



REPORT UNDER THE MODERN SLAVERY ACT FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023

May 30, 2024

About this Report

This report (the “Report”) is made in accordance with section 11(1) of the *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (the “Modern Slavery Act” or the “Act”).

Unless otherwise indicated, the information in this Report is presented as of December 31, 2023, the last day of the Corporation’s most recently completed fiscal year. All references to “Fiscal 2023” are to the Corporation’s fiscal year ended December 31, 2023; and to “Fiscal 2024” are to the Corporation’s fiscal year ending December 31, 2024.

1. Introduction

At Grand & Toy, we recognize our responsibility to respect and protect human rights, particularly in the context of an international supply chain. We are committed to improving our human rights risk mitigation strategies.

Our framework is comprised of structured accountability mechanisms, including but not limited to, the ODP Corporation's Global Sourcing Office, Code of Conduct, Domestic Vendor Agreement, and social audit program. These mechanisms are reinforced by ownership and governance oversight at the leadership level, as well as regular risk assessments, all of which are further described in this Report. Our focus is on enforcing specific workplace standards that aim to promote the dignity, safety and wellbeing of the workers in our operations and supply chain. With the publication of this Report, we are also increasing transparency and visibility into our practices, including how we identify risks in our supply chain and seek to mitigate them.

2. Steps Taken to Prevent the Risks of Forced Labour or Child Labour

Specifically, in Fiscal 2023, we took the following steps to prevent and reduce the risk of forced labour and child labour in our business and supply chain:

- We provided ongoing training of our Code of Conduct, which offers comprehensive and practical guidelines for engaging responsibly and ethically in personal conduct and business practices.
- We continued to require our vendors to certify their compliance with our standards, as outlined in our Domestic Vendor Agreement and ODP Corporation's Global Sourcing Office, which outlines our expectations in abiding by all provincial laws and practices before engaging in a commercial relationship with them.

Details on the above actions and initiatives are set out in this Report.

3. Our Structure, Activities and Supply Chain

Our Structure and Operations

Our Canadian base is located in Vaughan, Ontario, and operates under the Grand & Toy brand. Grand & Toy is wholly owned by The ODP Corporation, a publicly traded company on the NASDAQ (ODP). With over 140 years of service, Grand & Toy is a leading provider of workplace products and solutions in Canada, serving businesses across all ten provinces. We have a workforce of **460+ employees in Canada**, including

associates working in our corporate offices, distribution centers, and providing various services such as technology solutions, interiors and furniture, office supplies, facility resources, and print and document services.

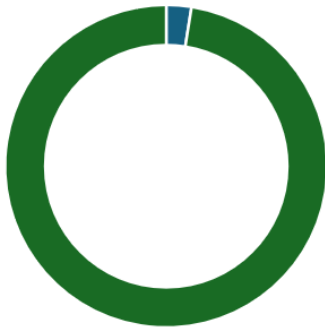


British Columbia	Alberta	Manitoba	Ontario	Atlantic
Customer Fulfillment Centre 1	Customer Fulfillment Centre 1	Customer Fulfillment Centre 1	Customer Fulfillment Centre 1	Customer Fulfillment Centre 2
Branch Location 1	Branch Location 1	Branch Location 1	Branch Location 1	Branch Location 2

At Grand & Toy, our people are essential to delivering on our purpose and enabling our customers to work better. The Corporation’s logistics network relies on six distribution centres across Canada, with the majority of our employees (61%) are based out of our Vaughan facility.

Our Supply Chain

Grand & Toy’s sourcing strategy is a combination of North American vendors and direct import from factories in Asia. For our private brands, Grand & Toy leverages the ODP Corporation’s Global Sourcing Office for all products sourced from factories in Asia.



■ Import Vendor Sales ■ North American Vendor Sales

In 2023 sales of product from North American vendors was 97.5% of our overall business with the remaining 2.5% being imported from Asia.

With regards to products sold under third party brands, Grand & Toy contractually requires all its vendors to comply with all applicable provincial and federal laws, including those relating to responsible sourcing and human welfare.

