



G. Tackaberry and Sons Construction Company Ltd.

Forced Labour and Child Labour in Supply Chains Company
Assessment



Kevin Tackaberry, President
G. Tackaberry & Sons Construction Company Limited
PO Box 70, 109 Washburn Road
Athens, ON K0E 1B0

Re: Assessment of Forced Labour and/or Child Labour in Supply Chains

Dear Mr. Tackaberry,

Enclosed is the draft report for the assessment of Forced Labour and/or Child Labour in Supply Chains of G. Tackaberry & Sons Construction Company Limited ("the Company"). The intent of this report is to provide an evaluation of the Company's current state, in response to the reporting criteria of Canada's Bill S-211 - *An Act to support the Fighting Against Forced Labour and Child Labour in Supply Chains Act* and to amend the Customs Tariff ("the Bill" or "Bill"). This engagement evaluates all reporting criteria under this Bill. Reporting under this Bill is the Company's responsibility, and due on or before May 31 of each year, beginning in 2024. This report must be approved by the governing body of the Company.

This report also identifies opportunities for the Company to enhance controls and activities related to Forced Labour and Child Labour within the organization and supply chains.

We wish to express our sincere thanks to the staff of G. Tackaberry & Sons Construction Company Limited for their assistance during the completion of this assessment. Should you have any questions regarding the content of our report, please do not hesitate to contact me at (250) 718-8687.

Regards,

Edward Olson, CPA, CA, CIA, GCB.D
Partner, Leader, Environmental, Social & Governance
E: edward.olson@mnp.ca
T: (250) 718-8687

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Introduction

This report is G. Tackaberry and Sons Construction Company Limited (“G. Tackaberry” or “the Company”) response to Bill S-211, An Act to enact the Fighting Against Forced Labour and Child Labour in Supply Chains Act and to amend the Customs Tariff (the Act), sections 11(1) and 11(3).

G. Tackaberry satisfies the definition of an Entity within the Act by having a place of business in Canada, and doing business in Canada, and meeting both the revenue and asset thresholds.

The financial reporting year of G. Tackaberry as it relates to this report is for the year ending February 29, 2024.

Structure, Activities & Supply Chain

Structure

G. Tackaberry operates as a Corporation (business number 102220050) at P.O. Box 70, 109 Washburn Road, Athens, ON, K0E 1B0.

Since 1957, G. Tackaberry has served Eastern Ontario, having pits and quarries throughout the United Counties of Leeds and Grenville. The head office and asphalt plant of G. Tackaberry is located in Athens, Ontario.

Activities

G. Tackaberry’s activities include aggregates and asphalt, construction, and road maintenance. The Company serves municipal, commercial, and residential clients by addressing their road building and paving needs. This includes supplying aggregates, earth excavation, rock excavation, road construction, maintenance, and paving services.

The Company offers seven main categories of products – limestone, asphalt, concrete aggregates, gravel, specialty products, sand and soil.

There are approximately 200 employees of G. Tackaberry, consisting of 100 full-time employees and the remainder being seasonal employees.

