DIRTT

Environmental, Social + Governance

2025 REPORT INDEX

SUSTAINABILITY REPORTING DATA TABLE

DIRTT.COM

Climate-Related Risk Disclosures[1]

Governance

DIRTT's Board provides oversight of the company's sustainability strategy and ESG performance. The Board monitors climate-related risks and opportunities, ESG initiatives and reporting, stakeholder engagement and transparency, and upholds strong ethical business practices and governance. Executive management oversees the identification and management of climate related risks through existing operational and enterprise risk management processes, with periodic reporting to the Board as appropriate.

Strategy

Our climate strategy is designed to mitigate environmental impact while protecting long-term enterprise value and operational resilience. We are focused on reducing greenhouse gas emissions across operations, improving energy productivity, and advancing renewable energy adoption where economically viable. Climate considerations are integrated into capital allocation, product design, and supply chain strategy to manage cost exposure, maintain regulatory compliance, and align with evolving customer and investor expectations.

The company's strategy is focused on energy efficiency, electrification, supplier engagement, and low-carbon product innovation and is intended to mitigate both transition and physical risks, supporting resilience across a range of climate scenarios. Ongoing scenario analysis informs capital allocation, operational planning, and risk management processes.

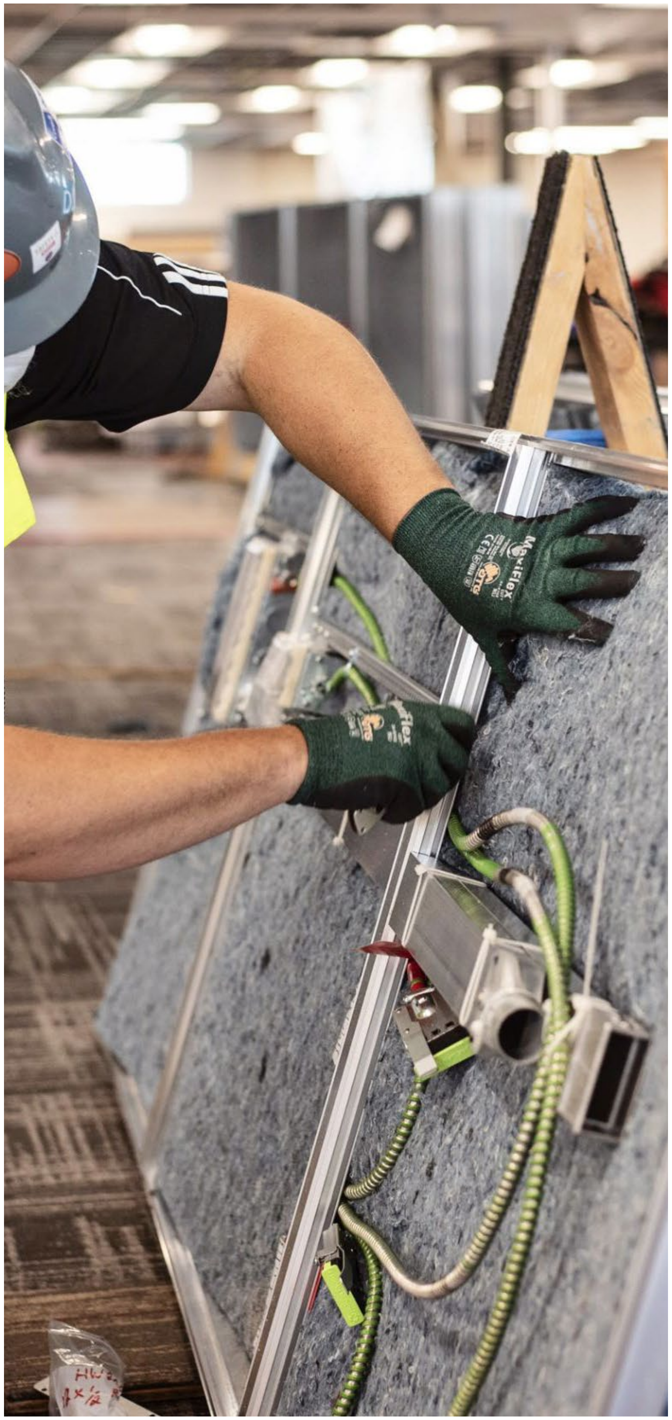
Risk Management

DIRTT conducts regular assessments to identify and evaluate climate-related risks across its operations, including physical risks (e.g., extreme weather and supply chain disruption) and transition risks (e.g., regulatory change and evolving customer preferences). These risks are evaluated under a range of climate scenarios, including lower-temperature pathways (1.5ºC–2ºC), where transition risks are more pronounced, and higher-temperature pathways (3ºC–4ºC), where physical risks increase in frequency and severity. Mitigation measures include supplier diversification, business continuity planning, and scenario analysis.

