

SASB	GRI	Description	Response, link, or additional information
		Organizational Profile	About DIRTT (p. 03)
	2-1		Form 10-K
			Certificate of Amalgamation
	2-2	Entities included in the organization's sustainability reporting	About DIRTT (p. 03) 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.
			Form 10-K
	0.7		About this Report (p. 06)
	2-3	Reporting period, frequency and contact point	Contact us
			Circular Economy + Waste Management (p. 12-15)
	2-4	Restatements of information	Methodology for categorizing waste was updated to better reflect the current waste management practices for the disposal of our sawdust waste. Sawdust waste is utilized as an adsorbent for hazardous waste to be landfilled. The methodology was updated to reflect landfill as the end-of-life of the sawdust, adjusting the previous methodology which set the end-of-life to recycled. This methodology change was applied from 2021 onward to ensure the baseline, and all subsequent years were updated. This methodology change resulted in larger total landfill volumes and lower total recycled waste.
	2-5	External assurance	DIRTT's ESG Report is not externally assured.
		Activities, value chain and other business relationships	DIRTT Environmental Solutions Inc. is a wholly owned subsidiary within the United States.
	2-6		About DIRTT (p. 03)
	2-7	Employees	Canada (649 employees) Permanent: 153 female (24%), 496 male (76%) United States (198 employees) Permanent: 68 female (34%), 130 male (66%) 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.

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	2-9	Governance structure and composition	Board Structure (p. 25) See DIRTT Leadership and Governance: As of the date this Report was released, DIRTT's Board of Directors consists of six male individuals and two female.
			DIRTT Leadership and Governance: https://www.dirtt.com/investors/leadership-and-governance/
			2024 Notice of Meeting, Management Information Circular And Proxy Statement
	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
		тта падетнеть от ширась	Corporate Governance and Compensation Committee Charter
	2-13	Delegation of responsibility for managing impacts	Governance (p. 25)
	2-14	Role of the highest governance body in sustainability reporting	The Executive Leadership Team are involved in providing direction for the Company's sustainability strategy. They are responsible for making major 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 (p. 07) 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. DIRTT Integrity Policy
	2-17	Collective knowledge of the highest governance body	2024 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	2024 Notice of Meeting, Management Information Circular And Proxy Statement
	2-20	Process to determine remuneration	2024 Notice of Meeting, Management Information Circular And Proxy Statement
	2-21	Annual total compensation ratio	2024 Notice of Meeting, Management Information Circular And Proxy Statement
		; Policy commitments	DIRTT Integrity Policy
	2-23		DIRTT Diversity and Inclusion Policy (not publicly available)
			DIRTT Code of Conduct

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	2-24	Embedding policy commitments	2024 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 Executive Leadership Team and any officers or directors that belong to committees that oversee the impacted department(s) or issue(s). No negative issues were raised that required remediation during the reporting period.
	2-26	Mechanisms for seeking advice and raising concerns	DIRTT Code of Conduct
	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. Form 10-K
	3-1	Process to determine material topics	2022 ESG Report (p 13-14)
	3-2	List of material topics	Materiality Assessment (p. 07)
	3-3	Management of material topics	Materiality Assessment (p. 07)
	201-1	Direct economic value generated and distributed	Form 10-K
	201-4	Financial assistance received from government	Form 10-K 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, which is defined as the local geographic region of our operations.
	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.

