

1. Its policies and its due diligence processes in relation to forced labour and child labour.

- Skotidakis' policies relating to will be attached in the report.
- Our due diligence processes in relation to forced labour and child labour is listed below:
 - A. Supply Chain Mapping: Skotidakis thoroughly map out its supply chain, and try to identify suppliers, subcontractors, and third-party entities involved in the production process.
 - B. Risk Assessment: Conduct a comprehensive risk assessment to identify potential areas within the supply chain where forced labor or child labor could occur. This assessment should consider factors such as geographic location, industry, supplier relationships, and relevant human rights reports.
 - C. Supplier Engagement and Verification: Skotidakis collaborates with suppliers to convey the company's dedication to eradicating forced labor and child labor. It ensures suppliers' adherence to relevant labor laws and international standards through thorough auditing processes.
 - D. Continuous Improvement: Continuously review and improve upon the effectiveness of the company's due diligence processes, considering feedback, emerging best practices, and evolving regulatory requirements.

2. The parts of its business and supply chains that carry a risk of forced labour or child labour being used and the steps it has taken to access and arrange that risk.

Some key areas of concern along with steps that can be taken to assess and address these risks:

A. Milk Sourcing and Farming:

- **Risk:** Labor-intensive activities on dairy farms, such as milking, feeding, and cleaning, may involve the use of forced labor or child labor.
- **Assessment Steps:** Conduct thorough assessments of dairy farm suppliers to ensure compliance with labor laws and ethical standards. Engage with suppliers to promote fair labor practices and provide training on labor rights. Implement monitoring mechanisms to assess and verify compliance.

B. Transportation and Logistics:

- **Risk:** Transportation of raw milk from farms to processing facilities may involve the use of subcontracted or informal labor, which can increase the risk of exploitation.
- **Assessment Steps:** Vet transportation providers to ensure compliance with labor regulations and ethical standards. Establish contracts with transportation companies that include provisions against forced labor and child labor.

C. Packaging and Distribution:

- **Risk:** Labor abuses may also occur in the packaging and distribution stages, including warehouse operations and transportation logistics.
- **Assessment Steps:** Ensure company follows labor regulations and ethical standards. Provide training to workers on their rights and establish mechanisms for reporting any instances of abuse.

D. Contract Labor and Migrant Workers:

- **Risk:** The use of contract labor or migrant workers in production and processing can increase the risk of exploitation due to their vulnerable status.
- **Assessment Steps:** Ensure that contracts with labor suppliers include provisions for fair wages, safe working conditions, and freedom of movement. Monitor treatment of contract labor and migrant workers through regular inspections and interviews. Provide support and assistance to vulnerable workers to mitigate the risk of exploitation.

3. Any measures taken to remediate any forced labour or child labour.

- A. Implementation of safeguards by putting in place robust policies, procedures, and monitoring mechanisms to prevent future occurrences of forced labor or child labor within the company and its supply chains.
- B. Work closely with suppliers to implement corrective actions and address the underlying issues contributing to forced labor or child labor. This may involve providing training and capacity-building support to improve labor practices.
- C. Continuously assess and improve upon remediation efforts, incorporating feedback from employees, stakeholders, and monitoring progress over time.
- D. Adherence to International Standards to ensure compliance with relevant international standards and guidelines, such as those outlined by the International Labour Organization (ILO) and the United Nations Guiding Principles on Business and Human Rights.

4. The training provided to employees on forced labour and child labour.

Training provided to employees on forced labor and child labor is crucial for raising awareness, promoting ethical practices, and empowering individuals to identify and address potential risks within the company's operations and supply chains. Employees are being trained on forced labour and child labour; and training will be done annually as a refresher. Sample training document attached.

5. How the entity assesses its effectiveness in ensuring that forced labour and child labour are not being used in its business and supply chains.

- A. Maintain detailed records of audits and other activities related to forced labor and child labor prevention.
- B. Provide training and awareness programs for employees on identifying and reporting instances of forced labor and child labor, as well as company policies and procedures for addressing such issues. Ensure that all relevant personnel understand their roles and responsibilities in preventing exploitation.

- C. Continuously review and update policies, procedures, and practices based on the results of assessments and feedback to enhance effectiveness in preventing forced labor and child labor.

Code of Conduct

Introduction

Skotidakis code of conduct policy outlines the appropriate behaviour employees are expected to follow in the workplace towards their colleagues, supervisors, and overall organisation. This policy will cover the below list:

1. Compliance with Applicable Laws, Policies, and Governing Terms

Comply with applicable laws and regulations, applicable Company policies, procedures, guidelines, standards, and Governing Terms.

