



**THOMAS, LARGE & SINGER INC.**

**FIGHTING AGAINST FORCED LABOUR  
AND CHILD LABOUR IN SUPPLY CHAINS**

Report for the Financial Year Ended January 31, 2026



## OUR COMMITMENT TO RESPONSIBLE SUPPLY CHAINS AND RESPECT FOR HUMAN RIGHTS

The following report (the “**Report**”) has been prepared by Thomas, Large and Singer Inc. (“**TLS**”, or the “**Company**”) in accordance with the reporting requirements under Canada’s *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (the “**Act**”) for the financial reporting year ended January 31, 2026.

Our commitment to responsible distribution of goods is grounded in the ethos of our business as a family business founded in 1912 to help service end-to-end distribution and sales across consumer-packaged goods (CPG) clients. TLS began in Canada as a food brokerage in Toronto and has a rich history of growing its operations. Over our 100+ year history, we are proud to have grown into a leading CPG service provider in North America, helping brands across the globe sell and deliver products to Canada and the U.S. through our innovative sales and supply chain solutions.

The content in the Report has been organized according to the information required by the Act.

### CORPORATE STRUCTURE, ACTIVITIES AND SUPPLY CHAINS

TLS is a fourth-generation family owned, privately held Canadian corporation providing distribution, buy and sell, import, financial, systems and sales services to domestic and international clients. TLS is a preferred value chain solutions provider in the consumer-packaged goods industry for many North American and international clients. Further information on our core business activities are outlined below.

#### *Value Chain Distribution Services*

TLS offers services geared to manufacturers, brand owners and food processors looking for effective logistics and supply chain management in Canada and the U.S.A. As part of our value chain distribution services, TLS provides logistics, warehousing solutions, sales, technology and financial management services to its clients.

#### *Sales Solutions*

TLS provides hybrid sales solutions to select clients. These clients leverage TLS sales expertise to support executing their distribution, merchandising and volume initiatives in the North American market. TLS provides this through both direct sales to major retailers as well as Country management and Broker Management services.

TLS offers complete e-commerce solutions that enables our clients to reach online marketplaces across both Canada and the United States. Our services include vendor portal management,



new item setup, fulfillment, content management and search engine optimization, to name only a few.

With over a century of expertise working with distributors, food processors and national account operators in the Canadian and US markets, TLS's services are executed and supported by the Company's Tier 1 systems which include our Enterprise Resource Planning system, Transport Management System, Trade & Promotion Management system and Business intelligence tools.

Emblem Logistics Inc. ("**ELI**" or "**Emblem**") is a wholly owned subsidiary carrying out 3PL storage activities within a 587,000 square foot Distribution centre in Brampton Ontario. ELI employs 114 full-time workers, 9 part-time workers and 86 temporary workers.

ELI performs the 3PL storage function for TLS's ambient temperature storage clients in the Canadian region and also provides clients with display building capabilities and 'Direct to Consumer' fulfillment. ELI operates an advanced 'Warehouse Management System' to execute its activities. ELI's facility is a Safe Quality Food (SQF) Institute, accredited facility (member of the Global Food Safety Initiative) with a SQF Practitioner on site. As part of our commitment to sustainability, ELI has been diverting 100% of its waste from Landfill to Emerald Energy from Waste Inc. since November 2019. This is a step TLS has taken to minimize its environmental impact.

The Company is headquartered in Canada, with our head office in Markham, Ontario and our distribution centre is located in Brampton, Ontario. The Company's registered business number is 88995 1893 RC0003. TLS's services are also offered in the United States under our operating company, TLS America Inc. In 2025, TLS's workforce consisted of 144 full-time employees.

TLS has the following memberships: GS1 Canada Grocery Sector Board, GS1 Collaborative Commerce workgroup, GS1 Sustainability Work Group, GS1 Technology work group, EDI Technical standards workgroup. FHPC Supply Chain Committee, WERC Toronto Board of Directors, Member of International Warehouse and Logistics Association, Member of Council of Supply Chain Management Professionals.

