

**The following pages include the statements for:**

- Koch Canada Energy Services, LP
- Koch Fertilizer Canada, ULC
- Koch Fertilizer Australia Pty, Ltd.
- Koch Fertilizer, LLC

## **Koch Canada Energy Services, LP Forced Labour & Child Labour Report**

Pursuant to the Canada Fighting Against Forced Labour & Child Labour in Supply Chains Act.

### **OUR COMPANY.**

Koch Canada Energy Services, LP is a marketer of natural gas. We provide a full line of services, including purchasing, sales, transportation, scheduling, storage, hedging, asset optimization, and market analysis. Koch Canada Energy Services, LP is committed to conducting all business lawfully—with stewardship and integrity. This commitment extends throughout our business and supply chain and includes, among other things, an expectation that our suppliers do not use forced labour, in any of its forms, including forced labour and child labour, to produce the products they provide to Koch Canada Energy Services, LP. Our supply chains who demonstrate our shared commitment are a key part of our continued success. Koch Canada Energy Services, LP's compliance and ethics expectations are set out in our Code of Conduct <https://codeofconduct.kochind.com>. Due to the elevated level of sophistication that is required to produce the products that Koch Canada Energy Services, LP uses, there is a low probability that any form of forced labour, including child labour would be utilized in our industry.

### **DUE DILIGENCE.**

At Koch Canada Energy Services, LP, we continue to improve our due diligence measures to ensure we are engaging partners who are committed to doing business the right way and have not participated in unlawful conduct, including forced & child labour.

#### **Our Values & the Koch Stewardship Framework.**

As part of the Koch Group of companies, our management framework, Principle Based Management™, is based on proven principles of human progress and a deep appreciation for the dignity of every individual. Our focus on individuals and bottom-up solutions is evident in our Stewardship Framework and drives our approach to Environmental, Social, and Corporate Governance (ESG).

*“At Koch, stewardship encompasses the responsible management of our actions and the resources entrusted to our care in a manner that respects the rights of others. By “rights,” we mean everyone’s right to their own life and property, and equal treatment under the law.”*

Our commitment to and expectations for ensuring that our business and supply chain is maintained in a lawful and socially responsible way includes, among others, that neither forced nor child labour is taking place in any component of our business. These expectations are set out in Our Company Values, requiring all employees at every level to:

- Have the courage to always act with integrity.
- Act with proper regard for the rights of others; &
- Treat everyone with honesty, dignity, respect, and sensitivity.

The expectation to adhere to Our Values not only applies internally but extends to our external supply chains as well.

#### **Code of Conduct—Our Policies Regarding Forced & Child Labour.**

With specific regard to the need to combat forced and child labour in all forms, Chapter 2 of our Code concerns “Respect for Others” & states:

##### **Commitment to Lawful Employment Practices**

Our companies strive to make people’s lives better through the products we make, support for the communities in which we live and work, maintaining quality work environments, and sourcing responsibly. We are committed to adhering to applicable employment and labor laws everywhere we operate. This includes observing those laws that pertain to child labor, forced labor, human trafficking, wages and work hours and freedom of association. In addition to other expectations contained in this Code, our commitment to social responsibility specifically includes the following:

**Child Labor.** The company will not employ underage individuals as defined by applicable child labor laws. Employees will not be permitted to work in a position where they are younger than the minimum legal age for that job.

**Forced Labor.** The company does not support the use of forced labor or involuntary prison labor. Recruiting and selection activities are conducted in compliance with applicable law and any applicable collective bargaining obligations.

**Wages and Work Hours.** The company is committed to meeting all minimum wage obligations and collective bargaining agreements regarding maximum hours, minimum wage, overtime, and the payment of overtime compensation.

**The company:**

- Recognizes an employee's right to breaks and meal periods required by applicable law or collective bargaining agreement and the company will pay for those breaks wherever required by law.
- Will provide to employees all periods of leave to which they are entitled under applicable law.
- Will provide employees with all benefits to which they are entitled under applicable law.

Our Code of Conduct drives compliance with the above requirements and is the responsibility of each employee.

