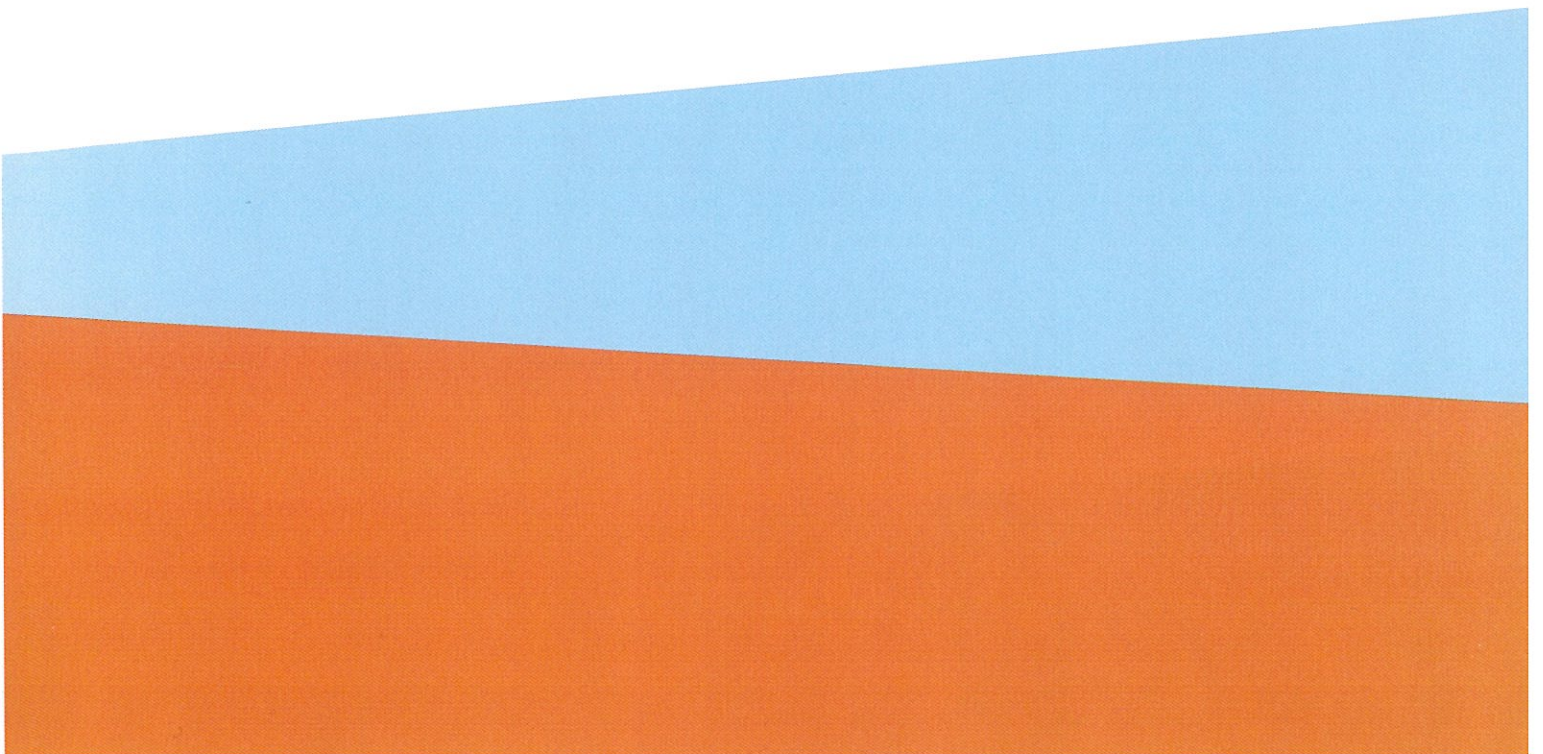




Fighting Against Forced Labour and Child Labour in Supply Chains

2026 Report



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

1. Introduction

This joint report (this “Report”) is the third Supply Chains Act Report submitted pursuant to the *Fighting Against Forced Labour and Child Labour in Supply Chain Act* (the “Act”) by Tiger Calcium Services Inc. (“TCS”) and its affiliate, Tiger Tanklines (2011) Ltd. (“TTL”, and together with TCS, “Tiger” or the “Company”).

