



FORCED LABOUR AND CHILD LABOUR REPORT 2025

INTRODUCTION

C&O APPAREL INC is an apparel wholesaler and distribution company located in the Province of British Columbia in Canada. This report outlines C&O Apparel's efforts taken to address, prevent and mitigate the risk of forced and child labor in our supply chains, including existing measures and activities done in the 2025 fiscal year.

This report is made in compliance with the Fighting Against Forced Labour and Child Labour in Supply Chains Act by C&O Apparel Inc and is approved by the President of C&O Apparel Inc on May 14, 2026.

BUSINESS

C&O Apparel is an apparel wholesaler and distribution company with our corporate office in Burnaby, BC. Our products are mainly active wear and casual wear for men, women and kids. We design the products and import products produced by vendors overseas. Products are sold and delivered to customers' distribution centers in Canada, US, Mexico, Europe and Asia.

DUE DILIGENCE

C&O Apparel has a zero-tolerance policy in the forced and child labour. We take steps to assess and manage the risk of forced and child labour within the Company and our supply chains. We contract with and focus on a manageable number of trusted vendors. We exercise due care in selecting and evaluating new partners and suppliers before entering into contract. We mitigate risks by verifying company records, legal compliance and operational processes.

AREAS OF RISKS AND STEPS TO ASSESS AND MANAGE RISKS

In apparel industry, the potential risk of forced and child labor resides mainly within the manufacturing facilities and distribution centers, and the supply chains that provide us with raw materials.

Internally, we start managing the risk from hiring process. On the interview day, candidates are required to show government ID for verification of name, age, and legality to work in Canada. Age document is used to compare with physical appearance and ensure the candidate must be at least 15 years of age or older to meet minimum legal requirement. HR administrator provides refresher training to supervisors and management periodically with reference to BC Employment Standards and relevant legal requirements, including Prohibition of Forced Labor and Child Labour.

Our major customers require C&O Apparel to be in social compliance, prohibiting forced and child labour, and we require the same from our vendors and supply chains. Before entering into contract, our management performs vendor facility site inspections and interviews, evaluating their performance, capacity as well as legal compliance. Selected vendors have to agree to social compliance audit and GMP audit every year and must be in full compliance. They are also required to sign declaration and agree to adhere to the basic principles of social

compliance, WRAP principles and local laws. Once contracted, vendors produce products with fabric from C&O Apparel's designated fabric suppliers, who are also WRAP certified facility, to ensure product quality and social compliance.

To ensure vendors and supply chains in compliance, C&O Apparel's management team performs regular periodic onsite visits to foreign major suppliers and reviews social compliance audit reports prepared by 3rd party monitoring firms. Any non-compliance findings would require vendors to resolve and rectify with immediate action.

MEASURES TO REMEDIATE RISK

We have not encountered any forced or child labour issues within our business or indirectly through our supply chains during 2025 fiscal; therefore, no remediation measures have been taken. However, if any of our supply chains are found to encounter this prohibited practice, we would terminate the contract.

ATTESTATION

In accordance with the requirements of the Fighting Against Forced Labour and Child Labour in Supply Chains Act, and in particular section 11 thereof, I attest that I have reviewed the information contained in the report of the entity 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 within this report.

I have the authority to bind C&O Apparel Inc.



Simpson Ma

President

Date: 14 May 2026