MODERN SLAVERY ACT REPORT

Fiscal Year 2024

1. Introduction

Forced labour and child labour, each as defined in the Act, are crimes and serious violations of human rights. As a leading importer/Distributor, Dorfin Inc. recognizes the important role that we have in ensuring that our operations and products, and the supply chains that support these, 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 Fiscal 2024 to prevent and reduce the risk that forced labour or child labour is used at any step in the goods imported into Canada by Dorfin Inc.

Dorfin Inc is committed to preventing and reducing the risk of forced and child labour as it applies to our vendors, business partners, and our global supply chain. We expect our business partners and vendors (as well as their contractors, agents and subcontractors) to uphold these same standards within their businesses and adhere to applicable human rights and employment standards laws.

2. Our Business

Dorfin Inc. is headquartered in Saint-Laurent, QC, Canada. Dorfin Inc. imports and distributes retail and food service products made with wood, resin, paper and other materials for the food, retail, and industrial markets.

Dorfin Inc. engaged Sedex a not-for-profit organization that aims to improve ethical and responsible business practices in global supply chains. Sedex stands for Supplier Ethical Data Exchange, which is an online system that allows suppliers to maintain data on ethical & responsible practices and allows them to share this information with their customers.

SMETA is an audit, which helps you to understand standards of labour, health and safety, environmental performance, and ethics within your own operations or at a supplier site.

Delivered by one of the approved audit companies, our vendors are provided with a Corrective Action Plan to help improve performance in these areas.

The SMETA audit is designed to help protect workers from unsafe conditions, overwork, discrimination, low pay, and forced labour.

Our vendors can also be audited under the BSCI (Business Social Compliance Initiative) a recognized methodology for identifying and remediating risks in global supply chains.

3. OUR POLICIES

Through our organizational and governance policies we have communicated our values and expectations, setting a high bar for ourselves, our suppliers, and our selling partners, and make it clear that we do not tolerate any forms of forced labour or child labour. We are committed to consistently evolving and improving our approach. We do not tolerate child, forced or bonded labour in any of our operations or by suppliers working for us. We make every effort, including through carrying our due

diligence and audits to monitor the performance of our suppliers, to prevent our activities having a negative impact on human rights. Our relevant policies are discussed in further detail below:

Code of Business Conduct and Ethics

We are committed to conducting our business in a lawful and ethical manner. Our Code of Business Conduct and Ethics is the foundation of our company policies and sets out guiding principles on professional conduct and establishes that in performing their job duties, Dorfin Inc. employees should always act lawfully, ethically and in the best interests of Dorfin Inc.

Vendor Code of Conduct

Dorfin Inc. Vendor Code of Conduct details the requirements and expectations we have of our vendors, their supply chains, and with whom we engage. We expect our vendors to comply with all applicable legal requirements in the jurisdictions in which they operate and consistently monitor and enforce our Vendor Code of Conduct in their own operations and supply chain. Our Vendor Code of Conduct also sets forth our principles of inclusivity and accountability. We engage with vendors that are committed to these same principles and suppliers commit to these standards as a condition of doing business with us. We review our Vendor Code of Conduct on a periodic basis to ensure that this policy is in line with current best practices.

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. Before making any commitments towards third parties, we take steps to appropriately evaluate the relationship and mitigate any associated risks by carrying out risk-based due diligence and checks.

We acknowledge that employees working in our facilities and our supply chain are at potential risk of forced labour or child labour. In order to mitigate this risk, we follow a due diligence approach that includes the following steps:

Due diligences processes may include some or all of the following : supplier visits, supplier attestation, third party audits, and include responsible business conduct into our policies and management systems, identifying and assessing adverse impacts in operations, supply chains and business relationships, ceasing, preventing or mitigating adverse impacts, tracking implementation and results, communicating how impacts are addressed, providing for or cooperating in remediation when appropriate.

To control possible risks within our supply chain, we use the Sedex SMETA audits and BSCI audits to assess risk factors among vendors located in higher risk countries. High risk countries are determined by our third-party auditors based on the collection of this data.

Our vendors are required to complete the Sedex Self-Assessment Questionnaire (SAQ) covering a range of questions on Labour, Health & Safety, Environment, and Business Ethics.

- The platform helps to easily prioritize areas that need action.
- SAQ is available in 11 languages, making it available to vendors across the world.

- Vendors are provided with Management Controls Reporting, guiding them where to take the necessary action.

