



Kiewit Canada's Inc.'s  
**FIGHTING AGAINST FORCED LABOUR  
AND CHILD LABOUR IN SUPPLY CHAINS  
ACT REPORT (2023)**

# Kiewit Canada Group Inc.'s Fighting Against Forced Labour and Child Labour in Supply Chains Act Report (2023)

## ABOUT THIS REPORT

This report (the "Report") is prepared by Kiewit Canada Group Inc. as a joint report on behalf of the entities listed in Appendix A –**Kiewit Reporting Entities** (the "Kiewit Entities") pursuant to the requirements of the recently enacted *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (S.C. 2023, c. 9) (the "Act").

Kiewit Canada Group Inc. and the Kiewit Reporting Entities (collectively, "Kiewit Canada", "we", "us" or "our") are wholly owned subsidiaries of Kiewit Corporation, a US based Engineering and Construction Company ("Kiewit"). Kiewit Canada meets the size related thresholds set out in the Act, and this Report outlines the policies, procedures, safeguards and governance considerations applicable to Kiewit Canada.

Kiewit Canada Group Inc. and the Kiewit Reporting Entities are not subject to reporting under similar legislation in any other jurisdiction. However, Kiewit has reporting obligations under similar legislation in the performance of its work from other jurisdictions as mandated by Project owners or local laws. Such legislation includes, but is not necessarily limited to, the United Kingdom's *Modern Slavery Act 2015*, Australia's *Modern Slavery Act 2018*, and California's *Transparency in Supply Chains Act*. We strive to adhere to Kiewit's objectives and policies and to comply with all owner mandated requirements, and regulations and laws governing the locations of our work and projects. This includes a commitment to safety, compliance, and equitable procurement practices.

## INTRODUCTION

Kiewit Canada thrives on a strong foundation of principles and recognizes that as we evolve, so does the environment in which we operate. This evolution presents new opportunities associated with an increasingly more global, diverse and complex operating environment.

Our principles provide us guidance when we are faced with changing elements and ethical questions. Over the years, we have refined these principles into a set of core values built around our People, Integrity, Excellence and Stewardship ("Core Values").

Our Core Values help drive ethical and sustainable business decisions — decisions that are right for our company, employees, clients, partners and communities.

In addition to the expected behaviors central to our Core Values, these values clarify and communicate our view, passed from one generation to the next, about how to do the right thing. Today, our Core Values remain our company's cornerstone and, along with relevant company policies, are the sum of our business ethics conduct, including how we operate as a responsible and engaged corporate citizen.

## BUSINESS, ACTIVITIES AND SUPPLY CHAINS

### **Business**

Having conducted business in Canada since 1949, Kiewit Canada has a long-standing presence in the mining, transportation, oil, gas and chemical, construction, warehousing industries, as well as our professional, technical and scientific engineering services forming a part of our overall business.

Kiewit Canada operates in every province and territory in Canada, with its primary offices located in Oakville, Montreal, Edmonton, Calgary and Vancouver, as well as various site office locations. For the purposes of this Report, the Oakville, Ontario regional office has been identified as the headquarters of our Canadian operations; however, procurement and other activities occur in each district and regional office.

### **Activities**

Information regarding the activities undertaken by each of the Kiewit Reporting Entities is set out in Appendix A – Kiewit Reporting Entities.

Kiewit is one of North America's largest engineering focused construction companies performing work and completing projects in the building; industrial; marine; mining; oil, gas & chemical; power; transportation; and water markets for both private and public clients. Each of the Kiewit Reporting Entities is used to perform, administer or manage the work performed by Kiewit Canada Group Inc. or its subsidiaries and affiliates in Canada.

### ***Supply Chains***

Our projects are supported by thousands of suppliers, subcontractors and vendors each year.

One of the primary objectives of our Supply Chain organizational structure is to have a team of dedicated procurement professionals that implement and ensure responsible environmental and social practices within our supply chain. Kiewit Supply Network manages the supply chain for goods and services needed for our operations, from highly technical equipment and materials to office supplies. This team of 400 professionals provides expertise to develop and maintain strong relationships with vendors, troubleshoot issues efficiently and share knowledge to support all of Kiewit's projects, including those of Kiewit Canada, across North America. Based on our historical data, the overwhelming majority of the supply chain and procurement activities for the Kiewit Reporting Entities include North American based suppliers and vendors.