Supply Chain

G. Tackaberry offers a range of aggregate materials, including crushed stone, gravel,

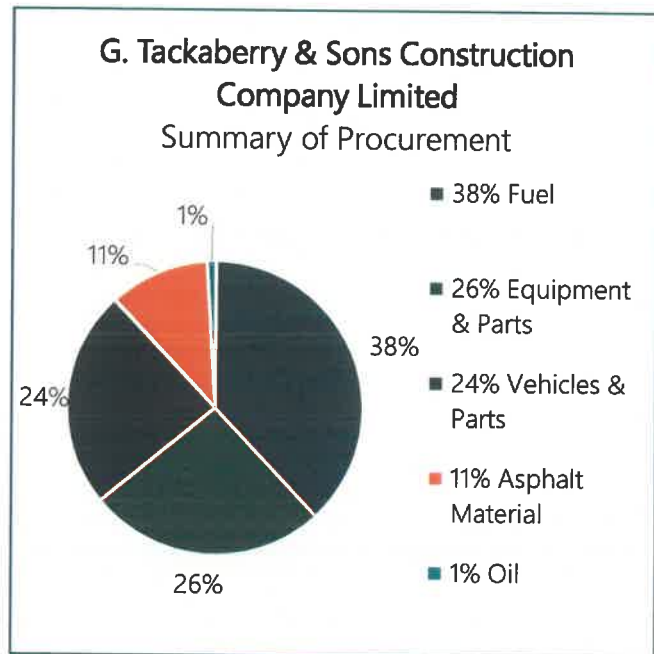


Figure 1: G. Tackaberry & Sons Construction Company Limited - Summary of Goods Procured

asphalt, sandfill, topsoil, washed sand, and ornamental stone. These materials are supplied to a diverse customer base, spanning from commercial builders to home gardeners. For the purposes of this report, material suppliers has been defined as those who account for at least 1% or more of G. Tackaberry's total procurement spend during the fiscal year.

G. Tackaberry's procurement includes the broad categories of fuel, equipment and parts, vehicles and parts, asphalt material and oil. Suppliers of these goods are headquartered within North America – 99% within Canada and 1% within the United States. G. Tackaberry is still in the process of identifying the source Country of goods procured beyond where material direct suppliers are headquartered.

Policies & Due Diligence

G. Tackaberry has the following policies and due diligence procedures in place to mitigate the risk of child labour and forced labour:

Internal Policies

Employee Safety Notice

G. Tackaberry has adopted the Ontario Occupational Health and Safety Act (OHSA). Under OHSA, employers and supervisors are required to address those situations and acquaint workers with any hazards in the work that they do. The Company has adopted the roles and responsibilities for all workplace parties as detailed in the OHSA.

Within this program, management and supervisors are responsible for worker safety and accountable for employees well being under their supervision. This program also identifies steps and procedures for reporting and investigating incidents.

Timekeeping and working conditions are also specified within the notice including identifying timekeeping, reportable incidents, as well as the importance of timely incident reporting and documentation.

To reflect acknowledgment and agreement, all employees are expected to review and sign the Employee Safety Notice.

Harassment Policy

The Harassment Policy explicitly states that every employee can work in an environment free of harassment, be treated with respect and dignity, and that the Company has zero tolerance for harassment. The policy also states that acts of abuse and harassment are unacceptable at G. Tackaberry and are subject to disciplinary action. For transparency purposes, the policy defines the term harassment and states the expectations of employees regarding harassment.

Should a harassment incident arise, employees are encouraged to speak to the safety manager. Therefore, like the function of a whistleblower, if an issue were to arise related to forced labour or child labour, this reporting process is a mechanism in place to identify and alert the safety manager of G. Tackaberry who is responsible for the resolution efforts.

Due diligence

Identity Verification

Upon hiring an employee, the Human Resources team at G. Tackaberry verifies employee identity by collecting and storing a copy of government-issued identification, such as a Driver's License, to confirm both identity and age. This documentation is then kept in the employee's personnel file.

G. Tackaberry recognizes that there are limited existing due diligence processes in place aimed at reducing the risk of child labour and/or forced labour within activities and supply chain. This has been identified as an opportunity that will be considered going forward.

Risk Assessment

A risk assessment of G. Tackaberry's industry of operation, goods procured, and countries goods are procured from has been performed over material direct suppliers. This risk assessment used two separate indices to conclude on inherent risk of child and / or forced labour related to goods and countries – Walk Free's Global Slavery Index and the US Department of Labour's List of Goods Produced by Child Labour or Forced Labour.

Industry of Operation

G. Tackaberry operates within the construction industry, specifically working with aggregates and paving-related goods. Given the two indices noted above have identified risks of child labour and forced labour inherent to these goods, it is concluded that this industry has an inherent risk exposure.