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CG-BF-430a.1	301-1	Materials used by weight or volume	Key material volumes purchased in 2024 Non-renewable: Aluminum: 3,407 metric tons Glass: 1,096 metric tons Insulation: 240 metric tons Paint and coatings: 369 metric tons Renewable: Wood (excluding veneer): 4,184 metric tons Of wood purchased, 2% of wood products (excluding veneer) was sourced from Forest Stewardship Council® certified forests. Veneer: 22 metric tons, based on 0.1 pounds/square foot Of veneer purchased, 88% was sourced from Forest Stewardship Council® controlled forests. Pallets: 723 metric tons Lumber: 641 metric tons
	301-2	Recycled input materials used	DIRTT aims to source materials with recycled content whenever possible. This includes: NAF MDF: 90% pre-consumer recycled content LPL MDF: 90% pre-consumer recycled content Insulation: Average 90% recycled content, varies by factory location and supplier Aluminum: Average 26% recycled content, varies by factory location and supplier Solid Doors: 17% post-consumer recycled content; 49% pre-consumer recycled content The recycle content of raw materials procured by dirit may vary based on supplier operating conditions and evolving standards for recycled content disclosure, as a result, dirit has taken commercially reasonable care in producing these estimates.
	301-3	Reclaimed products and their packaging materials	DIRTT currently works with a third-party to offer a Decommissioning and Recovery Program. DIRTT Decommissioning and Recovery Program
CG-BF-130a.1 EM-CM-130a.1	302-1	Energy consumption within the organization	Total Energy Consumption within the Organization: 97,719 GJ Energy sources include: Natural Gas (58%) (non-renewable) Vehicle Fuel (1%) (non-renewable) Propane (1%) (non-renewable) Electricity (40%) (location specific renewable/non-renewable grid, with 70% renewable energy credit matching and 0.1% from on-site solar*) *Renewable sources include on-site solar at our Calgary, AB headquarters and renewable energy credit matching for 100% of our Savannah, GA electricity consumption and 65% of our Calgary, AB electricity consumption.
	302-3	Energy intensity	Energy intensity ratio is calculated with DIRTT's total energy consumption divided by total annual product revenue in US dollars. The reporting period for energy consumption and fiscal year are the same. 2024 energy intensity: 0.6 GJ/1000K USD Revenue
	302-4	Reduction of energy consumption	Energy + Emissions Management (p. 16-17) Energy savings as a result of the efforts made were not significant in the overall comparison of our annual energy consumption.

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	302-4	Reduction of energy consumption	Energy + Emissions Management (p. 16-17) 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 integrated power and network capabilities are the only energy-consuming aspect of DIRTT's products which occur downstream. No changes were made to energy requirements in 2024.
	303-1	Interactions with water as a shared resource	DIRTT's operations depend on water both for office and manufacturing facilities. Water is required for the production of our Chromacoat paint and cleaning our paint lines. The woodshop facility requires humidification to maintain the quality of wood products. Wastewater is disposed of in compliance with local regulations, with processes in place for filtering and recycling. DIRTT operations do not result in any runoff-related environmental impacts. DIRTT does not operate in water-stressed regions as of 2024, but we are actively evaluating our water-related impacts, including potential operations and future risks for operating in water-stressed regions. At this time, significant water-related impacts are not within the scope of our direct operations. Neither our suppliers nor customers have reported significant water-related impacts. While DIRTT has not yet established specific water-
			related goals or targets, and has not engaged in public policy efforts in water-stressed areas, we remain committed to continuous evaluation and responsible management of our water usage.
	303-5	Water consumption	11,828 m ³ of freshwater consumed in the reporting period.
			Energy + Emissions Management (p. 16-17) DIRTT's Carbon Footprint calculation follows the GHG Protcol Corporate Standard and includes the greenhouse gases CO ₂ . CH ₄ , and N ₂ O utilizing the IPCC 5th Assessment Report for Global Warming Potential values to calculate an overall 100 year global warming impact value. We calculate using the operational control consolidation approach amd include both market and location based scope 2 values. All data is valid for the 2024 reporting year.
EM-CM-110a.1	305-1	Direct (Scope 1) GHG emissions	Emissions factors for DIRTT's Carbon Footprint are sourced from suppliers, the United States Environmental Protection Agency, the Canadian National Inventory Report and the GHG protocol Transportation tool. As data is not available for all of DIRTT's facilities, DIRTT's carbon footprint includes our manufacturing operations and headquarters. We are working on expanding the scope of our carbon footprint to include all office and showroom facilities, but based on preliminary estimates, these facilities are not material to the overall calculation.
			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.
	305-2	Energy indirect (Scope 2) GHG emissions	Energy + Emissions Management (p. 16-17) DIRTT's carbon footprint is calculated according to the GHG Protocol Corporate Standard and is reported in both market and location-based methods.

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	305-3	Other indirect (Scope 3) GHG emissions	DIRTT has not prepared a Scope 3 emissions inventory.
	305-4	GHG emissions intensity	Energy + Emissions Management (p. 16-17) Greenhouse Gases included in DIRTT's emissions calculations include CO ₂ , CH ₄ and N ₂ O. Emissions include Scope 1 and Scope 2 market-based. The intensity is based on total revenue earned in the reporting year. A corporate material intensity is a challenge due to the customization of DIRTT's products. Product specific Environmental Product Declarations are available and include global warming potential per meter squared for ten standard products.
EM-CM-150a.1	306-1	Waste generation and significant waste-related impacts	Total Waste Production in the Organization 3,779 tonnes, with end of life breakdown as follows: Landfilled (30%) Low Carbon Fuel (40%) Compost (1%) Recycled (30%)
	306-2	Management of significant waste-related impacts	DIRTT products are designed for circularity, intended to be reconfigured. When DIRTT products do reach an end-of-life, we have developed a decomissioning program with a third-party partner to help deconstruct our products and validate that materials end up in the proper end-of-life for the location they are decomissioned.
CG-BF-410a.2	306-3	Waste generated	Circular Economy + Waste Management (p. 12-15)
	306-4	Waste diverted from disposal	Circular Economy + Waste Management (p. 12-15)
	306-5	Waste directed to disposal	Circular Economy + Waste Management (p. 12-15)
	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	Voluntary turnover is monitored which was 11% in 2024. Of that, 38% were female and 62% were male. DIRTT hired 134 new employees in 2024, 44% being female and 56% being male.

