



ACCELERATE360 CANADA, INC.

Report on the Fight Against Forced Labour and Child Labour

May 28, 2026

I. INTRODUCTION

This Modern Slavery Report (the “**Report**”) has been prepared pursuant to the *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (the “**Act**”) and is made on behalf of Accelerate360 Canada, Inc. (“**A360**” or the “**Company**”).

This Report provides an overview of the measures, actions and activities undertaken by A360 in the period from January 1, 2025 to December 31, 2025 (“**Fiscal 2025**”) to assess, prevent and reduce the risk of forced labour and child labour in its business and supply chains.

II. CORPORATE OVERVIEW AND SUPPLY CHAINS

A360’s primary business consists of magazine and book distribution to retailers across Canada. The Company also distributes other household products, including CDs and vinyl albums, SodaStream products and textured haircare products. Until September 2025, A360 also provided third-party logistics services to craft brewers and beverage companies in Ontario and Atlantic Canada.

A360’s supply chain includes publishers that utilize manufacturing and printing plants in the United States and Canada, SodaStream which products are produced in Israel and CD, vinyl and hair care brands that manufacture products in the United States and Canada. A360 receives the products from suppliers in their final form.

A360 utilizes employees and independent contractors to complete the sale, delivery, merchandising and other related services to its retail customers.

In Fiscal 2025, A360’s head office was located at 3310 South Service Road, Suite 307, Burlington Ontario, L7N 3M6. As at the end of Fiscal 2025, the Company had approximately 482 full time equivalent employees across Canada.

III. POLICIES

Supplier Expectations

The Company does not tolerate any forms of forced or child labour in its operations or in the operations of those it does business with. Suppliers engaged by A360 are expected to share in the Company’s commitment to respect human rights and strive to meet the highest ethical business standards and best international practices for responsible business conduct. Suppliers



are expected to comply with all applicable laws in the jurisdictions in which they operate, including the Act, and to engage in due diligence to identify, address and resolve risks and instances of forced or child labour in their own operations.

A360 engages with suppliers that are committed to foregoing principles and makes an effort to monitor the performance of its suppliers and prevent activities harming human rights within its operations and supply chains, including through carrying out due diligence and audits.

Company Handbook and Whistleblower Program

The Company's Employee Handbook ("**Handbook**") is the foundation of the Company's policies and applies to all employees of A360. The Handbook sets out guiding principles on professional conduct and establishes, among other things, that while employed by A360 and before, during, and after the performance of their duties, employees should always act lawfully, ethically and in the best interests of the Company. It also covers matters such as confidentiality, conflicts of interest, privacy, proper use of company assets and avenues to report unethical behaviour. All Company employees are required to review the Handbook on an annual basis.

The Handbook also establishes the Company's Whistle Blower Program for the anonymous and confidential reporting of suspected violations of law, policies or the Handbook. It details the procedures for the receipt, retention and treatment of complaints. Submissions by employees are on a confidential and anonymous basis and reassures employees that they will be protected from reprisal or victimization for whistleblowing in good faith.

IV. RISK ASSESSMENT, DUE DILIGENCE AND MANAGEMENT

Risk Assessment

A360 engages in various activities to identify, assess, and manage the risk of forced and child labour in its operations and supply chains. In identifying business activities with the greatest exposure to these risks, A360 considers, among other things, the nature of the work and the workforce used. The Company's exposure to the risk of forced labour and/or child labour increases when it engages with third parties, particularly in categories such as transportation, warehousing, manufacturing, packaging, and goods and raw material sourcing from countries where forced labour exploitation is known to occur. The Company prioritizes its due diligence efforts on suppliers and services providers which have a high likelihood of harm.

Due Diligence

The Company expects its suppliers and service providers to adhere to business principles and values similar to its own and to comply with all applicable laws and regulations. Before making any commitments towards third parties, A360 takes steps to evaluate the relationship and

mitigate associated risks by carrying out risk-based due diligence and checks. Such diligence efforts include, for example, site visits, reviewing references and conducting research online and within the purchasing community on the operations of the supplier or service provider.

Management

A360 takes the following actions to manage the risk of forced and child labour in its operations and supply chains:

- Obtaining confirmation from suppliers and service providers of compliance with applicable laws, including the Act, and any other Company policies that may be applicable to the suppliers and service providers;
- Requiring suppliers and service providers to embed responsible business conduct into their own policies and management systems;
- Requiring suppliers and service providers to have policies and procedures in place to identify and prohibit the use of forced labour and/or child labour in their activities and supply chains;
- Gathering information on personnel recruitment and maintaining internal controls to ensure that all personnel are recruited voluntarily; and
- Monitoring ongoing compliance by its suppliers and service providers.

V. TRAINING

Company employees at all levels are required to complete a mandatory certification process annually to ensure that the Company's policies are understood and properly adhered to. New employees are required to complete mandatory online training on Company values and policies, including the Handbook and the Whistle Blower Program. All employees are provided with ongoing and periodic training opportunities when updates to Company policies are approved and distributed.

VI. ASSESSING EFFECTIVENESS

As part of the Company's governance processes, management monitors compliance with Company policies on an ongoing basis and reviews concerns raised through the Whistleblower Policy and other informal mechanisms of reporting. To date, no significant concerns or complaints have been identified.

Management also conducts regular reviews and audits of the Company's policies and procedures related to forced labour and child labour and tracks relevant performance indicators, such as levels of personnel awareness, number of cases reported and solved through grievance mechanisms and number of contracts with anti-forced labour and child labour clauses.



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To date, management has identified that the Company's business activities and supply chain carry a low risk of forced labour and/or child labour.

IX. APPROVAL AND ATTESTATION

This Report was approved pursuant to paragraph 11(4)(b)(i) of the Act by the Board of Directors of A360 on May 15, 2026.

In accordance with the requirements of the Act, and in particular section 11 thereof, the undersigned attests that I have reviewed the information contained in this Report for A360. Based on my knowledge, and having exercised reasonable diligence, I attest that the information in this Report is true, accurate and complete in all respects for the purposes of the Act, for the reporting year listed above.

I have the authority to bind Accelerate360 Canada, Inc.

A handwritten signature in cursive script that reads "Carm Alfano".

Carm Alfano,

EVP Product & Program Development