



K.A. GROUP

ANNUAL REPORT

PURPOSE

This annual report for the 2024 financial reporting year has been created by K-Tec Earthmovers Inc. ("K-Tec") for the sole purpose of meeting its obligations and reporting requirements for entities pursuant to the *Fighting Against Forced Labour and Child Labour in Supply Chains Act, SC 2023, c 9* (the "Act").

OUR COMMITMENT

K-Tec is committed to preventing and reducing the risk that forced labour or child labour is used at any step in its production of goods in Canada.

CATEGORIZATION, SECTOR, AND INDUSTRY

K-Tec is a Canadian business that sells and rents earthmoving machines such as direct mount scrapers, ADT scrapers, train scrapers, and Ashland scrapers. Additionally, K-Tec also sells and rents various other earthmoving accessories. K-Tec has dealership locations across Canada.

STRUCTURE, ACTIVITIES, AND SUPPLY CHAINS

K-Tec sources its goods primarily from Canada, the United States and China but also uses a variety of domestic and global suppliers. These goods include, but are not limited to, fully assembled scrapers and other earthmoving equipment as well as various parts of machinery to enable repair and functionality for the machines K-Tec sells.

POLICIES AND DUE DILIGENCE PROCESSES

K-Tec did not maintain policies or due diligence processes related to forced labour and/or child labour in the reporting year. It is in the process of assessing what policies and procedures may be appropriate.

FORCED LABOUR AND CHILD LABOUR RISKS

K-Tec has not started the process of identifying risks of forced labour in its activities or supply chains. As such, it has not taken any remediation measures.

REMEDATION OF LOSS OF INCOME

K-Tec has not identified any loss of income to vulnerable families resulting from measures taken to eliminate the use of forced labour or child labour in its activities or supply chain. As such, it has not taken any remediation measures for loss of income.



TRAINING PROVIDED TO EMPLOYEES

In the reporting year, K-Tec did not provide training for its employees specific to forced labour or child labour. It is in the process of assessing what related training may be appropriate.

ASSESSING EFFECTIVENESS

K-Tec does not currently have specific policies and procedures in place to assess its effectiveness in reducing and/or eliminating the risk of child labour and/or forced labour in its activities and supply chain.

APPROVAL AND ATTESTATION

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 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.

IN WITNESS WHEREOF the authorized signing officer(s) of K-Tec Earthmovers Inc. have executed this report as of the effective date of the signatures set out below.

SIGNED

K-TEC EARTHMOVERS



Name: Michael Funk

Title: Director of Supply Chain



Name: Mat Klassen

Title: President

I have authority to bind K-Tec Earthmovers Inc.

May 20, 2025

Date