

Attestation for *The Fighting Against Forced Labor and Child Labor in Supply Chains Act*

This statement is issued in compliance with the legislation concerning Forced Labor in Canadian Supply Chains (formerly known as Bill S-211, enacted as the Fighting Against Forced Labor and Child Labor in Supply Chains Act, with amendments to the Customs Tariff), applicable for the 2023 Canadian fiscal year. It pertains to all subsidiaries of The Aurum Group, even though not all are directly governed by the act. The statement delineates the measures undertaken by The Aurum Group to guarantee the absence of any form of forced labor within our supply chains or any facet of our operations.

Within this statement, the collective term "The Aurum Group" will encompass both The Aurum Group and its subsidiaries. The entities included in this unified statement are listed as follows:

- **Aurum Group LTD.**
- **Aurum Ceramic LTD.**
- **Aurum Classic LTD.**
- **Cerum Ortho Distributors Inc.**
- **Cerum Dental Supplies LTD.**

I have the authority to bind The Aurum Group.



Signed:  Date: May 27, 2024
Mark Maier *CEO of the Aurum Group of Companies*



Signed:  Date: MAY 28/2024
Grant Maier *VP and GM of the Aurum Group of Companies*

1. The Aurum Group's organization structure, activities, and supply chains

At The Aurum Group, we're passionate about driving innovation and excellence in dental care. Since 1971, our commitment to research and collaboration has enabled us to continuously push the boundaries of what's possible in dentistry.



Headquartered in Calgary, Alberta, we offer a wide range of dental products, services, and solutions that cater to the needs of dental professionals and laboratories globally. Whether it's dental prosthetics, orthodontic appliances, implants, or digital dentistry solutions, our diverse portfolio reflects our dedication to meeting the evolving needs of both professionals and patients.

<p>Brand Revolution</p> <p>We have evolved the Aurum Group brand into an integral dental company offering "Blue Ocean Solutions" in the field of oral healthcare. Our Brand equity and continuous innovations have broadened our solutions across multiple business platforms.</p>	<p>Our People</p> <p>6 locations with +450 employees, we have a high-performance team defined by talent and purpose, driven by our unique culture of capability and excellence.</p>
<p>Enterprise Excellence</p> <p>We have extraordinary focus and agility for ongoing implementation of state-of-the-art-systems - our customers, employees and partners have seamless access to our automated enterprise solutions.</p>	<p>Financial Accountability</p> <p>We have highly efficient and effective management protocols ensuring every venture and business segment is measured for breakthrough profitability and revenue. Our financial discipline enables industry-leading opportunity, investment and growth.</p>

A key aspect that sets us apart is our unwavering focus on customer satisfaction and support. We provide tailored education programs and dedicated customer service to ensure individuals receive the guidance and assistance they need.



From assisting with case planning to offering technical expertise, we're here to support our customers every step of the way. Our investment in cutting-edge technology underscores our commitment to innovation, empowering dental professionals to enhance efficiency and accuracy in their workflows, ultimately leading to better patient care.

Core Business Values and Operating Principles

Ethical business practices are at the core of what we do. We adhere to stringent quality control measures (ISO 13485) and prioritize sustainability initiatives throughout our operations, ensuring compliance with regulatory requirements and upholding our social responsibility.

CORE VALUES / BELIEFS	HIGH PERFORMANCE PRACTICES
<p><u>EXCLUSIVE CLIENT EXPERIENCE</u> Providing each client with extraordinary customer service and the highest quality restorative solutions through Comprehensive Inter-Disciplinary Dentistry.</p> <p><u>UNYIELDING PURSUIT OF EXCELLENCE</u> Technical education and management education. Creativity, execution and overall performance.</p> <p><u>PASSION-DRIVEN INDUSTRY LEADERSHIP</u> Display a tangible role of leadership in Continuing Education and Dental Technology within our industry.</p> <p><u>UNDENIABLE WORK ETHIC</u> Driven, self-motivated. Hungry to be among the elite of the industry. Compensation tied to performance.</p> <p><u>UNWAVERING, UNSELFISH TEAMWORK</u> No one individual is bigger or more important than the group. Perpetually prompt, responsive, thorough and accurate communication.</p> <p><u>HONESTY & INTEGRITY IN ALL INTERACTIONS -BOTH PERSONAL & PROFESSIONAL</u> Maintaining the highest levels of personal and professional reputation at all times. Never running the risk of jeopardizing the company's reputation.</p> <p><u>COMMITTED TO A BALANCED, LONG-TERM MUTUAL LOYALTY</u> Loyalty in all relationship, both internal and external to the company. Committed to a long-term career path and sustained professional growth within the company.</p>	<ul style="list-style-type: none"> • We take 100% accountability. • We operate with integrity (we do what we say). • No rackets. • We relentlessly pursue being complete. • No speech making. • We stay in communication and get what we need. • We act with alignment. • We stat meetings with stated outcome and check at the end to see if it was fulfilled. • We bring proposals, not complaints. • We come from the future not the past. • We listen first and we talk straight. • We bring smiles.
	<p>CUSTOMER IMPACT</p> <p>We have a profound understanding of our customer's needs and have demonstrated a unique reliability in delivering enduring and innovative solutions.</p>  <p>THE AURUM GROUP</p>

