



FLINT Corp.

Fighting Against Forced Labour and Child Labour in Supply Chains Report Year ended December 31, 2025

Pursuant to subsection 11(2) of Canada's Fighting Against Forced Labour and Child Labour in Supply Chains Act, S.C., 2023, c. 9 (the "Act"), this report is made jointly by FLINT Corp. and the entities listed in Schedule "A" that it controls, including joint ventures which it operates. FLINT Corp. is headquartered in Calgary, Alberta and its common shares trade on the Toronto Stock Exchange under the symbol FLNT. As required by the Act, this report presents our forced labour and child labour reporting statement for the financial year ending December 31, 2025. It summarizes the actions taken to prevent and reduce the risk that forced labour and child labour is used at any step of the production of goods in Canada by FLINT or of goods imported into Canada by FLINT. Where this report refers to "FLINT", the "Company", "we," "us" or "our," it is a reference to all the reporting entities.

1. Steps to Prevent and Reduce the Risks of Forced Labour and Child Labour in 2025

At FLINT, our purpose is to help customers bring their resources to our world and our mission is to be the service company of choice for our stakeholders. Our organization's core values are Safety and Quality Always, Lead, Collaborative, and Competitive. Our people are committed to providing high quality services and products safely within the framework of our core values. Our culture thrives on collaboration, diversity, and a shared passion for excellence. We are committed to operating in a safe, ethical, inclusive, transparent, and socially and environmentally responsible manner, including respecting human rights and contributing to the communities in which we live and work.

During 2025, FLINT continued to review our policies and procedures as they relate to risks and responsibilities associated with forced labour and child labour and child protection policies. Listed below is a summary of the actions taken to prevent and reduce the risk of forced labour or child labour in our business and supply chains:

- We continued to apply our Procure to Pay (P2P) Policy to address ethical procurement principles as part of our regular business practice and supplier selection. Procurement outside of Canada is limited and all subcontracted labour is sourced from Canadian companies in alignment with the laws and regulations of Canada.
- We reviewed and communicated our Whistleblower Policy whereby employees, contractors and suppliers have an avenue to share complaints in a confidential and anonymous manner. The platform is administered by a third-party provider, and matters are investigated by internal representatives to ensure compliance with policy and legislation.

- We continued to apply our Minimum Age Policy, which is in place to ensure all employees are above the age of 18. Should the Company hire someone below the age of 18, they must meet the following criteria:
 - a. The employee is a participant in an industry recognized work experience program (e.g., Registered Apprentice Program in Alberta for high school students);
 - b. The employee is a summer student and is working in an office environment;
 - c. The employee is engaged in office work; or
 - d. The employee is engaged as a labourer or apprentice in a company shop facility or yard, and in accordance with all applicable provincial employment standards legislation.

On an annual basis, employees and contractors are required to sign or provide electronic acknowledgement of our key policies, including but not limited to, the Code of Conduct and Ethics Policy, the Whistleblower Policy, the Respect in the Workplace Policy and the Information Technology Acceptable Use Policy.

2. Structure and Operations

FLINT provides full life cycle services for our clients – including construction and maintenance, turnarounds, fabrication, modularization and machining, heavy equipment operations, environmental services and wear technologies. Our organization employs over 4,000 personnel and has offices and fabrication facilities strategically located across Canada.

The map below provides details on our operating areas as well as our core services.



2. GTA: Greater Toronto Area.

As of December 31, 2025, FLINT had approximately 3500 employees. The number of employees working on the various sites can vary depending on seasonality and client demand. The senior executive team and head office is located in Calgary, Alberta.

FLINT's products and services can be broadly grouped into three categories: (a) construction and maintenance services; (b) wear technologies; and (c) environmental services.

a. Construction and Maintenance Services

Facility Construction: FLINT provides complete plant and facility construction services, including project planning and constructability, estimating and scheduling, project and construction management, fabrication and modular construction, field construction and workforce supply. The facility construction business is complemented by maintenance service offerings after the completion of construction.

