



Forced and Child Labour Annual Report – Year 2

Introduction

This report is made pursuant to 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 (the “Act”). This report outlines the approach and initiatives by New Look Vision Group Inc. (the “Company”) to identify and address the risks of forced labour or child labour in its business operations and supply chains during the financial year ending December 28, 2024.

We are committed to upholding human rights and working conditions across our supply chain, recognizing the importance of ethical sourcing and labour practices.

Background

Bill S-211 aims to promote responsible corporate practices by requiring companies to report on the measures taken to prevent and reduce the risk that forced labour or child labour is used by them or in their supply chains. More specifically, legal requirements set forth in subsections 11(1) and 11(3) of the Act.

Company Overview

New Look Vision Group Inc. is a provider of eye care products and services across Canada. This Annual Report – Year 2 covers the financial reporting year ending December 28, 2024 and does not represent a revised version of a report already submitted nor is it a joint report. The entity's Business number is 862210499. New Look Vision Group Inc. is not subject to reporting requirements under supply chain legislation in another jurisdiction. The entity categorization according to the Act is (i) has a Canadian business presence (e.g. has a place of business in Canada, does business in Canada and has assets in Canada) and (ii) meets size-related thresholds (e.g. at least \$20 million in assets for at least one of its two most recent financial years, has generated at least \$40 million in revenue for at least one of its two most recent financial years and employs an average of at least 250 employees for at least one of its two most recent financial years). New Look Vision Group Inc. operates in the manufacturing and retail sectors. The entity is headquartered in Québec, Canada.

Supply Chain

The products and/or components of the products that we distribute and sell in Canada are imported through a network of reputable external contract manufacturing organizations predominantly from the following countries: India, China, Italy, Germany, United States, Thailand, Mexico and to a limited extent, France, England, Belgium, and the Philippines.

Current Status

Our company is supportive of the objectives of this legislation. While this is only the second reporting year, we continue to develop, implement and roll out measures to address the elements set forth in the Act.

Policies and Due Diligence Processes

New Look Vision Group Inc. has, in its second reporting year, developed and approved the following in relation to child labour and forced labour:

1. **Engaging with Third Parties Policy.** This Policy provides guidance on establishing and monitoring relationships with third parties to ensure responsible sourcing, protect the company's interests, comply with applicable laws, and uphold our commitment to ethical and sustainable business practices.
2. **Supplier Code of Conduct.** Annexed to the Engaging with Third Parties Policy is the company's Supplier Code of Conduct, which outlines the expectations for ethical, environmental, and business practices from suppliers, vendors, and contractors working with the company.
3. **Due Diligence Compliance Questionnaire for Suppliers.** This questionnaire is designed to gather key compliance information from potential suppliers to assess alignment with the company's standards and applicable regulatory requirements.

Forced Labour and Child Labour Risks

The company is furthering the process of identifying which, if any, parts of its activities and supply chains carry any risk of the use of forced or child labour. This topic is discussed regularly among the executive team.

Remediation Measures

The company has not yet identified any instances of forced or child labour in its activities and supply chains, nor is it aware of any. Therefore, we have not undertaken any remediation measures.

Training

The company carries out training for employees on various policies, practices and risks relating to human rights and labour standards and is working toward broadening such trainings to include matters such as identifying and addressing the risk of forced labour and child labour in the supply chain.

Assessing Effectiveness

The company is working toward establishing procedures for assessing its effectiveness in ensuring that forced and child labour are not being used in our activities and supply chains. Our focus has been on developing policies and processes, and we intend to further the process by instituting means to assess the effectiveness of the policies and processes we implement.

Future Outlook

We are actively working on developing and implementing a comprehensive set of measures to address and mitigate forced labour and child labour risks in our supply chain and to assess the effectiveness of such measures. Such measures may include all or a combination of one or more of the following:

1. Supplier assessment and due diligence procedures to identify high-risk suppliers or other risks in our supply chain.
2. Implementation of supplier codes of conduct and contractual provisions prohibiting forced or child labour.
3. Continuing the roll out of the Engaging with Third Parties Policy.
4. Employee training programs on responsible labour practices
5. Monitoring mechanisms to verify compliance with our policies and legal requirements and to assess effectiveness of such policies.
6. Mechanisms for remediation and escalation in cases of non-compliance.
7. An executive committee who will monitor and ensure the company's compliance.
8. A sub-committee who will be responsible for continuous improvement practices.

Timeline for Implementation

We anticipate that we will continue to work on the above-mentioned measures in the current year and beyond.

Conclusion

New Look Vision Group Inc. is firmly committed to upholding responsible corporate practices and ensuring that forced and child labour are not present in our supply chain. We remain dedicated to enhancing compliance for the financial reporting year ending December 27, 2025 and we will provide updates on our progress on our corporate website.

Approval and Attestation

This report was presented to the company's governing body and approved.

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.

Full name: Antoine Amiel

Title: Directeur-général

Date: may 29th 2025

Signature : 