REPORT ON FORCED AND CHILD LABOR

Viking Products Inc. – Report on Forced Labor and Child Labor Pursuant to Section 11(1) of the Fighting Against Forced Labor and Child Labor in Supply Chains Act, S.C. 2023, c.9

This report (the "Report") is made pursuant to Section 11(1) of the Fighting Against Forced Labor and Child Labor in Supply Chains Act, S.C. 2023, c.9 (the "Act") and sets out the steps that Viking Products Inc. and its wholly owned subsidiaries (Viking Products de Mexico S. de R.L de C.V) have taken to ensure that their business and supply chains are free from forced and child labor during the prior financial year ended on December 31.

This Report covers Viking Products Inc. and its wholly owned subsidiaries, all of which are collectively referred to as the "Company" in this Report.

Introduction

The Company is committed to limiting the risk of forced and child labor within its business and supply chains or any other business relationships in accordance with the Act's requirements.

Company Organizational Structure and Operations

The Company is a privately held IATF 16949/ISO 9001 parts supplier to manufacturers in the automotive, alternative energy, heavy duty commercial vehicle, and office furniture industries. The Company provides global supply chain capabilities and advanced engineering to provide low cost-effective solutions with exceptional quality.

The Company's headquarters are in Grand Rapids, Michigan. The Company also utilizes third-party warehouses in the United States, Canada, Mexico, and Taiwan.

The Company employs about 60 people, most based at the Grand Rapids, Michigan, USA headquarters.

Additional information about the Company can be found at www.vikingproducts.com.

Nature of Supply Chains

The supply chain is very complex and includes multiple layers of suppliers that directly and indirectly supply components, services, and raw materials from locations around the world. The scope and complexity of this supply chain often prohibits the Company from engaging directly with each sub-supplier in its supply chain. Nevertheless, the Company engages with its direct suppliers and independent contractors and expects that they will adhere to the Company's Code of Conduct, including prohibitions on forced and child labor pursuant to the Act (the "Policy").

Policy on Forced and Child Labor

The Company's Policy reflects its commitment to implementing and enforcing effective procedures and controls to limit the risk of forced and child labor practices from infiltrating its business and supply chains or any of its other business relationships.

The Company makes its suppliers aware of the Policy and acts appropriately to ensure that its suppliers adhere to the same high standards. Viking Products Inc. includes details in its agreements with suppliers to ensure standards are in place to monitor and report any findings of forced labor.

The Policy was developed with the support of the Company's outside legal counsel and management team.

Risk Assessment

As a supplier to the automotive industry, the Company must regularly validate its component parts and manufacturing processes. This thorough validation process is used by the Company's customers to ensure that the parts produced, and the processes employed meet applicable quality and manufacturing standards. Additionally, this validation process enables the Company to assess the risk of forced and child labor within its own operations as well as those of its direct suppliers and independent contractors.

Due Diligence Processes in Relation to Forced and Child Labor

To monitor and mitigate the risks of forced and child labor occurring within the Company's supply chains, the Company adheres to the strict standards imposed by its customers in the automotive industry. In addition to the extensive validation processes outlined above, the Company requires that all component suppliers confirm that they do not use child, slave, prisoner, or any other form of forced or involuntary labor.

Our customers may audit the Company to ensure compliance with the foregoing and/or require the Company to certify compliance with these strict standards. The Company, in turn, requires that its direct suppliers and independent contractors adhere to the same strict standards. The Company's general terms and conditions, applicable to standard contracts with its direct suppliers and independent compliance with laws included, without limitation, in the Act. In addition, the Company's supplier code of conduct prohibits forced and child labor.

Employee Training

All key employees within the Supply Chain Team receive updates from our Global Logistics & Distribution Manager and Vice President of Global Supply Chain to ensure that they: (i) understand the risks of forced labor and child labor infiltrating the Company's business or supply chains; and (ii) effectively implement the Policy and related procedures to address and mitigate this risk. The Company's employee handbook includes a statement confirming that the Company prohibits the use of forced or child labor at any Company facilities and the facilities of its suppliers. The Company's "Open Door Policy" provides employees with a procedure by which concerns about forced and child labor may be raised easily and responded to quickly by management.

The Company's whistleblowing policy protects employees who make good faith reports in relation to the issue of forced and child labor.

Monitoring Compliance and Key Performance Indicators

To monitor adherence to the Policy, the Company reserves the right to audit the businesses of its direct suppliers and independent contractors. The Company may also require its direct suppliers and independent contractors to provide written certificates of compliance confirming adherence to the Act and any other law prohibiting forced and child labor.

The Company regularly monitors and tracks the performance of its direct suppliers and independent contractors as part of its standard procedures. Additionally, the Company works diligently to comply with the rigorous standards set by its customers and their indirect Original Equipment Manufacturer (OEM) customers in the automotive industry.

If a direct supplier or independent contractor is found to be in violation of the Policy and/or the Act, the Company will assign a negative Key Performance Indicator (KPI) to the offending party. This can affect current and future business relations with the Company. Depending on the severity of the violation, the Company reserves the right to terminate any applicable contracts with the direct supplier or independent contractor.

Employees of the Company who breach the Policy are also subject to disciplinary action up to and including dismissal in the case of breaches regarded as gross misconduct. Employees of the Company who suspect that a breach of the Policy has occurred are encouraged to report such instances to management through the "Open Door Process".

This report was approved pursuant to sub-paragraph 11(4)(b)(ii) of the Act by the Management of Viking Products, Inc. as of May 30, 2024, and was executed by Mike Edson (Vice President of Supply Chain) as of May 30, 2024.

Michael T Edson