



Fighting against forced labour and child labour in supply chains report

May 2026



STEEL
Raising the bar.

About this report

This joint report is made pursuant to subsection 11(2)(b) of the Fighting Against Forced Labour and Child Labour in Supply Chains Act and has been prepared for the financial year ended December 31, 2025. This report is written on behalf of the following Canadian corporations who are located in Canada, who produce and sell goods in Canada, and are not subject to reporting obligations under other jurisdictions.

A & H Steel Ltd. - business number 88648 3940, industry code 332314 - Concrete reinforcing bar manufacturing.

A & H Steel (Vancouver) Ltd. - business number 77301 1671, industry code 332314 - Concrete reinforcing bar manufacturing.

The terms “we”, “our”, “Company”, “A & H”, and “A & H Steel” as used in this joint report refer collectively to A & H Steel Ltd. and A & H Steel (Vancouver) Ltd., unless the content of the report suggests otherwise. These terms are used for convenience only and are not intended as a precise description of either of the two corporations referred to in this joint report.

Steps taken to prevent and reduce risks of forced labour and child labour

At A & H Steel our purpose is to elevate people – our employees, our customers, and our industry. The secret to our success for the past 55+ years has been the people who have chosen to work with A & H. Our intentional focus to live our values has created a company culture that encourages the growth and development of our teams, ensures the customer experience is a positive one and supports the construction industry. Our core values of Authenticity, Integrity, Responsibility, Bigger Than Myself, and Happiness guide how we operate at A & H Steel. To uphold this standard, we seek out business partners who are aligned with these core values, through the implementation of site inspections and visits to various suppliers within our supply chain.

In addition to our core values, our code of conduct policy and procedures guide our employees in their interactions with our external stakeholders.

During the 2025 reporting period, our organization continued to strengthen its commitment to preventing and reducing the risk of forced labour and child labour within our operations and supply chains, in alignment with applicable legislative requirements.

Structure, activities and supply chains

Our structure and activities

A & H Steel Ltd. and A & H Steel (Vancouver) Ltd. are Canadian companies incorporated under the laws of the Province of Alberta. We specialize in the fabrication, supply and installation of concrete reinforcing steel (rebar) and accessories in the residential, commercial and industrial sectors. A & H Steel Ltd.'s activities are mainly in the Province of Alberta out of our Edmonton, Alberta facility, and A & H Steel (Vancouver) Ltd.'s activities are mainly in the Province of British Columbia out of our Maple Ridge, British Columbia facility.

Our supply chain

A & H Steel's supply chain structure is designed to efficiently procure raw materials, fabricate rebar products, and provide installation services to construction projects while maintaining a focus on quality, customer satisfaction, risk management, and sustainability.

1. **Raw Materials Procurement:**
 - A & H Steel procures raw materials, primarily reinforcing steel bars, from steel mills and importers, both domestically and internationally.
2. **Detailing:**
 - Detailing involves creating precise drawings and plans specifying the quantity, size, shape, and placement of rebar within concrete structures using specialized software.
 - A & H Steel produces detailed drawings utilizing internal labour and various external subcontractors.
3. **Fabrication:**
 - Rebar fabrication includes cutting, bending, and assembling steel bars into required shapes and sizes.
 - Fabrication facilities are strategically located in Edmonton, Alberta, and Maple Ridge, British Columbia, to serve regional markets efficiently.
4. **Distribution and Logistics:**
 - Fabricated rebar products are distributed to construction sites for installation.
 - These fabricated rebar products are distributed through internal labour and external subcontractors.
 - All subcontractors that A & H Steel uses to provide distribution of our products are local organizations within North America.
5. **Installation Services:**
 - A & H Steel provides installation services to construction projects, coordinating with contractors and project managers to deliver and install rebar according to shop drawings.
 - Installation services for our construction projects are either provided with internal labour or subcontractors within Canada.

6. Suppliers and Partners:

- Partnerships with suppliers for auxiliary materials such as mechanical couplers, personal protective equipment, and machinery used in fabrication and installation processes.
- Partnerships with logistics providers ensure timely delivery of raw materials and finished products.

7. Quality Control and Assurance:

- Implementation of quality control measures throughout the supply chain to ensure rebar products meet industry standards and project requirements.
- This includes testing raw materials, conducting inspections during fabrication, and verifying installation processes.

8. Risk Management:

- Ongoing identification and mitigation of risks such as supply chain disruptions, fluctuating material prices, and project delays.

9. Sustainability and Environmental Responsibility:

- A & H Steel considers aspects such as waste management, energy efficiency, and responsible sourcing of materials in its operations, reflecting a commitment to sustainability and environmental responsibility.

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

A & H Steel is committed to conducting business in full compliance with all local laws and regulations. In addition, we follow our due diligence process when qualifying suppliers within our supply chain. As part of our due diligence process, we require suppliers to complete a supplier onboarding package, and we conduct periodic site inspections with various suppliers within our supply chain.

In 2025 A & H Steel conducted a comprehensive audit and review of our internal policies and procedures to ensure continued alignment with the requirements of the Act. This review focused on procurement practices, supplier onboarding protocols, and ethical sourcing standards.

Parts of the business and supply chains that carry a risk of forced labour and child labour and steps to manage that risk

At A & H Steel, we have identified parts of our supply chain that carry the highest risk of forced labour or child labour. Our tier three suppliers carry the highest risk because we do not have regular interactions with these suppliers.

In 2025 A & H Steel maintained and enhanced our ongoing risk assessment processes across our vendor and supplier base. This

included periodic reviews of supplier risk profiles, with particular attention to geographic, industry, and operational risk factors. Where elevated risks were identified, additional due diligence measures were undertaken to assess and mitigate potential exposure.

Any measures taken to remediate forced labour or child labour

A & H Steel did not encounter any instances of forced labour or child labour in our activities within the financial year ended December 31, 2025.

Any measures taken to remediate the loss of income to the most vulnerable families

A & H Steel did not encounter any instances of forced labour or child labour in our activities within the financial year ended December 31, 2025. As we did not encounter any instances of forced labour or child labour, we did not need to take any measures to remediate the loss of income.

Training provided to employees on forced labour and child labour

Throughout 2025 A & H Steel expanded our training initiatives for employees involved in procurement and supply chain management. Targeted training sessions were delivered to enhance awareness of forced and child labour risks, reinforce our expectations for ethical sourcing, and equip staff with the tools necessary to identify and address potential concerns within the supply chain.

Assessing effectiveness in ensuring that forced labour and child labour are not being used in our business and supply chains

At A & H Steel we take a proactive approach to looking at the inherent risks of our business. These risks are identified, discussed and reviewed at a management level. In addition, the management team updates the Directors of A & H Steel quarterly by way of our Corporate Risk Register (CRR). From 2024, we included forced labour and child labour as a risk item on our CRR to be discussed with the Companies Directors each quarter.

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 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.



Craig Kotun
Principal
May 7, 2026