

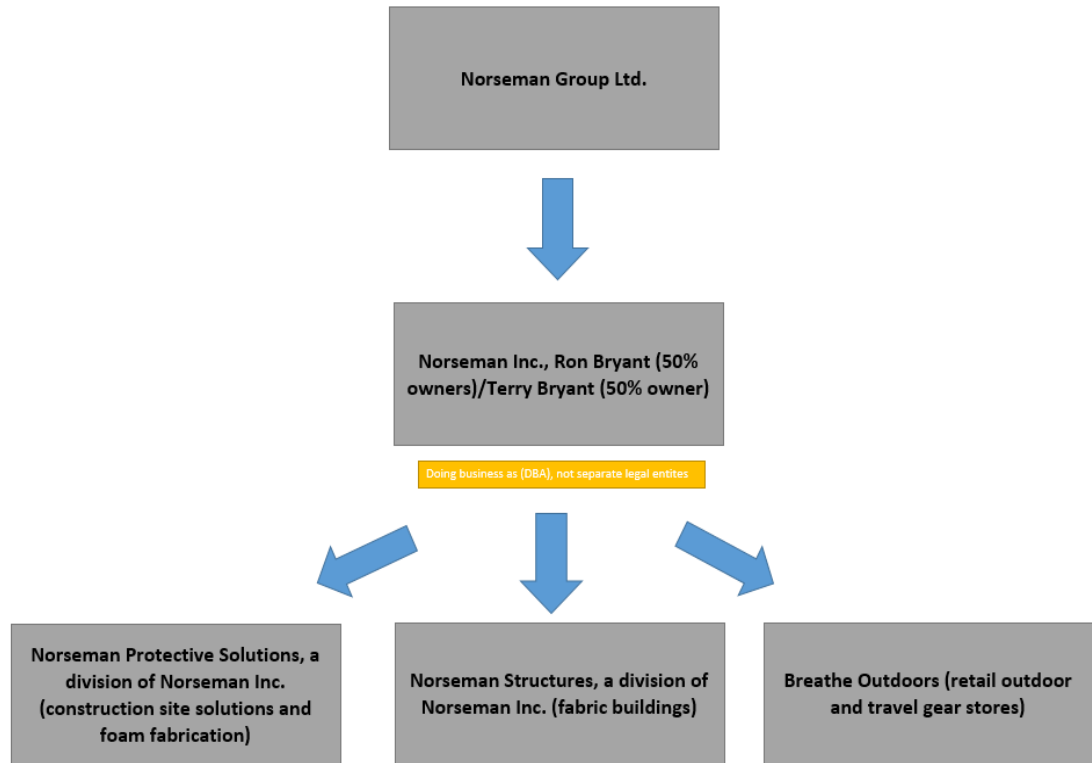
## **Norseman Inc. (Financial Year 2024)**

### **Report on Fighting Against Forced Labour and Child Labour in Supply Chains Act**

**Part 1 - The steps the entity has taken during its previous financial year to prevent and reduce the risk that forced labour or child labour is used at any step of the production of goods in Canada or elsewhere by the entity or of goods imported into Canada by the entity.**

Norseman trained all managers and leaders on the *Fighting Against Forced Labour and Child Labour in Supply Chains Act* in 2023 (see Appendix “B” – Modern Slavery Act PPT). Managers and leaders were required to report any risks of forced labour or child labour in any step of the production of goods in Canada or elsewhere and of goods imported into Canada. Managers and leaders were required to assess all Norseman counterparties for the risks of forced labour and child labour. Norseman employed a counterparty prequalification process which includes an assessment of the risks of forced labour and child labour. All new hires are required to sign off on Norseman’s Modern Slavery Policy. Policies and procedures of counterparties dealing with the risks of forced labour or child labour are requested and reviewed.

**Part 2 - Its structure, activities and supply chains.**



For the production of goods in Canada or elsewhere and goods imported into Canada, **Norseman Protective Solutions, a division of Norseman Inc. (DBA) – construction site solutions and foam fabrication** utilizes the following sources:

Fabric – Fujian, China; Fontana, CA; Yangzhou City, Jiangsu, China; Ganzhou, Jiangxi, China; Coshocton, OH; Bolton, ON; Linshu County, Shandong, China; Anjou, QC.

Foam - Brampton, Ontario; KY and MA, USA, UK; Deerfield, Illinois; Calgary, AB; Cape Town, South Africa.

