

Koch Canada Energy Services, LP Forced Labour & Child Labour Report

Pursuant to the Canada Fighting Against Forced Labour & Child Labour in Supply Chains Act.

OUR COMPANY.

Koch Canada Energy Services, LP is a marketer of natural gas. We provide a full line of services, including purchasing, sales, transportation, scheduling, storage, hedging, asset optimization, and market analysis. Koch Canada Energy Services, LP, no matter where we do business, is committed to conducting all business lawfully—with stewardship and integrity. This commitment extends throughout our business and supply chain and includes, among other things, an expectation that our suppliers do not use forced labour, in any of its forms, including forced labour and child labour, to produce the products they provide to Koch Canada Energy Services, LP. Our supply chains who demonstrate our shared commitment are a key part of our continued success. Koch Canada Energy Services, LP's compliance and ethics expectations are set out in our Code of Conduct <https://codeofconduct.kochinc.com/>. Due to the elevated level of sophistication that is required to produce the products that Koch Canada Energy Services, LP uses, there is a low probability that any form of forced labour, including child labour would be utilized in our industry.

DUE DILIGENCE.

At Koch Canada Energy Services, LP, we continue to improve our due diligence measures to ensure we are engaging partners who are committed to doing business the right way and have not participated in unlawful conduct, including forced & child labour.

Our Values & the Koch Stewardship Framework.

As part of the Koch Group of companies, our management framework, Principle Based Management™, is based on proven principles of human progress and a deep appreciation for the dignity of every individual. Our focus on individuals and bottom-up solutions is evident in our Stewardship Framework and drives our approach to Environmental, Social, and Corporate Governance (ESG).

“At Koch, stewardship encompasses the responsible management of our actions and the resources entrusted to our care in a manner that respects the rights of others. By “rights,” we mean everyone’s right to their own life and property, and equal treatment under the law.”

Our commitment to and expectations for ensuring that our business and supply chain is maintained in a lawful and socially responsible way includes, among others, that neither forced nor child labour is taking place in any component of our business. These expectations are set out in Our Company Values, requiring all employees at every level to:

- Have the courage to always act with integrity.
- Act with proper regard for the rights of others; &
- Treat everyone with honesty, dignity, respect, and sensitivity.

The expectation to adhere to Our Values not only applies internally but extends to our external supply chains as well.

Code of Conduct—Our Policies Regarding Forced & Child Labour.

Our Code pays specific regard to the need to combat modern slavery in all forms within the “Lawful Employment” section and contains the following:

Commitment to Lawful Employment Practices

Our companies strive to make people’s lives better through the products we make, support for the communities in which we live and work, maintaining quality work environments, and sourcing responsibly. We are committed to adhering to applicable employment and labor laws everywhere we operate. This includes observing those laws that pertain to child labor, forced labor, human trafficking, wages and work hours and freedom of association. In addition to other expectations contained in this Code, our commitment to social responsibility specifically includes the following:

Child Labor. The company will not employ underage individuals as defined by applicable child labor laws. Employees will not be permitted to work in a position where they are younger than the minimum legal age for that job.

Forced Labor. The company does not support the use of forced labor or involuntary prison labor. Recruiting and selection activities are conducted in compliance with applicable law and any applicable collective bargaining obligations.

Wages and Work Hours. The company is committed to meeting all minimum wage obligations and collective bargaining agreements regarding maximum hours, minimum wage, overtime, and the payment of overtime compensation.

The company:

- Recognizes an employee's right to breaks and meal periods required by applicable law or collective bargaining agreement and the company will pay for those breaks wherever required by law.
- Will provide to employees all periods of leave to which they are entitled under applicable law.
- Will provide employees with all benefits to which they are entitled under applicable law.

Our Code of Conduct drives compliance with the above requirements and is the responsibility of each employee.

SELF-ASSESSMENT.

As of this reporting year, because Koch Canada Energy Services, LP is in a low-risk industry and unaware of any forced labour within our business or supply chains, no immediate action for detailed self-assessments has been taken.

Accountability Standards.

Koch Canada Energy Services, LP's Code of Conduct identifies numerous avenues, including a Compliance & Ethics Helpline, that provide employees, customers, suppliers, and members of the public with a reporting mechanism, including anonymity (where allowed by law) to report concerns about potential breaches of our Code of Conduct, other Koch Canada Energy Services, LP policies, or the law. Such concerns are objectively investigated under the guidance and direction of our compliance or legal departments. We prohibit retaliation against anyone who raises a concern in good faith.

REMEDIATION

As of this reporting year, no immediate action for remediation of forced & child labour has occurred. Koch Canada Energy Services, LP is in a low-risk industry and unaware of any situations that would require remediation.

Income Remediation. Because Koch Canada Energy Services, LP is unaware and there is no proof of any outside effects our forced & child labour policies may have had, no immediate action for this specific remediation is required within our business or supply chains—as of this reporting year.

EMPLOYEE TRAINING & GUIDANCE

Although Koch Canada Energy Services, LP does not have a comprehensive, mandatory training program focusing on forced and child labour, employees receive training on the employee Code of Conduct, which address and supports a supply chain free of any type of forced or child labour, as well as avenues available for reporting concerns. The training is periodically provided through a varied methodology.

Furthermore, every Koch Canada Energy Services, LP employee has the responsibility to:

- Always act in accordance with applicable laws, this Code, Our Values and other company standards, policies, procedures, practices, guidelines, and work rules.
- Avoid any activity that might have the appearance of being illegal or unethical.
- Seek a full understanding of compliance requirements

- When you have questions, seek assistance from the many resources that are available to you. Promptly report potential or actual violations of a law, company policy or standard, or any request to violate a law, company policy or standard.
- Promptly report any issue that you believe has not been appropriately resolved, even if it means raising it with another available resource.
- Cooperate completely and honestly with company investigations.

OUR SUPPLY CHAINS & ADHERENCE TO OUR VALUES

We expect all those in our supply chain to comply with our values, therefore non-compliance with applicable laws, regulations, and our standards regarding forced & child labour will result in corrective action up to and including termination, depending on the circumstances. Forced labour in any form has an exceptionally low probability of being utilized in Koch Canada Energy Services, LP's supply chain, thus creating a minimal risk profile of forced labour or child labour.

Potential Risk

Koch Canada Energy Services, LP assesses and selects its suppliers with care. We maintain the expectations outlined in our Code of Conduct for lawful and respectful business practices and extend this expectation to our suppliers. If non-conformance with our standards and guidelines were to arise, depending on the circumstances, we would either require that supplier establish corrective action and report on the implementation of such plans, or we would terminate the relationship. Review of such non-conformance must be viewed on a case-by-case analysis given the surrounding information.

This disclosure applies to Koch Canada Energy Services, LP. This disclosure does not apply to the practices of companies for which Koch Canada Energy Services, LP may hold a minimum stakeholder interest.

PUBLICATION

A copy of this statement may be viewed at Koch Energy Services' website <https://kochenergyservices.com/>.

ATTESTATION & APPROVAL.

In accordance with the requirements of the Act, & in particular, §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.

Koch Canada Energy Services, LP

By: KCES GP Ltd., its General Partner

Matthew Vermeeren

Name: Matthew Vermeeren

Title: Secretary

Date: May 12, 2026

"I have the authority to bind Koch Canada Energy Services, LP"