



BHE CANADA HOLDINGS CORPORATION
FORCED/CHILD LABOUR ANNUAL REPORT

For the Year Ended December 31, 2025

May 22, 2026

+

TABLE OF CONTENTS

GLOSSARY.....	3
FORWARD-LOOKING STATEMENTS	4
SCOPE.....	4
COMPANY STRUCTURE, ACTIVITIES AND SUPPLY CHAIN	4
Company Structure	4
Ownership.....	5
Company Workforce	6
Supply Chain.....	6
FORCED/CHILD LABOUR DUE DILIGENCE PROCESSES & POLICIES.....	6
General.....	6
Employee Policy	6
Contractual Obligations	7
Problem Area Identification and Avoidance	8
Supplier Due Diligence	8
FORCED/CHILD LABOUR RISK ASSESSMENT & MANAGEMENT	9
FORCED/CHILD LABOUR REMEDIATION.....	9
REMEDICATION OF LOSS OF INCOME	9
FORCED/CHILD LABOUR EMPLOYEE TRAINING	9
ANNUAL ASSESSMENT OF EFFECTIVENESS	10
ATTESTATION	10

GLOSSARY

Except as otherwise defined herein, the following terms and abbreviations used in this report have the following meaning:

“Act” means the *Fighting Against Forced Labour and Child Labour in Supply Chains Act*, S.C. 2023, c. 9 (Canada);

“BHE CANADA HOLDINGS CORPORATION” (“BHE Canada”) for the purpose of this report includes the following operating entities:¹

- BHE Canada, L.P.
- MATL Canada L.P. (“MATL”)
- Rattlesnake Wind, L.P. (“Rattlesnake Ridge”)
- AlbertaEx, L.P. (“AlbertaEx”)
- NAT-1 Limited Partnership (“NAT-1”)
- Chinook Development, L.P. (“Chinook Development”)
- Chinook Generation, L.P. (“Chinook Generation”)

“Child Labour” means labour or services provided or offered to be provided by persons under the age of 18 years and that: (a) are provided or offered to be provided in Canada under circumstances that are contrary to the laws applicable in Canada; (b) are provided or offered to be provided under circumstances that are mentally, physically, socially or morally dangerous to them; (c) interfere with their schooling by depriving them of the opportunity to attend school, obliging them to leave school prematurely or requiring them to attempt to combine school attendance with excessively long and heavy work; or (d) constitute the worst forms of child labour as defined in article 3 of the Worst Forms of Child Labour Convention, 1999, adopted at Geneva on June 17, 1999;

“Forced Labour” means labour or service provided or offered to be provided by a person under circumstances that: (a) could reasonably be expected to cause the person to believe their safety or the safety of a person known to them would be threatened if they failed to provide or offer to provide the labour or service; or (b) constitute forced or compulsory labour as defined in article 2 of the Forced Labour Convention, 1930, adopted in Geneva on June 28, 1930;

“Forced/Child Labour” means, collectively, Child Labour and Forced Labour as defined above;

“Procurement Agreements” means the agreement templates generally used by BHE Canada (and its subsidiaries) to contract with the Suppliers of all goods, materials, equipment, or services that are utilized by BHE Canada and its subsidiaries’ operations;

“Purchase Order” means the purchase order template generally used by BHE Canada and all its subsidiaries for the purchase of goods, materials, equipment, or services that are utilized in BHE Canada and its subsidiaries’ operations;

“Report” means this Forced/Child Labour Annual Report prepared in accordance with the Act for the 2025 Fiscal Year;

¹ This report does not describe or include the activities of BHE AltaLink, Ltd. (“AltaLink”), which is also a subsidiary of BHE Canada. AltaLink has filed a separate Forced/Child Labor Report for the year ending December 31, 2025.

“Subcontractor” means any company, entity, organization or person having an agreement with a Supplier or any other Subcontractor to perform a portion of a Supplier’s obligations under a Procurement Agreement or Purchase Order;

“Supplier” means any company, entity, organization or person that has contracted to provide goods, materials, equipment, or services to BHE Canada and its subsidiaries pursuant to a Procurement Agreement or Purchase Order;

“Supply Chain” means the network of Suppliers and Subcontractors involved in the provision of goods, materials, equipment, or services to BHE Canada and its subsidiaries, and includes a small number of entities that have contracted with BHE Canada and its subsidiaries for the provision of goods, materials, equipment or services other than through a Procurement Agreement or Purchase Order; and

“2025 Fiscal Year” means the period starting January 1, 2025, and ending December 31, 2025.