Risks are assessed across short-, medium-, and long-term horizons and prioritized based on potential impact to inform operational and strategic decision-making. Climate related risks and opportunities may affect operating costs, capital expenditure, supply chain reliability, and revenue generation, with key exposures including energy costs, carbon pricing, raw materials, and demand for low carbon solutions.

Under lower temperature scenarios, transition risks are expected to increase operating costs and capital investment requirements, potentially impacting margins. Under higher temperature scenarios, physical risks are expected to have greater impacts on operational continuity, asset integrity, and insurance related costs.

Climate related risks are integrated into enterprise risk management processes and evaluated alongside broader operational and financial risks.



1.Prepared in alignment with IFRS S2 Climate-related Disclosures

Climate-Related Risk

RISK CATEGORY	RISK	1.5-2°C CLIMATE SCENARIO (TRANSITION-DRIVEN)	3-4°C CLIMATE SCENARIO (PHYSICAL-DRIVEN)
Physical Risk, Acute	**Extreme Weather Events** DIRTT's manufacturing operations and distributed production partners operate in regions exposed to extreme weather events, including storms, heavy snowfall, wildfires and extreme temperatures. These events may disrupt operations, damage infrastructure, or interrupt supply chains, potentially leading to extended project lead times, increased operating and logistics costs, lost revenue and higher insurance premiums or deductibles. *(Short to Long Term, High Priority)*	**Medium Risk** with climate impacts expected to be partially mitigated by climate action	**High Risk** due to increased frequency and severity of weather events
	Workforce + Operational Disruption Extreme weather, wildfire smoke, and temperature shifts may impact operations, workforce productivity, and facility performance. These conditions may result in reduced labour productivity, increased absenteeism, higher health and safety costs, and incremental capital expenditures to maintain safe and reliable operations. *(Short to Long Term, High Priority)*	**Medium Risk** with climate impacts expected to be partially mitigated by climate action	**High Risk** due to increased frequency and severity of weather events
	Construction Delays Increased frequency or severity of extreme weather events may disrupt third party construction schedules, resulting in delayed interior build outs and potential impacts to DIRTT's project pipeline and revenue streams. *(Short to Long Term, Medium Priority)*	**Medium Risk** with climate impacts expected to be partially mitigated by climate action	**High Risk** due to increased frequency and severity of weather events
	Supply Chain Disruptions Climate related events affecting suppliers or transportation corridors could disrupt the availability of key materials or components, affecting project lead times, resulting in lost or delayed revenue, and increasing operating costs, impacting product margins. *(Short to Long Term, High Priority)*	**Medium Risk** with climate impacts expected to be partially mitigated by climate action	**High Risk** due to increased frequency and severity of weather events
Physical Risk, Chronic	**Energy Cost Volatility** Climate related factors, including temperature variability and fluctuations in energy supply, may contribute to volatility in energy prices. As a result, energy intensive manufacturing activities could experience higher or more variable operating costs, potentially impacting margins. *(Medium Term, Medium Priority)*	**High Risk** driven by carbon pricing and energy transition	**High Risk** driven by supply disruptions due to frequency and severity of weather events

Climate-Related Risk Continued

Physical Risk, Chronic	**Insurance + Asset Risk** Long-term climate changes leading to more extreme weather events may increase insurance premiums. In addition to raising premiums, reduced insurance availability or higher deductibles in certain regions may increase DIRTT's retained risk exposure, including potential impacts to cash flow in the event of asset damage or business interruption. *(Medium to Long Term, Medium Priority)*	**Medium Risk** due to rising premiums	**High Risk** due to reduced availability, higher deductible and asset exposures
	Global Temperature Impacts Rising average temperatures could increase energy demand to support temperature control in our manufacturing facilities. Increasing forest fire events could lead to facilities upgrades to improve air quality management in our manufacturing facilities. *(Medium to Long Term, Medium Priority)*	**Medium Risk** with climate impacts expected to be partially mitigated by climate action	**High Risk** due to increased operating and capital costs requirements
Transition Risks, Policy + Legal	**Regulatory + Legal Compliance Risks** Government regulatory frameworks continue to evolve and change with time and can result in carbon pricing mechanisms, enhanced energy efficiency standards, and expanded climate related disclosure requirements. DIRTT is exposed to increasing carbon pricing mechanisms, particularly in Canada, which are expected to increase input costs associated with electricity, natural gas, and logistics. The magnitude of impact will depend on future carbon price trajectories, energy procurement strategies, and the company's ability to improve energy efficiency, electrify operations, and pass through incremental costs to customers. These dynamics may affect operating margins over time. *(Medium to Long Term, High Priority)*	**High Risk** due to accelerated regulation and rising carbon costs	**Low Risk** due to slower policy action
	Supplier Readiness + Compliance As climate related expectations increase across the construction value chain, some suppliers may face challenges adapting to new regulatory requirements. Dependence on emission intensive materials exposes DIRTT to procurement cost volatility, potential supply constraints, and margin pressure as suppliers transition to lower carbon production methods. Suppliers that are unable to meet emerging emissions or disclosure requirements may impact product cost, availability, and competitiveness in key markets. *(Medium to Long Term, Medium Priority)*	**High Risk** due to accelerated regulatory expectation on suppliers to decarbonize	**Low to Medium Risk** due to slower policy action
	Evolution of Building Codes Ongoing changes to building codes and environmental performance standards may influence demand for construction products that meet specific sustainability requirements. Failure to align products with evolving code requirements could affect market adoption and revenue opportunities. *(Long Term, Low Priority)*	**High Risk** due to rapid tightening of standards	**Low to Medium Risk** due to slower policy action