4. Risks of Forced Labour or Child Labour in our Operations

Direct Operations

Grand & Toy’s direct operations are in Canada, where we believe the risk of forced labour or child labour is limited.

All Grand & Toy associates are directly employed, providing the Corporation with direct insight into the working conditions and terms and conditions of employment set out in employment contracts regulated by the applicable provincial labour laws. Our commitment is to provide a work environment that respects human rights and that supports the fair and equal treatment of all individuals. To fulfill this commitment, Grand & Toy complies with all applicable wage and working hour laws, including those related to minimum wage, overtime, and maximum hours. Additionally, Grand & Toy’s policy framework, including our Code of Conduct, anti-harassment training and the confidential 3rd party ethical behaviour reporting system, contributes to mitigating the risks of forced labour and child labour throughout our national operations. Please refer to “Remediation Measures” below for further details on how employees or other stakeholders can raise a concern or complaint.

Within our logistics operations, employment agency workers are subject to mutually agreed client agreements, which outlines expectations regarding workplace standards and compliance with all applicable labour laws and regulations. Grand & Toy ensures availability and communication of its Ethics and Code of Conduct Hotline and all policies to all workers in its facilities, regardless of their status, and encourages the confidential reporting of any issues or concerns.

5. Our Policies and Due Diligence Processes

The ODP Corporation's human rights risk mitigation strategy, which comprises processes that have been in place for several years, includes assessing actual and potential human rights risks, integrating and acting upon the findings of such assessment and tracking responses and the effectiveness of any measures implemented. The responsibilities for the various components of our processes and governance framework are also clearly defined at management level.

The OPD Corporation's responsible sourcing practices are operationalized through key policies, grievance mechanisms and social audit program. Together, these provide the framework through which Grand & Toy manages risks of forced labour and child labour across our direct operations and supply chain. We believe that close collaboration and engagement with our trusted vendors also fosters constructive mitigation of forced labour and child labour risks across our supply chain.

Our Policies

Our Code of Conduct and Ethics

In Fiscal 2023, the ODP Corporation's Code of Conduct and Ethics (the "Code") outlines the ethical and legal standards Grand & Toy expects all its employees, executive officers and directors to uphold in their personal conduct and business practices. The Code covers key issues such as human rights, discrimination, harassment and violence, health and safety and compliance with laws and regulations. It also outlines our commitment to provide a working environment that respects human rights and promotes the fair and equal treatment of all individuals.

Upon joining Grand & Toy, all employees are provided with a copy of the Code, which they must review, understand and agree to comply with. An annual refresher and training are embedded in our yearly processes. Any actual or potential violations of the Code, including provisions with respect to human rights, discrimination, harassment and violence, may be reported using our confidential grievance mechanisms, including our Global Ethics and Compliance Hotline. All reported matters are evaluated and investigated before Grand & Toy takes prompt and appropriate action to address any substantiated complaints. Please refer to "Remediation Measures" below for further details on how employees and other stakeholders can raise a concern or complaint.

The ODP Corporation's Supplier Guiding Principles has remained a key pillar of Grand & Toy's human rights risk mitigation strategy.

The Supplier Guiding Principles apply to foreign vendors that directly supply goods and/or services to Grand & Toy and is designed to ensure that vendors throughout

Grand & Toy's supply chain have a clear understanding of our expectations regarding their business standards and practices.

The Supplier Guiding Principles cover key issues, including vendor workplace standards and ethical business practices. It is regularly reviewed to ensure that it addresses the evolving human rights risks in our supply chain.

With respect to forced labour and child labour practices, the Supplier Guiding Principles strictly prohibits all ODP Corporation's and its subsidiaries' vendors from directly or indirectly using or supporting any form of child labour or forced labour in the manufacture of products or provision of services. Vendors must also provide wages and benefits that comply with applicable labour laws, subject only to deductions expressly permitted by law.

The Supplier Guiding Principles also forbids vendors from employing underage workers, defined as individuals who are younger than the local minimum working age or 16 years of age, whichever is greater, and to maintain adequate records of the age of each worker, which shall be made available upon request.