Dorfin Inc. requires vendors who need to take action based on compliance, and are required to formulate and then implement a corrective action plan. Dorfin Inc. also has instructed our vendors that we can conduct audits with very short notice. Dorfin Inc. has the right to terminate a vendor's contract or purchase orders if they do not meet the SAQ requirements for compliance or do not comply with the Dorfin Inc's Vendor Code of Conduct.

4. Assessing Our Risk

Dorfin Inc. engages in various activities to identify, assess, and manage supplier risk. In assessing the risk of forced and child labour in our business and supply chains, we conduct and review Sedex and BSCI audits, engage with our peers, consult with external experts, map supply chains, and conduct risk assessments. To identify the business activities with the greatest exposure to these risks, we consider the following factors:

- labour is voluntary;
- workers are properly compensated;
- workers are not exploited;
- facilities comply with applicable employment standards (including minimum age);
- working hours are consistent with local laws and standards; and
- facilities meet health and safety laws and regulations.

Social compliance audits are typically conducted by third-party auditors using the SMETA framework. Vendors can also provide Dorfin Inc with facility compliance audits using an alternative acceptable global framework (such as BSCI), our team then conducts a review of these audits to ensure they meet our standards.

If an audit finds a compliance issue, including but not limited to, child labour, forced labour, or life-threatening health and safety conditions, Dorfin Inc. will halt business relations with these facilities. Dorfin Inc. will work with vendors to see if reasonable correction of the issue is feasible and will end business relationships with vendors who are incapable or reluctant to correct the non-compliance.

5. Our Commitments

Remediation Measures

Our Code of Business Conduct and Ethics requires all employees and contract workers of Dorfin Inc to report actual or possible misconduct. We also undertake diligence efforts (as further described in this Report) to ensure that the risk of forced labour and child labour is mitigated in our business. In the event that we discover any forced labour or child labour in our business and supply chains, we take the following measures to remediate such forced labour or child labour:

- Suspension or termination of a vendor, sub-vendor or contractor;
- Actions to prevent forced labour or child labour and associated harms from reoccurring;

- Actions to support victims of forced labour or child labour
- Grievance mechanisms;
- Formal apologies;
- Capacity-building measures, enhanced supervision and/or monitoring of vendor, sub-vendor or contractor].
- Actions to support victims of forced labour or child labour and/or their families such as workforce reintegration and psychosocial support;
- Compensation for victims of forced labour or child labour and/or their families;
- Community and stakeholder engagement or wider capacity-building measures.

We have established a whistleblowing process that encompasses the reporting of various forms of misconduct, including concerns related to workplace harassment and safety. This reporting mechanism is accessible to all Dorfin Inc. employees and allows for anonymous submissions.

6. Training

We provide ongoing mandatory training to all procurement personnel to ensure a deep understanding of the Vendor Code of Conduct, our principles, and values. The training materials are developed internally. Labour rights and forced and child labour are topics within the training.

Every new staff member in the purchasing and sourcing teams must complete training on our values and Vendor Code of Conduct.

7. Our Progress and Effectiveness

As part of our governance processes, we monitor compliance with our policies on an ongoing basis. We also review any concerns raised through our Whistleblower Policy and other informal mechanisms of employee feedback. To date no significant concerns or complaints have been identified.

We are committed to corporate transparency and responsible supply chains.

Dorfin Inc vendors undergo Sedex Members Ethical Trade Audits (SMETA) audits that cover a variety of topics, such as labour, health and safety, environment and business ethics. These audits are intended to help protect workers from unsafe work conditions, forced overtime, prejudice, low remuneration, and forced labour. We also review our vendors current BSCI (Business Social Compliance Initiative) social audits a recognized methodology for identifying and remediating risks in global supply chains.

We acknowledge the importance of maintaining consistent awareness to identify and address any instances of forced and child labour throughout our business and supply chains. We will be reviewing the progress and efficiency / effectiveness of our procedures in combating forced and child labour on an annual basis.

8. Approval & Signature

This Report was approved by Dorfin Inc's executive management team on 2025-05-01 and has been submitted to the Minister of Public Safety and Emergency Preparedness in Canada. This Report is also available on our company website at www.dorfin.com.

In accordance with the requirements of the Act, and in particular section 11 thereof, I attest that I have reviewed the information contained in this Report for the Dorfin Inc. Based on my knowledge, and having exercised reasonable 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.

Stan Aranoff

Stan Aranoff

President & CEO, 2025-05-28

I have the authority to bind Dorfin Inc.