



MODERN SLAVERY STATEMENT FOR THE FINANCIAL YEAR ENDED DECEMBER 31, 2023

1. Introduction

This Report is produced by AyA Kitchens and Baths Ltd. (“**AyA Kitchens**” or the “**Corporation**” or “**we**”) for the financial year ending December 31, 2023 (the “**Reporting Period**”) and sets out the steps taken 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 or of goods imported into Canada by the Corporation. This Report constitutes the first report prepared by the Corporation pursuant to Canada’s new *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (the “**Act**”).

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

No steps to prevent and reduce risks of forced labour and child labour were taken during the reporting period.

AyA Kitchens is committed to developing and implementing policies and procedures 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. We consider the respect of human rights to be a fundamental corporate responsibility and a value governing all our activities. We place the highest importance on respecting human rights while conducting our business activities everywhere we operate. We expect the same of our business partners and suppliers

3. Structure, activities and supply chains

AyA Kitchens is a manufacturer of kitchen and bathroom cabinetry. Headquartered in Mississauga, Ontario where we have our manufacturing facility, we design, develop, manufacture and market cabinetry to various segments of the residential real estate market including retail, builder and multifamily construction projects.

The Corporation sources its inputs from various suppliers within Canada and the United States. Currently, there are no inputs that are being sourced from outside Canada and the United States directly. We source wood, sheet goods, paint and kitchen related hardware through these suppliers.

4. Policies, Governance and Due Diligence processes

AyA Kitchens is committed to embedding human rights considerations into its policies, governance framework and decision making. The Corporation has drafted its internal policies and due diligence process related to forced labour and/or child labour which would cover hiring practices and embedding responsible business conduct into its policies and management systems. As a start, we have issued a supplier’s questionnaire identifying modern slavery risks to our key suppliers for their completion. This is a recent implementation and will be a continue to be evolved and refined over time.

5. Assessing and managing our risk

Some of the Corporation's supply chain inputs namely kitchen related hardware comes from Asia where there has been historical and documented forced labour or child labour risks. The Corporation is aware of this and will be working with our suppliers to understand their steps including policies, procedures and measures taken to mitigate or reduce such risks.

6. Remediation Measures

This is not applicable for the current reporting period. The Corporation in its initial review has not identified any forced labour or child labour in our activities and supply chains.

7. Training

The Corporation is currently reviewing its internal training policies to incorporate training to employees on forced labour and/or child labour.

8. Assessing effectiveness

The Corporation is in the process of creating a number of measures to prevent and reduce the risk that forced labour or child labour is used in our activities and supply chains. While we have not yet taken any actions to assess the effectiveness of those actions, we intend to assess its effectiveness in preventing and reducing risks of forced labour and child labour in its activities and supply chains at a later stage. This would include ensuring timely and comprehensive reporting from suppliers, internal reviews of supplier reporting and if concerns arise, what actions to be taken and follow up

9. 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 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 AyA Kitchens and Baths Ltd.

DocuSigned by:

David Marcus

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Dave Marcus

President

AyA Kitchens and Baths Ltd.

May 31st, 2024