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2024 ANNUAL REPORT

04/30/2025

STRUCTURE AND BUSINESS

Complete Tubular Products is a privately owned sole entity detailed in this report. Complete is a supplier to the North American oil and gas energy sector based in Leduc Alberta. Our core business supports three product lines; sale of drill strings and accessories, drill string rentals, and sales of raw steel material utilized in oil and gas manufacturing.

SUPPLY CHAIN

Our supply chain is essential to supporting our strategic direction and is aligned with our quality standards, corporate objectives, and all legal and regulatory requirements. We work in close partnership with local suppliers and extend our supply network across North America, Asia, and Europe.

POLICY AND DUE DILIGENCE

Complete Tubular Products recognizes forced labour and child labour as modern forms of slavery. In doing so, Complete is committed to support the prevention of and elimination of child labour and forced labour practices in accordance with the principles set forth by the *Canadian Fighting Against Forced Labour and Child labour Act*.

This policy reaffirms our zero-tolerance stance on the use of forced or child labour and underscores our commitment to ensuring that such practices have no

place within our operations or throughout our supply chain.

We prioritize identifying, reporting, and addressing any actual or potential instances of forced labour or child labour. All personnel are required to promptly report any known or suspected violations of this policy or applicable laws. Reports will be handled appropriately and in accordance with our established procedures.

This policy applies to all employees, officers, and contracted workforce members of Complete Tubular Products, across all areas where we conduct business. The policy is reviewed annually and approved by the Organization to ensure ongoing compliance with legal and ethical standards.

RISK BASED THINKING

Through our management system risk based thinking approach, our greatest risk exposure to forced labour and child labour is through suppliers, and the primary sources come from higher-risk geographies. We recognize the potential risks of forced labour and child labour in our multi-continent supply chain and the complexity and challenges in compliance.

To manage potential risks, Complete has conducted a comprehensive review of our supply chain using defined questions and attestations related to forced and child labor.

The focus areas our current supplier review reflected a commitment to forced labour and child labour due diligence, particularly in relation to:

- *Freedom of employment (no forced labor or coercion),*
- *Protection from abuse or intimidation,*
- *Fair and timely compensation,*
- *Compliance with legal working hours and voluntary overtime,*
- *Respect for personal freedom outside work hours,*
- *Non-discrimination and equitable treatment of migrant workers, and*
- *Freedom of movement and access to personal identification.*

In addition, to further address risks in high-risk geographies, members of our team have carried out in-person audits of supplier facilities to identify any indicators of modern slavery.

REMEDIAL MEASURES

In identifying risks related to forced labour and child labour within our supply chain, our comprehensive understanding of supply chain operations contributed to a reduced likelihood of engagement with higher-risk suppliers. Utilizing a risk-based approach and established due diligence tools, we did not identify any indicators or evidence of forced labour or child labour during the 2024 fiscal year. As a result, no remediation measures were required or implemented during this period.

TRAINING

Prevention and elimination of both forced labour and child labour, is explicitly addressed in Complete Tubular Products policy. As part of our ongoing training, every member of the organization is expected to read, understand and comply with the principles and requirements set out in the policy. Additionally, members of our team participate in a review of our system processes and the risk related to those processes which

are utilized as training tool for staff to spot indicators of forced labour or child labour infractions.

ASSESSING EFFECTIVENESS

We are committed to maintaining a strong supply chain where the human rights of every worker involved are respected. During 2024, our focus was on developing our capabilities and processes to effectively manage our suppliers on critical forced labour and child labour issues to ensure human rights are not violated within our supply chain.

To assess the effectiveness of our approach, the company performs an annual Forced Labour and Child Labour policy review. Through our on-going training and in-person supplier audits we will investigate all potential forced labour and child labour infractions. We will continue perform a risk-based approach to include forced labour and child labour infractions as a supplier high-risk process.

APPROVAL AND ATTESTATION

In accordance with the requirements of the Act, and in particular section 11(4), 11(5), thereof, I approve the information contained in the report of Complete Tubular Products. 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.



Russell Messer – President

Complete Tubular Products