FORWARD-LOOKING STATEMENTS

This Report may reference events or steps to be taken after the date of this Report. Where this Report contains such forward-looking statements, these statements are not statements of fact and there can be no certainty with respect to the actual outcome in relation to the matters to which the statements relate. Forward-looking statements involve unknown risks, uncertainties, assumptions and other factors that could cause the actual outcomes to be materially different from the events or results expressed or implied by such statements.

SCOPE

This Report sets out the policies and procedures utilized by BHE Canada and its subsidiaries in the 2025 Fiscal Year to prevent and reduce the risk of Forced/Child Labour being utilized in its Supply Chain. This Report covers the operations of BHE Canada and its subsidiaries noted within the glossary above.

COMPANY STRUCTURE, ACTIVITIES AND SUPPLY CHAIN

Company Structure

BHE Canada was established in 2015 and is positioned for significant growth by developing key energy infrastructure needed to support the growth of Canada’s economy. BHE Canada is focused on business opportunities within all aspects of Canada’s energy systems, including electricity generation, transmission and distribution, and natural gas infrastructure. With a particular focus on wholesale energy trade, BHE Canada will prioritize investments in power generation and other energy infrastructure of importance to customers.

Subsidiary companies of BHE Canada² covered by this report include:

- Rattlesnake Wind - The Rattlesnake Ridge Wind Farm is a 130-megawatt wind farm located in southeast Alberta. It is privately financed by BHE Canada through a combination of equity and debt and requires no government subsidies or tax incentives to support its operation. BHE Canada has signed power purchase agreements with Canadian corporate partners for the energy output from the project. The project is fully commissioned and supplying energy to Alberta's grid as of June 2022.
- MATL - The Montana Alberta Tie Line (MATL) is a 230-kilovolt transmission line connecting the Montana electrical grid at Great Falls, Montana and the Alberta electrical grid at Lethbridge, Alberta. The line is 345 kilometres long and has a capacity of 300 megawatts with the potential to further increase the available capacity. Since going into service in 2013, MATL has played an essential role in improving reliability of service for both the Alberta and Montana electric grids. BHE Canada owns the Canadian portion and manages the facility's day-to-day operation, while BHE U.S. Transmission owns the portion of the line in the United States. The energy generation and storage facilities connected to MATL are owned by BHE Montana, LLC (a Delaware limited liability company).
- NAT-1 – is a 20-megawatt natural gas fired, reciprocating engine driven generating facility northwest of Medicine Hat in southern Alberta. The facility went into commercial operation in December 2016.
- AlbertaEx - is an energy marketing company based in Calgary, Alberta, specializing in wholesale physical electricity transactions within Alberta and across the Pacific Northwest.
- Chinook Development – is engaged in the development and construction of strategic non-regulated energy generation, demand, and storage projects.
- Chinook Generation – is a newly formed entity for 2025, engaged in the development and construction of strategic non-regulated energy generation, demand, and storage projects.
- BHE Canada, L.P. provides corporate and development support to its non-regulated operating businesses while pursuing investment opportunities across Canada's energy systems, prioritizing power generation and energy infrastructure of importance to our customers.

Ownership

The sole owner of BHE Canada is BHE Canada, LLC, which is in turn solely owned by Berkshire Hathaway Energy Company. With roots in renewable energy, Berkshire Hathaway Energy's portfolio consists of locally managed businesses that share a vision for a secure and sustainable energy future. These businesses deliver low-cost, safe and reliable service each day to more than 13 million customers and end-users throughout the United States, Great Britain and Alberta, Canada. With a diverse generating portfolio, significant pipeline infrastructure and electric transmission assets ensures that Berkshire Hathaway Energy is well-positioned to meet the needs of our customers.

² AltaLink, also a subsidiary of BHE Canada, has filed a separate Forced/Child Labor Report for year ending December 31, 2025.

Company Workforce

As of the end of 2025, the BHE Canada subsidiaries covered by this report employed 34 full-time workers (its “Core Employee Base”). All the Core Employee Base are Canadian resident individuals and subject to employment checks, including eligibility to work in Canada, prior to hiring.

Supply Chain

The supply chain of BHE Canada includes a variety of goods, materials, equipment, and services used in the operation of BHE Canada’s various operating entities. Goods and materials include but are not limited to transformers, protection and control equipment, communication equipment, computing devices, wire and cable, wood poles, steel towers and fixtures, insulating and grounding materials, lubricating oils and other accessories and hardware. Equipment includes but is not limited to production vehicles and specialized electrical equipment. Services include construction, engineering, consulting, IT managed services, specialized studies, assessments and other services.