**SELF-ASSESSMENT.**

As of this reporting year, because Koch Canada Energy Services, LP is in a low-risk industry and unaware of any forced labour within our business or supply chains, no immediate action for detailed self-assessments has been taken.

**Accountability Standards.**

Koch Canada Energy Services, LP's Code of Conduct identifies numerous avenues, including a Compliance & Ethics Helpline, that provide employees, customers, suppliers, and members of the public with a reporting mechanism, including anonymity (where allowed by law) to report concerns about potential breaches of our Code of Conduct, other Koch Canada Energy Services, LP policies, or the law. Such concerns are objectively investigated under the guidance and direction of our compliance or legal departments. We prohibit retaliation against anyone who raises a concern in good faith.

**REMEDIATION**

As of this reporting year, no immediate action for remediation of forced & child labour has occurred. Koch Canada Energy Services, LP is in a low-risk industry and unaware of any situations that would require remediation.

**Income Remediation.** Because Koch Canada Energy Services, LP is unaware and there is no proof of any outside effects our forced & child labour policies may have had, no immediate action for this specific remediation is required within our business or supply chains—as of this reporting year.

**EMPLOYEE TRAINING & GUIDANCE**

Although Koch Canada Energy Services, LP does not have a comprehensive, mandatory training program focusing on forced and child labour, employees receive training on the employee Code of Conduct, which address and supports a supply chain free of any type of forced or child labour, as well as avenues available for reporting concerns. The training is periodically provided through a varied methodology.

Furthermore, every Koch Canada Energy Services, LP employee has the responsibility to:

- Always act in accordance with applicable laws, our Code, Our Values and other company standards, policies, procedures, practices, guidelines, and work rules.
- Avoid any activity that might have the appearance of being illegal or unethical.
- Seek a full understanding of compliance requirements

- When you have questions, seek assistance from the many resources that are available to you. Promptly report potential or actual violations of a law, company policy or standard, or any request to violate a law, company policy or standard.
- Promptly report any issue that you believe has not been appropriately resolved, even if it means raising it with another available resource.
- Cooperate completely and honestly with company investigations.

## **OUR SUPPLY CHAINS & ADHERENCE TO OUR VALUES**

We expect all those in our supply chain to comply with our values, therefore non-compliance with applicable laws, regulations, and our standards regarding forced & child labour will result in corrective action up to and including termination, depending on the circumstances. Forced labour in any form has an exceptionally low probability of being utilized in Koch Canada Energy Services, LP's supply chain, thus creating a minimal risk profile of forced labour or child labour.

### **Potential Risk**

Koch Canada Energy Services, LP assesses and selects its suppliers with care. We maintain the expectations outlined in our Code of Conduct for lawful and respectful business practices and extend this expectation to our suppliers. If non-conformance with our standards and guidelines were to arise, depending on the circumstances, we would either require that the supplier establish corrective action and report on the implementation of such plans, or we would terminate the relationship. Review of such non-conformance must be viewed on a case-by-case analysis given the surrounding information.

This disclosure applies to Koch Canada Energy Services, LP. This disclosure does not apply to the practices of companies for which Koch Canada Energy Services, LP may hold a minimum stakeholder interest.

## **PUBLICATION**

A copy of this statement may be viewed at Koch Energy Services' website

<https://www.kochenergyservices.com/>

## **ATTESTATION & APPROVAL.**

In accordance with the requirements of the Act, & in particular, §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.

Koch Canada Energy Services, LP

By: KCES GP Ltd., its General Partner

*Matthew Vermeeren*

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Name: Matthew Vermeeren

Title: Secretary

May 6, 2025

"I have the authority to bind Koch Canada Energy Services, LP"

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## **Koch Fertilizer Canada, ULC Forced Labour & Child Labour Report**

Pursuant to the Canada Fighting Against Forced Labour & Child Labour in Supply Chains Act.

