

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

By South Kent Wind LP

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1 INTRODUCTION

This report is issued by South Kent Wind GP Inc., in its capacity as general partner for and on behalf of South Kent Wind LP (“South Kent Wind”), pursuant to the *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (the “Act”) and covers the reporting period from January 1, 2024, to December 31, 2024.

South Kent Wind, located in the Municipality of Chatham-Kent, is one of the largest wind power facilities in Ontario with an installed capacity of 270 MW (the “facility”). The facility uses Ontario-made wind turbines to generate economic benefits for the region, while valuing corporate responsibility, human rights, and the safety and well-being of workers on-site and across its supply chain.

The report outlines the governance process and existing measures to mitigate the risks of modern slavery across the supply chain as applicable to South Kent Wind. Per the Act, the report describes the entity’s:

- *Structure, activities, and supply chains,*
- *Policies and due diligence processes in relation to forced labour and child labour,*
- *The parts of its business and supply chains that carry a risk of forced labour or child labour being used and the steps it has taken to assess and manage that risk,*
- *Any measures taken to remediate any forced labour or child labour,*
- *Any measures taken to remediate the loss of income to the most vulnerable families that results from any measure taken to eliminate the use of forced labour or child labour in its activities and supply chains,*
- *The training provided to employees on forced labour and child labour, and,*
- *How the entity assesses its effectiveness in ensuring that forced labour and child labour are not being used in its business and supply chains.*

1.1 Entity Structure

South Kent Wind LP is an Ontario limited partnership owned by affiliates of Pattern Energy Group LP (“Pattern”) and Samsung Renewable Energy Inc. (“SRE”).

Pattern is one of the world’s largest privately-owned developers and operators of wind, solar, transmission, and energy storage projects. Its operational portfolio includes more than 30 renewable energy facilities that use proven, best-in-class technology with an operating capacity of more than 6,000 MW across North America. Pattern strives to sustainably develop, construct, and operate clean, renewable energy projects in a safe and responsible manner and with respect for the communities and cultures where it has a presence.

SRE is a wholly owned subsidiary of Samsung C&T Corporation (“Samsung C&T”). Samsung C&T is an international business leader in the trading and investment area. Samsung C&T’s experience in the global energy market extends to development, investment, financing and operating various energy facilities, including renewable (solar and wind) power plants. Notably, power projects developed by Samsung C&T and SRE include the 1,396 MW Ontario

Renewable Energy Cluster (wind & solar power under operation) projects in Canada and a 15 GW solar/ESS project pipeline under development in the US.

1.2 Activities

The South Kent Wind facility generates and sells electricity to the Independent Electricity System Operator. Pattern Operators Canada ULC, an affiliate of Pattern, operates and manages the maintenance of the facility and performs certain other services pertaining to the facility. As such, there are on-site Pattern employees to manage facility operations.

SRE Wind PA LP, an affiliate of SRE, provides project administration services for the facility and certain other related services. As such, there are off-site SRE employees to manage the administrative services.

1.3 Supply Chains

South Kent Wind and Siemens Gamesa Renewable Energy Limited executed a service agreement whereby Siemens Gamesa Renewable Energy Limited maintains the wind turbines, employs turbine technicians to perform preventative and corrective maintenance activities, and is the primary supplier of major electrical equipment and parts used to maintain the site.

South Kent Wind procures various goods and services for the site. Examples of goods procured include fuel for site trucks and backup generators, equipment rentals, and office supplies. Examples of services include electrical, environmental, internet, and equipment inspection, maintenance, and repair.

2 POLICIES AND DUE DILIGENCE

2.1 Policies

South Kent Wind is committed to respecting fundamental human rights and demands its suppliers comply with all applicable laws, including but not limited to forced or compulsory labour and minimum age of labour. Suppliers must abide by applicable law through standard terms and conditions and contracts.

Pattern incorporates internationally recognized human rights standards and industry best practices into its policies and practices, which apply to its employees, affiliates, and subsidiaries. Employees must abide by Pattern's Code of Business Conduct and Ethics and Anti-Corruption Policy. Pattern tracks adherence through questionnaires and a controls certification process.

Pattern's [Human Rights Statement](#) describes how the company and its affiliates and subsidiaries support human rights and incorporate them into their practices, procedures, and systems. The statement summarizes Pattern's human rights management approach, including due diligence, stakeholder engagement and communications, governance, and grievance mechanisms.

Pattern respects workers' rights and has policies and systems to support its obligations and commitments to its workforce. Pattern prohibits modern slavery or human trafficking in its business activities, including any part of its supply chain. Pattern forbids involuntary or forced

labour, including labour to be performed by children, bonded labour, indentured labour, and prison labour. Its background check process verifies the eligibility of all workers.

Pattern's Supplier Code of Conduct explicitly prohibits forced labour in its supply chain. The Supplier Code of Conduct establishes the minimum standards that its suppliers should meet related to ethical business practices, the treatment of workers, workplace safety, environmental stewardship, community impacts, reporting and compliance. In 2024, adherence to Pattern's Supplier Code of Conduct was added to the Standards Terms and Conditions applicable to South Kent Wind suppliers.

