



145 Aberdeen Avenue, Unit 1, St. John's, NL, A1A 5P6, Canada

May 27, 2024

Re: 85819 Newfoundland and Labrador Inc. Modern Slavery Report
Financial reporting year: January 1, 2023 – December 31, 2023

Reporting context

85819 Newfoundland and Labrador Inc. is an incorporated entity subject to the legal requirements in section 11 of the Fighting Against Forced Labour and Child Labour in Supply Chains Act (the Act). This Report is made pursuant to the Act and summarizes the steps taken to prevent and reduce the risk that modern slavery is used at any step of the production of goods that are produced, sold, or distributed by 85819 Newfoundland and Labrador Inc. and its subsidiaries.

For purposes of the Act, the reporting entities covered in this Report include all companies controlled by 85819 Newfoundland and Labrador Inc. The terms “Nutra Group”, “Nutra Holdings”, “we”, “our”, and “the Company” refer to 85819 Newfoundland and Labrador Inc. and extend to all the entities listed in this Report.

This Report is a joint report filed by Nutra Group on behalf of itself and the following subsidiaries that are licensed to import goods into Canada: Nutra Holdings Inc., 84401 Newfoundland and Labrador Inc., Cira Nutrition Inc., Nested Naturals Inc and 68520 Newfoundland and Labrador Inc.

Our Actions to Address Modern Slavery Risks

In fiscal 2023 we undertook the following steps to prevent and reduce the risk of forced labour or child labour in our operations and supply chain:

- Began an internal assessment to identify areas of our operations vulnerable to forced labour and child labour.
- Reached out to suppliers to ascertain the risks of forced labour and child labour in their supply chains.
- Began developing training and awareness materials on forced labour and/or child labour.
- Provided guidance to supply chain personnel on identifying risks associated with forced and child labour risks in ongoing procurement activities.

Our Structure, Businesses and Supply Chain

Corporate Structure and business activities: Nutra Group serves as the parent company of the entities covered in this report and is headquartered in St. John's, Newfoundland and Labrador. Our subsidiaries are involved in marketing and selling of sports nutrition, fitness, and wellness supplements through various channels, including direct-to-consumer, marketplace, and wholesale sales. Historically, our sales have been predominantly outside of Canada; however, there has been a recent increase in sales within Canada due to the expansion of marketplace sales on Canadian platforms and a small number of sales to Canadian-based wholesale customers.

Supply Chain: Our supply chain department is centralized to support all company and subsidiary operations. All products imported into or sold in Canada are sourced directly from suppliers or manufacturers located in



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the US or Canada. A very small amount of goods are procured from miscellaneous suppliers, some of which may be located outside of Canada and the US. These include office supplies and promotional items.

Our Policies and Due Diligence Processes

Nutra Group's leadership team is primarily responsible for the group's strategic objectives, including sustainability matters, and oversees risk management activities. While there is no formal supplier code of conduct in place, each supplier undergoes rigorous selection criteria and is only approved if they meet specific requirements, including GMP and NSF certification in the case of our supplement manufacturers. This ensures that we source from reputable and responsible suppliers.

Modern Slavery Risks

Nutra Group's primary exposure to forced and child labor risks lies within our supplier network. The majority of our suppliers are based in the US, which implements several measures to combat modern slavery in supply chains, including through the Tariff Act of 1930, which prevents the import of goods made with forced labour. While we believe partnering with reputable US based manufacturers and suppliers mitigates a substantial portion of this risk, we acknowledge the potential for forced or child labor within our supply chain, whether through direct or indirect suppliers.

In assessing these risks, we consulted research published by the US Department of Labor regarding goods susceptible to forced and child labor. Additionally, we directly engaged with our suppliers to understand how they assess modern slavery risks within their own supply chains.

While we remain committed to ongoing risk assessment within our supply chain, particularly among indirect suppliers, our current evaluation indicates minimal exposure to modern slavery risks.

Our Remediation Measures

Based on risk assessment activities undertaken during fiscal 2023, Nutra Group has not identified any instances of forced or child labor within our supply chain. Consequently, no remedial measures were undertaken to address any adverse impacts or potential income loss to families. Should we become aware of any potential or confirmed instances of modern slavery, we will promptly investigate and implement appropriate remedial actions.

Our Training and Awareness

In Fiscal Year 2023, Nutra Group prioritized developing formal modern slavery awareness training and materials for staff directly involved in procurement matters, as well as key members of the leadership team. Informal training encompassed education on the Act and the design of risk assessment procedures.

Moving forward, Nutra Group plans to include modern slavery awareness training in all employee onboarding programs, along with refresher courses for employees directly responsible for procurement activities.

Assessing Our Effectiveness

An assessment of all measures taken to identify forced labour or child labour within our supply chain will be conducted at the end of the next fiscal year to determine their effectiveness. This assessment will determine what future improvements are needed to enhance our commitment to preventing and reducing the risk of modern slavery in our supply chain.



NUTRAHOLDINGS

145 Aberdeen Avenue, Unit 1, St. John's, NL, A1A 5P6, Canada

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.

I have the authority to bind 85819 Newfoundland and Labrador Inc.

A handwritten signature in black ink, appearing to read 'John Williams', written over a horizontal line.

John Williams
President and CEO
Date: May 25, 2024