A summary of the countries of origin for the Kiewit Reporting Entities' procurement activities are set out in Appendix B to this report. Given most of our procurement activities occur in North America, we feel our operations and activities represent a low risk of concern with child labour and forced labour, particularly when assessed and considered in conjunction with our strong Vendor Code of Conduct and Vendor Due Diligence program that are mandatory for all vendors and suppliers.

## **KIEWIT CANADA CORPORATE GOVERNANCE AND POLICIES**

As a part of our overall governance structure, Kiewit Canada is required to adhere to Kiewit's policies, procedures and corporate requirements – which are expanded on further in this Report.

### ***Corporate Policies***

In addition to the Core Values, our employees are expected to conduct business pursuant to Kiewit's corporate policies and procedures. These policies and procedures include, but are not limited to, the following key areas of Kiewit's global sustainability program.

- Environmental
- Safety
- Anti-Harassment and Discrimination
- Human Rights (including forced and child labour considerations)
- Anti-Bribery and Corruption, Antitrust
- Diversity Contracting
- Sustainability

Kiewit added the **Sustainability Policy** to the Corporate Policy Manual in January 2024. This Policy outlines the sustainability pillars and how this commitment is further supported through the Core Values and additional policies to ensure Kiewit Canada's continued adherence to the Core Values and related principles. This includes addressing how we work with our supply chain partners to drive sustainable, ethical and socially acceptable practices in our procurement and supply chain efforts. While these Core Values and business principles are longstanding, improving our focus on forced and child labour considerations through the existing Human Rights Policy is another measure we can take to demonstrate our commitment to ensuring ethical procurement practices.

Specifically, the **Human Rights Policy** applies to our employees and the companies with which we do business via our Vendor Code of Conduct. The policy outlines our expectations for preventing human rights violations and reporting any suspected violations of human rights, such as, modern slavery, human trafficking and child and forced labour. As we continue to grow our supply chain opportunities, we intend to make this a continued area of focus and refinement.

In addition to the above policies, procedures and initiatives that help us safeguard our ability to meet and exceed our clients' expectations, we have a reporting line in place for reporting perceived unethical or illegal behavior. Keeping each other accountable is part of what we do, and this means that we encourage everyone at Kiewit Canada, including our coworkers, suppliers, and our clients to report all suspected or actual violations of the Core Values, company policies or the law.

At Kiewit Canada, if someone suspects or is aware of misconduct, or has a question about what the right thing is to do, they can:

- Contact management and/or the Legal department; or
- Report through the Compliance Reporting Line (available 24/7 for people to report concerns and issues).

There is no tolerance for retaliation at Kiewit Canada. Reports can be made anonymously through our reporting line, and every call received is reviewed and addressed.

### ***Leadership in Compliance and Due Diligence***

Kiewit Canada has always set a high standard to communicate to its clients, partners and other key constituents that ethical and honest behavior is what they should expect from every employee. Kiewit Canada's staff employees are trained annually on compliance topics. This focus and commitment to compliance excellence helps separate us from the competition, while giving those we work with confidence that we are protecting their business as we protect our own.

The overall goal of Kiewit's Compliance Program, including at Kiewit Canada, is to help the company and its employees to comply with regulatory requirements that apply to the company's business and operations. The program includes efficient and effective company controls that ensure compliance with laws, regulations, contract requirements, policies and procedures, and is fundamentally responsible for the following:

- Providing a process through which projects can identify and mitigate compliance risks and develop a mitigation action plan for those risks;
- Tracking assessments performed by our operating business units to evaluate the effectiveness and execution of the plan; and
- Ensuring that regulatory agency visits, findings and notices of violations are reported to appropriate managers for follow-up.

Kiewit Canada projects undergo a standardized process to identify specific compliance risks and to develop mitigation action plans. Depending upon the likelihood and severity of the risk, the mitigation action plan may include specific tasks designed to minimize risk. These associated tasks may include training, monitoring and/or additional procedures to address the risk.