Climate-Related Risk Continued

Transition Risks, Technology	**Technology Competitiveness** Rapid advancement of lower carbon construction materials and digital carbon tracking solutions may shift market preferences toward competing systems. Failure to maintain competitive embodied carbon performance or invest in decarbonization technologies could result in loss of market share, impacting revenue, or require accelerated capital investment. *(Medium to Long Term, Medium Priority)*	**High Risk** due to regulatory and policy advancements creating demand for low carbon innovation	**Low to Medium Risk** due to slower policy action creating less demand for low carbon innovation
Transition Risks, Market	**Evolving Sustainability Expectations** Customer demand is increasingly shifting toward low carbon, circular, and adaptable construction solutions, alongside a growing expectation for verified ESG disclosures. Products that do not align with these evolving sustainability criteria may face reduced market acceptance, potentially impacting revenue and competitive positioning. *(Short to Long Term, High Priority)*	**High Risk** due to policy demand creating a market for sustainable products	**Low to Medium Ris**k as market demand shifts at a lower pace
	Capital Access + Financing Risk ESG performance and climate related disclosures are increasingly incorporated into lending, insurance, and investment decisions. Failure to meet evolving expectations may result in higher cost of capital, reduced access to financing, or exclusion from sustainability linked procurement opportunities. *(Short to Long Term, Medium Priority)*	**High Risk** as policy drives ESG performance expectations	**Low to Medium** with slower policy action.
Transition Risk, Reputation	**ESG Credibility + Transparency Expectations** Increased scrutiny from investors, customers, and other stakeholders may arise if sustainability claims are perceived to be misaligned with underlying performance. Such perceptions could adversely affect stakeholder confidence, brand reputation, and access to capital. *(Short to Long Term, High Priority)*	**High Risk** with enhanced disclosure expectations	**Medium Risk** with relevant transparency policies in place but less disclosure requirements

Climate-Related Opportunities

Sustainable Product Leadership

DIRTT is positioned to capture growth in sustainability driven construction practices through low embodied carbon products supported by environmental product declarations (EPDs) and circular design principles. These capabilities support access to premium market segments and increase competitiveness in ESG driven procurement processes.

Expansion of circular material flows, including product take-back, reuse, and refurbishment programs, presents opportunities to generate incremental revenue streams while reducing raw material costs and supply risk.

(Short to Long Term, High Priority)

Supply Chain Resilience + Risk Management

DIRTT works with distributed manufacturing partners to strengthen supply chain resilience by incorporating climate resilient practices, including supplier diversification, redundancy and proactive risk management practices. This approach supports continuity of operations and mitigates exposure to climate related disruptions.

(Medium to Long Term, Medium Priority)

Energy Strategy

Investments in energy efficient manufacturing processes and renewable energy adoption support cost management and operational efficiency while strengthening DIRTT's market position with customers that prioritize sustainability considerations in procurement decisions. These initiatives may reduce exposure to future energy price volatility and carbon costs while supporting margin stability over the medium to long term timeframe.

(Short Term, High Priority)

Electrification

The continued electrification of manufacturing processes and building systems represents an opportunity for DIRTT to reduce operational emissions, improve energy efficiency, and lower exposure to fossil fuel price volatility over time. Electrification positions the company to benefit from grid decarbonization as well as access to potential policy incentives, improving long-term cost competitiveness.

(Medium to Long Term, Medium Priority)