Maintenance and Turnarounds: These services support all aspects of pipeline and facility maintenance and management, including planning and scheduling, cost control, procurement, regulatory compliance, logistics and material management, warehousing and the supply of skilled plant operators and trade professionals. Supplemental and operational maintenance services include providing complete plant and field support, quality control, field operations and safety management systems personnel. FLINT's maintenance services often include the provision of materials and equipment required to execute day-to-day maintenance services. Shutdown and turnaround services are fully integrated and designed to minimize plant and facility downtime and support long-term asset integrity. In plant turnarounds, where a facility is shut down for a period of time for service and repair, FLINT is typically involved from the start of shutdown planning through to the completion of the turnaround.

Fabrication, Modularization, and Machining: This business line includes piping fabrication, modular fabrication, modular assembly, skid packages, vessel dressings, structural fabrication and machining services (including manual and computer numeric control and sub arc and orbital welding). These services are provided out of the Company's fabrication shops located throughout Alberta and in Fort St. John, British Columbia.

Pipeline Integrity: FLINT provides pipeline integrity dig services, which involve determining the exact location for the integrity dig while adhering to strict ground disturbance procedures.

b. Wear Technologies

FLINT's Wear Technologies division is a solutions-based provider that manufactures and distributes products designed to protect assets from abrasion, corrosion, and erosion. The division also delivers a broad range of fabrication services, including piping, specialty alloys, custom-designed components, structural steel assemblies, and pressure vessel fabrication. Products and services are developed and fabricated at FLINT facilities in Sherwood Park, Lloydminster, and Airdrie, Alberta.

FLINT's wear technology offerings include overlay pipe spools and bends, wear plates, custom overlay solutions, chrome white iron spools, and asset integrity monitoring solutions. These products are supplied throughout North America, primarily to downstream facilities across a wide range of industries, including oil and gas, oilsands, refining, pulp and paper, petrochemicals, power generation, pipelines, mining, and industrial fabrication.

c. Environmental Services

FLINT Environmental Services provides environmental consulting and field services to clients across various end markets, such as oil and gas, pipeline, forestry, mining, power and government. The environmental services business complements the fabrication, construction and maintenance service offerings, enabling FLINT to provide its customers with services that span the full project lifecycle, from construction to decommissioning.

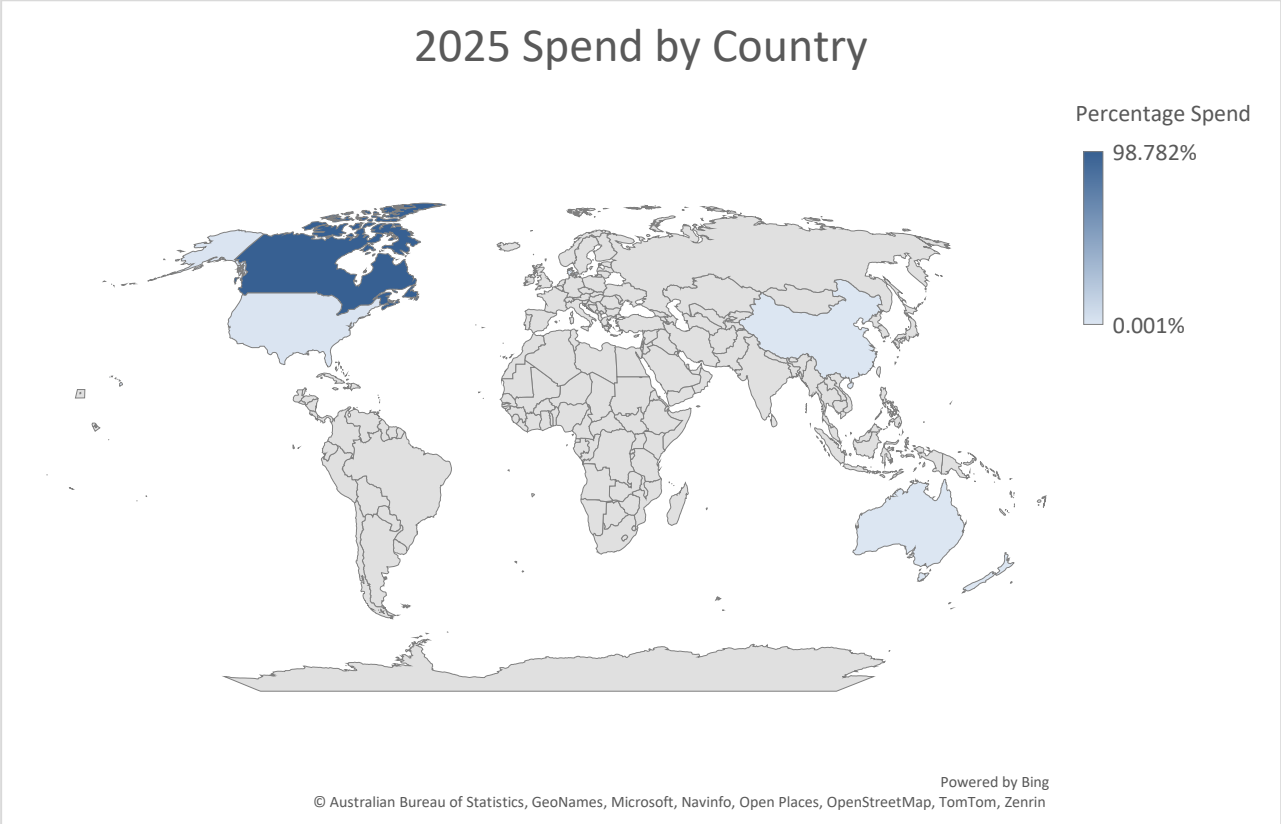
This business line includes full-scope environmental and regulatory compliance services, from the initial planning stage (pre-construction assessments, regulatory licensing and permitting), through the operational stage (amendments or renewal applications, water, air and soil monitoring, waste management reporting and spill response), to site abandonment and decommissioning, as well as the remediation and reclamation stage (Phase 1 and 2 environmental site assessments, remedial excavations, and full site reclamation including regulatory submissions and notifications).

