

FIGHTING AGAINST FORCED LABOUR AND CHILD LABOUR 2023 REPORT

I. INTRODUCTION

This report (“Report”) is produced by Jerajo Holdings Corp. (“JHC” or “Company”), which is a parent company to Remco Forwarding Limited (“RMF”), for the year ending December 31, 2023, pursuant to Canada’s *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (“Act”). This report is the first report prepared by RFL pursuant to the Act. This Report to be updated and published at least annually.

RFL is an industry leader in warehousing, transportation and country-wide distribution for the retail industry for Canadian and international customers.

RFL is founded and operated on a well-defined set of core values and commitments. These foundation values are central in creating an industry leading experience for our employees and customers alike. From service excellence, safety and compliance, and corporate social responsibility, RFL aims to demonstrate our values in the way we conduct business each and every day.

Modern slavery is a complex issue and RFL regularly reviews its policies and procedures that take a multifaceted approach to identify, prevent and reduce the risk that forced labour or child labour was used in any step of its supply chain or manufacturing process.

Forced Labour and Child Labour Definitions

Under the Act, “forced labour” and “child labour” are defined as follows:

Forced Labour means labour or service provided or offered to be provided by a person under circumstances that: (a) could reasonably be expected to cause the person to believe their safety or the safety of a person known to them would be threatened if they failed to provide or offer to provide the labour or service; or (b) constitute forced labour as defined in article 2 of the Forced Labour Convention, 1930, adopted in Geneva on June 28, 1930.

Child Labour means labour or services provided or offered to be provided by persons under the age of 18 years and that: (a) are provided or offered to be provided in Canada under circumstances that are contrary to the laws applicable in Canada; (b) are provided or offered to be provided under circumstances that are mentally, physical, socially or morally dangerous to them; (c) interfere with their schooling by depriving them of the opportunity to attend school, obliging them to leave school prematurely or requiring them to attempt to combine school attendance with excessively long and heavy work; or (d) constitute the worst forms of child labour as defined in article 3 of the Worst Forms of Child Labour Convention, 1999, adopted at Geneva on June 17, 1999.

II. STRUCTURE, ACTIVITIES AND SUPPLY CHAIN

RFL considers its suppliers to be important and valued business partners. RFL deals with only local suppliers. One of RFL's primary goals is to provide value to its customers, including a whole-solution that provides seamless integration of transport and warehousing services with industry leading technology.

RFL has not identified any forced labour or child labour in its activities, however RFL recognizes that the greatest risk exposure to forced labour and child labour is through our suppliers. RFL is committed to preventing forced labour and child labour throughout its business and strongly believes that ethical conduct goes beyond compliance. In order to mitigate any use of forced labour and/or child labour by its suppliers, RFL is developing internal policy and due diligence processes aimed at preventing forced labour and child labour in its supply chain. Throughout this process development and implementation pursuant to the Act, RFL seeks to gain visibility into our suppliers' compliance and efforts to eradicate modern slavery. As presented in this Report, RFL suppliers are expected to remain in material compliance with all applicable laws, including but not limited to the Act.

III. POLICIES AND DUE DILIGENCE PROCESSES

RFL and JHC remain committed to taking into consideration and addressing human rights due diligence, environmental, social, and governance impact of business activities into its policies, procedures and decision making.

For the purposes of this Report, RFL and JHC have reviewed the Act to help identify the potential impact and assess the effectiveness of the steps taken and to be taken to address the risks of forced labour and child labour.

RFL imparts its expectations on its employees as published in the employee Code of Conduct and Human Rights Policy. Generally, the employee Code of Conduct is reviewed and updated on a rolling or annual basis, depending on need. RFL has a framework for asking questions and highlights resources in place to report any concerns. These policies and procedures allow for anonymous and confidential reporting if wanted. RFL encourages the reporting of actual or potential non-compliances with our policies or with legal requirements. Accordingly, RFL offers several methods and mediums for reporting violations to reflect such commitment.

RFL's suppliers are expected to uphold industry standards of compliance including, but not limited to, all applicable laws, rules and regulations, wage and hour laws, unlawful labour practices (e.g., forced labour and child labour), and engaging in its products process in a safe manner.

Further, despite the low to minimal risk of modern slavery in RFL's supply chain, RFL is committed to: (i) engaging in due diligence with its suppliers to promote ethical labour practices, and (ii) ensuring compliance with all applicable law and regulations.