Plastics - Sherman, TX; Torrance, CA; Sarasota, Florida; Markham, ON

Steel - Calgary, AB

Packaging - Lake Forest, Illinois; Memphis, Tennessee

For the production of goods in Canada or elsewhere and goods imported into Canada, **Norseman Structures, a division of Norseman Inc. (DBA) – fabric buildings** utilizes the following sources:

Doors and Windows - Calgary, Alberta; Fort McMurray, Alberta

Fabrication – Saskatoon, Saskatchewan; Calgary, Alberta

Freight – Saskatoon, Saskatchewan; Calgary, Alberta

Galvanizing – Saskatoon, Saskatchewan; Winnipeg, Manitoba; Calgary, Alberta

Hardware – Winnipeg, Manitoba; Kurashiki, Okayama, Japan; Sarasota, Florida; Deerfield Beach, Florida; Calgary, Alberta

Inspection Services – Calgary, Alberta; Surrey, British Columbia

Lumber – Calgary, Alberta; Edmonton, Alberta

Mechanical/Electrical – Calgary, Alberta; Edmonton, Alberta

Rig Mats – Edmonton, Alberta

Steel – Harvey, Illinois; Chicago, Illinois; Norcross, Georgia; Salem, Oregon; Calgary, Alberta

Welding – Mississauga, Ontario; Saskatoon, Saskatchewan

For the production of goods in Canada or elsewhere and goods imported into Canada, **Breathe Outdoors, a division of Norseman Inc. (DBA) – retail outdoor and travel gear** utilizes the following sources:

Equipment – Edmonton, Alberta; Dover, New Hampshire; Cortez, Colorado; Seattle, Washington; Austin, Texas; Torrance, California; London, Ontario.

Footwear – Portland, Oregon; Bozeman, Montana; Rockford, Michigan; Annecy, France.



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Apparel – Ventura, California; Salt Lake City, Utah; Portland, Oregon; Denver, Colorado.

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**Part 3 - Its policies and due diligence processes in relation to forced labour and child labour.**

See Appendix “A” – Norseman Inc. - Modern Slavery Policy

Norseman employed a counterparty prequalification process which includes an assessment of the risks of forced labour and child labour.

**Part 4 - The parts of its business and supply chains that carry a risk of forced labour or child labour being used and the steps it has taken to assess and manage that risk.**

Norseman identified the location of certain counterparties as a risk of forced labour and child labour.

Norseman requested and reviewed the policies and procedures of counterparties from at risk locations. Norseman employed a counterparty prequalification process which includes an assessment of the risks of forced labour and child labour.

**Part 5 - Any measures taken to remediate any forced labour or child labour.**

Norseman requested and reviewed the policies and procedures of certain counterparties dealing with the risks of forced labour or child labour. Norseman employed a counterparty prequalification process which includes an assessment of the risks of forced labour and child labour.

**Part 6 - Any measures taken to remediate the loss of income to the most vulnerable families that results from any measure taken to eliminate the use of forced labour or child labour in its activities and supply chains.**

Not applicable.

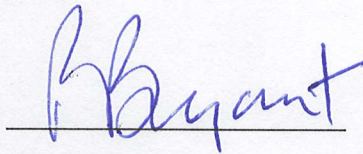
**Part 7 - The training provided to employees on forced labour and child labour.**

Norseman trained all managers and leaders on the *Fighting Against Forced Labour and Child Labour in Supply Chains Act* in 2023. The managers and leaders who were trained were instructed to train their departments to monitor for any risks of forced labour or child labour. All new hires are required to sign off on Norseman's Modern Slavery Policy.

**Part 8 - How the entity assesses its effectiveness in ensuring that forced labour and child labour are not being used in its business and supply chains.**

Audits are conducted periodically at the work sites and the offices of Norseman to ensure compliance with Norseman's Modern Slavery Policy. The audits may be conducted internally by Norseman, or externally by retained third parties.

*This report has been approved by the governing body of Norseman Inc.*



**Ron Bryant**  
President and Chief Executive Officer



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**Appendix "A" attached to and forming part of the Norseman Inc. (Financial Year, 2024) - Report on Fighting Against Forced Labour and Child Labour in Supply Chains Act**

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## Modern Slavery

### OVERVIEW

Norseman is committed to integrity and ethical business conduct.

This Policy applies to Norseman Inc. and its subsidiaries and divisions (collectively “Norseman”). Norseman Personnel (including members of the board of directors, officers, employees and independent contractors) must comply with this Policy.

