

GoodMorning.com Inc. Statement regarding Fighting Against Forced Labour and Child Labour in Supply Chains Act

This statement 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***. This statement outlines the approach and initiatives taken by GoodMorning.com Inc. (“GoodMorning”) during the financial year commencing January 1, 2025 and ending December 31, 2025, to identify and address risks of forced labour and child labour in its business operations and supply chains.

About GoodMorning

GoodMorning is a Canadian corporation incorporated in the province of Alberta with its head office in Edmonton. GoodMorning sells mattresses and sleep accessories in Canada and the USA, primarily through company-owned websites and retail locations, and prefers to work directly with manufacturers (suppliers) in order to have more insight and influence on the development, testing, quality, and compliance of its products and suppliers.

GoodMorning’s Supply Chain

GoodMorning’s supply chain consists of a diverse set of vendors in the following countries:

- Canada
- China
- India
- USA

Risks in GoodMorning’s Supply Chain

Since a portion of GoodMorning’s supply chain is based overseas and labour to manufacture products is outsourced, this part of the business carries a risk of forced or child labour being used in the manufacturing of products. The steps taken to assess and manage the risk are set out below.

Actions Taken

GoodMorning employs a layered approach to supply chain compliance, combining contractual obligations, supplier self-certification, and pre-vendor assessments. The following instruments form the foundation of the company's compliance framework.

Commercial Agreement Clause

The Supplier agrees to comply with all applicable laws, regulations, and ethical standards, including but not limited to environmental protection, labor practices, human rights, anti-corruption, anti-money laundering, export controls, and sustainability initiatives. This commitment includes adherence to specific legal frameworks, international treaties, and industry standards in all jurisdictions where the Supplier operates, as well as compliance with Bill S-211, the Fighting Against Forced Labor and Child Labor in Supply Chains Act.

The Supplier further commits to implementing and maintaining robust compliance programs, including due diligence measures to prevent forced labor, child labor, and human trafficking throughout their supply chain. The Supplier will cooperate with audits or inspections and promptly address any violations or deficiencies identified. Full details of these obligations are outlined in GMI's Supplier Code of Conduct, which forms an integral part of this Agreement.

Supplier Self-Certification

In the absence of a formal commercial agreement, suppliers are required to agree to GoodMorning's supplier self-certification:

We, the undersigned, hereby certify that all manufacturing processes used to produce products supplied to GoodMorning.com are free from forced or child labor. We understand that GoodMorning.com has a zero-tolerance policy for forced and child labor in its supply chain, and we acknowledge that any violation of this policy will result in the termination of our business relationship.

To comply with GoodMorning.com's policy, we confirm the following:

- *We do not use forced or involuntary labor, including prison labor, indentured labor, or any form of modern slavery in any part of our operations.*
- *We do not employ workers who are under the age of 15 or under the legal minimum age for employment in the country where our operations are based, whichever is higher.*
- *We provide our workers with a safe and healthy working environment, free from harassment, discrimination, and any form of abuse.*
- *We provide our workers with fair wages and benefits, in compliance with all applicable laws and regulations, including those related to minimum wage, overtime, and working hours.*
- *We maintain accurate records of our employees, including their age, working hours, wages, and benefits, and we allow independent third-party audits of our operations to verify compliance with this self-certification.*

We understand that GoodMorning.com may conduct periodic checks to ensure compliance with this self-certification and that we may be required to provide additional documentation or evidence of our compliance with this policy. We agree to cooperate fully with any such checks and to provide all necessary documentation or evidence to demonstrate our compliance with GoodMorning.com's policy on forced and child labor.

Pre-Vendor Qualification Assessment

The company introduced a pre-vendor qualification framework in its sourcing process. This framework includes forced and child labour as a component of an overall vendor risk-assessment profile, helping to ensure that human rights risk is evaluated before a supplier relationship is established. Any violation of forced or child labour within a vendor's risk assessment profile results in immediate disqualification from the sourcing process.

Due Diligence

The following points, with respect to forced and child labour compliance, remain in place.

- GoodMorning's commercial agreement includes requirements relating to forced and child labour:
 - A requirement for suppliers to comply with all laws against forced and child labour
 - Rights for GoodMorning to access and inspect Supplier premises
 - Rights for GoodMorning to request and obtain information for sub-suppliers and materials

- All of GoodMorning's finished goods suppliers have either signed the company's commercial agreement terms or its supplier self-certification terms.

Remediation

Should GoodMorning receive a valid report of a violation against GoodMorning's **No Forced or Child Labour** policy that has occurred in GoodMorning's supply chain, the following action will occur:

1. A high-priority project will be created with the objective of remediating the instance of violation
 - a. The project will be sponsored by a member of the leadership team
 - b. The project will receive automatic funding, and be added to the leadership team's top-level project register for continuous monitoring
2. The project team will:
 - a. Correct the violation
 - b. Identify the root cause of the violation
 - c. Determine and implement the measures necessary to prevent the violation from happening again, including any measures necessary to remediate the loss of income to the most vulnerable families that results from these measures
 - d. Incorporate these measures into operations such that the root cause of the violation has been permanently corrected
3. Once complete, the project team will present their findings and actions taken to the leadership team
4. The leadership team will sign off on the project completion.

For the fiscal year January 1, 2025 to December 31, 2025, no valid reports of violations against GoodMorning's **No Forced or Child Labour** policy occurred, and as such no measure of remediating lost income was taken.

Training

GoodMorning is committed to ensuring that its team members understand the company's obligations under the Act and their role in upholding responsible sourcing practices.

GoodMorning's Supply Chain & Logistics department provides an open workshop, focusing on the following topics:

- An overview of Bill S-211 and obligations under the Act.
- The structure of GoodMorning's supply chain and where risks exist.
- The current global landscape of forced and child labour.
- How GoodMorning's supply chain could be exposed to these risks.
- The measures GoodMorning has in place to identify and mitigate these risks.

Additionally, in subsequent years, GoodMorning will integrate awareness into its quarterly all-hands meetings to ensure the entire organization receives education on forced and child labour risks.

GoodMorning has identified the individuals within its organization who will be responsible for each task in relation to combating forced and child labour. These tasks include:

- Having the appropriate people to document findings

- Educating the appropriate people on the laws applicable to forced and child labour

Effectiveness Assessment

GoodMorning evaluates the effectiveness of its forced and child labour mitigation measures through the following mechanisms:

- Periodic review of supplier self-certifications to identify any changes in vendor operations, sub-supplier relationships, or geographic risk profiles.
- Measurement of the percentage of suppliers that have signed formal commercial agreements.
- Site visits by GoodMorning staff to overseas suppliers representing 95% of overseas production during the 2024 and 2025 calendar years.

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.

Name: Samuel Prochazka

Title: President

Date: May 31, 2026

Signed: Samuel Prochazka

I have the authority to bind GoodMorning.com Inc.