### **OUR COMPANY.**

Koch Fertilizer Canada, ULC owns and operates a nitrogen fertilizer manufacturing and storage facility on the eastern edge of the city of Brandon, Manitoba. The facility includes production units which combine to produce over 1,000,000 metric tonnes of agricultural and industrial products annually. Koch Fertilizer Canada, ULC is committed to conducting all business lawfully—with stewardship and integrity. This commitment extends throughout our business and supply chain and includes, among other things, an expectation that our suppliers do not use forced labour, in any of its forms, including forced labour and child labour, to produce the products they provide to Koch Fertilizer Canada, ULC. Our supply chains who demonstrate our shared commitment are a key part of our continued success. Koch Fertilizer Canada, ULC's compliance and ethics expectations are set out in our Code of Conduct <https://codeofconduct.kochind.com>. Due to the elevated level of sophistication that is required to produce the goods that Koch Fertilizer Canada, ULC uses to make its products, there is a low probability that any form of forced labour, including child labour would be utilized in our industry.

### **DUE DILIGENCE.**

At Koch Fertilizer Canada, ULC, we continue to improve our due diligence measures to ensure we are engaging partners who are committed to doing business the right way and have not participated in unlawful conduct, including forced & child labour.

#### **Our Values & the Koch Stewardship Framework.**

As part of the Koch Group of companies, our management framework, Principle Based Management™, is based on proven principles of human progress and a deep appreciation for the dignity of every individual. Our focus on individuals and bottom-up solutions is evident in our Stewardship Framework and drives our approach to Environmental, Social, and Corporate Governance (ESG).

*“At Koch, stewardship encompasses the responsible management of our actions and the resources entrusted to our care in a manner that respects the rights of others. By “rights,” we mean everyone’s right to their own life and property, and equal treatment under the law.”*

Our commitment to and expectations for ensuring that our business and supply chain is maintained in a lawful and socially responsible way includes, among others, that neither forced nor child labour is taking place in any component of our business. These expectations are set out in Our Company Values, requiring all employees at every level to:

- Have the courage to always act with integrity.
- Act with proper regard for the rights of others; &
- Treat everyone with honesty, dignity, respect, and sensitivity.

The expectation to adhere to Our Values not only applies internally but extends to our external supply chains as well.

#### **Code of Conduct—Our Policies Regarding Forced & Child Labour.**

With specific regard to the need to combat forced and child labour in all forms, Chapter 2 of our Code concerns “Respect for Others” & states:

##### **Commitment to Lawful Employment Practices**

Our companies strive to make people’s lives better through the products we make, support for the communities in which we live and work, maintaining quality work environments, and sourcing responsibly. We are committed to adhering to applicable employment and labor laws everywhere we operate. This includes observing those laws that pertain to child labor, forced labor, human trafficking, wages and work hours and freedom of association. In addition to other expectations contained in this Code, our commitment to social responsibility specifically includes the following:

**Child Labor.** The company will not employ underage individuals as defined by applicable child labor laws. Employees will not be permitted to work in a position where they are younger than the minimum legal age for that job.

**Forced Labor.** The company does not support the use of forced labor or involuntary prison labor. Recruiting and selection activities are conducted in compliance with applicable law and any applicable collective bargaining obligations.

**Wages and Work Hours.** The company is committed to meeting all minimum wage obligations and collective bargaining agreements regarding maximum hours, minimum wage, overtime, and the payment of overtime compensation.

**The company:**

- Recognizes an employee's right to breaks and meal periods required by applicable law or collective bargaining agreement and the company will pay for those breaks wherever required by law.
- Will provide to employees all periods of leave to which they are entitled under applicable law.
- Will provide employees with all benefits to which they are entitled under applicable law.

Our Code of Conduct drives compliance with the above requirements and is the responsibility of each employee.

## **SELF-ASSESSMENT.**

As of this reporting year, because Koch Fertilizer Canada, ULC is in a low-risk industry and unaware of any forced labour within our business or supply chains, no immediate action for detailed self-assessments has been taken.

### **Accountability Standards.**

Koch Fertilizer Canada, ULC's Code of Conduct identifies numerous avenues, including a Compliance & Ethics Helpline, that provide employees, customers, suppliers, and members of the public with a reporting mechanism, including anonymity (where allowed by law) to report concerns about potential breaches of our Code of Conduct, other Koch Fertilizer Canada, ULC policies, or the law. Such concerns are objectively investigated under the guidance and direction of our compliance or legal departments. We prohibit retaliation against anyone who raises a concern in good faith.

