



# CAHILL GROUP

JOINT REPORT  
PURSUANT TO THE FIGHTING AGAINST FORCED  
LABOUR AND CHILD LABOUR IN SUPPLY CHAINS ACT

MAY 2025

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## Joint Report for the Financial Year Ended May 31, 2024

This joint report is made pursuant to Canada's [Fighting Against Forced Labour and Child Labour in Supply Chains Act](#) ["the Act"]. This report outlines the strategies and initiatives by Cahill Group ["Cahill"] to address the risks of forced labour and child labour in our business operations and supply chains during the financial year commencing June 1, 2023, and ending May 31, 2024.

Cahill supports the goals of the Act and takes seriously our responsibility to promote sustainable business and labour practices. Cahill is committed to respecting human rights and ensuring our supply chains are free from forced labour, child labour, and any form of modern slavery.

### Company Structure

This report is being submitted based on consolidated financial statements of the following entities in the Cahill Group, which meet the reporting criteria set out in the Act:

#### Incorporated Companies:

- G.J. Cahill & Company (1979) Ltd.
- Cahill Industrial Limited
- Cahill Constructors Limited
- Atlantica Mechanical Contractors Inc.
- Lynk Electric Limited
- Canadian Process Services Inc.
- North Eastern Constructors Ltd.
- Rawdon Technologies Limited
- NL Service Alliance Inc.

#### Joint Ventures / Partnerships:

- Cahill-Ganotec Partnership
- Cahill-Plan JV
- Cahill-Plan Community Care JV
- JLSS-Cahill JV
- Cahill-Lindsay Partnership
- Iskuetou, a Limited Partnership
- Marco/Cahill Mental Health Partnership
- Makwa-Cahill GP Inc.
- Makwa-Cahill Limited Partnership

## Company Activities

The Cahill Group is a multi-disciplinary construction company with operations in Canada. Founded in 1953 with its head office located in St. John's, NL, it has operations throughout Canada, primarily operating in the provinces of NL, NS, NB, Ontario, and Alberta. Cahill's integrated construction divisions and affiliates offer fabrication and construction services for multi-trade industrial, commercial and institutional projects.

Cahill's employees consist of office staff at our corporate and project offices, as well as various tradespersons working on various project sites.

## Supply Chain Mapping

The company does not produce goods but does engage in both direct and indirect procurement of goods and services to support its operations. The majority of the company's business is related to construction labour and purchasing of goods and services from domestic suppliers. There is a minimal amount of goods imported into Canada and of those, most imports are from the USA.

Cahill has approximately 2400 companies on its corporate supplier list, including direct and indirect suppliers, service providers, and subcontractors. During the reporting period, Cahill purchased from approximately 1900 suppliers. Key areas of spend include materials, equipment, subcontracting services (such as civil, roofing, insulation) personal protective equipment, welding consumables, industrial consumables (such as fuel, lubricants, abrasives, adhesives, sealants), tools, technology, insurance, professional services (such as engineering, consulting, auditing, financial, legal, and IT).

## Policies and Due Diligence Processes

**Cahill's Mission**, "To build strong, sustainable communities through best-in-class projects" demonstrates our endearing commitment to sustainability.

**Cahill's Core Values** of "People, Progress, and Integrity" are at the root of every decision. Being fair and ethical, being a great partner and employer, and being transparent, honest, and respectful to the communities in which we work are essential to Cahill.

**Cahill's Guiding Principles** further demonstrate our commitment to treating people fairly, honestly, and respectfully. Cahill understands that of everything it builds, the most important is a lasting legacy, so we build with the future in mind. This includes being a good citizen, remembering where we came from, embracing an entrepreneurial spirit, taking care of people, and that Cahill is a way, not an office.

As part of Cahill's Employee onboarding process, every employee must recognize and adhere to **Cahill's Business Conduct & Ethics Standard, STD-HR-003**, which is based on our core values of People, Progress, and Integrity. It addresses the standards of conduct expected of all employees and is engrained in Cahill's operational culture.

As part of Cahill's Supplier onboarding process, suppliers are required to review and attest to acceptance of and compliance with **Cahill's Supplier Code of Conduct, RC-SCM-010**.

Each prospective new supplier is assessed, and each subcontract and supply agreement has provisions requiring agreement with a supplier code of conduct. The code of conduct requires our suppliers to uphold Cahill's ethical business and labour practices and to comply with applicable laws.

Cahill's procurement process, SOP-008 prescribes the policy which supports supply chain due diligence. Our procurement systems and workflows are structured to ensure compliance with our Financial Approval Matrix, CAM-G-001, ensuring the appropriate levels are reviewing purchases prior to issuance.

