



899 Langs Dr, Cambridge, Ontario, Canada, N3H 5T6
1.877.427.9255 | customerservice@crwall.com

C. R. Wall & Company Incorporated

FY 2025 Bill S-211 Report on Forced Labour and Child Labour in Supply Chains

May 1, 2026

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 address the issue of forced and child labour collectively. 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, 2025 (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:

- We have a current Code of Conduct to include Bill S- 211 compliance.
- Implemented a yearly mandatory training for all employees on “forced and child labour” and Bill S-211.
- Ensured all existing and new suppliers have had an “Internal Supplier Risk Assessment”
- Maintained and documented our supplier qualification process to ensure compliance.
- Annual signed “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 a Code of Conduct to ensure it’s compliant with 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. We have partnered with world-class manufacturers in Canada, the USA, Italy and Scotland, from which we procure products. Our top manufacturers 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.

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 used in the production of their products.

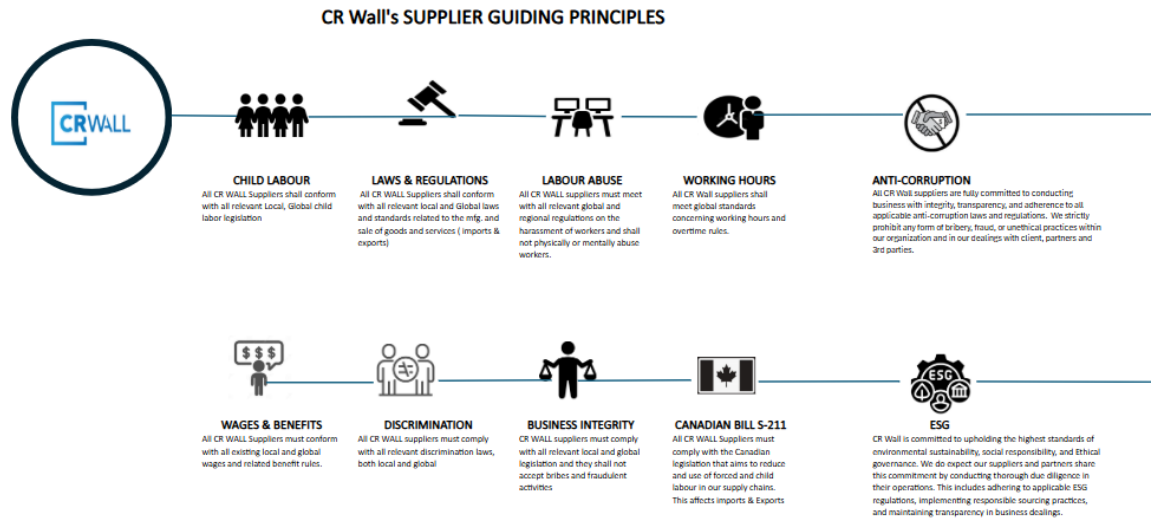
If a supplier does not make the declarations noted above in its annual Supplier Guiding Principles or Supplier evaluation, C. R. Wall & Company Incorporated Supply Chain organization will follow up with the supplier to determine the reasons why the declaration was not made or cannot be made. The risk assessment and management processes below detail the consequences of a non-declaration by a supplier. C. R. Wall & Company Incorporated continues to work to formalize its expectations regarding 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, 2025, 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 with Bill S-211
- Updated our Supplier Guiding Principles to include anti-corruption and ESG.
- 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”).

- Ensured all new suppliers on our approved vendor list must sign CR Wall’s Supplier Guiding Principles and be evaluated for risk.
- Developed an escalation process to ensure compliance and mitigation of risk.
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I acknowledge that I have read and understand CR WALLS "Suppliers Guiding Principles" and confirm that our supply chain is aligned with the above principles.

Supplier Name:
Date:
Signature:

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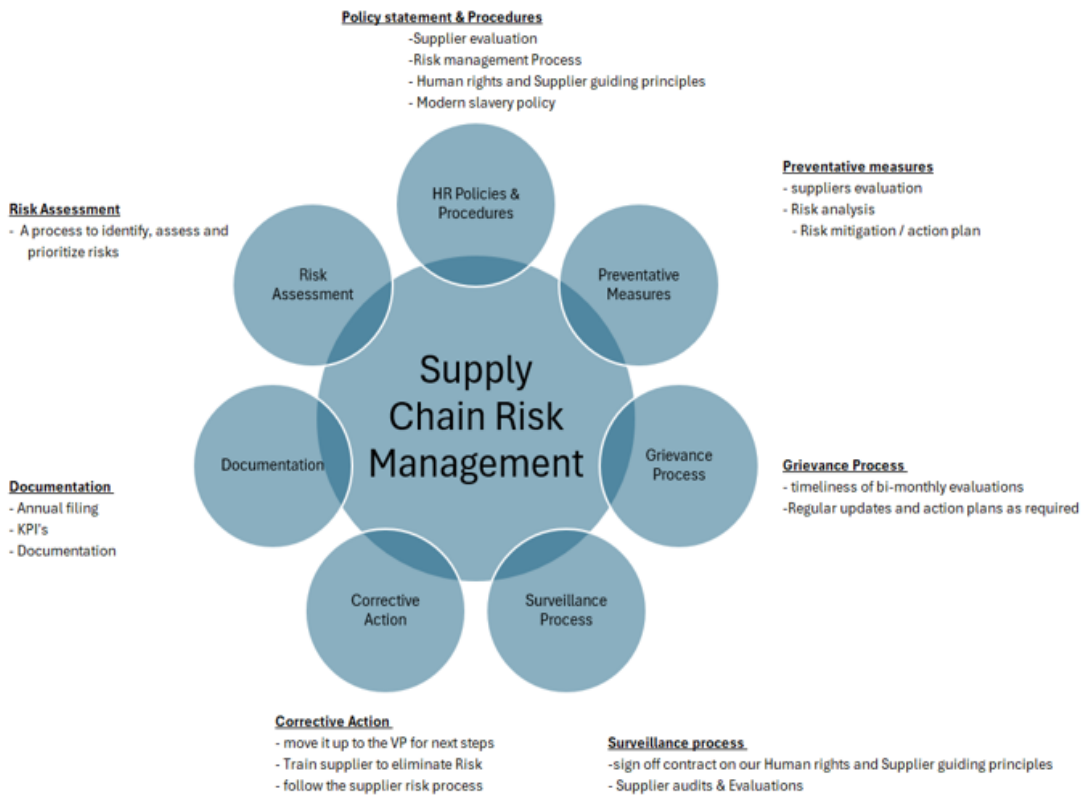
4. Parts of the business and supply chains that carry a low risk of forced labour or child labour being used, and steps it has taken to assess and manage risk.

