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## 2022 ESG REPORT INDEX

SUSTAINABILITY REPORTING DATA TABLE

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SASB	GRI	Description	Response, link, or additional information
	2-1	Organizational Profile	Our Purpose (p. 3) Nature of ownership and legal form: DIRTT 2022 Annual Report See Where We Are (p. 4) for locations of operation.
			Articles of Incorporation
	2-2	Entities included in the organization's sustainability reporting	Where We Are (p. 4) DIRTT's Sustainability Reporting represents the company's Headquarters and Manufacturing Facilities for indicators involving data pertaining to carbon footprint, waste, and water. DIRTT also leases office space for DIRTT Experience Centers (DXCs) that are not included in the overall scope of the data reporting due to limited access to reliable data for these facilities.
			2022 Annual Report
	2-3	Reporting period, frequency and contact point	DIRTT's ESG Reports are prepared annually. This report is representative of January 1, 2022 - December 31, 2022.
	2-4	Restatements of information	Not applicable.
	2-5	External assurance	DIRTT's ESG Report is not externally assured at this time.
	2-6	Activities, value chain and other business relationships	DIRTT Environmental Solutions Inc. is a wholly owned subsidiary within the United States.
	2-7	Employees	Canada (711 employees)         Permanent: 162 female (17%), 548 male (57%)         Temporary: 1 male (0.1%)         United States (257 employees)         Permanent: 84 female (9%), 171 male (18%)         Temporary: 2 male (0.2%)         Data is collected using the headcount methodology. Numbers reported are representative of the end of the reporting period.         DIRTT employs full-time office and manufacturing personnel. DIRTT also has part-time and temporary employees that support our manufacturing operations.
	2-9	Governance structure and composition	Board Structure (p. 38) See DIRTT Leadership and Governance - https://www.dirtt.com/investors/leadership-and-governance/. The longest and shortest tenure director has been with the organization for eight and four months as of December 31, 2022, respectively. As of May 30th, 2023, DIRTT's Board of Directors consists of seven male individuals. 2023 Notice of Meeting, Management Information Circular And Proxy Statement

SASB	GRI	Description	Response, link, or additional information
	2-10	Nomination and selection of the highest governance body	Corporate Governance and Nominating Committee Charter
	2-11	Chair of the highest governance body	DIRTT's board chair is an independent director.
			DIRTT Chair Position Description
	2-12	Role of the highest governance body in overseeing the management of impacts	Board Mandate and Corporate Governance Guidelines;
			Corporate Governance and Compensation Committee Charter
	2-13	Delegation of responsibility for managing impacts	Governance + Ethical Business Practices (p. 38)
	2-14	Role of the highest governance body in sustainability reporting	The SVP, General Counsel is the most senior member of the leadership team responsible for the Company's sustainability strategy. Alongside other members of the executive team, they are responsible for making major managerial decisions on operations and resource management and for setting the strategic direction for DIRTT on a variety of matters, including sustainable development.
			See Materiality Assessment (pp.13-14) for more information regarding the selection and management of material topics.
	2-15	Conflicts of interest	DIRTT Code of Ethics
	2-16	Communication of critical concerns	No critical concerns were communicated to the highest governance body during the reporting period.
	2 10		DIRTT Integrity Policy
	2-17	Collective knowledge of the highest governance body	2023 Notice of Meeting, Management Information Circular And Proxy Statement
	2-18	Evaluation of the performance of the highest governance body	Corporate Governance and Compensation Committee Charter
	2-19	Remuneration policies	2023 Notice of Meeting. Management Information Circular And Proxy Statement
	2-20	Process to determine remuneration	2023 Notice of Meeting, Management Information Circular And Proxy Statement
	2-21	Annual total compensation ratio	2023 Notice of Meeting, Management Information Circular And Proxy Statement
	2-23	Policy commitments	DIRTT Integrity Policy
	2-23	Policy commitments	DIRTT Code of Conduct: DIRTT Diversity and Inclusion Policy (not publicly available)
	2-24	Embedding policy commitments	2023 Notice of Meeting. Management Information Circular And Proxy Statement
	2-25	Processes to remediate negative impacts	If issues arise, they are reviewed and addressed by the Legal team and any officers or directors that belong to committees that oversee the impacted department(s) or issue(s).
	2-26	Mechanisms for seeking advice and raising concerns	DIRTT Code of Conduct