3. Supply Chains

FLINT's procurement activities are focused on local, Canadian suppliers which comprised approximately 99% of third party spend by FLINT In 2025. The steps taken in 2025 to prevent and reduce the risk that forced labour and child labour is used were focused on data gathering and analysis to identify any areas of the supply chain where further risk mitigation may be required. We understand that some of the suppliers may supply products that originate from international locations. Our suppliers are engaged through our corporate services team in both supply chain and estimating, as well as through our Operations teams. Through prequalification verifications and requirements set for approval of suppliers, we strive to build relationships with suppliers who align with our values.

FLINT endeavors to work with direct suppliers who operate legally, ethically, and responsibly, using prequalification criteria to assess that they are aligned with our safety and quality requirements, and to protect us from potential legal and reputational risks. Our prequalification assessment includes health, safety, environmental, technical compliance, financial considerations, and sustainability requirements including local and Indigenous content.

The following chart and table show where FLINT sourced its materials in 2025.



COUNTRY	CANADA	UNITED STATES	CHINA	DENMARK	AUSTRALIA	NEW ZEALAND
% Spend	98.782%	1.179%	0.022%	0.009%	0.006%	0.001%

4. Policies and Due Diligence Practices

FLINT has implemented policies and practices aimed at supporting human rights and socially responsible business practices. FLINT requires its personnel, contractors, suppliers and directors to act in accordance with its policies and in so doing supports human rights and social responsibility.

FLINT has standard form supply chain contracts used for suppliers, which include requirements for supplier compliance with applicable laws and FLINT policies (including the Code of Conduct and Ethics Policy).

The following table summarizes our key policies that encourage and promote a culture of ethical business conduct.