2. Ethical Conduct and Behaviour

Align your actions, decisions, and behaviour with ethical business practices.

3. Employment Standards

Treat people with dignity and respect by adhering to applicable human rights and employment standards.

4. Quality

Comply with quality standards regarding manufacturing, delivering and the supply of products and or services.

5. Health and Safety

Protect the health and safety of your workers by complying with applicable health and safety laws.

6. Environmental Responsibility and Animal Welfare

Remain committed to reducing the negative impact of your operations on the environment and the humane treatment of animals.

Scope

This policy applies to all employees, suppliers, and associating parties of Skotidakis including existing and future employees working at Skotidakis, 185 Regional Rd 10, St-Eugène, Ontario K0B 1P0.

Policy Elements

1 Compliance with Applicable Laws, Policies, and Governing Terms

“Comply with laws and regulations that apply to you in the regions in which you operate, applicable Company policies, procedures, guidelines and standards and Governing Terms.”

- Understand the laws and regulations that are applicable to your location and operation as well as Skotidakis’ Governing Terms and applicable policies, procedures and standards and diligently comply with them.
- If the legal or regulatory requirements applicable to your business/operation differ from this Code, Suppliers should adopt the more stringent requirements of the two.
- Competition Laws: Skotidakis maintains a competition law compliance program (the “Compliance Program”) that includes guidance and standards for our Suppliers, to minimize the risk of non-compliance with competition laws. Skotidakis requires that you comply with the applicable Compliance Program elements that apply to your operations. It is ultimately the responsibility of Suppliers to comply with competition and anti-trust legislation.

2. Ethical Conduct and Behaviour

Align your actions, decisions, and behaviour with ethical business practices.

To maintain our reputation as a Company that focuses on doing the right thing, we expect our Suppliers to uphold a commitment to integrity and trust. This means Suppliers must be prudent in making good and ethical business decisions.

Anti-Bribery, Corruption and Anti-Money Laundering

Comply with all applicable anti-bribery, anti-corruption and anti-money laundering laws and regulations in the jurisdictions in which you operate.

- Adopt a zero-tolerance approach to bribery, corruption, and money-laundering.
- Do not offer, pay, receive, or solicit bribes, kickbacks, payments, favours, or gifts of any kind, either directly or indirectly, to obtain a favourable outcome. • Do not make facilitation or “grease” payments, no matter how small, to public officials.
- Upon the commencement of your relationship with Skotidakis, disclose your ownership structure (specifically, ownership by a government or public official) to your Skotidakis representative and further disclose if your ownership structure changes.

Fraud

- Do not engage in fraud, including theft of assets and fraudulent misrepresentation of facts.

Confidentiality

- Comply with confidentiality requirements in your Governing Terms with Skotidakis.

Conflict of Interest

- A conflict of interest arises when your personal interests either actually or appear to influence your ability to conduct business with Skotidakis.
- A conflict of interest may include having a close personal relationship with a Skotidakis colleague; or a family relationship between Supplier personnel and individuals at Skotidakis involved in the relevant process.
- Disclose to your Skotidakis representative any actual or perceived conflict of interest that you may have before conducting business with Skotidakis. Do not enter any transactions that create an actual or potential conflict of interest.

Gifts & Entertainment

- Do not give gifts or entertainment that could be, or could be perceived by others to be, an attempt to influence a business decision, create an obligation to do something in return or a personal reward for making a business decision.
- Adhere to the following principles in deciding whether to give a gift or entertainment. Gifts or entertainment given or received should:
 - o Not be extravagant. o Be infrequent (e.g. less than twice per year).
 - o Be related to a reasonable business purpose and primarily benefit Skotidakis.
 - o Be consistent with acceptable business practices, given the industry and the geographic location.
 - o Be permitted by law and the policies of Skotidakis.
 - o Not reflect or have the potential to reflect poorly on or embarrass Skotidakis.
 - o Not be indecent, pornographic, or otherwise seen as offensive.
 - o Not be provided if a tendering process is ongoing involving your company.
 - o Keep a record of the gifts, entertainment, or hospitality you provide to Skotidakis.

Information Security

Ensure you have sound security practices in place to protect Skotidakis if you provide digital, online and support services and/or access sensitive information. Adhere to the relevant information security terms in your Governing Terms with Skotidakis.

3. Employment Standards

“Treat people with dignity and respect by adhering to applicable human rights and employment standards.”

Skotidakis respects the human rights of our colleagues, customers, supply chain partners and members of our communities. We expect our Suppliers to honour the same and that your conduct reflects a commitment to treating people with dignity and upholding their human rights. This applies not only to your own workers, but also the workers of your Related Parties. We ask that you particularly monitor and ensure adherence to these standards for workers within vulnerable populations, including migrant workers, women, and young people. The Code sets out minimum employment and labour standards imposed by Skotidakis.