## **REMEDIATION**

As of this reporting year, no immediate action for remediation of forced & child labour has occurred. Koch Fertilizer Canada, ULC is in a low-risk industry and unaware of any situations that would require remediation.

**Income Remediation.** Because Koch Fertilizer Canada, ULC is unaware and there is no proof of any outside effects our forced & child labour policies may have had, no immediate action for this specific remediation is required within our business or supply chains—as of this reporting year.

## **EMPLOYEE TRAINING & GUIDANCE**

Although Koch Fertilizer Canada, ULC does not have a comprehensive, mandatory training program focusing on forced and child labour, employees receive training on the employee Code of Conduct, which address and supports a supply chain free of any type of forced or child labour, as well as avenues available for reporting concerns. The training is periodically provided through a varied methodology.

Furthermore, every Koch Fertilizer Canada, ULC employee has the responsibility to:

- Always act in accordance with applicable laws, our Code, Our Values and other company standards, policies, procedures, practices, guidelines, and work rules.
- Avoid any activity that might have the appearance of being illegal or unethical.
- Seek a full understanding of compliance requirements
- When you have questions, seek assistance from the many resources that are available to you. Promptly report potential or actual violations of a law, company policy or standard, or any request to violate a law, company policy or standard.

- Promptly report any issue that you believe has not been appropriately resolved, even if it means raising it with another available resource.
- Cooperate completely and honestly with company investigations.

## **OUR SUPPLY CHAINS & ADHERENCE TO OUR VALUES**

We expect all those in our supply chain to comply with our values, therefore non-compliance with applicable laws, regulations, and our standards regarding forced & child labour will result in corrective action up to and including termination, depending on the circumstances. Forced labour in any form has an exceptionally low probability of being utilized in Koch Fertilizer Canada, ULC's supply chain, thus creating a minimal risk profile of forced labour or child labour.

### **Potential Risk**

Koch Fertilizer Canada, ULC assesses and selects its suppliers with care. We maintain the expectations outlined in our Code of Conduct for lawful and respectful business practices and extend this expectation to our suppliers. If non-conformance with our standards and guidelines were to arise, depending on the circumstances, we would either require that the supplier establish corrective action and report on the implementation of such plans, or we would terminate the relationship. Review of such non-conformance must be viewed on a case-by-case analysis given the surrounding information.

This disclosure applies to Koch Fertilizer Canada, ULC. This disclosure does not apply to the practices of companies for which Koch Fertilizer Canada, ULC may hold a minimum stakeholder interest.

## **PUBLICATION**

A copy of this statement may be viewed at Koch Fertilizer's website

<https://www.kochfertilizer.com/>

## **ATTESTATION & APPROVAL.**

In accordance with the requirements of the Act, & in particular, §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.

Koch Fertilizer Canada, ULC

*Matthew Vermeeren*

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Name: Matthew Vermeeren

Title: Secretary

May 6, 2025

"I have the authority to bind Koch Fertilizer Canada, ULC"

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This statement is made pursuant to Section 54 (Part 6) of the UK Modern Slavery Act 2015 and Part 1 Section 5(1) of the Australian Modern Slavery Act 2018 by Koch Ag & Energy Solutions, LLC for the financial year ending December 31, 2024. Koch Ag & Energy Solutions, LLC and its subsidiaries, namely Koch Fertilizer, LLC and Koch Fertilizer Australia Pty, Ltd., are referred to herein collectively as “KAES”.

## Introduction

KAES is a global provider of value-added solutions for the agriculture, energy and chemical markets. We are a wholly owned subsidiary of Koch Industries, Inc. KAES is one of the world's largest producers and marketers of fertilizers. These companies own or have interests in fertilizer plants in the U.S., Canada, and Trinidad and Tobago and a distribution network covering global demand through state-of-the-art terminals in the U.S., Canada, Mexico, Brazil, and Australia.

