



# Calcium Incorporated

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Forced Labour and Child Labour in Supply Chains Company  
Assessment

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## Executive Summary

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Forced labour can be found in every country and across many sectors of the global economy. The International Labour Organization estimates that there are approximately 27.6 million victims of forced labour worldwide, including 17.3 million in the private economy. Risks related to forced labour and child labour may arise through global supply chains, creating a risk that goods imported into and distributed in Canada could be produced using forced labour or child labour. Entities and government institutions operating in Canada have a responsibility to address and mitigate these risks within their operations and supply chains.

In its inaugural year of reporting under the Fighting Against Forced Labour and Child Labour in Supply Chains Act “Act”, Calcium Incorporated affirms its commitment to ethical business practices and will continue to make improvements. The company has implemented a risk-based approach to assessing potential risks of forced and child labour across its operations and supply chain, taking into account supplier location, industry, and sourcing practices. Oversight of compliance matters is maintained through rigorous management review of operations and supplier relationships. This report outlines key measures already in place, including policies and due diligence procedures, risk assessment protocols, training for employees, and ongoing evaluation of effectiveness, all aimed at preventing and reducing forced and child labour within Calcium Incorporated’s business and supply chains. Calcium Incorporated. will continue to enhance its practices to ensure responsible operations and compliance with the Act.

## Background

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The measures introduced through the Act, aim to increase industry awareness and transparency and drive businesses to improve practices. The Act requires entities to report on the steps taken during its previous financial year 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 of goods imported into Canada by the entity. There are eight mandatory reporting areas that must be investigated and reported on, which include:

- The steps the entity took during the previous financial year to prevent and reduce the risk of forced labour or child labour in its production processes in Canada or abroad, including goods imported into Canada.
- The entity's structure, activities, and supply chains.
- The entity's policies and due diligence processes regarding forced labour and child labour.
- The areas of its business and supply chains that present a risk of forced labour or child labour, and the actions taken to assess and manage these risks.
- Any measures implemented to address instances of forced labour or child labour.
- Actions taken to support vulnerable families impacted by the elimination of forced labour or child labour within the entity's activities and supply chains.

- Training provided to employees on identifying and addressing forced labour and child labour.
- How the entity evaluates the effectiveness of its efforts to ensure forced labour and child labour are not present in its business and supply chains.

## Introduction

This report is Calcium Incorporated (“Calcium Inc.” or “Entity”) response to Bill S-211, An Act to enact the Fighting Against Forced Labour and Child Labour in Supply Chains Act and to amend the Customs Tariff (the Act), sections 11(1) and 11(3).

**Reporting entity’s legal name:** Calcium Incorporated

**Financial reporting year:** October 1, 2024, to September 30, 2025

**Identification of a revised report:** Not Applicable, first report issued for this financial reporting year.

Calcium Inc. satisfies the definition of an Entity within the Act by having a place of business in Canada, doing business in Canada, having assets in Canada and meeting both the revenue and asset thresholds.

## Structure, Activities & Supply Chain

### Structure

Calcium Inc. operates as a corporation with its head office located at in Edmonton, Alberta. The Entity’s operations are based primarily in Canada. Calcium Inc. employs fewer than 250 employees and is managed by a Canadian-based senior management team.

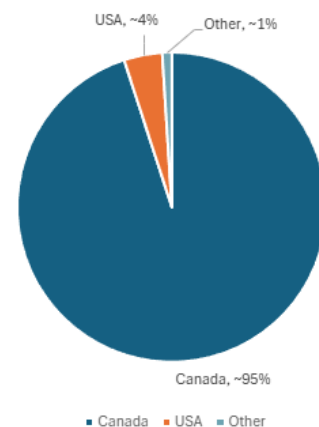
### Activities

Calcium Inc. operates as a manufacturer, specializing in the production of calcium chloride products. The Entity supports customers primarily within the oil and gas, mining, and public road maintenance sectors across Canada, with limited sales to customers in the United States.