Metrics + Targets

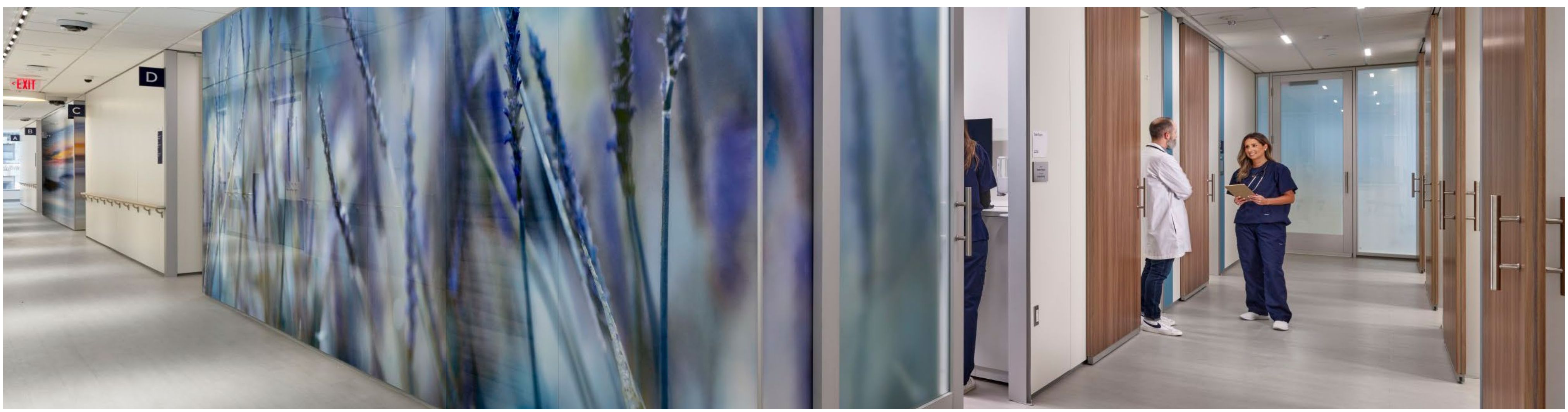
DIRTT monitors climate related risks and opportunities through operational metrics, including energy consumption, efficiency, and facility performance. The company measures and reports Scope 1 and 2 greenhouse gas emissions and is progressing its assessment of Scope 3 emissions across the value chain in line with evolving disclosure expectations.

Formal greenhouse gas reduction targets and a climate transition plan are under evaluation, aligned with regulatory developments and investor expectations. These metrics and targets are intended to support the assessment and management of climate related financial risks, inform capital allocation decisions, and enhance transparency for investors and other stakeholders.

The transition approach focuses on improving energy efficiency, advancing electrification, and engaging suppliers to reduce emissions intensity across operations and the value chain. These actions are intended to strengthen business model resilience and maintain cost competitiveness under a range of climate-related scenarios.

Transparency, Accountability + Reporting
Cautionary Note on Forward Looking Statements

Certain statements contained in this Report are "forward-looking statements" within the meaning of "safe harbor" provisions of the United States Private Securities Litigation Reform Act of 1995 and Section 21E of the Securities Exchange Act of 1934 (the "Exchange Act") and "forward looking information" within the meaning of applicable Canadian securities laws. All statements, other than statements of historical fact included in this Report, regarding our strategy, future operations, financial position, estimated revenues and losses, projected costs, prospects, plans and objectives of management are forward-looking statements. When used in this Annual Report, the words "anticipate," "believe," "expect," "estimate," "intend," "plan," "project," "outlook," "may," "will," "should," "would," "could," "can," "continue," the negatives thereof, variations thereon and other similar expressions are intended to identify forward-looking statements, although not all forward-looking statements contain such identifying words. In particular and without limitation, this Report contains forward-looking information pertaining to the effect of our strategic priorities on increasing value creation; the application of our processes and technology and the benefits therefrom, forecast operating and financial results, the competitiveness of the Company's solutions, the liquidity and capital resources of the Company, the effects that current claims against the Company and expiring patents will have on the Company's business, financial condition, results of operations and growth prospects; our executive management team and the effect the rating systems established by the U.S. Green Building Council will have on demand for products, systems and services in the U.S. market; and our goals and expectations towards meeting certain ESG goals and metrics. Forward-looking statements are based on certain estimates, beliefs, expectations, and assumptions made considering management's experience and perception of historical trends, current conditions and expected future developments, as well as other factors that may be appropriate. Forward-looking statements necessarily involve unknown risks and uncertainties, which could cause actual results or outcomes to differ materially from those expressed or implied in such statements. Due to the risks, uncertainties, and assumptions inherent in forward looking information, you should not place undue reliance on forward-looking statements. Our past results of operations are not necessarily indicative of our future results. You should not place undue reliance on any forward-looking statements, which represent our beliefs, assumptions and estimates only as of the dates on which they were made, as predictions of future events. We undertake no obligation to update these forward-looking statements, even though circumstances may change in the future, except as required under applicable securities laws. We qualify all our forward-looking statements by these cautionary statements.



SASB	GRI	Description	Response, link, or additional information
	2-1	Organizational Profile	About DIRTT (p. 03) 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
	2-3	Reporting period, frequency and contact point	Scope + Methodology (p. 05) Contact us
	2-4	Restatements of information	There are no restatements in the 2025 reporting period.
	2-5	External assurance	DIRTT's ESG Report is not externally assured.
	2-6	Activities, value chain and other business relationships	DIRTT Environmental Solutions Inc. is a wholly owned subsidiary within the United States. About DIRTT (p. 03)
	2-7	Employees	Canada (575 employees) 127 female (22%), 448 male (78%) United States (202 employees) 79 female (39%), 123 male (61%) 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.