SASB	GRI	Description	Response, link, or additional information
	2-28	Membership associations	DIRTT is a member of; • Alberta Association of Safety Partnerships (AASP) • Association for Learning Environments (A4LE) • Association for Passive Optical LAN (APOLAN) • Association of Physical Plant Administrators (APPA) • Building Industry Consulting Service International (BICSI) • Mindful Materials • National Association of College Auxiliary Services (NACAS) • Society of College and University Planners (SCUP) • US Green Building Council (USGBC) • Telecommunication Industry Association (TIA) working group for Smart Buildings
	2-29	Approach to stakeholder engagement	DIRTT Shareholder Engagement Policy
	2-30	Collective bargaining agreements	DIRTT is not currently a party to any collective bargaining agreements. Please see DIRTT's Form 10-K for more information.
	3-1	Process to determine material topics	Materiality Assessment (pp. 13-14)
	3-2	List of material topics	Materiality Assessment (pp. 13-14)
	3-3	Management of material topics	Materiality Assessment (pp. 13-14)
	201-1	Direct economic value generated and distributed	Form 10-K
	201-4	Financial assistance received from government	Form 10-K - Government Subsidies (p. 25) No government is present in DIRTT's shareholding structure.
	204-1	Proportion of spending on local suppliers	In DIRTT's supply chain, over 90% of materials, by cost, were sourced from within North America. DIRTT defines North America as the local geographic region. DIRTT's operations span the United States and Canada.
	205-2	Communication and training about anti-corruption policies and procedures	All DIRTT employees are required to annually read, acknowledge and comply with DIRTT's Code of Conduct and Code of Ethics. These codes address anti-corrupt business practices. DIRTT's Codes are adopted by the Board of Directors and apply to all DIRTT employees (including temporary staff), directors and officers. They apply whenever individuals are working for DIRTT, regardless of the location. All of DIRTT's business partners must agree to and review DIRTT's code of conduct, including anti-corruption policies.
	205-3	Confirmed incidents of corruption and actions taken	There have been no confirmed incidents of corruption.
	206-1	Legal actions for anti-competitive behavior, antitrust, and monopoly practices	There have been no legal actions for anti-competitive behaviour, anti-trust, or monopoly practices.

SASB	GRI	Description	Response, link, or additional information
CG-BF- 430a.1	301-1	Materials used by weight or volume	Select key materials: Non-renewable: Aluminum: 3,164 metric tons Glass: 1,302 metric tons Paint and coatings: 313 metric tons Paint and coatings: 313 metric tons Renewable: Wood (excluding veneer): 4,784 metric tons Of wood purchased, 9% of wood products (excluding veneer) was sourced from Forest Stewardship Council certified forests. Veneer: 169 metric tons Of veneer purchased, 60% was sourced from Forest Stewardship Council certified forests. Pailets: 1,288 metric tons Lumber: 919 metric tons
	301-2	Recycled input materials used	<ul> <li>DIRTT aims to source materials with recycled content whenever possible. This includes:</li> <li>NAF MDF: 92% pre-consumer recycled content</li> <li>LPL MDF: 90% pre-consumer recycled content</li> <li>Insulation: 100% post-consumer recycled content and</li> <li>66% bio-based material.</li> <li>Aluminum: 30% recycled content on average, depending on factory location</li> <li>Solid Doors: 17% post-consumer recycled content; 49% pre-consumer recycled content</li> </ul>
	301-3	Reclaimed products and their packaging materials	DIRTT does not offer reclaimed products.
CG-BF-130a. EM-CM- 130a.1	1 302-1	Energy consumption within the organization	Energy Consumption (p. 28) Non-Renewable Sources: 64,711 GJ • Natural Gas, • Vehicle Fuel • Propane Renewable Sources: • 11,779 GJ matched with Renewable Energy Credits - U.S. Operations • 26 GJ of solar energy (on-site generation) at DIRTT Headquarters in Calgary, AB Electricity: • 12,653 MWh Total Energy Consumption within the Organization • 110,286 GJ
	302-3	Energy intensity	Energy Consumption (p. 28) Energy intensity ratio is calculated with DIRTT's total electricity consumption within the organization in kWh and divided by total annual product revenue in US dollars. The reporting period for energy consumption and fiscal year are the same. 2022 energy intensity ratio: 0.08

