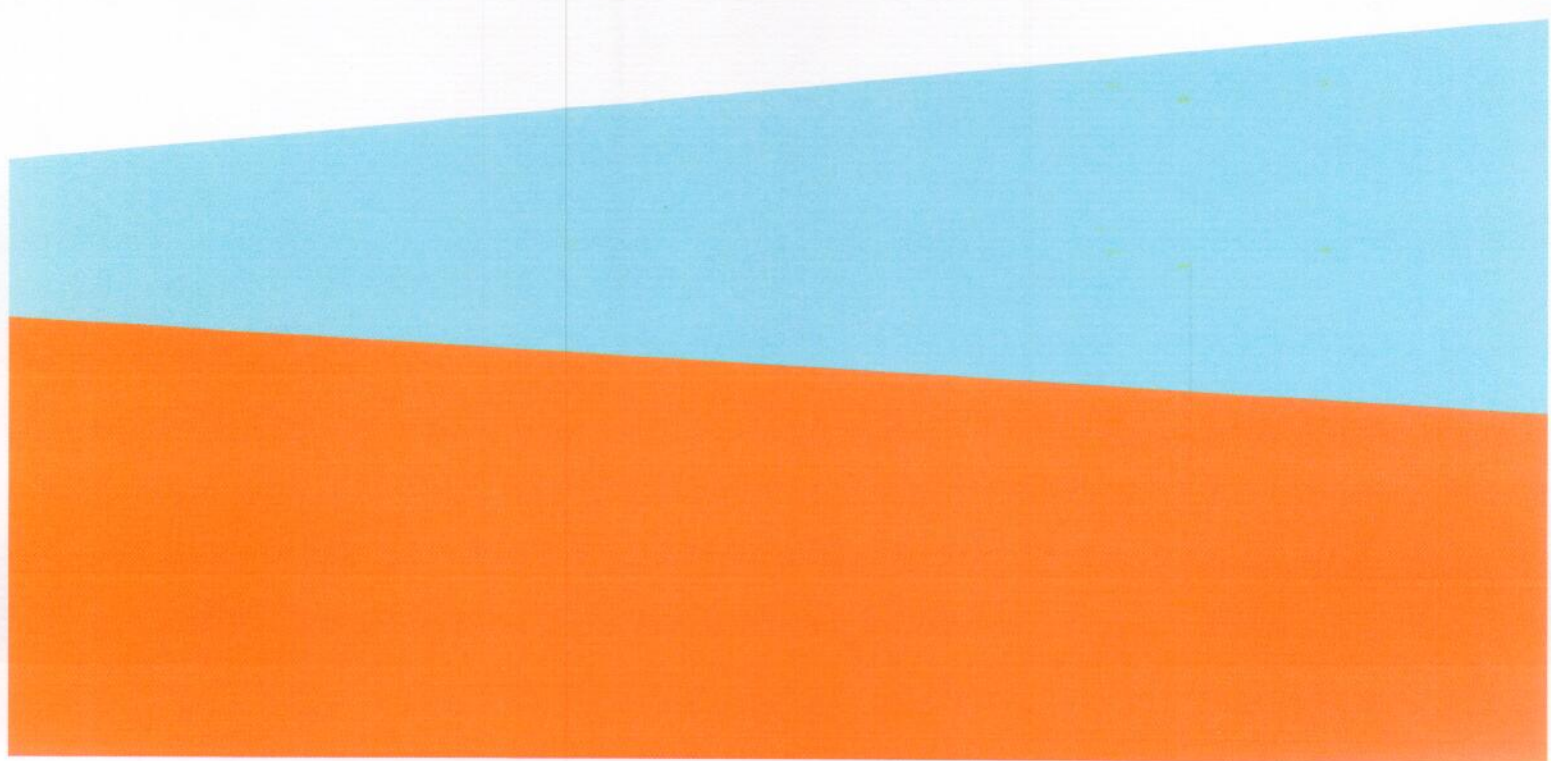
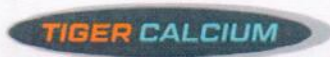


TIGER CALCIUM

Modern Slavery Report 2024





Tiger Calcium Services Modern Slavery Report

1. Introduction

This joint report represents Tiger Calcium Services Inc. ("TCS") and its affiliate, Tiger Tanklines (2011) Ltd. ("TTL Ltd."), together, ("Tiger" or the "Company" or "we" or "our") inaugural Modern Slavery Report compiled in accordance with the Fighting Against Forced Labour and Child Labour in Supply Chains Act ("Act"). It encompasses the Company's recently concluded fiscal year ending April 30, 2024 ("Reporting Period").