SASB	GRI	Description	Response, link, or additional information
	2-8	Workers who are not employees	DIRTT engages a limited number of workers who are not direct employees but whose work is coordinated or directed by the organization. These workers are retained either as independent contractors or through third-party service providers to support specialized or project-based business needs. The most common categories of non-employee workers engaged by DIRTT during the reporting period include: • Software development professionals engaged through a contracted third-party company (7 workers). • Independent contractors providing specialized services, including: • 1 software developer • 1 resource supporting sales activities • 1 resource providing support to the Board of Directors and C-Suite executives • 1 resource supporting the design of timber frame structures • Interior design professionals engaged through a contracted third-party organization (4 workers). These individuals are not employees of DIRTT Environmental Solutions and do not have employment relationships with the company. Their services are delivered under commercial agreements either directly with the worker (independent contractor agreements) or with service-providing organizations. These non-employee workers primarily support DIRTT through specialized technical, professional, or advisory services. Key activities include: • Software development and technology support • Interior and architectural design services • Sales enablement and customer support • Executive and governance administrative support • Specialized engineering and design support related to timber structures These roles are typically short-term, specialized, or project-based in nature and are used to supplement internal capabilities where niche expertise is required. DIRTT tracks workers who are not employees but whose work is directed or coordinated by the organization in order to support ESG reporting transparency and risk awareness. The reported figure reflects headcount on a full-time-equivalent basis, meaning each individual worker is counted as one FTE regardless of contractor status or legal employment relationship. The number of non-employee workers disclosed represents a count as of the end of the 2025 reporting period. The number of non-employee workers may increase or decrease between reporting periods depending on strategic priorities, project timing, and workload volumes in specialized areas such as software development, design, and executive support. These fluctuations are primarily driven by business needs and are not indicative of structural workforce changes. DIRTT maintains oversight of these workers to ensure alignment with company values, safety expectations, and applicable legal requirements, while also ensuring that use of contracted or independent expertise remains targeted and appropriate to operational needs.
	2-9	Governance structure and composition	Governance Structure (p. 16) DIRTT Leadership and Governance: https://www.dirtt.com/investors/leadership-and-governance/ 2025 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 has an Executive Chair and a Lead Independent Director DIRTT Position Description for the Chair of the Board of Directors DIRTT Position Description for the Lead Independent Chair

SASB	GRI	Description	Response, link, or additional information
	2-12	Role of the highest governance body in overseeing the management of impacts	Board Mandate and Corporate Governance Guidelines Audit Committee Charter Corporate Governance and Compensation Committee Charter Enterprise Risk Management Committee Charter
	2-13	Delegation of responsibility for managing impacts	Governance Structure (p. 16)
	2-14	Role of the highest governance body in sustainability reporting	The Executive Leadership Team and The Board are responsible for reviewing and approving the sustainability reported information. See Materiality Assessment (p. 05) 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	2025 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	2025 Notice of Meeting, Management Information Circular And Proxy Statement
	2-20	Process to determine remuneration	2025 Notice of Meeting, Management Information Circular And Proxy Statement
	2-21	Annual total compensation ratio	2025 Notice of Meeting, Management Information Circular And Proxy Statement
	2-22	Statement on sustainable development strategy	CEO Message (p. 04)
	2-23	Policy commitments	DIRTT Integrity Policy DIRTT Code of Conduct DIRTT Code of Ethics

SASB	GRI	Description	Response, link, or additional information
	2-24	Embedding policy commitments	2025 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	TOPIC IDENTIFICATION a. Extracted topics from peer reports and with consultation of the GRI and SASB Standards utilized for reporting. b. Reviewed reporting best practices based on our industry. PRIORITIZATION a. Two workshops were held with internal subject matter experts and senior leadership. An external consultant facilitated the discussion and the prioritization of 22 ESG topics relevant to DIRTT. An external survey was conducted to collect qualitative feedback based on the internal assessment. b. Targeted groups for the external survey included: i. Investors ii. DIRTT's people, including management, manufacturing, product solutions, and administration iii. External stakeholders; community members, government, customers, regulators, and NGOs iv. DIRTT's associates including construction partners and suppliers VALIDATION The prioritized topics were approved by the executive team. The outcomes helped DIRTT focus on the issues and opportunities where we can have the greatest positive impact, as well as guiding the evolution of our sustainability strategy. We reassess these topics annually along with changes to our business, evolving ESG trends, and expectations from our stakeholders.
	3-2	List of material topics	Materiality Assessment (p. 05)
	3-3	Management of material topics	DIRTT tracks key metrics related to corporate and product specific environmental and social impacts. These allows for a data driven approach to managing our material topics. We continue to identify risks and opportunities to address material topics that influence the sustainability of our corporation and stive to set meaningful short-, medium-, and long-term goals.
	102-1	Transition Plan for climate change mitigation	Energy + Climate (p. 09) DIRTT is focused on reducing DIRTT manufacturing scope 1 and 2 emissions through the implementation of energy management practices and evaluating solar project opportunities for renewable energy to support our factories. Creating Circularity (p. 11) Emissions reduction is at the core of DIRTT's business strategy, which is to transform the way the world builds. By implementing circular economy practices into interior spaces, we design for adaptability and reuse, keeping materials in play for longer. All DIRTT components are designed for interchangeability to ensure effortless repurpose without extensive renovation, expense, or waste.
	102-2	Climate change adaptation plan	DIRTT utilizes the Task Force on Climate Related Disclosures to evaluate climate-related risks and opportunities for our business. These risks are evaluates by the Enterprise Risk Management Committee.
	102-3	Just transition	DIRTT hired 141 new employees in 2025. 34% being female and 66% being male.

