

## PREVENTING FORCED AND CHILD LABOUR STATEMENT

### ARTICLE 1: INTRODUCTION

- 1.1 This is the joint report of the following entities (collectively, “**Legend Group**” or “**we**”):
  - (a) Legend Canada - USA Holdings Inc. (“**LCUH**”);
  - (b) Legend USA Holdings Inc. (“**LUH**”);
  - (c) Legend Extrusions Romeoville Inc. (“**LER**”); and
  - (d) Legend Fleet Solutions (USA) Inc. (“**LFU**”).
- 1.2 Legend Group is committed to acting ethically and with integrity in our business and our supply chains, and protecting the dignity and human rights of all people connected to our business. We seek to source products responsibly and strive to work closely with our vendors and suppliers to ensure these objectives are implemented and maintained in their workforce and their supply chains.
- 1.3 This is Legend Group’s first modern anti-forced labour statement made pursuant to Canada’s *Fighting Against Forced Labour and Child Labour in Supply Chains Act*, S.C. 2023, c. 9 (the “**Act**”). This statement will be reviewed and, if necessary, revised annually.
- 1.4 We realize that it cannot single-handedly stop forced and child labour globally, but we do acknowledge that preventing forced and child labour within our supply chains is an important step in the long process of halting the practices of modern slavery worldwide.
- 1.5 This statement outlines the measures we have in place and the efforts we have implemented to assess and address risks of forced and child labour in our business.

### ARTICLE 2: LEGEND’S STRUCTURE AND ACTIVITIES

- 2.1 LCUH is a corporation with a financial reporting year ending on December 31<sup>st</sup> each year. Its business number is 74563 9369. LCUH is a holding company that has a controlling interest in LUH. Other than operating as a holding company, LCUH does not directly conduct any business. LUH controls all entities within in the Legend Group.
- 2.2 LUH is a corporation with a financial reporting year ending on December 31<sup>st</sup> each year. Its business number is 30-1454002. LCUH is a holding company that has a controlling interest in each of LER and LFU. Other than operating as a holding company, LUH does not directly conduct any business
- 2.3 LER is a corporation with a financial reporting year ending on December 31<sup>st</sup> each year. Its business number is 82-0975705. LER is a producer and distributor of plastic solutions for packaging, protection and printing.
- 2.4 LFU is a corporation with a financial reporting year ending on December 31<sup>st</sup> each year. Its business number is 32-0668542. LFU is a producer and distributor of parts and accessories in the automotive industry.
- 2.5 In 2025, Legend Group employed 50 people located primarily in the USA.

- 2.6 We have business operations primarily in the United States.
- 2.7 Our activities include producing and selling van uplift parts and accessories. To manufacture such goods, we source materials from suppliers primarily located in the United States, Italy, France, Vietnam, UK, and Netherlands.
- 2.8 To learn more about Legend Group, please see <https://www.legendsoftheroad.com/>

### **ARTICLE 3: OUR POLICIES**

- 3.1 In 2026, in consultation with our professional advisors, Legend Group plans to take concrete steps towards updating our internal policies to reflect our commitment to implementing and maintaining processes to prevent forced and child labour from taking place in our business.

### **ARTICLE 4: OUR DUE DILIGENCE PROCESSES**

- 4.1 Legend Group continually assesses our employment practices to ensure that we meet employment standards in the locations we employ employees. We regularly consult with our professional advisors to ensure our employees are treated fairly and compensated appropriately.
- 4.2 In 2026 and 2027, Legend Group plans to:
  - (a) Put forward a plan for supplier risk profiling, which may involve a supplier due diligence questionnaire.
  - (b) Draft a supplier code of conduct for board review and approval in 2026 and implementation in 2027.
  - (c) Begin reviewing our supplier contracts for the following:
    - (i) rights to audit suppliers;
    - (ii) obligation of suppliers to provide financial and employment information;
    - (iii) obligations for suppliers to comply with labour laws; and
    - (iv) rights of termination for Legend Group.
  - (d) Following the contractual review process set out above, Legend Group will engage its legal advisors for specific recommendations and will consider updating its supplier contracts based on such recommendations.
  - (e) Create a protocol for remediation in the event that any instance of forced labour is identified.