Norseman Personnel shall comply with Canada’s *Fighting against Forced Labour and Child Labour in Supply Chains Act* and the *Criminal Code of Canada*, as well as any other such laws, rules and regulations governing forced labor and child labor in any of the locations in which Norseman operates.

Norseman will take appropriate corrective action to enforce compliance with this Policy. This may include disciplinary action, including termination of employment, cancellation of contracts and where there is violation of applicable laws, the reporting of non-compliances to the appropriate authorities.

### RESPONSIBILITY

Norseman’s Chief Financial Officer maintains responsibility for administration of and compliance with this Policy. Norseman Personnel are responsible for making Norseman’s Chief Financial Officer aware of any potential violation of this Policy.

### DEFINITIONS

For purpose of this Policy, the following definitions apply:

Forced Labor: means labour or service provided or offered to be provided by a person under circumstances that:

- (a) could reasonably be expected to cause the person to believe that their safety or the safety of a person known to them would be threatened if they failed to provide or offer to provide the labour or service; or
- (b) all work or service which is exacted from any person under the menace of any penalty and for which the person has not offered themselves voluntarily.

Child Labor: means labor or services provided or offered to be provided by persons under the age of 18 years and that:

- (a) are provided or offered to be provided in Canada under circumstances that are contrary to the laws applicable in Canada;
- (b) are provided or offered to be provided under circumstances that are mentally, physically, socially or morally dangerous to them;
- (c) interfere with their schooling by depriving them of the opportunity to attend school, obliging them to leave school prematurely or requiring them to attempt to combine school attendance with excessively long and heavy work;
- (d) all forms of slavery or practices similar to slavery, such as the sale and trafficking of children, debt bondage and serfdom and forced or compulsory labour, including forced or compulsory recruitment of children for use in armed conflict;

- (e) the use, procuring or offering of a child for prostitution, for the production of pornography or for pornographic performances;
- (f) the use, procuring or offering of a child for illicit activities, in particular for the production and trafficking of drugs as defined in the relevant international treaties; or
- (g) work which, by its nature or the circumstances in which it is carried out, is likely to harm the health, safety or morals of children.

## GUIDELINES

### 1. General

Norseman Personnel shall monitor and assess Norseman's business for the risk of Forced Labor and Child Labor, which may, for example, be based on factors such as the general sectors, industries, types of products and countries that are involved. Norseman Personnel shall report any risk of Forced Labor or Child Labor.

### 2. Reporting

Norseman Personnel shall report, on an annual basis, to Norseman's Chief Financial Officer, the following information in order for Norseman to meet reporting obligations under the *Fighting against Forced Labour and Child Labour in Supply Chains Act*:

- (a) Any areas of Norseman's business and supply chain where there may be a risk of Forced Labor or Child Labor,
- (b) Supplier/subcontractor due diligence, and
- (c) Supply chain mapping.

## Audit

Audits may be conducted periodically at the work sites and the offices of Norseman to ensure compliance with this Policy. The audits may be conducted internally by Norseman, or externally by retained third parties.

## Non-Compliance

1. Norseman Personnel who violate this Policy shall be subject to disciplinary action.
2. Norseman Personnel who become aware of a potential violation of this Policy must promptly report the matter to Norseman's Chief Financial Officer.
3. Norseman Personnel who mislead or hinder any investigation of potential violations of this Policy shall be subject to disciplinary action.
4. Retaliation against or discipline of anyone making a good faith report of a potential violation of this Policy is strictly prohibited and will result in disciplinary action.

Disciplinary action may include termination of employment, cancellation of contracts and where there is violation of applicable laws, the reporting of such non-compliances to the appropriate authorities.

## References

*Fighting against Forced Labour and Child Labour in Supply Chains Act* Canada's Criminal Code Act ("CCA")  
*Criminal Code of Canada*



**Attachment(s)**

n/a



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**Appendix "B" attached to and forming part of the Norseman Inc. (Financial Year, 2024) - Report on Fighting Against Forced Labour and Child Labour in Supply Chains Act**

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# Modern Slavery Act



# Agenda

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- Who should attend the training?
- What is Modern Slavery Act?
- Purpose of the Act
- Definitions
- Annual Reporting
- What can we do?

A large, stylized red silhouette of a person's head and shoulders, facing right. The silhouette is composed of thick red lines and is positioned on the left side of the slide, partially overlapping the title.

# Who should attend?

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- Any employee may attend.
- People leaders and anyone who may be involved with supply chain are required to attend this training.