SASB	GRI	Description	Response, link, or additional information
	102-4	GHG emissions reduction targets and progress	DIRTT has not set formal GHG emission reduction targets. We continue to evaluate energy and climate related initiatives to support in the reduction of emissions across our manufacturing sites.
EM-CM-110a.1	102-5	Scope 1 GHG emissions	Energy + Climate (p. 09) 2025 Scope 1 GHG emissions: 2,942 metric tons CO2e DIRTT's Carbon Footprint calculation follows the GHG Protocol Corporate Standard and includes the greenhouse gases CO2, CH4, and N2O 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 and include both market and location based scope 2 values. All data is valid for the 2025 reporting year. 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.
	102-6	Scope 2 GHG emissions	Energy + Climate (p. 09) 2025 Scope 2 GHG emissions (market-based): 3,840 metric tons CO2e 2025 Scope 2 GHG emissions (location based): 5,002 metric tons CO2e DIRTT's carbon footprint is calculated according to the GHG Protocol Corporate Standard and is reported in both market and location-based methods.
	102-7	Scope 3 GHG emissions	DIRTT has not prepared a Scope 3 emissions inventory.
	102-8	GHG emission intensity	Energy + Climate (p. 09) 2025 Scope 1+2 GHG emission energy intensity (market-based): 40.15 metric tons CO2e/MM USD Revenue Greenhouse Gases included in DIRTT's emissions calculations include CO2, CH4 and N2O. 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.
	102-9	GHG removals in the value chain	DIRTT does not have any GHG removals to report for 2025.
	102-10	Carbon Credits	DIRTT did not utilize any carbon credits in 2025.
	103-1	Energy policies and commitments	Energy + Climate (p. 09) DIRTT has commenced the development of a Corporate Energy Management Program aimed at strengthening energy performance across our operations. As part of this initiative, we are pursuing ISO 50001 Ready designation for our Canadian operations through the NRCan program. This effort reflects our commitment to structured, continuous improvement in energy efficiency and responsible resource management.

SASB	GRI	Description	Response, link, or additional information
CG-BF-130a.1 EM-CM-130a.1	103-2	Energy consumption and self-generation within the organization	Total Energy Consumption within the Organization for 2025: 95,509 GJ Energy sources include: · Natural Gas (58%) (non-renewable) · Vehicle Fuel (1%) (non-renewable) · Propane (1%) (non-renewable) · Electricity (40%) (location specific grid, combination of renewable and non-renewable) *Renewable sources include on-site solar at our Calgary, AB headquarters.
	103-3	Upstream and downstream energy consumption	Upstream: DIRTT procures raw materials for use in the manufacturing of interior demountable wall systems. These raw materials, including aluminum extrusions and MDF panels, are energy intensive to extract, product and transport. For more information, see DIRTT's Environmental Product Declarations at https://www.dirtt.com/sustainability/ Downstream: DIRTT integrated power and network capabilities are the only energy-consuming aspect of DIRTT's products which occur downstream.
	103-4	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. 2025 energy intensity: 565.5 GJ/MM USD Revenue
	103-5	Reduction in energy consumption	Energy + Climate (p. 09) DIRTT has kicked off an Idle Loads energy management program in the last quarter of 2025. Through that initiative we saw a reduction in our annual power but 334,860 kWh.
	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 90.38% 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.

SASB	GRI	Description	Response, link, or additional information
	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.
CG-BF-430a.1	301-1	Materials used by weight or volume	Key material volumes purchased in 2025 Non-renewable: • Aluminum: 2,594 metric tons • Glass: 686 metric tons • Insulation: 148 metric tons • Paint and coatings: 324 metric tons Renewable: • Wood (excluding veneer): 4,127 metric tons • Of wood purchased, 1.7% of wood products (excluding veneer) was sourced from Forest Stewardship Council® certified forests. • Veneer: 15 metric tons, based on 0.1 pounds/square foot • Pallets: 582 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: Two supplier with 80% and 100% recycled content respectively. • Aluminum: Average 27.5% pre-consumer and 1.7% post-consumer recycled content, varies by factory location and supplier
	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
	303-1	Interactions with water as a shared resource	DIRTT's water is sourced from the local city water supplies in the areas we operate. • In Calgary, the local city water comes from the Bow and Elbow river watersheds. All municipal water is surface water collected from these two rivers. These watershed are considered stressed due to both variation in flow and high allocation. • In Savannah, the local city water is primarily sourced from the both a groundwater supply, the Floridan Aquifer, and a surface water supply, the Savannah River. This water supply is not currently considered stressed. DIRTT relies on water for its operations, including: • In the production of our Chromacoat Plus paint • To retain the quality of our wood products through humidification. • For cleaning our paint, glue, lacquer and enamel lines, which results in wastewater disposed through deep well injection. • For hygiene practices within our kitchens and office spaces • For irrigation of vegetation around our facilities. Our suppliers and customers have not reported significant water-related impacts to operations. 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.

