



Modern Slavery Report

of Tiny Ltd.

For the fiscal year ended December 31, 2023

Dated as of May 13, 2024

Introduction

Tiny Ltd. (“Tiny”) is pleased to present its first forced labour and child labour report (the “Report”) covering the fiscal year ended December 31, 2023 (the “Reporting Period”). This Report is pursuant to sections 11(1) and 11(3) of the *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (the “Modern Slavery Act” or the “Act”).

This Report outlines the efforts and actions Tiny has taken during the Reporting Period to identify and understand the risk of forced labour and child labour in its operations and supply chain and to strengthen its controls to reduce and mitigate these risks.

At Tiny, our business is built on integrity and ethical conduct. Tiny is committed to doing business ethically and takes a zero-tolerance approach to all forms of modern slavery in our organization. We recognize that modern slavery may take various forms, such as slavery and slavery-like practices, servitude, compulsory, forced and child labour, all of which have in common the deprivation of a person’s liberty by another to exploit them for personal or commercial gain (“Modern Slavery”). In any form, Modern Slavery is a violation of fundamental human rights, and we are committed to taking the steps necessary to prevent and reduce the risk that Modern Slavery is used in our business and supply chains.

Cautionary Note Regarding Forward-Looking Information

This Report contains certain forward-looking statements and forward-looking information within the meaning of applicable securities law. Forward-looking statements and information are frequently characterized by words such as “plan”, “intend”, “believe” and other similar words, or statements about next steps. Although the Company’s management believes that the assumptions made and the expectations represented by such statement or information are reasonable, there can be no assurance that a forward-looking statement or information referenced herein will prove to be accurate.

Forward-looking statements and information are based on the opinions and plans of management at the date the statements are made and are subject to a variety of risks and uncertainties and other factors that could cause actual events or results to differ materially from those anticipated in the forward-looking statements. Factors that could cause actual results to differ materially from those in forward-looking statements include risks relating to: market conditions, and changing corporate resources and priorities. The Company undertakes no obligation to update forward-looking statements and information if circumstances or management’s estimates should change except as required by law. The reader is cautioned not to place undue reliance on forward-looking statements and information. More detailed information about potential factors that could affect results is included in the documents that may be filed from time to time with the Canadian securities regulatory authorities by the Company.

Steps Taken to Prevent and Reduce the Risks of Forced Labour and Child Labour

In general terms, Tiny took the following steps during the Reporting Period and the first half of 2024 to identify, prevent and reduce the risk of forced labour or child labour in our business and supply chains:

- Consideration of the latest governmental advice and guidance;
- A review of our risk management infrastructure including policies, procedures and legal obligations; and
- Discussions with Tiny’s subsidiaries regarding risks of Modern Slavery in their businesses and supply chains.

Structure, Activities and Supply Chains

Structure

Tiny Ltd. was formed through the amalgamation of WeCommerce Holdings Ltd. and Tiny Capital Ltd. on April 17, 2023. The amalgamated entity subsequently continued its corporate existence to become a federal corporation governed by the *Canada Business Corporations Act* (effective April 18, 2023).

Tiny is a publicly listed parent company listed for trading on the TSX Venture Exchange under the symbol “TINY”, and on the OTCQB Venture Market under the symbol “TNYZF”.

Activities

Tiny is a technology holding company with a strategy of acquiring majority stakes in businesses. Its investments are primarily internet and technology-focused, but it also owns businesses in other industries. Tiny is domiciled in the Province of British Columbia, and invests primarily in North America and Europe, with the majority of its revenues coming from these jurisdictions.

Tiny’s head and registered offices are located in Vancouver.

As at December 31, 2023, Tiny and its subsidiaries (including its portfolio companies) had an aggregate of 560 full-time and part-time employees and independent contractors globally.

Supply chains

As part of our business, we have limited supply chains of service providers mainly in the following sectors: professional services (such as lawyers, accountants, and consultants); IT services; human resources and recruitment services.

As a holding Company, Tiny does not produce, distribute or sell goods in Canada or elsewhere, nor does it import goods into Canada (“Reportable Activities”). Accordingly, our reporting obligations under the Act arise by virtue of our portfolio companies, some of whose activities include Reportable Activities.

We have engaged with our portfolio companies and have been advised that the following Tiny group entities will independently be filing a report under the Act (the “Independent Reporting Entities”):

INDEPENDENT REPORTING ENTITIES	GENERAL DESCRIPTION
Beam Digital Ltd. (“Beam”)	Full-service digital agency serving the middle and enterprise markets in North America. Beam provides premium digital products and experiences that drive commerce for the next generation of global brands.
WeCommerce Holdings LP (“WeCommerce”)	Provides merchants with a suite of ecommerce software tools and services to start and grow their online stores. WeCommerce is focused on building, acquiring and investing in leading ecommerce technology businesses.

