

2024 Report under the *Fighting Against Forced Labour and Child Labour in Supply Chains Act*

Introduction

This report has been prepared jointly by RB Global, Inc., Ritchie Bros. Auctioneers (Canada) Ltd., IronPlanet Canada Ltd., Impact Auto Auctions, Ltd., and Suburban Auto Parts, Inc., (collectively, “RB Global”) in response to the requirements under Canada’s *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (the “Act”) for our financial year ending December 31, 2023.

RB Global is committed to promoting labour practices that protect the human rights of workers, including preventing and mitigating the risks of forced labour and child labour in our operations and supply chains. We acknowledge our responsibility to respect human rights and avoid complicity in human rights abuses. RB Global does not knowingly use child labour or forced labour in any of the utilities and/or other commodities, products and/or services it provides, nor will it knowingly accept commodities, products and/or services from suppliers that employ or use child labour or forced labour.

SYNETIQ Ltd., a subsidiary of RB Global based in the United Kingdom, has a published Modern Slavery Policy on its website and provides a copy annually to its vendors and suppliers under the UK *Modern Slavery Act 2015*.

Organizational structure, activities, and supply chain

Structure

RB Global is a leading global marketplace that resells commercial assets and vehicles through global auctions. These goods are sold to customers in Canada and in more than 170 countries worldwide through live and online auctions. Every year, tens of thousands of sellers use RB Global’s auctions to help them sell heavy equipment, passenger vehicles and many other kinds of assets.

RB Global was previously named Ritchie Bros. Auctioneers Incorporated. In March 2023, Ritchie Bros. Auctioneers Incorporated acquired IAA, Inc. and subsequently changed its name to RB Global, Inc. to better represent the breadth of our business as we evolve beyond auctions and expand our solution set and marketplace offerings.

RB Global has approximately 9,500 full- and part-time employees globally and is headquartered in Westchester, Illinois. In Canada, we have corporate offices in Burnaby, British Columbia, and Mississauga, Ontario.

RB Global is a publicly traded company with shares listed on the NYSE and Toronto Stock Exchange (NYSE: RBA) (TSX: RBA).

Activities

RB Global Inc.'s business activities, through its subsidiaries, include the sale and distribution of goods in and outside of Canada. We enable our customers to extend the life of the assets we sell by connecting buyers and sellers globally. Information about RB Global's services, digital activities and marketplace brands is set out in our Annual Report and the public websites available for each respective brand.

Four of our marketplace brands are involved in the sale and distribution of goods in Canada or elsewhere.

Ritchie Bros. Auctioneers (Canada) Ltd. is a global asset management and disposition company, offering customers end-to-end solutions for buying and selling used heavy equipment, trucks and other assets. Ritchie Bros has over 60 permanent auction sites and local yards, located in North America, Europe, Dubai, Japan and Australia. We assist sellers from around the world to appraise, sell, inspect, buy, refurbish, ship and finance heavy equipment, trucks, passenger vehicles, and other assets.

Impact Auto Auctions, Ltd. dba IAA Canada is a leading global digital marketplace connecting vehicle buyers and sellers. IAA has facilities in Canada, the United States and the United Kingdom.

IronPlanet Canada Ltd. is a leading online marketplace for selling and buying used equipment and other durable assets. IronPlanet connects buyers and sellers of used equipment. Its operations are based at a corporate office located in California.

Suburban Auto Parts, Inc. performs the same principal activities and functions that Impact Auto Auctions, Ltd. engages in, namely the auction and sale of motor vehicles.

Supply chain

The commercial assets and vehicles sold through RB Global's auctions are sourced from thousands of sellers around the world every year. Customers selling equipment through our sales channels include end users (such as construction companies or consumers), equipment dealers, original equipment manufacturers, insurance companies, remarketers, and other equipment owners (such as rental companies).

RB Global procures a range of goods, such as mobile equipment, machinery, fuel and lubricants, and a variety of other products that support the sale of large commercial assets and vehicles. Our supply chain is closely aligned with the location of our operations, as we are committed to supporting local vendors in our communities wherever possible.

Steps to prevent and reduce the risks of forced labour and child labour

RB Global has integrated voluntary human rights measures into our business activities, which are described in our 2022 Sustainability Reports.

In our financial year ending December 31, 2023, RB Global took steps to prevent and reduce the risks of forced labour or child labour in our operations and supply chain by using our existing grievance mechanisms to set expectations regarding remediation and ensure that any complaints or concerns relating to forced labour and child labour would be heard and adequately addressed if any such

complaints or concerns were received in the future. To date, RB Global has not received any complaints relating to forced labour or child labour in our operations or supply chain. Our existing grievance mechanisms include an anonymous Ethics Hotline available to all employees and customers to report any complaints or violations of our *Code of Business Conduct and Ethics*. RB Global has also started to align responsible business conduct in policies and management systems across RB Global after the acquisition of IAA, Inc.