### **ARTICLE 5: ASSESSMENT OF RISK OF FORCED OR CHILD LABOUR**

- 5.1 Within Legend Group's business operations, we have assessed a low level of risk of forced labour based on the following risk criteria:

- (a) **Country risk:** The Global Slavery Index describes the countries in which forced or child labour is most prevalent.
  - (b) **Sector or industry risk:** Certain sectors have a higher risk of forced or child labour.
  - (c) **Business or transaction risk:** Certain business relationships or transactions have a higher risk of forced or child labour.
  - (d) **Materials Risk:** Certain materials have a higher risk of forced or child labour.
- 5.2 Legend Group employees are located in USA jurisdictions with strong labour laws. As such, we perceive the risk of forced labour to be low.
- 5.3 Legend Group hires primarily skilled workers and professionals. Under no circumstances do we hire anyone or knowingly permit anyone to be hired on our behalf who is unpaid, underage, or subjected to oppressive working conditions.
- 5.4 Legend Group believes that risk of forced or child labour is low in our business areas, for the following reasons:
- (a) Legend Group deals primarily with suppliers located in countries with labour laws similar to Canada, in which forced labour and child labour is prohibited;
  - (b) Legend Group engages in supplier vetting to ensure supplier practices align with our values;
  - (c) Legend Group distributes goods primarily through the United States,;
  - (d) Legend Group sources raw materials from countries with labour laws similar to Canada, in which forced labour and child labour is prohibited.
  - (e) Legend Group does not operate in an industry identified in the Global Slavery Index as high risk for forced labour, such as the garment industry or industries with little government oversight.
- 5.5 Legend Group recognizes that its suppliers also employ workers. Since Legend Group does not employ such workers, we have less control and visibility over their working conditions and employment terms. Legend Group recognizes that its suppliers also have suppliers, some of which may be located in higher risk countries. Since Legend Group does not directly engage with such suppliers, we have less control and visibility over their practices and policies in respect of forced labour. However, we continue to tailor our risk management actions to address those risks. Moreover, we will consider further efforts to classify our supplier risks to identify and prevent forced and child labour.

**ARTICLE 6: ACTIONS TAKEN TO COMBAT THE RISK OF FORCED OR CHILD LABOUR:**

- 6.1 Building on the policies and procedures we currently have in place, Legend Group is developing strategies in order to:
- (a) assess and further its understanding in the areas of potential risk for forced and child labour in our business;

- (b) monitor such potential risk areas; and
  - (c) reduce or mitigate such risks.
- 6.2 Legend Group additionally seeks to only do business with suppliers that have ethical business practices, including those related to human rights. Once implemented, the supplier risk profiling described in 4.2(a) may be used to select suppliers based on their risk profile. Existing suppliers who are identified as higher risk may be required to sign new contracts containing the protections recommended by our legal advisors.
- 6.3 Legend Group has recently engaged a new Senior Manager for Supply Chains whose responsibilities include strengthening supply chain governance, improving supplier visibility, supporting supplier risk assessment, and helping develop more structured procurement and inventory-management practices. This role is expected to support the implementation of supplier risk-profiling activities, supplier performance monitoring, and cross-functional process improvements relevant to responsible and ethical sourcing.

#### **ARTICLE 7: EMPLOYEE TRAINING**

- 7.1 Legend Group continues to engage our professional advisors and internal human resources staff to develop ways to refine our employee onboarding and training procedures in order to make our employees aware, knowledgeable, and capable of reporting the risks of forced or child labour in our business.
- 7.2 Specifically, Legend Group is considering the following:
- (a) Initiate an internal review of our employee handbook aimed at assessing ways in which employee training can be refined to create awareness of forced labour. Our current goal is to present any proposed changes for board review in 2027 and complete implementation in 2028.
  - (b) Create a grievance mechanism whereby employees or workers within our supply chain can report instances of forced labour.
  - (c) For employees that are directly interacting or sourcing both pre-existing and potentially new suppliers formal training may be provided related directly to the legislation requirements. Our current goal is to begin evaluating and sourcing training in 2026 and implement the formal training package in 2027.

#### **ARTICLE 8: MEASURES TAKEN TO REMEDIATE:**

- 8.1 As of the date of this statement, Legend Group has not identified any instances of forced or child labour in our business. Therefore, we have not been required to take remedial measures.

#### **ARTICLE 9: ASSESSING EFFECTIVENESS**

- 9.1 Legend Group continues to consider how best to assess the effectiveness of its actions in preventing and reducing risks of forced and child labour in our business. As Legend Group has not identified any instances of forced labour in our business, this task may involve reference to industry and global trends, which Legend Group continues to monitor.

### **ARTICLE 10: APPROVAL OF THE STATEMENT**

- 10.1 This joint statement is made in accordance with Section 11 (2)(b) of the Supply Chains Act and represents Legend Group's joint statement for the financial year ending on December 31, 2025.
- 10.2 This statement was approved by the Board of Directors o Legend Canada - USA Holdings Inc., on behalf of Legend Canada - USA Holdings Inc.; Legend USA Holdings Inc.; Legend Extrusions Romeoville Inc.; and Legend Fleet Solutions (USA) Inc. pursuant to Paragraph 11(4)(b)(ii) of the Supply Chains Act on May 31, 2026.
- 10.3 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 and confirm that I have the authority to bind the above noted corporations in respect of the all matters herein.

[Signature Page Follows]

DATED 31 May 2026

**LEGEND CANADA - USA HOLDINGS INC.**

Per: \_\_\_\_\_

*Yorke Graham*

Name: **Yorke Graham**

Title: **CEO**

I have the authority to bind the  
corporations