However, you must be aware of your obligations pursuant to applicable local laws and regulations and comply with the more stringent standards applicable to your operations.

No Violence, Harassment & Discrimination

- Do not subject workers to any form of verbal, physical or sexual abuse or harassment or intimidation in the workplace.
- Do not engage in discriminatory practices against workers at any time throughout the employment relationship, including during the hiring of workers, on the basis of race, colour, gender, caste, social background, sexual orientation, ethnicity, national origin, disability, pregnancy, religion, political affiliation, union membership, marital status, medical condition or any other personal characteristic prohibited by local law or regulation applicable to your operations

Comply with Employment and Labour Laws

- Only employ workers that have a legal right to work in the country in which they are to be employed. Verify a worker’s legal eligibility to work, prior to employment.
- Ensure that terms and conditions of your worker’s employment are in accordance with the employment contract if one exists, and that workers have access to their contract. Be transparent with workers about the details of their employment, including working conditions, legal rights, nature of work, wages, benefits, deductions from wages, regular working hours, overtime requirements, time-off and duration of the contract.
- Do not enter any employment arrangements with employees for the purpose of avoiding your obligations as an employer pursuant to applicable employment and labour laws.
- Ensure workers are paid all wages owing to them and only deductions permitted by applicable laws are made from a worker’s wages.
- Ensure all labour agencies engaged comply with the Code. The use of labour agencies will not relieve you of your obligations under this Code.
- Always keep employment records of your workers accessible.
- Workers must be permitted to terminate their employment without financial penalty.

No Forced or Child Labour

- Do not engage in involuntary labour practices – this includes forced, bonded, trafficked, involuntary prison, or underage labour – in your operations and supply chain. Monitor for any signs of involuntary labour practices, specifically considering vulnerable workers, which includes migrant workers, women, and young people. All workers shall enter employment voluntarily and may terminate employment in accordance with applicable laws.
- Do not employ workers that are under 16 years of age, save and except, employing a minor, between the ages of 12- 15 working on a farm owned or operated by a parent or guardian of the minor (family farm exception).
- Ensure that workers between the age of 16 through 18 have the benefit of working hours, conditions and other benefits that are appropriate to their age and do not jeopardize their health or safety or compromise their education.
- Do not require workers to pay recruitment fees or costs, deposit funds, or their personal documents with the Supplier as a condition of their employment or pay fees as a form of discipline. Suppliers shall ensure that labour agencies used by the Supplier, particularly with respect to recruitment for migrant workers, do not engage in any of these prohibited practices.
- Do not unreasonably restrict worker’s freedom of movement at the workplace, require them to remain in the workplace after the conclusion of their working hours or illegally confine them.

Comply with laws and agreements regarding compensation and working hours.

- Workers combined regular and overtime working hours shall not exceed the maximum hours of work per week pursuant to local laws and regulations or 72 hours per week, whichever standard is lower.
- Workers shall not be penalized for refusing overtime where they have the right to do so pursuant to local laws and/or their employment contract. Overtime must be paid at a premium where it is required by local law.
- Provide workers with, on average, at least one day off every 7-day period. Any exceptions to this time-off standard shall be at the discretion of the worker and shall comply with local laws.
- Pay workers regularly, on time and at least the minimum wage in the applicable jurisdiction. We encourage Suppliers to commit to the betterment of wage and benefit levels to address the basic needs of workers and their families.

Respect Freedom of Association

- Permit workers or their representatives to associate and bargain collectively or refrain from doing so, in accordance with local law. Allow these worker activities to take place in the workplace, in accordance with any collective agreement and/or local laws. Workers shall have the opportunity to freely communicate and engage with management to discuss working conditions without fear of unjust treatment.
- Worker representatives or members of trade unions should not be discriminated against or otherwise penalized because of their membership in or affiliation with a trade union or worker organization in accordance with applicable legal requirements in the jurisdiction in which the supplier operates.

Grievance Mechanism/Complaints Procedure

- Provide a mechanism by which non-union and unionized workers, as applicable, can report any workplace complaints or concerns. This grievance mechanism or complaints procedure should be accessible to all workers. Furthermore, the confidentiality of any report received is maintained and only released as necessary to investigate and to manage the closure of the report.
- No worker who has filed a report in good faith should be retaliated against.

4. Quality

“Comply with quality standards regarding manufacturing, delivering and the supply of products and or services.”