### **POTENTIAL RISKS IN OUR SUPPLY CHAINS AND OPERATIONS AND MITIGATION OF THOSE RISKS**

Prior to the Act's implementation, Kiewit Canada's existing tools and systems addressed and provided guidance directed at preventing and reducing the risk of forced and child labour in our operations and supply chains. However, in 2023, Kiewit took the following steps:

- Updated the Vendor Code of Conduct to clarify expectations related to forced and child labour considerations and risks in our procurement efforts and due diligence of potential vendors and suppliers.

- Conducted an inventory of our existing protocols, procedures, policies and codes to assess those tools that satisfied the legislation, and those requiring improvement, some of which have been discussed in this Report.
- We reviewed the List of Goods Produced by Child Labor or Forced Labor provided by the U.S. Department of Labor/s (USDOL) Bureau of International Labor Affairs (ILAB).<sup>1</sup> Doing so reinforced our practice of not including the listed countries in our supply chains, supported by the implementation of our Vendor Code of Conduct and Third-Party Due Diligence Program. In concert, these steps help to prevent Kiewit Canada from doing business with entities that engage in child or forced labour.

### ***Potential Risks in Our Operations***

Kiewit Canada considers there to be a low risk of child and forced labour occurring within its business considering our workforce, policies, and procedures that govern recruitment, hiring practices, working conditions and the ethical treatment of our employees.

From a geographical risk perspective, the operations of the Kiewit Reporting Entities are limited to Canada, with most of our supply chain activities occurring in North America only, which have a low prevalence of child and forced labour.

### ***Potential Risks in Our Supply Chain***

Kiewit Canada strives to conduct business with the highest integrity and in compliance with all applicable laws. Our Vendor Code of Conduct outlines the expectations for vendors, suppliers and subcontractors of all tiers, and each of their respective employees and any other third parties involved with the execution of Kiewit's work.

Where contractually permitted, we strive to provide diverse, small and local business enterprises an equal opportunity to participate in the performance of our clients' projects. Our commitment to supplier diversity provides the structure to ensure that all available business enterprises have an equal opportunity to compete for and participate in the work on the project. An ancillary benefit of our efforts to engage with local business also focus our procurement efforts with North American businesses - further reducing our exposure and risk to forced and child labour concerns that are more prevalent in countries outside of North America.

Accordingly, as a result of Kiewit's long-standing commitment to ethical business practices, including our robust efforts of vendor assessment, engagement, management and strict adherence to Kiewit Policies, Kiewit has identified a risk associated with importation of materials from regions outside North America as a part of project procurement efforts. The risk associated with importation, while consistently and routinely considered, represent a low risk within Kiewit Canada's global supply chains.

### ***Mitigation of the Potential Risks in our Supply Chains and Operations***

Our various systems, practices, policies, and codes supplement our processes and steps we take to mitigate the potential risks in our supply chains and operations. These processes and steps include:

- All third-party vendors that we contract to do business with are expected to comply with the Kiewit Vendor Code of Conduct. This document is referenced in all of our procurement contracts and documents and is also available via our external [website](#). In it, we state our commitment to conducting business with the highest integrity and in compliance with all applicable laws. All vendors, suppliers, sub-suppliers, contractors, consultants and each of their respective employees and other third parties involved with the execution of Kiewit work will, at a minimum, comply with standards of business conduct stated in the document. Specific sections include ethics, safety, environmental, import/export control and labor. Within labor, there is a sub-section specifically addressing anti-slavery, human trafficking and child labor.

---

<sup>1</sup> Reviewing the List of Goods Produced by Child Labor or Forced Labor provided by the U.S. Department of Labor/s (USDOL) Bureau of International Labor Affairs (ILAB) formed part of Kiewit Canada's practice prior to 2023.

