

**REPORT ON MODERN SLAVERY
FOR THE YEAR ENDED DECEMBER 31, 2023**



**Approved by the Board of Directors on May 14,
2024**

**Dexterra Group Inc.
Head Office: 5915 Airport Rd., Suite 425
Mississauga, Ontario, Canada L4V 1T1**

MODERN SLAVERY REPORT FOR 2023

This report on Modern Slavery (the "Report") is being prepared and filed for the year ended December 31, 2023 by Dexterra Group Inc. ("Dexterra"), on behalf of itself, and its subsidiaries, in compliance with its reporting requirements under the *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (the "Act").

Dexterra is committed to working only with suppliers and service providers who can demonstrate their alignment with our commitment to eradicate forced and child labour from our supply chains.

As the global landscape continues to evolve, Dexterra recognizes the critical importance of addressing human rights as a fundamental governance issue within our operations. Upholding human rights standards isn't just a legal obligation, but a moral imperative deeply rooted in our values. As we operate within diverse international contexts, we must navigate complex social, political, and economic landscapes while respecting the rights and dignity of individuals. This entails ensuring fair labour practices, promoting workplace diversity and inclusion, respecting Indigenous rights, and upholding ethical standards throughout the supply chain. By prioritizing human rights as a governance issue, we not only fulfill our societal obligations, but also contribute to sustainable development, foster trust among stakeholders, and mitigate operational risks in an increasingly interconnected world.

Corporate Structure

Dexterra is a publicly listed corporation (TSX: DXT.TO) existing under the *Alberta Business Corporations Act* delivering a range of support services for the creation, management, and operation of infrastructure across Canada and certain states in the United States. Our head office is located at 5915 Airport Rd., Suite 425, Mississauga, Ontario, Canada L4V 1T1 and its registered office is located at 240 4 Ave., SW, Suite 2450 Calgary, Alberta, Canada T2P 4H4.

This Report has been prepared for Dexterra, on behalf of itself, and all its subsidiaries including the following:

- Dana Hospitality GP Inc.
- Dana Hospitality LP
- Dexterra Group (USA) Inc.
- Dexterra Services LLC;
- Horizon North Camps and Catering Inc.
- Horizon North Camps and Catering Partnership
- Marek Hospitality Inc.
- NRB Inc.
- Pioneer Site Services Ltd.
- Powerful Group of Companies Inc.
- VCI Controls Inc.

As at December 31st 2023, Dexterra employed 8,597 employees in Canada and 5 employees in the USA.

Dexterra's business is organized into three operating business segments: Integrated Facilities Management ("IFM"), Workforce Accommodations, Forestry and Energy Services ("WAFES"),

and Modular Solutions (“NRB”). The table below outlines the activities and supply chain of each of our operating business segments.

	WAFES	IFM	NRB
Activity	Provides a full range of workforce accommodations solutions and services, forestry services and access solutions to clients in the mining, forestry, construction and energy sectors, including food service.	Delivers operations (including food service) and maintenance solutions for built assets and infrastructure in the public and private sectors, including aviation, defence, retail, healthcare, business & industry, education, rail, hotels & leisure and government	Integrates modern design concepts with off-site manufacturing processes to produce high-quality building solutions for social and affordable housing, commercial, residential and industrial clients.
Key Supply Chain Categories	<ul style="list-style-type: none"> ✓ Broadline Food Service Distributor provides about 90% of its needs. ✓ Local suppliers like bakeries, green-grocers and other specialty food suppliers. ✓ Subcontracted services ✓ North American steel. ✓ Fasteners/fixtures imported from abroad ✓ PPE & Safety Supplies 	<ul style="list-style-type: none"> ✓ Broadline Food Service Distributor provides about 75% of its needs ✓ Local suppliers like bakeries, green-grocers and other specialty food suppliers. ✓ Broadline Janitorial Supply Distributor provides about 85% of its needs. ✓ Building and maintenance supplies. ✓ Subcontracted services various trades ✓ PPE & Safety Supplies 	<ul style="list-style-type: none"> ✓ North American steel and lumber ✓ Plumbing and electrical fixtures. ✓ Subcontracted building trades ✓ PPE & Safety Supplies

Policies and Processes in Relation to Forced and Child Labour.

Dexterra has developed a culture that promotes ethical and sustainable procurement practices, using processes that are open, fair and transparent. This been built around our corporate values of: Accountability, Diversity, Partnership and Trust. Our corporate governance policies further enforce these values for our supply chain procurement, directly/indirectly, through, among other things, our Code of Business Conduct and Ethics (which is available on our website dexterra.com), Diversity and Inclusion Policy, Supply Chain Policy Statement, Sustainability Policy, Workplace Violence and Harassment Policy, and Workplace Health and Safety Programs. Annual sign off and acknowledgement of the above noted policies is a requirement for all salaried Dexterra management and employees.

These policies and programs also complement our Environmental, Social and Governance framework, which was first developed in 2021 and is updated on an annual basis via the publication of our [ESG Report 2023](#).

