

C. R. Wall & Company Incorporated

FY 2024 Bill S-211 Report on Forced Labour and Child Labour in Supply Chains

May 1, 2025

Introduction

Respect for human rights is fundamental to C. R. Wall & Company Incorporated as we are committed to ensuring that people connected to our supply chain are treated with dignity and respect. C. R. Wall & Company Incorporated has a Code of Conduct, a solid employee training program, Supplier Guiding Principles and a robust Supplier qualification process that prohibits the use of child labour as well as all forms of forced labour, including prison labour, indentured labour, bonded labour, military labour, slave labour and any form of human trafficking ("forced and child labour"). We continue to be committed to working with our system, supply chain, peers and stakeholders to collectively address the issue of forced and child labour. This summary report outlines the Company's overall structure and human rights due diligence approach, and an update on progress towards

This report has been prepared in compliance with Canada's new Fighting Against Forced Labour and Child Labor in Supply Chains Act (the "Act") by C. R. Wall & Company Incorporated. ("CR WALL" or the "Company" or "our" or "we") for the fiscal year ended December 31, 2024 (the "Reporting Period"). The statement applies to C. R. Wall & Company Incorporated, a company incorporated pursuant to the laws of the Province of Ontario, Canada.

1. Steps to prevent and reduce risks of forced labour and child labour.

In general terms, C. R. Wall & Company Incorporated took the following steps during the Reporting Period to prevent and reduce the risk of forced labour or child labour in the business and supply chains:

- Modified our Code of Conduct to include Bill S- 211 compliance.
- Implemented mandatory training for all employees on "forced and child labour" and Bill S-211.
- Implemented an "Internal Supplier risk assessment" process.
- Documented our supplier qualification process to ensure compliancy.
- Launched our "Supplier guiding principles" to ensure commitment from our suppliers & ensure our suppliers are doing their due diligence to protect their supply chain against "Forced Labour and child labour".
- We request our suppliers to have Code of Conduct to ensure it's compliant to Bill S-211 or to agree and sign our "Supplier Guiding Principles".

2. Entity's structure, activities, and supply chains.

C. R. Wall & Company Incorporated is headquartered in Cambridge, Ontario, with a distribution office in Calgary, we distribute products and services for the gas energy industry across Canada, we have approximately 5,596 SKU's We have partnered with world-class manufacturers from Canada, USA, Italy and Scotland. which we procure products from. Our top manufactures have in place a "Global Human Rights Policy" or "Code of Conduct" for their suppliers within their supply chain which are located in various geographical locations. C. R. Wall & Company Incorporated has a centralized procurement

department out of Cambridge, Ontario and they adhere to all policies, procedures, and practices set out by C. R. Wall & Company Incorporated. The activities, policies, and programs described in the subsequent sections apply to both Cambridge and Calgary locations.

3. Policies and due diligence processes in relation to forced labour and child labour Policy C. R.

Wall & Company Incorporated communicates its expectation that its supply chain is free of forced labour and child labour to new suppliers and to existing suppliers with which it has ongoing relationships with. In addition, as part of its annual due diligence C. R. Wall & Company Incorporated requests our suppliers read, understand, agree and sign our “Supplier Guiding Principles” regarding “Code of Conduct” and labour practices:

- Our suppliers agree to support and respect the protection of internationally proclaimed human rights; and make sure they are not complicit in human rights abuses.
- Our Suppliers agree to uphold the elimination of all forms of forced and compulsory labour; the effective abolition of child labour; and the elimination of discrimination in respect of employment and occupation.

C. R. Wall & Company Incorporated expects its suppliers to cascade these requirements to their respective supply chains that goes into the production of their products.

