

**A Joint Report Submitted to Canada's Minister of Public  
Safety Pursuant to the *Fighting Against Forced Labour in  
Supply Chains Act (Canada)* on Behalf of Gooding  
Investments Ltd. and Trojan Industries Inc.**

**Trojan Industries Inc. Business Number: 10540 5179**

**Gooding Investments Ltd. Business Number: 10214 5604**

**For the Reporting Period Due May 31, 2024**

## 1.0 Description of Report

This report has been compiled and submitted to Canada's Minister of Public Safety pursuant to the obligation created by the *Fighting Against Forced Labour in Supply Chains Act (Canada)* (the "Act"). This report is a joint report between Gooding Investments Ltd. ("**Gooding Investments**") and Trojan Industries Inc. ("**Trojan**"). Trojan is a partially owned subsidiary controlled by Gooding Investments.

This joint report covers Trojan for the fiscal year ended March 31, 2024, and Gooding Investments for the fiscal year ended November 30, 2023. Trojan is a reporting entity pursuant to paragraphs 9(a) and 9(b) of the Act, as it carries on business in Canada and meets the size-related thresholds. Gooding Investments is a reporting entity pursuant to paragraph 9(c) of the Act, as it controls Trojan.

Trojan is a Western Canadian supplier of prefabricated and custom cast iron products, including but not limited to, manhole frames and covers, catch basin frames and grates, services boxes, valve boxes, decorative castings, industrial castings, and original equipment manufacturer ("**OEM**") component parts. Trojan has branch locations in Calgary, Alberta, Edmonton, Alberta, Aldersyde, Alberta and Winnipeg, Manitoba.

Gooding Investments is a holding company based in Vancouver, British Columbia. Gooding Investments does not engage in any relevant activities of its own for the purposes of the Act.

## **2.0 Steps to Prevent and Reduce Risks of Forced Labour and Child Labour – Subsection 11(1)**

Based on management's internal assessment of risks of forced labour and child labour, the main steps taken by Trojan to prevent and reduce risks of forced labour and child labour in its supply chain are:

- (a) importing finished goods from affiliated suppliers, with whom there is regular and ongoing shared ownership oversight to ensure compliance with legal and ethical obligations;
- (b) importing finished goods from unaffiliated suppliers, with whom Trojan has maintained a working relationship for many years. Trojan makes site visits and reviews supplier policies over forced and child labour as a means of managing these risks;
- (c) sourcing raw assembly materials from domestic suppliers, who may be subject to their own reporting obligations under the Act as to indirectly manage Trojan's risk in these respects; and
- (d) engaging directly with suppliers on awareness of forced labour and child labour issues, as needed.

Gooding Investments does not undertake any steps of its own, as all relevant matters are managed directly by Trojan.

For affiliated suppliers, Trojan works directly with management at the relevant supplier to ensure ongoing awareness and compliance with legal and ethical obligations. Trojan's sales and engineering team conducts regular supplier visits both independently and with Trojan's customers throughout each reporting period under the Act. These supplier visits provide Trojan staff with the opportunity to verify working conditions and meet with the supplier's workforce. The accountability of a shared ownership structure allows for further ongoing due diligence at

the ownership level, similarly by way of regular meetings with operating company management and site visits.

For unaffiliated suppliers, Trojan conducts occasional site visits to, in part, verify working conditions and meet with the supplier workforce. Trojan has, in most cases, been working with the same unaffiliated suppliers for many years. Further, for significant unaffiliated suppliers, Trojan requests and maintains confirmation that the supplier does not make use of forced or child labour in their supply chain. Trojan obtained confirmation of these policies for the reporting period covered by this report for its most significant unaffiliated suppliers. Trojan also reviews any available International Organization for Standardization (“ISO”) certifications available from unaffiliated suppliers. While the subject matter covered by a given ISO certification is not necessarily directly relevant to forced or child labour, the ongoing independent audit process required to maintain ISO certification for a supplier provides further indirect due diligence for Trojan on these matters given the need for suppliers to provide site access to inspectors.

### **3.0 Structure, Activities and Supply Chains – Subsection 11(3)**

#### ***Legal and Organizational Structure***

Gooding Investments is a corporation continued into and now subsisting pursuant to the laws of the Province of British Columbia, Canada. Trojan is a corporation incorporated under and subsisting pursuant to the laws of the Province of Alberta, Canada.

Gooding Investments holds interests and controls a variety of other corporations, both inside and outside Canada. Trojan is the only corporation controlled, directly or indirectly, by Gooding Investments that meets the definition of “entity” for the purposes of the Act.

Both Gooding Investments and Trojan are members of the broader Gooding Group of Companies, which holds interests in metal casting manufacturing and marketing, golf courses, and real property development and management. Trojan itself holds direct and indirect interests in foreign affiliates that do not carry on business in Canada.

Both Gooding Investments and Trojan are governed and managed independently by standalone boards of directors and management teams for each entity. Trojan employs an average of 40 individuals. Gooding Investments employs no individuals.

#### ***Activities***

Gooding Investments undertakes no activities in relation to the production or importation of goods in Canada.

As a full-service supplier of prefabricated and custom cast iron products, Trojan sells goods in Canada through a variety of channels. Trojan’s customers include wholesalers, contractors, OEMs and other industrial businesses. The majority of Trojan’s products sold in Canada are imported from the United States, China and India.

With respect to municipal and construction castings, such as manhole covers, catch basins, service boxes, and valve boxes, Trojan imports primarily from an affiliated company in the United States, an affiliated joint venture in China, and unaffiliated companies in India. Similarly, with respect to industrial castings, Trojan imports primarily from an affiliated joint venture in China and unaffiliated companies in India.