SASB	GRI	Description	Response, link, or additional information
	302-4	Reduction of energy consumption	Energy Consumption (p. 28) Energy savings as a result of the efforts made were not significant in the overall comparison of our annual energy consumption.
	302-5	Reductions in energy requirements of products and services	DIRTT's Power and Networks capabilities are the energy-consuming aspect of DIRTT's products, and no changes were made to the energy requirements in 2022.
	303-1	Interactions with water as a shared resource	Besides facility water usage in our offices, DIRTT uses water for producing our Chromacoat paint, as well as for cleaning our paint lines. We also humidify sections of our Woodshop facility to ensure the quality of our wood materials in dry climates. Our wastewater is disposed of according to local regulations and is filtered and recycled. DIRTT does not have any runoff-related impacts caused by our operations. DIRTT uses aluminum in the production of our wall frames, of which aluminum involves a fairly significant amount of water during the extraction and extruding process. DIRTT aims to work with suppliers who have responsible water consumption and treatment processes. DIRTT does not currently operate in water-stressed regions. DIRTT is further evaluating our water-related impacts, including operations in water-stressed regions. Potentially significant impacts are not currently in the scope of our direct operations. DIRTT's suppliers or customers have not experienced significant water-related areas.
	303-5	Water consumption	22,000 m <sup>3</sup> of freshwater consumed in the reporting period.
EM-CM- 110a.1	305-1	Direct (Scope 1) GHG emissions	Carbon footprint (p. 27) DIRTT's Carbon Footprint Calculation involves CO2, CH4, and N2O and is calculated with the Operational Control consolidation approach. The data presented in this report is valid for the 2022 reporting year. DIRTT has not set a formal carbon emissions reduction target, therefore there is no set baseline. DIRTT is not bound by emissions-limiting regulations based on our size and relative emissions. Emissions factors for DIRTT's Carbon Footprint are sourced from the United States Enviornmental Protection Agency, the Canadian National Inventory Report, the Greenhouse Gas Protocol, and additional tools, IPCC 5th Assessment Report for Global Warming Potential values. DIRTT's Carbon Footprint encompasses our Operational carbon footprint. As not all data is available for all of DIRTT's facilities, DIRTT's carbon footprint includes DIRTT's manufacturing operations and Headquarters. DIRTT is working on expanding the scope of our carbon footprint to include all facilities, however, DIRTT's carbon footprint is heavily weighted within our manufacturing facilities and Headquarters which are the primary areas for assessment.
	305-2	Energy indirect (Scope 2) GHG emissions	Carbon Footprint (p. 27) DIRTT's carbon footprint is calculated according to the GHG Protocol Corporate Standard, with the U.S. EPA eGrid Power Profiler Tool. DIRTT's Carbon Footprint encompasses our Operational carbon footprint. As not all data is available for all of DIRTT's facilities, DIRTT's carbon footprint includes our manufacturing operations and Headquarters. DIRTT is working on expanding the scope of our carbon footprint to include all facilities in the future, however, our carbon footprint is heavily weighted within our manufacturing facilities and main office and are the primary areas for assessment.
	305-3	Other indirect (Scope 3) GHG emissions	DIRTT has not prepared a Scope 3 emissions inventory.
	305-4	GHG emissions intensity	Carbon footprint (p. 27) Greenhouse Gases included in DIRTT's emissions calculations include $CO_2$ , $CH_4$ and $N_2O$ . Emissions include Scope 1 and 2.

