

**Report under the  
*Fighting Against  
Forced Labour and  
Child Labour in  
Supply Chains Act***

**By Samsung Renewable Energy Inc.**

**May 2025**

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## 1 INTRODUCTION

This report is issued by Samsung Renewable Energy Inc. (“SRE” or “We”), under the *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (the “Act”) and covers the reporting period from January 1, 2024, to December 31, 2024.

SRE, principally located in Mississauga, Ontario, is a wholly owned subsidiary of Samsung C&T Corporation (“Samsung C&T”). SRE operates as an energy company, specializing in renewable energy, serving utilities, infrastructure, industry, and communities. Power projects developed by SRE includes the 1,396 MW Ontario Renewable Energy Cluster (wind & solar power under operation) projects in Canada. In 2020, Samsung C&T Canada, Ltd. amalgamated with SRE, and continues its operations as SRE’s construction arm (“Construction Division”) at the Site C Clean Energy Project on the Peace River in northeast British Columbia (“Site C”).

Samsung C&T is an international business leader in the trading and investment area. Samsung C&T’s experience in the global energy market extends to development, investment, financing and operating various energy facilities, including renewable (solar and wind) power plants.

We recognize and acknowledge that there are risks of forced labour and child labour and that understanding and managing these risks necessitates collaboration with personnel, suppliers, and other stakeholders. The report outlines the governance process and existing measures to mitigate the risks of forced labour and child labour across the supply chain as applicable to SRE’s business activities.

### 1.1 Entity Structure

SRE is a corporation formed in Ontario and a wholly owned subsidiary of Samsung C&T.

### 1.2 Activities

SRE indirectly owns facilities (South Kent Wind, Grand Renewable Wind, Grand Renewable Solar, SP Armow Wind, North Kent Wind 1 and Belle River Wind) that generate and sell clean renewable electricity to the Independent Electricity System Operator.

The operations and maintenance management for Grand Renewable Solar is provided by SMA Canada.

The operations and maintenance management for the above noted wind facilities is provided by Pattern Operators Canada ULC, an affiliate of Pattern Energy Group LP (“Pattern”) with Pattern employees on-site. SRE’s subsidiary, SRE Wind PA LP, manages the project administration services for those wind facilities off-site through SRE office employees.

The main civil engineer for Site C construction is Peace River Hydro Partners, which is a partnership between ACCIONA Infrastructure Canada Inc. and the Construction Division.

### 1.3 Supply Chains

SRE does not procure onsite goods and services for its facilities. Each facility company procures its goods and services for its site. Examples of goods include fuel for site trucks and

backup generators, spare parts, and office supplies. Examples of services include waste and recycling, cleaning, HVAC, and equipment testing and maintenance.

Each wind facility company has engaged a service and maintenance provider pursuant to a service agreement per facility. Each service and maintenance provider maintains major facility equipment (for e.g. wind turbine), performs preventive and corrective maintenance activities and the main supplier for major electrical equipment and parts used to maintain the site.

## **2 POLICIES AND DUE DILIGENCE**

### **2.1 Policies**

Samsung C&T specifies the importance and principles of respecting human rights in the Compliance Code of Conduct and Guide. Samsung C&T also protects the human rights of employees and all stakeholders by identifying the 'respect for basic rights and spreading the corporate culture of mutual cooperation' as one of its key areas for establishing an Environmental, Social, and Governance ("ESG") management system. In addition, Samsung C&T has established the ESG inspection system according to the United Nations' Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, and International Labour Organization's Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy to manage the human rights risk of business sites, partner companies and local communities for each group.

Samsung C&T strictly forbids the use of forced labour and child labour in all business sites, partners and affiliates. When hiring local employees at an oversea business site, contracts include the relevant description explicitly stated in languages of each country, and the ESG checklists given to business sites for ESG inspections include forced labour and child labour.

### **2.2 Due Diligence Processes**

Each wind facility, and Pattern as the operations and maintenance provider for the wind facilities perform diligence on suppliers, including using Refinitiv's World Check system. Suppliers performing work deemed to be medium to high risk from a safety standpoint are further vetted through a subscription to ISNetwork. The ESG Assure feature of ISNetwork captures suppliers' responses to an ESG survey, which covers human rights topics.

## **3 RISK ASSESSMENT AND MANAGEMENT**

### **3.1 Risk of Forced or Child Labour**

SRE is still in the process of evaluating this risk and believes forced or child labour in its supply chain is low risk.

### **3.2 Steps Taken to Assess and Manage Risk**

Samsung C&T regularly updates its compliance risk management system (which SRE is subject to) in order to ensure efficient operation of company-wide legal risk assessment and management.

## **4 REMEDIATION MEASURES TAKEN**

SRE has not identified any incidents of forced labour, and as such, it has not taken any remediation measures.

## **5 MEASURES TO REMEDY IMPACT OF REMEDIATION**

SRE has not identified any instances of forced or child labour. As such, it has not taken any remediation measures (“Initial Remediation Measures”), so no measures to remediate the impact from any Initial Remediation Measures are needed.

## **6 TRAINING PROVIDED TO EMPLOYEES**

As part of Samsung C&T’s Trading & Investment Group, SRE employees are required to complete training to review the Compliance Code of Conduct & Guide (the “Guide”) and provisions on integrity, fair trade, anti-corruption, information protection, employment and labour, subcontracting and co-prosperity, and safety environment and quality. The Guide affirms the dignity and human rights of all employees, and that any kind of exploitation that violates human rights, such as forced labour, in any case, is not allowed.

## **7 EFFECTIVENESS ASSESSMENT**

### **7.1 Human Rights Frameworks and Standards**

SRE’s effectiveness in ensuring that forced labour and child labour are not being used in its businesses and supply chains is subject to Samsung C&T’s risk management process for human rights at business sites.

Samsung C&T identifies labour and human rights issues and vulnerable areas within each of its business sites through self-assessments and inspections on labour and human rights. Samsung C&T also enforces measures to make improvements at business sites where issues are identified.

Human right risks are assessed through self-assessments by using checklists at each of Samsung C&T’s business sites. The checklist is applicable to all areas of human rights including voluntary work, child labour, legal working hours, etc. Business sites where relevant issues are identified are classified as priority and on-site inspections are conducted. Site inspections are subject to intensive supervision where relevant issues are detected as a result of the inspection.

In particular, by carrying out both self-assessments and site inspections together, Samsung C&T makes sure no human right risks are omitted from business sites.

Furthermore, if necessary, visits by third-party experts and interviews with team leaders and responsible personnel are conducted to ensure expertise and objectivity in the inspection results.

## 7.2 Improvement

SRE is subject to Samsung C&T's monitoring of improvement activities. Samsung C&T monitors the implementation status of any improvement plans resulting from business site risk assessments in order to enhance the effectiveness of the improvement action process. Samsung C&T seeks to improve the level of human rights at business sites by managing and addressing matters that need improvement identified through human rights risk inspections.

Each of its wind facilities will undertake periodic benchmarking with industry peers and stakeholder engagement. Its policies and procedures are reviewed and updated based on industry best practices.

## 8 APPROVAL

This report has been approved by the board of directors for SRE pursuant to the Act.

## 9 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 Samsung Renewable Energy Inc.*

*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 Samsung Renewable Energy Inc.*



Jae Hwan Yoo, Director and President  
Date: May 27, 2025