



**REPORT UNDER THE *FIGHTING AGAINST FORCED LABOUR AND CHILD LABOUR
IN SUPPLY CHAINS ACT***

FINANCIAL YEAR ENDED FEBRUARY 28, 2025

1. Executive Summary

This report is prepared in compliance with Bill S-211, "An Act to enact the Fighting Against Forced Labour and Child Labour in Supply Chains Act and to amend the Customs Tariff". Alliance Corporation is committed to ensuring that our supply chains are free from forced labour and child labour. This document provides an overview of the steps taken by the company in the past fiscal year to identify, prevent, and mitigate risks associated with these unethical practices.

2. Company Overview

Headquartered in Mississauga, Ontario, with a global supply chain that spans over 7 countries. Alliance Corporation sources raw materials, components, and finished goods from a diverse range of suppliers.

The Company distributes wireless network infrastructure, in-building signal enhancement solutions and broadband systems for cellular and next generation 5G networks, fixed wireless networks, as well as private enterprise and industrial users. Alliance also provides pre and post-sale technical support, engineering, radio configuration and training services.

3. Supply Chain Structure and Business

Alliance Corporation procures a large number and variety of products and services as part of delivering its services. We recognize that forced and child labour risks could exist in our supply chains, mainly for tangible goods produced by direct suppliers or subsequent tiers down the supply chain. The largest portion of our annual procurement is for telecommunication equipment parts and accessories such as cable and antennas.. These suppliers provide us with products such as enclosures, jumpers, cable, antennas, radios, tower and power products. Some of our cable product is manufactured and assembled in China where protections for workers may not match those we practise in our North American operations, and therefore may be at higher risk of involving forced and child labour. However, the total percentage of purchases directly from China is insignificant compared to purchases from lower risk countries.

3.1 Business

We consider there to be a limited risk of forced and child labour occurring in the Reporting Entity's businesses. The Reporting Entity's business is located in Canada, which according to the Global Slavery Index, has a low prevalence of forced and child labour, a low risk of vulnerability to forced and child labour, and comparatively robust governmental oversight of the issue. Moreover, the Reporting Entity's workforce is governed by the applicable federal and provincial labour and employment standards, in addition to our policies and procedures that govern recruitment and labour sourcing, working conditions and the ethical treatment of our employees.

- **Total Number of Suppliers:** 225
- **Countries Involved:** Canada, USA, China, Finland, UK, Korea and Grand Cayman

4. Risk Assessment

Alliance Corporation conducted a comprehensive risk assessment of its supply chains to identify areas with a high risk of forced labour and child labour. The assessment was based on various factors including geographic location, industry, and the nature of the work involved. 84% of our total spend is with our top 10 vendors based out of US and Canada – which indicates our exposure to high risk areas is very limited.

- **High-Risk Regions:** China
- **High-Risk Industries:** Cable equipment

5. Policies and Standards

The following describes the individual elements of the framework Alliance Corporation has put in place with the objective of assessing and mitigating the risk of forced and child labour in our supply chains and business.

5.1 Code of business conduct

The first layer of our framework to prevent forced and child labour is our Supplier Code of Conduct (the “Code”). The Code applies to all Reporting Entities and explains the fundamental values and standards of behaviour that are expected in all aspects of our business. It provides employees with clear guidelines for ethical business conduct related to interactions with customers, fellow team members, partners and the public. To demonstrate our commitment to the shared values and standards described in the Code, all employees, managers and executives must certify upon hiring that have reviewed and follow the Code. In 2024, we also issued a Statement of Commitment to Fighting Forced Labour and Child Labour in our Supply Chain and issued an Illegal labour policy. As of Feb 28, 2025, we had 80 active vendors who certified that they complied with our Code. We also confirmed via the <https://www.business-humanrights.org/en/from-us/knowthechain/> website that these companies do not employ and child or slave labour.

5.2 Supplier Certification

Whenever we onboard a new supplier, we perform a search on the [KnowTheChain](#) website to ensure the vendor being added is not part of the list of high risk companies that have had previous violations of Bill S-211. In the case of a non-certification, we require that the supplier take all reasonable measures to

diligently correct the non-compliance. A supplier's failure to meet this requirement can result in further action by the company, including the cancellation of our supply contract with them. As of Feb 28, 2025 there were no instances of non-compliance or corrective actions needed.

5.3 Training

In 2025, we mandated awareness training to all the Canadian employees that are directly involved with the sourcing process, including supervisor-level employees, who negotiate and execute procurement contracts throughout the company. The content of the training included an understanding of the objectives of the Act; how to identify potential human rights risks when dealing with suppliers; our strategy to identify and mitigate risks associated with potential suppliers who may use forced and child labour; and employee roles and responsibilities in the company's procurement process. As of February 28, 2025 we mandated that all employees complete a training course entitled "Forced Labour" by Easy Llama.

5.4 Link to ESG Framework

Anti Child/slave labour is included in our ESG Framework.

6. Findings and Actions

6.1 Remediation

In the event that the company is informed of, or discovered, the potential or confirmed presence of forced and child labour in its supply chains, the company will investigate and take the appropriate remedial measures by either ceasing, preventing or mitigating any adverse impacts. We did not identify any instances of forced labour or child labour in our supply chains during the Reporting Period and, therefore, no remedial measures were taken, including those related to remediating the economic impact on the most vulnerable families.

7. Future Commitments

- **Grievance Mechanisms:** Investigate if a grievance mechanism that allows workers to report any instances of forced labour or child labour anonymously can be set up.

8. Conclusion

Alliance Corporation remains dedicated to combating forced labour and child labour in our supply chains. The measures outlined in this report reflect our ongoing commitment to ethical business practices and respect for human rights. We will continue to enhance our efforts in the coming years to ensure a responsible and sustainable supply chain.

This report is for the entity Alliance Corporation Inc. subject to the Act as set out in section 1.1 (Reporting Entities) and has been approved by CFO pursuant to subparagraph 11(4)(b)(ii) of the Act. 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. I make the above attestation in my capacity as Chief Financial Officer of Alliance Corporation Inc.

I have the authority to bind Alliance Corporation Inc.

Connie Curtis

Approved by: Connie Curtis
Chief Financial Officer
Alliance Corporation Inc.
email: c Curtis@alliancecorporation.ca

Date: May 30, 2025