

QUESTIONNAIRE

pursuant to the *Fighting Against Forced Labour and Child Labour in Supply Chains Act*

Entity Information¹

1. **Legal Name:** FRASER VALLEY BUILDING SUPPLIES INC
2. **Business Number(s) (if applicable):** 131009391
3. **Financial Reporting Year:** DECEMBER 31, 2023
4. **Is this a revised version of a report already submitted this reporting year?:** NO
5. **Date of the original report (if applicable):** N/A
6. **If applicable, describe the changes made to the original report, including by listing the questions or sections that were revised (1,500 character limit):**
7. **If this a joint report?:** YES
8. **If this is a joint report, provide the legal name of each entity covered by the report:**
FRASER VALLEY BUILDING SUPPLIES INC & TERRACE BUILDERS CENTRE LTD
9. **If applicable, identify the Business Number(s) of each entity covered by this joint report:**
131009391 & 105177752

Reporting Requirements in Other Jurisdictions

10. **Is the entity also subject to reporting requirements under supply chain legislation in another jurisdiction?:** NO
11. **If applicable, select all applicable law(s) that apply:**

¹ “Entity” includes any corporation, trust, partnership or other unincorporated organization whose activities include producing, selling or distributing goods in Canada or elsewhere, importing goods into Canada, or controlling an entity engaged in any of these activities. Additionally, the entity must either (i) be listed on a stock exchange in Canada; or (ii) have a place of business in Canada, do business in Canada, or have assets in Canada, while meeting two of the following three criteria for at least one of its two most recent financial years:

- \$20 million or more in assets;
- \$40 million or more in revenue; and
- An average of 250 or more employees.

- The United Kingdom’s *Modern Slavery Act 2015*
- Australia’s *Modern Slavery Act 2018*
- California’s *Transparency in Supply Chains Act*
- Other, please specify:

Categorization, Sector, and Industry

12. Categorizations applicable to the entity (select all that apply):

- Listed on a stock exchange in Canada
- Canadian business presence (select all that apply):
 - Has a place of business in Canada²
 - Does business in Canada³
 - Has assets in Canada⁴
- Meets size-related thresholds (select all that apply):⁵
 - Has at least \$20 million in assets for at least one of its two most recent financial years
 - Has generated at least \$40 million in revenue for at least one of its two most recent financial years
 - Employs an average of at least 250 employees for at least one of its two most recent financial years⁶

² “**Place of business**” means any premises, facility, or installation used to carry on business, whether or not it is used exclusively for that purpose. Premises, facilities, or installations may be considered to be a place of business whether they are owned or rented, or, in some cases, where they are simply available to the business.

³ When determining whether an entity “**does business**” in Canada, you may consider the location(s) where: goods are produced, sold or distributed; employees are located; deliveries, payments, purchases or contracts are made or assets are acquired; and assets, inventories or bank accounts are located. This list is not exhaustive, and the relevant factors to consider will vary depending on the nature of the business. Doing business in Canada does not require having a place of business in Canada.

⁴ “**Assets**” are any property owned by a person or business. Assets include money, land, buildings, investments, inventory, cars, trucks, boats or other valuables that belong to a person or business. They also may include intangibles such as goodwill. The Act refers to gross (not net) assets, calculated based on consolidated financial statements.

⁵ The size-related thresholds (**assets, revenue, and employees**) should be calculated based on consolidated financial statements, with asset and revenue values converted into Canadian dollars if those statements use a different currency. The use of consolidated financial statements means that the reporting entity’s revenue, assets and employees include the revenue, assets and employees of any entity it controls (i.e., its subsidiaries). The reporting entity’s revenue, assets and employees **do not include** the revenue, assets and employees of any entity that owns or controls it (i.e., its parent).

The size-related thresholds refer to total (global) assets, revenue and employees. This means that assets are not restricted to assets located in Canada, revenue is not restricted to revenue from business activities in Canada and the number of employees includes those residing or employed in Canada or in any other jurisdiction. Assets are to be calculated on a gross basis, not a net basis.