# What is the Modern Slavery Act?

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Also known as Fighting Against Forced Labour and Child Labour in Supply Chain Act.

- International Labour organization estimates there are 27.6 million victims of forced labour world wide
  - includes 17.3 m in the private economy
- Forced labour and child labour risks occur primarily through global supply chains
- There is a risks that good imported and distributed in Canada were produced through forced labor and child labour. nities and government institutions doing business in Canada have a responsibility to ensure that exploitative practices are addressed and eradicated from their supply chains.



# What is the Modern Slavery Act?

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Also known as Fighting Against Forced Labour and Child Labour in Supply Chain Act.

Many businesses and organizations in Canada must now closely examine their supply chain and prepare for new reporting obligations to comply with new rules under Canada's Fighting Against Forced Labour and Child Labour in Supply Chains Act (commonly known as the [Modern Slavery Act](#) or the Supply Chains Act) (the Act).

The Act became law when Bill S-211 received Royal Assent on May 11, 2023, and came into force on January 1, 2024.

Report filing required: on or before May 31 annually, with the first report due May 31, 2024.



# Purpose of the Act

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To implement Canada's international commitment to fight against forced and child labour through reporting obligations on

- (a)** government institutions producing, purchasing or distributing goods in Canada or elsewhere; and
- (b)** entities producing goods in Canada or elsewhere or in importing goods produced outside Canada.

The purpose of reporting is not to certify that an entity is “risk-free,” but rather to demonstrate that the entity has taken steps to identify and address risks. The reporting exercise is intended to encourage transparency, not to penalize entities for having identified risks in their activities and supply chains.”



# Definition: Child Labour

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**child labour** means labour or services provided or offered to be provided by persons under the age of 18 years and that

- (a) do not meet the employment laws
- (b) mentally, physically, socially or morally dangerous to them;
- (c) interfere with their schooling by or
- (d) constitute the worst forms of child labour



# Definition: Forced Labour

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***forced labour*** means labour or service provided or offered to be provided by a person under circumstances that

- (a)** could reasonably be expected to cause the person to believe their safety or the safety of a person known to them would be threatened if they failed to provide or offer to provide the labour or service; or
- (b)** constitute forced or compulsory labour; all work or service which is demanded from any person under coercion where the person has not offered themselves voluntarily.



# Definition: Entity

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**entity** means a corporation or a trust, partnership or other unincorporated organization that

- (a) is listed on a stock exchange in Canada;
- (b) has a place of business in Canada, does business in Canada  
meets at least two of the following conditions for at least one of its two most recent financial years:
  - (i) it has at least \$20 million in assets,
  - (ii) it has generated at least \$40 million in revenue, and
  - (iii) it employs an average of at least 250 employees; or
- (c) is prescribed by regulations.



# Definition

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**governing body** means the body or group of members of the entity with primary responsibility for the governance of the entity.

**government institution** has the same meaning as in section 3 of the *Access to Information Act*.

**head** has the same meaning as in section 3 of the *Access to Information Act*.

**Minister** means the Minister of Public Safety and Emergency Preparedness.

**production of goods** includes the manufacturing, growing, extracting and processing of goods.



# Annual report

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The report must include:

- Structure, activities and supply chains;
- Policy and due diligence process in regards to forced/child labour
- Part of supply chains that carry risk and steps to assess and manage risk
- Measures taken to remediate
- measures taken to remediate the loss of income to the most vulnerable families that results from any measure taken to eliminate the use of forced labour in its activities and supply chains;
- training provided to employees on forced labour and child labour; and
- how the government institution assesses its effectiveness in ensuring that forced labour and child labour are not being used in its activities and supply chains.



# Annual report

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The report must include:

- Structure, activities and supply chains;
  - Policy and due diligence process in regards to forced/child labour
  - Part of supply chains that carry risk and steps to assess and manage risk
  - Measures taken to remediate
  - measures taken to remediate the loss of income to the most vulnerable families that results from any measure taken to eliminate the use of forced labour in its activities and supply chains;
  - training provided to employees on forced labour and child labour; and
  - how the government institution assesses its effectiveness in ensuring that forced labour and child labour are not being used in its activities and supply chains.
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- Failure to comply – penalties up to \$250,000 . Individuals such as officers and directors could be subject to fines and criminal prosecution.



# What can we do?

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- Perform supply chain mapping and enhanced due diligence to identify potential risks
- Determine current business practices, identify gaps related to compliance and practical action plan to address those gaps
- Know who to contact should you see a gap
- Provide training and education
- Meet reporting requirements