



Harvest Operations Corporation

Forced Labour and Child Labour in Supply Chain Assessment Report 2025

Table of Contents

Executive Summary 3

Introduction 3

Structure, Activities & Supply Chain 4

Policies & Due Diligence 4

Remediation Forced & Child Labour & Vulnerable Family Income Loss 5

Awareness Training 6

Self-assessment Process & Requirements 6

Conclusion Key takeaways Error! Bookmark not defined.

Approval and Attestation Error! Bookmark not defined.

Executive Summary

Forced labour and child labour exist across jurisdictions and industries globally. The International Labour Organization estimates that approximately 27.6 million individuals are subject to forced labour worldwide, including 17.3 million within the private economy. For many organizations, exposure to these risks arises indirectly through extended supply chains. As a result, entities operating in or importing goods into Canada have a responsibility to assess and address the potential presence of forced and child labour within their operations and supply chains.

During Fiscal Year 2025, Harvest Operations Corp. continued to enhance its approach to managing forced labour and child labour risks in alignment with the requirements of Canada's Bill S-211. The Company continued to enforce their internal Forced Labour and Child Labour Policy, which establishes expectations and guidance for compliance with the legislation. Harvest also continued its assessment of potential risks within its supply chain, including screening of key suppliers through the New Supplier Pre-Qualification Questionnaire(s) designed as a preventative measure to ensure suppliers are only awarded the opportunity to bid on work after passing the questionnaire.

Harvest made further progress toward strengthening supplier due diligence during the year. This included finalizing the development of their Supplier Code of Conduct, intended to be mandatory for all suppliers and to include provisions specific to Bill S-211. Procurement practices are also being reviewed to improve the consistency and rigor of due diligence activities and to promote supplier awareness of legislative requirements. Harvest also introduced an amendment in their Master Service Agreements with vendors regarding modern slavery to ensure suspected or confirmed instances are reported and vendors are held accountable to maintain ethical business practices.

To support internal awareness and compliance, Harvest engaged an external legal advisor to deliver Bill S-211 training to key personnel in March 2025. The training covered legislative requirements, modern slavery risks, indicators of forced and child labour, and practical considerations for identifying and mitigating risks across operations and supply chains. Harvest has formalized this training and is planning to re-deliver the training program for staff during the 2026 calendar year.

Harvest remains committed to ongoing assessment of forced and child labour risks within its supply chain. The Company has established foundational policies and mechanisms to support awareness, identification, and escalation of potential issues, and continues to build on these measures as part of its broader compliance efforts under Bill S-211.

Introduction

This report has been prepared by Harvest Operations Corp. ("Harvest," "HOC," or the "Company") in response to the requirements of Canada's Fighting Against Forced Labour and Child Labour in Supply Chains Act (Bill S-211), including sections 11(1) and 11(3), and the associated amendments to the Customs Tariff.

Harvest meets the definition of an “entity” under the Act, as it has a place of business in Canada, conducts business activities within Canada, holds assets in Canada, and meets the prescribed revenue and asset thresholds set out in the legislation.

The reporting period covered by this report is January 1 to December 31, 2025. This submission represents Harvest’s annual reporting in respect of Bill S-211 requirements. Harvest’s principal place of business is located at 1000, 700 – 9 Avenue SW, Calgary, Alberta, T2P 3V4.

Structure, Activities & Supply Chain

Structure & Activities

Harvest Operations Corp. is an energy company engaged in the exploration, development, and production of crude oil, bitumen, natural gas, and natural gas liquids across Western Canada, with primary operations in Alberta and British Columbia. The Company is incorporated under the Alberta Business Corporations Act.

Harvest’s governance is overseen by a Board of Directors, which includes the Chair, President and Chief Executive Officer, Chief Financial Officer, Chief Operating Officer, Senior Vice President of the America and Europe Business Department, Vice President of Finance and Accounting, and a member of the Law Societies of Alberta and British Columbia. The Board provides oversight of the Company’s strategic direction, operational activities, and compliance obligations.

Supply Chain

Harvest maintains relationships with approximately 800 direct suppliers, the majority of which are in Canada. A small portion of suppliers are based in the United States. Goods and services procured through the supply chain include electronics, rubber products, lubricants, steel, and chemicals required to support operational activities.

Harvest has started the development of its Supplier Code of Conduct. The Code will outline expectations related to ethical business conduct, legal compliance, and responsible supply chain practices, including matters relevant to forced and child labour. The Supplier Code of Conduct is intended to apply to all suppliers engaged by the Company and forms part of Harvest’s broader supplier due diligence framework.

Policies & Due Diligence

Policies

Harvest maintains a set of corporate policies that establish expectations and guiding principles for directors, officers, and employees in carrying out their roles and responsibilities. These policies are designed to promote ethical conduct, support compliance with applicable legislation, and mitigate the risk of wrongdoing across the organization and its operations.