The report includes TCS and the following affiliate which also satisfies the reporting requirements established by the Act: Tiger Tanklines (2011) Ltd. ("TTL").

The Report outlines the measures Tiger has implemented during the Reporting Period to prevent and mitigate the risk of forced labour or child labour being utilized at any stage in the manufacturing, importing, marketing, and distribution of goods within Canada or elsewhere by the entity or by the Company.

2. Steps Taken in the Previous Financial Year to Prevent and Reduce Risks of Forced Labour and Child Labour

At Tiger, our commitment to legal compliance and the highest standard of business and personal ethics is unwavering. This is why we have a Procurement, Purchasing & Capital Expenditure Policy ("Procurement Policy"), and a Code of Conduct Policy ("Code") in place.

Our Procurement Policy along with our Code of Conduct, are foundational to our operations. The Procurement Policy provides clear guidance for company personnel in purchasing goods and services and defining specific roles and responsibilities within the procurement process. The Code of Conduct requires employees to annually affirm their adherence to these ethical standards in writing, ensuring consistency with our core values. While comprehensive, our Code of Conduct Policy may not encompass every potential scenario. Employees are encouraged to apply sound judgment and consult with supervisors, Human Resources, or Senior Management when faced with uncertainties.

In alignment with our commitment to human rights, as reflected in the United Nations Universal Declaration of Human Rights, Tiger has implemented measures to prevent forced and child labour within our operations and supply chains:

- Our 2023 ESG Report includes an explicit commitment to uphold and protect fundamental human rights, with a zero-tolerance policy for child labour, forced labour, or human trafficking.
- We support the rights of women, minorities, and Indigenous groups, ensuring fair wages for all employees. Our workforce includes Indigenous persons, and we actively engage with Indigenous-owned businesses and the seven Indigenous groups with treaty interests in areas surrounding our operations.
- Our Procurement Policy states that all vendors and/or contractors that do business with Tiger shall comply with all applicable laws and by-laws including but not limited to, the Workplace Safety Insurance Act, the Occupational Health and Safety Act, and the Human Rights Code. Any breach of any applicable laws or by-laws may result in immediate termination of the contract.

Recognizing the ongoing challenge of eradicating forced and child labour, Tiger is dedicated to continuous improvement through strategic and collaborative efforts. We seek to define and assign responsibilities for overseeing the management of modern slavery risks in future Reporting Periods.

Tiger's core values of Safety, Integrity, and Excellence guide our business conduct. We are committed to maintaining the highest standards of ethical conduct among all our agents and representatives, reflecting our dedication to responsible business practices and long-term sustainability.

3. Our Structure, Activities and Supply Chains

3.1 Structure



Tiger Calcium Services Inc. ("TCS") is a privately held company, a designation that reflects its independent ownership and operation. It is registered as a corporation and primarily engages in the production and supply of calcium chloride and related products for dust control, de-icing, and other industrial applications. TCS also operates through Tiger Tanklines (2011) Ltd. ("TTL"). Together, these entities ("Tiger") play integral roles in the manufacturing, supply, transportation, and application of Tiger's premium calcium chloride product offerings, serving clients in Canada and the United States.

Tiger's corporate headquarters is centrally located in Calgary, Alberta. Our production plant operates out of Slave Lake, Alberta, and our transportation center is in Nisku, Alberta. Further enhancing our operational efficiency and customer service capabilities, Tiger maintains a network of remote storage facilities strategically located across the provinces of Alberta, British Columbia, Saskatchewan, and Manitoba. As of April 30, 2024, TCS employed 116 full-time staff, 5 contractors, and 5 lease operations drivers, while TTL employed 31 full-time staff, and 37 lease operations drivers, across our headquarters, transportation, and other operational locations.

3.2 Activities

Tiger is in the business of extracting, processing, manufacturing, selling, and distributing calcium chloride products and services, with over 40 years of experience in the industry. Tiger operates through four distinct product / service offerings: Dust Control & Road Stabilization services, Anti-Icing & De-Icing products, Oilfield Solutions, and Sulphur Transportation services. Each service specializes in delivering high-quality solutions tailored to meet the unique needs of their respective markets.

Together, these product / service offerings reflect Tiger's dedication to delivering superior products and services, while upholding the highest standards of safety, environmental responsibility, and customer satisfaction. Tiger's vertically integrated approach and industry expertise enable the company to offer consistent, high-quality solutions across a broad spectrum of applications.