⁶ “**Employee**” has the same meaning as in Canadian common law. Employees include people employed on a full-time, part-time or temporary basis in Canada or in any other jurisdiction, and do not include independent contractors. The number of employees is the average number of people employed by the entity over the course of the financial year.

13. Sectors or industries in which the entity operates (select all that apply):

- Agriculture, forestry, fishing and hunting
- Mining, quarrying, and oil and gas extraction
- Utilities
- Construction
- Manufacturing
- Wholesale trade
- Retail trade
- Transportation and warehousing
- Information and cultural industries
- Finance and insurance
- Real estate and rental and leasing
- Professional, scientific and technical services
- Management of companies and enterprises
- Administrative and support, waste management and remediation services
- Educational services
- Health care and social assistance
- Arts, entertainment and recreation
- Accommodation and food services
- Other services (except public administration)
- Public administration
- Other, please specify:

14. Country the entity is headquartered or principally located: CANADA

15. If the entity is in Canada, provide the province or territory that the entity is headquartered or principally located: BC

Structure, Activities, and Supply Chains⁷

16. 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? (Select all that apply):

- Mapping activities
- Mapping supply chains
- Conducting an internal assessment of risks of forced labour and/or child labour in the organization's activities and supply chains

⁷ This section addresses the requirements under s. 11(3)(a) of the Act.

- Contracting an external assessment of risks of forced labour and/or child labour in the organization's activities and supply chains
- Developing and implementing an action plan for addressing forced labour and/or child labour
- Gathering information on worker recruitment and maintaining internal controls to ensure that all workers are recruited voluntarily
- Addressing practices in the organization's activities and supply chains that increase the risk of forced labour and/or child labour
- Developing and implementing due diligence policies and processes for identifying, addressing and prohibiting the use of forced labour and/or child labour in the organization's activities and supply chains
- Carrying out a prioritization exercise to focus due diligence efforts on the most severe risks of forced and child labour
- Requiring suppliers to have in place policies and procedures for identifying and prohibiting the use of forced labour and/or child labour in their activities and supply chains
- Developing and implementing child protection policies and processes
- Developing and implementing anti-forced labour and/or -child labour contractual clauses
- Developing and implementing anti-forced labour and/or -child labour standards, codes of conduct and/or compliance checklists
- Auditing suppliers
- Monitoring suppliers
- Enacting measures to provide for, or cooperate in, remediation of forced labour and/or child labour
- Developing and implementing grievance mechanisms
- Developing and implementing training and awareness materials on forced labour and/or child labour
- Developing and implementing procedures to track performance in addressing forced labour and/or child labour
- Engaging with supply chain partners on the issue of addressing forced labour and/or child labour
- Engaging with civil society groups, experts and other stakeholders on the issue of addressing forced labour and/or child labour
- Engaging directly with workers and families potentially affected by forced labour and/or child labour to assess and address risks
- Information not available for this reporting period
- Other, please specify:

17. If applicable, the additional information on the steps taken (1,500 character limit):^a

^a Entities are encouraged to provide additional information describing their actions. Examples of additional information include: (i) Whether the actions were applied broadly or to specific parts of the entity's activities and supply chains; (ii) Which issues the actions aimed to address (e.g., whether the action addressed forced labour or child labour); (iii) Which

We operate several home building centres in British Columbia under the RONA banner. We purchase over 90% of our goods from this Vendor and rely also on their Vendor Code of Conduct which strictly prohibits use of vendors who utilize forced or child labour.

18. Entity's Structure:⁹

- Corporation
- Trust
- Partnership
- Other unincorporated organization

19. Which of the following accurately describes the entity's activities? (Select all that apply):¹⁰

- Producing goods (including manufacturing, extracting, growing and processing)¹¹
 - in Canada
 - outside Canada
- Selling goods¹²
 - in Canada
 - outside Canada
- Distributing goods¹³

groups the actions were directed towards (e.g., which supply chain partners or stakeholders the entity engaged with); and (iv) Details of the actions taken (e.g., which policies and processes were implemented, how they were implemented and for what purpose). There may be overlap between the steps entities identify in this section and responses to subsequent questions, such as the questions on due diligence and on training for employees. This is expected and acceptable. A description of the steps taken is intended to capture the main elements of the entity's response to forced labour and child labour risks, while the other questions ask for supplementary information addressing specific aspects of that response.

