

**BILL S-211 THE FIGHTING AGAINST FORCED LABOUR AND
CHILD LABOUR IN SUPPLY CHAINS ACT COMPLIANCE REPORT**

FOR

ICESOFT TECHNOLOGIES CANADA CORP. AND RELATED ENTITIES

FOR FISCAL YEAR 2023

Reporting Date: May 10, 2024

Reporting Period: January 1, 2023 – December 31, 2023

1.0 Reporting Entities:

This is a joint report covering the following entities (collectively “ICESoft Group”):

- **ICESoft Technologies, Canada Corp.** (the “Corporation” or “ICESoft”), was incorporated on May 10, 2002 under the Canada Business Corporations Act. ICESoft’s head office is located at 340-600 Crowfoot Cres. N.W., Calgary, Alberta, Canada, T3G 0B4. ICESoft is publicly traded on the Canadian Stock Exchange under the symbol ISFT.
- **ICESoft Technologies, Holdings Ltd.** (“ICESoft Holdings”), a wholly owned subsidiary of the Corporation with a head office located at 340-600 Crowfoot Cres. N.W., Calgary, Alberta, Canada, T3G 0B4.
- **ICESoft Technologies, Inc.** (“ICESoft Inc.”) is a wholly owned US subsidiary of ICESoft Holdings. ICESoft Inc. is incorporated in the State of Delaware with a head office at 23350 N. Pima Road, Scottsdale, AZ 85255 USA.

The policies outlined and steps taken as presented below apply to all of the entities identified above.

2.0 Steps Taken In Fiscal Year 2023:

During fiscal year ending December 31, 2023 ICESoft Group undertook the following steps 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 by the ICESoft Group or of goods imported into Canada by the ICESoft Group:

- a) **Internal Assessment Completed:** ICESoft management completed an internal assessment as to the risk of forced labour or child labour being used in the production of goods in Canada and determined it to be negligible. ICESoft Group’s products and goods are restricted to software product and services. Products are developed and supported by full and part-time employees and/or contractors resident to Canada. Individuals employed are all known directly to management.
- b) **Supply Chain Assessment Completed:** ICESoft management completed a review of its suppliers as to the risk of forced labour or child labour being used in services provided to

ICESoft Group and assessed the risk to be low. As a developer of software tools and software as a service products, with a 100% work from home work force ICESoft Groups supplier chain is very small. Its supplied services are largely web-hosting services from entities such as Amazon Web Services, Twilio Inc., and Google as well as legal and audit services. As part of its review, ICESoft Group management reviewed key vendor policies regarding forced labour and child labour to ensure compliance with the organizations internal Supplier Code of Conduct.

- c) Supplier Code of Conduct: ICESoft management completed its “ICESoft Supplier Code of Conduct” policy paper which sets out expectations for our business partners with regards to business integrity, labour practices, etc.

3.0 ICESoft Group Structure, Activities, And Supply Chains

The parent company, ICESoft Technologies, Canada Corp. is a holding company with no employees. Its sole suppliers consist of the groups auditors (Baker Tilly WM LLP) and legal counsel (Fasken Martineau DuMoulin LLP).

The groups primary operating entity ICESoft Technologies Holdings Ltd. is responsible for all product development and support. It employs 8 regular full time employees and 1 part time employee, all of whom reside in Canada. ICESoft Holding’s supply chain consists primarily of a small group of independent contractors, who are all Canadian-based. Contractors are used to perform part time duties including CFO and financial services, support and training services, collateral design and development and information technology consulting services. In addition to contracted services ICESoft Holding’s supplies are limited to software products related to day to day business operations. Examples include Adobe Photoshop tools, Quickbooks subscriptions, Microsoft Office tool sets etc.

ICESoft Inc. is the wholly owned subsidiary of ICESoft Holdings. It is a Delaware incorporated entity responsible for US-sales and system operations hosting for ICESoft Group products. It employs one part-time employee. Its supply chain is limited to professional services associated with corporate operations (i.e. legal, tax processing etc.) as well as small group of software service and hosting providers who are used to carry out the hosting and delivery of ICESoft Groups product and services. These include:

- Amazon Web Service for hosting the groups IT infrastructure
- Google for a variety of mapping and location related services
- MongoDB for data-base hosting
- Twilio Inc. for delivery of ICESoft Groups various messaging services

4.0 ICESoft Policies And Due Diligence Processes

In 2023, ICESoft Group released its “Supplier Code of Conduct” policy which sets out expectations for our business partners with regards to business integrity, labour practices, etc.

The policy states unequivocally that no supplier shall be allowed to use forced labour or child labour in the development and/or provisioning of services or products to the ICESoft Group. In the event that any staff member, management, director or contractor were to become aware of supply chain participates being in breach of the policy it shall be their obligation to report the breach to management immediately. Any such breach shall be investigated by management and if substantiated, shall be grounds for termination of contract with the supplier.

In terms of due diligence, management carries out an initial assessment with any new suppliers with regards to their compliance with the ICESoft Group Supplier Code of Conduct, and in 2023 carried out a review of all key suppliers, inspecting their own policy statements and respective supplier code of conduct requirements.

5.0 Supply Chain Risk And Mitigation Steps

Management has concluded that the risk of forced labour or child labour being used within its supply chains is minimal. We believe that economic growth and social sustainability are essential in the workplace, and as such, provide a workplace that reflects those values. We are committed to protect human rights through our business operations and business relationships. Our code of conduct establishes the expectations that we take an ethical approach to all business relationships, and ensures that each employee and contractor abides to the highest ethical standard. Aside from the steps outlined above, no additional steps have been taken to mitigate that risk.

6.0 Steps Taken to Remediate Any Forced Labour Or Child Labour

Management was unable to identify any incidents of forced labour or child labour occurring within its supply chain. As a result, no remediation actions have been required. Management provides training on ethical behaviour when onboarding new employees, which we feel helps further reduce any risk of forced labour or child labour. Management will continue to reassess and evaluate new and ongoing suppliers as outlined above.

7.0 Measures Taken to Remediate Loss of Income

As stated above, Management was unable to identify any incidents of forced labour or child labour occurring within its supply chain. The ICESoft Group has undertaken no additional actions other than those outlined above to remediate loss of income to families that result from any measures taken to eliminate the use of forced labour or child labour in its activities and supply chains.

8.0 Employee Training

All employees are provided with copies of the ICESoft Group's policies including Human Rights and Labour Policy as well as the Supplier Code of Conduct policy. Management holds an annual

training meeting with employees to provide any updates to these policies, and to remind employees of their obligations under these policies and what to watch out for.

9.0 Measuring Effectiveness of Actions

Management shall conduct annual reviews of all suppliers to ensure compliance with ICESoft Group's Supplier Code of Conduct. As part of the review Management shall:

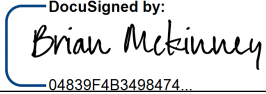
- a) review any changes to its suppliers policies with regards to forced labour and child labour
- b) conduct google searches for any publicly reported issues associated with the supplier with regards to forced labour and child labour reports.

10.0 Affirmation And Attestation

This statement has been approved the boards of directors of each of:

- ICESoft Technologies, Canada Corp.
- ICESoft Technologies Holdings Ltd.
- ICESoft Technologies 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 entity or 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.

By:  04839F4B3498474..., I have the authority to bind: ICESoft Technologies, Canada Corp., ICESoft Technologies Holdings Ltd. and ICESoft Technologies Inc.

Brian McKinney
President, ICESoft Technologies, Canada Corp.
President, ICESoft Technologies Holdings Ltd.
President, ICESoft Technologies Inc.

Dates: 5/8/2024.