



## Forced Labour and Child Labour Report

### 1. Introduction

This report has been issued by F. LIST GMBH, 2842 Thomasberg, List-Strasse 1, Austria (hereinafter “F/LIST”, “we”, “us” or “our”) - for the period January 1, 2023, to December 31, 2023 (the “Reporting Period”). F/LIST is the sole shareholder of F. LIST CANADA CORP, 5485 Bd des Rossignols, Laval, QC H7L 5S7, Canada. F/LIST is doing business in Canada on its own account and via its subsidiary the F. LIST CANADA CORP.

This Report constitutes the first report prepared by F/LIST pursuant to Canada’s *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (the “Act”). Currently F/LIST is not subject to any supply chain legislation in another jurisdiction.

F/LIST manufactures products and trades products for the aircraft and residence industry.

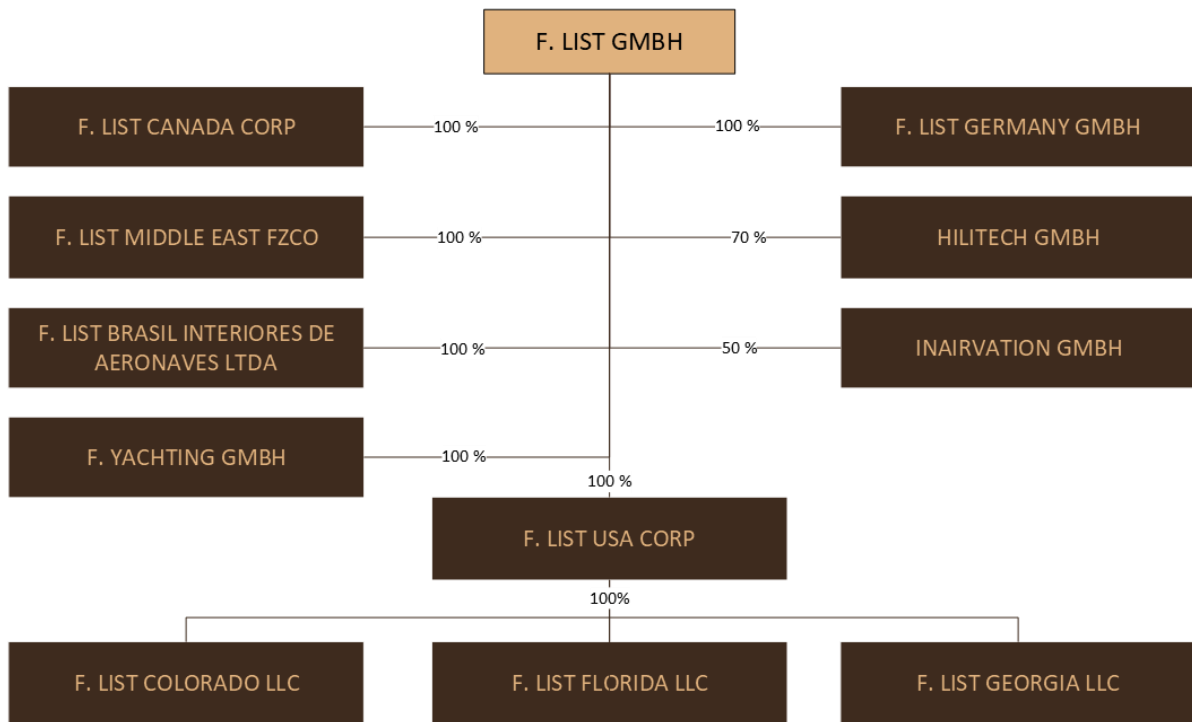
### 2. Activities

F/LIST is a family business that has its roots in southern Lower Austria. Founded as a small carpentry shop, today we are a global company that is setting new standards in the industry. We plan, design and produce exclusive living spaces for business and private jets and luxury living spaces. Our global footprint enables us to serve our customers in Europe, North America, Brazil and in the Middle East region. Our focus is on sustainable, innovative products that combine exceptional design with craftsmanship, and technical precision.