The activities described in this Report relate to the 12-month period beginning on May 1, 2025, and ending April 30, 2026 (the “Reporting Period”). Following the sale (the “Sale”) of TCS to NSC Minerals Ltd. (“NSC Minerals”) on December 12, 2025, the Company changed its fiscal year to run from October 1 to September 30. For purposes of this Report, the Company has disregarded the recent change in its fiscal year.

This Report describes the actions undertaken by Tiger during the Reporting Period to prevent and inform the risk of forced labour or child labour occurring at any stage in the production of goods, whether in Canada or abroad, 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

Tiger remains committed to complying with applicable laws and upholding the highest standards of ethical business and personal conduct. To support this commitment, prior to the Sale we maintained a Procurement, Purchasing & Capital Expenditure Policy (“Procurement Policy”), which outlines the expectations, processes and defined roles and responsibilities for employees involved in purchasing good and services, and a code of conduct, which required employees to annually affirm in writing their adherence to ethical standards outlined therein, ensuring consistency with our core values. Following the Sale, we now maintain:

- the Procurement Policy,
- a Code of Business Conduct and Ethics (our “Code”)(available on our website), which, among other things, requires our employees to participate in annual compliance training and report suspicion of forced labour, child labour and human trafficking; provides resources for the reporting of any such suspicion; and prohibits retaliation against anyone who reports any such suspicion in good faith;
- a Human Rights Policy, which, among other things, reiterates our opposition to child labour, forced labour, and human trafficking; encourages open and honest communication with employees without fear of retaliation, intimidation or harassment; and reiterates our expectation that our business partners will comply with our Supplier Code of Conduct; and
- a Supplier Code of Conduct, which, among other things, sets forth our expectation that our suppliers will not participate in (and will otherwise prohibit) forced labour, child labour, and human trafficking and will comply with applicable law.

Together, these policies form a core part of our operating framework.

In alignment with our commitment to human rights, we have taken steps to address risks related to forced labour and child labour across our operations and supply chains.

During the Reporting Period, we continued to reference existing human rights-related principles addressing forced labour, child labour, and human trafficking. Among other things,

- we supported 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.
- we maintained our Procurement Policy, which requires all vendors and contractors working with Tiger to comply with all applicable 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 the immediate termination of the contract.
- following the Sale, we adopted our Human Rights Policy and Supplier Code of Conduct and we replaced our prior code of conduct with our Code. Violations of the Human Rights Policy and our Code may result in disciplinary action, up to and including termination.
- we demonstrated good employment and labour practices that align with our corporate values of integrity, empowerment, excellence, teamwork, and agility, such as (i) our use of clearly written documentation (such as employment agreements, benefit materials and policies) that specify employee rights with respect to compensation, retention of identity and other personal information, and other issues related to preventing forced labour and child labour, (ii) complying with applicable federal and provincial law related to employee rights and benefits, and (iii) maintaining internal controls to ensure employees and independent contractors are recruited voluntarily.

Recognizing the ongoing challenge of eradicating forced labour and child labour, we are 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.

3. Our Structure, Activities and Supply Chains

3.1 Structure

TCS is an Alberta corporation that historically operated as a privately held company. It primarily engages in the production, supply, transportation, and application of calcium chloride and related products used for dust control, de-icing, anti-icing, and other industrial applications. TCS owns TTL, which is an Alberta corporation that provides molten sulphur hauling and chemical transportation services. Together, Tiger operates an integrated model supporting the manufacturing, supply, and logistics of calcium chloride products serving customers across Canada and the United States. We became part of the Morton Salt Group (which includes NSC Minerals) effective December 12, 2025, and we continue to operate as a self-managing subsidiary of NSC Minerals.

Our corporate headquarters is located in Calgary, Alberta. Our production plant operates out of Slave Lake, Alberta, and our transportation centre is based in Nisku, Alberta. We further strengthen our operational efficiency and service delivery by operating a network of remote storage facilities strategically positioned across Alberta, British Columbia, Saskatchewan, and Manitoba

As of March 30, 2026, 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 has more than four decades of experience in extraction, processing, manufacturing, selling, and distributing calcium chloride products and services. We deliver calcium chloride solutions through four primary business lines: 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.