SASB	GRI	Description	Response, link, or additional information
EM-CM- 150a.1	306-1	Waste generation and significant waste-related impacts	Creating Circularity (p. 24)
	306-2	Management of significant waste-related impacts	DIRTT does not have any significant waste-related impacts. DIRTT collects and monitors waste data through invoices and utilizing a sustainability-software tool to analyze waste data. DIRTT works with our vendors to verify data whenever inconsisties arise.
CG-BF- 410a.2	306-3	Waste generated	Creating Circularity (p. 24)
	306-4	Waste diverted from disposal	Creating Circularity (p. 24)
	306-5	Waste directed to disposal	Creating Circularity (p. 24)
	306-3 (2016)	Significant spills	There have been no significant spills during this reporting period.
	308-2	Negative environmental impacts in the supply chain and actions taken	DIRTT has completed a supply chain assessment of supplier locations in order to determine areas which are more likely to have concerns surrounding human rights and environmental criteria. We plan to implement additional layers to assign risk levels to various suppliers based on location and activity. Currently, no suppliers pose a significant risk to the organization or the local areas where they operate. No suppliers were terminated as a result of the risk assessment.
	401-1	New employee hires and employee turnover	We monitor our retention by way of voluntary turnover, which was 19% in 2022 (178 people). DIRTT hired 318 new employees in 2022. Of the employees hired in 2022 that remain part of the organization at the end of the reporting period: Canada: 19% of new hires were female and 48% were male. United States: 11% of new hires were female and 23% were male.
	403-1	Occupational health and safety management system	Health + Safety (pp. 32-33) DIRTT has implemented a health and safety management system and has voluntarily completed a successful external health and safety audit, Certificate of Compliance (COR), to ensure regulatory compliance. The Health and Safety team consists of Canadian Registered Safety Professionals (CRSP-Canada) and Certified Safety Professionals (CSP-United States). DIRTT's Health and Safety programs are focused on continuous improvement and use an iterative process of enhancing the Health and Safety Management System to achieve improvements in the overall Occupational Health and Safety Performance. DIRTT's Health and Safety management system covers all DIRTT employees, including a Contractor Health and Safety agreement.
CG-BF- 250a.1	403-2	Hazard identification, risk assessment, and incident investigation	Health + Safety (pp. 32-33) DIRTT strives to have a proactive Health and Safety program. Hazard Identifications are completed through formal and informal inspections (i.e., daily and weekly inspections and Joint Health and Safety Committee inspections). Employees are trained in Job Hazard Analysis and encouraged to report all hazards, near misses, and incidents. DIRTT's Incident Management System (IMS) enables data analysis, trend identification, and predicting future issues. The platform is also used to track all correct actions taken to address risks.
	403-3	Occupational health services	Health + Safety (p. 32-33)