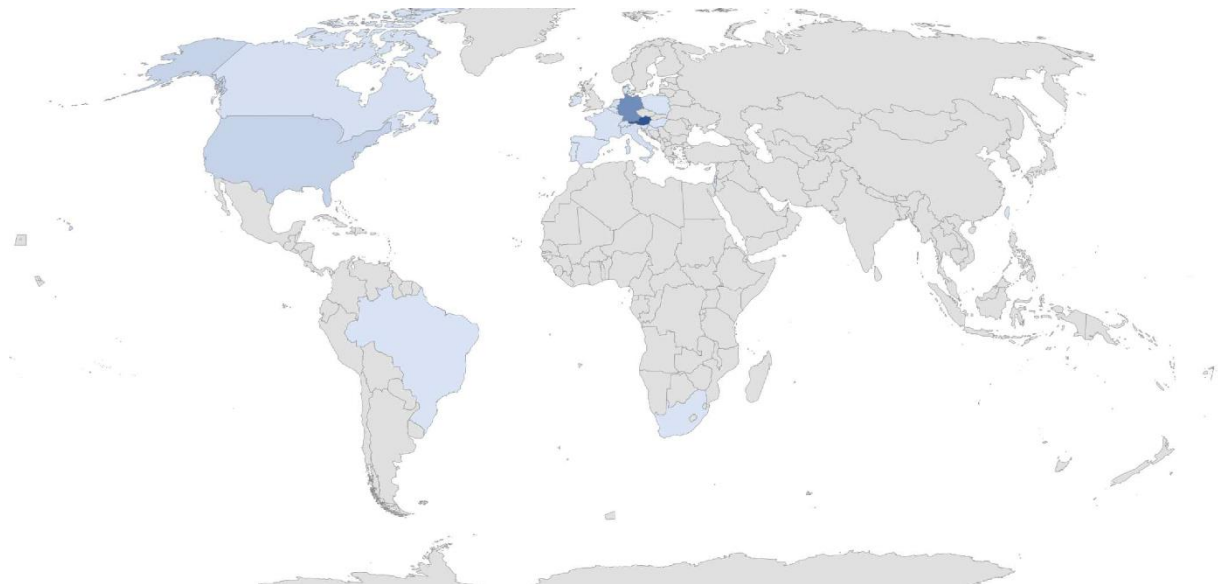
### 3. Steps to prevent and reduce risks of forced labour and child labour

F/LIST is sourcing its goods from a variety of suppliers from small sized local suppliers through to global companies. F/LIST’s over all efforts are to establish long-term and transparent relationships with its suppliers and to engage in a strategic partnership. F/LIST is committed to be fully compliant with all legislative requirements regarding the risks of forced labour and child labour. We are planning to implement supplier assessments and audits to ensure that our suppliers comply with fundamental human rights. In case of a violation of those fundamental rights, our suppliers must take corrective actions. If the supplier is unwilling or unable to carry out such actions, we will reserve the right to terminate the business relationship and all contracts with such supplier immediately.

#### 4. Global Structure F/LIST GROUP



#### 5. Supply chain – risk assessment – due diligence



Country	Number of Suppliers	Country	Number of Suppliers
Austria	496	Czech Republic	3
Germany	302	Belgium	3
USA	60	Croatia	2
Netherlands	19	Brasil	2
Italy	19	Taiwan	1
England	17	Spain	1
Switzerland	12	South Africa	1
Canada	12	Singapore	1
Slovenia	9	Portugal	1
France	7	Malta	1
Hungary	6	Israel	1
Poland	3	Ireland	1
Luxemburg	3	Denmark	1

Table: F/LIST Suppliers by country

In 2023 F/LIST did not buy any goods from suppliers in countries with a high risk of forced labour or child labor. F/LIST was compliant with all legal requirements related to its supply chain, in Austria, Europe, USA, Canada and Middle East. During the Reporting Period F/LIST has not been subject to any mandatory mapping and auditing of its supply chain. F/LIST's suppliers are located mainly in Austria, Europe and the United States of America where all businesses are required by law to prevent forced labor and child labour.

We maintain and continuously develop group-wide procedures for due diligence of employees, suppliers, intermediaries and other third parties we do business with. This includes audits for quality assurance and risk-based screening to identify any known involvement in modern slavery, people trafficking or other human rights abuses, based on the standards of EN9100:2018.

