



Report: Policy on Fighting Against Forced Labour and Child Labour in Supply Chains Act

Introduction

Neelands Group Limited ("Neelands" or the "Company") is a privately owned and operated Canadian company located in Burlington, Ontario. Neelands has operated since 1957, providing the highest standard of customer service coupled with the most recent advancements in commercial HVAC and refrigeration design, construction, service, and maintenance. The company business has evolved from its humble beginning to include a full complement of refrigeration and HVAC services, sustainability & controls, equipment sales, energy management, and service and maintenance to support a broad range of industries from retail and commercial to industrial, institutional and more. Our customers are located across Canada, primarily in Ontario and we service the US market through our sister company Neelands USA Limited Inc., with offices in Georgia and Florida.

Neelands is fully committed to ensure that its business practices, human resources procedures and talent acquisition process are fair, equitable and compliant with Federal and Provincial legislation. We are committed to fair and equitable recruitment practices as set out in Employment Standards Act, on Fighting Against Forced Labour and Child Labour in Supply Chains Act and the United Association Local 787 Collective Agreement.

In addition, the company health and safety standard sets guidelines for all workers' rights while working at Neelands. Our health and safety policies comply with the Occupational Health and Safety Act and Workers Safety and Insurance Act.

Policy Statement

At Neelands Group Limited, we are steadfast in our commitment to ethical business practices, including eradicating forced and child labour from our supply chains. As a private, family-owned commercial refrigeration company operating in Ontario, Canada, with additional operations in Florida and Georgia, we are dedicated to ensuring ethical practices in all aspects of our business, including our international imports.

Our policies align with legislative acts such as the Fighting Against Forced Labour and Child Labour in Supply Chains Act, reflecting our zero-tolerance stance towards any form of exploitation. We are committed to ensuring a high standard of transparency and provide training to uphold these principles. Suspected violations can be reported through designated channels, and appropriate actions will be taken to address any breaches. By adhering to these standards, we ensure a



workplace environment that is fair, inclusive, and in compliance with legal requirements, fostering trust and integrity within our organization and beyond.

Our Supply Chain

Neelands sources the majority of the parts and equipment required for operations from large corporations operating in Canada and the United States. Smaller, locally based suppliers in close geographic proximity to our customers' locations are used when technicians require parts or equipment for installation or repair.

Risk Assessment and Due Diligence

As of 2023, Neelands had not identified any risk of forced labour or child labour in our supply chain. A risk assessment is underway at the time of this report submission to identify and address any risks of forced labour and child labour in our supply chains.

Our primary suppliers are based in Canada and the United States. We are conducting a risk assessment of our supply chain to identify industries, products, and countries considered to have a high risk of forced labour and child labour practices. Once complete, we will determine a course of action based on the risk assessment.

All new vendors for which purchase orders are issued will be subject to review and assessment to ensure compliance with our policy and the Act.

Training and Awareness

Neelands does not currently have a training program regarding the Act in place. The Company will make this report accessible to employees upon request. The training plan will be developed, and the decision on whether to train all staff with the same level of detail or to adjust the training based on one employee classification will be determined as part of the training plan. The training plan will also ensure current employees are trained, as noted earlier, and any new hire will receive training as part of the Company's onboarding new hire process.

Reporting Mechanism

Employees and customers are encouraged to email the Human Resources department at HR@neelands.com with concerns or violations of this policy. Alternatively, reports can be submitted through general inquiries on our Company website or by emailing us at sales@neelands.com.



Attestation of the Report

In accordance with the requirement of the Fight Against Forced Labour and Child Labour in Supply Chains Act, and in particular section 11 thereof, I, **Noel Neelands**, attest that I have reviewed this 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 of the purpose of the Act for the reporting year listed above.

Full Name: Noel Neelands

Title: Owner and President

Date: May 31, 2024

I, **Noel Neelands**, hereby have the authority to bind Neelands Group Limited.

A handwritten signature in black ink, appearing to read 'Noel Neelands', written over a horizontal line.

Noel Neelands, Owner and President