



# **Fighting Against Forced Labour and Child Labour in Supply Chains – Report - 2025**



## Tiger Calcium Services Fighting Against Forced Labour and Child Labour in Supply Chains Report

### 1. Introduction

This joint report (“the Report”) is the second Supply Chains Act Report submitted pursuant to the *Fighting Against Forced Labour and Child Labour in Supply Chain Act* (“Act”) by **Tiger Calcium Services Inc.** (“TCS”) and its affiliate, Tiger Tanklines (2011) Ltd. (“TTL Ltd.”), together, (“Tiger” or the “Company” or “we” or “our”) . It encompasses the Company’s recently concluded fiscal year beginning May 1, 2024, and ending April 30, 2025 (“Reporting Period”).

The report includes TCS and the following affiliate which also satisfies the reporting requirements established by the Act: Tiger Tanklines (2011) Ltd. (“TTL”).

The Report outlines the measures that Tiger has implemented during the Reporting Period 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 in goods imported into Canada by the Company.

### 2. Steps Taken in the Previous Financial Year to Prevent and Reduce Risks of Forced Labour and Child Labour

At Tiger, our commitment to legal compliance and the highest standard of business and personal ethics is unwavering. This is why we have a Procurement, Purchasing & Capital Expenditure Policy (“Procurement Policy”), and a Code of Conduct Policy (“Code”) in place.

Our Procurement Policy along with our Code of Conduct, are foundational to our operations. The Procurement Policy provides clear guidance for company personnel in purchasing goods and services and defining specific roles and responsibilities within the procurement process. The Code of Conduct requires employees to annually affirm their adherence to these ethical standards in writing, ensuring consistency with our core values. While comprehensive, our Code of Conduct Policy may not encompass every potential scenario. Employees are encouraged to apply sound judgment and consult with supervisors, Human Resources, or Senior Management when faced with uncertainties.

In alignment with our commitment to human rights, as reflected in the United Nations Universal Declaration of Human Rights, Tiger has introduced measures in recent years aimed at addressing the risks of forced labour and child labour within its operations and supply chains. Our 2024 ESG Report includes an explicit commitment to uphold and protect fundamental human rights, with a zero-tolerance policy for child labour, forced labour, or human trafficking.

- We support the rights of women, minorities, and Indigenous groups, ensuring fair wages for all employees. Our workforce includes Indigenous persons, and we actively engage with Indigenous-owned businesses and the seven Indigenous groups with treaty interests in areas surrounding our operations.
- Our Procurement Policy states that all vendors and/or contractors that do business with Tiger shall comply with all applicable laws and by-laws including but not limited to, the Workplace Safety Insurance Act, the Occupational Health and Safety Act, and the Human Rights Code. Any breach of any applicable laws or by-laws may result in immediate termination of the contract.

Recognizing the ongoing challenge of eradicating forced and child labour, Tiger is dedicated to continuous improvement through strategic and collaborative efforts. We seek to define and assign responsibilities for overseeing the management of forced labour and child labour risks in future Reporting Periods.

Tiger’s core values of Safety, Integrity, and Excellence guide our business conduct. We are committed to maintaining the highest standards of ethical conduct among all our agents and representatives, reflecting our dedication to responsible business practices and long-term sustainability.



### 3. Our Structure, Activities and Supply Chains

#### 3.1 Structure

Tiger Calcium Services Inc. ("TCS") is a privately held company, a designation that reflects its independent ownership and operation. It is registered as a corporation and primarily engages in the production and supply of calcium chloride and related products for dust control, de-icing, and other industrial applications. TCS also operates through Tiger Tanklines (2011) Ltd. ("TTL"). Together, these entities ("Tiger") play integral roles in the manufacturing, supply, transportation, and application of Tiger's premium calcium chloride product offerings, serving clients in Canada and the United States.

Tiger's corporate headquarters is centrally located in Calgary, Alberta. Our production plant operates out of Slave Lake, Alberta, and our transportation center is in Nisku, Alberta. Further enhancing our operational efficiency and customer service capabilities, Tiger maintains a network of remote storage facilities strategically located across the provinces of Alberta, British Columbia, Saskatchewan, and Manitoba. As of April 30, 2025, TCS employed 116 full-time staff, 5 contractors, and 5 lease operations drivers, while TTL employed 31 full-time staff, and 37 lease operations drivers, across our headquarters, transportation, and other operational locations.

