



PUBLIC

May 29, 2025

Fighting Against Forced Labour and Child Labour in Supply Chains Act Annual Reporting Requirement Review Period January 1, 2024 to December 31, 2024

Trans-Northern Pipelines Inc. (TNPI) operates regulated pipelines transporting refined petroleum products (gasoline, diesel, aviation, and heating fuel) in the Provinces of Ontario, Quebec, and Alberta.

TNPI has reviewed Public Safety Canada (PSC) Fighting Against Forced Labour and Child Labour in Supply Chains Act (the Act) and the reporting obligations to determine if TNPI, as an entity, meets the criteria for reporting.

TNPI reviewed the PSC Guidance accessible on the website [Guidance for entities](#) Dated 14 May 2025 as noted in Attachment.

- **Step 1 Determining if an organization is an entity**
 - TNPI is considered an entity.
- **Step 2 Determining if an entity must report**
 - TNPI concluded it does not need to report based on the following:
 - TNPI does not produce products.
 - TNPI imports are limited to very minor dealings. Which is interpreted in accordance with generally accepted principles of *de minimis*.
 - TNPI does not control another entity that produces or imports goods.

Based on the above the TNPI organization does not need to report, even though it meets the definition of **entity**.

Sincerely,

Gail Sharko
Director, Regulatory and External Affairs

cc. Michael Speagle, TNPI Director, Business Services & Secretary – Treasurer

Attachment

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Guidance for entities

i Public Safety Canada has updated its guidance to clarify key aspects of the reporting process. [View a summary of the updates.](#)

⚠ This information is for entities. Separate [guidance is available for government institutions.](#)

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Overview of the reporting process

An entity that has determined that it is required to submit a report based on its activities, must complete the following steps to fulfil its requirements as a [reporting entity](#) under the Act:

1. Prepare a report

Entities should review the reporting requirements outlined in this guidance to respond to each of the Act's requirements. Refer to the list of questions in the [online questionnaire](#) to determine what information is required and what internal consultations may be necessary to develop their annual report.

2. Approval and attestation

Once an entity completes a report that meets the requirements outlined in this guidance, it must obtain approval of the report by the appropriate governing body or bodies of the entity or entities.

The annual PDF report submitted to Public Safety Canada must also include a signed attestation of approval. See an [example of attestation language that an entity may include in their report](#).

3. Complete online questionnaire

To submit their annual report, entities must complete the [online questionnaire](#). The questionnaire collects information that responds to the Act's reporting requirements and is the mechanism for submitting an annual report to Public Safety Canada.

Entities must ensure that their responses to the questionnaire are accurate and that the information is consistent with their annual report.

4. Upload approved report to online questionnaire

At the end of the questionnaire, entities must upload their annual report in PDF format, and select “submit”.

Entities will receive a confirmation email following submission and will have the option to download a copy of their responses to the questionnaire.

Entities that opt to submit their report in both Canadian official languages can upload two separate PDF files at the end of the questionnaire.

5. Publish report to entity's website

On providing a report to Public Safety Canada, entities must publish their report in a prominent place on their website.

Reports submitted to Public Safety Canada will also be made publicly available in a searchable [online catalogue](#).

Only the PDF reports and select information submitted through the online questionnaire will be published on the Public Safety Canada website.

Application of the Act

A two-step test for determining if an organization is a reporting entity is provided and explained in this section.

It is the responsibility of the entity to assess how the Act applies to their specific circumstances. If an entity is unsure whether they meet any of the prescribed application criteria, they are encouraged to seek advice from their legal counsel.

Step 1. Determining if an organization is an entity

The Act defines an **entity** as a corporation or a trust, partnership or other unincorporated organization that:

- a. is listed on a stock exchange in Canada; or
- b. has a place of business in Canada, does business in Canada or has assets in Canada and that, based on its consolidated financial statements, meets at least two of the following conditions for at least one of its two most recent financial years:
 - it has at least \$20 million in assets,
 - it has generated at least \$40 million in revenue, and
 - it employs an average of at least 250 employees.

If an organization meets either of criteria (a) or (b), then it is an **entity** for the purposes of the Act. Criteria (a) and (b) are exclusive. For example, a company listed on the TSX Venture Exchange is an **entity**, even if it does not have a place of business in Canada or meet any of the size-related thresholds.

