

Modern Slavery Report

2024 Gateway Tubulars Ltd.

1. Introduction

Forced labour and child labour, each as defined in the Act, are crimes and serious violations of human rights. As a leading Line Pipe distributor to the Energy industry, Gateway recognizes the important role that we have in ensuring that our products, and the supply chains that support these, adhere to the highest ethical standards, including the prevention and identification of forced labour and child labour in our supply chain. This Report sets out the steps we have taken during Fiscal 2024 to prevent and reduce the risk that forced labour or child labour is used at any step in the production of goods in Canada or elsewhere or of goods imported into Canada.

2. Our Business

Gateway is a major stocking distributor for Line Pipe products to the Energy industry with a focus on the Western Canadian Sedimentary oil and gas basin headquartered in Calgary, Alberta, Canada. We have stock located at a number of Alberta, Canada physical third party yard locations. Gateway's supply chain includes businesses that supply goods and services to our organization, including key suppliers Evraz NA (Canada), US Steel (USA), Salzgitter Mannesmann Linepipe (Germany), JFE (Japan via MITC), Tenaris (Canada), TenarisShawcor (Canada), Perma-Pipe (Canada), CORE Linepipe Canada, Vintri Technologies (Canada) and Seal For Life (Canada).

3. Our Policies

Through our organizational and governance policies we communicate our values and expectations, setting a high bar for ourselves, our suppliers, and our selling partners, and make it clear that we do not tolerate any forms of forced labour or child labour. We are committed to consistently evolving and improving our approach. We do not tolerate child, forced or bonded labour in any of our operations or by

suppliers working for us. We make every effort, including through carrying our due diligence and audits to monitor the performance of our suppliers, to prevent our activities having a negative impact on human rights. Our relevant policies are discussed in further detail below:

Business Code of Conduct

We are committed to conducting our business in a lawful and ethical manner. Our Business Code of Conduct (the “Code”) is the foundation of our company policies and sets out guiding principles on professional conduct and establishes that in performing their job duties, Gateway employees should always act lawfully, ethically and in the best interests of Gateway.

Human Rights & Modern Slavery Policy

Gateway is committed to conducting business in a transparent and ethical manner in accordance with human rights principles. We adhere to the following standards that our employees and suppliers are treated with dignity, fairness, equality, respect and independence. We reject any type of discrimination or harassment based on race, age, religion, sex, or any other characteristic protected by applicable laws.

Supplier Certification

Gateway’s Supplier Certification details the requirements and expectations we have of our suppliers and their supply chains. We expect our suppliers to comply with all applicable legal requirements in the jurisdictions in which they operate and consistently monitor and enforce our Supplier Certification in their own operations and supply chain. We engage with suppliers that are committed to these same principles and suppliers commit to these standards as a condition of doing business with us. We review our Supplier Certification on an annual basis to ensure that this policy is in line with current best practices.

Whistleblower Policy

Gateway has a whistleblower policy in place to protect the officers and employees who report and/or participate in the investigation of compliance issues.

Due Diligence

We expect third parties with which we work to adhere to business principles and values similar to our own and to comply with all applicable laws and regulations.

4. Assessing Our Risk

Gateway engages in various activities to identify, assess, and manage supplier risk. In assessing the risk of forced and child labour in our business and supply chains, we request Supplier Certifications. Our exposure to the risk of forced labour and/or child labour increases when we engage with third parties, particularly in categories such as manufacturing, and promotional goods suppliers.

5. Our Commitments

Steps to Prevent and Reduce Risks of Forced and Child Labour

Gateway recognizes that modern slavery may impact our business activities and we endeavor to take responsibility for reducing the risk that we might contribute to modern slavery through our supply chains. We are committed to strongly opposing the use of forced labour and child labour throughout our supply chains. To understand the risk in our supply chain annual questionnaires are sent to our suppliers for information on their policies, practices and procedures related to preventing and reducing modern slavery in their work and supply chain. We will work with suppliers of high risk to ensure it is mitigated.

Remediation Measures

Our Business Code of Conduct and our Whistleblower Policy require all employees and contract workers of Gateway to report actual or possible misconduct. We also undertake diligence efforts (as further described in this Report) to ensure that the risk of forced labour and child labour is mitigated in our business. If we discover any forced labour or child labour in our business and supply chains, we will suspend or terminate deliveries from the supplier until further investigation can be completed.

Training

Every year, Gateway personnel at all levels are required to complete a mandatory compliance certification process to ensure that our Business Code of Conduct is understood and properly applied to our daily activities. We provide employees with ongoing and periodic training opportunities to ensure that all employees have current knowledge.

6. Our Progress and Effectiveness

As part of our governance processes, we monitor compliance with our policies on an ongoing basis. We also review any concerns raised through our Whistleblower Policy and other informal mechanisms of employee feedback. To date no significant concerns or complaints have been identified.

We have selected certain key performance indicators (KPIs) with respect to human rights, including forced labour and child labour, and such KPIs are reviewed Gateway's senior leadership team on an annual basis. Any non-conformances identified are dealt with by the appropriate teams. Support is provided to suppliers where necessary to resolve any issues raised.



7. Approval & Signature

This Report was approved by Gateway's Board of Directors on Mar. 31, 2025, pursuant to paragraph 11(4)(a) or subparagraph 11(4)(b)(i) or (ii) and has been submitted to the Minister of Public Safety and Emergency Preparedness in Canada.

In accordance with the requirements of the Act, and in particular section 11 thereof, I attest that I have reviewed the information contained in this Report for the entity listed above. Based on my knowledge, and having exercised reasonable diligence, I attest that the information in this 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 Gateway Tubulars Ltd.

A handwritten signature in black ink, appearing to read "Brent Quinton", is written over a horizontal line. The signature is fluid and cursive.

Signed

Brent Quinton
President & CEO

A handwritten date "Mar. 31, 2025" is written in black ink over a horizontal line.

Dated