



# 2026 Report under the *Fighting Against Forced Labour and Child Labour in Supply Chains Act*

## Introduction

This joint report has been prepared by the Bell Lumber & Pole Group in response to the requirements under Canada's *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (the "**Act**") for our financial year ending December 31, 2025. This joint report is filed on behalf of Bell Lumber & Pole Canada, ULC and Bell Lumber & Pole Company, which are reporting entities under the Act. The terms "Bell Lumber & Pole Group", "we", and "our" refer to both entities.

The Bell Lumber & Pole Group is dedicated to environmental stewardship and best practices for sustainability. We support and promote practices that protect the safety and human rights of workers impacted by our operations.

## Organizational structure

The Bell Lumber & Pole Group is a group of private companies that have operated in Canada and the United States for over 115 years. We provide wood poles and engineered structures for utilities and telecom in Canada and the United States. Our head office in Canada is in Vernon, British Columbia. In the United States, we operate in New Brighton, Minnesota.

We employ approximately 426 permanent employees in Canada and the United States. Our plant in New Brighton, Minnesota is unionized. We engage contractors for our woodlands operations, capital and maintenance projects, and other consulting services, who are required to comply with applicable employment standards and safety laws. All workers on our sites must be properly trained and insured and comply with our safety policies and applicable regulations in Canada and the United States. We occasionally hire temporary workers through agencies who are required to comply with applicable laws, including human rights, safety, and overtime requirements.

We are an active member in various provincial, national, and international associations, including but not limited to the North American Wood Pole Council, Treated Wood Counsel, Wood Preservation Canada, and American Wood Protection Association.

We are committed to operating in an environmentally sustainable manner through responsible reseeded and regeneration, including minimizing the amount of pollutants we produce by using more environmentally acceptable preservatives and solvents in our manufacturing activities. We engage with Indigenous organizations to build sustainable and mutually beneficial partnerships that promote economic development and create shared value. Furthermore, we actively contribute to a number of charitable causes, including those dedicated to preventing forced labour, trafficking, and other human rights violations.

## Activities and supply chain

Our business activities consist of manufacturing and distributing treated and untreated wooden utility poles, laminated utility poles, and other commercial beam structures. We distribute our products primarily to customers in Canada and the United States. A small percentage of our sales are exported to Peru.

We manufacture most of our products in our facilities in Canada and the United States, but occasionally procure utility poles from third party manufacturers, who are also located in Canada and the United States.

Our largest procurement category is wood fibre (timber and logs), which we purchase from private landowners, sawmills, government tenures and licenses, and company-owned timberlands in Canada and the United States. The location of timber and log suppliers aligns with the regional location of our manufacturing facilities in Canada and the United States. We also procure products used in the manufacturing process, including chemicals and oils used to treat our poles, equipment, and supplies. We procure these products from reputable domestic suppliers in Canada and the United States. We have minimal visibility over the source of raw materials for these products. Our only imports consist of products delivered from an affiliated company in the United States.

We have long-term relationships with freight carriers and rail carriers who transport logs and poles between manufacturing operations as well as to our customers within the United States and Canada.

## **Steps to prevent and reduce the risks of forced labour and child labour**

In this reporting year, the Bell Lumber & Pole Group has taken the following steps to prevent and reduce the risks of forced labour or child labour in our operations and supply chains:

- Developing a comprehensive Human Rights Statement, in which we explicitly prohibit any and all forms of child labour, forced labour, or human trafficking within our operations and supply chain.
- Continuing to implement our general workplace safety policies, including our Workplace Accident & Injury Reduction Program and Code of Conduct.
- Identifying safety-related risk levels for different manufacturing activities and designing specific programs to eliminate or reduce such risks.
- Delivering comprehensive training to new employees on our general and specific safety policies through orientations and onboarding training.
- Delivering ongoing training and development on a regular and *ad hoc* basis to keep employees' knowledge and skills regarding occupational health and safety up to date.
- Maintaining high standard of workplace safety to ensure compliance with all applicable laws, rules, regulations, and industry standards applicable to the company.
- Procuring goods from reputable suppliers in Canada and the United States.
- Having in place mechanisms for employees and other stakeholders to raise concerns and grievances regarding health and safety, harassment, or other human rights issues, and ensuring such concerns and grievances are swiftly investigated and remedied.
- Maintaining an Environmental Health and Safety Manager and a Safety Committee who are responsible for promoting safety awareness, preventing accidents and injuries in the workplace, and ensuring compliance with all relevant legislation and regulations.

