

Fighting Against Forced Labour and Child Labour in Supply Chains Act

Sifton Properties Limited &
Devonshire Erin Mills Incorporated
Consolidated Report

Entity Report
2025 Annual Report



Sifton

ABOUT THIS REPORT

Report Purpose and Scope

The report details actions taken in 2025 to prevent forced and child labour within activities and supply chains.

Legal and Compliance Alignment

The report complies with the Fighting Against Forced Labour and Child Labour in Supply Chains Act requirements.

Transparency and Public Disclosure

Prepared with due diligence, the report is intended for public and regulator review and publication.

Clarity and Consistency

The report applies definitions and guidance consistently to ensure clear interpretation and assessment.

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OUR BUSINESS

Structure and Activities

Founded in 1923, Sifton Properties Limited (BN: 104851886) is a family-owned corporation specializing in land development and property management. Originally established as a home builder, we have expanded our operations to encompass various sectors, including Neighbourhood Development, Construction, Residential and Commercial Leasing.

Devonshire Erin Mills Incorporated (BN:880050224) is a subsidiary of Sifton Properties Limited operating Retirement Communities. Headquartered or principally located in Ontario Canada, Sifton Properties Limited and Devonshire Erin Mills Incorporated have business presence in Canada, assets in Canada, and meet the reporting thresholds for assets, revenue and employees.

Activities include producing goods, selling goods, and providing services.

SUPPLY CHAINS

Core Supply Chain Focus

Sifton's supply chains primarily support construction, property management, and resident services within Canada.

Key Goods Categories

Essential goods include construction materials, building components, furnishings, IT equipment, maintenance, and food-service items.

Global Sourcing Transparency

Some goods originate from global supply chains via domestic suppliers, highlighting important importation risk transparency.

OUR COMMITMENT

Comprehensive Policy Framework

Sifton implements multiple human rights policies including workplace harassment prevention and forced labour supply chain policies.

Integration into Business Processes

Policies guide procurement, vendor engagement, and decision-making to embed human rights into daily operations.

Due Diligence and Supplier Communication

Due diligence expectations are clearly communicated to suppliers and applied in vendor relationship management.

Regulatory Alignment and Credibility

The approach aligns with legal requirements and strengthens report credibility through transparent policy disclosure.

OUR POLICIES

We have comprehensive policies and standards of conduct designed to protect human rights and prevent forced labour and child labour.

Workplace Harassment & Violence Prevention Policy: Sifton is dedicated to safeguarding the well-being of its employees by ensuring a workplace free from harassment, threats, and violence. We commit to taking all reasonable measures to protect our team members.

Human Rights Policy: Sifton supports the position that every person has a right to freedom from harassment and discrimination. We maintain a high standard of conduct when dealing with people.

Diversity and Inclusion Policy: Sifton is committed to fostering, cultivating, and preserving a culture of diversity and inclusion that creates a sense of belonging together.

Forced Labour and Child Labour in Supply Chains Policy: Sifton is committed to mitigating the risks associated with the Fighting Against Forced Labour and Child Labour in Supply Chains Act. We work diligently to verify that our vendors align with this Act, striving to prevent child labour or forced labour at any stage of our supply chain.

OUR ASSESSMENT

Vendor Mapping Exercise

The organization mapped all suppliers to gain clear insights into its supply chain for effective risk management.

Risk-Based Assessment Methodology

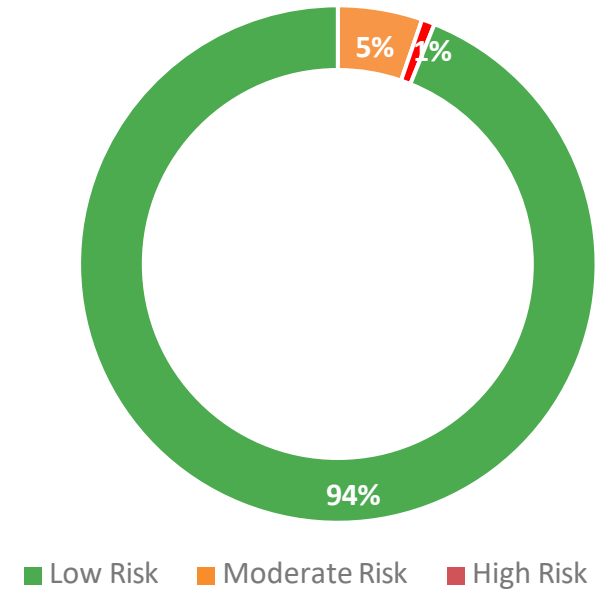
Risk assessment considered goods nature, industry risks, and supplier context to categorize vendors by risk levels.

Assessment Outcomes and Compliance

94% of vendors were low risk, 5% moderate risk, 1% high risk, demonstrating a structured approach aligned to regulations.

Transparency and Methodology Alignment

The approach is repeatable and proportionate, enhancing transparency and questionnaire alignment for regulatory reporting.



ACTIONS TAKEN TO ADDRESS RISK

Risk Identification and Escalation

Sifton identifies forced and child labour risks with a clear escalation and follow-up process involving vendors.

Due Diligence and Vendor Inquiries

Additional due diligence includes follow-up inquiries with vendors to understand sourcing practices better.

Response and Relationship Management

Vendor responses that resolve concerns prevent further action; unresolved issues may end business relationships.

Proactive Risk Management

Ongoing efforts improve vendor screening pre-engagement, ensuring forward-looking risk management.

TRAINING AND AWARENESS

Role-Specific Training

Employees in procurement and oversight receive training on ethical sourcing and labour risk management.

Access to Policies and Codes

Relevant codes of conduct and policies are accessible to staff, supporting consistent ethical practices.

Ongoing Awareness Programs

Training is continuous and reinforced through internal resources, not just one-time sessions.

Transparency and Reporting

Sharing of the S-211 report promotes organizational understanding of compliance and ethics.

ASSESSING EFFECTIVENESS

Periodic Vendor Risk Reviews

Effectiveness is assessed by regularly reviewing vendor risk assessments to identify and address potential risks.

Monitoring Follow-up Outcomes

Follow-up outcomes for vendors flagged as moderate risk are monitored to ensure corrective actions are effective.

Ongoing Supply Chain Evaluation

Supply chain exposure is re-evaluated continuously to adapt due diligence to evolving business conditions.

Continuous Improvement

Review mechanisms support ongoing improvements to due diligence processes and risk management maturity.

APPROVAL AND ATTESTATION

We, the undersigned Officers of Sifton Properties Limited hereby attest that we have reviewed and approve the consolidated report prepared by our organization in accordance with the "Fighting Against Forced Labour and Child Labour in Supply Chains Act".

In accordance with the requirements of the Act, and in particular section 11 thereof, we, the undersigned, attest that we have reviewed the information contained in this consolidated report for the entities specified at the outset of this report. Based on our knowledge, and having exercised reasonable diligence, we attest that the information in this consolidated report is true, accurate and complete in all material respects, for the purposes of the Act, for the reporting period of the fiscal year ended December 31st, 2025.



Rick Gooyers, President
Sifton Properties Limited



David Thomson, Chief Financial Officer
Sifton Properties Limited