The categories of corporation, trust, partnership and other unincorporated organization should be interpreted broadly and extend to similar forms of business organization. For example, these categories include unlimited liability corporations, limited partnerships and royalty trusts. Some provincial Crown corporations and other provincial or municipal government bodies may be captured by the definition of entity.

Business presence and having assets in Canada

Tax and employment-related records can be used to determine whether an organization has a business presence in Canada. Organizations should use the ordinary sense of these words given that no specific definitions are prescribed in the Act.

Place of business means any premises, facility or installation used to carry on business, whether or not it is used exclusively for that purpose. Premises, facilities or installations may be considered to be a place of business whether they are owned or rented, or, in some cases, where they are simply available to the business. Doing business in Canada does not require having a place of business in Canada.

An organization may determine if it **does business in Canada** by evaluating the factors considered by the Canada Revenue Agency when determining if a person is “carrying on business in Canada” for GST/HST purposes. For example:

Location(s) where:

- goods are produced, sold or distributed;
- employees are located;
- deliveries, payments, purchases or contracts are made or assets are acquired; and,
- assets, inventories or bank accounts are located.

This list is not exhaustive. Relevant factors to consider will vary depending on the nature of the business.

Having assets in Canada refers to any tangible property in Canada owned by a person or business. An organization should not include intangibles such as intellectual property, securities and goodwill in its assessment, when determining whether it has assets in Canada.

Thresholds for assets, revenue and employees

If an organization determines that it has a place of business in Canada, does business in Canada or has assets in Canada, then it must assess whether it meets **at least two** of the prescribed size-related thresholds for **assets, revenue and employees**.

Organizations should use **consolidated financial statements** to assess their **revenue, assets and employees** against the prescribed thresholds. An organization's consolidated financial statements include the revenue, assets and employees of any **entity** it controls (i.e., its subsidiaries). An organization's consolidated financial statements do not include the revenue, assets and employees of any organization that controls it (i.e., its parent).

In other words, subsidiaries must determine if they meet the definition of **entity** independently from their parent company. If a subsidiary does not meet the definition of **entity** based on its own financial statements, it does not have reporting obligations.

The size-related thresholds refer to total (global) assets, revenue and employees, where assets are understood as any tangible property owned by a person or business.

Assets should be calculated on a gross basis, not a net basis.

Employee includes people employed on a full-time, part-time or temporary basis in Canada or in any other jurisdiction, and does not include independent contractors. The number of employees is the average number of people employed by the entity over the course of the financial year.

Step 2. Determining if an entity must report

If a corporation or a trust, partnership or other unincorporated organization determines that it meets the definition of **entity** under the Act, then, it must determine if it has reporting obligations **based on its activities**.

The reporting obligation applies only to **entities** that:

- produce goods in Canada or elsewhere;

- import goods produced outside Canada; or
- control another entity that produces or imports goods.

If an organization is not involved in any of the prescribed activities, then it does not need to report, even if it meets the definition of **entity**.

Entities solely involved in distributing and selling are not expected to report under the Act. Public Safety Canada will not seek enforcement action in those instances.

Meaning of producing and importing goods

Entities should determine their reporting obligations based on the following:

- **Goods** refers to tangible physical property that is the subject of trade and commerce, understood in the ordinary sense of the word. Real property, electricity, software services, and insurance plans are excluded from this definition.
- **Producing goods** includes the manufacturing, growing, extracting and processing of goods.
- An entity is **importing goods** if the entity is the true importer that, in reality, caused the goods to be brought into Canada. This is generally the entity that accounts for, or pays the duties on the goods being imported. Note that customs brokers, express couriers, trade consultants and other third-parties authorized to transact business on behalf of the importer, or to account for goods in lieu of the importer, will generally not be considered importers (i.e., because they will usually not be the person that, in reality, caused the goods to be imported). Purchasing goods produced outside Canada from a third party, where that third party is considered to be the importer does not count as importing goods.
- Only those entities directly engaged in the production of goods, importation of goods or controlling an entity engaged in these activities are required to submit a report.
- The terms producing and importing are not intended to capture services that solely support the production or importation of goods, such as marketing, administrative services, financial services and software services.

There is no prescribed threshold for the minimum value of goods that an entity must produce or import to be subject to the reporting obligation. However, the terms as they are used in the Act should be understood as excluding “very minor dealings” which may be interpreted in accordance with generally accepted principles of *de minimis* and evaluated within the context of each entity's business.