Provide safe, high-quality products to protect public health. Products and services manufactured and/or delivered must meet or exceed food, drug or product safety and quality standards required by applicable Canadian laws and regulations, as well as Skotidakis quality standards.

5. Health and Safety

“Protect the health and safety of your workers by complying with applicable health and safety laws.”

Our customers expect our stores to be free of hazards and our colleagues deserve to be safe at work. We also require your commitment, and that of your Related Parties, to providing and maintaining a safe and healthy environment for workers.

- Provide your workers with a safe and hygienic working environment.
- Ensure that your buildings and facilities do not pose hazards to workers working within them and have the appropriate structural integrity for their purposes.
- Always provide sufficient potable drinking water.
- Ensure that safety and emergency prevention programs are in place at all workplace facilities. to prevent accidents or injury. This includes the following:
 - o Regular training for workers.
 - o Functional fire alarms, fire extinguishers, sprinklers, smoke detectors and relevant firefighting and prevention equipment is present and accessible at all facilities; and
 - o Routes of egress for workers remain clear and emergency evacuation is always possible.
 - o Workers shall have the freedom to refuse work where the work poses an imminent, danger to the worker.

6. Environmental Responsibility and Animal Welfare

“Remain committed to reducing the negative impact of your operations on the environment and the humane treatment of animals.”

We are committed to reducing the negative impact of our operations on the environment by fostering sustainable practices and complying with applicable environmental laws and regulations. We expect our Suppliers to align with this commitment and adhere to the following:

- Understand and conduct business operations in accordance with all national and local environmental laws, standards, regulations, administrative practices and policies. This includes, emissions released into the atmosphere and water bodies, the disposal of solid waste and the handling and disposal of hazardous materials.
- Where hazardous or polluting materials are discharged improperly, appropriate authorities are to be notified and action will be taken to correct and remediate the impact on the environment.
- Treat animals in accordance with government and industry-accepted guidelines for humane treatment.

The SMETA ETI Code: Human Rights Due Diligence

Introduction

Skotidakis will apply this code and comply with national and other applicable laws. Where the law and the Base Code address the same subject, Skotidakis will apply the provision that affords the greater protection to workers. Skotidakis is committed to providing a safe, healthy, and supportive work environment by treating our employees and clients with respect, fairness, and sensitivity.

Purpose

This policy is created to demonstrate a clear commitment to ethical trade, to integrate ethical trade into core business practices, and to tackle any issues that may arise in the supply chain.

Scope

This policy applies to all employees, suppliers, and associating parties of Skotidakis including existing and future employees working at Skotidakis.

Policy Element

1. Employment is freely chosen.

- 1.1 There is no forced, bonded, or involuntary prison, forced or slave labour.
- 1.2 There is no slavery and human trafficking at this workplace.
- 1.3 Workers are not required to lodge "deposits" or their identity papers. with their employer and are free to leave their employer after reasonable notice.

2. Freedom of association and the right to collective bargaining are respected.

- 2.1 Workers, without distinction, have the right to join or form trade unions of their own choosing and to bargain collectively.
- 2.2 The employer adopts an open attitude towards the activities of trade unions and their organizational activities.
- 2.3 Workers' representatives are not discriminated against and have access to carry out their representative functions in the workplace.
- 2.4 Where the right to freedom of association and collective bargaining is restricted under law, the employer facilitates, and does not hinder, the development of parallel means for independent and free association and bargaining.

3. Working conditions are safe and hygienic.

- 3.1 A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimizing, so far as is reasonably practicable, the causes of hazards inherent in the working.
- 3.2 Workers shall receive regular and recorded health and safety training, and such training shall be repeated for new or reassigned workers.

3.3 Access to clean toilet facilities and to potable water, and, if appropriate, sanitary facilities for food storage shall be provided.

3.4 Accommodation, where provided, shall be clean, safe, and meet the basic needs of the workers.

3.5 The company observing the code shall assign responsibility for health and safety to a senior management representative.

4. Child labour shall not be used.

4.1 There shall be no new recruitment of child labour.

4.2 Companies shall develop or participate in and contribute to policies and programs which provide for the transition of any child found to be performing child labour to enable her or him to attend and remain in quality education until no longer a child; “child” and “child labour” being defined in the appendices.

4.3 Children and young people under 18 shall not be employed at night or in hazardous conditions.

4.4 These policies and procedures shall conform to the provisions of the relevant ILO standards.

5. Living wages are paid.

5.1 Wages and benefits paid for a standard working week meet, at a minimum, national legal standards, or industry benchmark standards, whichever is higher. In any event wages should always be enough to meet basic needs and to provide some discretionary income.