If an entity controls other entities, it must also describe the steps that these controlled entities have taken to prevent and reduce risks of forced labour and child labour.

⁹ The categories of corporation, trust, partnership and other unincorporated organization should be interpreted broadly and extend to similar forms of business organization. For example, these categories include unlimited liability corporations, limited partnerships and royalty trusts. The definition of "entity" includes entities headquartered and operating in Canada or in any other country or jurisdiction.

¹⁰ "**Goods**" refers to goods that are the subject of trade and commerce, understood in the ordinary sense of the word.

¹¹ The Act specifies that the "**production of goods**" includes the manufacturing, growing, extracting and processing of goods. There is no prescribed threshold for the minimum value of goods that an entity must produce, sell, distribute or import in order for Act to apply. The terms as they are used in the Act should be understood as excluding very minor dealings.

¹² The term "**selling goods**" is not explicitly defined in the Act. However, the term as it is used in the Act is not intended to capture services that solely support the sale of goods. This includes, for example, marketing, administrative services, financial services, and software services. Entities should apply the ordinary sense of the word to judge whether they are engaged in any selling activities.

¹³ The term "**distributing goods**" is not explicitly defined in the Act. However, the term as it is used in the Act is not intended to capture services that solely support the distribution of goods. This includes, for example, marketing, administrative services, financial services, and software services. Entities should apply the ordinary sense of the word to judge whether they are engaged in any distribution activities.

- in Canada
- outside Canada
- Importing into Canada goods produced outside Canada¹⁴
- Controlling an entity engaged in producing, selling or distributing goods in Canada or outside Canada, or importing into Canada goods produced outside Canada¹⁵

20. Additional information on the entity's structure, activities and supply chains (1,500 character limit):¹⁶

n/a

¹⁴ The term “**importing goods**” is not explicitly defined in the Act. An entity is considered to be “importing goods” into Canada if the entity is responsible for accounting for those goods under the *Customs Act*. Purchasing goods produced outside Canada from a third party, where that third party is considered to be the importer for the purposes of the *Customs Act*, does not count as importing goods.

¹⁵ “**Control**” includes both direct and indirect control and extends down the organizational chain. The term “control” should be applied broadly in a manner consistent with the purposes of the Act. For example, if the reporting entity controls a business that controls another business, both businesses are captured by the definition of control. The meaning of control also includes deemed control, as per subsection 10(2) of the Act.

Whether an entity controls another entity may be determined in accordance with an applicable accounting standard (e.g. International Financial Reporting Standards (IFRS), Generally Accepted Accounting Principles (United States) (GAAP), etc.). The definition of control is, however, not limited to the aforementioned accounting standards. Control should be considered in substance over form and may include situations in which an entity exercises joint control of an operation.

In the case of franchises, whether a franchisor needs to report depends on whether it controls, within the corporate sense, any entities engaged in the activities described in subsections 9(a) or 9(b) of the Act. Whether a franchisee needs to report depends on what activities the franchisee is engaged in (i.e., the activities covered by section 9 of the Act).

¹⁶ “**Structure**” refers to the entity’s legal and organizational form. When reporting on structure, entities may include the following details: (i) Legal structure, including legal classification (i.e., corporation, trust, partnership, unincorporated organization, etc.); (ii) Organizational structure (i.e., departmentation, chain of command, etc.); (iii) Organizational mandate or role; (iv) Number of employees, both in Canada and outside Canada; (v) Partner organizations, or membership in a group; and (vi) Control of other entities, including what the controlled entities do and where they are located.