Tiger Calcium Services Inc. ("TCS")

- **Dust Control & Road Stabilization:** This service specializes in the manufacturing and precise application of a premium road stabilization and dust abatement liquid calcium chloride solution.
- **Anti-Icing & De-Icing:** Tiger's Anti-Icing & De-Icing service offers liquid calcium chloride solutions that include a proprietary corrosion inhibitor for winter anti-icing and de-icing applications.
- **Oilfield Solutions:** The Oilfield Solutions service provides the Oil & Gas sector with custom blended oilfield brine solutions for drilling, well completion, and workover applications. These specialized solutions enhance the rate of drill bit penetration.

Tiger Tanklines Ltd. ("TTL")

- **Sulphur Transportation services (operated by TTL):** TTL, the sole subsidiary of Tiger, is dedicated to providing dry and molten Sulphur transportation services to the refining sector. Owning a dedicated transportation fleet and employing an in-house maintenance team, TTL prioritizes safety and reliability in its operations.

3.3. Supply Chains

Tiger engages with a select group of suppliers to procure the necessary goods and services essential for our operations. While our procurement activities span various industries, we primarily source from a small selection of reputable industry suppliers that are integral to our supply chain. These suppliers are predominantly involved in industries such as chemical manufacturing, transportation equipment, and industrial machinery. The majority of our direct suppliers are based in Canada, specifically Alberta, with a minor percentage of our suppliers operating in the United States or overseas. Goods imported from the United States include the purchase of select chemicals and the lease of railcars.



Our practice of relying on a limited number of well-established vendors of good reputation, when practicable, supports our commitment to responsible sourcing. In future reporting periods, Tiger may consider conducting a formal supply chain mapping and risk assessment of all Tier 1 suppliers. If actioned, the data collected through a formal supply chain mapping could serve as a foundational step in our efforts to identify and mitigate any potential risks associated with forced labour and child labour within our organization.

By controlling our supply chain, we aim to ensure that our business practices align with our corporate values and ethical standards, enhancing the transparency and accountability of our procurement processes and reinforcing our commitment to ethical and sustainable business practices.

4. Policies and Due Diligence Processes in Relation to Forced Labour and Child Labour

At Tiger, we deeply respect and do our part to uphold and protect fundamental human rights. We have zero tolerance for any violation of those rights, including the use of child labour, forced labour, or human trafficking.

Tiger has a Code of Conduct Policy demonstrating our commitment to complying with the law in all of our operations and maintaining a culture of the highest standard of business and personal ethics. In addition, Tiger has a Procurement, Purchasing & Capital Expenditure Policy which guides company personnel in the purchase of goods and services and defines the roles and responsibilities of each function in the procurement process, as well as an Ethics and Integrity Hotline Investigation Procedure.

We seek to establish and apply policies and procedures that will minimize the risk of forced labour and child labour within our operations and supply chains. This may include revising existing relevant policies to incorporate forced labour and child labour risk considerations.

4.1 Code of Conduct Policy

Tiger's Code of Conduct Policy is reviewed annually and outlines our commitment to conduct business in a consistently ethical and safe manner, as well as the company policies and laws we must adhere to. All Tiger employees, management, and directors ("Employees") are required to comply with the Code, applicable laws, regulations, and other legal requirements that affect their decisions and actions within their roles and agree to acknowledge the Code annually in writing to the Company.

Under the Code, all Employees of Tiger are expected to exercise sound judgement, follow all applicable policies and procedures, and/or contact their immediate supervisor, Human Resources, or Senior Management for clarification or advice before making a decision about which they are uncertain.

The Code ensures that there will be no retaliation against anyone who reports suspected unethical conduct, breach of the Code or any Tiger policy, or any violations of laws or regulations.

If any Tiger employee has reason to believe that an illegal or unethical violation has occurred, it is their duty to report it to their immediate supervisor or Senior Management (CEO, VP of Finance, VP of Manufacturing, VP of Operations, Director of Human Resources) or through the Ethics and Integrity Hotline, which is managed by a third party, Convercent.

The Company will promptly initiate an investigation into any reported allegation or suspicion of a violation of the Code, Company Policy, or a law or regulation, which may include instances of forced labour or child labour. If a complaint is received, the assessment of complaints is undertaken with two (2) weeks of its receipt. The process is overseen by the investigation team consisting of the Director of Human Resources and the Division Executive who will launch an internal investigation. If appropriate, corrective actions are taken and records of complaints received, including the actions taken, are maintained.



In future Reporting Periods we may consider incorporating a commitment to protecting human rights principles and combatting forced labour and child labour within Tiger's operations and supply chains into our Code of Conduct Policy.