KAES is committed to conducting all affairs lawfully and with integrity. This commitment extends throughout our global organizations, no matter where we do business. Relationships with persons or entities who provide goods or services to KAES or who are authorized to conduct business for or on our behalf (collectively, “Third Parties”) who demonstrate they share this commitment are a key part of KAES’s continued success. KAES’s compliance and ethics expectations are set out in the Koch Code of Conduct, and in training and other communications we provide to our own employees, officers, advisers, agents and representatives, as well as our suppliers and other third parties.

## Our Supply Chains

As part of our initiative to identify and mitigate risk, we have processes in place to vet our employees as well as Third Parties prior to them engaging in any business activities. Individuals that work for KAES go through various screening processes based on what their role will be at KAES. Non-compliance with laws, regulations and our standards regarding human trafficking and slavery will result in corrective action, up to and including termination, depending on the circumstances. The Koch Code of Conduct identifies numerous avenues to individuals, whether employees or Third Parties, for reporting compliance concerns, including on an anonymous basis (where allowed by law). Concerns raised are objectively investigated under the guidance and direction of our compliance or legal departments. KAES prohibits retaliation against anyone who, in good faith, raises a concern.

Evidence of the management of our compliance and ethics expectations in relation to human trafficking and slavery/forced labor in our supply chains, can be found in Koch’s Code of Conduct, which states:

Our companies strive to make people’s lives better through the products we make, support for the communities in which we live and work, maintaining quality work environments, and sourcing responsibly. We are committed to adhering to applicable employment and labor laws everywhere we operate. This includes observing those laws that pertain to child labor, forced labor, human trafficking, wages and work hours and freedom of association.



We perform internal checks and have contracted with outside services to monitor our business relationships with Third Parties to avoid dealings with individuals or businesses that do not align with our values. All Third Parties go through various screening processes based on the perceived risk of the interaction. KAES maintains a Third Party vetting program which describes the process for selecting Third Parties in alignment with KAES's risk philosophy, including but not limited to preventing transactions with Third Parties that are in violation of the law.

Part of the program focuses on enhanced vetting for Third Parties in high risk jurisdictions. Our suppliers, distributors, and agents may conduct business in locations that are known to have elevated risks, specifically we have business dealings in Egypt and Algeria. There is no widely known risk of human trafficking or slavery in the industry, however locations where we have business could have an elevated risk regardless of the industry. With general corruption being the highest identified risk in our supply chain, we have processes in place to continuously screen our third parties. Our product materials are not recognized as those that are known to be sourced through practices that have a risk of Modern Slavery.

## Training on Human Trafficking & Slavery

Due to the perceived low risk, KAES does not have a comprehensive, mandatory training program focusing on human trafficking and slavery.

## Supplier Adherence to Our Values

We expect all those in our supply chain to comply with our values. We maintain standard Terms and Conditions that require counterparties to fully comply with applicable laws and regulations. Due to the perceived low risk, KAES does not have a direct supplier certification process specifically focused on human trafficking and slavery. Where a supplier has higher risk in any compliance area, we may include additional contractual language focusing on those aspects. KAES directly communicates compliance expectations to third party intermediaries and performs annual reviews of the business activities they are associated with to determine what type of additional training is needed. Assessments for any regulatory non-conformances and/ or allegations for human trafficking or slavery are conducted annually. For the past reporting year, there have been no instances known to KAES of human trafficking or slavery in our direct supply chains.

In order to prepare this joint statement, we consulted with the reporting entities covered by this statement that we own and control. Throughout the reporting period we discuss Modern Slavery risks as part of routine training and covered entities are aware of their requirements to raise concerns related to compliance with our Code of Conduct including anti-slavery and anti-human trafficking activities.



AG & ENERGY SOLUTIONS

**Modern Slavery and Human Trafficking Transparency Statement**

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This statement was approved by the boards of each of the two reporting entities covered by this statement. It is reflective of our position as of May 9, 2025.

Koch Fertilizer, LLC

A handwritten signature in black ink, appearing to read 'Troy Honeywell'.

By:

Name: Troy Honeywell

Title: Board Manager

Chief Financial Officer

Koch Fertiliser Australia Pty, Ltd

A handwritten signature in black ink, appearing to read 'Ross York'.

By:

Name: Ross York

Title: Board Director

Managing Director