

Report On Steps Taken to Prevent and Reduce the Risk of Forced Labour or Child Labour

Introduction

This Report is produced by Cooper Equipment Rentals, for the financial year ending 2024 and sets out the steps taken by Cooper to prevent and reduce the risk that forced labour or child labour are used at any step of the production of goods in Canada or elsewhere, or of goods imported into Canada.

This Report is prepared by Cooper to comply with the requirements of Canada's Fighting Against Forced Labour and Child Labour in Supply Chains Act (the "Act").

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

We consider respect for human rights—especially the unequivocal prohibition of forced and child labour—to be a fundamental corporate responsibility and a core value guiding our activities. As a leading construction equipment rental company operating across diverse regions in Canada, we place the highest importance on upholding and advancing human rights in every aspect of our operations, ensuring that we contribute positively to the communities we serve.

While our business activities pose a low risk of forced or child labour, we take steps to prevent and reduce such risk by working with established equipment manufacturers with their own robust compliance programs, following ethical labour practices, and adherence to our Code of Conduct and its requirements for legal and regulatory compliance. Additional details about those activities are set out in the sections below.

Structure, Activities, and Supply Chains

Established in 1972, Cooper is a full-service construction equipment rental company, servicing contractors across Canada. With more than 85 branches in six provinces, Cooper specializes in the rental of compact, aerial, heavy construction, pump and power, climate control and trench safety equipment, while providing a wide range of supplies, along with unparalleled service and support. Cooper has over 1,300 employees within Canada.

Cooper purchases construction equipment from large, established, world-leading manufacturers. As such, we are at the end of the manufacturing supply chain, and purchase from and rely upon manufacturers with robust compliance and human rights programs.

Policies and Due Diligence

Cooper is committed to upholding its customers' and employees' trust by adhering to the highest ethical standards of business conduct and promoting a culture of accountability and transparency. This ensures an ethical organizational culture deeply rooted in the values of honesty and integrity, and commitment to accountability and collaboration in all its activities.

All employees are expected to comply with all applicable laws and regulations and internal Company policies and rules. Cooper employees must ensure that their conduct cannot be interpreted as being in any way in contravention of the laws and regulations under which we operate.

Cooper is committed to maintaining ethical labor practices, ensuring that no forced labor or child labor is ever employed. Individuals under the age of 18 who work at Cooper are engaged in roles that comply with all legal and ethical standards and are compensated appropriately, either financially or through opportunities to complete training or educational requirements. Typically, students are employed for short durations, such as a few months, and always of their own volition. Cooper also upholds a fair and transparent recruitment process, adhering to industry best practices and standards to attract and retain top talent. Moreover, the company ensures employees are compensated fairly, reflecting its dedication to equity and professionalism in all employment practices. Cooper's [Code of Conduct](#) enforces compliance with applicable laws and regulations. Non-compliance with Cooper's ethical standards, including forced labor of any kind, by an employee, will result in corrective action, up to and including termination.

Identified Risks and Mitigation Measures

Cooper's own equipment leasing business is restricted to Canada and poses a low risk of forced labour or child labour. As noted above, Cooper is committed to compliance with all relevant Canadian laws and regulations, including those related to employment and labour, as well as human rights requirements.

Cooper has not identified any suppliers that carry a risk of forced or child labour. Most of Cooper's suppliers are companies that have permanent physical establishments in North America and Europe and are required to have high-functioning compliance programs of their own to ensure that their supply chains do not carry a risk of forced or child labour.

Remediation Measures

Not applicable. Cooper is not aware of forced or child labour within the supply chain and therefore no measures have been taken to remediate forced labour or child labour in their activities and supply chains or to remediate any loss of income to vulnerable families resulting from measures to eliminate forced or child labour.

Remediation for Loss of Income

Not applicable as Cooper has not identified any loss of income or other similar impacts.

Training

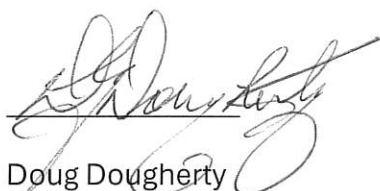
At this time, Cooper does not offer training directly on the issue of forced labour and child labour. We train our people with regard to our [Code of Conduct](#) and its requirements for compliance with laws and regulations.

Assessing Effectiveness

In addition to the measures mentioned above, should Cooper become aware that a supplier is using forced/child labour, Cooper management and business representatives will collaborate with suppliers to resolve the situation.

Attestation and Approval

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.



Doug Dougherty
Chief Executive Officer
Cooper Equipment Rentals Limited