

1. Introduction

The Fighting Against Forced Labour and Child Labour in Supply Chains Act (the “Act”) requires certain entities to report annually on the measures taken during the previous financial year to prevent and reduce the risk that forced labour or child labour is used at any step in the production of goods in Canada or elsewhere, or in goods imported into Canada.

Kitchen Stuff Plus Inc. (“KSP”) submits this report for the financial year beginning March 1, 2025, and ending February 28, 2026 (“FY2026”), in accordance with section 11 of the Act.

This report describes the steps taken by KSP during FY2026 to assess and address risks of forced labour and child labour in its operations and supply chains, including measures related to governance, policies, supplier oversight, training, risk assessment, and continuous improvement initiatives. Oversight of KSP’s compliance efforts under the Act resides with senior management.

KSP recognizes that responsible supply chain management is an evolving process and intends to continue enhancing its compliance framework over time.

2. Structure, Operations and Supply Chains

Structure

KSP is a leading Canadian retailer in housewares and home décor founded in 1987 and known for modern product solutions and value pricing.

KSP is committed to conducting business in a manner that respects human rights and supports fairness, equality, and ethical business practices throughout its operations and supply chains.

Operations

Kitchen Stuff Plus Inc. (“KSP”) is incorporated under the Canada Business Corporations Act, with headquarters, distribution centre operations and eCommerce operations located in Mississauga, Ontario. KSP currently operates 23 retail stores throughout Ontario, including in the Greater Toronto Area, London, Innisfil, Hamilton, and St. Catharines, and employs approximately 400 employees.

Supply Chains

KSP strives to work with wholesalers, distributors, agents, consultants, and other third parties and business partners, as well as their respective employees, directors, and officers (collectively, “vendors”) who share our commitment to social, ethical, and environmental responsibility. Our main supply chain activities are sale of goods and sourcing.

Sale of Goods

KSP's sale of goods operations, primarily in Ontario, rely on employees across its retail stores, warehouses, distribution centre, and head office whose contributions support KSP's retail operations and customer service standards.

Sourcing

KSP's sourcing activities include directly imported goods from overseas and products sourced from North American wholesalers through approximately 350 vendor relationships.

3. Policies and Due Diligence Processes

KSP is committed to conducting business in a lawful, ethical, and socially responsible manner and to respecting internationally recognized human rights principles throughout its operations and supply chains.

Internal Policies

KSP maintains policies and procedures intended to support ethical business conduct and workplace protections, including:

- Discrimination, Harassment and Violence Policy
- Workplace grievance and reporting procedures
- Vendor compliance requirements
- Employment standards compliance practices

These policies apply to employees, officers, directors, contractors, consultants, and other business partners, as applicable.

Supplier Expectations and Controls

KSP requires vendors to:

- Comply with applicable labour and employment laws
- Prohibit forced labour and child labour practices
- Maintain lawful working conditions and employment practices
- Comply with applicable wage, working hour, occupational health and safety, and human rights requirements

As part of KSP's onboarding processes, import vendors from outside of North America are required to acknowledge and agree to KSP's compliance expectations.

KSP reserves the right to discontinue business relationships with vendors that fail to meet applicable compliance standards.

Due Diligence Activities Undertaken During FY2026

During FY2026, KSP undertook the following due diligence activities:

- Maintained vendor onboarding procedures requiring acknowledgement of compliance obligations
- Initiated evaluation of potential vendor audit and verification processes

KSP did not identify any confirmed instances of forced labour or child labour within its operations or supply chains during FY2026.

4. Risk Assessment and Risk Management

KSP conducted an internal high-level assessment of forced labour and child labour risks within its operations and supply chains.

Operations Risk

KSP considers the risk of forced labour and child labour within its directly controlled Canadian operations to be low due to:

- Direct employment relationships
- Compliance with applicable Canadian employment legislation
- Internal workplace policies and reporting mechanisms
- Oversight by management and human resources personnel

Supply Chain Risk

KSP recognizes that supply chain risks may be higher in certain sourcing jurisdictions where labour protections and enforcement mechanisms may differ from Canadian standards.

Based on KSP's assessment, suppliers operating in certain regions of Asia, including China, were identified as presenting elevated inherent risk due to broader regional and industry risk factors.

In response, KSP has identified the following improvement priorities:

- Formal supplier risk categorization processes
- Enhanced due diligence measures for higher-risk suppliers
- Expanded supplier documentation and compliance verification
- Consideration of supplier audits and site inspections, whether directly or through qualified third parties

5. Remediation Measures

KSP did not identify any instances of forced labour or child labour in its operations or supply chains during FY2026 that required remediation measures.

Accordingly, KSP did not undertake any remediation measures related to:

- Forced labour
- Child labour
- Loss of income to vulnerable families resulting from measures taken to eliminate forced labour or child labour

If future instances are identified, KSP intends to develop and implement appropriate remediation protocols proportionate to the nature and severity of the issue identified.

6. Training

KSP recognizes the importance of employee awareness in identifying and mitigating risks of forced labour and child labour within supply chains.

KSP intends to implement targeted training initiatives for relevant employees, including personnel involved in:

- Procurement
- Vendor management
- Supply chain oversight
- Operations management

Planned training topics include:

- Indicators of forced labour and child labour
- Supplier risk identification
- Escalation and reporting procedures
- Human rights expectations within supply chains

No formal forced labour or child labour training was delivered during FY2026.

7. Assessing Effectiveness

KSP recognizes the importance of assessing the effectiveness of its efforts to prevent and reduce the risks of forced labour and child labour in its operations and supply chains.

During FY2026, KSP monitored implementation of its existing measures through ongoing oversight of vendor onboarding procedures and internal policy compliance processes.

KSP intends to continue enhancing its effectiveness assessment processes through periodic supplier risk reassessments, employee training initiatives, and evaluation of future supplier audit and verification measures.

8. Attestation

This report was approved pursuant to subparagraph 11(4)(b)(ii) of the Fighting Against Forced Labour and Child Labour in Supply Chains Act by the President of Kitchen Stuff Plus Inc.

In accordance with the requirements of the Act, and in particular section 11 thereof, I attest that I have reviewed the information contained in this report for the entity listed above. Based on my knowledge, and having exercised reasonable diligence, I attest that the information in this report is true, accurate and complete in all material respects for the purposes of the Act for the reporting year stated above.



Samantha Smeaton

President

Kitchen Stuff Plus Inc.

May 27, 2026

I have authority to bind Kitchen Stuff Plus Inc.