5.2 All workers shall be provided with written and understandable Information about their employment conditions in respect to wages before they enter employment and about the particulars of their wages for the pay period concerned each time that they are paid.

5.3 Deductions from wages as a disciplinary measure shall not be permitted nor shall any deductions from wages not provided for by national law be permitted without the expressed permission of the worker concerned. All disciplinary measures should be recorded.

6. Working hours are not excessive.

6.1 Working hours must comply with national laws, collective agreements, and the provisions of 6.2 to 6.6 below, whichever affords greater protection for workers. Sub-clauses 6.2 to 6.6 are based on international labour standards.

6.2 Working hours, excluding overtime, shall be defined by contract, and shall not exceed 48 hours per week.

6.3 All overtime shall be voluntary. Overtime shall be used responsibly, taking into account all the following: the extent, frequency and hours worked by individual workers and the workforce as a whole. It shall not be used to replace regular employment. Overtime shall always be compensated for at a premium rate, which is recommended to be not less than 125% of the regular rate of pay.

6.4 The total hours worked in any seven-day period shall not exceed 60 hours, except where covered by clause 6.5 below.

6.5 Working hours may exceed 60 hours in any seven-day period only in exceptional circumstances where all the following are met:

- this is allowed by national law.
- this is allowed by a collective agreement freely negotiated with a workers’ organization representing a significant portion of the workforce.
- appropriate safeguards are taken to protect the workers’ health and safety; and
- the employer can demonstrate that exceptional circumstances apply such as unexpected production peaks, accidents, or emergencies.

6.6 Workers shall be provided with at least one day off in every seven-day period or, where allowed by national law, two days off in every 14-day period.

International standards recommend the progressive reduction of normal hours of work, when appropriate, to 40 hours per week, without any reduction in workers' wages as hours are reduced.

7. No discrimination is practiced.

7.1 There is no discrimination in hiring, compensation, access to training, promotion, termination, or retirement based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation.

8. Regular employment is provided.

8.1 To every extent possible work performed must be based on recognized employment relationship established through national law and practice.

8.2 Obligations to employees under labour or social security laws and regulations arising from the regular employment relationship shall not be avoided through the use of labour-only contracting, sub- contracting, or homeworking arrangements, or through apprenticeship schemes where there is no real intent to impart skills or provide regular employment, nor shall any such obligations be avoided through the excessive use of fixed-term contracts of employment.

9. No harsh or inhumane treatment is allowed.

9.1 Physical abuse or discipline, the threat of physical abuse, sexual or other Harassment and verbal abuse or other forms of intimidation shall be prohibited. The provisions of this code constitute minimum and not maximum standards, and this code should not be used to prevent companies from exceeding these standards. Companies applying this code are expected to comply with national and other applicable law and, where the provisions of law and this Base Code address the same subject, to apply that provision which affords the greater protection.

Note: We make every effort to ensure that the translations of the ETI Base Code and Principles of implementation are as complete and accurate as possible. However, please note that in both cases it is the English language documents which should be treated as the official versions.

Forced Labour & Child Labour in the Supply Chain Policy

Introduction

The purpose of this policy is to establish controls to ensure compliance and protection of children's rights with all applicable anti-Child labour regulations and forced labour and human trafficking and to ensure Skotidakis and its supply chain conduct business in a socially responsible and ethical manner.

Our forced labour and child labour policy is our position on forcing labor and employing minors and aims to ensure that our company, its subsidiaries, and everyone we're connected with follows the law and cares for children's interests.

As an organization, we want to do business in a legal, ethical manner, adding value to society and the environment instead of doing harm. Helping stop child labor is fundamental to us. We want to make sure that our organization doesn't take part in children's exploitation and helps end it to the best of our ability.

Purpose

This policy applies to our entire organization and those we do business or partner with including suppliers, vendors, and contractors. This policy is in accordance with Bill S-211, an act to enact the Fighting Against Forced Labour and Child Labour in the Supply Chain Act, that received Royal Assent on May 11, 2023.

In this policy, we refer to:

"Child labor" refers to work that deprives children of their childhood and affects their schooling, their potential, and their dignity. It's work that's harmful to them mentally, physically, and socially.

"Forced Labour": According to the International Labour Organization (ILO), "forced labour" represents any form of "work that is performed involuntarily and under the threat of any penalty.

Scope

This policy applies to all employees regardless of position or type of employment, visitors and contractors.

Policy Element

At Skotidakis we prohibit forced or compulsory labour as a means of coercion or education or as a punishment for holding or expressing views or views ideologically opposed to the established political, social or economic system; as a method of mobilizing and using labour for purposes of economic development; as a means of labour discipline; as a punishment for having participated in strikes; and as a means of racial, social, national or religious discrimination.

