

Rimer Alco North America Inc.'s Annual Report for the Fiscal Year ended March 31, 2026 on the Prevention and Reduction of Risks of Forced Labour and Child Labour

INTRODUCTION

Rimer Alco North America Inc., operating as Careica Health, is comprised of one parent company and five subsidiaries, all of which are privately held. In accordance with the Fighting Against Forced Labour and Child Labour in Supply Chains Act, (the "Act"), Careica is pleased to present its forced labour and child labour report (the "Report"), covering the financial reporting period of April 1, 2025 to March 31, 2026.

At Careica, we are fully committed to conducting business with honesty and integrity and treating all people with care, respect, and dignity. We are also committed to complying with applicable laws, regulations, and treaties and to protecting and promoting human rights. Careica is focused on operating in a socially responsible way. Moreover, Careica strives to do business with suppliers who honour these same values and commitments.

This Report outlines the efforts and actions Careica has taken over the reporting period in its approach to identify and understand the risk of forced labour and child labour in its operations and supply chain and to strengthen its controls in order to reduce and mitigate these risks.

STRUCTURE, ACTIVITIES AND SUPPLY CHAINS

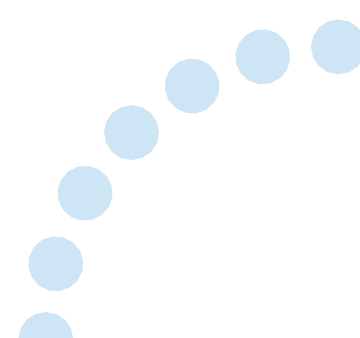
A. Structure

With over 30 years of experience, Careica Health has established itself as a leader in respiratory care. Careica focuses on creating innovative respiratory care programs that support sufferers of sleep disordered breathing, insomnia and respiratory diseases. With an emphasis on life-long care and support, clients experience a new standard of comfort, mobility, and freedom.

B. Activities

Careica's core operations consist of the diagnostic and treatment of sleep disorders, pulmonary function testing and the provision of oxygen concentrators and cylinders for clients requiring supplementary oxygen.

Careica's activities include the following:

- Diagnostic testing for sleep disorders.
 - Pulmonary function testing in our Calgary clinics.
 - Selling CPAP machines and accessories used to treat obstructive sleep apnea.
 - Providing counselling for insomnia.
 - Providing and selling oxygen and oxygen supplies.
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C. Supply Chains

Given the specific nature of Careica's business, its supply chains are limited. Careica sources and sells medical equipment from a small range of suppliers in Canada and the United States.

Careica's supply chains include:

- manufacture and assembly of medical equipment used by oxygen and sleep patients.

During the reporting period, the largest categories of supply chain expenditures were:

- CPAP machines and their consumable accessories.
- Oxygen concentrators and cylinders and consumable accessories.

Other expenditures include:

- Vehicle related consumables for the oxygen service fleet.

RISK OF FORCED LABOUR AND CHILD LABOUR IN OPERATIONS AND SUPPLY CHAIN

A. Careica Oversight

Careica Health has a dedicated management structure in place to ensure our policies and practices are operationalized and effective. Oversight is provided at the individual clinic management level and the senior leadership level.

B. Supply Chain Risks

Careica's operations are based wholly within western Canada, a country with comprehensive human right statutory protections and regulatory oversight. Our major suppliers have all posted resources on their websites, many with a code of conduct, where they ensure human rights and fair employment practices.

Our top four medical device suppliers have the following:

1. Fisher and Paykel annually publish a Modern Slavery Statement detailing steps taken to uphold human rights in their supply chain.
2. Philips' has a published Human Rights Policy.
3. ResMed has a published Third-Party Code of Conduct that addresses the issues of modern slavery.
4. Inogen's Human Rights Policy states they comply and expect their suppliers to comply with laws that promote safe working conditions and individual security; laws prohibiting forced labor, the employment of underage children, and human trafficking.

Accordingly, we believe that Careica is at very low-risk from engaging in forced labour and child labour within its own operations.

We recognize that there is a risk that Careica may be indirectly linked to forced labour or child labour practices given the inherent risks associated with the manufacturing sector for the respiratory products sold by Careica. There are often numerous suppliers between a medical device manufacturer and the source of raw materials that enter the manufacturing process. It is ultimately our suppliers' responsibility

to ensure that they fully respect human rights as well as environmental issues. However, as customers we play an active role in ensuring we communicate our expectations to our suppliers.

Given that the manufacturing sector is at an increased risk of forced labour where aspects of manufacturing are outsourced to geographical locations with higher instances of these abhorrent practices, Careica is working to better understand the supply chains of its suppliers in North America and their respective policies and practices. In that regard, many will have filed their own reports in response to the Act, which Careica is closely monitoring.