Collectively, these products and services offerings demonstrate our commitment to delivering superior products and services, while upholding the highest standards of safety, environmental responsibility, and customer satisfaction. Our vertically integrated approach and industry expertise enable Tiger to offer consistent, high-quality solutions across a broad spectrum of applications.

Tiger Calcium

- **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

- **Sulphur Transportation services:** TTL provides dry and molten sulphur transportation services to the refining sector. With a dedicated transportation fleet and in-house maintenance team, TTL prioritizes safety and reliability in its operations.

3.3. Supply Chains

We partner with a select group of suppliers to obtain the necessary goods and services essential to its operations. While our procurement activities span various industries, Tiger primarily sources from a limited number of reputable suppliers that play a critical role in the stability and reliability of its supply chain. These suppliers are predominantly involved in industries such as chemical manufacturing, transportation equipment, and industrial machinery.

Most of our direct suppliers are based in Canada, with a strong concentration in Alberta while a smaller portion of suppliers operate internationally. Imported goods include select chemicals and leased railcars sourced from outside Canada. Our current sourcing model emphasizes working with a limited number of established vendors with longstanding reputations.

Where feasible, this approach helps reduce sourcing-related risks, as maintaining a smaller supplier base can enhance visibility into vendor practices. This procurement strategy is intended to support alignment with the Company's values and ethical standards while promoting transparency and accountability in reporting.

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

We are committed to respecting, upholding, and protecting fundamental human rights. We maintain zero tolerance for any violation of these rights, including the use of child labour or forced labour.

In general, we attempt to mitigate potential risks of forced labour and child labour within our organization and supply chain by (i) maintaining a holistic compliance program that includes our Code, our Supplier Code of Conduct, a compliance hotline, policies such as our Human Rights Policy and Procurement Policy, and other policies and protocols; (ii) doing business with reputable vendors and suppliers, many of whom are subject to regulation; and (iii) doing business with reputable customers, many of which are subject to regulation, have robust policies and compliance programs (particularly in their supply chains), and have audit and inspection rights related to our operations.

Notably, we maintain an Ethics and Compliance Hotline, which is described in our Code and enables employees to confidentially report concerns or potential violations of our policies or law. The hotline is operated by a third-party provider, Navex, which offers a confidential channel for raising concerns and to operate without fear of retaliation.

Tiger strictly prohibits retaliation and will protect any employee who raises issues or reports concerns in good faith. This protection also extends to any individual who provides information in connection with an investigation. However, deliberate false accusations may result in disciplinary action.

5. Forced Labour and Child Labour Risks

Tiger recognizes the importance of maintaining ethical practices across its operations and supply chain activities. As described previously, to support this commitment, we (i) maintain a holistic compliance program that includes our Code, our Supplier Code of Conduct, a compliance hotline, policies such as our Human Rights Policy and Procurement Policy, and other policies and protocols; (ii) do business with reputable vendors and suppliers, many of whom are subject to regulation; and (iii) do business with reputable customers, many of which are subject to regulation, have robust policies and compliance programs (particularly in their supply chains), and have audit and inspection rights related to our operations.

The supplier assessment process contemplated by our policies consistent procurement decisions and documents supplier qualifications in accordance with internal procedures, contributing to the identification of potential forced labour and child labour risks. Confidential reporting mechanisms are also available to support the identification of potential risks within our operations and supply chain.

6. Remediation

We have neither encountered any cases of forced labour or child labour in its operations or supply chains, nor identified any instances where our activities have contributed to a loss of income for vulnerable families in connection with forced labour or child labour. Accordingly, we have not taken any measures to remediate (i) any forced or child labour or (ii) the loss of income to the most vulnerable families that results from any measure taken to eliminate the use of forced or child labour in the Company's activities or supply chain.

7. Training Provided on Forced Labour and Child Labour

During the Reporting Period, we did not provide dedicated training to employees specifically focused on forced labour and child labour risks.

8. Assessing Our Effectiveness

During the Reporting Period, Tiger did not take any actions for the express purpose of assessing our its effectiveness in preventing and reducing risks of forced labour and child labour in its activities and supply chain.

9. Board Approval & Attestation Statement

Our board of directors approved this report on April 1, 2026.

In accordance with the requirements of the Act, and in particular section 11 thereof, I attest that I have reviewed the information contained in this 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
May 31, 2026



I have the authority to bind Tiger.