

EPFC Forced Labour and Child Labour in Supply chains – 2025 Report

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1. INTRODUCTION

EPFC Corp (“EPFC,” “the Company”) is an engineering, procurement, and construction (EPC) organization. EPFC's services include engineering and design, procurement and supply chain management, project management, and construction management. EPFC fabricates the parts required for construction of oil & gas facilities at its own welding, painting, and assembly facilities before those materials are transported to client construction work sites. EPFC and client work site locations are in Canada, with operations concentrated in Alberta, British Columbia, and Saskatchewan.

This report is prepared pursuant to the Fighting Against Forced Labour and Child Labour in Supply Chains Act (the “Act”) and describes the steps EPFC has taken during the reporting period to prevent and reduce the risk that forced labour or child labour is used at any step of the production of goods by EPFC or in goods imported into Canada by EPFC. This report covers the financial year August 1st, 2024, to July 31st, 2025, as required for the reporting deadline of May 31, 2026. It is submitted on behalf of EPFC.

2. REFERENCE DOCUMENTS

TABLE 2-1: REFERENCE DOCUMENTS

*Note: Refer to EPFC’s Corporate HSE-BUH on SharePoint for Copies of Latest versions of the Reference Documents.

DOCUMENT NUMBER	TITLE
www.oecd.org	OECD Due Diligence Guidance for Responsible Business Conduct
laws.justice.gc.ca	Canada's Fighting Against Forced Labour and Child Labour in Supply Chains Act

3. DEFINITIONS & ACRONYMS

TABLE 3-1: DEFINITIONS

TERM	DEFINITION
Act; The Act	Canada's Fighting Against Forced Labour and Child Labour in Supply Chains Act
Child labour	Labour or services provided or offered to be provided by persons under the age of 18 years that (a) are provided in Canada under circumstances contrary to applicable laws; (b) are provided under circumstances that are mentally, physically, socially, or morally dangerous; (c) interfere with schooling; or (d) constitute the worst forms of child labour as defined in Article 3 of the Worst Forms of Child Labour Convention, 1999 (ILO). Child labour does not include workers under the age of 18 that EPFC hires as part of any government youth trades or youth education program that adheres to that government's youth program and employment standards.
EPFC; 'the company'	EPFC Corp., the entity responsible for this report.

TERM	DEFINITION
Forced labour	Labour or service provided or offered to be provided by a person under circumstances that (a) could reasonably be expected to cause the person to believe their safety, or the safety of a person known to them, would be threatened if they failed to provide or offer to provide the labour or service; or (b) constitute forced or compulsory labour as defined in Article 2 of the Forced Labour Convention, 1930 (ILO).

4. STRUCTURE, ACTIVITIES AND SUPPLY CHAINS

4.1. STRUCTURE

EPFC is a corporation headquartered in Alberta. EPFC provides engineering, procurement, manufacturing, and construction services in the oil and gas industry.

4.2. ACTIVITIES

EPFC directly produces goods in Canada: EPFC owns and operates welding, painting, and assembly (fabrication) facilities in Alberta. Components/parts are fabricated at these facilities and supplied to construction work sites for final assembly, which are also all located in Canada. This constitutes producing goods in Canada for the purposes of the Act. EPFC also procures materials and equipment internationally as part of its EPC operations.

4.3. SUPPLY CHAINS

EPFC's direct (tier 1) procurement includes structural steel; pipe, fittings, and flanges; valves and actuators; pumps and rotating equipment; electrical equipment; instrumentation and controls; process equipment; modular fabrication assemblies; and construction materials. Indirect procurement includes IT equipment, office supplies, fleet and vehicle services, personal protective equipment, and telecommunications equipment. EPFC sources primarily from Canada and USA, with a preference for Western Canada where practicable. EPFC also sources through Canadian distributors whose own tier 2 sourcing originates from the United States, Mexico, Europe, India, China, and Southeast Asia regions.

EPFC also engages construction contractors, field service providers, fabrication shops, equipment rental providers, and transportation and logistics providers in connection with its activities. Consistent with Public Safety Canada's updated guidance, these relationships are described here as part of EPFC's activities rather than as "supply chain" in the narrower sense, which now refers to goods and suppliers.