Careica acknowledges that issues with respect to forced labour may occur further down the supply chain, from a sub-supplier, rather than occurring at the level of one of our direct suppliers. Accordingly, our visibility over the raw materials used within our supply chain to produce components used in vehicle and parts manufacturing is hampered.

As a result of the foregoing, there is potential risk for Careica's supply chain to cause, contribute to, or be directly or indirectly linked to actual or potential forced labour or child labour; however, to date, Careica has not identified any specific instances of forced labour or child labour in its supply chain, so no remediation activities have been undertaken by Careica.

CAREICA'S DUE DILIGENCE TO PREVENT INCIDENCES OF FORCED LABOUR AND CHILD LABOUR

A. Careica Policies

Careica's due diligence process is focused on the identification and management of forced labour and child labour risks. Careica recognizes that the embedding of responsible business conduct into our policies and practices is critical to our continuing efforts to strengthen our ability to assess our risks and evaluate the effectiveness of Careica's policies and practices in this area.

The following are policies and training in place:

- Forced Labour in Global Supply Chains – training (new 2024)
- Workplace Harassment Prevention, Confidential Complaints and Misconduct Policy
- Bullying in the Workplace - annual training
- Impairment and Workplace Safety - training
- Workplace Health and Safety – annual training
- Violence in the Workplace – annual training.
- Whistleblower Policy – (new 2024)
- Ethical Dilemmas & Whistleblower Protection Respectful Workplace – training – (new June 2025)

All our employees will be encouraged to review and familiarize themselves with this information and our management team will be aware of their responsibilities in relation to them.

B. Mitigation Efforts

In order to identify and mitigate any risk, we have undertaken the following initiatives:

- Our Human Resources team pre-screens all applicants thoroughly. We have great control over employment and working conditions and the risk of forced labour or human trafficking is regarded as low. We are diligent in meeting and most often exceeding the requirements of the Employment Standards Act in British Columbia, Saskatchewan and Ontario and The Employment Standards

Code in Alberta and Manitoba. Careica complies with provincial laws and regulations pertaining to wages, working hours, overtime, benefits, and any other work-related conditions. Careica provides a safe, hygienic and secure work environment to prevent accidents and injury. A safe and secure work environment also means a workplace safe from illegal drugs and violence. Health and safety policies and regular training is provided, implemented and recorded.

- We build long-standing relationships wherever possible with our suppliers.
- For national or international supply chains, our point of contact is preferably with a Canadian company or branch, and we expect these entities to have suitable anti-slavery and human trafficking policies and processes.
- We have developed a Supplier Code of Conduct in order to provide suppliers with a clear set of expectations regarding ethical standards and also to assist in ensuring that Careica's suppliers comply with laws and regulation relating to labour practices and human rights practices. With respect to child and forced labour specifically, it is intended that the supplier code of conduct will ensure there is no child labour, forced labour or exploitation of any kind within the supplier's organization or within any suppliers who are supplying their organization.
- We conduct due diligence on suppliers, including obtaining documentation of policies and practices related to labour rights. We have developed a Supplier Forced Labour and Child Labour Compliance Questionnaire.
- We expect each entity in the chain to, at least, adopt 'one-up' due diligence on the next link in the chain. It is not practical or possible for us (and every other participant in the chain) to have a direct relationship with all links in the chain.
- We have put in place systems to encourage the reporting of concerns and the protection of whistle blowers.
- Training is provided to our key employees that work in the procurement and finance functions of Careica about the risks of forced labour and child labour inherent within our supply chains.

C. Remediation of Loss of Income of Vulnerable Families, if applicable

Not applicable. We have not identified any loss of income to vulnerable families resulting from measures taken to eliminate the use of forced labour or child labour in Careica's activities and supply chains.

NEXT STEPS

While we continue to make progress towards reducing the risk of forced labour and child labour within our business, we understand that there is still more that all businesses, including our own, can do.

Some of the steps we are taking in 2026 include:

- As part of our efforts to strengthen supply chain due diligence, we have undertaken a review of the amfori BSCI Code of Conduct — a globally recognized framework for upholding human rights, labour standards, and environmental responsibility. Its six core values — continuous improvement, collaboration, empowerment, code compliance, protection of vulnerable groups,

and transparency — serve as the foundation for our ongoing compliance activities.

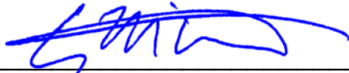
- We will continue reviewing and, if necessary, redrafting our internal policies to add in specific references to Careica's strong stance against forced labour and child labour.

APPROVAL

This Report has received approval from the Board of Directors of each entity comprising Careica Health.

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 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.

I have the authority to bind Careica Health.

A handwritten signature in blue ink, appearing to read "Cory McArthur", written over a horizontal line.

Cory McArthur
President and CEO Careica Health
Dated: April 23, 2026