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	401-2	Benefits provided to full-time employees	All full time salaried and hourly, office and plant employees, located in Canada and the U.S. are eligible for medical, dental, vision, travel, disability, and life insurance benefits. The Employee Assistance Program (EAP) also offers all employees 24/7 confidential support in life, mental health, relationships, legal, finance and health.
	403-1	Occupational health and safety management system	Health + Safety (p. 19-20) DIRTT has implemented a health and safety management system and has voluntarily completed a successful external health and safety audit, Certificate of Compliance (COR) for our Canadian operations to ensure regulatory compliance. We have also recieved recognition from the Safety Health Achievement Recognition Program (SHARP) at our facility in Savannah from Occupational Safety Health Administation (OSHA). 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 (p. 19-20) 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. 19-20)
	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 refuse unsafe work.
	403-5	Worker training on occupational health and safety	Health + Safety (p. 19-20)
	403-6	Promotion of worker health	To maintain a healthy workforce, DIRTT has implemented several initiatives. Each day, DIRTT feeds its entire workforce with a healthy selection of cafeteria prepared food including snacks and drinks, available throughout the day. 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 biweekly online. DIRTT's Fit You program supports an active workforce by providing a monthly cash draw for participants.

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	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 their daily scope of work.
EM-CM-320a.1	403-9	Work-related injuries	Health + Safety (p. 19-20) 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.
	403-10	Work-related ill health	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 2024 calendar year. This is to provide the most up to date information regarding DIRTT's Board of Directors. Male: 6 (75%); Female: 2 (25%) 30-50 years old: 5 (63%); Over 50 years old: 3 (37%) Belong to a minority group: 2 (29%)

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4	106-1	Incidents of discrimination and corrective actions taken	There have been no reported incidents of discrimination.
4	108-1	Operations and suppliers at significant risk for incidents of child labor	DIRTT Fighting Against Forced Labour and Child Labour In Supply Chains Report
4	109-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	DIRTT Fighting Against Forced Labour and Child Labour In Supply Chains Report
4	411-1	Incidents of violations involving rights of indigenous peoples	DIRTT has not had any incidents of violations involving rights of indigenous peoples.
4	113-1	Operations with local community engagement, impact assessments, and development programs	Community Engagment (p. 23)
4	113-2	Operations with significant actual and potential negative impacts on local communities	Supply Chain Management (p. 27)
4	114-2	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.
4	116-1	Assessment of the health and safety impacts of product and service categories	Circular Economy + Waste Management (p. 12-15)
4	116-2	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.
4	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.
4	117-2	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.
4	117-3	Incidents of non-compliance concerning marketing communications	There have been no incidents of non-compliance concerning marketing communications.
4	118-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	DIRTT has not received any customer privacy related complaints from outside parties, regulatory bodies, nor any substantiated complaints concerning breaches of customer privacy or loss of customer data.

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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-410a.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 (m²))	Approximately 45,000 m ² of manufacturing space across our Calgary and Savannah manufacturing locations.
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	DIRTT is currently assessing opportunities to upgrade to more efficient equipment and improve maintainance procedures to continue to move towards higher efficiency equipment and less demand for fuel. Continuing to track fuel use will identify trends and support decision making on initiatives for 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	Environment (p. 9-17)
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 products can contribute to sustainable building design and construction certifications.
		Total addressable market and share of market for products that reduce energy, water, and/or material impacts during usage and/or production	DIRTT products do not significantly reduce energy, water and/or material impacts during usage. Glass partition wall products could allow for more light transfer within an interior space, supporting better natural light and heat transfer.
EM-CM-410a.2			During production, DIRTT products are manufactured in a controlled environment through a batch process. The industrialize construction approach supports responsible waste managagment practices and allows for processes optimization to reduce energy and material consumption. This reduces the amount of emissions and waste 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.