- In addition, Kiewit Canada's Third-Party Due Diligence Program helps reinforce our expectation that all supply chain participants reflect our strong commitment to ethical business practices, including a focus on North American focused procurement for many of our projects. This program consists of comprehensive processes and protocols that safeguard our business and mitigate risks and includes a dedicated and focused review of available sanctions lists prior to a vendor being set-up for use in our systems.
- As stated above, Kiewit Canada's procurement efforts are conducted through our Kiewit Supply Network – a group of procurement focused professionals dedicated to consistent, professional, ethical supply chain management, import and administration functions. We have embedded responsible business conduct into our policies, procedures and requirements that includes the development of mitigation action plans that are focused on ceasing, preventing or mitigating any potential adverse impacts from our procurement efforts and communicate those practices within our dedicated Kiewit Supply Network ("KSN") and operational teams.
- Kiewit Canada's strong Human Rights Policy and commitment to adherence and compliance with all applicable laws in the jurisdictions in which we operate and the requirement that all of our subcontractors and suppliers conduct their affairs under the same premise – including confirmed commitment statements and acknowledgements through our Vendor On-Boarding program, Supplier Questionnaires, Vendor Code of Conduct and other informal requirements.
- We screen suppliers as necessary against social and environmental criteria with a focus on country of origin and location of manufacturing.
- We pre-review vendor and procurement agreements in high-risk countries or regions for forced and child labour risk prior to engaging with direct suppliers, or sourcing alternative procurement vendors.
- We provide diverse, small, and local business enterprises an equal opportunity to participate in the performance of our clients' projects to ensure appropriate levels of local procurement and avoidance of high-risk regions.
- We have a dedicated team of regional compliance managers that are responsible for supporting the implementation, management and functioning of our compliance programs including annual audits and reviews of its impact and areas of improvement.

We did not identify any instances of forced labour or child labour in our supply chains or operations during the Reporting Period and, therefore, no remedial measures were taken, including those related to remediating the economic impact on the most vulnerable families.

## **TRAINING**

In addition to existing anti-trust and anti-corruption training topics that are included in our annual compliance trainings for staff employees, we are presently considering the implementation of similar training for forced and child labour considerations in our supply chains and operations.

Additionally, on an annual basis, our employees are required to complete a compliance e-learning devoted to the Core Values and expected behaviors. Our Core Value of integrity explicitly states our expectations that employees conduct our business to the highest ethical standards, which includes adherence to laws, regulations and policies governing our activities. At least annually, employees are asked to review and acknowledge the Harassment and Discrimination policy.

## **MEASURING OUR EFFECTIVENESS**

Kiewit Canada has both an Internal Audit department and an entirely separate Compliance program, which reports to the Compliance Council. On a consistent basis, Kiewit monitors and assesses its business practices to ensure compliance with applicable regulations, statutes, ordinances, contract requirements, and company policies and procedures. Kiewit has established a comprehensive and robust internal controls program to prevent and detect improper and unethical conduct. Kiewit regularly evaluates and adjusts this program to promote compliance.

Our Corporate Compliance Council includes the chief compliance officer, who is also an executive vice president and member of the board of directors (the "Board"), the chief legal officer and chief financial officer. The council meets three times a year to review the program with other company stakeholders and provide oversight and guidance to ensure the program is effective. The council reports to the Board twice a year. Items discussed at the meetings include regulatory matters (new and in process), company policies and procedures, and other items related to regulatory compliance, ethics, and Core Values.

We are currently developing training specific to child and forced labour and plan to administer it going forward to all KSN and other procurement professionals engaged in our operations. The training will focus on addressing child and forced labour in our operations and supply chains, including:

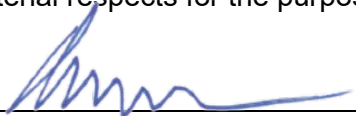
- Regular review or audit of the organization's policies and procedures related to forced labour and child labour;
- Tracking relevant performance indicators, such as levels of employee awareness, numbers of cases reported and solved through grievance mechanisms and numbers of contracts with anti-forced labour and child labour clauses;
- Partnering with an external organization to conduct an independent review or audit of the organization's actions, as required;
- Mandating annual compliance-based training for individuals working within our procurement and supply chains dedicated to addressing child labour and forced labour in our operations and activities; and
- Working with suppliers to measure the effectiveness of their actions to address forced labour and child labour, including by tracking relevant performance indicators with respect to Kiewit's Vendor Code of Conduct and steps taken to reduce the impact of these restrictions on affected individuals and families that may be affected by forced and child labour.

## **Approval and Attestation**

This Report was approved by the Board of Directors of Kiewit Canada Group Inc. on behalf of Kiewit Canada on May 8, 2024.