Policy	Overview	Policy in Action
Code of Conduct and Ethics Policy	<p>The Company has adopted a Code of Conduct and Ethics Policy (the "Code") that applies to all directors, officers, employees and service providers (each, a "Covered Party"). The principles of the Code encourage and promote a culture of ethical business conduct by establishing standards of conduct by which each Covered Party must abide.</p> <p>Each Covered Party has a responsibility to: (i) avoid apparent or actual conflicts of interest; (ii) avoid actions or behaviours that could create an uncomfortable or hostile work environment; (iii) protect the Company's assets; (iv) ensure confidential information remains confidential; (v) discharge their duties in compliance with applicable laws; and (vi) report violations of the Code of which such Covered Party becomes aware.</p> <p>The Board, through the Chief Financial Officer of the Company, is responsible for monitoring compliance with the Code. Upon accepting a position with the Company, a new director, officer, employee or service provider is required to provide an acknowledgement of their commitment to comply with the Code. In addition, each Covered Party is required to acknowledge their compliance with the Code on an annual basis.</p>	The Code of Conduct and Ethics Policy applies to all directors, officers, employees and service providers in all jurisdictions in which we operate.
Whistleblower Policy	<p>The Whistleblower Policy provides a mechanism for employees, contractors and suppliers with serious concerns about any aspect of the Company's operations to come forward and voice those concerns on a confidential and, if desired, anonymous basis.</p> <p>This policy makes it clear that FLINT expects all employees to act responsibly to uphold the reputation of the organization and maintain public confidence and employees can report such matters without fear of discrimination, harassment or persecution.</p>	The Whistleblower Policy applies to all employees, contractors and suppliers in all jurisdictions in which we operate.
Minimum Age Policy	<p>The Minimum Age Policy supports our commitment to a safe workplace and enforces an age restriction in accordance with the applicable provincial Employment Standards and Human Rights legislation. A person under the age of 18 may only be employed to do work on at a FLINT facility or site if the employee is: (a) a participant of an industry recognized work experience program; (b) is a summer student and is working in an office environment; (c) is engaged in office work; or (d) is engaged as a labourer or apprentice in a company shop facility or yard, and in accordance with all applicable provincial employment standards legislation.</p>	The Minimum Age Policy applies to all personnel and contractors and suppliers of FLINT.

Policy	Overview	Policy in Action
Subcontractor Management Policy	The purpose of this policy is to clearly define rules and expectations regarding the prequalification, contracting, and management of subcontractors performing work on a FLINT managed site.	The Subcontractor Management Policy applies to FLINT Corp. and all companies where FLINT is the majority owner.
Procure-to-Pay Policy	The purpose of this policy is to clearly define rules and expectations regarding the procurement of goods and services, confirmation of receipt of goods or verifications of services rendered, and processing of payment to the supplier. It defines the supplier selection process and purchasing process.	The Procure to Pay Policy applies to FLINT Corp. and all companies where FLINT is a majority owner.

5. Identifying Modern Slavery Risks, Managing Modern Slavery Risks and Remediation Measures

In 2025, FLINT has not identified any instances of forced labour or child labour in its operations or supply chain. As a result, it has not had to take any measures to remediate any forced labour or child labour, and has identified its risk as minimal.

We are committed to providing access to effective reporting mechanisms related to concerns arising from compliance with our policies. This is substantiated through our Whistleblower Policy.

We are satisfied that, because of recruitment, remuneration and compliance measures throughout our operations, there is minimal risk that any of our employees are at risk of modern slavery. We continue to be guided by our policies and principles in our relationships with our partners, including working with reputable companies, who are required to comply with domestic and international laws.

As FLINT continues the development of its program to prevent and reduce the risks of child and forced labour in its supply chains and operations in 2026, we will consider and implement measures to assess the effectiveness of these processes.

6. Training

Although we do not carry out dedicated training on forced/involuntary labour, child labour and slavery, we issue our Code of Conduct annually for our employees/contractors to electronically acknowledge that they have read and understood the Code of Conduct, and to reiterate what is expected of them in the performance of their duties.

7. Future Areas for Consideration

FLINT continues to review potential measures that may further strengthen its approach to addressing modern slavery risks, including the following areas for consideration:

- the potential inclusion of a supplier code of conduct within FLINT’s standard terms and conditions; and
- the future use of FLINT’s third-party prequalification system as a mechanism for subcontractor reporting and due diligence.

8. Approval and Attestation

This report was approved pursuant to subparagraph 11(4)(b)(ii) of the Act by the Board of Directors of FLINT Corp. for all reporting entities.

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. 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 2025.

I have the authority to bind FLINT Corp. and the reporting entities.

Date: May 7, 2026



H. Fraser Clarke
Chair of the Audit Committee

Schedule "A"

Wholly-owned subsidiaries of FLINT Corp.:

FLINT Energy Services Limited Partnership

ClearWater Energy Services LP

FLINT Equipment LP

FLINT Real Estate LP

Joint Ventures involving FLINT Corp.:

521855 Alberta Ltd. (50% Working Interest and Operator)