



Kairos Gold Inc. (the “Company”) Reporting Assessment

Fighting Against Forced Labour and Child Labour in Supply Chains Act (Bill S-211)

Statement of Assessment

The Company conducts an annual assessment of its obligations under Canada's *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (the "Act").

Based on management's review of the Company's operations, activities, workforce, and business structure, the Company does not currently meet the criteria requiring the submission of an annual report under the Act. Notwithstanding this determination, the Company recognizes the importance of the Act's objectives and remains committed to conducting its business in an ethical, responsible, and socially conscious manner.

Assessment of Reporting Requirements

The Act requires certain entities to submit annual reports regarding measures taken to prevent and reduce the risk of forced labour and child labour in their activities and supply chains.

The Company does not currently meet the criteria that would require it to file an annual report under the Act for the following reasons:

1. No Production, Sale or Distribution of Goods

The Company is an exploration-stage mineral company and does not currently produce, manufacture, process, sell, or distribute goods. Its activities are limited primarily to mineral exploration, evaluation, and corporate administration.

2. No Importation of Goods into Canada

The Company does not import goods into Canada. The Company's activities do not involve the importation of products, materials, or merchandise that would bring it within the scope of the Act's reporting requirements.

3. Employee Threshold Not Met

The Company employs significantly fewer than 250 employees and therefore does not meet the employee threshold outlined in the Act.

4. Financial Thresholds Not Met

The Company does not currently meet the applicable financial thresholds established under the Act. As an exploration-stage company with no operating revenue from the production or sale of goods, the Company's activities remain limited in scope relative to the reporting requirements contemplated by the legislation.

Commitment to Ethical Business Practices

Although the Company is not currently required to file an annual report under the Act, it recognizes the importance of preventing forced labour and child labour in global supply chains and remains committed to conducting business responsibly and ethically.

The Company strives to:

- ✦ Conduct business in accordance with applicable laws, regulations, and industry best practices;
- ✦ Engage with reputable contractors, consultants, services, and business partners;
- ✦ Promote fair and ethical labour practices within its operations and among third parties with whom it conducts business;
- ✦ Assess potential service providers based on their professional reputation and compliance with applicable legal requirements;
- ✦ Foster a corporate culture that supports integrity, accountability, and respect for human rights;
- ✦ Monitor developments in legislation and reporting requirements to ensure ongoing compliance should the Company's activities change in the future.

Ongoing Review

Management will continue to review the Company's operations annually to determine whether it becomes subject to the reporting requirements of the Act. Should the Company's business activities, employee count, financial position, or supply chain operations change such that reporting obligations arise, the Company will take appropriate steps to comply with all applicable requirements.

This assessment has been reviewed and approved by management and reflects the Company's position regarding its obligations under Canada's *Fighting Against Forced Labour and Child Labour in Supply Chains Act* for the current reporting year.

For information related to the Act, visit the Government of Canada's website:

[GOC: Bill S-211- Modern Slavery Act](#)

Dated: June 1, 2026

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