The products manufactured by Calcium Inc. are used for a range of industrial and infrastructure applications, including dust control, de-icing, and other operational treatments. Calcium chloride products are produced exclusively in Canada and distributed to end users through the Entity’s commercial sales channels.

### Supply Chain

Calcium Inc.’s supply chain supports the manufacture and distribution of calcium chloride and related chemical products used in industrial and infrastructure applications. The company sources a range of goods and services required for its operations from suppliers located both within Canada and internationally.



To support its operations, the majority of Calcium Inc.'s Tier One procurement spend is directed to suppliers based in Canada, representing approximately ~95% of total procurement spend during the fiscal year ended September 30, 2025. Suppliers based in the United States account for approximately ~4% of total procurement spend. A small portion of procurement spend relates to suppliers located in China, Sweden and Mexico, each accounting for less than 1% of total procurement spend and have been grouped into "Other" in the accompanying chart.

In total, Calcium Inc. engages with approximately 249 vendors across its supply chain. While many of these vendors are located outside of Canada, they primarily represent low-value, indirect, or service-based suppliers, rather than material direct suppliers by spend. As a result, procurement activity by value remains predominantly concentrated with Canadian-based suppliers.

## Policies & Due Diligence

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Calcium Inc. has established a number of internal policies and practices that promote lawful, ethical, and respectful employment practices. While these policies are not specifically framed around forced labour or child labour, they support compliance with applicable employment legislation and ethical workplace standards.

### Current Policies

#### **Business Code of Conduct**

Calcium Inc. has a Business Code of Conduct that sets expectations for professional behaviour and compliance with applicable laws. The Code states that the organization is committed to operating with integrity and requires employees to comply with federal, provincial, and local legislation. Breaches of the Code are subject to disciplinary action, up to and including termination.

#### **Workplace Violence and Harassment Policies**

Calcium Inc. maintains Workplace Violence and Harassment policies that outline expectations for respectful conduct and provide procedures for reporting and investigating incidents. The policies include defined complaint and investigation processes and identify designated individuals to whom concerns may be reported. These policies support the ethical treatment of employees, although they do not explicitly reference forced labour or child labour.

#### **Employee Standards of Conduct and Discipline**

Employee conduct expectations are reinforced through the Employee Handbook, which outlines standards of behaviour, disciplinary processes, and consequences for non-compliance. Employees are required to comply with organizational policies at all times, and a progressive discipline framework is applied where infractions occur.

#### **Health and Safety Program**

Calcium Inc. maintains a comprehensive Health and Safety Program that assigns responsibilities to management, supervisors, and workers. The program establishes expectations for lawful conduct, hazard

identification, incident reporting, and enforcement measures. Compliance is monitored through inspections, investigations, and ongoing supervision.

### **Hiring and Onboarding Practices**

Calcium Inc.'s hiring practices are designed to comply with applicable employment legislation. Recruitment and onboarding processes include verification that employees are legally permitted to work in Canada and meet minimum age requirements. New hires receive formal offer letters outlining employment terms and are required to review and acknowledge the Employee Handbook during onboarding.

### **Oversight and Compliance**

Responsibility for policy implementation and compliance rests across multiple levels of the organization. Senior management is responsible for maintaining programs and ensuring compliance with legal and policy requirements. Supervisors are responsible for enforcing policies and monitoring day-to-day compliance, while workers are responsible for following policies and reporting hazards or incidents.

### **Assessment of Effectiveness**

Calcium Inc. uses existing mechanisms within its Health and Safety Program, such as inspections, incident reporting, hazard assessments, and investigations, to monitor the effectiveness of its operational and safety controls. These processes are not specifically designed to assess forced labour or child labour risks, and no formal assessment process for such risks has been implemented to date.

### **Due Diligence**

Calcium Inc. is committed to complying with the requirements of Bill S-211 and promoting lawful and ethical business practices within its operations and supply chain. Current due diligence activities are embedded within existing operational, health and safety, and governance processes rather than through stand-alone forced labour or child labour controls.