C. R. Wall & Company Incorporated has identified that the risk of forced labour or child labour could take place in their suppliers’ 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 2025; therefore, no remediation is required.

Risk Assessment





- Implemented a Supplier Risk Assessment Form before onboarding a new supplier.



SUPPLIER RISK ASSESSMENT FORM

LEGAL NAME:		Buyer:
TAX ID:		Location:
STREET ADDRESS:		Notes:
CITY:		
ZIP CODE/POSTAL CODE:		
COUNTRY:		
A/R CONTACT NAME & EMAIL:		
Date of Assessment:		
Description of products and services:		

OVERVIEW OF THE COMPANY	Has your company provided product or services to C.R.Wall Inc. in the past?	
	If yes, what year?	
	What product?	
	How many employees do you have?	
	What country do you manufacture the parts we would Purchase?	
	What ERP system do you use?	
	What other services do you provide, if any?	
	Do you have other manufacturing locations. If yes, where?	

These questions we do not score

COMMENTS		Potential high Risk	Does not meet avg expectations	Meets expectation	Exceeds expectations
FINANCE	Can you prove you are financially stable, D&B rating?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	What is your standard payment terms?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	What is your return policy?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Are you profitable?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	How long have you been in business?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Has sales increased this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
QUALITY	What key performance indicators do you use to measure the quality of your products?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	What type of quality management system do you have in place?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	How do you measure customer satisfaction?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	How do you measure your quality?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Do you audit your supplier(s)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	How do you qualify your suppliers ?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	What is your current defect rate?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Do you offer a warranty on your products?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
OPERATIONS	Are your quality metrics Declining, Constant or Inconsistent?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Do you manage your suppliers through KPI's ?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Average lead-time?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Do you purchase materials in LCC's?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Do you have experience and references in our industry?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Do you have dedicated account representatives?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Do you offer volume discounts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Do you make to stock or make to order?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CORPORATE SOCIAL RESPONSIBILITY	Do you have cost down programs with your suppliers?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Does your company have a Health and Safety policy?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Does your company have a CSR Strategy?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Does your company have a code of conduct and ethics?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Do you have an Anti-Bribery/Anti-Corruption Policy & are you employees trained on anti-bribery/corruption	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Do you have an ESG program in place? (Environmental social governance)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Are you compliant with Bill S- 211 (anti slavery law in Canada	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Do you have a robust Privacy and data security process/procedure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

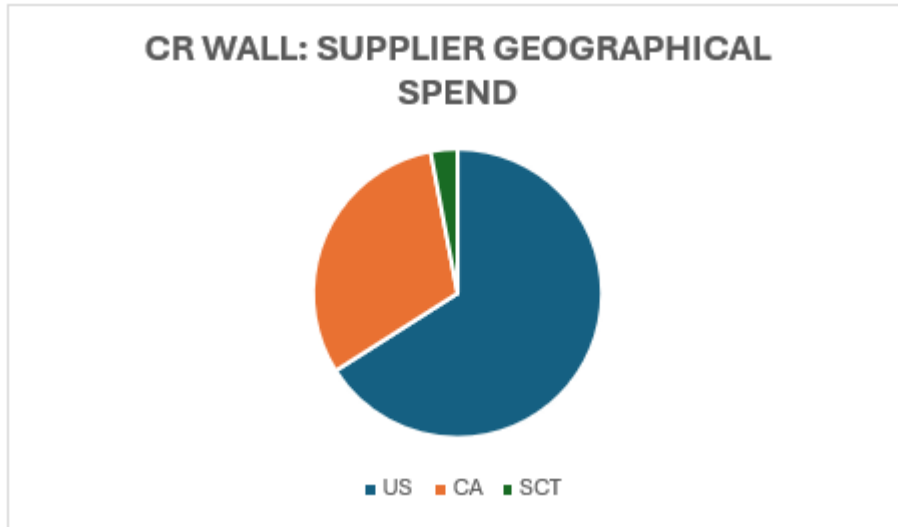
Low Risk	80-120	SCORE	0
Medium Risk	50-79		
Potential High risk	Less than 50		

6. 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 combating 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.

7. 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.

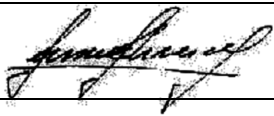
C. R. Wall & Company Incorporated assesses whether its expectations are being met by suppliers through the annual Supplier Guiding Principles and Risk Assessment/Scorecard. C. R. Wall & Company Incorporated continues to develop both a roadmap and internal measures to more formally assess the effectiveness of its current procedures for combating 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 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.



8. I attest that I have reviewed the information contained in the report for the entity listed above. Based on my knowledge, and having 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 Printed: Samuel Schneider	Name signature: 
Title: President & CEO	Date: April 17,2026