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VCNA Policy on the Fight Against Child Labour and Forced Labour

1. Purpose

St. Marys Cement inc. (Canada) and all affiliates ("VCNA") are committed to upholding the highest ethical standards in our operations and supply chains. This policy sets forth our zero-tolerance stance against modern slavery, including forced labour, child labour, human trafficking, and any other forms of exploitation, in accordance with the international laws and standards such as the Modern Slavery Act (Canada Bill S211) , the International Labour Organization (ILO) Conventions, and the United Nations Guiding Principles on Business and Human Rights.

2. Scope

This policy applies to all employees, contractors, suppliers, and business partners involved in VCNA's operations and supply chains, regardless of geographic location. It encompasses our entire supply chain, including raw material sourcing, manufacturing, transportation, and distribution.

3. Definition

3.1 "Child Labour" means labour or services provided or offered to be provided by persons under the age of 18 years and that:

- (a) are provided or offered to be provided in Canada under circumstances that are contrary to the laws applicable in Canada.
- (b) are provided or offered to be provided under circumstances that are mentally, physically, socially or morally dangerous to them.
- (c) interfere with their schooling by depriving them of the opportunity to attend school, obliging them to leave school prematurely or requiring them to attempt to combine school attendance with excessively long and heavy work; or
- (d) constitute the worst forms of child labour as defined in article 3 of the Worst Forms of Child Labour Convention, 1999, adopted at Geneva on June 17, 1999.

3.2 "Forced Labour" means labour or service provided or offered to be provided by a person under circumstances that:

- (a) could reasonably be expected to cause the person to believe their safety or the safety of a person known to them would be threatened if they failed to provide or offer to provide the labour or service; or
- (b) constitute forced or compulsory labour as defined in article 2 of the Forced Labour Convention, 1930, adopted in Geneva on June 28, 1930.

4. Policy Statement

4.1 Prohibition of Modern Slavery

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- (a) Forced Labour: VCNA strictly prohibits the use of forced, bonded, or involuntary labour across all operations and within our supply chain.
- (b) Child Labour: Employment of individuals under the minimum legal working age in any country where we operate is prohibited. In no case will we engage individuals in work that is harmful to their health, safety, or moral development.

4.2 Supply Chain Accountability

We expect all suppliers and contractors to comply with this policy. Specific requirements include:

- (a) No forced, bonded, or indentured labour practices.
- (b) Verification of workers' age before employment.
- (c) Written contracts outlining terms of employment in an understandable language.

4.3 Recruitment Practices

- (a) Prohibit the use of recruitment fees that create debt bondage.
- (b) Ensure recruitment processes are transparent and free from coercion.

5. Commitment

To uphold this policy, VCNA commits to the following:

- A. **Compliance with Laws and Standards:** Ensure full compliance with national labour laws and international standards, including Canada Bill S211, ILO Conventions and the United Nations Guiding Principles on Business and Human Rights.
- B. **Due Diligence:** Implement robust due diligence processes to identify, assess, and address risks of child labour and forced labour in our operations and supply chain.
- C. **Supplier and Contractor Requirements:** Require all suppliers and contractors to comply with this policy and include clauses in contracts that prohibit child labour and forced labour.
- D. **Audits and Monitoring:** Conduct regular audits and inspections of operations and supply chains to ensure compliance with this policy.
- E. **Training and Awareness:** Provide training and resources to employees, suppliers, and business partners to ensure awareness of this policy and their responsibilities.
- F. **Reporting Mechanisms:** Establish confidential reporting mechanisms for employees, contractors, and stakeholders to report any concerns or violations related to child labour or forced labour.

6. Remediation

If child labour or forced labour is identified within our operations or supply chain, VCNA will take immediate and appropriate action, including:

- Collaborating with relevant stakeholders to provide remediation and support to affected

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individuals, such as access to education or rehabilitation programs.

- Terminating relationships with suppliers or contractors found to be in violation of this policy if corrective measures are not implemented promptly.

7. Accountability and Governance

The implementation and enforcement of this policy are overseen by the VCNA Compliance Team and senior management. Regular reviews will be conducted to assess the effectiveness of the policy and ensure alignment with evolving laws and standards.

8. Communication

This policy will be publicly available on VCNA's website and communicated to all employees, suppliers, and stakeholders.

9. Review and Updates

This policy will be reviewed annually and updated as necessary to reflect changes in regulations, industry practices, and the company's commitments.

10. Zero Tolerance

VCNA maintains a zero-tolerance stance towards child labour and forced labour and expects all stakeholders to adhere strictly to this policy.

11. Consequences of Non-Compliance

Non-compliance with this policy may result in termination of contracts, legal action, and/or disqualification from future business with VCNA.

12. Governance and Review

This policy will be reviewed annually to ensure relevance and alignment with evolving laws and best practices.

13. Resources and Support

Contact the Compliance team for more information or to report concerns.

Access the Votorantim Cimentos ethics line at www.votorantimcimentos.com/ethicsline

By adhering to this policy, VCNA affirms its commitment to combating modern slavery and ensuring a fair, safe, and ethical working environment for all.

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