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groupe / **AMIÉL**

Final Report on the Act to Fight Against  
Forced Labour and Child Labour in Supply  
Chains

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## EXECUTIVE SUMMARY OF THE REPORT

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Groupe Amiel (Groupe Amiel Inc. - 788280881), a Canadian family-owned company specializing in appliances, includes Distinctive (Distinctive Appliances Inc. - 894075381) and AM-CAM (Am-Cam Appliances Inc. - 140642760). This report is on behalf of Groupe Amiel and includes its two divisions, making it a joint report.

This report covers the financial period of 2023 (January 1, 2023, to December 31, 2023). Groupe Amiel is governed by the Act on the Fight Against Forced Labor and Child Labor in Supply Chains because it is a retail company that employs at least 250 people on average and generates at least 40 million dollars in revenue. The company is based in Laval, QC.

This document aims to inform the minister about the measures that Groupe Amiel, and by extension its divisions, has taken during its last financial year to prevent and mitigate the risk of recourse to forced or child labor in its activities and supply chain, both in Canada and abroad. This document also presents the actions taken to identify and ensure our compliance with the Act, as well as our commitments to continue improving in this area.

After its finalization, this report will be made public and accessible on the websites of Groupe Amiel, Distinctive, and AM-CAM, with the aim of complying with the Law and demonstrating transparency to the public.

This document was prepared in collaboration with the supply, development, human resources, and finance departments of Groupe Amiel and supervised by the group's executive committee.

In this report, the terms «Groupe Amiel», «the Group», «Groupe Amiel», «the company», «we», «our», and «ours» refer to Groupe Amiel and its divisions.

## **1 / OVERVIEW OF THE COMPANY (DESCRIPTION OF ACTIVITIES & VALUES)**

Groupe Amiel was founded in 2017 to consolidate its various businesses under one corporate entity, thereby improving synergy among the subsidiaries. The Group and its subsidiaries specialize in the importation and distribution of home appliances as well as in the retail and online sale of appliances across Quebec and Canada. Distinctive is the company responsible for importing and distributing, and AM-CAM, known for its stores under the Corbeil and Les Spécialistes banners, takes care of retail and online sales. Both Distinctive and AM-CAM are based in Laval, in the Group's offices. Each company manages its own purchasing, logistics, and sales functions, and the so-called support functions are offered as a service by Groupe Amiel, such as human resources, finance, marketing, and IT.

Each company has its own objectives, suppliers, and customers. Groupe Amiel's mission is to become the reference in home appliances in Canada. Each department and division works with this objective within the scope of its respective activities. Altogether, Groupe Amiel employs about 400 employees across Canada.



## **2 / ACTIVITIES AND SUPPLY CHAIN**

Groupe Amiel imports home appliances from all product groups, including laundry appliances, cooking appliances, refrigerators, and ventilation hoods. All are manufactured in various regions of the world and brought to the country through its distribution division, Distinctive. The majority of imports come from the Middle East, Europe, and Asia. Each year, the Group imports several hundred containers filled with products, which are then distributed to its retail partners across the country as well as to its own retail division, AM-CAM.

The main activities of Groupe Amiel encompass the importation, distribution, and retail and wholesale of home appliances. This also includes, depending on agreements with its suppliers, the shipment of merchandise from the port of origin to its facilities.

Retail is also a key activity for Groupe Amiel. Its AM-CAM division, known for its Corbeil and Les Spécialistes de l'Électroménager stores, offers advice and sells appliances in its physical outlets, in addition to an online sales platform. The Group's retail division takes care of direct delivery to consumers.

Groupe Amiel's supply chain relies on direct and indirect suppliers spread across the country and around the world. Thus, Groupe Amiel relies on a local and international supply chain to ensure the production, importation, distribution, and sale of home appliances to its customers.

### **3 / COMPLIANCE WITH LAW S-211**

To comply with the obligations of the Law on the Fight Against Forced Labor and Child Labor in Supply Chains, Groupe Amiel prepares this annual compliance report detailing the measures taken to mitigate the risks of forced labor and child labor in all its operations, which it submits in May each year.

