

## FORCED LABOUR AND CHILD LABOUR REPORT

### Calendar Year 2023

#### Introduction

This Report has been prepared in accordance with the requirements of the Fighting Against Forced Labour and Child Labour in Supply Chains Act (the “Act”) for Braya Renewable Fuels (Newfoundland) LP (“Braya”) in respect of the financial year from January 1, 2023 to December 31, 2023. This Report was developed using consultation with personnel from numerous Braya functional areas, including the procurement, legal, commercial and finance groups. This Report has been approved by the Board of Braya’s general partner.

#### Structure, Activities and Supply Chain

Braya operates a renewable diesel and sustainable aviation fuel refinery in Come By Chance, Newfoundland, Canada. Braya successfully completed its refinery conversion project and began producing renewable diesel available for commercial sale in February 2024.

Braya’s primary activity in 2023 was the conversion of its refinery. This conversion was executed in Come By Chance, Newfoundland using a large number of suppliers and highly-skilled and trained labor. Most of these suppliers were located in Canada and the USA.

With Braya’s achievement of commercial operations, Braya sources feedstocks for its operations throughout the world. These feedstocks primarily consist of agricultural byproducts and waste oils. Braya’s feedstock suppliers are primarily major agricultural companies operating on a global scale. The supplies and feedstocks sourced by Braya are primarily transported to come By Chance via marine vessel or air.

Our supply chain is complex, and there are limits to visibility beyond certain suppliers. However, Braya strives for better transparency throughout our supply chain taking into account the relative risk of the supplier and its origin. Braya attempts to verify its supply chain through questionnaires, discussions and use of third-party experts, among others. Braya also requires its suppliers to comply with applicable laws and regulations.

#### Forced or Child Labour Risks in Our Business

Braya has considered the manner in which its activities and supply chains could potentially expose it to forced labour and child labour and determined that its primary risk exposure is through its suppliers. In particular, Braya has determined that its acquisition of feedstocks from certain higher-risk jurisdictions may require additional diligence to mitigate this risk exposure.

As Braya was not commercially operational in 2023, Braya’s efforts to mitigate these relatively higher risks regarding feedstocks are being more fully implemented in 2024. These mitigating efforts are expected to include enhanced use of third-party screening and continuing to contract with industry-leading counterparties on a regular basis. Braya intends to continue development of risk monitoring efforts as it continues full-scale operations in its inaugural year post-conversion.

## **Remediation Measures**

Braya currently believes that its activities and supply chains carry a low risk of forced labor or child labor being used. In the event Braya identifies an implicated situation, it will develop and implement a corrective action plan. Braya did not identify any circumstances in 2023 necessitating remediation of loss of income or other specific activities for vulnerable families to remediate slavery and human trafficking in its supply chain.

## **Training and Awareness**

Braya has distributed information concerning business ethics and required personnel conduct to all employees. As Braya begins commercial operations in 2024 following its conversion project, Braya will continue to develop and maintain training modules that support our commitment to human rights, including the prohibition of slavery and human trafficking, adherence to applicable labor laws and proper supply chain diligence processes.

Braya also encourages its employees to voice concerns and make appropriate suggestions regarding its business practices. Employees are expected to promptly report suspected violations of law, company policies or internal controls so management can investigate and take appropriate action as quickly as possible.

## **Assessing Effectiveness**

Braya is committed to developing a transparent supply chain where the human rights of those involved are respected. Braya will continue to review and assess our relevant plans to ensure compliance with the law and its commitment to the topics addressed in this Report.

## **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 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.

The contents and delivery of this Report were approved as of May 20, 2024 under section 11(4)(a) by the board of directors of Braya Renewable Fuels (Newfoundland) GP Inc., being the governing body of the entity that controls Braya.

I have the authority to bind Braya.



Todd O'Malley  
Chief Executive Officer