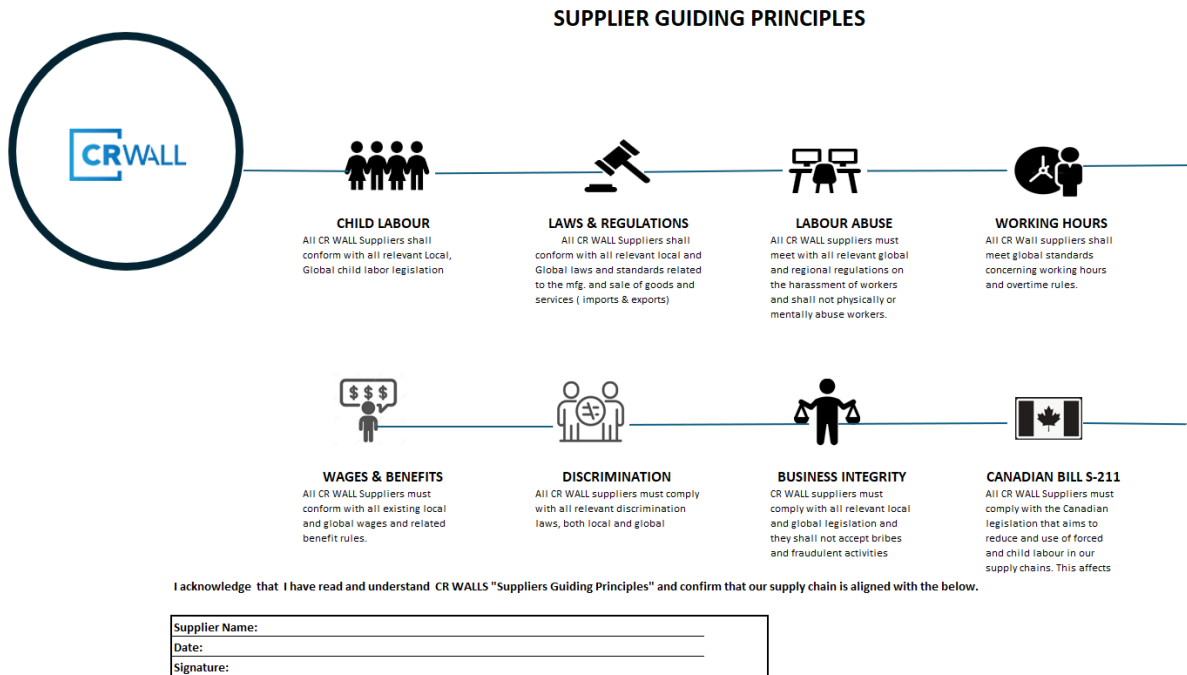
If a supplier does not make the declarations noted above in its annual Supplier Guiding principal or Supplier evaluation, C. R. Wall & Company Incorporated Supply Chain organization will follow up with the supplier to determine the reasons why the declaration was or cannot be made. The risk assessment and management processes below detail the consequences of a non-declaration by a supplier. C. R. Wall & Company Incorporated continues to work at formalizing its expectations with respect to ethical sourcing, forced labour and/or child labour, human trafficking and human rights into formal policies. Employees are encouraged to report potential compliance violations related to forced labour and or/ Child Labour to their manager.

Due Diligence

During the fiscal year ended December 31, 2024, C. R. Wall & Company Incorporated performed the following activities regarding its due diligence and management of forced labour and/or child labour risks program:

- Evaluated our top 20 suppliers for conformance and to ensure compliance to Bill S-211
- Sent out our Supplier Guiding Principles for signature from our active suppliers to ensure alignment with our zero-tolerance use of child labour as well as all forms of forced labour, including prison labour, indentured labour, bonded labour, military labour, slave labour and any form of human trafficking (“forced and child labour”).

- Developed an escalation process to ensure compliance and mitigation of risk.

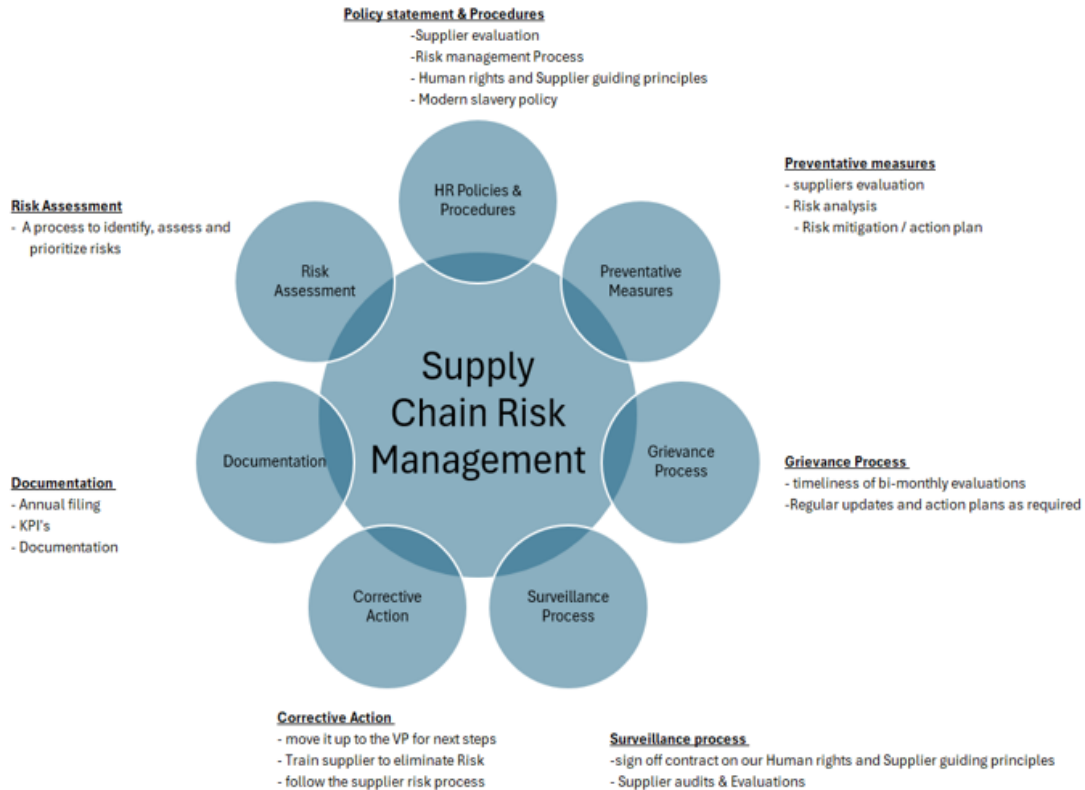


4. Parts of the business and supply chains that carry a low risk of forced labour or child labour being used and steps it has taken to assess and manage risk.