5. POLICIES AND DUE DILLIGENCE ACTIVITIES

5.1. EPFC'S FORCED LABOUR AND CHILD LABOUR POLICY

EPFC has adopted a Forced Labour and Child Labour Policy that prohibits the use of forced labour and child labour anywhere in its operations or supply chains.

Consistent with the Policy, EPFC expects that workers connected to its business and supply chains are free to leave their employment on reasonable notice, retain control of their identity and travel documents, are not required to pay recruitment fees, are free to move, associate, and organize without restriction, and are not subjected to threats, coercion, or compulsory overtime. EPFC also requires that no worker under the age of 18 is engaged in work that is hazardous, interferes with schooling, or constitutes a worst form of child labour as defined by the Act.

5.2. DUE DILLIGENCE

EPFC's approach to due diligence, informed by the OECD Due Diligence Guidance for Responsible Business Conduct, includes contractual requirements obliging suppliers and subcontractors to comply with the Act and to extend the same terms to their own subcontractors and lower-tier suppliers. Supplier compliance acknowledgements and attestations are required and verified when onboarding new suppliers and contractors. Risk-based due diligence factors applied at supplier onboarding, including location of operations, nature of goods or services, industry risk profile, ownership information, and publicly available labour/compliance information, and a basic supplier tracking system.

Additionally, EPFC's human resources team coordinates with the project management team to manage and track EPFC's labour force, which includes monitoring forced labour and child labour compliance for EPFC's own direct workforce.

EPFC's position is that no forced labour or child labour practices exist within its own workforce.

6. FORCED LABOUR AND CHILD LABOUR RISKS

Risk by supply chain tiers (tier 1, tier 2, tier 3, and beyond) have been mapped at a high level (Section 4.3).

EPFC's primary risk footprint is sourcing bulk materials, sourcing consumables, and receiving services. EPFC's Procurement and Supply Chain team has identified risk assessment factors used to evaluate forced labour and child labour risk, including country risk indicators, commodity-specific risk, supplier performance history, industry-specific labour risk, and procurement spend and criticality. Applying these factors, six categories have been identified as carrying elevated risk relative to EPFC's other procurement and activity categories:

- fabricated steel (offshore manufacturing and subcontracting);
- electrical components (complex multi-tier supply chains);
- personal protective equipment (overseas manufacturing facilities);
- solar and renewable equipment (raw material sourcing challenges);
- construction contractors (temporary labour practices);
- logistics providers (migrant worker utilization).

7. REMEDIATION MEASURES

As of the date of this report, EPFC has not identified any instances of forced labour or child labour within its activities or supply chains, and accordingly no remediation measures were required during the reporting period.

8. REMEDIATION OF LOSS OF INCOME

As of the date of this report, EPFC has not identified any loss of income to vulnerable individuals or families resulting from measures taken to eliminate forced labour or child labour in its activities or supply chains during the reporting period.

9. TRAINING

EPFC provides training on forced labour and child labour through new-hire onboarding, and an annual awareness content in EPFC's HR manual covering what forced labour and child labour are, how to recognize them, and how to report concerns. The HR manual awareness training is mandatory for all employees. Additional training is provided to employees in project management or procurement roles.

10. ASSESSING EFFECTIVENESS

The procurement and supply chain team is responsible for performing checks and audits on suppliers. The project management team is responsible for performing checks and audits on the contractors engaging in work activities performed on EPFC and EPFC controlled client worksites. EPFC's Forced Labour and Child Labour Policy commits to a review of the Policy at least annually by the VP, Projects.

11. APPROVAL AND ATTESTATION

This report is approved on behalf of EPFC Corp as follows:

"I attest that I have reviewed the information contained in this report for EPFC Corp. 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 Fighting Against Forced Labour and Child Labour in Supply Chains Act, for the reporting year listed above."

Adnan Restom

Digitally signed by Adnan Restom
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September 2, 2026

Adnan Restom, VP. Projects

Date