



Top Aces, amidst its recent expansion, is actively working on standardizing its global procurement and sourcing policies, encompassing contracts and supplier requirements. This initiative will continually evolve to integrate ESG standards, including risk assessments and safeguards against Child and Forced Labor:

All Top Aces employees and all Top Aces contractors must undergo mandatory electronic training covering corporate governance and relevant policies. Where required, this training is recurrent and conducted on an annual basis. Our training is administered and documented within the Top Aces Learning Management System (LMS). The content of the required training is constantly evolving to embed ESG principles and uphold fundamental human rights.

Top Aces employs an open reporting system accessible to all employees, serving as a platform to communicate any issues deemed significant for awareness. These reports undergo regular scrutiny in alignment with our Safety, Quality, Global Code of Conduct, and Core Values.

We remain steadfast in prioritizing our ESG, Global Conduct standards, and Open Reporting Systems across all operational levels, including our supply chain. Our enhanced supplier governance and monitoring processes will continue to evolve, with a historical track record devoid of non-compliance with the Act. We pledge to diligently investigate any discrepancies and implement necessary corrective actions or viable remediation measures.

Top Aces is an exemplary contributor to our communities, embodying our core Purpose, Vision, Mission, and Values. Our community investment policy outlines our pillars of impact and guides initiatives that align with local economic and social priorities. We aim to provide support through dedicated time, expertise, and financial resources.

At Top Aces, we stand firmly behind our ESG principles, continuously assessing our practices for impact and efficacy. We remain agile, adapting our policies to meet evolving legislative and industry standards, all aimed at ensuring the highest standards across our business and supply chains.

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 read "Paul Bouchard", written over a horizontal line.

(I have the authority to bind TopAces Inc. and TopAces Holding Inc.)

Paul Bouchard

Chief Executive Officer (TopAces Inc.)

President (TopAces Holding Inc.)

Date: May 29, 2024