RFL is continuing to take steps to minimize risk by conducting a review of its current supplier network. RFL is in the process of assigning internal risk levels to various

categories of suppliers. Through this review, RFL is aiming to reduce or eliminate the potential of forced labour or child labour in its supply chain.

In the coming year, RFL plans on expanding its review of its supply chain by:

- Enhancing due diligence and risk management activities related to key sustainability issues, such as forced labour and child labour;
- Ongoing mapping of its supply chain with suppliers who have directly contracted with RFL for higher-risk suppliers;
- Building out RFL's processes and policies for preventing forced labour and child labour in the supply chain, which may include implementing and updating: (i) procurement policies, and (ii) the processes related to supplier due diligence, onboarding, and compliance;
- Implementing and updating internal educational training; and
- Updating supply chain contract templates for language that prohibits forced labour and child labour.

More work is underway internally to monitor supplier activities efficiently and effectively with respect to modern slavery, and RFL's risk assessment as set out in this section may change as more information becomes available through RFL's ongoing review and diligence.

IV. STEPS TO PREVENT AND REDUCE RISK

Although RFL's exposure to possible forced labour and child labour risks is considered low, the nature of our business requires procuring supplies and materials from different suppliers. RFL strives to always conduct its operations in compliance with applicable laws and regulations. Risks in the RFL supply chain arise from limited visibility into our suppliers' and manufacturers' supply chains.

Further, RFL is considering the following requirements or actions to allow greater visibility into the supplier supply chain: enhanced contractual terms and/or terms and conditions, supplier or manufacturer certifications and/or questionnaires, site visits, third party inspections, or termination of the relationship. RFL's intention is to engage with suppliers and manufacturers on issues of addressing forced labour and child labour. The intention behind the supplier contracts will be to help demonstrate the suppliers' commitment to compliance. Part of the steps taken by RFL to accomplish greater visibility to the appropriate supply chains will include a review and analysis of current policies, procedures, and contractual clauses related to issues of identifying and addressing forced labour and child labour.

While the information in this Report represents the current known risks and actions undertaken by RFL, more work is underway to monitor supplier activities as well as higher-risk categories and countries that may change in the future as we learn more. In 2023, there were no issues found concerning forced labour or child labour issues. RFL

will continue to monitor, review, and build out its internal and external mechanisms to help address issues of forced labour and child labour.

V. TRAINING

RFL has mandatory and optional trainings that it provides for all levels of employees. These trainings include but are not limited to matters that address human rights and a commitment to the highest level of standards by RFL.

RFL is in the process of exploring more specialized, in-person training sessions to continue to foster a culture that helps increase awareness and address potential issues of forced labour and child labour across all facets of our operations and supply chain. We anticipate providing training on the issues of forced labour and child labour in 2024.

VI. ASSESSING EFFECTIVENESS

Identifying and working toward assessing effectiveness of the policies and procedures implemented will require continued internal commitment and communication as well as relationships with third parties. As RFL continues to build out internal and external mechanisms for itself and third parties, it will conduct a review and/or audit of the policies and procedures related to forced labour and child labour. Doing so, will help track relevant performance indicators, such as employee awareness, number of cases reported, non-compliance mechanisms triggered, and number of contracts with relevant forced labour and child labour clauses.

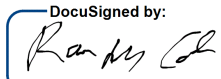
As discussed in this Report, we used our strong value-oriented foundation to help guide us towards preventing and reducing forced labour and child labour risk in our supply chains. We will work towards taking additional active steps to help assess the effectiveness of the internal and external mechanisms we introduce.

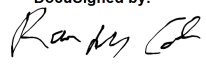
VII. REMEDIATION

As of December 31, 2023, RFL has not faced situations of forced labour or child labour. Therefore, RFL has not had to remedy and/or rectify as much. If any such situation is identified, RFL will work to develop and implement a corrective plan to improve and/or remedy in a prompt manner.

In accordance with the requirements of the Act, and in particular section 11 thereof, I attest that I have reviewed the information contained in this Report for the entity listed above. Based on my knowledge, and having exercised reasonable diligence, I attest that the information in this 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 RFL.

[SIGNATURE] 
9C28EBCAD2A14F0..
Randy Cohen president
5/31/2024

DocuSigned by:

9C28EBCAD2A14F0...

- 5 -

Name & Title Randy Cohen President

Date 5/31/2024

01327.0001/31610842_1