## THE COMPANY'S SUPPLY CHAIN

TLS's supply chain consists of large, reputable and recognizable manufacturers from across the globe that leverage TLS for our expertise in distribution, sales and the financial 'order-to-cash' function. The Company provides services to both large and small brands looking to reach US and Canadian markets. To ensure our supply chain partners withhold strong ESG principles, including respect for Human Rights, TLS has published a Supplier Code of Conduct which has been communicated to clients and is implementing other measures as outlined in this report.



The Company's supply chain is an integral part of our business. In 2025, TLS had 45 direct Consumer Packaged Goods suppliers. TLS sources the vast majority of its products from countries with regulated environments or deemed low risk with respect to forced and child labour. In 2025, over 80% of our products were produced and sourced from Canada and the United States of America. The remaining products were sourced from the following countries: Brazil, China, Columbia, Czechia, France, United Kingdom, India, Kenya, Mexico, Netherlands, New Zealand, Poland, South Africa, Thailand, Turkey, Vietnam.

As part of our supply chain process, TLS takes title to the products being distributed under the Company's 'Vendor of Record' with customers.

We are committed to complying with all local laws and regulations, along with ensuring our supply chain and partners also conform to all applicable laws and regulations as required by the Government or any regulatory authority. At all times, TLS holds and maintains the necessary licenses, registrations or other certifications as required by the Government or regulatory authority. These registrations are reviewed quarterly by our ESG Committee.

TLS recognizes the important role we play implementing effective supply chain management practices and are committed to ensuring we uphold strong sustainable supply chain principles, which include respect for human rights.

## **POLICIES AND DUE DILIGENCE PROCESSES IN RELATION TO FORCED LABOUR AND CHILD LABOUR**

TLS is committed to preventing child labour and forced labour within our operations and supporting similar commitments by our clients, suppliers and partners with whom we do business. This is reflected in our due diligence processes. In laying the foundation for supply chain transparency and the reduction of any potential risk, we are dedicated to promoting a corporate culture of integrity and ethical behaviour through compliance with prevailing laws, regulations and internal policies. In order to uphold this commitment, TLS has embedded due diligence processes and responsible business conduct into our governance structure, procurement process, corporate policies and risk management procedures.

As part of our risk management and procurement process, we identify and assess any negative risks that could impact our business, and where necessary, take the appropriate steps to prevent or mitigate against those risks through effective controls. As part of our robust risk management process, we have implemented a whistleblower policy that all TLS employees are required to comply with. The policy is available on our website and is also available to members of the community, contractors and suppliers. Any adverse impacts or complaints, including the issue of Human Rights, can be reported through this communication channel.

TLS maintains our suppliers' country of origin data which identifies countries that we source from. As part of our due diligence process, TLS works with clients to ensure that they have



embedded relevant Human Rights processes, or are working towards an established roadmap to embed a “Code of Conduct” or “Petition on Human Rights” into their business. Many of TLS’s brands already have existing commitments that explicitly prevents the use of child or forced labour within their respective supply chains. Our “TLS Supplier Code of Conduct” includes this requirement in addition to commitments around employment standards and human rights, a respectful workplace, occupational health and safety, ethical behaviour, the environment, animal welfare, responsible sourcing as well as standards for product quality and safety. The “TLS Supplier Code of Conduct” has been communicated to all clients.

TLS ensures our due diligence process embeds responsible business conduct into our policies and management systems, and works to source products from countries with regulated environments or deemed low risk with respect to Human Rights. This process is executed through our on-boarding and new product checklist including requests for all relevant audits and licences. This client regulatory checklist is reviewed quarterly by the ESG Committee.

## GOVERNANCE

TLS adheres to strong governance practices expected of a private business. TLS has a formal process to oversee our Sustainability and ESG program. This includes a formal management committee (ESG Committee) that is responsible for the oversight of TLS’s Sustainability strategy, which includes the protection of human rights and ethical supply chain practices. This is a corporate priority that has executive oversight from the President.