“**Activities**” include all pursuits undertaken by the entity in relation to the production, sale, distribution or importation of goods by the entity. When reporting on activities, entities may include information on: (i) Production, manufacturing, growing, extracting, processing, sale or distribution of goods, both in Canada and outside Canada, including the kinds and volumes of goods produced, manufactured, grown, extracted, processed, sold or distributed; (ii) Importation of goods into Canada, including the kinds and volumes of goods imported and the locations from which the goods are imported; and (iii) Locations of operation (countries or regions). Entities should also describe the activities of any entities under their control. Note that entities are only required to report on the activities of subsidiaries that are entities with reporting obligations under the Act.

“**Supply Chain**” includes suppliers of goods and services that contribute to the production of goods produced, sold, distributed or imported by the entity, from sourcing the raw materials to the final product. It therefore includes direct and indirect suppliers and service providers, both in Canada and outside Canada. An entity’s supply chain does not include the end users or customers who purchase its products or services. When describing their supply chains, entities should aim to identify to the greatest extent possible the source countries or regions of origin of each of the goods and services used at each stage of the supply chain.

Entities should aim to provide a complete overview of their structure, activities and supply chains, meaning that they should not omit information about aspects of their structure, activities and supply chains that they have judged carry no risk of forced labour or child labour.

Policies and Due Diligence Processes¹⁷

21. **Does the entity currently have policies and due diligence processes in place related to forced labour and/or child labour?:** NO

22. **If a due diligence process has been implemented in relation to forced and/or child labour, which elements apply? (select all that apply):**

- Embedding responsible business conduct into policies and management systems
- Identifying and assessing adverse impacts in operations, supply chains and business relationships
- Ceasing, preventing or mitigating adverse impacts
- Tracking implementation and results
- Communicating how impacts are addressed
- Providing for or cooperating in remediation when appropriate

23. **Additional information on the entity's policies and due diligence processes in relation to forced labour and child labour (if applicable) (1,500 character limit):**¹⁸

Forced Labour and Child Labour Risks¹⁹

24. **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 risks to the best of our knowledge and will continue to strive to identify emerging risks.
- Yes, we have started the process of identifying risks, but there are still gaps in our assessments.

¹⁷ This section addresses the requirements under s. 11(3)(b) of the Act.

¹⁸ “**Due Diligence**” is a process to identify and respond to the real and potential adverse impacts of activities throughout the supply chain. The [OECD Due Diligence Guidance for Responsible Business Conduct](#) provides that the due diligence process and its support measures involve the following steps: (i) Embedding responsible business conduct (RBC) into policies and management systems; (ii) Identifying and assessing adverse impacts in operations, supply chains and business relationships; (iii) Ceasing, preventing or mitigating adverse impacts; (iv) Tracking implementation and results; (v) Communicating how impacts are addressed; and (vi) Providing for or cooperating in remediation when appropriate

If an entity controls other entities, it must also describe the policies and due diligence processes that these controlled entities have in place. An entity may choose to describe how its policies and due diligence processes on forced labour and child labour relate to its environmental, social and governance (ESG) initiatives or to a broader organizational Responsible Business Conduct (RBC) strategy, policies or mandate.

¹⁹ This section addresses the requirements under s. 11(3)(c) of the Act.

No, we have not started the process of identifying risks.

25. If the entity has identified forced labour or child labour risks, select all of the aspects of its activities and supply chains where these risks were identified (select all that apply):

- The sector or industry it operates in
- The types of products it produces, sells, distributes or imports
- The locations of its activities, operations or factories
- The types of products it sources
- The raw materials or commodities used in its supply chains
- Tier one (direct) suppliers
- Tier two suppliers
- Tier three suppliers
- Suppliers further down the supply chain than tier three
- The use of outsourced, contracted or subcontracted labour
- The use of migrant labour
- The use of forced labour
- The use of child labour
- None of the above
- Other, please specify:

26. 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? (Select all that apply):

- Agriculture, forestry, fishing and hunting
- Mining, quarrying, and oil and gas extraction
- Utilities
- Construction
- Manufacturing
- Wholesale trade
- Retail trade
- Transportation and warehousing
- Information and cultural industries
- Finance and insurance
- Real estate and rental and leasing
- Professional, scientific and technical services
- Management of companies and enterprises
- Administrative and support, waste management and remediation services
- Educational services
- Health care and social assistance
- Arts, entertainment and recreation
- Accommodation and food services
- Other services (except public administration)
- Public administration
- None of the above
- Other, please specify:

27. **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 (if applicable) (1,500 character limit):**²⁰ [Insert]

Remediation Measures²¹

28. **Has the entity taken any measures to remediate any forced labour or child labour in its activities and supply chains?:**

- Yes, we have taken remediation measures and will continue to identify and address any gaps in our response.
- Yes, we have taken some remediation measures, but there are gaps in our response that still need to be addressed.
- No, we have not taken any remediation measures.
- Not applicable, we have not identified any forced labour or child labour in our activities and supply chains.

29. **If the entity has taken remediation measures, which have been taken? (select all that apply):**

- Actions to support victims of forced labour or child labour and/or their families, such as workforce reintegration and psychosocial support
- Compensation for victims of forced labour or child labour and/or their families
- Actions to prevent forced labour or child labour and associated harms from reoccurring
- Grievance mechanisms

²⁰ The Act requires entities to identify parts of their activities and supply chains that carry a risk that forced labour or child labour being used either in the entity’s own activities, or in the activities of any entities it controls or those of its direct or indirect suppliers. Entities may specify that they have identified risks related to a particular sector, industry, country or region; the production of a particular product; or a particular step in the supply chain. Identifying parts of an entity’s activities and supply chains that carry a risk does not require indicating that forced labour or child labour was or is actually being used. Rather, entities are asked to show that they have considered the ways in which their activities and supply chains could potentially cause, contribute to or be directly or indirectly linked to actual or potential risk that forced labour or child labour is used by them or in their supply chains. The purpose of reporting is not to certify that an entity is “risk-free,” but rather to demonstrate that the entity has taken steps to identify and address risks.

Entities should not disclose commercially sensitive information or report on specific cases or allegations of forced labour or child labour in a manner that would create legal or privacy concerns. Entities may choose to volunteer information about instances of forced labour or child labour that have been identified, but are not required to do so. If this information is included, entities should ensure that their report does not compromise any individual’s privacy.

Entities should explain how they have identified risks (i.e., mapping supply chains, conducting a risk assessment, etc.) and how they have dealt with the risks identified. Entities may do this for each risk identified, or choose to provide a general description of how they assess and manage risks. If an entity controls other entities, it must also describe the steps that these controlled entities have taken to identify, assess and manage forced labour or child labour risks in their activities and supply chains.

²¹ This section addresses the requirements under s. 11(3)(d) of the Act.

- Formal apologies
- Other, please specify:

30. Additional information on any measures the entity has taken to remediate any forced labour or child labour (if applicable) (1,500 character limit):²²

Remediation of Loss of Income²³

31. Has the entity taken any measures to remediate the loss of income to the most vulnerable families that results from any measure taken to eliminate the use of forced labour or child labour in its activities and supply chains?:

- Yes, we have taken substantial remediation measures and will continue to identify and address any gaps in our response.
- Yes, we have taken some remediation measures, but there are gaps in our response that still need to be addressed.
- No, we have not taken any remediation measures.
- 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.

32. Additional information on any measures the entity has taken to remediate the loss of income to the most vulnerable families that results from any measure taken to eliminate the use of forced labour or child labour in its activities and supply chains (if applicable) (1,500 character limit):²⁴

²² “**Remediation and remedy**” refer to both the processes of providing remedy for an adverse impact and to the substantive outcomes (i.e., remedy) that can counteract, or “make good,” the adverse impact. In the case of business and human rights, which includes forced labour and child labour, remedies provided may take a range of forms, the aim of which will be to counteract or make good any human rights harms that have occurred. Appropriate remedies vary depending on the circumstances. If an entity controls other entities, it must also describe the remediation measures that these controlled entities have taken, if applicable.

Entities should not disclose commercially sensitive information or report on specific cases or allegations of forced labour or child labour in a manner that would create legal or privacy concerns. If entities have assessed that their activities and supply chains do not carry a risk of forced labour or child labour being used, and the question of remediation is considered not applicable, then stating this in their report would be sufficient to address this requirement. Alternatively, entities may indicate that no measures have been taken to remediate forced labour or child labour in their activities and supply chains, if that is the case.