Skotidakis, as a company, we:

- Do not engage in involuntary labour practices – this includes forced, bonded, trafficked, involuntary prison, or underage labour – in your operations and supply chain. Monitor for any signs of involuntary labour practices, specifically considering vulnerable workers, which includes migrant workers, women, and young people. All workers shall enter employment voluntarily and may terminate employment in accordance with applicable laws.

- Do not employ workers that are under 16 years of age, save and except, employing a minor, between the ages of 12- 15 working on a farm owned or operated by a parent or guardian of the minor (family farm exception).

- Ensure that workers between the age of 16 through 18 have the benefit of working hours, conditions and other benefits that are appropriate to their age and do not jeopardize their health or safety or compromise their education.
- Do not require workers to pay recruitment fees or costs, deposit funds, or their personal documents with the Supplier as a condition of their employment or pay fees as a form of discipline. Suppliers shall ensure that labour agencies used by the Supplier, particularly with respect to recruitment for migrant workers, do not engage in any of these prohibited practices.
- Do not unreasonably restrict worker's freedom of movement at the workplace, require them to remain in the workplace after the conclusion of their working hours or illegally confine them.

Actions and Implementation

To make sure we enforce this policy and help eliminate child labor, we're committed to:

- Working with governments and other organizations to end forced labour and child labour.
- Educating our staff on youth work laws and forced labour laws.
- Requiring hiring managers and HR to avoid hiring minors under the legal age for working. We also expect them to know and follow this policy and laws on wages.
- Keeping and validating documentation verifying our employees' age during the recruitment process.
- Communicating our non-forced labour and child labour policy to organizations we're connected with and ensuring our contracts have the right stipulation.

Understanding Forced Labor and Child Labor: Employee Training on Bill S-211

I. Introduction

- Welcome and Objectives
- Importance of understanding forced labor and child labor
- Overview of Bill S-211 and its relevance to employees

II. What is Forced Labor?

- Definition and examples of forced labor
- Understanding the signs and indicators of forced labor
- Why combating forced labor is important.

III. What is Child Labor?

- Definition and examples of child labor
- Impact of child labor on children and society
- Legal and ethical considerations regarding child labor

IV. Key Provisions of Bill S-211

- Overview of the Modern Slavery Act and its purpose
- Explanation of the obligations placed on Skotidakis.
- How Bill S-211 affects employees directly

V. Recognizing Forced Labor and Child Labor in the Workplace

- Identifying potential signs of forced labor or child labor within the organization
- Understanding the role of employees in reporting suspicions or concerns
- Creating a culture of awareness and vigilance

VI. Reporting Procedures

- Explanation of the reporting process for suspected cases of forced labor or child labor
- Whom to contact within the organization to report concerns.
- Confidentiality and protection for whistleblowers

VII. Responsibilities of Employees

- Understanding individual responsibilities in preventing and addressing forced labor and child labor
- Importance of adhering to company policies and procedures

- Consequences of non-compliance with Bill S-211 and internal policies

VIII. Support for Victims and Affected Individuals

- Resources available for employees who may be victims of forced labor or child labor.
- Company support systems and employee assistance programs
- Encouraging empathy and solidarity with affected individuals

IX. Conclusion

- Recap of key points on Bill s211
- Commitment to combating forced labor and child labor as a collective effort.
- Encouragement for employees to take an active role in creating a safe and ethical workplace.

Welcome to the Forced Labor and Child Labor Training for Employees!

We appreciate your participation in this important training session aimed at equipping you with the knowledge and tools necessary to combat forced labor and child labor within our organization. By understanding the provisions of Bill S-211, also known as the Modern Slavery Act, and your role in ensuring compliance, you contribute significantly to creating a workplace that upholds ethical standards and respects human rights.

Objectives:

1. **Understand Forced Labor and Child Labor:** Gain a comprehensive understanding of what constitutes forced labor and child labor, including their definitions, examples, and the impact they have on individuals and society.
2. **Learn About Bill S-211:** Familiarize yourself with the key provisions of Bill S-211 and its significance in combating modern slavery, specifically forced labor and child labor.
3. **Recognize Signs and Indicators:** Learn to identify signs and indicators of forced labor and child labor within the workplace, enabling you to detect potential instances and take appropriate action.
4. **Understand Reporting Procedures:** Understand the reporting procedures for suspected cases of forced labor or child labor and feel confident in your ability to report concerns confidentially and without fear of retaliation.
5. **Know Your Responsibilities:** Clarify your responsibilities as an employee under Bill S-211, including your role in preventing, reporting, and addressing instances of forced labor and child labor within our organization.
6. **Contribute to a Safe and Ethical Workplace:** Acquire the knowledge and skills necessary to contribute to the creation of a workplace environment that is free from exploitation, where human rights are upheld, and all individuals are treated with dignity and respect.

