

ANNUAL S-211 REPORT

ACT TO ENACT THE FIGHTING AGAINST FORCED LABOUR AND CHILD LABOUR IN SUPPLY CHAINS ACT AND TO AMEND THE CUSTOMS TARIFF

AIM METALS AND ALLOYS Inc., and its Canadian subsidiaries

(collectively, “AIM SOLDER”)

Structure, Activities and Supply Chains

AIM SOLDER is a corporation constituted under the laws of Canada, whose head office is situated in Montreal, Quebec. AIM SOLDER is the parent corporation of a number of subsidiaries, operating in Canada and across the globe.

AIM SOLDER is a global manufacturer of solder assembly materials (consisting of a wide variety of halogen-free, tin-lead and lead-free solder, including solder paste, liquid flux, cored wire, bar solder and more) for the electronics industry with manufacturing, distribution, and support facilities located throughout North and South America, EMEA, and Asia. AIM SOLDER serves the electronics industry, as well as various specialized businesses, including LED lighting, mobile devices, automotive, renewable energy and aerospace.

AIM SOLDER is a vertically integrated business; however, it sources raw metals from other suppliers and other businesses that generate such metals as a result of their larger manufacturing processes or general operations.

Policies, Due Diligence Processes

AIM SOLDER has a sophisticated human resources department, consisting of HR representatives, business partners and support staff located across all its operations that are trained in and aware of applicable legislation with respect to child and forced labour. These professionals ensure that said legislation is respected and enforced on a daily basis.

AIM SOLDER’s Code of Ethics provides that no child under the age of 16 can work in an AIM SOLDER facility. If the law requires a higher age, the law must be followed. All of AIM SOLDER’s suppliers must also have sufficient management systems in place to ensure that no child works in any of their facilities; otherwise, AIM SOLDER will not be able to affiliate with them. Young workers or students under the age of 18 may only perform low-risk tasks in the factory, and all laws regarding the treatment of young workers must be followed. Please refer to the internal policy on this matter.

Parts of its business and supply chains that carry a risk of forced labour or child labour being used, steps taken to assess and manage that risk.

AIM SOLDER has not identified any part of its business that could reasonably carry any risk of forced labour or child labour, as its supply chain is located in Canada. However, many steps are taken to prevent any risks:

- AIM SOLDER only buys tin, which is their main raw material, from suppliers that have a Conflict-Free Mineral Certification.
- AIM SOLDER audits their key suppliers.
- AIM SOLDER has a supply quality agreement that includes provisions against forced and child labour that their suppliers must abide by and sign; these suppliers go through a qualification process before doing business with AIM SOLDER. AIM SOLDER signs similar agreements with some of our customers when we are the supplier.
- AIM SOLDER has a corporate social responsibility audit and policy.

Measures taken to remediate any forced labour or child labour

Since no forced labour or child labour has been identified, no measures have been required for any form of remediation.

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;

Idem.

Training provided to employees on forced labour and child labour

All employees go through a background check before employment.

All employees in the context of their onboarding are educated on AIM SOLDER's policies and values, which includes a firm stance against forced labour and child labour as well as an adherence to all applicable laws.

On their start date, all employees are required to sign AIM SOLDER's Code of Ethics and Conduct which specifically addresses forced labour, child labour, and the compliance with respect to applicable legislation pertaining thereto.

Assesses its effectiveness in ensuring that forced labour and child labour are not being used in its business and supply chains.

All employees and hires must be screened by HR prior to their hiring. No employee can be hired unless they meet all applicable legislative requirements.

Approval and attestation on next following page – remainder of this page left blank

APPROVAL AND ATTESTATION:

Dated and submitted on June 4th, 2024.

**AIM SOLDER Metals and Alloys Inc.
and its Canadian subsidiaries**

Per: AIM Metals and Alloys Inc.

A handwritten signature in black ink, appearing to read 'F. Lapierre', written in a cursive style.

Francis Lapierre, VP Operations

I have the authority to bind AIM Metals and Alloys Inc.

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 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.