



Dall Contracting Ltd.

Forced Labour and Child Labour in Supply Chain Assessment

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Executive Summary

Forced labour can be found in every country and every sector. The International Labour Organization estimates that there are approximately 27.6 million victims of forced labour worldwide, including 17.3 million in the private economy. Forced labour and child labour risks occur primarily through the global supply chains of businesses. There is a risk that goods imported into and distributed in Canada were produced with forced labour or child labour. Entities and government institutions doing business in Canada have a responsibility to ensure that exploitative practices are addressed and eradicated from their supply chains.

Since 2024, Dall Contracting Limited. ("Dall") have made significant strides in complying with the Fighting Against Forced Labour and Child Labour in Supply Chains Act (the "Act"). Dall implemented a Child and Forced Labor Zero Tolerance statement applicable to all employees, supplies and third-party contractors to reinforce our unwavering commitment to maintain a safe, ethical and responsible working environment. Dall also performed supplier reviews to validate that key suppliers were attesting to the requirements stipulated under the Act. These actions reflect our commitment to updating policies, managing our supply chain diligently, raising employee awareness, and ensuring our full compliance with the Act.

Background

The measures introduced through the Act, aim to increase industry awareness and transparency and drive businesses to improve practices. There are eight mandatory reporting areas that must be investigated and reported on which include:

- 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.
- Its structure, activities and supply chains.
- Its policies and due diligence processes in relation to forced labour and child labour.
- 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.
- Any measures taken to remediate any forced labour or child labour.
- 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.
- The training provided to employees on forced labour and child labour.
- How the entity assesses its effectiveness in ensuring that forced labour and child labour are not being used in its business and supply chains.

We took a risk-based approach to identify our areas of greatest forced and child labour risks for the reporting period. We assessed the risk of child and forced labour based on the potential to cause, contribute to, or be directly linked to child and forced labour through our operations and supply chains. Although the country of origin, industry of operation and the type of goods produced, manufactured, sold or distributed, or imported into Canada were our main risk determinants, the country of origin was our key determinant of Dall's risk of contributing to or being directly linked to forced and child labour risks. Our assessment of risks is further premised on the facts that all of Dall's operations are in Canada and some of the suppliers may be required to comply with the Act and are likely to follow similar due diligence and risk assessment as outlined in this Report.

Introduction

This report is Dall Contracting Limited's response to the Act. References to "Dall", "the Corporation", "the Company", "the entity", "we" or "our" in this report refers to Dall Contracting Limited. The measures introduced through the Act aim to increase industry awareness and transparency and drive businesses to improve practices.

Dall satisfies the definition of an Entity within the Act by having a place of business in Canada, doing business in Canada, having assets in Canada and meeting both the revenue and asset thresholds. This report covers the financial year November 1, 2024, to October 31st, 2025. This is the first version of the report submitted by the Company for this financial year.

Structure, Activities & Supply Chain

Structure and Activities

Dall Contracting operates as a bulk fuel agent and serves as the company's sole source of revenue. The Company specializes in transportation of petroleum deliveries to customers, other bulk plants, the distribution of oilfield equipment and petroleum-based products, including heating oils, industrial fuels, and Petro-Canada lubricants. In addition to fuel distribution, Dall also offers a variety of commercial cardlock services to support its clients' logistical and operational needs. A trucking firm that requires employees to be compliant with all rules and regulations, courses, certifications, appropriate driver licence to operate the equipment.

The company is headquartered in Fort Nelson, British Columbia. Dall maintains operations across several Western Canadian locations, including Whitehorse, Watson Lake, Fort St. John, Fort Nelson and Dawson Creek. Its operations are focused exclusively within Western Canada. Across its various locations, Dall Contracting employs a team of 71 people, contributing to local economies while maintaining close relationships with the communities it serves.

Supply Chain

Dall Contracting Ltd. is a Petro-Canada marketer, providing access to the Petro-Pass network, selling Petro-Canada lubricants, and providing on-site refuelling. The Company offers bulk fuel delivery, on-site refuelling and selling of lubricants to construction companies, drilling contractors, mines, farms and more. All fuel and lubricants that the Company delivers and sells are purchased from Petro-Canada which is owned by Suncor. Dall's suppliers are all based in Canada.

Policies & Due Diligence

Policies

Dall Contracting Ltd. has policies in place that serve as a framework or guide for all directors, officers, and employees to promote integrity and deter wrongdoing in performing their roles.

Some of these policies and procedures include the following:

- A. Code of Ethics Policy** – The policy provides direction to employees and contractors regarding ethical conduct, sound organizational relationships and communication during the marketing exchange process. The Policy addresses Dall’s commitment to integrity and ethical behavior by creating and supporting an environment where employees/suppliers can act appropriately, without fear of retaliation.
- B. Prudent Operational Standard Policy** - The policy provides direction to employees and contractors regarding administrative rules, regulations, and procedures, employee and contractor training requirements as well as the proper channels of communication for event reporting and investigation.
- C. Environment, Health, and Safety Policy** – The policy documents Dall’s commitment to Environment, Health and Safety Management Systems that protect all employees, contractors, subcontractors, visitors, and the public.
- D. Awareness Campaign** - As part of our ongoing commitment to ethical standards and compliance, Dall introduced a new annual awareness campaign aimed at educating employees and Suppliers about the Act. This initiative was conducted via email and was designed to ensure that all staff members and Suppliers were fully aware of our stance against forced labour and child labour. By incorporating this campaign into our yearly routine, we aimed to reinforce our dedication to upholding human rights and maintaining transparency within our operations. This effort not only informed employees and Suppliers of the legal obligations under the Act but also promoted a culture of ethical responsibility and vigilance, reinforcing the company’s zero tolerance for any practices that undermined our core values.