What is Forced Labor?

Definition and Forms of Forced Labor:

Forced labor refers to any work or service that is extracted from an individual under threat or coercion, where the person has not offered themselves voluntarily and cannot leave the situation freely. It is a form of modern slavery and a grave violation of human rights. Examples of forced labor include:

1. **Bonded Labor:** Individuals are compelled to work in order to repay a debt, often with exorbitant interest rates that make it impossible to ever fully repay.
2. **Human Trafficking:** Victims are transported, harbored, or recruited through force, fraud, or coercion for the purpose of exploitation, including forced labor.
3. **Child Labor:** Children are forced to work under exploitative conditions, often without access to education and subjected to physical, emotional, and sexual abuse.
4. **Forced Domestic Servitude:** Individuals, often migrant workers, are coerced into working as domestic servants, with their freedom restricted and subjected to exploitation and abuse.

Signs and indicators of forced labor include:

1. **Restricted Freedom:** Victims may have their movements restricted, passports withheld, or be under constant surveillance.
2. **Poor Working Conditions:** Forced laborers often work in hazardous environments with little to no safety measures or protective equipment.
3. **Debt Bondage:** Individuals may be working to pay off a debt that seems to increase rather than decrease.
4. **Threats and Abuse:** Victims may experience physical or psychological abuse, threats of violence against themselves or their families, or other forms of coercion.
5. **Isolation:** Forced laborers may be isolated from the outside world, with limited or no contact with family or friends.

Combatting forced labor is important for several reasons:

1. **Human Rights:** Forced labor is a violation of fundamental human rights, including the right to freedom, dignity, and fair treatment.
2. **Economic Justice:** It perpetuates poverty and inequality by exploiting vulnerable individuals who are often unable to demand fair wages or decent working conditions.
3. **Public Health and Safety:** Forced labor often occurs in industries with poor safety standards, posing risks to the health and safety of workers and the broader community.
4. **Sustainable Development:** Addressing forced labor is essential for achieving sustainable development goals, including poverty eradication, gender equality, and decent work for all.

What is Child Labor?

1. **Definition and Examples:** Child labor, as recognized by Bill S-211, encompasses any form of work or service extracted from children under coercion or threat, depriving them of their childhood, education, and potential. Examples include children working in hazardous industries like agriculture, mining, manufacturing, or forced into domestic servitude or commercial sexual exploitation.
2. **Impact on Children and Society:** Bill S-211 acknowledges the profound impact of child labor on both individual children and society at large. Children engaged in labor are deprived of education, social development, and exposed to physical and psychological harm. This perpetuates cycles of poverty, limits economic development, and undermines social stability.
3. **Legal and Ethical Considerations:** Bill S-211 underscores the legal and ethical imperatives to combat child labor. It mandates businesses and organizations to disclose efforts to eradicate child labor from their supply chains, fostering transparency and accountability. Moreover, it emphasizes adherence to international conventions and national laws that prohibit child labor, ensuring that businesses uphold ethical sourcing practices and respect children's rights.

IV. Key Provisions of Bill S-211

Bill S-211, also known as the Modern Slavery Act, is a piece of legislation aimed at combatting modern slavery and human trafficking. Its key provisions include:

1. **Overview and Purpose:** The Modern Slavery Act aims to prevent modern slavery, including forced labor, human trafficking, and child labor, within the supply chains of Canadian businesses and organizations. It requires transparency and accountability in business operations to ensure that products and services are not tainted by exploitation and abuse.
2. **Obligations on Businesses and Organizations:** Under the Act, certain businesses and organizations are required to produce an annual statement detailing their efforts to address the risks of modern slavery in their operations and supply chains. This statement must include information on policies, due diligence processes, training, and actions taken to mitigate risks. The Act aims to encourage businesses to take proactive measures to identify and address modern slavery risks throughout their supply chains.
3. **Direct Impact on Employees:** Bill S-211 indirectly affects employees by promoting a safer and fairer working environment. By requiring businesses to assess and address modern slavery risks in their supply chains, the Act helps protect vulnerable workers from exploitation and abuse. Additionally, employees may benefit from increased awareness and training on human rights issues, which can empower them to recognize and report instances of modern slavery.