The report includes the structure of the company, policies, due diligence processes, risk assessment results, and actions to mitigate them. The report also includes the commitments of Groupe Amiel to continually maintain its fight against forced labor and child labor in the supply chains. This report is the 2023 edition, the first of its kind for the Group.

### **4 / RISK IDENTIFICATION**

Groupe Amiel has identified parts of its activities and supply chains that carry a risk of forced labor or child labor. This occurs during the manufacturing of our products and with our first and second-tier suppliers. Some of our first-tier suppliers have their merchandise manufactured in third-party factories. These suppliers are those with whom the Group has the most interactions and visibility, and their products are manufactured in international regions where standards may vary from those in Canada.

Geographically, the risks are concentrated in regions where smaller suppliers are located and where the manufactured products are simpler, namely Europe and Asia.

## **5 / ACTIONS TAKEN TO IDENTIFY AND ENSURE OUR COMPLIANCE**

Groupe Amiel has conducted an external risk assessment in its activities and supply chains. We have assessed the different types of products we market, their country of origin, and the risks associated with forced labor and/or child labor. Next, we identified the regions and types of products that are potentially more exposed to these risks.

We also ensure the monitoring of our suppliers, whether through visits to their facilities carried out by members of our company or by following their own compliance reports regarding the Law on the Fight Against Forced Labor and Child Labor in Supply Chains, for those who are concerned. During these visits, they not only examine the manufactured products and their design but also the working conditions in which they are produced. The goal is to ensure that we do not work with companies that employ children or practice forced labor.

Groupe Amiel has committed, through its code of ethics, to create a healthy and safe environment for all its employees, contractors, visitors, and clients, as well as all other people with whom it does business. Additionally, any member in charge of supplier relations who observes forced labor or child labor must lead to the termination of cooperation with the concerned supplier.

To date, we have not identified any cases of forced labor or child labor in our activities and supply chains.



## 6 / COMMITMENTS

Currently, Groupe Amiel does not offer recurring mandatory training to employees on forced labor or child labor. However, we are committed to setting up, starting in the fiscal year 2024, annual mandatory training for all persons who will be visiting, meeting, or establishing relationships with suppliers that manufacture home appliances abroad. These training sessions aim to educate our employees about the risks of child labor and forced labor, so that they are equipped with up-to-date tools and knowledge enabling them to identify and report these risks.

By offering these training sessions, Groupe Amiel aims to raise awareness among its employees about best practices, thus enabling them to play an active role in preventing these risks within our supply chains and throughout Groupe Amiel as a whole.

In addition to our current action of monitoring suppliers, we also plan to work on building structured periodic audits during our visits to them starting in the fiscal year 2024, to ensure their compliance with established standards.

## **7 / PERFORMANCE MEASUREMENT**

Currently, Groupe Amiel does not have policies and procedures to assess its effectiveness in ensuring that forced labor and child labor are not used in its activities and supply chains.

Groupe Amiel is committed to setting up regular monitoring and evaluation procedures to measure the effectiveness of its policies on forced labor and child labor starting in the fiscal year 2024.

By applying these commitments, Groupe Amiel aims to establish a rigorous framework for evaluation and continuous improvement to eliminate the risks associated with forced labor and child labor in its supply chains.

## **8 / APPROACH TO BUILDING THE REPORT**

This report was built in collaboration with the supply, development, human resources, and finance departments of Groupe Amiel, under the supervision of the group's executive committee.

## **9 / REPORT GOVERNANCE**

The supervision and approval of the report were under the responsibility of the executive committee of Groupe Amiel.



## 10 / RESPONSIBLE SIGNATURE

*«In accordance with the requirements of the Law, and in particular Article 11, I attest to having reviewed the information contained in this report for the entity or entities mentioned above. To my knowledge, and having exercised due diligence, I attest that the information in the report is true, accurate, and complete in all material respects for the purposes of the Law, for the reporting year mentioned above.»*

FULL NAME :

**Anthony Amiel**

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TITLE :

**Chief Executive Officer**

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DATE :

