



United States Gypsum Corporation (“USG”)

and

Canadian Gypsum Corporation Inc. (“CGC”)

Fighting Against Forced Labour and Child Labour in Supply Chains Act (the “Act”)
Joint Report

July 23, 2025

USG and CGC (together, the “Companies”) are values-driven companies with a mission to provide the finest building solutions to their customers. The Companies’ mission is reflected in their core values of safety, quality, integrity, service, efficiency, innovation, and diversity. Consistent with these values, the Companies maintain the highest ethical standards and comply with both the letter and spirit of the law.

Pursuant to section 11 of the Act, the Companies submit this joint report (the “Report”) to the Minister of Public Safety and Emergency Preparedness (the “Minister”). The Report sets out the measures the Companies have taken to ensure that forced labour and child labour are not being used in their businesses or supply chains. For more information about the Companies’ commitment to social responsibility, please visit https://www.usg.com/content/dam/USG_Marketing_Communications/united_states/product_promotional_materials/finished_assets/usg-social-responsibility-statement.pdf.

Structure, Activities, and Supply Chains

USG was formed in 1902 and is headquartered in Chicago, Illinois, with 49 manufacturing facilities located across the United States. CGC was formed in 1907 and is headquartered in Oakville, Ontario, with 5 manufacturing locations in Canada. The Companies are leading manufacturers of building products such as gypsum wallboard, interior finishing products, acoustical ceilings, and roofing products in the United States and Canada. The Companies’ supply chain consists principally of the raw materials needed to manufacture building products, such as natural and synthetic gypsum, mineral wool, and paper.

The Companies believe the overall risk of forced labour and child labour in their supply chain is low. This is because the supply chain is comprised mainly of North American suppliers from the United States and Canada. This supply base is very stable, and the Companies have longstanding relationships with their vendors. A small percentage of raw materials come from international suppliers. Further, the Companies produce some of their own raw materials, like the paper used in gypsum wallboard. Additionally, some of the natural gypsum rock used to manufacture gypsum wallboard, joint treatment, and other building products comes from mines and quarries owned and operated by the Companies. Finally, the Companies generally require vendors to agree to comply with all laws, including those which prohibit the use of forced labour and child labour, in their purchase order terms and conditions and supply agreements.

Policies And Due Diligence

As stated in USG's *Social Responsibility Statement*, the Companies do not use forced labour or child labour. See *Social Responsibility Statement*, https://www.usg.com/content/dam/USG_Marketing_Communications/united_states/product_promotional_materials/finished_assets/usg-social-responsibility-statement.pdf, at 2. Nor will the Companies tolerate the use of any corporal punishment, threats of violence, or other forms of physical or psychological coercion or harassment in the work place. *Id.* The Companies maintain several policies to achieve that goal:

- USG's *Code of Business Conduct* obligates its employees to obey both the letter and spirit of the law. In particular, the Code requires employees to follow all safety, health, and environmental laws. See https://www.usg.com/content/dam/USG_Marketing_Communications/united_states/product_promotional_materials/finished_assets/code-of-business-conduct-en.pdf.
- USG's *Employment of Minors for All Employees* policy prohibits the employment of minors under the age of 18 for occupations or around occupations declared hazardous under the United States Fair Labor Standards Act. Further, all new employees are required to provide acceptable proof of age at the time of hire.
- The Companies also maintain *Quality of Worklife* policies, a *Health and Safety Policy*, and a *Human Rights Policy*, which are regularly reviewed and amended.

The Companies vet their business partners by continually screening those entities against global sanctions lists, such as the Office of Foreign Asset Control's Specially Designated Nationals and Blocked Persons list, the World Bank Debarred list, and the Uyghur Forced Labor Prevention Act Entity List. For international suppliers, the Companies engage in appropriate due diligence to ensure they are procuring from qualified suppliers that comply with labour laws. The Companies also conduct a quality audit of select vendors, which includes questions regarding compliance with labour laws.

Further, the Companies maintain a *Business Ethics Alert Hotline* which allows employees to anonymously submit an ethics concern or complaint via a toll free number or website. All complaints submitted to the *Hotline* are reviewed by USG's Leadership Team and USG's Business Ethics Committee, which is comprised of professionals from USG's Legal, Human Resources, and Audit Departments.

The Companies' Purchase Order Terms and Conditions contain provisions that obligate suppliers to warrant that any goods supplied to the Companies "have been produced in compliance with the laws regarding slavery, child labour, or other human trafficking in the countries where those goods were produced or originated, and that none of the goods were produced using slavery or human trafficking." See *Terms and Conditions* §11, https://www.usg.com/content/dam/USG_Marketing_Communications/united_states/product_promotional_materials/finished_assets/po-terms-conditions.pdf.

Business And Supply Chains That Carry Risk Of Forced Labour Or Child Labour Being Used And Steps Taken To Assess And Manage That Risk

The Companies monitor risk based on the markets in which their suppliers operate. The Companies do not currently purchase materials from any suppliers operating in countries with known forced labour or child labour concerns.

Measures Taken To Remediate Forced Labour Or Child Labour & Measures Taken To Remediate The Loss Of Income To The Most Vulnerable Families That Results From Measures Taken To Eliminate The Use Of Forced Labour Or Child Labour

The Companies are unaware of any use of forced labour or child labour in their businesses or supply chains. Accordingly, no measures to remediate forced labour or child labour or the loss of income to vulnerable families that results from measures to eliminate the use of forced labour or child labour have been taken within the last fiscal year.

Training Provided To Employees On Forced Labour And Child Labour & How The Companies Assess Their Effectiveness In Ensuring That Forced Labour And Child Labour Are Not Being Used In Its Business And Supply Chains

The Companies take compliance with all forced labour and child labour laws very seriously. Because the Companies' supply chain is both integrated and principally made up of reputable vendors in mature markets, like the United States and Canada, the Companies believe the risk of forced labour and child labour in its supply chain is low. Accordingly, the Companies do not currently have training or assessment processes in place.



USG Corp.

In accordance with the requirements of the Act, and in particular section 11 thereof, I attest pursuant to section 11(4)(b)(i) that I have reviewed the information contained in the report for the entity 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 reported year listed above.

DocuSigned by:

A handwritten signature in black ink that reads "Christopher Griffin".

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Christopher R. Griffin
President and Chief Executive Officer
USG Corp.
July 2025



CGC Inc.

In accordance with the requirements of the Act, and in particular section 11 thereof, I attest pursuant to section 11(4)(b)(i) that I have reviewed the information contained in the report for the entity 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 reported year listed above.

DocuSigned by:

A handwritten signature in black ink that reads "Steve Youngblut".

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Steve Youngblut
Vice President and General Manager
CGC Inc.
July 2025