Meaning of control

Control includes both direct and indirect control and extends down the entity's organizational chain. The term should be applied broadly in a manner consistent with the purposes of the Act. For example, if the reporting entity controls a business that controls another business, both businesses are captured by the definition of control. The meaning of control also includes deemed control, as per subsection 10(2) of the Act.

Accounting standards (e.g., International Financial Reporting Standards, Generally Accepted Accounting Principles (United States), etc.) may be used as the basis for determining whether one entity controls another. The definition of control is, however, not limited to these accounting standards. Control may include situations in which an entity exercises joint control of an operation.

An entity may consider the Office of the Superintendent of Financial Institutions' guidance on the concept of control to assess whether it controls another entity for the purposes of the Act.

In the case of franchises, whether a franchisor needs to report depends on whether it controls, in the corporate sense, any entities that produce goods in Canada or elsewhere or that import goods into Canada.

Reporting in multiple jurisdictions

Public Safety Canada recognizes that many entities operating internationally are subject to reporting requirements under supply chain legislation in multiple jurisdictions, such as the United Kingdom's *Modern Slavery Act 2015* and Australia's *Modern Slavery Act 2018*.

Entities may use the same report produced for other jurisdictions so long as all reporting requirements of the Canadian Act are included and it covers the appropriate reporting period dictated by the Canadian Act. It is the entity's responsibility to ensure that the report submitted to the Minister of Public Safety meets all the mandatory requirements of the Canadian Act.

Submitting a joint report

An entity may choose to submit a joint report covering its actions to prevent and reduce the risk that forced labour or child labour was used, and those of any entities it controls (i.e., its subsidiaries), or that covers multiple entities belonging to the same corporate group.

If both the parent company and subsidiary are captured by the definition of **entity** and determine they have reporting obligations, they may submit a joint report, as stipulated in subsection 11(2), so long as the information provided in the joint report generally applies to both the parent company and the subsidiary. The parent company and the subsidiary may also opt to submit separate reports.

Joint reports must clearly identify the legal name of each entity covered by the report. The questionnaire only needs to be completed by the entity that submits the report.

Only submit a joint report if the information provided generally applies to all entities covered by the report. The report should specify measures taken by individual subsidiaries. For example, a parent company reporting on behalf of itself and its subsidiaries could describe a forced labour and child labour strategy that applies to the group as a whole, as well as the steps taken by individual subsidiaries.

A joint report should not be submitted in cases where entities have risk profiles or policies that differ significantly and in a way that would make it difficult to prepare a report accurately describing all entities. For example, a parent company that has implemented comprehensive forced labour and child labour policies that apply to its own operations, but not those of its subsidiaries, should not submit a joint report suggesting that its subsidiaries also have such policies in place.

Submitting a revised report

An entity may submit a revised version of their report within one year of the applicable reporting deadline should any new information become available. Entities may also submit a revised report if they need to make changes to their previously submitted questionnaire responses.

To submit a revised report, entities must complete the [online questionnaire](#) a second time. The questionnaire must indicate the date of revision and include a description of the changes made to the original report or questionnaire. Note that the previous version of the questionnaire responses will be deleted and cannot be recovered.

The revised report must be reapproved and attested to by the appropriate governing body.

Questionnaire

To submit an annual report, entities must complete the [online questionnaire](#). At the end of the questionnaire, entities will be prompted to upload their annual report in PDF format. Entities may complete the online questionnaire in either Canadian official language.

It is up to the reporting entity to determine who should complete the questionnaire on the entity's behalf. Entities will be asked to provide the name, title and email address of the person submitting the questionnaire. Public Safety Canada may use the contact information provided should it require

additional details regarding the submission.

In order to protect privacy, entities must not provide personal information of any kind in the open text box fields of the questionnaire.

Using the questionnaire as a resource

Entities may use the questionnaire as a resource when developing their reports.

The questionnaire contains examples of measures and activities that can be undertaken to prevent and reduce the risk that forced labour or child labour is being used in entities' supply chains. Using the questionnaire in this way is optional.

Some aspects of the online questionnaire may limit an entity's or government institution's ability to elaborate on complex information or provide nuance in their responses. Entities and government institutions are encouraged to respond to the best of their ability and provide further clarification and detail in the PDF annual report, as necessary.

