

REPORT

Dominion  Citrus

Title: Forced Labour and Child Labour Report 2024

SCOPE

This report applies to all employees of Dominion Citrus Limited (the “Company”/”DCL”) and its wholly owned subsidiaries and limited partnerships.

INTRODUCTION

Dominion Citrus Limited is a privately owned Canadian company headquartered in Toronto, Ontario, Canada, dedicated to providing quality food products to its customers.

DCL is subject to the legal requirements of the Fighting Against Forced Labour and Child Labour in Supply Chains Act (the “Act”) and makes this Report pursuant to section 11 of the Act.

DCL acknowledges its responsibility to combat forced and child labour and is committed to acting ethically and with integrity and transparency. We are working to put systems and controls in place to safeguard against any form of forced or child labour occurring within our supply chain.

COMPANY STRUCTURE, ACTIVITIES AND SUPPLY CHAIN

DCL has divisions, subsidiaries and partnerships in Ontario and Quebec that specialize in wholesaling and retailing of fruits and vegetables.

ACTIVITIES

Prominent activities include the procurement of fruits and vegetables both domestically and internationally, sorting, grading, ripening, packaging and distribution to companies in the wholesaling, retailing and food service industries.

SUPPLY CHAIN

Products are sourced from a variety of suppliers in Ontario’s Holland March area, South America and the southern United States.

POLICIES AND DUE DILIGENCE PROCESSES

DCL has established policies and due diligence processes to address forced labour and child labour risks throughout its supply chains.

DCL has existing policies in place that address human rights matters as they relate to its employees. Although these policies do not currently specifically address forced labour and child labour concerns, they underscore the Company's commitment to comply with applicable laws and to foster a safe work environment that adheres to ethical practices and promotes respect for all individuals.

Policies

Human Rights Code

Under the Ontario Human Rights Code, every person has a right to equal treatment by DCL with respect to services and facilities, accommodation, contracts and employment. DCL adopted this Human Rights Code to ensure ethical and respectful service and employment practices that incorporate equitable treatment for all employees, non-employees and customers.

Workplace Harassment

DCL believes in maintaining a work environment where all employees are free from harassment and discrimination.

Whistleblower Policy

As a private corporation, the integrity, transparency and accountability of the financial, administrative and management practices of DCL and all of its operating units is critical. It is critical, therefore, that DCL and all of its operating divisions maintain a workplace where concerns of questionable business practices can be raised without fear of any discrimination, retaliation or harassment.

Employee Code of Conduct Policy

This Policy guides the conduct of DCL employees. It is based on the core value of integrity and addresses matters of unacceptable conduct and behaviour.

Other Policies

Additionally, the policies noted below further demonstrate the Company's commitment to the health, safety and well-being of its employees. These policies include:

- Accessibility and Accommodation Policy
- Disconnection from Work Policy

Due Diligence Processes

Risk Assessment

The Company has begun a formal risk assessment of its supply chain during 2024 and intends to conclude assessments in 2025.

Supplier Code of Conduct

Going forward, our Supplier Code of Conduct will be embedded into all our purchase orders and contract templates. Our suppliers are obligated to uphold human rights of workers and to treat them with dignity and respect in accordance with recognized international labour standards. This applies to all workers, including temporary, migrant, student, contract, direct employees and any other type of workers. We expect our suppliers to make the following commitments in their labour practices by having controls in place that:

1. Ensure that employment is freely chosen and forced, bonded, indenture or trafficking employment shall not be used
2. Prohibit child labour in any circumstance
3. Working hours will comply with local laws
4. Compensation paid to workers shall comply with all applicable wage laws
5. Commit to a workplace free of harassment, violence and discrimination
6. Allow for the freedom of association

Recruitment Process

All open job posting are posted on the Indeed website or local newspapers. Candidates can apply voluntarily on their own volition. The ads contain information concerning remuneration, employee safety, qualifications and a job description.

Food Safety Certification

DCL has a division that has met the rigorous requirements of BRC Global Standards, a leading product safety and quality certification program that is used as a benchmark for best practices in the food industry.

The BRCGS certification includes requirements to ensure ethical labor practices, which explicitly prohibits child labor. The standard also emphasizes the importance of a fair wage and adhering to local laws and International Labour Organization (ILO) conventions related to working conditions for vulnerable workers. In particular:

- **Child Labor Prohibition:** A key aspect of the BRCGS standard is the commitment to ethical labor practices, which includes a strict prohibition on the employment of children.
- **Fair Wages and Working Conditions:** The standard also emphasizes the need for fair wages, adhering to local laws and ILO conventions regarding working conditions for younger or more vulnerable workers.
- **Free Choice of Employment:** BRCGS ensures that employees have the freedom to choose their work without facing debt or other penalties.

