

FIGHTING AGAINST FORCED LABOUR AND CHILD LABOUR IN SUPPLY CHAINS – REPORT FOR THE YEAR ENDED SEPTEMBER 30, 2023

This report is made pursuant to Canada’s new *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (the “Act”).

This report is a joint report covering TyCorra Investments Inc. and TyCorra Fleet Solutions Inc. for the year ended September 30, 2023.

Proactive Interventions – Steps taken in the financial year to prevent and reduce the risk of forced and child labour at any stage of goods production

We are committed to consistently operate ethically to do what is fair and right and to create a culture where employees have a sense of belonging and personal accountability in conducting themselves in a professional manner. During the course of the reporting year, we have performed employment record and eligibility checks, and employees have completed mandatory training to ensure that they are aware and comply with the Company’s Code of Ethics and General Conduct, Vision and Values, and other policies. We have one large key product supplier that we maintain a close relationship with as a dealer. This supplier has comprehensive policies regarding human rights, including forced and child labour, that were reported on throughout the year.

We have invested in obtaining guidance, information, and support from third party professionals in terms of understanding our obligations under the Act. We have also reviewed relevant reports of our key supplier.

We are committed to respecting human rights and ensuring our supply chain is free from forced and child labour. This report sets out our actions in more detail.

Delivery Model – The organizational structure, activities and supply chain

This report is a joint report covering TyCorra Investments Inc. and TyCorra Fleet Solutions Inc. TyCorra Investments Inc. is a reporting entity for the purposes of the Act as it meets the size-related thresholds on a consolidated basis. TyCorra Investments Inc. is a private incorporated company that has several subsidiaries that operate in the fleet management industry. TyCorra Fleet Solutions Inc. (“Fleet,” “the “Company,” doing business as “Wabash Canada”) is the only individual entity that meets the reporting criteria.

Fleet is a private incorporated company located in Canada. The Company’s principal business activity is the sale of new and used trailers through its retail network in Eastern Canada. The Company is not a manufacturer producing goods. A contract with one supplier (“our Trailer Supplier”), a large public company listed on the NYSE and located in the US, accounted for all imports and all new trailer purchases made in the year and is renewed periodically.

Policies/Protocols – Policies and due diligence processes in relation to forced and child labour

As documented in the Company's Code of Ethics and General Conduct, the Company is committed to creating a culture where employees have a sense of belonging and personal accountability in conducting themselves in a professional manner that embodies our Vision and Values. Employees at all levels play an important and key role in building and maintaining the Company's reputation and these values are posted prominently in our service locations.

In accomplishing our Vision, we employ highly skilled and professional team members who adhere to the highest standards of principles, ethics and values.

Our Values include our commitment to safety, quality, cooperation, responsiveness, honesty, integrity, and personal initiative. The values of honesty and integrity incorporate our respect for suppliers to build trust and loyalty and our commitment to consistently operate ethically to do what is fair and right, with a high degree of professionalism. These values broadly support the deterrence of forced and child labour.

As part of our hiring process, we perform reference checks, criminal record checks, social media checks, and other verifications that help safeguard against forced and child labour. By accepting their offer of employment, new employees confirm that they are legally eligible to work in Canada for the Company, and will be throughout their employment at the Company, and that all statements and representations made in any application form, resume, letter or other materials submitted by them or on their behalf in respect of their application for employment with the Company, are absolutely true and correct. New employees complete mandatory training to ensure that they are aware of the Company's Code of Ethics and General Conduct, Vision and Values, and other policies, and sign a declaration of compliance with company policies. Except for that body of law related to conflict of laws, our respective rights shall be governed by the laws of the Province of Ontario and the laws of Canada applicable therein. The Company is committed to complying with all local employment legislation including those related to wages and hours of work.

All new trailer purchases made by the Company during the year were from one large supplier. Our Trailer Supplier is a large public company located in the US and listed on the NYSE that manufactures products including various trailer types, truck bodies, and various other products in the transportation, logistics and distribution industry.

