

## DEXTER TRAILER PRODUCTS OF CANADA CORPORATION MODERN SLAVERY REPORT 2023

### Introduction

Dexter Trailer Products of Canada Corporation (“**Dexter**” or the “**Company**”) is committed to preventing the occurrence of forced labour and child labour in our operations and supply chains. We do not tolerate child labour, forced labour or any other form of slavery and we expect our suppliers to share our commitment to ethical and responsible business practices and to support our values.

This report (the “**Report**”) has been prepared pursuant to Section 11 of the *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (the “**Act**”) and outlines the actions we have taken during the year ended December 31, 2023 (the “**Reporting Period**”) toward reducing and eliminating the risk that forced labour or child labour occurs in our business and supply chains.

### Our Structure, Business and Supply Chains

Dexter manufactures specialty axles for heavy-duty vehicles in Ingersoll, Ontario. The Company is a subsidiary of DexKo Global Inc. (“**DexKo**”), a U.S. corporation based in Michigan and a portfolio company of Brookfield Corporation.

The Company’s primary supply chains are for raw materials or components for our axle products. In 2023, the Company had a total of 188 suppliers. Of these suppliers, 176 are based in the United States and Canada, representing approximately 92% of our total supply spend. The Company has 7 suppliers based in China, which account for approximately 8% of our total spend. The Company has another 5 suppliers which account for less than 1% of our total supply spend based in other countries.

### Our Policies and Due Diligence Processes

The Company has policies and management systems in place to ensure that we conduct business in a legal and ethical manner globally. As a subsidiary of DexKo, the Company is required to comply with its policies and procedures, which prohibit forced labour and child labour in our operations and supply chains. These include DexKo’s Human Rights, Child Labour and Anti-Slavery Policy and the Supplier Code of Conduct, which prohibits forced labour and child labour in our supply chain.

The Company takes a risk-based approach to assessing the potential for forced labour and child labour within our supply chain. Due diligence processes will vary based on our view of the underlying risk, which can vary according to jurisdiction, sector, supplier size and other factors. Over 93% of our suppliers are based in Canada or the United States. To our knowledge, neither we nor our suppliers operate in industries with a high risk for forced labour or child labour in their respective geographic locations. We have confirmed that our suppliers in China do not operate in the Xinjiang region of China.

### Risks of Forced Labour and Child Labour in our Business and Supply Chains

The Company does not utilize forced labour or child labour in our activities. As the Company’s activities are limited to the manufacturing sector in Canada, we consider the risk of forced labour and child labour in our supply chain to be low.

In evaluating our supply chain risk, we consider factors including our suppliers’ industry, geography and size of operations. We have not identified any specific risks of forced labour or child labour in our industry or sector or in our supply chain.

### **Measures Taken to Remediate Forced or Child Labour**

The Company did not identify nor was it made aware of any instances of forced labour or child labour in our operations or supply chains during the Reporting Period and, therefore, no remedial measures were taken, including those related to remediating the loss of income to the most vulnerable families.

In the event that the Company were to be informed of, or discover, the potential or confirmed presence of forced labour and child labour in our operations and supply chains, we would investigate and take appropriate remedial measures.

### **Employee Training**

The Company provides mandatory training on forced labour and child labour for our employees working in the areas of operations, human resources and procurement. The training is provided by NAVEX, a well-known provider of high-quality training materials. The training covers the key topics related to forced labour and child labour including: the definition of modern slavery and human trafficking; methods traffickers use to exploit and control victims; forms these crimes can take; identifying factors that can increase the risk of these crimes; physical, behavioral and situational warning signs of victims; how traffickers may interact with their victims; environmental warning signs and what to watch for on site visits; guidelines for responding to warning signs in the moment and documenting concerns; how and where to make a report; as well as the non-retaliation policy and best practices for minimizing risk when working with third parties.

### **Measuring Our Effectiveness**

The Company's activities are limited to manufacturing in Ontario, Canada. The Company's HR policies and procedures to prevent the use of forced labour and child labour when hiring employees to work in our facility. These policies are reviewed and updated on a regular basis. Although we do not directly assess the effectiveness of the DexKo global policies that are applicable to our operations and supply chains, those policies are reviewed by DexKo on an annual basis to determine their effectiveness.

### **Board Approval**

The contents and delivery of this Report were approved under s. 11(4)(a) of the Act by the Board of Directors of Dexter on May 29, 2024.

### **Attestation**

In my capacity as a Director of Dexter, and not in my personal capacity, I make this attestation in accordance with the requirements of the Act.

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 Dexter. 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.

**Steven Esau**  
**Director**  
**May 30, 2024**



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**I have authority to bind Dexter Trailer Products of Canada Corporation**