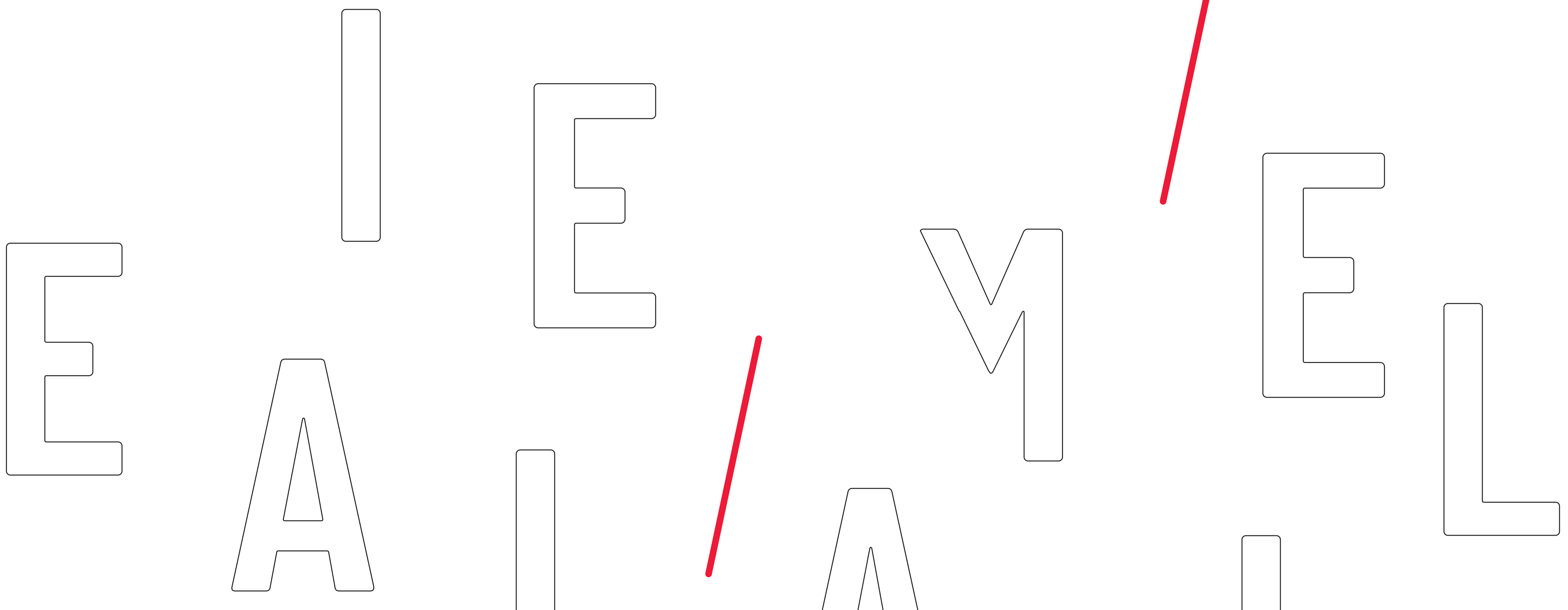
**2024-05-25**

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SIGNATURE :



I have the authority to bind Groupe Amiel Inc.



## 11 / APPENDICES

Mandatory points of the report with references in the report

The measures taken by the entity during its last financial year to prevent and reduce the risk that forced labor or child labor is used at any stage of the production of goods in Canada or elsewhere by the entity, or of goods imported into Canada by the entity	_____	Section 5
Its structure, its activities, and its supply chains	_____	Section 1 & 2
Its policies and due diligence processes concerning forced labor and child labor	_____	Section 5 & 6
The parts of its activities and supply chains that present a risk of recourse to forced labor or child labor, as well as the measures taken to assess and manage this risk	_____	Section 4
Any measure taken to remedy forced labor or child labor	_____	Section 5
Any measure taken to remedy the loss of income to the most vulnerable families resulting from any measure taken to eliminate the use of forced labor or child labor in its activities and supply chains	_____	Not applicable
The training provided to employees on forced labor and child labor	_____	Section 5 & 6
How the entity assesses its effectiveness in ensuring that forced labor and child labor are not used in its activities and supply chains	_____	Section 7
A statement indicating whether the report was approved by the competent governing body or bodies	_____	Section 9
The signature of one or more members of the governing body of each entity that approved the report, accompanied by the name and title of the approving member, the date of signature, and a declaration confirming that the approving member has the legal authority to bind the entity	_____	Section 10