

Compliance Report for West Nova Fuels Limited “WNF” in Accordance with Bill S-211

Date: May 31, 2024

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Executive Summary

This report outlines WNF’s compliance with Bill S-211. The document provides an overview of the steps taken by the company to meet these requirements, the measures taken, and the outcomes achieved. In compliance with legislative requirements, WNF has taken a risk management approach to reduce the risk its supply chain participates in forced labour.

1. Introduction

1.1 Purpose

The purpose of this report is to demonstrate WNF’s compliance with Bill S-211. This includes detailed documentation of the processes, actions, and outcomes related to the bill’s requirements.

1.2 Scope

This report covers the period from September 1, 2022, to August 31, 2023, and includes all relevant activities and measures taken by WNF to comply with Bill S-211 as of the date of this report.

2. Compliance Overview

2.1 Summary of Bill S-211 Requirements

Bill S-211 requires companies to document and report steps taken to minimize the risk of goods imported or produced in Canada come from sources in which forced labour was used. Forced labour can be found in every country and every sector. The International Labour Organization estimates that there are approximately 27.6 million victims of forced labour worldwide, including 17.3 million in the private economy. Forced labour and child labour risks occur primarily through the global supply chains of businesses. There is a risk that goods imported into and distributed in Canada were produced with forced labour or child labour. Entities and government institutions doing business in Canada have a responsibility to ensure that exploitative practices are addressed and eradicated from their supply chains.

The measures introduced through former 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, aim to increase industry awareness and transparency and drive businesses to improve practices.

2.2 Company Overview

West Nova Fuels Limited, operates in multiple regions within Nova Scotia, offering a range of fuel products and services to both residential and commercial customers. In central and western

mainland Nova Scotia, they provide heating oil, diesel, and gasoline through wholesale operation. In the South Shore, Annapolis Valley, and Halifax areas, they supply propane and offer propane appliances for sale.

WNF does not produce goods inside or outside of Canada, but it does import a minimal amount of goods it uses in its distribution activities. In the last financial reporting year, imported goods in which WNF was the importer of record accounted for less than 0.02% of its total cost of goods sold. WNF meets the revenue and asset filing threshold of Bill S-211. WNF has no other related filing requirements in any other jurisdictions.

2.3 Company Actions Taken

To meet the requirements of Bill S-211, WNF reviewed its supply chain and determined it was the importer of record for a small amount of technology goods used in its wholesale distribution operations.

WNF procured those goods from an unrelated arm's length firm that is based in the US. This firm did not have the same reporting requirements as WNF, so WNF collaborated with this firm to determine which Companies manufacture the goods in which it imports.

For the current year, four suppliers were identified. WNF reviewed publicly available Environmental, Social and Governance (ESG) reports and code of conduct policies that outline each supplier's commitment to manufacturing and procuring goods and services that are free from forced labour.


3. Conclusion

West Nova Fuels Limited is committed to full compliance with Bill S-211. We will continue to monitor, review, and improve our practices to maintain compliance and uphold our values.

WNF's supply chain does not manufacture any goods and imports in-frequent and insignificant amounts of goods. By reviewing available ESG and reported core principles of our supply chain suppliers, WNF's management deems its approach to be effective in minimizing the risks associated with forced labour.

4. Attestation

In accordance with the requirements of the Act, 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.

- Full name: Graham Eisenhauer
- Title: President, West Nova Fuels Limited
- Date: May 24, 2024
- Signature:  (I have the authority to bind West Nova Fuels Limited)