Our Trailer Supplier's Code of Business Conduct and Ethics provides key expectations for its suppliers, vendors, dealers and agents to abide by ethical and legal standards, including labour and human rights; restrictions against corruption, bribery and extortion; health and safety activities; and environmental compliance.

Our Trailer Supplier is required to disclose their efforts to address the issue of forced labour and human trafficking per the California Transparency in Supply Chains Act. Our Trailer Supplier, and all its subsidiaries and affiliates, has a zero-tolerance policy for both forced labour and child labour. Their Code of Business Conduct and Ethics forbids discrimination, harassment or any form of abusive or unlawful behavior that would serve to undermine human dignity, freedom, or workplace morale. This includes the use of forced labour, child labour and physically abusive disciplinary

practices. Our Trailer Supplier's long-term supply contracts and/or purchase orders require the certification of compliance with their Code of Business Conduct and Ethics, to include the prohibition of forced labour, child labour and physical disciplinary abuse as part of their Standard Terms and Conditions in supply arrangements. Also included in this certification is compliance with international standards and applicable laws and regulations regarding forced labour and child labour. They reserve the right to terminate their relationship with a supplier if issues of non-compliance with their policies are discovered and/or noncompliance is not addressed in a timely manner.

Risk Identification – Parts of the business and supply chains that carry a risk of forced and/or child labour and steps taken to assess and mitigate that risk

The Company has not identified any direct suppliers in higher risk countries. As noted, the Company does not import goods from a broad group of direct suppliers, which lowers the risk of forced and/or child labour in its supply chain. All imports of goods in the year were from one large supplier located in the US. As the exclusive dealer of our Trailer Supplier's trailers in Eastern Canada, we have a close relationship with them. Some of their policies and due diligence processes in relation to forced and child labour that we rely on were described above.

Our Trailer Supplier regularly assesses risk related to their supply base. Preliminary assessment is based upon geography, the commodity purchased, the level of manual labour required for part/assembly production, the supplier's ownership structure, supplier quality performance and the nature of the business transaction. This risk assessment is performed by our Trailer Supplier's Supply Chain Personnel, with input from external stakeholders when necessary. In-depth supplier self-assessments are conducted with their long-term suppliers as a part of their Quality Control programs.

Remediation Actions and Loss Mitigation – Any measures taken to remediate forced or child labour or the loss of income to vulnerable families that results from any activity to eliminate the use of forced or child labour

The Company has not identified any forced labour or child labour in its business or supply chain, and therefore has not had to take any measures to remediate any forced labour or child labour or to remediate any loss of income to vulnerable families resulting from measures taken to eliminate the use of forced labour or child labour in our activities or supply chains.

Training – Training provided to employees on forced and child labour

New employees complete mandatory training to ensure that they are aware of the Company's Code of Ethics and General Conduct, Vision and Values, and other policies, and sign a declaration of compliance with company policies. We are in the process of assessing what further training may be appropriate to specifically address the topic of forced and child labour.

Our Trailer Supplier conducts internal training on their Code of Business Conduct and Ethics with all of their supply chain staff, including management.

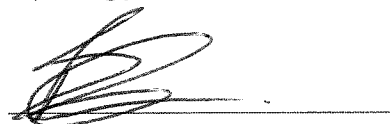
Continuous Improvement – Measures in place to assess the effectiveness in ensuring that forced and child labour are not being used in the business and its supply chains

In the coming year, we will update our Code of Ethics and General Conduct to refer to human rights commitments, specific to the prohibition of forced and child labour in our operations and supply chain.

We will continue to review and assess changes in our supply chain arising from business expansion, changes to suppliers, or other factors. We will monitor our Trailer Supplier's reporting related to human rights and forced and child labour. Our risk assessment will be updated for changes on an ongoing basis, and we will consider if further training or consultation with subject matter experts is necessary.

Attestation

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

A handwritten signature in black ink, appearing to be 'Brent Larson', written over a horizontal line.

Brent Larson, CEO

May 31, 2024

I have the authority to bind TyCorra Investments Inc. and TyCorra Fleet Solutions Inc.