FORCED/CHILD LABOUR DUE DILIGENCE PROCESSES & POLICIES

General

For Fiscal Year 2025 BHE Canada and its subsidiaries noted within the glossary above employed a four-fold approach to prevent and reduce the risk of Forced/Child Labour being used in its supply chain. Specifically, BHE Canada utilized a combination of employee policy, contractual obligations, problem area identification and avoidance, and Supplier checks, all as more particularly described below.

Employee Policy

BHE Canada and its subsidiaries have adopted the Berkshire Hathaway Energy Core Principles which define the values and vision of the company and act as a framework by which all Berkshire Hathaway Energy companies hold themselves accountable. The core principle of "Regulatory Integrity" underpins BHE Canada’s commitment to comply with all laws wherever it does business, and the expectation that all employees manage their activities consistent with all laws, rules, regulations and corporate policies.

In furtherance of its commitment to respect and comply with all laws, rules, regulations and corporate policies, BHE Canada and its subsidiaries have adopted a Code of Ethics and Business Conduct (the “Code”). BHE Canada’s Code represents who BHE Canada is and how BHE Canada acts as a company. It contains a set of guidelines designed to ensure ethical and responsible conduct by BHE Canada and its subsidiaries’ directors, officers and employees. Additionally, BHE Canada’s Code contains a section which obligates BHE Canada’s business partners to act in a manner consistent with the Code and adopt and implement practices that, among other things, comply with all applicable laws and regulations and respect the human rights of their employees. The Code also reserves the right for BHE Canada to audit its business partners to ensure they are complying with the provisions of the Code. BHE Canada specifically obligates its Suppliers to comply with the Code through its procurement contracting processes. (*See “Contractual Obligations” below.*) BHE Canada employees receive mandatory training and testing on the parameters of the Code on an annual basis, and any employee found in breach of the Code, is subject to progressive discipline, up to and including termination, or in the case of a director, removal from BHE Canada’s board.

BHE Canada also maintains a Prohibited Business Practices Policy (“PBPP”) which identifies specific anti-corruption and trade laws and regulations and the standards that must be followed to ensure compliance with those laws and regulations. In line with its objectives, BHE Canada’s PBPP requires compliance with all Canadian and U.S. laws regarding Forced/Child Labour. Like the Code, BHE Canada’s PBPP applies to all BHE Canada directors, officers and employees and is applicable to all BHE Canada Suppliers by virtue of BHE Canada's procurement contracting processes. (See “*Contractual Obligations*” below.) As with the Code, all BHE Canada employees receive mandatory training and testing on the parameters of the PBPP on an annual basis and breaches of the PBPP are subject to appropriate disciplinary action.

Finally, BHE Canada maintains a Whistleblower Policy and an associated hotline, hosted by a third-party hotline provider, NAVEX EthicsPoint, which offers an avenue through which BHE Canada employees can report violations of BHE Canada policies and incidents of malpractice or impropriety on a confidential and anonymous basis.

Contractual Obligations

In line with BHE Canada’s commitment to ethical labour practices, as set out above, BHE Canada holds its Suppliers accountable to maintain the same standards. BHE Canada and its subsidiaries accomplish this by including clauses in every Procurement Agreement that:

- require Suppliers to comply with all applicable laws and regulations, including those related to forced labour and child labour;
- prohibit Suppliers and their Subcontractors from using, or participating in the exploitation of, workers, or from using forced, trafficked and/or involuntary labour;
- prohibit Suppliers and their Subcontractors from employing any person under the minimum legal age for employment as set by the relevant local authority;
- require Suppliers to comply with BHE Canada’s Code of Ethics and Business Conduct and its Prohibited Business Practices Policy, along with the ability to audit a Supplier’s compliance with such policies;
- require Suppliers, when entering into an agreement with any Subcontractor, to require such Subcontractor to comply with and be subject to all relevant terms and conditions of the procurement agreements;
- require Suppliers to take reasonable efforts to prohibit (i) importing and then selling to BHE Canada and its subsidiaries, and/or (ii) using in its supply-chain, goods that are mined, manufactured or produced, wholly or in part by forced labour and child labour;
- require Suppliers to be familiar with the list of goods and their source countries, posted by the U.S. Department of Labor’s Bureau of International Labor Affairs, listing the goods believed to be produced by child labor or forced labor, as such terms are defined in the procurement agreements; and

In addition, all BHE Canada Purchase Orders:

- require Suppliers to comply with all laws and standards, including those governing health and safety, wages, hours, employment of minors, desegregation and employment discrimination, and privacy as each may be applicable;
- require Suppliers to comply with all applicable BHE Canada policies, including BHE Canada's Code of Ethics and Business Conduct and its Prohibited Business Practices Policy;
- require Suppliers, when entering into an agreement with any Subcontractor, to require such Subcontractor to comply with and be subject to all relevant terms and conditions of the Purchase Order; and
- require Suppliers to take reasonable efforts to prohibit (i) importing and then selling to BHE Canada and its subsidiaries, and/or (ii) using in its supply-chain, goods that are mined, manufactured or produced, wholly or in part by forced labour, irrespective of their country of origin.

