

STORAGE SYSTEMS HOLDING CORP.

Forced Labour and Child Labour in Supply Chains Report

Fiscal Year 2025

1. ABOUT THIS REPORT

This joint report is made by Storage Systems Holding Corp. pursuant to Canada's *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (the "Act") for the financial year ending December 31, 2025, on behalf of itself and the following subsidiaries: Storage Systems Corp., Pipp Mobile Storage Systems, Inc. ("Pipp"), and GGS Structures, Inc. ("GGS") (hereinafter referred to collectively as the "Company", "we", "us" or "our").

This report outlines the actions taken by the Company within the last financial year to prevent and reduce the risk of forced labour or child labour in its business and supply chain.

2. PREVENTING AND REDUCING RISKS OF FORCED LABOUR AND CHILD LABOUR

At the Company, we are dedicated to conduct business in a responsible and ethical manner, not only within our own internal operations but also in our interactions with our business partners and stakeholders. As such, we sustained our commitment to prevent and reduce the risk that forced labour or child labour be used at any step of our production of goods in Canada or elsewhere or of goods imported into Canada by us, including by taking the following steps:

- We updated our Employee Handbook to reinforce our health and safety, anti-harassment, employee safety, and grievance/reporting practices.
- We continued to work closely with our suppliers to gather information on worker recruitment and maintain internal control procedures to ensure that no forced labour or child labour is part of their organization, specifically by adopting a supplier code of conduct (the "Code of Conduct").
- We continued to map a segment of our supply chains by encouraging selected suppliers to provide reports on the origin and sourcing of the materials utilized.
- We continued to abide by our lenders' requirements not to conduct business in countries designated as state sponsors of terrorism or known to launder money, therefore limiting our exposure to higher-risk countries generally.

Details of the above actions are set forth in this report.

3. ABOUT US & OUR SUPPLY CHAIN

Our Structure

Storage Systems Corp., established in Michigan, United States, is a wholly owned subsidiary of Storage Systems Holding Corp., our parent company also based in Michigan. Pipp, a wholly owned subsidiary of Storage Systems Corp., is headquartered in Walker, Michigan, and GGS, located in Vineland Station, Ontario, Canada, is wholly owned by Pipp.

Our Activities

The Company operates within two key business segments through the following subsidiaries:

- Pipp is a leader in the storage products industry, primarily focusing on customized design and assembly of mobile storage solutions and vertical grow racks to help customers use their storage space wisely. Pipp assembles products in its US facilities located in Michigan and Illinois, which are then shipped to nearly 5,000 domestic and international locations annually.
- GGS specializes in the design and manufacturing of greenhouses by offering greenhouse construction services, greenhouse maintenance and greenhouse design consulting to help farmers increase their efficiency and maximize growth potential. GGS products are manufactured in its Canadian facility established in Ontario and are then shipped domestically and internationally.

Our Supply Chain

The vast majority of our products are sourced locally from North American suppliers, reflecting our commitment to supporting local businesses and communities. The material and supply we source abroad are primarily purchased from our Canadian and US business partners, although we also have minimal imports from Europe. We also rely on established providers in China for importing glass in the case of GGS and metal carts in the case of Pipp. Our supply chain structure enables us to efficiently and cost-effectively meet the demands and specifications of our products.

4. POLICIES AND DUE DILIGENCE PROCESSES

a. Credit Agreements

The Company remains engaged in incorporating responsible business conduct to mitigate the risk of forced labour and child labour. As required under our credit agreements, we refrain from conducting business in countries that are designated as state sponsors of terrorism or known for money laundering, which helps us minimize our exposure to higher-risk countries overall.

b. Employee Handbook

As part of our ongoing commitment to human rights and the fair treatment of our employees, Pipp consistently adheres to its Employee Handbook underscoring that the employment relationship between our organization and our workforce is based on the principle of “at-will” employment. When signing the Employee Handbook, employees acknowledge having reviewed the entirety of the document and that they enter into their employment relationship voluntarily.

Pipp's Employee Handbook also outlines the Company's core values, as well as its current policies, practices and procedures. Pipp's objective is to maintain a work environment that is free of all forms of discrimination, retaliation, bullying, harassment committed by any supervisor, employee, vendor, customer, contractor and to ensure that employees are treated with dignity, equality and respect. During the financial year 2025, Pipp reviewed and updated its Employee Handbook to reinforce key workplace protections, including health and safety, workplace violence prevention and employee safety expectations, anti-harassment and anti-discrimination standards, and employee reporting and grievance mechanisms, including avenues to raise concerns and protections against retaliation.

Similarly, GGS's Employee Handbook highlights the importance of providing safe and healthy working conditions to all its employees pursuant to labour standards and requires each employee's signature as a form of acknowledgment.

c. Code of Conduct

To highlight our ongoing dedication to conducting business in a responsible and ethical manner without our own internal operation and in our interactions with our business partners, we adopted the Code of Conduct, which outlines fundamental requirements for all our suppliers. As such, we require our business partners to:

- (i) commit to the Code of Conduct and implement the requirements throughout their own supply chain;
- (ii) comply with all relevant laws;
- (iii) adopt ethical business practices;
- (iv) ensure strict employee standards, and healthy and safe workplaces without discrimination, harassment and violence; and
- (v) meet or exceed product safety and quality standards.

