

2023 Report on Forced Labor and Child Labour

This Report addresses the period from January 1, 2023, to December 31, 2023, and has been prepared in compliance with the Fighting Against Forced Labour and Child Labour in Supply Chains Act (Canada) (the "Act"). This Report is made on behalf of GPS Products Inc. ("Alumni").

1. Introduction

Alumni acknowledges our responsibility to combat forced and child labour and is committed to acting ethically and with integrity and transparency. We are working to put systems and controls in place to safeguard against any form of forced or child labour occurring within our supply chain.

2. Our Business

Alumni creates classroom environments that enable the best learning opportunities possible, that motivate all students to engage in their educational process and help ensure student success. Our vision is for all students to have equal opportunity to be educated in a modern classroom environment that promotes student engagement and collaboration, and ultimately drives superior learning.

3. Our Supply Chains

The supply chains of Alumni consist primarily of imported goods from its fully owned subsidiary located in China, which manufactures classroom furniture. These inputs consist of raw materials such as steel and plastic and are sourced from large and reputable local suppliers. Alumni's supply chain also consists of transportation, accounting, legal, internet, telephony, and payroll, as well as office supplies. The firm also uses air travel and hotel accommodations throughout Canada and the United States.

4. Our Policies

Alumni expects each of its employees to comply with all applicable laws. We are also committed to promoting honesty and integrity and maintaining the highest standards of ethical conduct in all its activities. As a result, it is the responsibility of each of its employees to live up to the standards of ethical conduct adopted by Alumni and set out in the Code of Conduct Policy ("the Code").

As a representative of Alumni, each employee occupies a position of trust in his or her interactions with other employees, government authorities and Alumni's business partners, investors, advisors, suppliers, related companies and other stakeholders. The Code is intended to help guide employees in these interactions and to ensure that their behavior is consistent with the standards of ethical conduct adopted by Alumni.

Alumni is committed to operating within the framework of all applicable laws, rules, regulations, and orders. To ensure Alumni's compliance with applicable laws, all employees take reasonable steps to familiarize themselves with the legal framework affecting their corporate duties and ensure that their conduct is compliant.

All subsidiaries require employees to provide legal identification to begin working and requires employees to be the statutory/legal age.

5. Assessing Our Risk

No formal assessment of the risk of Forced Labour and Child Labour in our supply chain was conducted between January 1, 2023, and December 31, 2023. We will undertake this assessment in 2024.

6. Our Commitments

All employees are required to read and sign that they understand the Code of Conduct when they join the company.

Employee Training on the issues surrounding Forced Labour and Child Labour in the supply chain has not been established at Alumni.

7. Our Plans for 2024:

- Conducting an internal assessment of risks of forced labour and/or child labour in the organization's activities and supply chains
- Developing and implementing due diligence policies and processes for identifying, addressing, and prohibiting the use of forced labour and/or child labour in the organization's activities and supply chains
- Developing and implementing training and awareness materials on forced labour and/or child labour

8. Approval & Signature/Attestation

This report was approved by Alumni's Senior Management team on May 15, 2024, and has been submitted to the Minister of Public Safety and Emergency Preparedness in compliance with the Act. This Report is also available on our website at www.avgauge.com.

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. Based on my knowledge, and having exercised reasonable diligence, I attest that the information in this Report is true, accurate and complete in all respect to the purposes of the Act, for the reporting year listed above.

Jason DeWeerd President, Alumni

May 15, 2024