## 6. Policies, Governance and Due diligence

### 6.1 Governance

F/LIST's board is accountable for F/LIST's compliance strategy and for tracking the effectiveness of F/LIST's compliance systems and internal controls.

### 6.2 Compliance Policy

Since 2019 F/LIST has implemented a Compliance Policy which serves as a guideline for all 1150 F/LIST employees and all employees of the entire F/LIST group. Everyone in the F/LIST company is encouraged to report violations of these policy to their supervisor and/or managing directors who must report all violations to the CFO of F/LIST.

F/LIST has a strict policy to prevent forced labour and child labour. We will not participate directly or indirectly in any business or project associated with the use of forced labour, including child labour or any violation of other applicable international labour organization (ILO) regulations. All employees of F/LIST must follow this rule and ensure that the entire F/LIST-Group adheres to this standard.

### 6.3 Human rights and supply chain statement

F/LIST considers human rights to be fundamental to all of its business activities and requires the same from all its suppliers.

### 6.4 Internal Code of Conduct

F/LIST's internal Code of Conduct has been implemented in 2019 and builds the internal framework for business conduct for all employees of the F/LIST group. It applies to all F/LIST's employees, officers and managers worldwide and is available to via F/LISTs internal Application for Smartphones and PC and the Intranet.

## 6.5 *Supplier Code of Conduct*

In order to fulfill future reporting requirements of the Corporate Sustainability Reporting Directive (CSRD), F/LIST started to develop the F/LIST Supplier Code of Conduct which aim is to clarify the expectations and requirements for all suppliers of F/LIST. F/LIST will require all of its suppliers to accept and comply with the Supplier Code of Conduct for all future contracts. The section on social responsibility of this Supplier Code of Conduct in specific addresses the topic of human rights and the prevention of forced labour, child labour, demands fair remuneration of employees, and refers to the European Convention of Human Rights as well as the Convention of the International Labor Organization and further all international labor and social laws applicable to the supplier.

## 6.6 *Responsible recruitment procedures*

The F/LIST corporate network consists of subsidiaries in Europe, United Kingdom, Middle East, Canada, USA and Brasil. F/LIST employs exclusively voluntarily recruited employees. We are assessing our suppliers prior to being involved in joint business activities.

## 6.7 *Supplier Risk Assessment*

F/LIST is committed to Canadian employment laws to the fullest and has a zero-tolerance policy with regards to forced labour or child labour. This applies not only to the production of goods in Canada but also across its supply chain. Supplies are selected carefully and we do not import directly or indirectly goods from any country with a high risk of forced labour or child labour. We take all necessary measures to ensure that our employees are recruited voluntarily. After conducting an internal assessment no instances of forced labour and/or Child labour were identified in F/LIST or its affiliated companies.

## 6.8 *Reporting Procedure*

F/LIST encourages all employees to report concerns or violations of its policies via any reporting channel. In accordance with Austria's whistle blowing legislation (HinweisgeberInnenschutzGesetz (HSchG)) F/LIST has implemented a whistle blowing channel which is available on its website.

## **7. Training**

F/LIST recognizes the importance of providing training to its senior management, procurement, and sales teams on modern slavery risks. As a way to foster continuous improvements in awareness, we have conducted a full review of our current training process with a view to integrate additional procedures to raise the awareness among our staff members with regard to environmental, social and governance ("ESG") issues, which addresses issues such as modern slavery and forced labor in the supply chain.

## **8. Monitoring and Assessment**

F/LIST has in place a number of measures to prevent and reduce the risk that forced labour or child labour is used in its supply chain. While no concrete actions to assess the effectiveness of those measures have been taken to date, F/LIST does intend on implementing additional measures to assess the effectiveness of its action to prevent and minimize the risks of forced labour and child labour in its supply chains.

## **9. Remediation**

F/LIST did not identify any modern slavery practices in its supply chain over the course of the Reporting period. As such, no remediation measures were required.

## Approval and Attestation

In accordance with the requirements of the Act, and in particular section 11(4)(a) 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.

Full Name	Michael Groiss	Full Name	Andreas Aigner
Title	CFO	Title	COO
Date	31.05.2024	Date	31.05.2024
	I have the authority to bind F. LIST GMBH		I have the authority to bind F. LIST GMBH
Signature		Signature	