In the PDF report, entities may include more detailed information and supplementary content (e.g., charts, graphs, etc.) that go beyond the basic reporting requirements, at their discretion.

The PDF report and the questionnaire are separate requirements. Public Safety Canada requires entities and government institutions to complete both. Entities do not need to have the questionnaire approved by the governing body; only the PDF report must be approved by the governing body.

i Avoid common errors: Submitting the questionnaire without a complete PDF report

Before completing the questionnaire, you must prepare a report in PDF format that meets all the requirements of the Act. Questionnaire responses are used internally by Public Safety Canada to catalogue and analyze reports. The PDF report is the public-facing product published on the Public Safety Canada website and on the entity's own website. This means that you must include all the necessary information to comply with the Act in your PDF report, as well as in your questionnaire responses.

A completed questionnaire alone won't meet the requirements of the Act. Ensure that both your questionnaire responses and your PDF report are complete before submitting.

Submission information

The questionnaire asks for the following information about the entity and its submission:

- **Reporting entity's legal name:** Indicate the entity's name that legally defines the organization
- **Financial reporting year:** Identify the financial year for which the report is being submitted, which should be the entity's previous financial year ending before May 31
- **Identification of a revised report, if applicable:** State whether the report is a revised report, and if yes, describe the changes made to the original
- **Business number(s), if applicable:** Identify on a voluntary basis, the entity's unique, nine-digit number and the standard identifier for businesses which is unique to a business or legal entity
- **Identification of a joint report, if applicable:** State whether the report is a joint report, and if yes, state the legal name of each entity covered by the report
- **Identification of reporting obligations in other jurisdictions:** State whether the entity also reports under supply chain legislation in other jurisdictions, and if yes, indicate the applicable legislation
- **Entity categorization according to the Act:** Indicate which of the Act's application criteria apply to the entity
- **Sector/industry:** Indicate which sector(s) or industry/industries the entity operates in

- **Location:** Indicate the country in which the entity is headquartered or primarily located, and if this is Canada, identify the province or territory

i Avoid common errors: Submission or report incorrectly marked “revised”

Only indicate that you are submitting a revised report if you have already submitted a report to the Minister of Public Safety for the current reporting year and are re-submitting a report with changes.

Data collected through the online questionnaire

Questionnaire responses will be stored by Public Safety Canada and will be disposed of in accordance with the Policy on Service and Digital, the *Access to Information Act*, the *Privacy Act* and the *Library and Archives Act*.

Report requirements

A report must meet the following requirements to comply with the Act:

- Includes information that responds to each of the mandatory requirements in the Act
- Has received the required approvals and includes the signed attestation
- Uploaded as a PDF file (not exceeding 100MB)

Mandatory information

Entities must describe in their annual reports the steps taken during its previous financial year to prevent and reduce the risk that forced labour or child labour is used at any step of the production of goods in Canada or elsewhere by the entity or of goods imported into Canada by the entity.

Entities must also include information on:

- a. Its structure, activities and supply chains
- b. Its policies and due diligence processes in relation to forced labour and child labour
- c. 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
- d. Any measures taken to remediate any forced labour or child labour
- e. 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
- f. The training provided to employees on forced labour and child labour
- g. How the entity assesses its effectiveness in ensuring that forced labour and child labour are not being used in its business and supply chains

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

Examples of relevant information to include in a report:

- Whether the actions were applied broadly or to specific parts of the entity's activities and supply chains
- Which issues the actions aimed to address (e.g., whether the action addressed forced labour or child labour)
- Which groups the actions were directed towards (e.g., which supply chain partners or stakeholders the entity engaged with)
- Details of the actions taken (e.g., which policies and processes were implemented, how they were implemented and for what purpose)

The [online questionnaire](#) provides additional examples of measures that entities may take to prevent and reduce risks of forced labour and child labour but the list is not exhaustive.

If an entity controls other entities, it must also describe the steps that these controlled entities have taken to prevent and reduce risks of forced labour and child labour.

Requirement (a) – Structure, activities and supply chains

Structure refers to the entity's legal and organizational form. When reporting on structure, entities may include the following details:

- Legal structure, including legal classification (i.e., corporation, trust, partnership, unincorporated organization, etc.)
- Organizational structure (i.e., departmentation, chain of command, etc.)
- Organizational mandate or role
- Number of employees, both in Canada and outside Canada
- Partner organizations, or membership in a group
- Control of other entities, including what the controlled entities do and where they are located

Activities include all pursuits undertaken by the entity in relation to the production or importation of goods.

