

REPORT

FORCED LABOUR IN CANADIAN SUPPLY CHAINS

COMPANY:	North American Steel Equipment Inc.
LOCATION:	300 Hopkins St. Whitby, Ontario, Canada L1N 2B9
REPORTING YEAR:	2024



REPORT DETAILS (Report responses are consistent across all subsidiaries of North American Steel Equipment Inc.)

- 1. Which of the following accurately describes the entity's structure
 - Corporation
- 2. Describe the entity's activities:
 - Producing goods (includes manufacturing, extracting, growing and processing) in Canada
 - Importing into Canada goods produced outside Canada
 - Controlling an entity engaged in producing goods in Canada
- 3. What steps has the entity taken in the previous financial year to prevent and reduce the risk that forced labour or child labour is used at any step of the production of goods in Canada or elsewhere by the entity or of goods imported into Canada by the entity?
 - Conducting an internal assessment of risks of forced labour and/or child labour in the organization's activities and supply chains
 - Monitoring suppliers
- 4. Please provide additional information describing the steps taken.
 - Policy implementation
 - Annual vendor questionnaire
- 5. Does the entity currently have policies and/or due diligence processes in place related to forced labour and/or child labour?
 - Yes
- 5.1. If yes, what elements of the policies and/or due diligence process has the entity implemented in relation to forced labour and/or child labour?
 - Identifying and assessing potential and actual adverse impacts in operations, supply chains and business relationships.
 - Tracking implementation and results
- 5.2. Please provide additional information on the entity's policies and due diligence processes in relation to forced labour and child labour:
 - Our policy states that we are firmly committed to protecting individuals from the exploitations of illegal labour practices, such as child labour, forced labour, slavery, and human trafficking.
 - Our company has performed due diligence by requiring our suppliers/vendors to complete a questionnaire asking if they are aware of any known forced labour or child labour.



- 6. Has the entity identified parts of its activities and supply chains that carry a risk of forced labour or child labour being used?
 - Yes, we have identified parts of our activities and/or supply chains that carry risks to the best of our knowledge and will continue to identify emerging risks
- 6.1. If yes, has the entity identified forced labour or child labour risks related to any of the following aspects of its activities and supply chains?
 - None at this time of reporting.
- 7. Has the entity identified forced labour or child labour risks in its activities and supply chains related to any of the following sectors and industries?
 - None at this time of reporting.
- 8. Please provide additional information on the parts of the entity's activities and supply chains that carry a risk of forced labour or child labour being used, as well as the steps that the entity has taken to assess and manage that risk.
 - We have not identified any risks at this time of reporting.
- 9. Has the entity taken any measures to remediate any forced labour or child labour in its activities and supply chains?
 - Not applicable, we have not identified any forced labour or child labour in our activities and supply chains.
- 10. Has the entity taken any measures to remediate the loss of income to the most vulnerable individuals and families that results from any measure taken to eliminate the use of forced labour or child labour in its activities and supply chains?
 - Not applicable, we have not identified any loss of income to vulnerable families resulting from measures taken to eliminate the use of forced labour or child labour in our activities and supply chains.
- 11. Does the entity currently provide training to employees on forced labour and/or child labour?
 - Yes
- 11.1. If yes, is the training mandatory?
 - Yes, the training is mandatory for employees making contracting or purchasing decisions.



- 11.2. Provide additional information on the training the entity provides to employees on forced labour and child labour:
 - The current training consists of communicating the Fight Against Forced Labour policy and answering any questions. Employees must sign a form to confirm understanding of the policy.
- 12. Does the entity currently have policies and procedures in place to assess its effectiveness in ensuring that forced labour and child labour are not being used in its activities and supply chains?
 - We currently do not have a process for evaluating the effectiveness of our policies.



ATTESTATION

In accordance with the requirements of the Fighting Against Forced Labour and Child Labour in Supply Chains Act (Act), and in particular section 11 thereof, I, in the capacity of VP of Finance and Administration, attest that I have reviewed the information contained in the report on behalf of the governing body of the entity listed above. Based on my knowledge, and having exercised reasonable diligence, I attest that the information in the report is true, accurate and complete in all material respects for the purposes of the Act, for the reporting year listed within this report.

Tania Fabricius **Full Name**

VP of Finance & Administration
Title

I have the authority to bind 'North American Steel Equipment Inc.'

Jame Jahricius

May 28, 2025

Signature

Date

-END OF REPORT-