- Whistleblower Policy – Provides a mechanism for employees and suppliers to raise ethical, financial, or operational concerns without fear of retaliation, reinforcing the Company's commitment to integrity and accountability.
- Environment, Health, and Safety Policy – Articulates Harvest's commitment to maintaining an effective Environment, Health, and Safety Management System to protect employees, contractors, visitors, and the public.
- Supplementary Workplace Discrimination, Violence, Bullying and Harassment Procedures – Outlines the Company's approach to preventing and addressing inappropriate workplace conduct in support of a safe and respectful working environment.
- Code of Business Conduct and Ethics – Establishes expectations for professional and ethical behavior, emphasizing integrity, respect, and accountability across the organization.
- Forced Labour and Child Labour Policy – Outlines expectations for employees and business partners in relation to the prevention and identification of forced and child labour. The policy reflects the Company's commitment to responsible business practices and supports compliance with the requirements of Bill S-211 by providing a structured framework for awareness, escalation, and response.

Supplier Due Diligence

Harvest's supplier and contractor relationships are managed through its Supply Chain Management function. As part of its onboarding process, suppliers are required to complete a Contract Request Form and a Supplier Pre-Qualifications Questionnaire prior to engagement. These mechanisms support consistency in supplier review and help reinforce expectations related to credibility, integrity, and responsible business practices.

Harvest amended its Master Services Agreement with vendors to incorporate a clause on slavery which promotes ethical and lawful business practices by prohibiting any involvement in modern slavery, forced labour, or human trafficking across both a party's operations and its supply chain. It also establishes accountability by requiring controls, reporting of suspected issues, audit rights for verification, and treating non-compliance as a material breach that can lead to termination.

Remediation Forced & Child Labour & Vulnerable Family Income Loss

As of March 31, 2026 (subsequent to the reporting period ending December 31, 2025), Harvest Operations Corp. has not identified any instances of forced labour or child labour within its operations or supply chain. Based on the geographic profile of Harvest's suppliers, which are located primarily in Canada with a small proportion in the United States, the overall risk of forced and child labour exposure is assessed as low.

While no instances have been identified, Harvest has established foundational safeguards designed to support the identification and remediation of potential issues should they arise. These include the Company's Forced Labour and Child Labour Policy, Whistleblower Policy, and Environment, Health and

Safety Policy, which provide mechanisms for awareness, reporting, and escalation of concerns related to unethical or non-compliant practices.

Harvest's approach to remediation is focused on prevention through policy, supplier expectations, and internal awareness. Where a potential issue is identified, existing governance and escalation mechanisms are intended to support timely review and response. Harvest continues to monitor its supply chain environment and will assess the need for additional remediation measures should risk factors change over time.

Awareness Training

During the reporting period, Harvest delivered targeted training to build awareness of forced labour and child labour risks and to support compliance with Bill S-211. The training was provided to selected employees in roles related to governance, operations, supply chain management, and corporate oversight, and is now delivered on a recurring basis for these groups.

The training addressed the legislative context and reporting obligations under Bill S-211, including an overview of modern slavery risks, definitions and indicators of forced and child labour, and related legal, reputational, and operational considerations. It also covered governance expectations, relevant policy frameworks, and the role of supply chain due diligence in identifying and mitigating risk.

Harvest is committed to maintaining awareness of forced and child labour risks through ongoing education and communication. The Company is also working to further formalize recurring training for relevant personnel to reinforce understanding of legislative requirements, internal policies, and the importance of identifying and escalating potential concerns within operations and the supply chain.

Self-assessment Process & Requirements

As noted in prior reporting periods, Harvest Operations Corp. does not currently have a formalized self-assessment or internal accountability process specific to forced and child labour. The Company plans to leverage a vendor-flagging feature within its Enterprise Resource Planning (ERP) system to identify high-risk vendors and monitor them at a regular cadence. In the interim, Harvest will track the completion of supplier screening activities and training participation to assess the effectiveness of its current measures.

Based on the Company's assessment of its supply chain profile, the risk of exposure to forced and child labour continues to be assessed as low. All direct suppliers are located in Canada and the United States, which are generally considered low-risk jurisdictions for forced and child labour practices.

Harvest has committed to performing ongoing assessments of its supply chain to identify areas where the risk of forced or child labour may be present. These assessments are intended to support oversight of supplier practices and inform whether additional monitoring, controls, or remediation activities may be required as the Company's operations or supplier base evolve.

Internal Activities:

Policy Review: Harvest continues to review and refine relevant policies to ensure they remain current and aligned with operating conditions and legislative requirements. During the reporting period, the Company has started the development of its Supplier Code of Conduct, which establishes expectations for suppliers related to ethical conduct and responsible business practices.

Supplier Activities:


Terms and Conditions: Harvest has identified opportunities to further enhance supplier terms and conditions over time to better align with evolving expectations related to forced and child labour and Bill S-211 requirements, including the addition of the slavery clause in all supplier contracts.

Conclusion Key takeaways

Harvest continued to align its practices with Bill S-211 through core policies, a Supplier Code of Conduct, and targeted training. No instances of forced or child labour were identified during the reporting period, and the Company's supplier base remains concentrated in low-risk jurisdictions. Harvest will continue to monitor its supply chain and refine its processes to support ongoing compliance.

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 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.

<u>Jean Pierre Phan</u>	<u></u>
Full Name	Signature
<u>VP legal</u>	<u>May 28, 2026</u>
Title	Date

I have the authority to bind Harvest Operations Corp., and this report covers the Fiscal year of 2025.