Problem Area Identification and Avoidance

BHE Canada actively avoids certain geographical areas and goods produced in those areas that have a higher risk of association with Forced/Child Labour. This includes China and specifically the more localized area of China known as Xinjiang. BHE Canada uses efforts to limit its procurement of goods from China (evaluating and prioritizing all alternative avenues of supply prior to deciding to utilize Chinese Suppliers) and does not directly procure goods from Xinjiang.

Supplier Due Diligence

BHE Canada's use of a due diligence questionnaire when evaluating Suppliers in China, or Suppliers with manufacturing capabilities in China, seeks to understand and document those Suppliers' awareness, policies, and due-diligence processes related to forced labour within their own supply chains.

FORCED/CHILD LABOUR RISK ASSESSMENT & MANAGEMENT

BHE Canada's Forced/Child Labour risk assessment and management efforts are concentrated on its Supply Chain. BHE Canada considers the risk of Forced/Child Labour in its core employee base to be extremely low given Canada's ranking as a low modern slavery risk country (Global Slavery Index 2023) and the fact that all of BHE Canada and its subsidiaries' employees are protected under various employee policies, and human rights and labour legislation.

With respect to the identification of the parts of BHE Canada's Supply Chain that carry an increased risk of Forced/Child Labour, BHE Canada's assessment includes consideration of the following:

- High risk countries of operation – Countries or regions reported to have a high prevalence of Forced/Child Labour and poor legislated labour rights protections.
- High risk categories or sectors – The procurement of products or services having been reported as involving labour exploitation.
- Resources used in goods – Components used in goods which have been reported to involve a high risk of labour exploitation.
- Type of workforce/employment arrangements – The prevalence of unskilled, temporary or seasonal labour and deceptive recruitment practices which target vulnerable and marginalized individuals and groups.

Subject to completion of any assessment, BHE Canada's procurement group will recommend any required changes to BHE Canada's then current processes and procedures that it utilizes to prevent and reduce the risk of Forced/Child Labour in BHE Canada's Supply Chain.

FORCED/CHILD LABOUR REMEDIATION

As of the date of this Report, BHE Canada is unaware of the use of any Forced/Child labour within its Supply Chain. As a result, for the 2025 Fiscal Year, BHE Canada took no efforts to remediate any Forced/Child labour. Should BHE Canada become aware of the use of any Forced/Child Labour within its Supply Chain in the future, it intends to assess the situation and options respecting remediation at that time.

REMEDICATION OF LOSS OF INCOME

As of the date of this Report BHE Canada is unaware of the use of any Forced/Child Labour within its Supply Chain. As a result, for the 2025 Fiscal Year, BHE Canada took no efforts to remediate the loss of income to any families impacted by the use of Forced/Child Labour. Should BHE Canada become aware of the use of any Forced/Child Labour within its Supply Chain in the future, it intends to assess the situation and options respecting remediation at that time.

FORCED/CHILD LABOUR EMPLOYEE TRAINING

For the 2025 Fiscal Year BHE Canada did not provide specific topic training to its employee base on any Forced/Child Labour laws or issues. As noted above, BHE Canada did provide training to its employees based on 1) BHE Canada's Code of Ethics and Business Conduct, and 2) BHE Canada's Prohibited Business Practices Policy. (See *"Forced/Child Labour Due Diligence Policies & Processes"* above.)

ANNUAL ASSESSMENT OF EFFECTIVENESS

BHE Canada undertakes periodic reviews of the policies, processes, and procedures applied in the prior fiscal year to prevent and mitigate the risk of forced and child labour within BHE Canada’s supply chain. The findings and recommendations arising from these assessments are considered, and where applicable, BHE Canada updates its policies, processes, and procedures related to forced and child labour.

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. 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 2025 Fiscal Year and was approved by written consent by the sole member of BHE Canada May 22, 2026.

I have the authority to bind BHE Canada Holdings Corporation

Full Name: Michelle Hardy
Title: Director, BHE Canada Holdings Corporation
Date: May 22, 2026