## Risks in Supply Chain

Cahill acknowledges that no industry can be assumed to be entirely free of forced labour and child labour risks and is aware of the need to identify risks in our business and supply chains. Through internal assessments, Cahill has identified that its imports during the reporting period were predominately from the United States of America, with a very minimal amount from foreign jurisdictions directly. However, Cahill does recognize that the potential for these risks do exist in certain categories of goods that its downstream suppliers procure from foreign jurisdictions with a history of suspected forced and child labour violations, such as electronics and rubber gloves.

Potential risks in Cahill's supply chain also include:

- Procurement of goods from foreign sources
- Procurement of goods/services from unapproved sources, who have not agreed to comply with our Supplier Code of Conduct

## Actions Taken to Assess & Manage Risk

Cahill has policies in place to mitigate the potential risks identified above.

- Supplier onboarding questionnaires which require suppliers to attest to having read and operate in compliance with Cahill's Supplier Code of Conduct
- Suppliers are monitored and audited in accordance with internal procedures

Cahill's procurement process is highly selective, and only reputable suppliers are selected. Cahill monitors its suppliers throughout the term of the contractual agreements. Suppliers are also managed via a central supplier repository list, with regular review periods in place to re-assess those suppliers deemed to have medium or high risk status.

Any compliance or performance issues are captured in Cahill's Quality Incident reporting system and are addressed directly with supplier(s) as they occur.

During the reporting period there were no incident(s) reported related to forced labour nor child labour.

## Remediation

As no issues of forced or child labour were found, no remediation measures were required.

## Training

Cahill requires ALL new & existing employees review and comply with our Business Conduct & Ethics Standard, STD-HR-003. All Supervisors & Managers have a duty to inform employees of this standard, and ensure that employees are adhering to our standards.

Training has been established with Buyers on new principles to ensure compliance with applicable regulations, with ongoing review and discussion of these topics during supply chain meetings to maintain a strong focus on ethical practices.

## Assessing Effectiveness

To assess the effectiveness of the foregoing measures, Cahill engages in a process of continuous improvement which includes, but is not limited to, periodic reviews of its corporate policies and procedures to determine whether updates are warranted to ensure sustainable and ethical supply chains.

Cahill's assessment of effectiveness includes monitoring the achievement of annual improvements, continuously monitoring and analyzing risks, reviewing internal and external audit results, closely monitoring our imports, and monitoring closeout of any non-conformances and corrective actions.

## Steps Taken in Previous Financial Year

Over the past year, Cahill has taken several proactive steps to strengthen our ability to identify, mitigate, and prevent human rights violations, including forced labor and child labor, within our operations and supply chain. These measures include, but are not limited to:

- Ongoing review and enhancement of policies related to modern slavery, including our Business Code of Ethics Standard.
- Implementation of a Supplier Code of Conduct adherence for all new suppliers
- Integration of the Supplier Code of Conduct into new subcontractor agreements.
- Incorporating a complaint mechanism for reporting unethical or illegal practices
- Introducing a new form for international suppliers to disclose relevant information prior to importing goods, FM-SCM-024
- Providing training to buyers on new principles to ensure compliance with applicable regulations, with ongoing review and discussion of these topics during supply chain meetings to maintain a strong focus on ethical practices.

## Conclusion

Cahill maintains a strong commitment to ethical and legal business practices, and we unequivocally condemn the use of forced labour and child labour, including with respect to our suppliers and subcontractors. Cahill expects all employees, contract workers, suppliers, subcontractors, and business partners to conduct themselves with integrity and to always adhere to applicable laws and regulations.

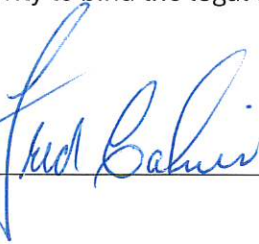
## Approval & Attestation

This report was approved for publication on the date listed below.

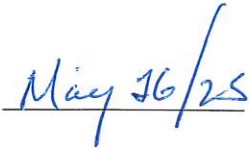
In accordance with the requirements of the Act, and in particular Section 11 thereof, I attest that I have reviewed the information contained in the report for the applicable entities listed within the report. Based on my knowledge, and having exercised reasonable diligence, I attest that the information 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 the legal entities listed above.

Signature: \_\_\_\_\_

A handwritten signature in blue ink that reads "Fred Cahill". The signature is written over a horizontal line.

Date: \_\_\_\_\_

A handwritten date in blue ink that reads "May 16/25". The date is written over a horizontal line.

**Fred Cahill**

President & Chief Executive Officer, Cahill Group