The Company does not employ any children, with its youngest employee being 23 years old. The Company has identified the opportunity to refine its existing policies and to create new policies and procedures to support the assessment and mitigate potential risks that are specific to forced and child labour.

Supplier Due Diligence

The Company’s owner and General Manager are responsible for operations oversight, policy compliance and approval of all new suppliers. With only one primary supplier, the Company does not have a formal supplier onboarding processes in place. The marketing agreement with our primary supplier includes embedded terms and conditions related to compliance with all prevailing laws. This includes laws such as the Act, and we expect our primary supplier to abide by these terms. We are also subject to annual product operations audits by our primary supplier as part of the marketer agreement.

Additionally, Dall has initiated a process of performing annual supplier reviews this year to ensure ethical compliance across its supply chain. These reviews target key suppliers and involve validating, that they publicly attest that they do not engage in child or forced labor within their organizations or their supply chains. In the current year, Dall confirmed that 10 of its key suppliers adhere to the Bill S-211 regulation. By implementing these measures, Dall reinforces its commitment to ethical business practices and ensures that its suppliers adhere to the highest standards of corporate responsibility. This approach not only safeguards the integrity of Dall’s operations but also promotes a culture of transparency and accountability within the industry.

Risk Assessment

We took a risk-based approach to identify our areas of greatest forced and child labour risks for the reporting period. We assessed the risk of child and forced labour based on the potential to cause, contribute to, or be directly linked to child and forced labour through our operations and supply chains.

Our risk assessment utilized several published documents including the latest editions of the *U.S. Department of Labor's Bureau of International Labor Affairs, "2022 List of Goods Produced by Child Labor or Forced Labor"*, the *Walk Free Global Slavery Index*, and the *International Labour Organization's 2022 "Global Estimates of Modern Slavery: Forced Labour and Forced Marriage"*.

Country of Origin

Our assessment of the risk of forced labour and/or child labour in our supply chains for FY2024, showed that there were low risks of forced labour or child labour in our country of operations, and that all our suppliers are based in Canada. We had no suppliers located in countries deemed to have high-risk ratings.

Industry of Operation

We recognize that the Transportation and Energy industries form an integral part of Dall's business and supply chain and are at a high risk of forced labour and/or child labour. This does not mean that evidence of forced labour or child labour was found to support this risk analysis but that more monitoring will be needed to reduce the risk.

Goods Procured

According to the latest edition of the U.S. Department of Labor's Bureau of International Labor Affairs', "*2022 List of Goods Produced by Child Labor or Forced Labor*" and the 2018 *Walk Free Global Slavery Index*, the materials procured by Dall which include petroleum products (fuels and lubricants) are not considered to be products that are at a high risk of being produced by child or forced labour.

Remediation of Forced & Child Labour & Vulnerable Family Income Loss

Dall is committed to identifying human rights incidents and violations that occur within our operations and communities. As there were no incidents related to forced or child labour reported to or noted within Dall, there has not been any need for us to report, correct or remediate any incidents of forced or child labour. Dall recognizes the significant impact forced and child labour can have on individuals and their families and thus will actively seek to strengthen our processes to reduce the risk of forced labour and child labour within our supply chain.

Awareness Training

Although there were no formal trainings performed for FY2024, Dall introduced a new annual awareness campaign aimed at educating ourselves and Suppliers about the Act. This initiative was designed to ensure that we are fully aware of our stance against forced labour and child labour. Henceforth, we plan to increase our awareness of child labour and forced labour risk in our operations and supply chains.

Self-Assessment Process & Requirements

Collectively, we believe our approach outlined in preceding sections will help to reduce and prevent the risk of forced and child labour within our operations and supply chains. We will work on our action plans to improve our approach to mitigating child and forced labour risk and will continue to develop processes to assess the effectiveness of our actions, approach, and processes to achieve continuous improvement.

Conclusion

Dall has made additional strides in improving its internal processes to better comply with the Act. Through our awareness campaign and supplier compliance reviews, the company is strengthening its commitment to ethical sourcing and workplace practices.

These efforts reflect the company's unwavering commitment to not only meeting the requirements of the Act but also leading by example in ethical business conduct.

Looking forward, Dall remains steadfast in its mission to further refine and enhance its processes by maintaining transparency, fostering accountability, and prioritizing ethical practices. Dall will continue to work towards making substantial improvements, ensuring compliance and promoting a responsible supply chain for the future.

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 or entities 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.

RANDY DONALD BASSETT

Full Name



Signature

PRESIDENT

Title

May 12 / 2026

Date

I have the authority to bind Dall Contracting Ltd. and this report covers the fiscal year 2025.