SASB	GRI	Description	Response, link, or additional information
	303-3	Water withdrawal	DIRTT utilized 16.7 megaliters of water across our organization in 2025. 76% was sourced from surface water and the remaining 24% was sourced from ground water.
	303-4	Water discharge	Our operational wastewater, including for cleaning paint, glue, lacquer and enamel lines are treated as operational waste. The water is evaporated off and sent to deep well injection, while the paints, glues, lacquer and enamel sludge is mixed with wood shavings for proper landfill disposal. The remaining operational and facility waste water is discharged through city sewer systems.
	303-5	Water consumption	Total Operational water consumption • Calgary operations used 11.5 megaliters • US operations used 2.2 megaliters Total operational water intensity is 0.08 megaliters/MM USD Revenue Total water utilized for irrigation • Calgary used 0.09 megaliters in irrigation • US operations used 2.9 megaliters in irrigation
EM-CM-150a.1	306-1	Waste generation and significant waste-related impacts	The major source of waste from DIRTT operations include offcuts of aluminum and wood, for the production of our demountable interior wall systems.
	306-2	Management of significant waste-related impacts	Circular Economy (p. 11) In DIRTT operations, we focused on lean manufacturing principles, with a focus on tracking our material efficiency to reduce overall waste. Additionally, we track key quality metrics to limit our waste from deficiencies or missed orders. When waste is produced, we prioritize opportunities for reuse on site, reuse within our suppliers, reuse in the value chain and lastly, reuse as an alternative product. If all those options are exhausted, landfill is always the last resort. DIRTT products are designed for circularity, intended to be adaptable and reconfigured. DIRTT has developed a portfolio of projects that support the reconfiguration business model and utilizes our proprietary ICE software to quantify the total amount of materials reused and the embodied carbon prevented from not having to extract new materials (see Project Highlight p. XX). When DIRTT products do reach an end-of-life, we have developed a decommissioning 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 decommissioned.
CG-BF-410a.2	306-3	Waste generated	Total Waste Production in the Organization 3,402 metric tons in 2025, with end of life breakdown as follows: • Landfilled (20%) • Low Carbon Fuel (50%) • Compost (0.1%) • Recycled (30%)
	306-4	Waste diverted from disposal	DIRTT diverted 80% of its waste away from landfill in 2025, totaling 2,736 metric tons. Of our total diverted waste 37.5% was recycled either to the same product, such as our insulation, or into the same value chain, such as aluminum offcuts. The remaining diverted waste, mainly wood, was utilize to make biofuel through a waste to energy process. This biofuel was utilized to support the Canadian concrete industry's efforts to reduce emissions.

SASB	GRI	Description	Response, link, or additional information
	306-5	Waste directed to disposal	20% of DIRTT's waste went to landfill in 2025, totaling 666 metric tons. This resulted in a 48% decrease in waste to landfill from our 2021 baseline, meeting our 2025 target we set to achieve.
	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 was 10% in 2025, 37% were female, 63% were male. DIRTT hired 141 new employees in 2025. 34% being female and 66% being male.
	401-2	Benefits provided to full-time employees	All full-time salaried and hourly employees, in Canada and the U.S., are eligible for comprehensive benefits, including medical, dental, vision, travel, disability, and life insurance. The Employee Assistance Program (EAP) provides 24/7 confidential support for mental health, stress management, relationships, legal and financial guidance, and overall well-being, including counseling, workshops, and tools to promote resilience and work-life balance. DIRTT also offers a Hybrid Work Model for eligible office-based roles, supporting flexibility while maintaining productivity and collaboration. The program balances business performance with employee well-being, allowing employees to work both on-site and remotely where appropriate. Eligibility is determined based on role requirements, ensuring that operational and essential functions are effectively supported.
	402-1	Minimum notice periods regarding operational changes	In accordance with employment standards, DIRTT adheres to the requirement of providing a minimum of two to three months' notice for any major operational changes that fall within the control of Operations. DIRTT has no collective bargaining agreements.
	403-1	Occupational health and safety management system	Health + Safety (p. 13) 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 received recognition from the Safety Health Achievement Recognition Program (SHARP) at our facility in Savannah from Occupational Safety Health Administration (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. CEO has signed off on Health and Safety policy. DIRTT was recognized as Canada's Safest Manufacturing Employer 2025.