C. R. Wall & Company Incorporated has identified that the risk of forced labour or child labour could take place in their supplier's supply chain. As C. R. Wall & Company Incorporated does not manufacture products that they distribute directly to Canadian Gas companies and substantially all its employees are located in Canada, and it's suppliers are located in Canada, the United States of America and Scotland, C. R. Wall & Company Incorporated does not believe that it has any risk of forced labour and/or child labour in any other area of its business.

5. Measures taken to remediate any forced labour or child labour, and measures taken to remediate the loss of income to the most vulnerable families that result from any measure taken to eliminate the use of forced labour or child labour in activities and supply chains. C. R. Wall & Company Incorporated did not identify any instances of forced or child labour in fiscal 2024; as a result, no remediating remedies are required

Risk Assessment



6. Measures taken to remediate any forced labour or child labour, and measures taken to remediate the loss of income to the most vulnerable families that result from any measure taken to eliminate the use of forced labour or child labour in activities and supply chains.

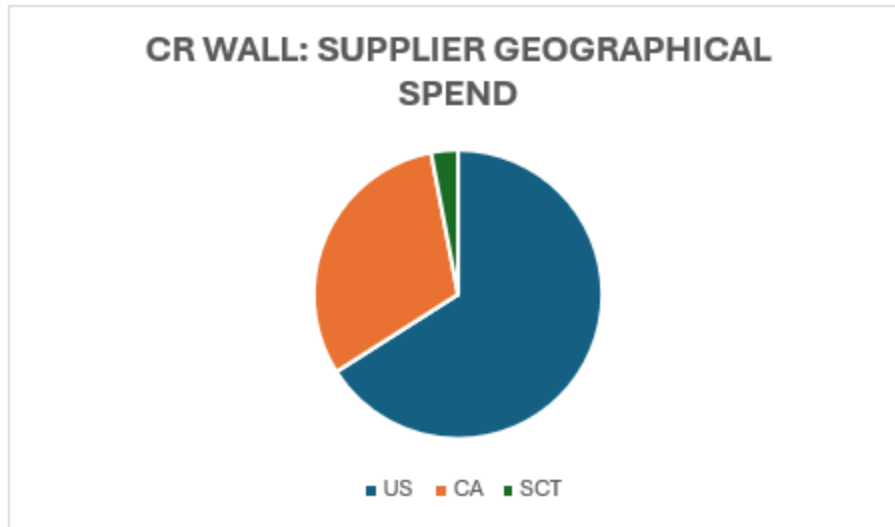
- C. R. Wall & Company Incorporated did not identify any instances of forced or child labour in fiscal 2024; as a result, no remediation measures were required.

7. Training provided to employees in forced labour and child labour.

C. R. Wall & Company Incorporated along with the annual training has secured online learning resources for employees. In addition, employees involved in supply chain activities have access and are encouraged to access widely available resources to advance their understanding of forced labour and/or child labour issues, risks, and their role in combatting them. All new employees of C. R. Wall & Company Incorporated are required to take training on C. R. Wall & Company Incorporated's Code of Conduct and Forced Labour Policy which will increase their understanding of foundational principles underpinning the Fighting Against Forced Labour and Child Labour in Supply Chains Act including but not limited to Bill S-211.

8. How C. R. Wall & Company Incorporated assesses the effectiveness in ensuring that forced labour and child labour are not being used in its business and supply chains.

C. R. Wall & Company Incorporated assesses whether its expectations are being followed by suppliers through the annual Supplier Guiding Principles and Risk Assessment/ Scorecard. C. R. Wall & Company Incorporated continues to develop both a road map and internal measures to more formally assess the effectiveness of its current procedures to combat forced labour and/or child labour. It is intended that the analysis of C. R. Wall & Company Incorporated's internal processes will also develop over time to ensure continuous improvement. C. R. Wall & Company Incorporated's goals include aiming for zero (0) incidences of forced and child labour and actively tracking, deploying an updated Code of Conduct, A Forced Labour Policy and annual training to formalize its expectations with respect to ethical sourcing, forced labour and/or child labour, human trafficking and human rights. As we learn from our processes, policies, and stakeholders, we will update and improve annually, becoming more informed on how we can better protect those in our supply chain and ensure our suppliers do the same.



9. I attest that I have reviewed the information contained in the report for the entity listed above. Based on my knowledge, and have exercised reasonable due 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 C. R. Wall & Company Incorporated

On behalf of C. R. Wall & Company Incorporated, this report was approved by:

Name: Sam Schneider

Title: President & CEO

Date: April 14, 2025

