

## MODERN SLAVERY REPORT 2024

### Western Sales (1986) Ltd.

This Modern Slavery Report (the "Report") addresses the period from November 1, 2023 to October 31, 2024 and has been prepared in compliance with the Fighting Against Forced Labour and Child Labour in Supply Chains Act (Canada) (the "Act").

This Report is made on behalf of Western Sales (1986) Ltd. ("Western Sales", "we", "us" or "our").

### INTRODUCTION

Forced labour and child labour, each as defined in the Act, are crimes and serious violations of human rights. As a leading business in the agricultural equipment industry, Western Sales recognizes the important role that we have in ensuring that the supply chains that support our operations and products 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 by Western Sales or of goods imported into Canada by Western Sales.

### OUR BUSINESS

Western Sales is an agricultural equipment dealer headquartered in Saskatchewan, Canada. We are a corporation that distributes agricultural equipment including tractors, planting and seeding equipment, and harvesting equipment, etc., for example. We also supply parts, attachments, and services to support those products. We operate four physical locations all of which are situated in Saskatchewan. We also sell products online through our website: [mywsl.com](http://mywsl.com). Our customers are largely the end-users of our products, which largely include family farms and agricultural businesses located in Canada. We occasionally supply agricultural equipment and associated products to other distributors in Canada.

Western Sales's supply chain includes businesses that supply agricultural parts and equipment, and supply services to our organization. We receive goods from our suppliers mostly in completed form and at times need to do some basic pre-delivery set-up. Almost all our direct suppliers are North American-based agricultural equipment manufacturers and distributors.

In total, we procure goods and services from approximately 300 suppliers and contractors, but approximately 85% are concentrated with 3 original equipment manufacturers such as John Deere, Bourgault Industries, and Vaderstad. Further information about our business can be found on our website.

### Code of Business Conduct and Ethics

We are committed to conducting our business in a lawful and ethical manner. Our Staff Handbook is the foundation of our company policies and sets out guiding principles on professional conduct and establishes that in performing their job duties, Western Sales employees should always act lawfully, ethically, and in the

best interests of Western Sales. We have a well-documented and extensive interview process that includes a sign-off of understanding and acceptance of our company policies. Our onboarding process includes another in-person review of our Handbook to ensure understanding. We also review some aspects of our Handbook periodically throughout the year.

## Due Diligence

We expect third parties with which we work to adhere to business principles and values that are similar to our own and to comply with all applicable laws and regulations. Before making any commitments towards third parties, we take steps to appropriately evaluate the relationship and mitigate any associated risks. We acknowledge that employees working in our facilities and our supply chain are at potential risk of forced labour or child labour. In order to mitigate this risk, we follow a due diligence approach that includes keeping up-to-date on Saskatchewan labour standards on important items such as:

- minimum wage requirements;
- minimum age requirements;
- safe work procedures;
- proper certifications for operating equipment;
- Saskatchewan Provincial Nominee Program.

## ASSESSING OUR RISK

Western Sales currently does not engage in formal activities to assess supplier risk. In managing the risk of forced and child labour in our business and supply chains, we are deliberate about dealing with large, very reputable companies to minimize this risk. Our exposure to the risk of forced labour and/or child labour increases when we engage with third parties, particularly in categories such as transportation, warehousing, construction, and manufacturing. We recognize that our exposure to forced labour and/or child labour increases when we engage with suppliers who source goods or raw materials from countries where forced labour exploitation is known to occur. As such, we will need to contact our manufacturers to gain knowledge on how they minimize exposure to these activities. Our main supplier is John Deere. They are committed to social responsibility and have published the following information in support of that:

More Specifically, Deere's Report on Fighting Against Forced Labour and Child Labour:

## OUR PROGRESS AND EFFECTIVENESS

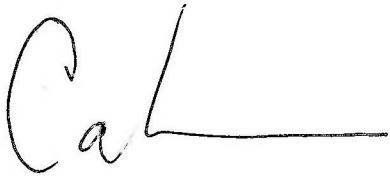
Western Sales is in the initial stages of adhering to the recommendations of the Fighting Forced & Child Labour in Supply Chains Act. We will add this important element to our management discussions, especially when contemplating new suppliers or renewing existing contracts with existing suppliers. In 2024, we provided specific training to all our staff at Green Day, our one-day internal training event where we gather

all staff from all locations in Saskatchewan. At this meeting, we specifically referenced the Act, Western Sales's support of and response to it, and made staff aware of their role in identifying and reporting any situations in which they might suspect a supplier of ours is utilizing Forced Labour or Child Labour.

#### APPROVAL AND SIGNATURE

This Report was approved by Western Sales Management on May 12, 2025, and has been submitted to the Minister of Public Safety and Emergency Preparedness in Canada. This Report is also available on our company website at: [www.Westernsales.ca](http://www.Westernsales.ca)

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. 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.



Carl Persson

President, May 13, 2025