In my capacity as a Director of Kiewit Canada Group Inc. 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 the entity or 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.

  
I have the authority to bind Kiewit Canada Group Inc.

**Patrick Lamarre**

President, Kiewit Canada Group Inc.

**May 27, 2024.**

## APPENDIX A

### KIEWIT REPORTING ENTITIES

Kiewit Reporting Entity	Business Number / Jurisdiction <sup>2</sup>	Description of Activities of Entity
Kiewit Canada Group Inc.	C1102176 / British Columbia	Parent Canadian Company used for the management and administration of Projects and Kiewit's Canadian operations.
Peter Kiewit Sons ULC	BC1102226 / British Columbia	Engaged in providing construction, engineering and procurement services in Canada in a wide variety of markets for public and private clients.
Kiewit/Eurovia/Vinci Ottawa Partnership	BIN # 281289785	General partnership formed between Peter Kiewit Sons ULC and its unaffiliated partners for the Design and Build of the Ottawa LRT Stage 2 Project.
Kiewit-Alberici Union General Partnership	BIN # 301178810	General partnership formed between Peter Kiewit Sons ULC and its unaffiliated partners for the Design and Build of the Union Station Rehabilitation Project.
Kiewit-Dufferin Midtown Partnership	BIN# 310302013	General partnership formed between Peter Kiewit Sons ULC and its unaffiliated partners for the construction of the HWY 417 Bridge Replacement Project.
Construction Kiewit Cie	3072915 / Nova Scotia	Engaged in providing construction, engineering and procurement services in Quebec for public and private clients.
Kiewit Construction Services ULC	BC1102238 / British Columbia	Engaged in providing construction, engineering and procurement services in Canada in a wide variety of markets for public and private clients.
KWPE, A Partnership	Corporate Registry Number FM0751740	General partnership formed between Kiewit TMEP Corp. and its unaffiliated partners for the construction of the Trans Mountain Pipeline Remote Block Valve and EPC Facilities Project.
Mass. Electric Construction Canada Co.	3206152 / Nova Scotia	Engaged in providing construction, engineering and procurement services in Canada in a wide variety of markets for public and private clients.
Ganotec Inc.	1143028331 / Quebec	Engaged in providing construction, engineering and procurement services in Quebec in a wide variety of markets for public and private clients.
Kiewit TMEP Corp.	964348-6 / Canadian Federal	Engaged in providing construction, procurement and other services in connection with the Trans Mountain Expansion Project through various general partnerships.

<sup>2</sup> Does not include extra provincial registration numbers for each jurisdiction in which the Kiewit Reporting Entity operates.  
1398-2174-7722.4



Kiewit Ledcor TMEP General Partnership	Corporate Registry Number FM0685408 /	General partnership formed between Kiewit TMEP Corp. and its unaffiliated partners for the engineering, procurement and construction of Spread 7 and related services for the Trans Mountain Expansion Project.
Kiewit Bonatti TMEP Partnership	Corporate Registry Number FM0841839	General partnership formed between Kiewit TMEP Corp. and its unaffiliated partners for the construction, procurement and related services for the Spread 5B section of the Trans Mountain Expansion Project.
Foundations West Construction ULC	BC1161068 / British Columbia	Engaged in providing deep foundations and related ground improvement and shoring services in Canada in a wide variety of markets for public and private clients.
Kiewit Infrastructure BC ULC	BC1178036 / British Columbia	Engaged in providing construction, engineering and procurement services in British Columbia Canada in the transportation market for public clients.
KEA5 Partnership	FM0881017 / British Columbia	General partnership formed between Kiewit Infrastructure BC ULC and its unaffiliated partners for the design and construction of the BC Ministry Of Transportation Highway 5 Reinstatement Project.

**APPENDIX B**  
**KIEWIT CANADIAN REPORTING ENTITIES**  
**VENDOR COUNTRY OF ORIGIN SUMMARY**

<b>Vendor Country of Origin</b>	<b>Procurement Activities By Country 2023-2024</b>
Canada	207,501
United States	3,157
France	47
Germany	32
United Kingdom	22
Australia	17
Mexico	10
Switzerland	8
Netherlands	3
Argentina	2
Brazil	2
India	1
United Arab Emirates	1