²³ This section addresses the requirements under s. 11(3)(e) of the Act.

²⁴ Efforts to prevent and reduce the risk of forced labour and child labour can have the unintended consequence of contributing to a loss of income for vulnerable families. This requirement under the Act refers to any measures taken to remediate the loss of income to the most vulnerable families that results from any measure taken to eliminate the use of forced labour or child labour in the entity’s activities and supply chains. As with the remediation requirement, if entities have judged that vulnerable families have not experienced loss of income as a result of steps the entity has taken to eliminate forced labour or child labour risks, or if no measures have been taken in this area, then stating this in the report is sufficient to address this requirement.

Training Provided to Employees²⁵

33. Does the entity currently provide training to employees on forced labour and/or child labour?: NO

34. If training is provided, is the training mandatory?:

- Yes, the training is mandatory for all employees.
- Yes, the training is mandatory for employees making contracting or purchasing decisions.
- Yes, the training is mandatory for some employees.
- No, the training is voluntary.

35. Additional information on the training the entity provides to employees on forced labour and child labour (if applicable). (1,500 character limit):²⁶ N/A

Assessing Effectiveness²⁷

36. 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?: NO

37. If yes, what method does the entity use to assess its effectiveness? (select all that apply):

If an entity controls other entities, it must also describe the measures that these controlled entities have taken to remediate loss of income, if applicable.

²⁵ This section of the report addresses the requirements under s. 11(3)(f) of the Act.

²⁶ Training on forced labour and child labour may take a range of forms, from formal training courses to awareness-raising activities. When reporting on the training that entities may provide to employees, they may choose to provide the following details: (i) Whether the training is mandatory or optional; (ii) Whether the training is organization-wide or only covers employees in specific departments or branches of the organization; (iii) Which groups or levels of employees receive the training (e.g., whether the training covers senior management/executive-level staff); (iv) The content of the training, including whether it covers forced labour, child labour or both; (v) How the training was developed, including whether it was developed internally or by an external organization; (vi) The length of the training; (vii) Any mode(s) of assessment included in the training; and (viii) How many employees have received or will receive the training. In addition to describing the training provided to an entity's direct employees, entities may choose to describe any training or awareness materials provided to partners or suppliers, if applicable.

If an entity controls other entities, it must also describe the training that these controlled entities provide to employees on forced labour and/or child labour, if applicable.

²⁷ This section addresses the requirements under s. 11(3)(g) of the Act.

- Setting up a regular review or audit of the organization's policies and procedures related to forced labour and child labour
- Tracking relevant performance indicators, such as levels of employee awareness, numbers of cases reported and solved through grievance mechanisms and numbers of contracts with anti-forced labour and -child labour clauses
- Partnering with an external organization to conduct an independent review or audit of the organization's actions
- Working with suppliers to measure the effectiveness of their actions to address forced labour and child labour, including by tracking relevant performance indicators
- Other, please specify: [Insert]

38. Additional information on how the entity assesses its effectiveness in ensuring that forced labour and child labour are not being used in its activities and supply chains (if applicable). (1,500 character limit):²⁸ We are currently developing our Vendor Code of conduct to be filled out by all incoming vendors.

Signed,



May 30, 2024
Alana Martens, CFO
Fraser Valley Building Supplies

²⁸ Entities are required to report on how they assess their effectiveness, not to give the results of that assessment. In other words, entities should describe the policies, processes, and other actions they have implemented to measure and track their success in preventing and reducing risks of forced labour and child labour in their activities and supply chains. Alternately, entities may indicate that no actions have been taken to assess their effectiveness in preventing and reducing risks of forced labour and child labour in their activities and supply chains. Stating this in a report is sufficient to address this requirement.

If an entity controls other entities, it must also describe how these controlled entities assess their effectiveness in ensuring that forced labour and child labour are not being used in their activities and supply chains.