

ANNUAL REPORT CONCERNING THE RISK OR USE OF FORCED LABOUR AND CHILD LABOUR IN SUPPLY CHAINS

For the Fiscal Year ending June 30, 2023

This annual report (this “**Report**”) on the risk or use of forced labour or child labour in the businesses and supply chains of Viva Media Packaging (Canada) Ltd. (“**VMPC**”) and Viva Healthcare Packaging (Canada) Ltd. (“**VHC**”) (together as “**Viva Canada**” or “**We**”) as well as any actions taken by Viva Canada to monitor, assess, mitigate, and remediate the same, as appropriate, is dated as of May 31, 2024. This Report is made pursuant to Canada’s *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (the “**Act**”) and is submitted as a joint report on behalf of Viva Canada pursuant to Section 2(b) of the Act.

Introduction

Viva Canada recognises legal and moral obligation to comply with the Act and we respect the rights and dignity of all persons with whom we deal. The Act defines modern slavery as “slavery, servitude, and forced or compulsory labour” as well as “human trafficking”. We are absolutely committed to ensuring that modern slavery in any form has no place in or around our organisation.

Business Structure, Operations and Supply Chain

VMPC and VHC are the subsidiaries of Viva Holding Limited, a BVI incorporated company. Viva Canada’s principal business activities are producing media products (e.g. Media cases and Media accessories products), Healthcare products (e.g. In-Mold-Labelled Tubes, Jar and Deodorant products) and Personal Protection Equipment (PPE) products (e.g. Face shield and Mask products)

With over 400 suppliers around the world, we expect our suppliers to operate fair and ethical workplaces and practices, where workers are treated with dignity and respect, and the standards of human rights are upheld.

We have determined that VMPC and VHC meet the Act’s reporting requirements through, among other things, assessments of financial statements and a review of each entity’s business activities.

We have determined that it is appropriate to report on these entities jointly given that our compliance efforts are centrally managed and consistently applied throughout Viva Canada. We also believe joint reporting promotes efficiency for the review of this Report by consolidating and eliminating potentially redundant information.

Policies

Viva Canada has taken steps to ensure modern slavery is not taking place through active participation in the policies, many of which are relevant to modern slavery and human rights. This includes the Code of Conduct, and Whistleblower Policy. Our employees are made aware of these policies and procedures during onboarding and through annual review.

Code of Conduct

We expect our employees to know and adhere to the standards set out in the Code of Conduct. This includes:

- Elimination of all forms of forced, compulsory and child labor
- Freedom of employment
- Respect for the individual and elimination of discrimination through embracement of diversity in workplace
- Safe and healthy working conditions

Our Code of Conduct is shared via the internal communication channels and is available for business partners as needed. We also expect our suppliers to know and adhere to standards related to safety, quality and environmental protection.

Whistleblower Channel/Policy

We encourage honest and open communication. The Whistleblower Channel is one of the formalized procedures through which employees can file reports or register concerns and it governs the reporting and investigation of allegations of any suspected improper activities.

Risk Assessment and Due Diligence

As part of our commitment to maintain Viva Canada's standards of business ethics, we regularly monitor and evaluate if it is necessary for us to launch risk

assessments involving human and labour rights issue for any existing, new and/or potential operations or projects. In addition, we requested our suppliers to sign the code of conducts or provide their own code of conduct to confirm our suppliers are not using any slavery, servitude, and forced or compulsory labour. In cases where suppliers have not responded or their countries are classified as high risk by Walk Free, an international human rights group working to accelerate the end of all forms of modern slavery, we search social media for updates to ensure that the suppliers are not involved in forced labor or child labor. For those suppliers who have not replied or refused to provide, management will follow up to decide upon any action required such as stop business relationships with them.

During the Reporting Year, we have not had to take any measures to remediate the use of forced labour or child labour in our own operations and supply chains, as no instances of forced labour or child labour were or had been identified, and we were not and did not take measures to remediate the loss of income resulting from its efforts to eliminate forced labor or child labor in the Reporting Year, because we were not aware and did not become aware of any such loss of income.

Key Performance Indicators linked to Modern Slavery and Human Trafficking

To measure the effectiveness of our efforts we monitor the incidence of discrimination and labour rights issue, as well as incidence of human rights violations. We have not received any report on non-compliance, violations or grievance related to human and labour rights issue in the reporting year.

Our team continually evaluates the effectiveness of our processes and methods by reviewing market practices, participating in industry initiatives and discussions, responding to stakeholder feedback (e.g., from customers and investors), and internal review processes.

Training

Our Human Resources department conducts regular training sessions to raise awareness among employees about the risks of child labour and forced labour and employees are encouraged to report any suspicions or concerns through

established communication channels.

Attestation

In accordance with the requirements of the Act, and in particular section 11 thereof, [James Bokla], 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.

James Bokla



I have the authority to bind Viva Media Packaging (Canada) Ltd. and Viva Healthcare Packaging (Canada) Ltd.

Title: CEO

Date: 27 May 2024