When reporting on activities, entities may include information on:

- Production, manufacturing, growing, extracting, processing, sale or distribution of goods, both in Canada and outside Canada, including the kinds and volumes of goods produced, manufactured, grown, extracted, processed, sold or distributed
- Importation of goods into Canada, including the kinds and volumes of goods imported and the locations from which the goods are imported
- Locations of operation (countries or regions)

Entities should also describe the activities of any entities under their control. Note that entities are only required to report on the activities of subsidiaries that are entities with reporting obligations under the Act.

The **supply chain** includes suppliers of goods and services that contribute to the entity's business activities, from sourcing the raw materials to the final product. It includes direct and indirect suppliers and service providers, both in Canada and outside Canada. An entity's supply chain does not include the end users or customers who purchase its products or services.

Public Safety Canada understands that supply chains can be very complex and entities may not have visibility over all the activities and business relationships that feed into their products or services. However, this reporting exercise is meant to ensure entities are working to enhance that visibility, to the extent possible.

Reports should identify the source countries or regions of origin of each of the goods and services used in the entities' supply chain.

Requirement (b) – Policies and due diligence processes

Due diligence is a process to identify and respond to the real and potential adverse impacts of activities throughout the supply chain. The [Organization for Economic Co-operation and Development \(OECD\) Due Diligence Guidance for Responsible Business Conduct](#) provides that the due diligence process and its support measures involve the following steps:

- Embedding responsible business conduct (RBC) into policies and management systems
- Identifying and assessing adverse impacts in operations, supply chains and business relationships
- Ceasing, preventing or mitigating adverse impacts
- Tracking implementation and results
- Communicating how impacts are addressed

- Providing for or cooperating in remediation when appropriate

If an entity controls other entities, it must also describe the policies and due diligence processes that these controlled entities have in place. There may be overlap between the steps entities identify in this section and responses to subsequent, more specific questions, such as the questions on due diligence and on training for employees. This is expected and acceptable.

Requirement (c) – Forced labour and child labour risks

The Act requires entities to identify parts of their activities and supply chains that carry a risk that forced labour or child labour is used, either in the entity's own activities, in the activities of any entities it controls or in the activities of the entity's direct or indirect suppliers.

Identifying parts of an entity's activities and supply chains that carry a risk does not mean indicating that forced labour or child labour was or is actually being used. Rather, entities are asked to show that they have considered how their activities and supply chains could potentially contribute to risks that forced labour or child labour is used.

No sectors or industries involving the production or importation of goods are assumed to be entirely free of forced labour and child labour risks. The reporting exercise is intended to encourage transparency, not to penalize entities for having identified risks in their activities and supply chains. The purpose of reporting is not to certify that an entity is “risk-free,” but rather to demonstrate that the entity has taken steps to identify and address risks if steps have been taken.

Entities may specify that they have identified potential risks related to a particular sector, industry, country or region; the production or importation of a particular good; or a particular step in the supply chain.

Entities should explain if and how they have identified potential risks (i.e., by mapping supply chains, conducting a risk assessment, etc.) and how they have dealt with the risks. Entities may do this for specific potential risks identified, or choose to provide a general description of how they assess and manage potential risks.

If an entity controls other entities, it must also describe the steps that these controlled entities have taken to identify, assess and manage potential forced labour or child labour risks in their activities and supply chains.

Entities are not required to report on specific cases or allegations of forced labour or child labour. If this information is included in the report, entities should ensure it does not compromise any individual's privacy. For example, entities may describe their response to instances of forced labour or child labour using an anonymized case study.

Requirement (d) – Remediation measures

Remediation and remedy refer to both the processes of providing remedy for an adverse impact and to the substantive outcomes that can counteract, or “make good”, the adverse impact. In the case of business and human rights, which includes forced labour and child labour, remedies provided may take a range of forms, the aim of which will be to counteract or address any human rights harms that have occurred.

Appropriate remedies vary depending on the circumstances; a list of examples of possible remediation measures can be found in the questionnaire.

If an entity controls other entities, it must also describe the remediation measures that these controlled entities have taken, if applicable.