Sociability Audit

A major divisional customer conduct audits to ensure its global supply chain adheres to ethical and social standards. These audits, part of the Supplier Workplace Accountability (SWA) program, cover areas like ethical labor practices, human rights, and environmental considerations. The Supplier Workplace Accountability (SWA) Program details:

- This program is used to ensure fair and ethical workplace standards throughout the supply chain.
- Conducts on-site audits of supplier facilities, worker housing, and cafeterias.
- The audit include worker interviews, facility record reviews, and assessments of business practices.
- The audit focuses on areas like recruitment fees, discrimination, and other human rights considerations.
- The audit also verifies supplier compliance with its code of conduct, including ensuring all workers are of legal age.

Other Processes

DCL engages in other due diligence processes to prevent forced labour and child labour, including:

- **Ethical Sourcing:** DCL does not engage in operations or source materials from suppliers that operate in any of the countries identified as the areas of highest prevalence of global slavery and prioritizes suppliers with demonstrable adherence to labour standards and human rights principles.
- **Verification of Workers:** Prior to employment, workers' identities and ages are verified, along with work permits and immigration documentation where applicable.
- **Continuous Engagement:** Human Resources, operations and supply chain staff maintain regular communication with employees, contractors, and agency personnel to identify any signs of underage workers or other potential modern slavery issues.

RISK ASSESSMENT AND MANAGEMENT

At the time of this Report, no instances of forced or child labour were identified within our operations or supplier network. The Company will continue its formal risk assessment, implement due diligence policies and processes in order to identify, address and prohibit the use of forced and child labour in its supply chain.

REMEDIATION MANAGEMENT

During the 2024 fiscal year, the Company did not identify any instances of forced labour or child labour in its operations or supply chains. Consequently, no remedial action has been necessary in the current year. However, DCL recognizes the importance of continuous monitoring to ensure that risks related to modern slavery are effectively mitigated throughout its operations and supply chains. The Company is dedicated to

conducting regular reviews of its risk assessments, ensuring that appropriate measures are implemented if the need arises in the future.

If we identify a compliance issue, including but not limited to, child labour, forced labour or life-threatening health and safety situations, we may, as appropriate, suspend our relationship with those suppliers, work with them to determine whether satisfactory remediation of the compliance issue is possible and/or terminate relationships with suppliers who are unable or unwilling to remediate non-compliance.

To date there have been no identified or reported instances of loss of income to vulnerable families that resulted from measures taken to eliminate the use of forced labour or child labour in our activities and supply chains.

TRAINING

Although DCL did not offer formal training on modern slavery during the 2024 fiscal year, the Company intends to introduce awareness training on this issue in 2025. This training will be delivered to all employees. By implementing this training, DCL aims to enhance the understanding of modern slavery risks and prevention strategies, especially among key personnel who play crucial roles in the Company's operations and decision-making processes.

EFFECTIVENESS ASSESSMENTS

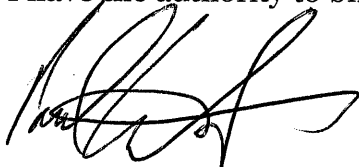
DCL reviews its Code of Conduct and its prohibition on the use of forced labour and child labour. DCL has not received any complaints, or any reported or suspected cases of forced or child labour within its operations or supply chains. We will continue to assess the effectiveness of our actions:

- DCL will conclude its assessment of its supply chain to identify areas vulnerable to forced labour and child labour.
- Our Supplier Code of Conduct will be embedded into all our purchase orders and contract templates.
- Training and Awareness: DCL will invest in training programs aimed at raising awareness among employees and suppliers about the risks of forced labour and child labour. These programs will focus on identifying signs of exploitation, reporting mechanisms, and promoting a culture of ethical conduct.

APPROVAL AND ATTESTATION

In accordance with the requirements of the Fighting Against Forced Labour and Child Labour in Supply Chains Act (Act), and in particular section 11 thereof, I, Paul Scarafie, in the capacity of CEO and President, attest that I have reviewed the information contained in the report on behalf of the governing body of 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 within this report.

I have the authority to bind Dominion Citrus Limited.

A handwritten signature in black ink, appearing to read 'Paul Scarafile', with a large, stylized flourish extending from the end of the signature.

Paul Scarafile
CEO and President
May 08, 2025