## **Policies and due diligence processes**

The Bell Lumber & Pole Group has integrated responsible business practices in our business by adopting a strong commitment to sustainability in our operations. In addition, we have policies in place to protect the health and safety of our employees, the public, and the environment. We strive to foster an inclusive and diverse work environment as an equal opportunity employer.

Our *Human Rights Statement* reflects our commitment to ensuring the dignity, safety, and well-being of all individuals associated with our business. The Statement explicitly prohibits any and all forms of forced labour, child labour, and human trafficking in our operations and supply chain.

We recognize that indicators of forced labour and child labour can include workplace violence, threats, and other hazardous working conditions. As such, we have adopted and are implementing comprehensive policies to protect the health, safety, and wellness of employees in our operations, including:

- Our *Code of Conduct* holds us to a high standard of compliance with all applicable laws and sets out of the standards of conduct our employees must follow. In particular, the Code prohibits discrimination, harassment, bullying, and violence in the workplace and provides methods for employees and other stakeholders to report any conduct that may violate our policies. We investigate and remedy to ensure the complaints are heard and addressed on a timely manner.
- Our Workplace Accident & Injury Reduction Program sets out the responsibilities of employees, supervisors, and management in order to maintain a safe and healthy work environment. Further to this program, we strive to achieve zero accidents and injuries by continuously maintaining the highest standard of workplace safety. All employees receive comprehensive training on occupational health and safety in accordance with this program. We require our contractors to comply with applicable laws and regulations.

To reduce the risks of human rights violations in our supply chain, we carefully select reputable suppliers to engage with, and primarily procure directly from Canadian and United States suppliers. Our procurement decisions are based on the reliability and reputation of the supplier to deliver high quality goods and services. We have long-term, ongoing, and repeat relationships with the majority of our suppliers, who are located in Canada and the United States.

## **Assessing the risk of forced labour and child labour**

We have assessed the risk of forced labour and child labour in our operations and direct supply chain to be low, for the reasons described below:

- The Bell Lumber & Pole Group operates exclusively in Canada and the United States. We comply with applicable employment, labour, human rights and safety laws.
- We have long-term business relationships with reputable suppliers and our inputs are primarily procured directly from Canada and the United States.
- We require our contractors to comply with all relevant legislation and regulations, as well as our safety policies when working onsite.
- We are not aware of any publicly available information indicating that the sector or location of our direct suppliers has an increased prevalence of forced labour or child labour.

As noted above, we have limited visibility over our indirect, raw material supply chain of accessories, chemicals, oils, equipment, and supplies. We will continue to assess our policies and processes and engage with our suppliers to prevent and assess the use of forced labour and child labour in the extended global supply chain.

## **Remediation measures and remediation of loss of income**

The Bell Lumber & Pole Group has established policies to ensure that complaints or concerns regarding health and safety, or other human rights protections are heard and adequately addressed. Our Code of Conduct provides mechanisms for employees and to voice their concerns to their supervisor, human resources, or the Chief Executive Officer. These mechanisms ensure that any concerns of conduct that may violate our policies are investigated, and appropriate remedial action is taken. We strongly encourage

our employees and other stakeholders to raise their concerns, and our Code of Conduct expressly prohibits any retaliation against employees who have reported any conduct that may violate our policies.

To date, we have not received any complaints relating to forced labour or child labour in our operations or supply chain, and as such has not taken any remediation measures or remediation of loss of income to families as a result of forced labour or child labour.

## Employee training

The Bell Lumber & Pole Group prioritizes the health and safety for our workers, contractors, suppliers, and other members in the community. We are committed to educating workers on our internal policies, as well as relevant legislation and regulations. All employees undergo comprehensive onboarding training and orientation, as well as continuous training on a regular and *ad hoc* basis, which is designed to share information and build knowledge on how to achieve safety in the workplace, and the avenues available for raising and resolving issues and complaints.

## Assessing effectiveness

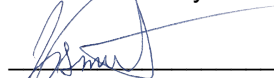
The Bell Lumber & Pole Group monitors compliance of our management, supervisors, and employees with the standards set out in our Workplace Accident & Injury Reduction Program and Code of Conduct. Safety incidents and measures are discussed regularly at our management meetings, to maintain visibility of our safety program and to respond to potential risks or trends that do not meet our safety objectives.

To date, we have not adopted any specific assessment mechanisms to assess, measure, or track the effectiveness of steps taken to prevent or reduce the risks of forced labour or child labour.

## Approval and 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.

Dated in the City of Vernon, British Columbia, this 8 day of April, 2026.



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Jason Sixsmith

I have the authority to bind the Bell Lumber & Pole Group.