As with reporting on risks of forced labour and child labour, the purpose of requiring entities to describe the measures they have taken to remediate any forced labour or child labour is to encourage transparency, not to penalize reporting entities.

If there is evidence of forced labour or child labour in the entity's activities or supply chains, but no remediation measures have been taken, it is sufficient to state this in the report.

If an entity has assessed that there is no evidence of instances of forced labour or child labour in its activities and supply chains, entities can select “not applicable” as a response in the questionnaire and state that is the case in their report.

For more information on the meaning of remediation, please see the [United Nations Guiding Principles on Business and Human Rights](#) and the list of additional [resources](#).

Requirement (e) – Remediation of loss of income

Efforts to prevent and reduce risks of forced labour and child labour can have the unintended consequence of contributing to a loss of income for vulnerable families. Requirement (e) refers to 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 an entity's activities and supply chains.

If an entity controls other entities, it must also describe the measures that these controlled entities have taken to remediate loss of income, if applicable.

As with requirement (d), if an entity has judged that vulnerable families have not experienced loss of income as a result of steps the entity has taken to eliminate forced labour or child labour risks, or if no remediation measures have been taken, then stating this in the report is sufficient to address this requirement.

Requirement (f) – Training

Training on forced labour and child labour may take a range of forms, from formal training courses to awareness-raising activities. When reporting on the training provided to employees, entities may choose to provide the following details:

- Whether the training is mandatory or optional
- Whether the training is entity-wide or only covers employees working in specific roles
- Which groups or levels of employees receive the training (e.g., whether the training covers senior management/executive-level staff)
- The content of the training, including whether it covers forced labour, child labour or both
- How the training was developed, including whether it was developed internally or by an external organization
- The length of the training
- Any mode(s) of assessment included in the training
- How many employees have received or will receive the training

This list of examples is not exhaustive, and entities are encouraged to provide additional information, as appropriate.

If an entity controls other entities, it must also describe the training that these controlled entities provide to employees on forced labour and child labour, if applicable.

Requirement (g) – Assessing effectiveness

The questionnaire includes examples of steps entities may take to assess their effectiveness in ensuring that forced labour and child labour are not used in their activities and supply chains including:

- Setting up a regular review or audit of the organization's policies and procedures related to forced labour and child labour
- Tracking relevant performance indicators, such as levels of employee awareness, numbers of cases reported and solved through grievance mechanisms and numbers of contracts with anti-forced labour and -child labour clauses

- Partnering with an external organization to conduct an independent review or audit of the organization's actions
- Working with suppliers to measure the effectiveness of their actions to address forced labour and child labour, including by tracking relevant performance indicators

This list is not exhaustive, and entities are encouraged to provide additional information.

Entities are required to report on how they assess their effectiveness, not to give the results of that assessment. In other words, entities should describe the policies and processes they have implemented to measure their success in preventing and reducing risks of forced labour and child labour in their activities and supply chains.

Entities may indicate that no actions have been taken to assess their effectiveness in preventing and reducing risks of forced labour and child labour.

If an entity controls other entities, it must also describe how these controlled entities assess their effectiveness in ensuring that forced labour and child labour are not being used in their activities and supply chains.

Approval and attestation

In the case of a report submitted on behalf of a single entity, the report must be approved by the entity's governing body. The approval must be evidenced by a statement that indicates it was approved by its governing body and includes the signature of one or more members of the governing body.

In the case of a **joint report**, however, the approval must be evidenced by a statement that states whether it was approved by the governing body of each entity included in the report or by the governing body of the entity, if any, that controls each entity included in the report, and include the signature of one or more members of the governing body(ies). It is up to each entity to determine the appropriate governing body or bodies to approve the report.

A statement confirming that the approving member has the legal authority to bind the entity should also be included in the attestation.

The signed attestation must be included in the PDF version of an entity's report. The questionnaire requires entities to confirm that their report has received the required approvals and includes a signed attestation. Appropriate attestations include a wet signature or an electronic signature.

The following may be used as an example:

In accordance with the requirements of the *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (Act), and in particular section 11 thereof, I, in the capacity of [title], attest that I have reviewed the information contained in the report on behalf of the governing body of 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 within this report.

- **Full name**
- **Title**
- **Date**
- **Signature, accompanied by the statement “I have the authority to bind ‘Name of Entity.’**

The attestation is a mandatory requirement. Reports submitted without a statement and signature will not be published on Public Safety Canada's catalogue. When preparing your report, make sure to leave enough time before the May 31 deadline for the report to go through your approval process.

