



2025 Report under the *Fighting Against Forced Labour and Child Labour in Supply Chains Act*

June 3, 2026

2025 Report – Introduction

This report has been prepared by BigSteelBox Corporation (Hereinafter “**BigSteelBox**”) 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 February 28, 2026.

BigSteelBox recognizes that the Moving and Storage industry plays an important role in preventing and assessing the risk of forced labour and child labour in Canada’s supply chain. We acknowledge the risks of forced labour and child labour in our sector and are committed to continuous improvement in our due diligence, risk assessment, remediation, and training processes.

BigSteelBox is committed to respecting, protecting, and promoting the human rights of people impacted by our operations and supply chain consistent with Canadian labour laws.

Organizational structure, activities, and supply chain

Structure

BigSteelBox Corporation is a privately-owned company operating in Canada. We have approximately 171 employees, and are headquartered in Kelowna, British Columbia.

BigSteelBox is a Mobile Storage Company that specializes in delivering versatile and secure shipping containers for a wide range of residential, commercial and industrial needs. In addition to local moving, long distance moving, and portable storage services, our product offering includes shipping container modifications, renting, and selling shipping containers.

The supply chain at BigSteelBox procures shipping containers directly from China as well as sourcing shipping containers and accessories from companies in Canada, the United States of America, and Europe.

Activities

The Act requires BigSteelBox to report on our activities in relation to the production, sale, distribution of goods, both in and outside of Canada, and the importation of goods into Canada. Information on BigSteelBox activities is set out below.

BigSteelBox activities include the importation, storage, transportation, rental, sale, and modification of new and used shipping containers. In addition to shipping containers, BigSteelBox rents and sells moving and storage accessories.

Our operations and locations are as follows:

- In Canada, we have 35 locations across British Columbia, Alberta, Saskatchewan, Manitoba and Ontario where we rent, sell, modify and store shipping containers and accessories.
- In 2025 we primarily purchased shipping containers from 3rd party suppliers who manufacture shipping containers in China. We also imported shipping containers to Canada directly from manufacturers in China.

Supply Chain

The primary product BigSteelBox supply chain procures is shipping containers. To a lesser extent BigSteelBox also procures storage accessories (i.e. padlocks), transportation vehicles, forklifts, supplies for modifications (i.e. windows, doors, paint) and computer equipment.

BigSteelBox outsources selected operational activities to third parties in Canada, such as transport, small container modifications, construction work, and technical consultancy.

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

BigSteelBox has integrated voluntary human rights measures into our business activities, including social and environmental management, health and safety, supply chain, security, and human resources.

In our financial year ending February 28, 2025, BigSteelBox has taken the following steps to prevent and reduce the risks of forced labour or child labour in our operations and supply chain:

- For our direct orders of Shipping Containers, we work with a 3rd party inspector for each round of production to inspect and report on the manufacturing process and onsite conditions.
- Having an employee in China who makes quarterly visits to the contracted manufacturing facilities where our imported shipping containers are produced.
- Developing long-term relationships with OHSMS certified manufacturing partners and 3rd party suppliers to procure shipping containers.
- Having a dedicated Supply Chain Manager to oversee our procurement process.
- Having an Ombudsman to ensure proper grievance and remediation mechanisms are in place and ensure that complaints or labour concerns are heard and adequately addressed.

Policies and Due Diligence Processes

Overview

BigSteelBox's due diligence processes involve embedding responsible business conduct into our governance structure, policies, and risk management systems.

Governance

BigSteelBox is committed to strong corporate governance and has established roles responsible for overseeing the prevention and mitigation of forced labour and child labour in our operations and supply chains.

- The Board of Directors along with the senior management team is responsible for ensuring that the corporation complies with all human rights, health, safety and environmental legislation, and is responsible for managing the risks associated with on-going company activities.

- BigSteelBox has two dedicated, executive-level positions who are responsible for ensuring corporate compliance with human rights commitments and labour laws: The Chief Executive Officer and the Vice President of Support Services.
- Our Director of People, Culture and Engagement oversees our labour policies and serves as a touchpoint for inquiries from other departments on issues related to labour including overseeing our grievance process and whistleblower policy.

