

Wesbell Communications Holding Inc.

Fiscal 2024 Report on Act S-211: Fighting Against Forced and Child Labour in Supply Chains

Reporting Period: October 1, 2023 – September 30, 2024

Submission Date: May 31, 2025

1. Reporting Entity Information

Legal Name: Wesbell Communications Holding Inc.

Subsidiaries Covered: Wesbell Communications Inc., Wesbell Technologies (West) Inc.

Business Numbers: 798176707, 825792443, 863989935

Industry:

- SIC Code 1623-24 – Construction – Telecommunications
- SIC Code 3441-02 – Towers (Manufacturing)
- SIC Code 8711-37 – Engineers – Structural
- SIC Code 5093-40 – Recycling-Electronics (Wholesale)

Locations:

- 6300 Ordan Drive, Mississauga, ON L5T 1W6
- 54 Mill St. West (Box 40), Milverton, ON, N0K 1M0
- 2820 – 37th Avenue NE, Calgary AB, T1Y 5T3
- 25075 117 Avenue, Acheson, AB T7X 6C2
- 7979 Enterprise Street, Burnaby BC, V5A 1V5

Entity Categorization: Wesbell qualifies under the Act as it operates in Canada, has over \$40 million in revenue, and more than \$20 million in assets.

Other Jurisdictional Reporting: Currently, Wesbell has no reporting obligations under forced labour laws in other jurisdictions.

Website Publication: This report is published at: www.Wesbell.com

2. Executive Summary

Wesbell is committed to the prevention and elimination of forced and child labour in all business activities and throughout our supply chains. This report outlines the steps taken during Fiscal 2024 to ensure compliance with Bill S-211.

3. Structure, Activities, and Supply Chains

Wesbell Communications Holding Inc. is the parent company of Wesbell Communications Inc. and Wesbell Technologies (West) Inc. Our operations include telecom infrastructure construction, tower manufacturing, electronics recycling, and structural engineering services across Canada. Our supply chains span North America and include materials, components, and outsourced labour services related to telecom construction and tower fabrication.

4. Policies and Due Diligence Processes

Wesbell enforces a formal Forced and Child Labour Policy applicable to all employees, contractors, suppliers, and vendors. Key policy elements include:

- Prohibition of forced and child labour.
- Application across all jurisdictions and operations.
- Annual review and compliance record-keeping.

All suppliers must sign a Supplier Code of Conduct that expressly forbids the use of forced or child labour. This Code is renewed every three years and is embedded in all procurement contracts and manuals.

Procurement staff conduct due diligence using a standardized questionnaire and risk assessment tools. High-risk suppliers undergo enhanced screening, which may include audits and third-party documentation.

5. Risk Identification and Mitigation

Wesbell maintains a supplier risk register categorizing vendors by geography, industry, and compliance risk. Enhanced measures are applied for suppliers in regions with elevated risk profiles. Age verification, fair wage checks, and voluntary employment documentation are part of our auditing criteria.

As a federally regulated employer, Wesbell adheres to the Canada Labour Code standards for minimum age of employment. Employees under 18 cannot work between 11 p.m. and 6 a.m., or in hazardous roles.

6. Remediation Measures

If forced or child labour is identified, Wesbell will:

- Suspend business with the implicated supplier.
- Notify internal compliance teams.
- Require a corrective action plan with documentation.

No cases of forced or child labour were identified in the reporting year.

7. Training and Awareness

All employees receive mandatory annual training that covers:

- Labour risks in global supply chains.
- Red flags and reporting obligations.
- Legal requirements under S-211.

The Forced and Child Labour Policy is part of employee onboarding, and refresher training is conducted annually. Employees are encouraged to report concerns to HR or Safety Compliance, with anti-retaliation protections in place.

8. Effectiveness Assessment

Wesbell uses the following KPIs to monitor progress:

- % of suppliers that have signed the Code of Conduct.
- % of high-risk suppliers audited.
- Number of corrective actions opened and resolved.

KPI results are reviewed annually by senior management to guide continuous improvement.

9. Approval and Attestation

This report was reviewed and approved by the Board of Directors of Wesbell Communications Holding Inc. on May 27, 2025

Attestation:

I, the undersigned, certify that I have reviewed the information contained in this report. Based on my knowledge and having exercised reasonable diligence, I attest that the information in this report is true, accurate, and complete in all material respects.

Signed:

Dave Rose
Chief Executive Officer
May 27, 2025

Contact:

For questions regarding this report or our labour practices:
Wesbell Communications Holding Inc.
info@wesbell.com