions evaluates its measures to abolish forced and child labour in several ways.

GF Building Flow Solutions employees completed the Code of Conduct training in 2025.

GF Building Flow Solutions monitors the percentage of spend covered by its Code for Business Partners. More than 90% of the products that GF Building Flow Solutions currently purchases are from a supplier that has signed the Code for Business Partners or GF Building Flow Solution's previous supplier code of conduct.

GF Building Flow Solutions also maintains the right to monitor the implementation of the Code for Business Partners through audits, which can be used to assess suppliers' compliance and the effectiveness of the Code for Business Partners.

In 2025, GF published its first dedicated [Human Rights Report](#), providing stakeholders with a comprehensive **overview of the company's commitments, governance, human rights due diligence processes, risk assessments** and efforts to embed human rights across its operations and business practices.

This report explains how GF identifies, assesses, and manages human rights risks across its operations and supply chains, in line with emerging national regulations on business and human rights, including Canada and covers all GF entities subject to reporting obligations under legislation such as the Fighting Against Forced Labour and Child Labour in Supply Chains Act.

GF Building Flow Solutions has not encountered forced or child labour in its own operations or in any of its supply chains. As a result, we have not had occasion to take measures to remediate forced labour or child labour, or to remediate the loss of income resulting from measures taken to eliminate the use of forced labour or child labour.



Approval & Attestation

We attest that this Annual Report has been approved by Uponor Ltd.'s Board of Directors pursuant to subparagraph 11(4)(a) of the Act.

Signed by:

Chris Hartwick

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Chris Hartwick
Director, Uponor Ltd.

Signed by:

Reetta Harkki

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Reetta Harkki
Director, Uponor Ltd.