Goods Procured

G. Tackaberry has seven main categories of products – limestone, asphalt, concrete aggregates, gravel, specialty products, sand and soil. A risk assessment over the goods procured from material suppliers noted above has been conducted and identified an inherent risk of forced and / or child labour within the categories of limestone, gravel (crushed stones), stones, sand and cement.

All other remaining goods have a low inherent risk of child labour or forced labour, according to the two indices noted. This does not mean that no evidence of forced labour or child labour was found to support this risk analysis but that there is a low inherent risk and continued due diligence is required.

Countries Which Goods Are Procured From

For the purposes of a risk assessment over countries goods are procured from, G Tackaberry's material direct suppliers are located within Canada and the United States. According to the two indices noted above, both countries are noted as having a lower inherent risk of child labour or forced labour. This does not mean that no evidence of forced labour or child labour was found to support this risk analysis but that there is an inherent low risk and continued due diligence is required.

Remediation of Forced & Child Labour

G. Tackaberry understands the value of discussing these risks with current suppliers and has committed

to enhancing due diligence processes to further mitigate this risk. These conversations will continue to bring awareness to this issue in an effort to remediate the risk within their supply chains.

Remediation of Vulnerable Family Income Loss

G. Tackaberry is in the process of understanding and evaluating its supply chain related to the risk of child labour and forced labour. To date, G. Tackaberry has not identified instances of the use of child labour or forced labour within their operations or those of suppliers. G. Tackaberry is continuing its review of procurement practices to enhance the rigor of its due diligence processes including raising awareness with its suppliers.

Awareness Training

G. Tackaberry does not have training in place on the topic of child labour or forced labour. However, of the policies and notices identified above relevant to this Act, G. Tackaberry does incorporate onboarding training for new employees which involves the review of the Employee Safety Notice, Harassment Policy and the OHSA.

G. Tackaberry recognizes the opportunity to enhance employee training relevant to this Act and therefore will be evaluating applicable training for staff in the foreseeable future.

Assessing Effectiveness

To track G. Tackaberry's effectiveness of procedures to mitigate the risk of child labour and forced labour, the following mechanisms are in place:

G. Tackaberry Activities

1. Reporting on Workplace Incidents: G. Tackaberry will continue to track safety incidents and review all reported incidents on a frequent basis.
2. Total Harassment Incidents: G. Tackaberry has zero tolerance for workplace harassment. All claims made regarding harassment will be reported to the safety manager, including an investigation into the complaint.
3. Conduct and Behavior Incidents: G. Tackaberry has zero tolerance for inappropriate conduct and behaviour. All claims made regarding this will be reported to supervisors and managers. The Company investigates and retains documentation for each claim.
4. Employee Training: G. Tackaberry will continue to track employee training completion metrics to ensure the completeness of mandatory courses.

Steps Taken to Prevent & Reduce Risk of Child or Forced Labour

G. Tackaberry has taken the following steps to prevent and reduce the risk of child labour or forced labour:

1. Mapping supply chains: As part of this report, G. Tackaberry has mapped its supply chain to complete an initial risk assessment to align with the Act.
2. Conducting an internal assessment of risks of forced labour and/or child labour in the organization's activities and supply chains: As part of this report, G. Tackaberry has identified inherent risks within their activities and supply chain that have inherent risks of child labour and/or forced labour.
3. 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: See response on policies and due diligence – G. Tackaberry has multiple mechanisms in place.
4. Developing and implementing training and awareness materials on forced labour and/or child labour: G. Tackaberry has identified the opportunity to develop employee training relevant to child labour and/or forced labour.
5. Developing and implementing procedures to track performance in addressing forced labour and/or child labour: G. Tackaberry has identified mechanisms in place and to be developed relating to assessing the effectiveness of reducing the risk of child labour and forced labour.

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.

Kevin Tackaberry

Full Name



Signature

Director

Title

May 22 2024

Date

I have the authority to bind G. Tackaberry & Sons Construction Company Limited.