Our Core Values and High-Performance Practices outline our commitment to integrity, honesty, and ethical behavior in all aspects of our operations. It serves as a guiding framework for employees, directors, and partners to make ethical decisions and conduct business responsibly. Key elements include promoting integrity, building trust with stakeholders, ensuring compliance with legal and regulatory requirements, providing guidance to employees, upholding ethical supply chain management practices, and



fostering continuous improvement. By adhering to these principles, The Aurum Group aims to maintain a culture of integrity, mitigate risks, and demonstrate its commitment to ethical business practices and corporate citizenship.

2. Our Policies on Forced Labour in Canadian Supply Chains

The Aurum Group is fully committed to supporting Public Safety Canada's efforts to address forced labor in Canadian supply chains.

Ethical Labour Practice

Our recruitment principles are rooted in ethical sourcing practices and compliance with labor laws. We prioritize transparency, accountability, and worker rights throughout our recruitment processes and supply chain management. By establishing clear ethical sourcing policies, conducting thorough supplier due diligence, and maintaining transparent recruitment practices, we ensure all employees are recruited in accordance with labor laws and regulations.

We are committed to a zero-tolerance approach towards forced labor, emphasizing our dedication to ethical employment practices. We actively collaborate with stakeholders to continuously enhance our recruitment processes. Through education and awareness initiatives, we empower workers to understand their rights and responsibilities, fostering a culture of fairness and respect. By adhering to these principles, we aim to prevent forced labor and uphold the dignity and well-being of all workers within our organization and supply chain.

3. Global Supplier Code of Conduct

The Aurum Group has established a Global Supplier Code of Conduct that strictly prohibits any form of human rights abuses within our supply chain. This Code covers various aspects of worker welfare, including human trafficking, physical abuse, restriction of movement, confiscation of passports, unsafe working conditions, inadequate wage payments, excessive or forced overtime, and illegal child labor.

When a violation is identified, our response is tailored to the severity and nature of the transgression. Some breaches may necessitate immediate corrective actions, including terminating the business relationship. In other cases, a supplier might be given a reasonable

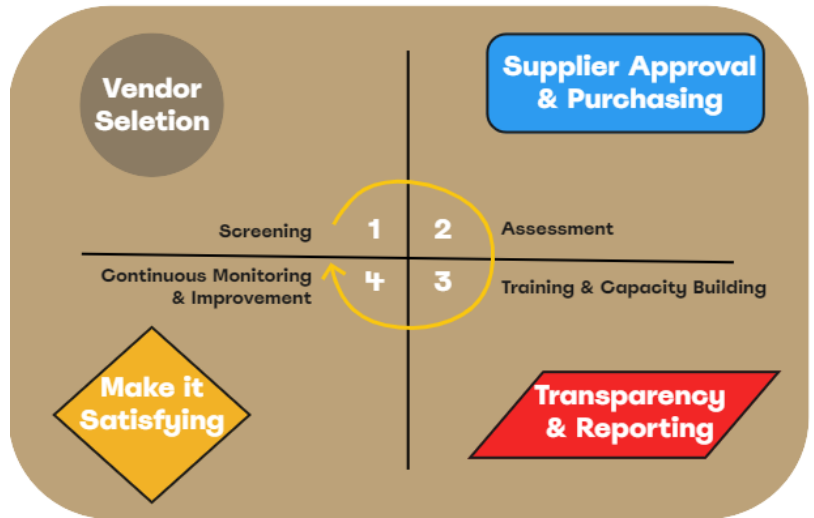


timeframe to develop and implement a remediation plan, with follow-up audits conducted to assess progress.

Members of The Aurum Group's procurement team, who oversee supplier relationships, receive comprehensive training emphasizing the importance of the Code of Conduct for our business and the welfare of the workers who contribute to the products we distribute. We encourage anyone with knowledge of legal or Code violations to report them to their management or through our website: www.Aurumgroup.com.

4. Assessing the risk of forced labour

The Aurum Group is dedicated to upholding ethical standards and ensuring the well-being of everyone involved in our operations. Through comprehensive assessments, we have found no evidence of forced labor within our current supply chain. However, we remain vigilant and proactive, continuously monitoring for potential indicators and implementing stringent measures to prevent such occurrences.



Our commitment extends beyond compliance. We actively engage with suppliers, conduct regular monitoring, and collaborate with industry partners to identify and address vulnerabilities. Through continuous improvement and transparent communication, we strive to create an environment where human rights are respected, and all workers are treated with dignity and fairness.

In evaluating potential risks associated with forced labor, we identified third-party involvement, particularly from foreign manufacturers, as an area of concern. To mitigate this risk, we meticulously vet our suppliers to ensure they align with our ethical principles and values. The Aurum Group proudly maintains a supply chain free from suppliers in regions notorious for forced labor practices. The majority of our materials are sourced from reputable suppliers within Canada and the United States, accounting for over 90% of our

supply. The remaining materials come from countries in Europe, recognized for their minimal risk of forced labor. These suppliers are well-established in the dental industry, fostering long-standing relationships built on trust and integrity.