#### 3.2 Activities

Tiger is in the business of extracting, processing, manufacturing, selling, and distributing calcium chloride products and services, with over 40 years of experience in the industry. Tiger operates through four distinct products and services offerings: Dust Control & Road Stabilization services, Anti-Icing & De-Icing products, Oilfield Solutions, and Sulphur Transportation services. Each service specializes in delivering high-quality solutions tailored to meet the unique needs of their respective markets.

Together, these products and services offerings reflect Tiger's dedication to delivering superior products and services, while upholding the highest standards of safety, environmental responsibility, and customer satisfaction. Tiger's vertically integrated approach and industry expertise enable the company to offer consistent, high-quality solutions across a broad spectrum of applications.

##### Tiger Calcium Services Inc. ("TCS")

- **Dust Control & Road Stabilization:** This service specializes in the manufacturing and precise application of a premium road stabilization and dust abatement liquid calcium chloride solution.
- **Anti-Icing & De-Icing:** Tiger's Anti-Icing & De-Icing service offers liquid calcium chloride solutions that include a proprietary corrosion inhibitor for winter anti-icing and de-icing applications.
- **Oilfield Solutions:** The Oilfield Solutions service provides the Oil & Gas sector with custom blended oilfield brine solutions for drilling, well completion, and workover applications. These specialized solutions enhance the rate of drill bit penetration.

##### Tiger Tanklines Ltd. ("TTL")

- **Sulphur Transportation services (operated by TTL):** TTL, the sole subsidiary of Tiger, is dedicated to providing dry and molten Sulphur transportation services to the refining sector. Owning a dedicated transportation fleet and employing an in-house maintenance team, TTL prioritizes safety and reliability in its operations.

#### 3.3. Supply Chains

Tiger engages with a select group of suppliers to procure the necessary goods and services essential for our operations. While our procurement activities span various industries, we primarily source from a small selection of reputable industry suppliers that are integral to our supply chain. These suppliers are predominantly involved in industries such as chemical manufacturing, transportation equipment, and industrial machinery. The majority of our direct suppliers are



located in Canada, primarily in Alberta. A smaller portion of suppliers operate internationally. Imported goods include select chemicals and leased railcars sourced from outside Canada.

Our current approach includes working with a limited number of established vendors with longstanding reputations. When practicable, this supports efforts to manage sourcing risks as working with a smaller supplier base may contribute to increased visibility into sourcing practices. This approach is intended to align procurement activities with corporate values and ethical standards, while supporting transparency and accountability in reporting.

#### **4. Policies and Due Diligence Processes in Relation to Forced Labour and Child Labour**

At Tiger, we deeply respect and do our part to uphold and protect fundamental human rights. We have zero tolerance for any violation of those rights, including the use of child labour or forced labour.

Tiger has a Code of Conduct Policy demonstrating our commitment to complying with the law in all of our operations and maintaining a culture of the highest standard of business and personal ethics. In addition, Tiger has a Procurement, Purchasing & Capital Expenditure Policy which guides company personnel in the purchase of goods and services and defines the roles and responsibilities of each function in the procurement process, as well as an Ethics and Integrity Hotline Investigation Procedure.

We seek to establish and apply policies and procedures that will minimize the risk of forced labour and child labour within our operations and supply chains. This may include revising existing relevant policies to incorporate forced labour and child labour risk considerations.

##### **4.1 Code of Conduct Policy**

Tiger's Code of Conduct Policy is reviewed annually and outlines our commitment to conduct business in a consistently ethical and safe manner, as well as the company policies and laws we must adhere to. All Tiger employees, management, and directors ("Employees") are required to comply with the Code, applicable laws, regulations, and other legal requirements that affect their decisions and actions within their roles and agree to acknowledge the Code annually in writing to the Company.

Under the Code, all Employees of Tiger are expected to exercise sound judgement, follow all applicable policies and procedures, and/or contact their immediate supervisor, Human Resources, or Senior Management for clarification or advice before making a decision about which they are uncertain.

The Code ensures that there will be no retaliation against anyone who reports suspected unethical conduct, breach of the Code or any Tiger policy, or any violations of laws or regulations.

If any Tiger employee has reason to believe that an illegal or unethical violation has occurred, it is their duty to report it to their immediate supervisor or Senior Management (CEO, VP of Finance, VP of Manufacturing, VP of Operations, Director of Human Resources) or through the Ethics and Integrity Hotline, which is managed by a third party, Convercent.

