



2024 Modern Slavery Report

Fighting Against Forced Labour and Child Labour in Supply Chains Act

Introduction

Windsor Salt Ltd./Sel Windsor Ltée, a British Columbia corporation (the “Company”), supports the objectives of the Fighting Against Forced Labour and Child Labour in Supply Chains Act (the “Act”). This report is intended to satisfy the Company’s obligation under the Act to report the steps taken by the Company in fiscal year 2024 to prevent and reduce the risk of such forms of modern slavery. This report is the second report prepared by the Company under the Act.

Company Overview

Founded in 1893, we are headquartered in Pointe-Claire, Quebec, Canada. With more than 500 employees in Ontario, Quebec, Nova Scotia, and Saskatchewan, we are Canada’s largest salt manufacturer. We produce and sell salt for highway de-icing and industrial applications as well as packaged de-icing products, water softening products, and food-grade salt products. Most of our sales are made to customers located in Canada, and 100% of our employees and facilities (e.g., rock salt mines, evaporated salt plants, processing facilities, warehouses, and offices) are located in Canada.

We are owned indirectly by SCIH Salt Holdings Inc. a/k/a The Morton Salt Group, a privately-held company headquartered in Overland Park, Kansas (United States) that owns a portfolio of salt companies in the Americas.

Our direct supply chain consists primarily of procuring the transportation (vessel, rail and truck) necessary to move products from our facilities to our customers, the overwhelming majority of which are located in Canada. We also purchase equipment, packaging, materials and ingredients, most of which are made and sourced directly in Canada or the United States.

Fiscal 2024 Actions

In our fiscal year ending September 30, 2024, we took the following actions to help prevent or reduce the risk that forced or child labour is used in any step of the production activities of, or any goods imported by, the Company:

- we reviewed our Human Rights Policy (available on our website) that, among other things, reiterates the Company’s 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 (available on our website);
- we reviewed our Code of Business Conduct and Ethics (our “Code of Conduct”) (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;

- we reviewed our Supplier Code of Conduct and our Standard Purchase Order Terms for Purchase of Goods and Services (“Standard T&Cs”) to determine whether changes or updates were appropriate. Among other things, (i) our Supplier Code of Conduct 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 laws; and (ii) our Standard T&Cs incorporate the provisions of our Supplier Code of Conduct and, consequently, require vendors and suppliers to comply with our Supplier Code of Conduct;
- we maintained our free and confidential compliance hotline, which is hosted by an independent reporting service, available to all employees and third parties via phone and our website, and part of our annual compliance training;
- we performed commercial diligence on potential vendors and suppliers prior onboarding them; and
- we continued to demonstrate 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.

Heightened Areas of Risk

Our employees and operations are based solely in Canada, and most of our vendors are located in Canada or the United States. These countries have well-defined legal and regulatory requirements that, by their nature, help to mitigate the risks of forced labour and child labour. Most of our hourly employees are covered by union collective bargaining agreements, and we are subject to regulations that impose minimum age requirements and other requirements that help protect against forced labour and child labour. Other risk mitigation examples for new employees include post-offer pre-employment background checks (including prior employment and work eligibility verifications), new hire onboarding and compliance training (including our Code of Conduct), government reporting such as those required by the Act, etc.

Based on the foregoing and other factors, we believe the parts of our business and supply chain with the greatest risk of forced labour or child labour relate to our direct and indirect purchase of goods that are manufactured in underdeveloped countries with legal and regulatory frameworks that are less rigorous than those of well-developed countries like Canada and the United States. We cannot quantify this risk, but we do not view this risk to be significant given how we run our business. However, to the extent the risk exists, we attempt to mitigate the risk by, among other things, (i) maintaining a holistic compliance program that includes our Code of Conduct, a Supplier Code of Conduct, Standard T&Cs, a compliance hotline, policies such as our Human Rights Policy, and other policies and protocols; (ii) doing business with reputable vendors and suppliers, many of whom are subject to regulation; (iii) doing business with reputable customers, many of which are subject to regulation, have robust policies and compliance programs (particularly in

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their supply chains), and have audit and inspection rights related to our operations; and (iv) communicating our Code of Conduct expectations through training opportunities and posted information available on our company intranet and facility bulletin boards to raise employee awareness.

In fiscal year 2024, we did not conduct any training dedicated to forced labour or child labour.

Remediation

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.

Assessment of Effectiveness

We have not taken any actions for the express purpose of assessing its effectiveness in preventing and reducing risks of forced labour and child labour in its activities and supply chain.

Approval

Our board of directors approved this report on April 22, 2025.

Attestation

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.

- Name: Brad Bacon
- Title: Director; Senior Vice President, Chief Administrative Officer & General Counsel
- Date: April 22, 2025



I have the authority to bind Windsor Salt Ltd./Sel Windsor Ltée