## CORPORATE POLICIES

Our commitment to responsible business conduct is evident through our corporate policies, which extends to our supply chain. Our policies are developed by our legal and management team, and approved by our President. TLS has formalized our “Supplier Code of Conduct” and Whistleblower Policy to explicitly include the protection of human rights and the prevention of Child and Forced Labour. Both policies have been distributed and aligned with stakeholders. The whistleblower channel encourages anyone, including employees, members of the community, contractors and suppliers to submit a complaint regarding potential wrongful behaviour.

TLS, through our “Supplier Code of Conduct” TLS has further strengthened our supply chain management practices through the introduction of sustainable procurement criteria, that explicitly states the prohibition of any form of forced labour or child labour within our supply chain. TLS will require that suppliers contractually align with the requirements outlined in the “Supplier Code of Conduct” which will ensure that the guidelines and policies of the Company are met.



## THE PARTS OF THE BUSINESS AND SUPPLY CHAINS THAT CARRY A RISK OF FORCED OR CHILD LABOUR BEING USED AND THE STEPS TAKEN TO ASSESS AND MANAGE THAT RISK

TLS has formalized its Risk Management oversight and due diligence policies to include the necessary procedures to identify, communicate and manage material risks across our business. The results of our Materiality Assessment have been integrated into our risk management framework through our ESG Committee. This includes policies and procedures for identifying and prohibiting the use of forced labour and/or child labour in our own activities and supply chain. TLS's current risk profile does not currently include any specific risks with respect to forced labour or child labour as part of its business activities. Yet, we are committed to implementing leading practices in order to identify emerging material risks in our business and in our supply chain, and taking the necessary actions to mitigate against those risks as required.

## MEASURES TAKEN TO REMEDIATE ANY FORCED LABOUR OR CHILD LABOUR

In 2025, no incidents of forced labour or child labour were identified by TLS in its activities or supply chains, nor were any incidents reported to TLS by any employee, supplier or external partners. No remediation actions, including remediation of lost income, have been required to date.

## TRAINING AND AWARENESS ACTIVITIES FOR EMPLOYEES

We have executed a formal employee-wide training program on the issues of child and forced Labour, along with other issues deemed relevant to our business. This training was executed Ecodemy, a company focused on training around the topics of child and forced labour which included how to identify and address these risks. This training will be executed again in 2026. We require all employees to review and understand our Whistleblower Policy as well as our "Supplier Code of Conduct", which include our commitment to Human Rights.

## ASSESSING EFFECTIVENESS IN ENSURING THAT FORCED LABOUR AND CHILD LABOUR ARE NOT BEING USED IN THE COMPANY'S BUSINESS AND SUPPLY CHAIN ACTIVITIES

TLS continues to formally assess our effectiveness in ensuring that forced labour and child labour are not being used in any parts of our business and supply chains. Given the complexity and interconnectedness of our international supply chain, we are committed to continuously monitoring the effectiveness of the measures we currently have and will be implementing. A major initiative in 2025 was the development and distribution of our "Supplier Code of Conduct". This code formalized our existing expectations of our supply chain partners to ensure that they are prioritizing human rights and ethical business conduct in their business. This "Supplier Code of Conduct" has enhanced our existing due diligence processes and is supporting internal



processes for assessing the effectiveness in preventing human rights violations including our new client and product on-boarding process. We also review any whistleblower complaints to ensure no incidents of forced or child labour are reported.

In 2024, we conducted a materiality assessment that identified the most material ESG issues to our business. The issues identified are managed by our ESG Committee with oversight from the President. This group meets quarterly in order to be sure that we continue to improve our oversight of risks and address any items that are surfaced.

## APPROVAL AND ATTESTATION

This Report was approved by the board of directors of Thomas, Large & Singer Inc. on May 29, 2026.

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. For clarity, I am providing this attestation in my capacity as a director and officer of Thomas, Large & Singer Inc., and not in my personal capacity.

A handwritten signature in black ink that reads "David Singer".

David Singer  
President  
Thomas, Large & Singer Inc.

I have the authority to bind Thomas, Large & Singer Inc.

May 29, 2026