At the Company, we are committed to preventing all forms of modern slavery and maintaining a zero-tolerance stance towards human rights violations. As a result, our Code of Conduct explicitly forbids our suppliers to adopt such practices and requires our suppliers to ensure that a grievance mechanism is put into place.

Due Diligence Processes

At the Company, we place great emphasis on ensuring that our operations and those of our supply chain partners adhere to ethical sourcing practices and labour standards, and align with our values. As a result, we have been conducting regular audits and assessments in certain business segments of our operations to monitor compliance and to gain improved visibility on the primary sources of risks associated with forced labour and child labour.

Our Code of Conduct explicitly states that all suppliers shall provide us with reasonable access to all relevant information for the purposes of assessing performance of the Code of Conduct and that audits may be conducted at our discretion or by a third party on our behalf.

At GGS, we assess and rank potential primary and secondary suppliers based on their ability to meet specific internal criteria established internally. This process enables us to approve business relationships with suppliers from whom we purchase products. In addition to assessing the supplier's industry position, production facility, labour relations and workplace safety, GGS evaluates whether the supplier is in compliance with labour laws, including with respect to forced labour and child labour. GGS also analyzes whether the supplier has implemented a process to monitor forced labour and child labour in its supply chain. After evaluating each acceptance criterion, we assign a numerical rating ranging from 0 to 4 to reflect the supplier's performance.

Given our commitment to combat human rights abuses, our intention is to extend such processes throughout our entire organization to ensure that all our business segments conduct similar supplier audits and assessments in the near future.

5. RISK ASSESSMENT & REMEDIATION MEASURES

To enhance our supply chain visibility, we have maintained the process of mapping specific segments of our supply chains by collaborating with designated suppliers in certain business segments of our operations. These suppliers are encouraged to provide reports outlining the origin and sourcing of the materials utilized.

By collecting this data, we aim to establish a comprehensive database that will serve as a valuable resource in the foreseeable future, allowing us to assess potential risks and make informed decisions regarding supplier selection and future sourcing strategies.

Given the preliminary nature of our risk assessment and recognizing there are still gaps in our analysis, this process has allowed us to identify specific areas within our activities and supply chains that have a higher risk of forced labour or child labour.

In fact, such assessments have helped us recognize that supply chains in certain foreign countries, such as China, potentially face greater risk of forced labour and child labour. As a result, our manufacturing suppliers located in Asia undergo periodical on-site visits, which encompass inspections and evaluations of the working environment conditions. We intend to further expand our supply chain mapping in the future.

Given that the Company has not yet identified instances of forced labour and child labour, no measures have been taken to remediate such risks or any loss of income to the most vulnerable families that may result from remedial measures. Nonetheless, we are dedicated to conducting ongoing analysis of supply chain risks. If it is determined that we may have possibly caused or contributed to instances of forced labour and child labour, we will take proactive measures to address and minimize these occurrences.

6. ASSESSING THE EFFECTIVENESS

While we acknowledge that no specific policies or procedures are currently in place at the Company to assess the effectiveness of our measures, we are fully committed to prioritizing the sourcing of products from reputable business partners. By fostering responsible business relationships and by enforcing compliance measures for our vendors, we aim to ensure that our

operations align with our core values and contribute positively to ethical business practices. We also remain committed to periodically reviewing our policies and practices in the near future to ensure that they are adapted to our reality and needs.

7. TRAINING

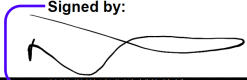
Pipp considers training and awareness as key elements of its efforts to prevent and mitigate the risks of forced labour and child labour. Accordingly, we continue to take steps to ensure that our employees are aware of internal policies and procedures. In fact, upon onboarding and recruiting a new employee, we use a checklist to ensure that such employee has, for example, signed the acknowledgment to the applicable Employee Handbook, completed the harassment awareness training and is aware of the different safety procedures in our organization. In addition, we gather information on new employees to ensure compliance with human rights, such as their age, a copy of their photo identification and results from criminal background checks.

8. APPROVAL AND ATTESTATION

This report was approved by the Board of Directors of Storage Systems Holding Corp. on May 22, 2026 pursuant to paragraph 11(4)(b)(ii) of the Act and constitutes the joint report for the entities listed in the first section of this report for the financial year ending December 31, 2025.

In accordance with the requirements of the Act, and in particular section 11 thereof, I attest that I have reviewed the information contained in the report for the entities 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 reporting year listed above.

I have the authority to bind Storage Systems Holding Corp.

Signed by:

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Full name: Marc Paiement
Title: Director
Date: May 22, 2026