The Company will promptly initiate an investigation into any reported allegation or suspicion of a violation of the Code, Company Policy, or a law or regulation, which may include instances of forced labour or child labour. If a complaint is received, the assessment of complaints is undertaken within two (2) weeks of its receipt. The process is overseen by the investigation team consisting of the Director of Human Resources and the Division Executive who will launch an internal investigation. If appropriate, corrective actions are taken and records of complaints received, including the actions taken, are maintained.

#### **4.2 Procurement, Purchasing & Capital Expenditure Policy**

At present, Tiger has a Procurement, Purchasing & Capital Expenditure Policy which ensures ethical, efficient, and accountable sourcing, contracting, purchasing, and other activities within our supply chain. The Procurement Policy details Tiger's accountability for use of funds for goods and services and is intended to ensure fairness and openness with all interested parties, communicate direction and accountabilities to all personnel involved in the purchasing function, and ensure that Tiger functions according to generally accepted business practices. No purchase of goods and/or services shall be authorized unless it is in accordance with the Procurement Policy and associated procedures.

The selection of Vendors involves the consideration of several factors. Particularly, Vendors who are believed to be in compliance with all legislated and ethical best practices. All Vendors and/or Contractors that do business with Tiger shall comply with all applicable laws and by-laws including, but not limited to, the Workplace Safety Insurance Act, the Occupational Health and Safety Act, and the Alberta Human Rights Code. Any breach of any applicable laws or by-laws may result in immediate termination of the contract.

#### **4.3 Ethic and Integrity Hotline Investigation Procedure**

Our Code of Conduct Policy includes information on our Ethics and Integrity Hotline, which is managed by an independent third party, Convercent, and provides a platform for any Tiger Employee to promptly report any problems or concerns or any potential or actual violations of the Code and/or other Tiger policies. The Ethics and Integrity Hotline serves as a mechanism to raise any concerns, including those related to forced labour or child labour. Convercent provides a website [www.convercent.com/report](http://www.convercent.com/report) and a Hotline 1-800-461-9330 that is accessible 24 hours a day, seven days a week. These reporting options are prominently posted in all employees' gathering areas across all Tiger sites.

Tiger will protect any employee who raises issues or reports concerns in good faith from retaliation. This protection also extends to anyone providing information in connection with an investigation. Deliberate false accusations will result in disciplinary action.

If a complaint is received, the investigation team, consisting of the Director of Human Resources and the Division Executive will launch an internal investigation. In the event of non-compliance with company standards, Tiger will implement a corrective plan to improve and remedy the situation.

#### **5. Forced Labour and Child Labour Risks**

Tiger acknowledges the importance of ethical practices within its operations and supply chain activities. The company currently follows a Procurement Policy that includes supplier assessments related to business conduct. Tiger applies its Procurement Policy as a framework for evaluating and selecting suppliers. This policy outlines criteria related to legal compliance and business conduct. The supplier assessment process is used to support consistency in procurement decisions and to document supplier qualifications in accordance with internal procedures.

#### **6. Measures Taken to Remediate Forced Labour or Child Labour**

At present, Tiger has not identified instances of forced labour or child labour in its activities or supply chains. As such, no remediation measures have been undertaken to date.

#### **7. Remediating the Loss of Income to the Most Vulnerable Families**

Tiger recognizes that efforts to prevent and reduce the risks of forced labour and child labour can have the unintended consequence of contributing to a loss of income for the most vulnerable families. At present, Tiger has not identified any instances where its activities have contributed to a loss of income for vulnerable families in connection with forced labour or child labour. As no such cases have been identified, Tiger has not taken steps to provide remediation related to income loss.



## 8. Training Provided to Employees on Forced Labour and Child Labour

Tiger acknowledges the importance of providing its staff with the training required to support them understand, identify and manage the risks of forced labour and child labour throughout its activities and supply chains. However, the Company does not currently provide specific training to employees on the risks associated with forced labour and child labour within our business activities to date.

## 9. Assessing Our Effectiveness

Tiger has not yet developed a formal system to evaluate the effectiveness of its efforts to reduce the risks of forced labour and child labour. Strengthening this capacity remains a priority, and Tiger aims to enhance its ability to measure and report on the impact of future actions in upcoming reporting periods.

## 10. Attestation Statement

“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.”

Patric Nagel

Chief Executive Officer (CEO), Tiger Calcium Services Inc.

*Patric Nagel*

*I have the authority to bind Tiger*

May 31, 2025