

Modern Slavery Report 2023

Wilson Equipment Limited

Introduction

This statement sets out Wilson Equipment Limited's actions to understand all potential modern slavery risks related to its business and to put in place steps that are aimed at ensuring that there is no slavery or human trafficking in its own business and its supply chains. This statement relates to actions and activities during the financial year ended September 30, 2023.

As part of the heavy equipment retail sector, the organisation recognises that it has a responsibility to take a robust approach to slavery and human trafficking.

The organisation is absolutely committed to preventing slavery and human trafficking in its corporate activities, and to ensuring that its supply chains are free from slavery and human trafficking.

1. Organizational structure, activities and supply chains

This statement covers the activities of Wilson Equipment Limited ("Wilson's"):

- Wilson's is an equipment dealer headquartered in Truro, Nova Scotia. We are a private corporation that distributes heavy equipment, trailers, parts and service to Nova Scotia's road building, construction, forestry and mining industries. We operate two physical locations in Canada, which are situated in Nova Scotia. Our customers are largely the end users of our products.
- Wilson's supply chain includes businesses that supply construction parts and equipment, and supporting services to our organization. We receive goods from our suppliers in their final form. Most of our suppliers are large North American based equipment manufacturers and distributors.
- Further information about our business can be found on our website.

2. Policies and due diligence processes in relation to forced labour and child labour

- a. **Policies:** The organisation operates the following policies that describe its approach to the identification of modern slavery risks and steps to be taken to prevent slavery and human trafficking in its operations:
 - **Employee code of conduct** The organisation's code makes clear to employees the actions and behaviour expected of them when representing the organisation. The organisation strives to maintain the highest standards of employee conduct and ethical behaviour when operating and managing its supply chain.
 - **Supplier code of conduct** The organisation is committed to ensuring that its suppliers adhere to the highest standards of ethics. Suppliers are required to demonstrate that they provide safe working conditions where necessary, treat workers with dignity and respect, and act ethically and within the law in their use of labour. The organisation works with suppliers to ensure that they meet the standards of the code.
 - **Equal Opportunity Employer** The organization bases all employment decisions on the principles of equal employment opportunity with the intent

to further the Company's commitment to equal opportunity. We are committed to ensure that all people-related actions, such as recruitment, hiring, promotion, compensation, layoffs, returns from layoffs, Company-sponsored training, are administered without regard to race, color, religion, national origin, sex, age, handicap, or status.

- We are committed to providing a positive working environment where everyone is treated with respect. We all share in this responsibility.

b. Due diligence processes

The organisation undertakes due diligence when considering taking on new suppliers, and regularly reviews its existing suppliers. The organisation's due diligence and reviews include:

- mapping the supply chain broadly to assess particular product or geographical risks of modern slavery and human trafficking;
- evaluating the modern slavery and human trafficking risks of each new supplier;
- reviewing on a regular basis all aspects of the supply chain based on the supply chain mapping;
- creating an annual risk profile for each supplier.

3. The parts of the business and supply chains that carry a risk of forced labour or child labour, and the steps taken to assess and manage that risk

Modern Slavery risks are heightened in labour intensive and/or under-regulated industries, and geographies. Sector and location are therefore a means to identify areas of heightened risk. Wilsons has a small number of non-domestic suppliers that operate in at-risk geographies. We believe this is where our only significant risk may reside. We have therefore targeted these areas with due diligence activities.

We operate a risk-based approach to the identification of Slavery and Human Trafficking the principle of which is based in the location of the product or service, industry sector, supplier relationships, and external data sources.

High-risk activities

As a Canadian based supplier of agricultural and construction equipment, with supply primarily sourced from North America, neither our sector nor our operating locations nor operating practices are areas of high risk of slavery or human trafficking.

We do however procure some of our product from a global supply chain. This is where we focus our due diligence activities.

Risk management

The following are the steps taken to manage higher risk areas:

We require global suppliers to have in place policies and procedures for identifying and prohibiting the use of forced labour and / or child labour in their activities and supply chains.

4. Any measures taken to remediate any forced labour or child labour

During the year ended September 30, 2023, the organization did not identify any instances of forced or child labour within the organization or its supply chains.

Any measures taken to remediate loss of income to the most vulnerable families that results from any measure taken to eliminate the use of forced labour or child labour in its activities and supply chains

During the year ended September 30, 2023, the organization did not identify any instances of forced or child labour within the organization or its supply chains.

The training provided to employees on forced labour and child labour

The organisation is in the process of rolling out a training program that requires all senior managers within the organisation to complete training on modern slavery by September 2024:

The organisation's modern slavery training covers:

- how to assess the risk of slavery and human trafficking in relation to various aspects of the business;
- how to identify the signs of slavery and human trafficking;
- what steps should be taken if slavery or human trafficking is suspected.

5. How the entity assesses its effectiveness in ensuring that forced labour and child labour are not being used in its business and supply chains

The following are the steps taken to monitor the effectiveness of our current process to manage the risk of forced labour and child labour:

- Conduct an annual internal assessment of risks of forced labour and / or child labour in the organization's activities and supply chains;
- Report findings to the Board of Directors.

Approval

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.

Signature



Mark Kozlowski

President, May 31, 2024

I have the authority to bind Wilson Equipment Limited ("Wilson's")