Supplier oversight is primarily relationship-based and supported through purchase orders and contractual terms that require compliance with applicable federal and provincial laws. However, Calcium Inc. has sent suppliers considered to be a higher risk a supplier questionnaire to complete, on forced labour or child labour and will review and assess the results going forward.

Calcium Inc. recognizes opportunities to enhance its due diligence framework over time and remains committed to strengthening its approach to identifying and managing potential forced labour and child labour risks in alignment with Bill S-211.

## **Risk Assessment**

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A risk assessment of Calcium Inc.'s industry of operation, the goods it procures, and the countries from which those goods are sourced was performed in relation to its material direct suppliers. For the purposes of this report, material suppliers are defined as those accounting for 1% or more of Calcium Inc.'s total procurement spend during the 2025 fiscal year.

The risk assessment draws on two externally recognized sources to evaluate the inherent risk of forced labour and/or child labour associated with specific goods and countries: Walk Free's Global Slavery Index and the U.S. Department of Labor's List of Goods Produced by Child Labor or Forced Labor.

### **Industry of Operations**

Calcium Inc. operates within the chemical manufacturing industry, specifically related to the production and procurement of calcium chloride and related chemical products. Based on the two indices referenced above, chemical manufacturing and industrial processing activities are identified as sectors with an inherent risk of forced labour and/or child labour, depending on geographic origin and upstream sourcing practices. As a result, the industry in which Calcium Inc. operates is assessed as having an inherent risk exposure.

### **Countries Goods are Procured From**

Calcium Inc. maintains visibility into the countries in which its suppliers operate and from which goods are procured. The risk assessment was based on supplier country-of-origin data for the 2025 fiscal year.

Goods were procured from a total of four regions, summarized as follows:

1. North America: Canada, United States
2. Asia: China
3. Latin America: Mexico
4. Europe: Sweden

Based on the two indices, China and Mexico have been identified as countries with an inherent risk of forced labour and/or child labour. The remaining supplier countries are assessed as having a lower inherent risk according to the referenced indices.

### **Goods Procured**

Calcium Inc.'s procured goods are primarily related to chemical inputs and industrial products, including calcium chloride and chemically related materials used in industrial, resource, and infrastructure applications.

Based on the indices applied, calcium chloride and chemical manufacturing inputs are identified as goods with an inherent risk of forced labour, depending on country of origin. As a result, goods procured by Calcium Inc. are assessed as having an elevated inherent risk exposure, particularly where sourced from higher-risk jurisdictions.

Calcium Inc. will continue to refine and mature this risk assessment as additional supplier information becomes available and as due diligence processes continue to evolve.

## Remediation of Forced & Child Labour & the Remediation of Lost Income

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Calcium Inc. is committed to responsible business practices and to addressing potential risks related to forced labour and child labour within its operations and supply chain. To date, no instances of forced labour or child labour have been identified within the Calcium Inc.'s activities or those of its suppliers.

Calcium Inc. has established governance and escalation processes to ensure that, should a potential concern related to forced labour or child labour arise, it would be promptly escalated to senior management for review. Appropriate actions would be taken to investigate the matter and determine suitable remediation measures, as necessary, in accordance with applicable laws and the Calcium Inc.'s ethical standards. As no such instances have been identified, no remediation actions or measures related to the remediation of lost income have been required to date.

## Awareness Training

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Calcium Inc. promotes employee awareness of ethical conduct and legal compliance through its established workplace policies, onboarding practices, and mandatory training programs. Employees receive regular training related to workplace health and safety, including workplace violence and harassment prevention, hazard identification, incident reporting, WHMIS, emergency response, and safe job procedures. These programs support a strong culture of accountability, safety, and respect across the organization.