4.2 Procurement, Purchasing & Capital Expenditure Policy

At present, Tiger has a Procurement, Purchasing & Capital Expenditure Policy which ensures ethical, efficient, and accountable sourcing, contracting, purchasing, and other activities within our supply chain. The Procurement Policy details Tiger's accountability for use of funds for goods and services and is intended to ensure fairness and openness with all interested parties, communicate direction and accountabilities to all personnel involved in the purchasing function, and ensure that Tiger functions according to generally accepted business practices. No purchase of goods and/or services shall be authorized unless it is in accordance with the Procurement Policy and associated procedures.

The selection of Vendors involves the consideration of several factors. Particularly, Vendors who are believed to be in compliance with all legislated and ethical best practices. All Vendors and/or Contractors that do business with Tiger shall comply with all applicable laws and by-laws including, but not limited to, the Workplace Safety Insurance Act, the Occupational Health and Safety Act, and the Alberta Human Rights Code. Any breach of any applicable laws or by-laws may result in immediate termination of the contract.

We may consider incorporating a commitment to combatting modern slavery risks into future revisions of the Procurement Policy.

4.3 Ethic and Integrity Hotline Investigation Procedure

Our Code of Conduct Policy includes information on our Ethics and Integrity Hotline, which is managed by an independent third party, Convercent, and provides a platform for any Tiger Employee to promptly report any problems or concerns or any potential or actual violations of the Code and/or other Tiger policies. The Ethics and Integrity Hotline serves as a mechanism to raise any concerns, including those related to forced labour or child labour. Convercent provides a website www.convercent.com/report and a Hotline 1-800-461-9330 that is accessible 24 hours a day, seven days a week. These reporting options are prominently posted in all employees' gathering areas across all Tiger sites.

Tiger will protect any employee who raises issues or reports concerns in good faith from retaliation. This protection also extends to anyone providing information in connection with an investigation. Deliberate false accusations will result in disciplinary action.

If a complaint is received, the investigation team, consisting of the Director of Human Resources and the Division Executive will launch an internal investigation. In the event of non-compliance with company standards, Tiger will implement a corrective plan to improve and remedy the situation.

5. Forced Labour and Child Labour Risks

We are dedicated to conducting business in a manner that respects human rights and the well-being of all individuals involved in our supply chain. Tiger recognizes the importance of ethical practices within our operational and supply chain activities. At this time, Tiger has not conducted specific inherent risk assessments focused on forced labour and child labour within our operations or supplier base. However, we maintain a robust Procurement Policy that includes assessing suppliers to ensure they meet our high standards for ethical business conduct.

Tiger will maintain our efforts to ensure that our suppliers adhere to ethical standards, and we are committed to upholding responsible sourcing principles in all our business dealings. Our Procurement Policy serves as a framework to evaluate and select suppliers, ensuring that they align with our values and comply with applicable laws and regulations and our approach to supplier assessment is designed to maintain the integrity of our supply chain. We continuously monitor our procurement processes and remain open to enhancing our practices to address various risks, including those related to labour standards.

In future Reporting Periods we seek to include due diligence as it pertains to forced labour and child labour when selecting and onboarding new suppliers and are considering assigning responsibility over modern slavery risks to an individual or individuals.

6. Measures Taken to Remediate Forced Labour or Child Labour

At present, Tiger has not identified instances of forced labour or child labour in its activities or supply chains. As such, no remediation measures have been undertaken to date.

Tiger aims to progress towards developing remediation measures (should an instance of forced labour or child labour occur). We will attempt to review our approach to remediation and provide an update on our process in future Reporting Periods.

7. Remediating the Loss of Income to the Most Vulnerable Families

Tiger recognizes that efforts to prevent and reduce the risks of forced labour and child labour can have the unintended consequence of contributing to a loss of income for the most vulnerable families. At present, Tiger is not aware of any need to take measures to remediate the loss of income to the most vulnerable families.

We realize that remediation is a key step in this process and will consider developing and outlining the expectations for addressing remediation for individuals identified as victims of forced labour and child labour in future Reporting Periods.

8. Training Provided to Employees on Forced Labour and Child Labour

Tiger does not currently provide specific training to employees on the risks associated with forced labour and child labour within our business activities. Tiger may consider integrating training on modern slavery, or human rights more broadly, into existing employee training processes in future Reporting Periods.

9. Assessing Our Effectiveness

Tiger has not yet implemented a system to evaluate how effective our efforts are in mitigating the risks of forced labour and child labour. We have zero tolerance for any violation of fundamental human rights, including the use of child labour and forced labour, and are aware of our responsibility in identifying and reporting these risks within our business activities.

Tiger seeks to improve our capacity to measure the effectiveness of our future efforts and to disclose said effectiveness in future Reporting Periods.

10. Attestation Statement

“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.”

Patric Nagel

Chief Executive Officer (CEO), Tiger Calcium Services Inc.



I have the authority to bind Tiger.