Typing “signed” in the signature block does not constitute a signature.

Formatting and publication

Official language requirements

Entities must submit their report in one of the two Canadian official languages. While it is recommended that reports be submitted in both English and French to make reports accessible to the broader Canadian public, this is not a requirement. Requests for translated copies of reports may be directed to the responsible entity.

Entities that opt to submit their report in both Canadian official languages should upload two separate PDF attachments (one English version and one French version) using the two available fields in the questionnaire. Both reports must include a signed attestation.

Entities may complete the questionnaire in the Canadian official language of their choice.

Format and length

The report must be submitted in PDF format and must not exceed 100MB in size. Entities must follow an alphanumeric naming convention for their reports. Reports submitted with special characters or in an unreadable font will not be published in the online catalogue.

i Avoid common errors: Incorrect document format

Reports must be submitted in PDF format. Documents in other formats (such as Microsoft Suite Word, Excel or zip files) will not be published on the Public Safety Canada website.

Publishing a report on the entity's website

On providing a report to Public Safety Canada, all entities are required to publish their report in a prominent place on their website. Entities may use their discretion in determining the appropriate place to include the report, but it must be readily accessible to members of the public.

Entities do not need to wait until their report is published in the online catalogue or until the Minister of Public Safety tables the annual report to Parliament before publishing their reports on their own websites.

For the purpose of transparency, entities are encouraged to maintain a repository of their annual reports even if the Act only requires the publication of the current annual report on their website.

Providing a report to shareholders

Entities incorporated under the Canada Business Corporations Act (CBCA) or any other Act of Parliament must provide the report or revised report to each shareholder, along with its annual financial statements.

Entities can satisfy this requirement using their standard means of delivery.

Characteristics of a compliant report

A complete report will contain information that responds to each of the Act's requirements and that is consistent with the responses provided in the questionnaire. A complete report will also include the attestation with the required signature(s).

A report may be deemed non-compliant if any of these elements are missing, or if information included in the report is found to be knowingly false or misleading.

There is no prescribed level of detail. Entities should use their discretion in determining the appropriate level of detail proportionate to their size and risk profile, respecting the specified size requirements for the report.

If desired, entities may supplement the information provided in their reports by adding links to relevant websites and publicly available documents. For example, entities may provide links to:

- An action plan
- A policy
- A code of conduct
- The report from a risk-assessment or supply chain mapping exercise
- The results of an internal or external review or audit
- A public supplier list
- Any relevant public disclosures or statements

Entities may also include charts, graphs or other visual aids in their reports.

Public Safety Canada recognizes that entities may be taking a range of actions related to human rights due diligence, environmental, social and governance (ESG) initiatives and other aspects of responsible business conduct (RBC) that are not specifically or exclusively focused on forced labour or child labour. Entities can include in their reports a description of these actions as they relate to purposes of the Act.

Entities are expected to provide responses which describe concrete actions they have taken to address risks of forced labour and child labour, rather than purely aspirational statements. The report should focus on actions taken during the previous financial year. However, entities are also encouraged to note where they are in the process of developing their response to forced labour and child labour, even if the measures have not yet been fully implemented.

The report will be a public-facing document, and entities are encouraged to use simple, clear language in their responses and to explain unfamiliar terms to make their report accessible.

Sensitive and personal information

Do not disclose personal or commercially sensitive information that could create legal risk or compromise the privacy of any persons.

In order to protect privacy, entities must not provide personal information of any kind in the open text box fields of the questionnaire or within their annual reports.

Entities are also not required to report on specific cases or allegations of forced labour or child labour. The description of the issues identified and any remediation measures taken need not reference specific instances, persons or groups.

i Avoid common errors: Including personal information in a report

Your PDF report should not include personal information, except for the name(s) and title(s) of the official(s) signing the attestation. To protect privacy, do not include the personal information of employees of your organization or any other persons.

At the end of the questionnaire, you will be asked to provide the name, title and email address of the person submitting the report on your organization's behalf. Public Safety Canada may use the contact information provided should it require additional details regarding the submission. However, this information is for internal use only. It is not published on the Public Safety Canada website, and it should not be included in your PDF report.

Date modified:

2025-03-10