Prior to entering into a commercial relationship, vendors are required to certify their compliance with the standards set out in our Supplier Guiding Principles.

Additionally, the Domestic Vendor Agreement applies to all domestic vendors in North America that directly supply good and/or services to Grand & Toy. It is designed to acknowledge that they continue to comply with all applicable provincial and federal laws, including those relating to responsible sourcing and human welfare.

The ODP Corporation's Supplier Guidelines Principles is available at [Supplier Code of Conduct \(officedepot.com\)](https://www.officedepot.com/supplier-code-of-conduct)

6. Remediation Measures

To encourage anyone to report concerns related to theft or fraud, workplace misconduct, violations of Company policies, acts of unethical behavior, or violations of laws, we have established a dedicated ethics hotline. At their discretion, associates may call Grand & Toy's confidential Ethics and Compliance Hotline available 24/7 at (866) 634-6854, operated by an independent third-party, or submit confidential complaints online at theodpcorp.com/compliancehotline or directly to the Corporation by emailing hotline-compliance@theodpcorp.com.

We have an established incident management and remediation process to ensure that we respond to complaints in an effective and timely manner. All reported complaints are treated on a confidential and anonymous basis. Upon receipt of a complaint, a report is

created and assigned to the appropriate reviewer to evaluate the reported matter, depending on the nature of the complaint and the individuals involved. An investigation is then conducted, if necessary, before prompt and appropriate action is taken to address substantiated complaints. In Fiscal 2023, none of the complaints reported to the Corporation involved forced labour or child labour.

Within our Domestic Vendor Agreement, vendors are expected to comply with all applicable rules of law, ordinances, regulations, and regulatory orders, including the Corruption of Foreign Public Officials Act. This includes an obligation on vendors' part to evaluate and uphold the integrity of their respective supply chains, and to ensure that their own commercial partners operate in accordance with the standards articulated in the Domestic Vendor Agreement. Vendors also have an ongoing obligation to disclose to Grand & Toy, without delay, any known violations of the Domestic Vendor Agreement. With respect to the application of the Domestic Vendor Agreement, reported violations are escalated to the head of the Legal Department who, based on the circumstances and nature of the violation, will report directly to the President and where applicable legal department.

Grand & Toy's approach to remediation is based on collaboration and transparency. Should a vendor fail to comply with the Domestic Vendor Agreement or report a known violation by one of its commercial partners in a timely manner, the vendor must propose and implement a corrective action plan to bring its business up to Grand & Toy's standards within a reasonable timeframe. Where possible, we will consider how we can use our influence to work with vendors throughout our supply chain to address social issues. However, the Corporation may consider terminating its business relationship with them. To this date, the Corporation has not had to terminate a business relationship due to instances of forced labour or child labour.

7. Training

The Code of Conduct, which covers protecting human rights and promoting the reporting of misconduct, forms part of our regular onboarding program for all Grand & Toy associates.

8. Assessing the Effectiveness of our Actions

Grand & Toy relies on grievance mechanisms, which assist our employees, vendors and stakeholders, including workers from our supply chain, to confidentially report concerns about any ethical issue. Such mechanisms have proven to be effective and have been used in the past. Grand & Toy monitors all grievance mechanisms to assess the effectiveness of its risk mitigation strategy.

We aim to improve our ethical sourcing strategies by reviewing our policies and processes.

9. Approval and attestation

This Report was approved by the Vice President, People & Culture for the financial year ended December 31, 2023, in accordance with subparagraph 11(4)(b)(ii) of the Modern Slavery Act.

In accordance with the requirements of the Modern Slavery Act, and in particular section 11 thereof, I hereby attest, in my capacity as a director of, and for and on behalf of Grand & Toy., that (i) I have reviewed the information contained in the Report for the entities listed above, and (ii) based on my knowledge, and after having exercised reasonable diligence, the information in this Report is true, accurate and complete in all material respects for the purposes of the Modern Slavery Act, for the reporting year listed above.



Helen Ashton
Vice President, People & Culture