SASB	GRI	Description	Response, link, or additional information
	403-4	Worker participation, consultation, and communication on occupational health and safety	The Joint Health and Safety Committee (JHSC) is a group of employees from across the business, including managers, that aim to identify and solve health and safety concerns at the workplace. The Joint Health and Safety Committee includes members from operations that represent our manufacturing employees, including at least one operations employee from each manufacturing plant. The committee includes members from other teams including sustainability and facilities management. The Committee promotes awareness and interest in health and safety. JHSC members develop and promote programs for education and information concerning health and safety and promotes the three basic rights that all workers have in protecting their health and safety: • The right to know. • The right to participate. • The right to refuse unsafe work.
	403-5	Worker training on occupational health and safety	Health + Safety (pp. 32-33)
	403-6	Promotion of worker health	A healthy worker can be up to 15% more productive. To maintain a healthy workforce, DIRTT takes several initiatives. Each day, DIRTT feeds its entire workforce with cafeteria prepared food. This fuels our workforces for demanding 12-hour shifts. Snack and drinks are readily available. DIRTT provides four-on-and four-off schedules for employees to maintain work-life balance. Fitness centers are available at each of our factory locations with yoga available bi-weekly online. DIRTT's Fit You program supports an active workforce by providing a monthly cash draw for participants.
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	DIRTT has a formalized contractor management process and a list of prequalified contractors. The contactor management process involves an assessment of a potential contractor's health and safety programs and a DIRTT orientation. These efforts help mitigate health and safety risk while in a DIRTT facility.
	403-8	Workers covered by an occupational health and safety management system	All DIRTT employees are covered by the Health and Safety management system, which meets all applicable regulatory requirements. Contractors working at DIRTT are required to meet or exceed DIRTT's health and safety management system to execute work on DIRTT sites. VelocityEHS Software is used to manage our contractors and daily scope of work.
EM-CM- 320a.1	403-9	Work-related injuries	Health + Safety (pp. 32-33) Total Recordable Injury Frequency (TRIF) - 0.1 This equates to 1 recordable incident every 2 million working hours. Near Miss Closure Rate (within 30 days) - 100% DIRTT uses a combination of industry average baselines for Wood and Aluminum Manufacturing industries from the U.S. Bureau of Labour Statistics. All employees are included in DIRTT's TRIF rate calculations. In the reporting period, the primary cause of injury in DIRTT's manufacturing facilities involve contact with a tool or equipment, collision with a protruding object, slips, trips or falls on the same level and injuries while handling, lifting or carrying. Once an injury is reported and recorded, a variety of controls and mitigation measures are implemented to modify the working area or process to prevent the same type of injury from reoccurring.

SASB	GRI	Description	Response, link, or additional information
	403-10	Work-related ill health	Worker participation comes in various methods at DIRTT. We perform an employee-focused JHSC. In addition, DIRTT employees and their leaders meet daily, in SQDIP meetings, toolbox meetings or Gemba walks. Our employees participate in Kaizen Reports, where continuous improvement is the primary objective. Finally, employees at DIRTT are excellent volunteers with respect to meaningful participation, as evidenced by participation in the First Aid execution team.
			DIRTT has not had any incidents of work-related ill-health or fatalities. All employees are included in DIRTT's TRIF rate calculations.
	404-1	Average hours of training per year per employee	DIRTT's training period spans over three months, which covers corporate training and job specific training. In addition, all employees partake in an immersive three-day DIRTT Experience training program. Additional hours for job specific training ranges based on position, team, and individual.
	404-2	Programs for upgrading employee skills and transition assistance programs	DIRTT has an online training platform, DIRTTU, where we roll out additional training for office and manufacturing employees. DIRTT also holds in-person training for new employees or partner representatives, called "DIRTT Experience". DIRTT Experience is aimed to introduce everything relating to DIRTT product, processes and culture.
	404-3	Percentage of employees receiving regular performance and career development reviews	An annual performance evaluation and professional development discussion, called DIRTT Talks, is held between employees and their leaders. This helps employees shape and grow their professional careers by creating an opportunity for employees and leaders to communicate about performance and development.
	405-1	Diversity of governance bodies and employees	The following information is accurate as of the date of publication of this report, not based on the 2022 calendar year. The reason for this is to provide the most up to date information regarding DIRTT's Board of Directors. • Male: 7 (100%) • 30-40 years old: 4 (57%) • Over 50 years old: 3 (43%) • Belong to a minority group: 1 (14%)
			See DIRTT's Annual Report for more information.
	405-2	Ratio of basic salary and remuneration of women to men	Hourly: 0.90; Salary: 0.91
	406-1	Incidents of discrimination and corrective actions taken	There have been no reported incidents of discrimination.
	408-1	Operations and suppliers at significant risk for incidents of child labor	DIRTT does not have any suppliers of concern as it relates to child labour or forced labour. DIRTT's Code of Conduct states "we do not engage in fraudulent or corrupt business practice, and we do not use child or slave labour or permit our suppliers to do so". Additionally, our master supplier agreements, we include the following, or a version of the following: "Seller shall respect internationally recognized human rights, including, but not limited to the International Bill of Human Rights. Seller's responsibility to respect human rights requires
	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Seller to prevent their activities from causing or contributing to causing infractions on human rights of people influenced by their activity, to address its consequences when they occur and to try to prevent or mitigate infractions on human rights directly related to their operations, products or services provided by their own suppliers."

