



## ANNUAL REPORT

### PURPOSE

This annual report for the 2023 fiscal year has been created by Bayview Trucks & Equipment Ltd. (“**Bayview**”) for the sole purpose of meeting its obligations and reporting requirements for entities pursuant to the *Fight Against Forced Labor and Child Labor in Supply Chains Act*, SC 2023, c 9 (the “**Act**”).

### OUR COMMITMENT

Bayview is committed to preventing and reducing the risk that forced labor or child labor is used at any step in the production of goods in Canada or elsewhere, including goods that Bayview imports into Canada.

### CATEGORIZATION, SECTOR, AND INDUSTRY

#### ***Bayview is an entity under the Act***

In terms of the Act’s threshold requirements, Bayview has at least \$20 million in assets for at least one of its two most recent financial years and has generated at least \$40 million in revenue for at least one of its two most recent financial years.

#### ***Our Operations***

Bayview is a dealership that engages in selling trucks as well as agricultural and construction equipment of all makes. Bayview has five dealerships in New Brunswick, plus two outlets that sell only parts. Bayview also has two dealerships in the province of Nova Scotia. Bayview provides service to customers for heavy duty trucks, construction equipment, and agricultural equipment. Bayview also keeps an extensive part inventory at all locations in order to provide service for all makes and models of trucks and equipment.

### STRUCTURE, ACTIVITIES, AND SUPPLY CHAINS

#### ***Our Supply Chain***

Bayview purchases trucks from a manufacturing plant located in the United States. Additionally, the parts that make up Bayview’s inventory primarily come from manufacturing plants throughout the United States, as well as Montreal and Toronto. Bayview also sources its farming and construction equipment (such as various parts for tractors) from facilities across the United States.



### ***Steps Taken by Bayview in Fiscal Year 2023***

To prevent and reduce the risk that forced labor or child labor is used at any step of the production of goods in Canada or elsewhere, or of goods imported into Canada, Bayview maintained related policies and due diligence processes that were in force throughout the 2023 financial reporting year. These policies and processes helped to mitigate the risk of forced or child labour within its own internal organization and in its supply chain.

### **POLICIES AND DUE DILIGENCE PROCESSES**

#### ***Bayview's Policies and Process***

Bayview maintained several policies and processes which affirm its commitment to abiding by applicable forced labor and child labor laws, including:

- a) Bayview's Code of Conduct mandates that all employees act in full compliance with both the letter and the spirit of all laws. Employees are expected to be sufficiently familiar with any legislation that applies to their work, recognize any potential liabilities, and know when to seek advice. The Code of Conduct also expects employees to refrain from committing or condoning any unethical or illegal act and/or instructing another employee or contractor to perform an illegal act. An overarching principle of the Code of Conduct is that every act should withstand the scrutiny that would be applied to it if it were committed in full public view.
- b) The Code of Conduct places an obligation on management to investigate any and all instances of wrongdoing, which includes illegal activity. Additionally, Bayview's Code of Ethics expects employees to report (in confidence) any suspected breaches of Bayview policies. Pursuant to the Code of Ethics, employees are also expected to address any violations from supervisors or co-workers. The Code of Ethics also places obligations on managers to report or address any suspected violations from co-workers or direct reports.
- c) Bayview's application process for new employees helps to mitigate the risk that workers under New Brunswick's legal age are hired within the organization. Bayview maintains employee drivers license information for payroll purposes—drivers licences for the provinces of New Brunswick and Nova Scotia identify the date of birth. Additionally, Bayview's standard application for employment requires prospective candidates to identify if they are legally eligible to work in Canada, to provide their level of education, and to provide references of past employment (if applicable).



### **FORCED LABOR AND CHILD LABOR RISKS**

Bayview has not started the process of identifying risks in its activities and supply chains. However, the current policies and procedures in place – including its application process, Code of Ethics and Code of Conduct – help ensure compliance with applicable legislation and mitigates the risk of child labour and forced labor being present the organization’s business activities. Bayview is aware that there may be higher risks of child labor and forced labor associated with certain regions, goods and industries.

### **REMEDIATION MEASURES**

Bayview has not identified any forced labor or child labor in its activities or supply chains. As such, it has not undertaken any remediation measures.

### **REMEDIATION OF LOSS OF INCOME**

Bayview has not identified any loss of income to vulnerable families resulting from measures taken to eliminate the use of forced labor or child labor in its activities and supply chains. Therefore, it has not taken any remediation measures for the loss of income.

### **TRAINING PROVIDED TO EMPLOYEES**

In 2023, Bayview did not provide training to its employees specific to forced labor or child labor. Moving forward, it will be assessing what related training may be appropriate.

### **ASSESSING EFFECTIVENESS**

Bayview currently does not have specific policies and procedures in place to assess its effectiveness in reducing and/or eliminating the risk of child labor and/or forced labor in its supply chain. However, as outlined above, the policies and procedures that are currently in place do reduce the risk that child labor and/or forced labor is present in Bayview’s activities and supply chain.



**APPROVAL AND ATTESTATION**

In accordance with the requirements of the Act, and in particular section 11 thereof, I attest that I have reviewed the information contained in the report for 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 above

**IN WITNESS WHEREOF** the authorized signing officer(s) of Bayview Trucks & Equipment Ltd. have executed this report as of the effective date of the signatures set out below.

SIGNED

May 29/2024  
Date

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**BAYVIEW TRUCKS & EQUIPMENT LTD.**

Per: 

Name: MICHAEL NABLE

Title: PRESIDENT

I have authority to bind Bayview Trucks & Equipment Ltd.