Policies and Procedures

BigSteelBox recognizes that employers have a moral and a legal duty to develop and implement policies and procedures that will ensure a safe and healthy workplace. BigSteelBox has the following policies and processes that form the company's framework for addressing the prevention and mitigation of forced labour and child labour:

- *The Code of Conduct* establishes the company's commitment to conducting business in an open and ethical manner and creating a workplace built on trust, accountability, and integrity. It also confirms BigSteelBox's commitment to protecting all of our employees, vendors, customers, and the company itself from any illegal or damaging actions and maintains a strict zero tolerance policy against unethical practices. Finally, it serves as a guide for every employee to make decisions that are in line with BigSteelBox's core values and principles.
- *The Anti-Harassment Policy* affirms the company's commitment to not tolerate acts of harassment and/or violence against or by any employee, including creating a degrading, humiliating, or hostile work environment. This policy also asserts BigSteelBox's commitment to ensure that the management takes immediate action to resolve any situations that involve harassment or violence.
- *The Health and Safety Policy* affirms the company's commitment to maintaining a safe and healthy work environment in accordance with Canadian labour standards and in compliance with Canadian legislative requirements.
- *The Whistleblowing Policy* identifies the communication channel and mechanism for individuals to report concerns related to questionable processes, criminal, fraudulent, or unethical acts or activities made by the company or individuals acting on behalf of the company without fear of reprisal or victimization for whistleblowing. The policy also identifies that any complaint of wrongdoing raised under this policy shall be directed to an appointed Ombudsman with senior legal, business or financial background and experience in investigative processes and/or advocacy.

Due Diligence Processes

BigSteelBox has risk assessment and due diligence processes to evaluate, prevent, and mitigate risks including human rights, labour, and supply chain related risks associated with our operations and facilities. These processes include:

- Annual and quarterly evaluations of the principal risks. Evaluations are performed by the Senior Leadership and the Board of Directors and include identification of risk mitigation efforts.
- All container purchases are reviewed with and agreed to by the CEO.
- Retaining a third-party inspector to provide inspection for each round of production at our contracted manufacturing facilities.
- Quarterly visits to our contracted manufacturing facilities in China by a dedicated employee.

Forced labour and child labour risk

BigSteelBox acknowledges that the nature of activities associated with the procurement of shipping containers and accessories can create potential labour risks.

To date, our approach to identifying the risks of forced labour and child labour has focused more broadly on the risks related to our supply chain, the location of our contracted manufacturing facilities, the sector we operate in, as well as the location of our activities.

Based on the risks identified, the specific part of our supply chain that carries the highest risk of forced labour or child labour is our procurement of shipping containers from China through contracted manufacturers or 3rd party suppliers.

Remediation measures and remediation of loss of income

BigSteelBox has established a whistleblower policy to set expectations regarding remediation and ensure that complaints or concerns relating to labour are heard and addressed. This policy ensures that the complaints or concerns brought forward are heard and investigated by an external Ombudsman and adequately addressed by the company. Quarterly, or on the occasion of a complaint, the Ombudsman is required to submit a report to the CEO and the CEO is responsible for submitting a report to the board.

To date, BigSteelBox has 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

Employees receive training on our code of conduct, anti-harassment policy, health and safety policy, and whistleblowing policy as part of the onboarding process for new hires. Periodically, we offer training to our employees to ensure they understand the company's labour policies. We have the ability to track and follow up with employees and their supervisors if training on our employee policies is not completed within the allocated timeframe.

Assessing effectiveness

BigSteelBox conducts periodic evaluations of the effectiveness of our labour policies and supply chain management. Evaluation is primarily conducted by senior management and when applicable reviewed by the Board of Directors.

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 BigSteelBox Corporation. 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 Kelowna, British Columbia, this 3 day of June, 2026.

Signed by:

Brian Hawkins

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Brian Hawkins, Chief Executive Officer

I have the authority to bind BigSteelBox Corporation