SASB	GRI	Description	Response, link, or additional information
CG-BF-250a.1	403-2	Hazard identification, risk assessment, and incident investigation	Health + Safety (p. 13) 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. DIRTT has a Plant Incentive Program that focuses on proactive leading indicators and recognizes employees for identifying and addressing hazards. As part of this initiative, DIRTT intentionally implemented a monthly focus on Hazard Identification. This program resulted in a 220% increase in Hazard Identification (HID) submissions, rising from 81 entries in 2024 to 259 entries in 2025.
	403-3	Occupational health services	Hygiene assessments (noise, air quality etc..) are completed as required. Root Cause Analysis are performed following incidents/near misses, injuries to determine any hazards that were unidentified. Review Job Hazard Analysis every 3 years to ensure controls are following the hierarchy of controls.
	403-4	Worker participation, consultation, and communication on occupational health and safety	The Joint Health and Safety Committee (JHSC) is a cross-functional group of employees, including management representatives, dedicated to identifying and resolving workplace health and safety concerns. The committee includes operations members who represent manufacturing employees, with at least one representative from each manufacturing plant, as well as members from other teams such as Sustainability and Facilities. The JHSC promotes awareness, engagement, and continuous improvement in health and safety across the organization. Committee members help develop and support programs focused on education, communication, and the sharing of health and safety information, while reinforcing the three fundamental worker rights: · The right to know · The right to participate · The right to refuse unsafe work
	403-5	Worker training on occupational health and safety	Workers are trained on the Safety Management system on a regular basis.
	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 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. All insurance, WCB documents, and Risk questionnaires are managed by an internal software system that ensures compliance.

SASB	GRI	Description	Response, link, or additional information
EM-CM-320a.1	403-9	Work-related injuries	Health+ Safety (p. 13) 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	All full-time employees have access to the company's online learning platform, DIRTT U. All new hourly employees participate in a three-month training program, and 90% of our manufacturing workforce has completed Lean Six Sigma training. Salaried employees received more than 15 hours of training this year, focused on Lean principles as well as inclusivity and respect in the workplace. In addition, all employees participate in an immersive three-day DIRTT Experience training program. Additional job-specific training hours vary based on role, team, and individual development needs.
	404-2	Programs for upgrading employee skills and transition assistance programs	DIRTT provides a comprehensive suite of training and development programs for employees across the organization. Our online learning platform, DIRTT U, delivers ongoing training for both office and manufacturing employees. In addition, DIRTT engages external consultants to deliver quarterly training sessions focused on continuous improvement and building inclusive workplaces. The Talent Team also provides monthly in-person training on company policies. DIRTT offers in-person training for all new employees and partner representatives through the "DIRTT Experience" program and the DIRTT onboarding process. The DIRTT Experience introduces participants to our products, processes, and culture through an immersive learning approach. DIRTT also provides an Employee Assistance Program (EAP) to support employees during transitions and other personal or professional challenges.
	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 2025 calendar year. This is to provide the most up to date information regarding DIRTT's Board of Directors. • Male: 5 (71%); Female: 2 (29%) • 30-50 years old: 3 (43%); Over 50 years old: 4 (57%) • Belong to a minority group: 2 (29%)
	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 Fighting Against Forced Labour and Child Labour In Supply Chains Report

SASB	GRI	Description	Response, link, or additional information
	409-1	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
	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 Engagement (p. 15)
	413-2	Operations with significant actual and potential negative impacts on local communities	There a currently no operations with known negative impacts on local communities. DIRTT monitors environmental and social risks through our Enterprise Risk Management Committee.
	414-2	Negative social impacts in the supply chain and actions taken	DIRTT Fighting Against Forced Labour and Child Labour In Supply Chains Report 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	DIRTT utilizes the NPI process to assess the health and safety impacts or all our product and services.
	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	DIRTT's solid wall solutions and low-profile raised access floors are supported by independent third-party code-compliance certifications. Solid wall solutions and raised access floors are labelled with Intertek Code Compliance Research Report (CCRR) numbers (CCRR-1012 and CCRR-1023, respectively), and DIRTT solid wall solutions are additionally covered by an ICC-ES Evaluation Service Report (ESR-1947). For solid wall and casework solutions that incorporate Forest Stewardship Council® (FSC®)-sourced wood, DIRTT applies FSC product labels in accordance with FSC trademark requirements (FSC-STD-50-001), supporting responsible sourcing and supply-chain transparency.
	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, regulatory bodies, nor any substantiated complaints concerning breaches of customer privacy or loss of customer data.

SASB	GRI	Description	Response, link, or additional information
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	DIRTT's Construction Solutions can support building or project sustainable building design and construction certifications. DIRTT product sustainability certifications can be found at www.dirtt.com/sustainability/
CG-BF-000.B		Area of manufacturing facilities (Square meters (m²))	Approximately 45,000 m² 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 maintenance 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	Planet (p. 09)
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	DIRTT's Construction Solutions can support building or project sustainable building design and construction certifications. DIRTT product sustainability certifications can be found at www.dirtt.com/sustainability/
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 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. During production, DIRTT products are manufactured in a controlled environment through a batch process. The industrialize construction approach supports responsible waste management 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.

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