

Forced Labour and Child Labour Policy

REVISION	DATE (YYYY-MM-DD)	ISSUE PURPOSE	PREPARED BY	CHECKED BY	APPROVAL BY
0	2026-08-30	Use	K. Gudim	M. Leblanc T. Volk	A. Restom

TABLE OF CONTENTS

1.	PURPOSE	3
2.	SCOPE	3
3.	REFERENCE DOCUMENTS	3
4.	DEFINITIONS & ACRONYMS.....	3
5.	RESPONSIBILITIES	4
5.1.	VP. PROJECTS	4
5.2.	PROCUREMENT AND CONTRACTS TEAM.....	4
5.3.	PROJECT MANAGEMENT TEAM.....	4
6.	EPFC'S COMMITMENTS	4
6.1.	PROHIBITION OF FORCED LABOUR	4
6.2.	PROHIBITION OF CHILD LABOUR.....	4
6.3.	HUMAN RIGHTS DUE DILLIGENCE	5
6.4.	SUPPLIER AND SUBCONTRACTOR EXPECTATIONS.....	5
6.5.	REPORTING EXPECTATIONS.....	5
7.	TRAINING AND AWARENESS.....	5
8.	ANNUAL REPORTING.....	5
9.	POLICY REVIEW.....	5
10.	APPROVAL	6

LIST OF TABLES

TABLE 3-1:	REFERENCE DOCUMENTS	3
TABLE 4-1:	DEFINITIONS.....	3

1. PURPOSE

EPFC is committed to conducting its business in a manner that respects human rights and does not tolerate forced labour or child labour in any part of its own operations or within its supply chains. This Policy sets out EPFC's commitments and governance approach in support of that principle and reflects the requirements of Canada's Fighting Against Forced Labour and Child Labour in Supply Chains Act which requires EPFC to describe the policies and due diligence processes in place to identify, assess, and address the risk of forced labour and child labour within work activities and supply chains.

2. SCOPE

This Policy applies to:

- EPFC Corp. and any entities it controls;
- all EPFC directors, officers, and employees, across all EPFC work locations; and
- all suppliers, vendors, subcontractors, and other business partners who provide goods or services to EPFC or on EPFC's behalf, including throughout EPFC's supply chain for the materials and components used in its manufactured products.

3. REFERENCE DOCUMENTS

TABLE 3-1: REFERENCE DOCUMENTS

*Note: Refer to EPFC QMS Toolbox in Aconex 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

4. DEFINITIONS & ACRONYMS

TABLE 4-1: 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.

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).

5. RESPONSIBILITIES

All employees, managers, and supervisors are responsible for complying with this Policy and for reporting any concerns. Additional responsibilities include:

5.1. VP. PROJECTS

The VP. Projects owns this Policy and is accountable for the review of its implementation. The President approves the policy on behalf of EPFC.

5.2. PROCUREMENT AND CONTRACTS TEAM

The procurement and contracts team is responsible for the implementation of this policy's requirements into supplier and subcontractor agreements.

5.3. PROJECT MANAGEMENT TEAM

The project management team is responsible for overseeing the day-to-day compliance of this policy on projects.

6. EPFC'S COMMITMENTS

6.1. PROHIBITION OF FORCED LABOUR

EPFC prohibits the use of forced labour anywhere in its operations or supply chains. Consistent with this, EPFC expects workers connected to its business and supply chains:

- are free to leave their employment upon the provision of reasonable notice;
- retain control of and are not required to surrender identity documents, passports, or work permits;
- are not required to pay recruitment fees or deposits as a condition of employment;
- are free to move, associate, and organize without restriction or threat; and
- are not subjected to threats, coercion, or compulsory overtime.

6.2. PROHIBITION OF CHILD LABOUR

EPFC prohibits the use of child labour anywhere in its operations or supply chains. EPFC requires that all workers meet the applicable minimum age for employment under the laws of the jurisdiction in which they work, and that no worker under the age of 18 is engaged in work that is hazardous, interferes with schooling, or constitutes a form of child labour as defined by the Act.

6.3. HUMAN RIGHTS DUE DILLIGENCE

EPFC embeds respect for these commitments into its policies, vendor selection, and management systems through an ongoing due diligence process, which includes:

- identifying and assessing the parts of EPFC's operations and supply chains that may carry a risk of forced labour or child labour
- providing training to workers responsible for procurement and supply chain decisions;
- taking steps to prevent or mitigate identified risks;
- tracking the implementation and results of those steps;
- communicating internally and externally on how risks are being addressed; and
- providing for remediation where forced labour or child labour is identified.

EPFC's approach to due diligence is informed by the OECD Due Diligence Guidance for Responsible Business Conduct. The specific risk areas identified, and the actions taken to address them in a given financial year, are set out in EPFC's Annual Report.

6.4. SUPPLIER AND SUBCONTRACTOR EXPECTATIONS

EPFC includes contractual requirements in its agreements with suppliers and subcontractors obliging them to comply with the Act and with the principles set out in this Policy. EPFC expects its suppliers and subcontractors to apply equivalent standards to their own supply chains, and reserves the right to request information from, or audit, suppliers and subcontractors to verify compliance.

6.5. REPORTING EXPECTATIONS

Any employee, supplier, subcontractor, or other individual who becomes aware of a suspected instance of forced labour or child labour connected to EPFC's operations or supply chains is expected to report it promptly to their supervisor, EPFC's project Management team or to EPFC's procurement and contracts team. Reports may be made in good faith without fear of reprisal, and EPFC will not tolerate retaliation against anyone who raises a concern in good faith.

7. TRAINING AND AWARENESS

EPFC provides all new hires with training on this Policy as part of new-hire onboarding and provided HR manual.

EPFC provides all procurement and contracts team members and project management team members with training on this policy and on the requirements of the Act. EPFC will keep this training current and will extend or refresh it for existing employees, and for roles with direct supplier or subcontractor management responsibility, as appropriate.

8. ANNUAL REPORTING

This Policy is the governing document underpinning EPFC's compliance program under the Act. The specific risk assessment findings, remediation measures, training activity, and effectiveness review for each financial year are reported in EPFC's Annual Report under the Act, which is approved by EPFC's governing body, attested, and published on EPFC's website by May 31 of each year, in addition to being filed with Public Safety Canada.

9. POLICY REVIEW

This Policy is reviewed at least annually by EPFC's procurement and contracts team and updated as needed to reflect changes in the Act, its associated guidance, or EPFC's operations and supply chains.

10. APPROVAL

This policy is approved on behalf of EPFC Corp. as follows:

Adnan Restom

Digitally signed by Adnan Restom
DN: C=US,
E=adnan.restom@epfccorp.com,
CN=Adnan Restom
Date: 2026.08.31 19:50:15-06'00'

Adnan Restom, VP. Projects

August 31, 2026

Date