In 2023, regular supply chain working group meetings were held throughout the year to, among other things, assess the risks in our supply chain related to forced and child labour, review and recommend updates to our corporate policies to more concretely address forced and child labour, assess other mitigations (if any) and work to better understand our obligations pursuant to the Act. It was determined that the support services nature of Dexterra's work and limited importation of goods into Canada presents limited exposures/risk to forced and child labour. This working group regularly consulted with our Executive Leadership Team, the board of directors and certain members of our operations teams to develop this Report and Dexterra's current processes related to the eradication of any forced and child labour in our supply chain.

As a result of the work completed in 2023, Dexterra updated its Supply Chain Policy Statement and Code of Business Conduct and Ethics to provide that we will only work with suppliers who can demonstrate their alignment with our commitment to eradicate forced and child labour from its supply chain; reached out to our main preferred suppliers to request their attestation to comply with the modern slavery requirements; and plans to implement a process for annual attestations for key suppliers.

Further, Dexterra has the ability and does, periodically perform preferred supplier site visits. Should there be any supply chain causes for concern, whether it be related to forced or child labour or some other supply chain risk matter, an investigation will be conducted, and the necessary steps will be taken to remediate the concerns or change suppliers to ensure we work only with companies that meet our supply chain standards.

Areas of Risk

As noted above, the support services nature of Dexterra's work and limited importation of goods into Canada presents limited exposures/risk to forced and child labour. Our first tier supplier risk is thought to be low, due to the majority of our spend being made through major national distributors (standardizing our requirements and strengthening relationships), and not importing goods/raw materials directly from manufacturers. A significant majority of our spend is from companies that produce goods in Canada or the United States. We will continue our due diligence efforts, working alongside our suppliers to further enhance our effectiveness against forced and child labour in second and third tier supply chains.

The table below outlines the potential risk areas that we consider may be areas of concern in our supply chains.

Category	Food Services	Building Maintenance Services	Construction
Risk Areas	<ul style="list-style-type: none"> • Imported produce, seafood, disposables • Smallwares/Tableware • Uniforms/Linens • Non-Slip Footwear • PPE and Safety Supplies 	<ul style="list-style-type: none"> • Cleaning supplies • Moulded plastic small equipment. • Non-Slip Footwear • Janitorial Services • Uniforms • PPE and Safety Supplies 	<ul style="list-style-type: none"> • Fasteners/fixtures • Plumbing supplies • Electrical supplies • Uniforms • PPE and Safety Supplies

The above risk area services and supplies are generally procured through our pool of preferred suppliers, who already have signed master service agreements in place with Dexterra, which contain clauses providing audit rights, compliance with any applicable laws and rights for Dexterra to terminate for breach of contract. Dexterra will periodically reviews its terms and conditions within our agreements and purchase orders with suppliers and service providers, to ensure they deter, and adequately address any perceived or actual risks of forced or child labour.

Training

Dexterra has provided training for its Supply Chain and Executive Leadership team in respect of modern slavery issues and preventative measures, as applicable. Annual training will be mandatory for all Supply Chain personnel and buyers of services and goods.

In 2023, Dexterra also began providing company wide communication (electronic newsletter etc.) to its employees about the Act and raising awareness of issues related to forced and child labour. Ongoing internal corporate communications, our annual supply chain summit and monthly supply chain team talks further ensure regular discussion and increased awareness of forced and child labour issues.

Any measures taken to remediate any forced or child labour

No situations have arisen requiring implementation of remediation measures.

Remediation of loss of income

Dexterra recognizes that efforts to prevent and reduce the risk of force labour and child labour can have unintended to a loss of income for vulnerable families; however, no situations have arisen requiring implementation of remediation measures.

How Dexterra assesses effectiveness

Dexterra acknowledges that forced and child labour is a possible risk within its operations and supply chain, though that risk is low. Dexterra plans to monitor the effectiveness of its policies and procedures against this risk by periodically reviewing our policies and business practices to ensure they reflect our commitment to eradicate forced and child labour from our supply chain.

As part of our procurement process, Dexterra utilizes an online supplier risk management verification system to manage our service provider's/supplier's supply chain documentation and ensure that it remains current and up to date. Steps are being taken to add modern slavery attestations to this system.

Dexterra also has a Whistleblower Hotline available for anyone who may have concerns about modern slavery or other topics that they may feel more comfortable reporting anonymously. The information can be found at www.dexterra.com/whistleblower-policy.

Starting in 2024, Dexterra's quarterly management attestation process will require management from across the organization to attest to any awareness of forced or child labour and the effectiveness of the tools and resources that address other key risks in their areas of responsibility.

In addition, Dexterra's board of directors has an Enterprise Risk Management Committee ("ERM") which assists the board in its oversight of the health, safety, quality and environmental issues, including the evaluation of Dexterra's programs, controls and reporting systems, compliance with applicable laws, and enterprise risk management. The ERM Committee meets quarterly to discuss Dexterra's registry of key Enterprise Risks, including risks related to supply chain, and monitor the strength of mitigations, progress on mitigation activities and emerging risk topics. The ERM Charter contains more fulsome details of the responsibilities, powers and operation terms of the committee. The Charter is available on Dexterra's website at dexterra.com.

This Report was approved by the board of directors of Dexterra pursuant to section 11(4) of the Act.

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.

Title: Chief Executive Officer

Date: May 14, 2024

Signature "*Mark Becker*" (signed).

I have the authority to bind Dexterra Group Inc. and all Subsidiaries.