SASB	GRI	Description	Response, link, or additional information
	411-1	Incidents of violations involving rights of indigenous peoples	DIRTT has not had any incidents of violations involving rights of indigenous peoples.
	413-1	Operations with local community engagement, impact assessments, and development programs	Community and Local Impacts (p. 36)
	413-2	Operations with significant actual and potential negative impacts on local communities	Supply Chain (p. 39)
	414-2	Negative social impacts in the supply chain and actions taken	There have been no negative social impacts identified within DIRTT's supply chain. None of DIRTT's suppliers have been identified as having significant actual or potential negative social impacts.
_	416-1	Assessment of the health and safety impacts of product and service categories	Sustainable Product (pp. 18-20)
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	There have been no incidents of non-compliance concerning the health and safety impacts of products and services.
	417-1	Requirements for product and service information and labeling	Products are labeled in compliance with TSCA Title VI. No other product labelling is required.
	417-2	Incidents of non-compliance concerning product and service information and labeling	There have been no incidents of non-compliance concerning products and service information and labeling.
	417-3	Incidents of non-compliance concerning marketing communications	There have been no incidents of non-compliance concerning marketing communications.
	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	DIRTT has not received any customer privacy related complaints from outside parties. DIRTT has not received any customer privacy related complaints from Regulatory bodies. DIRTT has not received any substantiated complaints concerning breaches of customer privacy and losses of customer data.
CG-BF- 250a.2		Percentage of eligible products meeting volatile organic compound (VOC) emissions and content standards	DIRTT's Construction Solutions comply with a variety of indoor air quality standards, such as CDPH Standard Method, SCS Indoor Advantage Gold emissions testing, South Coast Air Quality Management District and California Air Resources Board (CARB).
CG-BF-410	a.1	Description of efforts to manage product lifecycle impacts and meet demand for sustainable products	100% of DIRTT's Construction Solutions are applicable for sustainable building design and construction certifications.
CG-BF-000	).B	Area of manufacturing facilities (Square meters (m <sup>2</sup> ))	61,729 m <sup>2</sup>

SASB	GRI	Description	Response, link, or additional information
EM-CM- 110a.2		Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	As DIRTT continues to evolve, the organization is assessing equipment replacement opportunities to improve the efficiency of our fuel consumption. Facility management and utility analysis will continue to inform DIRTT on opportunities to improve operational efficiency.
EM-CM- 120a.1		Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) particulate matter (PM10), (4) dioxins/furans, (5) volatile organic compounds (VOCs), (6) polycyclic aromatic hydrocarbons (PAHs), and (7) heavy metals	Not applicable.
EM-CM- 160a.1		Description of environmental management policies and practices for active sites	Our Places (p. 22-30)
EM-CM- 160a.2		Terrestrial acreage disturbed, percentage of impacted area restored	Not applicable.
EM-CM- 320a.2		Number of reported cases of silicosis	Not applicable.
EM-CM- 410a.1		Percentage of products that qualify for credits in sustainable building design and construction certifications	100% of DIRTT's Construction Solutions can contribute to sustainable building design and construction certifications.
EM-CM- 410a.2		Total addressable market and share of market for products that reduce energy, water, and/or material impacts during usage and/or production	DIRTT's construction solutions do not significantly reduce energy, water and/or material impacts during usage. During production, DIRTT's assemblies are manufactured in a controlled environment with responsibly managed material waste through batch manufacturing, processes to optimize material consumption. Indirectly, this reduces the amount of local emissions, waste and particulate matter generated on construction sites in communities.
EM-CM- 520a.1		Total amount of monetary losses as a result of legal proceedings associated with cartel activities, price fixing, and anti-trust activities	Not applicable.

