



MODERN SLAVERY REPORT

**Fighting Against
Forced Labour
and Child Labour**



Mazergroup Ltd. Modern Slavery Report

Fiscal Year April 1, 2024 – March 31, 2025

Introduction

This Modern Slavery Report (the “Report”) addresses the period from April 1, 2024, to March 31, 2025, and has been prepared in compliance with the Fighting Against Forced Labour and Child Labour in Supply Chains Act (Canada) (the “Act”). This Report is made on behalf of Mazergroup Ltd. A French version of this Report may be requested by emailing: info@mazergroup.ca.

1. Our Commitment

Forced labour and child labour, each as defined in the Act, are crimes and serious violations of human rights. As a leading business in the agricultural, construction and commercial turf equipment industry, Mazergroup recognizes the important role that we have in ensuring that the supply chains that support our operations and products adhere to the highest ethical standards, including the prevention and identification of forced labour and child labour in our supply chain. This Report sets out the steps we have taken during the fiscal year ending March 2025 to prevent and reduce the risk that forced labour or child labour is used at any step in the production of goods in Canada by Mazergroup or of goods imported into Canada by Mazergroup. Mazergroup is committed to developing anti-forced labour and anti-child labour measures alongside employee education in the current fiscal year.

2. Our Business

Mazergroup is an agricultural, construction and commercial turf equipment dealer headquartered in Manitoba, Canada. We distribute new and used agricultural equipment, construction equipment, and turf equipment, including tractors, planting, and seeding equipment, haying, harvesting equipment, wheel loaders, excavators and golf course and sports field maintenance products. We also supply parts, attachments, and repair services to support those products. We operate 18 physical locations in Manitoba and Saskatchewan and sell products online through our website: <https://mazergroup.ca/>.

Our customers primarily include family farms, contractors, and agricultural businesses, golf courses and sports fields located in Canada. Mazergroup’s supply chain includes businesses that supply agricultural, construction, and turf parts and equipment, and services to our organization. Many of our direct suppliers are North American-based agricultural equipment manufacturers and distributors, mainly in Canada and the United States. Our supply chain also includes businesses based in other parts of the world such as Europe. In total, we procure goods and services from approximately 75 suppliers and contractors. Further information about our business can be found on our website: <https://www.mazergroup.ca/about-us-tractor-loader-lawnmower-dealership--info>

3. Our Policies

Through our Human Rights and Corporate Responsibility policies and our Human Resources and Health & Safety Committees, we communicate our values and expectations, setting a high standard for ourselves and our suppliers. We are committed to consistently evolving and improving our efforts to eradicate partnerships with businesses that tolerate any form of forced labour or child labour. This includes monitoring the performance of our suppliers to prevent our activities from having a negative impact on human rights.

We expect our suppliers to share our commitment to respect human rights and strive to meet the highest ethical business standards and international best practices for responsible business conduct. To mitigate the risk of forced or child labour in our supply chain, we will be collecting supplier attestations to confirm their commitment to ethical labour practices.

4. Social Responsibility

Mazergroup is developing a Supplier Code of Conduct which sets out the expectations we have of our suppliers, their supply chains, and those with whom we do business. We expect our suppliers to comply with all applicable legal requirements in the jurisdictions in which they operate and share our commitment to respect human rights, striving to meet the highest ethical business standards and international best practices for responsible business conduct. Our Supplier Code of Conduct will set forth our commitment to preventing and eliminating forced and child labour and our expectation that suppliers engage in due diligence to identify, address, and resolve risks and instances of forced or child labour in their own operations.

We engage with suppliers committed to principles of diversity and inclusivity in their supply chains, and ask that suppliers commit to these standards as a condition of doing business with us. We will review our Supplier Code of Conduct annually to ensure that this policy is in line with current best practices. We believe that trust, mutual respect, and shared ethical values form the foundation of constructive business partnerships. Suppliers who adhere to legal and ethical standards not only support our company's reputation but also safeguard our colleagues and customers.

5. Health and Safety

Mazergroup requires all staff to complete safety-oriented training. Training is assigned to all staff via an internally managed safety application, which also facilitates reporting of near misses and incidents. Weekly presentations are offered to reinforce our health and safety policies. Each location has a dedicated health and safety committee.

6. Whistleblower Policy

Mazergroup is committed to maintaining high standards of integrity and honesty in its business conduct. This policy provides a clear process for confidentially reporting complaints or concerns of matters that are potentially unlawful, dishonest, dangerous, or injurious to Mazergroup's interests. It also provides protection from reprisal for an employee or agent who makes a good faith disclosure of a situation they reasonably believe demonstrates wrongdoing.

7. Violence Prevention Policy

Mazergroup is committed to providing a safe workplace that is free from violence for all employees. Canada's Criminal Code prohibits violence, and employees have the right to live and work without being subjected to violence. This policy outlines what to do if employees are subjected to threats or violence at work or become aware of a violent incident.

8. Due Diligence

We expect third parties with which we work to adhere to business principles and values similar to our own and to comply with all applicable laws and regulations. Beginning in the current fiscal year, before making any commitments towards third party suppliers, we will take steps to appropriately evaluate the relationship and mitigate any associated risks by carrying out risk-based due diligence and checks.

9. Assessing Our Risk

Mazergroup is beginning to engage in activities to identify, assess, and manage supplier risk. In assessing the risk of forced and child labour in our supply chains, we rely on honesty from our suppliers.

10. Our Commitments

Mazergroup is committed to continuing the development and implementation of required training for all staff to ensure a comprehensive understanding of our purpose, priorities and expectations. In the current fiscal year, participation in focused training on labour rights and forced and child labour will be required.

11. Training and Capacity Building

We are developing a comprehensive training program for all employees to ensure they understand the importance of ethical labour practices. This training will cover labour rights, the identification of forced and child labour, and the procedures to follow if such instances are suspected. Training sessions will be conducted regularly, and all new employees will undergo this training as part of their orientation.

12. Monitoring and Compliance

Mazergroup will implement a robust system to monitor compliance with our anti-forced labour and anti-child labour policies. This includes regular audits of our suppliers, spot checks, and an anonymous reporting mechanism for employees and suppliers to report any concerns. We will maintain detailed records of our audits and the actions taken in response to any issues identified.

13. Remediation Measures

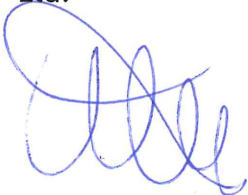
We have not identified any forced or child labour in our activities and therefore have not implemented any remediation measures. However, we have a framework in place to address any such issues promptly should they arise. This includes working with suppliers to rectify the situation and, if necessary, terminating relationships with suppliers who fail to comply with our ethical standards.

14. Our Progress and Effectiveness

Based on our policies, practices, and commitment to the health and safety of our team, Mazergroup considers itself to have an extremely low risk of forced or child labour within our organization. We acknowledge the need to implement anti-forced labour and anti-child labour contractual clauses and compliance checklists to ensure the effective reduction and prohibition of forced labour and child labour in our supply chain. We will regularly review and update our policies to ensure they remain effective and in line with best practices.

Approval and Attestation

This Report has been approved by Mazergroup Ltd. I, Wally Butler, CFO, a duly authorized officer of Mazergroup Ltd., hereby attest that the information contained in this Report is accurate and has been approved by the governing body of Mazergroup Ltd.



Wally Butler CPA, CA
V.P. Finance and Admin, CFO
Mazergroup
May 30, 2024