Policies and Due Diligence

Policies

Tiny’s corporate governance framework is supported by several key corporate policies which are related to or affirm our zero-tolerance stance on Modern Slavery. These policies include:

- *Code of Business Conduct and Ethics*
- *Whistleblower Policy*
- *Anti-Bribery and Corruption Policy*

At Tiny, the *Code of Business Conduct and Ethics* (the “Code”) applies to Directors, officers, employees, and consultants of Tiny and its wholly owned subsidiaries (including our portfolio companies), unless a comparable code of conduct applies in respect of the subsidiary. Upon onboarding, all individuals subject to the Code are required to

acknowledge that they have read the Code, that they understand their obligations under it, and that they agree to comply, and have complied, with it.

The *Whistleblower Policy* encourages the reporting, including confidential reporting, of questionable business practices, including suspected cases of Modern Slavery. Notably, the Whistleblower Policy encourages reporting of “violation of any applicable law, rule or regulation that relates to violation of any corporate policies, including health, safety, environmental, operational or ethical”. Any allegations of these wrongdoings will be further investigated under the Whistleblower Policy.

Due Diligence

Although Tiny does not currently screen potential suppliers or conduct due diligence on existing suppliers on the basis of forced labour or child labour-related risks, we are committed to respecting human rights in all aspects of our operations and business activities and are considering how such processes may be incorporated into our procurement processes.

Tiny maintains appropriate mechanisms for its stakeholders to report or raise concerns should they suspect or witness unethical or unlawful behaviour. The *Whistleblower Policy* outlines the process in place for directors, officers, employees and consultants to promptly report any suspected violation of our codes and policies, or of any law, rule or regulation. All reports are taken seriously and treated with utmost confidentiality.

Operational and Supply Chain Risks

As a holding Company, Tiny bears the risks associated with being a significant shareholder of the Independent Reporting Entities. As the Independent Reporting Entities have indicated that they are producing their own reports, a description of these risks is presented in their filings. The respective boards of directors of the Independent Reporting Entities are responsible for the risk oversight function at their companies.

We consider our risk of Modern Slavery within Tiny’s operations to be very low. Although our employees operate globally, we have internal controls that serve to safeguard the rights of our employees and our operations rely primarily on skilled individuals. We do not engage anyone in our operations that is under the age of 18.

As a holding company, with very limited direct supply chains and not being engaged in high-risk activities, we view the risk of Modern Slavery being used in the supply chains subject to this Report as very low. As discussed above, our primary suppliers are in the areas of professional services (such as lawyers, accountants, and consultants); IT services; human resources and recruitment services. We strive to mitigate the risks of Modern Slavery in our supply chain through our Code of Business Conduct and Ethics and Whistleblower Policy.

Remediation

Tiny’s assessment of its business and supply chains for the risk of Modern Slavery did not identify any instances of Modern Slavery. Accordingly, no steps were required to remediate the presence of Modern Slavery, or the loss of income associated with remediation efforts.

Training

When onboarding new employees, Tiny provides training regarding its safety commitments and provides a copy of the *Code of Business Conduct and Ethics*. Tiny is committed to improving the capacity of its employees to understand, identify and manage the risks of Modern Slavery in our operations and across its supply chains.

Effectiveness Assessment and Next Steps

We are continuing to assess the risks of modern slavery in our operations and supply chains. We have not yet taken any actions to assess the effectiveness of any actions.

Tiny is committed to continuous improvement with respect to its operations and supply chain to reduce and prevent risks of Modern Slavery. This includes the following actions:

- Tiny intends to implement Modern Slavery awareness training for all hiring managers, which will continue to build awareness and understanding of Modern Slavery;
- Continuing to review its statements, policies, procedures and practices periodically to determine whether any enhancements should be made to reinforce our commitment to preventing Modern Slavery from taking place in our business and in our supply chains; and
- Taking actions to assess our effectiveness in preventing and reducing risks of Modern Slavery.

Approval

This Report was approved pursuant to subparagraph 11(4)(a) of the Act by the Board of Directors of Tiny Ltd. on May 13, 2024.

In my capacity as a Director of Tiny Ltd., and not in my personal capacity, I make this attestation for and on behalf of Tiny Ltd. in accordance with the requirements of the *Modern Slavery Act*.

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.

“/s/ Andrew Wilkinson”

I have the authority to bind Tiny Ltd.

Andrew Wilkinson

Director and Co-Chief Executive Officer

May 13, 2024