



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 28, 2026

1. Introduction and Application

This joint report (the “**Report**”) is prepared by Rocky Mountain Equipment LP, Rocky Mountain Equipment GP Inc. and Rocky Powersports & Marine Ltd. (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 March 1, 2025 to February 28, 2026.

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

Rocky continues to review our larger equipment suppliers to enquire how they monitor and protect their supply chains from forced or child labor. Outside of our largest supplier, who 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*, we identified additional suppliers who disclose robust processes to guard against forced or child labor.

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.

Rocky Powersports & Marine Ltd., a corporation formed under the laws of the Province of Saskatchewan, is a wholly owned subsidiary of Rocky Mountain Equipment LP that carries on our powersports and marine equipment sales and service business. Rocky Mountain Equipment GP Inc. controls each of Rocky Mountain Equipment LP and Rocky Powersports & Marine Ltd. for purposes of the Act.

Rocky sells goods within Canada. 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 February 28, 2026.

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 7, 2026.

By: Signed by:


Name: Garrett Ganden
Title: President, Chief Executive Officer and Director