Certain municipal and construction castings require assembly or fabrication in Canada, following import. Trojan maintains a workshop in Calgary, Alberta to facilitate those assemblies and fabrications domestically. Certain raw materials required for those assemblies and fabrications are sourced most typically from suppliers in Canada.

### **Supply Chains**

Gooding Investments maintains no supply chains of its own.

The vast majority of Trojan's products are comprised of metal castings, with the most significant volume being manufactured as cast iron. Depending on the source of import, Trojan's castings are made primarily from scrap metal, pig iron, or a combination of both, along with other minor inputs. Trojan's supply chain ultimately begins with the sourcing of those inputs by the supplying foundry. Trojan may communicate required customer specifications for the cast iron or other alloy to the supplying foundry, but the sourcing of materials to meet that specification and any testing requirements is largely left to the supplying foundry without any direct oversight by Trojan.

Castings manufactured by Trojan's supplier foundries are then delivered to Trojan, for further distribution to Trojan's customers or assembly by Trojan's workshop. Any additional raw materials required for assembly in Trojan's workshop are typically sourced domestically from distributors in Canada, who maintain control over their own supply chains.

### **4.0 Policies and Due Diligence Processes in Relation to Forced Labour and Child Labour – Subsection 11(3)**

Gooding Investments does not maintain any independent policies or due diligence processes in relation to forced labour and child labour issues, as all matters are managed directly by Trojan.

Trojan does not maintain a formal due diligence process for managing risks of child and forced labour. Trojan management meets regularly on an as-needed basis to identify and assess adverse impacts in operations, supply chains and business relationships. Any such matters identified and assessed are then communicated to the board of directors and ownership at regular meetings, to ensure appropriate awareness and remediation. The steps described in Section 2.0 of this report also help Trojan to prevent and mitigate any adverse impacts of child and forced labour in supply chains.

### **5.0 Areas of Business and Supply Chains with Risk of Forced or Child Labour and Steps taken to Assess and Manage Risk – Subsection 11(3)**

There are three key areas of Trojan's supply chain, and thus the supply chain under Gooding Investments' control as it relates to this report, that contain risk of forced labour or child labour.

With respect to finished product, the first risk area is the labour practices of unaffiliated overseas foundry suppliers. While affiliated suppliers are subject to rigorous oversight and regular visits by Trojan staff and ownership, unaffiliated suppliers operate independently and are not subject to the same level of direct oversight as those entities affiliated with Trojan. Accordingly, there is risk that those foundries do not adhere to the same standards communicated and mandated by ownership of the Gooding Group of Companies. To assess and manage this risk, Trojan obtains copies of all child and forced labour policies enforced by key suppliers and reviews any ISO

certifications they maintain. This external review is complemented by occasional site visits to unaffiliated suppliers by Trojan sales staff and engineers.

The second area of risk relates to raw materials. While supplier foundries are ultimately responsible for managing their own supply chains, Trojan has identified a potential risk in both scrap metal and pig iron as raw materials. Scrap metal, specifically, is quite typically recycled metal that may come from a variety of sources. It may have been recycled multiple times over the course of its lifespan prior to being cast into a Trojan product. There is no reasonable way to monitor the entire lifecycle of a piece of cast iron, which thus creates risk of potential child or forced labour somewhere in the distant supply chain. With raw pig iron, there is similarly a risk that child or forced labour could be involved in either the intermediate smelting process or the initial mining activities multiple steps removed from Trojan's direct supply chain. Given the nature of the product and materials, there are limited avenues for Trojan to manage this remote risk.

Lastly, with respect to assembly materials in Trojan's workshop, there is risk in the supply chain given that Trojan does not maintain direct control over the import practices and policies of its Canadian distributors. Trojan relies on its Canadian suppliers to ensure ongoing compliance with the Act and any ethical obligations, but does not have direct oversight of the full supply chain for those assembly materials. This risk is managed by sourcing these products from Canadian entities, which may have similar obligations under the Act to report on their own supply chains.

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

Trojan, and by extension Gooding Investments, did not identify any instances of forced labour or child labour in its supply chains during the reporting period. Accordingly, no steps to remediate were required during this reporting period.

#### **7.0 Measures Taken to Remediate the Loss of Income to Most Vulnerable Families that Results from Measures Taken to Eliminate Use of Forced or Child Labour**

Trojan, and by extension Gooding Investments, did not identify any instances of forced labour or child labour in its supply chains during the reporting period. Accordingly, no steps to remediate were required during this reporting period.

#### **8.0 Training Provided to Employees on Forced Labour and Child Labour**

Neither Gooding Investments nor Trojan provides any specific training to employees on forced labour and child labour issues. With a sales and purchasing team that is limited in size (fewer than 10 employees), Trojan's leadership communicates directly with the entire sales and purchasing team on an ad hoc basis to ensure continued awareness of these issues. The implementation of the Act was discussed with senior sales employees at a recent management meeting.

#### **9.0 Measures of Effectiveness in Ensuring No Use of Forced or Child Labour**

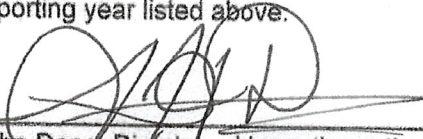
There are no current policies or procedures in place at Trojan or Gooding Investments to measure effectiveness in ensuring no use of forced or child labour.

**10.0 Attestation**

This report has been approved by the relevant boards of directors, as follows:

On Behalf of Trojan Industries Inc.

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 entities 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.



John Dang, Director – I have the authority to bind Trojan Industries Inc.

Date: May 8, 2024

On Behalf of Gooding Investments Ltd.

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 entities 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.



Michael G. Stuart, Authorized Signatory – I have the authority to bind Gooding Investments Ltd.

Date: May 7, 2024