Annual workplace violence and harassment training reinforces expectations for respectful conduct and provides employees with guidance on identifying and responding to potential concerns. New employees are required to review and acknowledge the Employee Handbook during onboarding, ensuring familiarity with Calcium Inc.'s standards, policies, and reporting mechanisms from the outset of employment. Additionally, an annual awareness notice has been issued to all employees to reinforce Calcium Inc.'s stance of forced or child labour within the entity or its supply chain.

As part of its ongoing commitment to ethical business practices and compliance with Bill S-211, Calcium Inc. continues to enhance employee awareness of forced labour and child labour considerations. The Calcium Inc. is incorporating these topics into its broader compliance and due diligence framework and will continue to strengthen targeted communications and awareness initiatives as its practices evolve.

## Assessing Effectiveness

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Calcium Inc. evaluates the effectiveness of its measures to prevent and mitigate risks related to forced labour and child labour through a combination of internal governance, health and safety oversight, and management review processes. These mechanisms support ongoing monitoring of compliance with

company policies, applicable laws, and ethical workplace standards, and provide a foundation for continuous improvement in alignment with Bill S-211.

### **Internal Activities**

1. Policy review  
Calcium Inc. maintains a documented suite of policies and procedures, including the Business Code of Conduct, Employee Handbook, Workplace Violence and Harassment policies, and Health and Safety Program. These documents are periodically reviewed and updated to ensure continued relevance, accuracy, and alignment with evolving legislative and operational requirements.
2. Employee health and safety training  
Calcium Inc. provides mandatory health and safety training to employees, including training related to workplace violence and harassment, hazard identification, incident reporting, WHMIS, emergency response, and safe job procedures. Training completion is monitored by management as part of regular operational oversight, supporting accountability and awareness across the workforce.
3. Code of Conduct awareness  
Employees are required to review and acknowledge the Employee Handbook during onboarding, reinforcing awareness of ethical conduct, legal compliance, and organizational expectations. This process supports consistent understanding of standards and responsibilities across the organization.
4. Incident reporting and management  
Calcium Inc. has established processes for reporting and managing workplace incidents, hazards, and concerns. Reported matters are documented, reviewed, and addressed through appropriate corrective actions, contributing to a culture of accountability and continuous improvement.
5. Risk management oversight  
Risk management is integrated into Calcium Inc.'s Health and Safety Program and includes routine inspections, hazard assessments, incident investigations, and management review. While primarily focused on operational and safety risks, these processes provide an established governance framework that supports broader compliance monitoring.

### **Supplier Activities**

Calcium Inc.'s supplier oversight is supported through long-standing business relationships and contractual arrangements that require compliance with applicable federal and provincial laws. Additionally, select suppliers are being requested to complete supplier questionnaires to attest to their labour and supplier practices. As part of its ongoing commitment to ethical business practices and Bill S-211 compliance, Calcium Inc. is continuing to enhance its approach to supply-chain risk awareness and monitoring as its due diligence framework evolves.

## Conclusion

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Calcium Inc. has taken meaningful steps to strengthen its understanding of Bill S-211 and to enhance transparency regarding its operations and supply chain practices. Through the development of this report, Calcium Inc. has formalized its approach to assessing potential risks related to forced labour and child labour and has established a clearer foundation for ongoing compliance and continuous improvement.

Calcium Inc. promotes ethical conduct and legal compliance through its existing governance, workplace policies, and operational oversight processes. These mechanisms support awareness, accountability, and responsible business practices across the organization and provide a strong platform for further strengthening supply-chain oversight in alignment with Bill S-211.

Looking ahead, Calcium Inc. remains committed to continuing to review and refine its policies, supplier engagement practices, and risk-based due diligence activities as its compliance framework evolves. By fostering accountability, maintaining transparency, and prioritizing ethical business practices, Calcium Inc. will continue to work toward enhancing its approach to managing forced labour and child labour risks and supporting a responsible and sustainable supply chain.

## Attestation

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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 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.

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**Full Name**

**Signature**

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**Title**

**Date**

I have the authority to bind Calcium Incorporated.