



**ROCKY MOUNTAIN EQUIPMENT LP**  
**REPORT UNDER THE *FIGHTING AGAINST FORCED LABOUR AND CHILD LABOUR IN SUPPLY CHAINS ACT***  
**(CANADA)**

**FOR THE FINANCIAL YEAR ENDED February 29, 2024**

**1. Introduction and Application**

This joint report (the “**Report**”) is prepared by Rocky Mountain Equipment LP, Rocky Mountain Equipment GP Inc., RMERI Holdings Inc., RMERI Holdings Sub 1 Inc., RMERI Holdings Sub 2 Inc., RMERI Holdings Sub 3 Inc. and RMERI Holdings Sub 4 Inc. (collectively, “**Rocky**”, “**Entity**”, “**we**” or “**our**”) in compliance with the requirements of the Canadian *Fighting Against Forced Labour in Supply Chains Act* (the “**Act**”) with respect to the period from January 1, 2023 to December 31, 2023.

**2. Steps Taken to Prevent and Reduce the Risks that Forced Labor or Child Labor is Used**

In 2023, Rocky reached out to our largest equipment supplier to enquire how they monitor and protect their supply chains from forced or child labor. This supplier comprised the majority of our purchases in the reporting year and is subject to the United Kingdom’s *Modern Slavery Act 2015* and Australia’s *Modern Slavery Act 2018*. This legislation requires the supplier to post an online statement outlining its activities to protect its supply chains from forced and child labor. Rocky reviewed the statement and noted that the supplier described robust prevention mechanisms.

**3. Structure, Activities and Supply Chains**

Rocky Mountain Equipment LP, a limited partnership formed under the laws of the Province of Alberta, is engaged in selling, servicing, and financing agriculture and construction equipment primarily throughout the Canadian provinces of Alberta, Saskatchewan and Manitoba. Rocky Mountain Equipment GP Inc., a corporation formed under the laws of the Province of Alberta, is the general partner of Rocky Mountain Equipment LP.

RMERI Holdings Inc., a corporation formed under the laws of the Province of Saskatchewan, is a wholly-owned subsidiary of Rocky Mountain Equipment LP that acts as a holding company for RMERI Holdings Sub 1 Inc., RMERI Holdings Sub 2 Inc., RMERI Holdings Sub 3 Inc. and RMERI Holdings Sub 4 Inc. Each of RMERI Holdings Sub 1 Inc., RMERI Holdings Sub 2 Inc., RMERI Holdings Sub 3 Inc. and RMERI Holdings Sub 4 Inc. is a corporation formed under the laws of the Province of Saskatchewan that carries on business as a partner in Rocky’s RME Implements powersports and marine equipment sales and service business. Rocky Mountain Equipment GP Inc. controls each of Rocky Mountain Equipment LP, RMERI Holdings Inc., RMERI Holdings Sub 1 Inc., RMERI Holdings Sub 2 Inc., RMERI Holdings Sub 3 Inc. and RMERI Holdings Sub 4 Inc. for purposes of the Act.

Rocky sells goods within Canada and, for part of the reporting year, also sold goods in the U.S. Most of the equipment sold by Rocky is imported to Canada, although some is manufactured within the country.



#### **4. Policies, Governance and Due Diligence processes**

We have not implemented any specific policies, governance or due diligence processes in relation to the use of forced labor or child labor in our supply chains, other than as identified above.

#### **5. Parts of Entity's Business and Supply Chains that Carry a Risk of Forced Labor and Child Labor and Steps Taken to Assess and Manage the Risk that Forced Labor or Child Labor is Being Used in Entity's Operations and Supply Chain**

We have not started the process of identifying parts of our activities and supply chains that carry a risk of forced labor or child labor being used.

#### **6. Remediation Measures**

We have not identified any forced labor or child labor in our activities and supply chains and have not taken any measures to remediate or eliminate any forced labor or child labor in our activities and supply chains, including any measures that would involve the potential loss of income to vulnerable families.

#### **7. Training**

We do not currently provide training to employees on forced labor and/or child labor.

#### **8. Assessing Effectiveness**

We do not currently have policies or procedures in place to assess our effectiveness in ensuring that forced labor and child labor are not being used in our activities and supply chains.

#### **9. Approval and Attestation**

This Report was approved pursuant to subparagraph 11(4)(b)(ii) of the Act by the board of directors of Rocky Mountain Equipment GP Inc. for the financial year ended December 31, 2023.

In accordance with the requirements of the Act, and in particular section 11 thereof, I, the undersigned, hereby attest that I have reviewed the information contained in this Report for the entity listed above. Based on my knowledge, and having exercised reasonable due 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 am providing this attestation in my capacity as a director of Rocky Mountain Equipment GP Inc., and not in my personal capacity.

Dated as of April 16, 2024.

By:

Name: Garrett Ganden

Title: President, Chief Executive Officer and Director