5. Plan for Code Violations Remediation

Enhancing Our Approach to Remediating Code Violations

At The Aurum Group, we are committed to fostering trust, transparency, and collaboration throughout our supply chain by developing an enhanced approach to remediating code violations. This involves streamlining our processes to swiftly identify and report potential breaches of our Code of Conduct, ensuring prompt and effective resolutions to maintain the integrity of our business practices. When violations occur, we will take immediate, proportionate action based on a protocol that assesses the severity of the breach, aligning with our values of accountability and integrity.

Communication and Collaboration

Communication is crucial in our remediation process. We will maintain transparency with our suppliers by promptly notifying them of any identified violations and explaining the reasons behind our actions. This will foster understanding and strengthen our partnerships. We are working on collaborating with our suppliers to develop comprehensive remediation plans, empowering them to address issues effectively and drive positive change within their organizations.

Independent Audits and Accountability

Our commitment to accountability will be reinforced by independent follow-up audits conducted by third-party experts in social responsibility, ensuring thorough and impartial remediation efforts. We will maintain detailed records and provide transparent reporting to stakeholders, demonstrating our dedication to accountability and transparency.

Continuous Improvement and Support

We view the remediation process as an opportunity for continuous improvement. We will share best practices, offer training, and support our suppliers in implementing sustainable changes that go beyond mere compliance. By prioritizing stakeholder engagement, continuous improvement, and adaptability, we will ensure that our policies and processes remain effective and relevant in an ever-changing business landscape. Ultimately, our approach to code violation remediation is about building stronger, more resilient partnerships based on trust, transparency, and shared values.



6. Training provided to employees on forced labour and child labour

Enhancing Our Comprehensive Training Plan

Aligned with our commitment to upholding and elevating ethical standards, we are currently working on enhancing our comprehensive training plan to complement our existing purchasing policy. This initiative aims to equip our team with the knowledge and skills necessary to manage supplier relationships with integrity and ensure strict adherence to our Code of Conduct.

Page | 7

Our enhanced training program will include in-person sessions and online modules, emphasizing the importance of ethical sourcing, legal compliance, and safeguarding the well-being of workers within our supply chain. The curriculum will cover key topics such as our Code of Conduct, relevant legal regulations, effective supplier relationship management, and real-world case studies.

By promoting continuous learning and providing avenues for reporting violations, our enhanced training plan will support our commitment to maintaining an ethical and responsible business environment. This initiative will equip The Aurum Group with the knowledge and tools needed to foster ethical supplier relationships and ensure strict adherence to our Code of Conduct. Through continuous learning and adaptation, our team will remain informed and prepared to navigate the evolving landscape of ethical sourcing practices.

7. Assessing Effectiveness

Monitoring and Mitigating Risks: Developing Key Performance Indicators

At The Aurum Group, we understand the importance of regularly monitoring and assessing our initiatives to mitigate the risks of forced labor and child labor in our operations. To align our efforts with these goals, we are developing key performance indicators (KPIs) that focus on several critical areas:

- **Policy Implementation:** Establishing clear policies against forced labor and child labor, ensuring they are effectively communicated to all stakeholders.
- **Employee Training and Awareness:** Conducting training sessions to raise awareness among employees, especially those in procurement, and fostering a culture of reporting potential violations.
- **Engagement with Stakeholders:** Maintaining open communication with NGOs, governmental agencies, and local communities to enhance anti-forced labor initiatives.



- **Supplier Due Diligence:** Assessing and regularly evaluating suppliers to ensure compliance with ethical labor practices and international standards.
- **Collaboration with Industry Initiatives:** Actively participating in industry collaborations to stay informed about best practices and improve policies.
- **Monitoring and Reporting:** Implementing continuous monitoring mechanisms and regularly reporting on KPIs related to ethical labor practices.
- **Corrective Actions and Remediation:** Taking immediate corrective actions when non-compliance is identified and providing support to affected individuals or communities.

Through these focused efforts and measurable indicators, we are committed to upholding ethical labor standards and ensuring the well-being of all individuals within our supply chain.

Next Steps

Following a review of the effectiveness of measures to eliminate forced labour within our business, operations, and supply chains, The Aurum Group plans to implement additional steps in the coming year to further prevent modern slavery. These steps include:

- Raising awareness of forced labor and child labor through educational initiatives and training.
- Developing online training programs for procurement staff.
- Continuously assessing the effectiveness of our measures to identify and mitigate the risk of modern slavery within our business and operations.
- Creating key performance indicators to enhance our internal due diligence screening capabilities, particularly within our supply chains, to address business ethics and compliance risks related to human rights and modern slavery.
- Reinforcing our commitment to suppliers to ensure that modern slavery never occurs within our supply chains.
- Establishing a detailed plan for remediating code violations.
- Implementing a supply audit process.
- Integrating due diligence for forced labor and child labor into our current and future contracts.