Suppliers shall not support or engage in slavery or human trafficking in any part of their supply chain. All work shall be voluntary, and employees shall be free to leave work at any time or terminate their employment without penalty if reasonable notice is given. A supplier shall not, and shall ensure that its partners do not, support or engage in, or require any compelled, involuntary, or forced labour, labour to be performed by children, bonded labour, indentured labour, and prison labour. Compelled, involuntary, or forced labour includes transporting, harboring, recruiting, transferring, or receiving persons by means of threat, force, coercion, abduction, or fraud for labour or services.

Samsung C&T specifies the importance and principles of respecting human rights in the Compliance Code of Conduct and Guide. Samsung C&T's Trading & Investment Group (of which SRE is an indirect subsidiary, hereinafter the "Group") also protects the human rights of employees and all stakeholders by identifying the 'respect for basic rights and spreading the corporate culture of mutual cooperation' as one of its key areas for establishing an Environmental, Social, and Governance ("ESG") management system. In addition, the Group has established the ESG inspection system according to the United Nations' Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, and International Labour Organization's Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy to manage the human rights risk of business sites, partner companies and local communities for each group.

Samsung C&T strictly forbids the use of forced labour and child labour in all business sites, partners and affiliates. When hiring local employees at an overseas business site, contracts include the relevant description explicitly stated in languages of each country, and the ESG checklists include forced labour and child labour.

2.2 Due Diligence Processes

Pattern and South Kent Wind perform diligence on suppliers, including using LSEG's World Check system. Suppliers performing work deemed to be medium to high risk from a safety standpoint are further vetted through a subscription to ISNetworld. The ESG Assure feature of ISNetworld captures suppliers' responses to an ESG survey, which covers human rights topics.

3 RISK ASSESSMENT AND MANAGEMENT

3.1 Risk of Forced or Child Labour

South Kent Wind performed a mapping exercise on its suppliers and imported good and believes forced or child labour in its supply chain is low risk.

3.2 Steps Taken to Assess and Manage Risk

Pattern examines its governance policies annually to determine if updates are needed based on risk assessments and best practices. Its Enterprise Risk Management program identifies and mitigates risks across the enterprise. Risks are categorized, tracked, and analyzed.

Samsung C&T regularly updates its compliance risk management system to ensure efficient operation of company-wide legal risk assessment and management.

4 REMEDIATION MEASURES TAKEN

No instances of forced or child labour have been identified, and therefore, no remediation measures have been taken.

5 MEASURES TO REMEDY IMPACT OF REMEDIATION

No instances of forced or child labour have been identified. Therefore, no remediation measures have been taken and no measures to remediate the impact from such measures are necessary.

6 TRAINING PROVIDED TO EMPLOYEES

Pattern requires its employees to complete training to review the Code of Business Conduct and Ethics and provisions on global compliance, anti-corruption, workplace harassment, and discrimination prevention. The training covers human rights, forced labour, and child labour.

The Group ensures compliance with local labour laws of each business site through inspection on laws of human rights and labour and organizational management. Also, the Group improves the awareness on eradication of forced labour and child labour by modifying the employment contract and contract document and providing local labour trainings. The Group requires its employees to complete training to review the Compliance Code of Conduct & Guide and provisions on integrity, fair trade, anti-corruption, information protection, employment & labour, subcontracting and co-prosperity, and safety environment and quality. The Guide affirms the dignity and human rights of all employees, and that any kind of exploitation that violates human rights, such as forced labour, in any case, is not allowed.

7 EFFECTIVENESS ASSESSMENT

7.1 Independent Assessment

Pattern periodically has a third party assess its policies and practices against international human rights standards and frameworks. The most recent assessment was performed in 2023 and found Pattern's corporate policies and practices to be in conformance with the standards evaluated:

- Equator Principles Guidance Note on Human Rights Assessments
- International Finance Corporation's Performance Standards
- United Nations' Guiding Principles on Business and Human Rights
- Business and Human Rights Resource Center's Renewable Energy and Human Rights Benchmark

7.2 Reporting

South Kent Wind values honest, open communications, and aim to ensure stakeholders, including its workforce and suppliers, feel comfortable and empowered to report instances where they believe violations of policies or standards have occurred directly to their managers or to South Kent Wind representatives.

Pattern's Ethics Hotline is accessible by external parties, which includes the stakeholders of South Kent Wind. The Ethics Hotline contact information is in Pattern's Human Rights Statement under the Reporting Grievances section. In situations when someone prefers to place a confidential, anonymous report, they are encouraged to use the hotline hosted by EthicsPoint, a third-party vendor. The information provided will be sent to Pattern by EthicsPoint, ensuring confidentiality and anonymity.

Suppliers shall not retaliate or take disciplinary action against any worker who has, in good faith, reported violations or questionable behaviour. Workers reporting violations or questionable behaviour in good faith must have their confidentiality and anonymity maintained, unless prohibited by law.

7.3 Continuous Improvement

To monitor and continually improve its human rights and supplier due diligence program, South Kent Wind will conduct periodic benchmarking with industry peers and stakeholder engagement. Its policies and procedures are reviewed and updated in accordance with industry best practices.

8 APPROVAL

This report has been approved by the governing board for South Kent Wind GP Inc., the general partner for South Kent Wind LP.

9 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 South Kent Wind LP. 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. I have the authority to bind South Kent Wind GP Inc. in its capacity as general partner for and on behalf of South Kent Wind LP.



Jae Hwan Yoo, Authorized Signatory, Executive Vice President and Director