Policies and due diligence processes

Overview

RB Global's due diligence processes involve embedding responsible business conduct into our governance structure, policies, and risk management systems. Since the completion of the IAA, Inc. acquisition in March 2023, we continue to work to harmonize our approach to responsible business conduct.

Governance

RB Global is committed to strong corporate governance and has established roles that are responsible for overseeing business ethics and human rights. This includes:

- The Nominating and Corporate Governance Committee, which oversees activities related to our ESG strategy, including human rights and business ethics.
- The Chief Legal Officer, who has executive ownership of ESG.
- The Vice President – ESG, who is accountable for creating and executing ESG strategy and disclosures and working with key business partners and groups to meet our ESG commitments.

Policies

RB Global has adopted a *Code of Business Conduct and Ethics* that sets our expectations of ethical business behavior, including respect and recognition of basic human rights of workers in our operations and supply chains. The Code communicates our expectation that our suppliers and other business partners respect human rights of all employees.

IAA has adopted a *Supplier Code of Conduct* that applies to all business units of IAA. It articulates IAA's expectations regarding the conduct of our suppliers, including comply with laws prohibiting forced labour and child labour. While suppliers are expected to self-monitor and demonstrate their compliance with the *Supplier Code of Conduct*, suppliers will cooperate with any information requests or audits IAA may initiate to confirm such compliance. IAA may terminate its business relationship with a supplier for failing to comply with the *Supplier Code of Conduct*. Each supplier is responsible for ensuring that its employees, representatives and subcontractors comply with the *Supplier Code of Conduct*. As noted above, RB Global intends to harmonize company policies going forward so that there is one supplier policy applicable to the entire combined company.

Due diligence processes

RB Global's business model primarily involves the sale of previously owned equipment and vehicles from a variety of sellers. We very rarely have a direct relationship with the original manufacturer of these goods, which limits our business leverage over the supply chain of these goods. For that reason, we focus our due diligence processes on enterprise risk management and training our employees through annual Code of Conduct training, which is part of our commitment to responsible business conduct.

RB Global has established an Enterprise Risk Management (ERM) Framework to support us in identifying, assessing, and managing risks appropriately. That includes prioritizing key risks, formalizing risk-related accountabilities and oversight, defining the Board's risk governance responsibilities, and reinforcing our culture around risk management. Within our established ERM processes, we review our enterprise risks from the perspective of legal, compliance and ESG performance.

IAA has established a number of requirements for direct suppliers relating to forced labour and child labour, including that suppliers will not use forced labour and will comply with the minimum age, wage and hour requirements prescribed by applicable laws; and will ensure that any sub-contractors or suppliers from whom they source goods and/or services for incorporation in those supplied to IAA, also adhere to these requirements.

Forced labour and child labour risk

RB Global undertakes an annual enterprise risk assessment to identify the most significant risks facing the company.

The vast majority of RB Global's operations are located in jurisdictions with well-established and enforced labour and employment laws, governance and security, and as a result, the risks of forced labour or child labour in our business activities is low.

We acknowledge that certain factors elevate the risks of forced labour or child labour in the equipment and automotive supply chain, such as suppliers of products using materials sourced in geographic locations that are conflict affected, have weak governance or weak rule of law, and a lack of visibility over indirect suppliers. We are committed to monitoring human rights practices in this supply chain, but recognize that, as a reseller of goods, we have little influence and/or control over labour practices in the supply chain.

Remediation measures and remediation of loss of income

RB Global's approach to remediation is set out in our *Code of Business Conduct and Ethics*.

We encourage the reporting and investigation of human rights violations through our Ethics hotline. The Ethics hotline is available to employees and customers to report any potential violations of company policies. RB Global does not tolerate direct or indirect acts of retaliation made in response to a good faith report. The *Code of Business Conduct and Ethics* describes our commitment to conducting an appropriate investigation in response to any reports received on the Ethics hotline.

To date, RB Global has not received any complaints relating to forced labour or child labour in our operations or supply chain, and as such has not taken any substantive remediation measures or remediation of loss of income to families as a result of forced labour or child labour.

Employee training

RB Global delivers annual mandatory training to our employees to reinforce awareness and understanding of our *Code of Business Conduct and Ethics*, which includes respecting human rights. In 2023, RB Global recorded more than 96% of full-time employees having completed the relevant training sessions.

Our Board of Directors also completes annual *Code of Business Conduct* training to renew their commitment to responsible business practices.

Assessing effectiveness

To assess the effectiveness of our approach to ESG risks, including human rights, we rely on input from relevant internal and external stakeholders, including investors, customers, employees and members of our communities. Our anonymous Ethics Hotline is available to all employees and customers to provide feedback regarding potential *Code of Business Conduct and Ethics* violations. Although no violations related to forced labour or child labour have been reported, this is an important source of feedback for RB Global.

Approval and attestation

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.

Dated in the City of Burnaby, British Columbia, this 29 day of May, 2024.

A handwritten signature in black ink, appearing to read 'D Watt', positioned above a horizontal line.

Darren Watt, Chief Legal Officer

I have the authority to bind RB Global, Inc.