V. Recognizing Forced Labor and Child Labor in the Workplace

Recognizing forced labor and child labor in the workplace is crucial for preventing exploitation and ensuring the well-being of workers, especially in the context of organizations covered by legislation such as Bill S-211. Here's a brief overview:

1. **Identifying Potential Signs:** Employers should be vigilant for signs of forced labor or child labor within their organization, such as:
 - Employees showing signs of physical or psychological distress, including malnutrition, exhaustion, or fearfulness.
 - Workers being unable to freely leave their workplace or having restricted freedom of movement.
 - Children working in areas where they shouldn't be, such as hazardous environments or late at night.
 - Unexplained or excessive deductions from workers' wages, indicating possible debt bondage.
 - Documentation irregularities, such as missing or forged identity papers.
2. **Role of Employees in Reporting:** Employees play a crucial role in identifying and reporting suspicions or concerns regarding forced labor or child labor. Employees may make reports to hs@skotidakis.com which will be confidential and no retaliation.

3. **Creating a Culture of Awareness and Vigilance:** Skotidakis foster a culture of awareness and vigilance regarding forced labor and child labor. This is achieved through:
 - Training programs for employees and managers on recognizing and addressing forced labor and child labor.
 - Regular audits and assessments of supply chains to identify potential risks and vulnerabilities.

VI. Reporting Procedures

Reporting procedures for suspected cases of forced labor or child labor are essential for ensuring that concerns are addressed promptly and appropriately. Here's a brief overview:

1. **Reporting Process:** Employees may make reports to hs@skotidakis.com explaining incident and attached evidence is needed. All reports will be taken seriously and investigated thoroughly.
2. **Whom to Contact Within the Organization:** Employees may contact any member of the health and safety team which is listed below:
 - Maria P. - Main Office
 - Anti S. - Main Office
 - Niko P. – Shipping/ Receiving
 - Kirk P.- Processing Department
 - Veronique H. -Maintenance Department
 - Wendy D. -Production Floor
 - Micheline B. -Production Floor
 - Karamvir S.- Quality Assurance Department
 - Kamaljeet K.- Sanitation Department
3. **Confidentiality and Protection for Whistleblowers:** All cases will be dealt with the utmost confidentiality and identity will be protected.

VII. Responsibilities of Employees

The responsibilities of employees under Bill S-211, the Modern Slavery Act, are crucial in the fight against forced labor, child labor, and other forms of modern slavery within the workplace and supply chains. Here's a brief overview:

1. **Awareness and Understanding:** Employees have a responsibility to familiarize themselves with the provisions of Bill S-211 and understand the implications for their organization.
2. **Reporting Suspected Cases:** Employees play a vital role in identifying and reporting suspected cases of forced labor, child labor, or other forms of modern slavery. They should be proactive in reporting any concerns they observe or become aware of, either within their own workplace or within the organization's supply chains.
3. **Utilizing Reporting Mechanisms:** Employees should use the reporting mechanisms Skotidakis to report suspected cases of modern slavery. This may include contacting designated personnels listed in reporting procedures.

4. **Participation in Training and Education:** Employees should actively participate in training and education programs provided by Skotidakis to raise awareness of modern slavery issues, recognize signs of exploitation, and understand their role in combating these practices.
5. **Supporting Compliance Efforts:** Employees should support Skotidakis' efforts to comply with the requirements of Bill S-211 and other relevant legislation aimed at preventing modern slavery. This may include cooperating with internal audits, assessments, and remediation efforts to address risks of exploitation within the organization's operations and supply chains.

Consequences of non-compliance with Bill S-211 and internal policies

Company Consequences:

Legal Penalties: Companies may face legal consequences, including fines, sanctions, or legal action brought by regulatory authorities for failing to comply with Bill S-211 and relevant internal policies.

Employee Consequences:

- Job Insecurity
- Ethical Dilemmas
- Professional Repercussions
- Personal Consequences

VIII. Support for Victims and Affected Individuals

Under Bill S-211, companies are required to provide support for victims and affected individuals of forced labor or child labor. Here's a brief overview:

Resources Available for Employees:

- Employees are informed about their rights and options for seeking help if they believe they are being exploited or if they suspect others are experiencing exploitation.

In conclusion, Bill S-211 represents a significant step towards combating forced labor and child labor by promoting transparency, accountability, and ethical business practices. Here's a brief recap of key points:

1. Key Points on Bill S-211:

- Bill S-211, the Modern Slavery Act, requires businesses to disclose their efforts to address modern slavery, including forced labor and child labor, within their operations and supply chains.
- It emphasizes the importance of identifying and mitigating the risks of exploitation, promoting ethical sourcing practices, and upholding human rights standards.
- The Act places legal obligations on companies to report on their modern slavery risks and actions taken to address them, fostering transparency and accountability.

2. Commitment to Combating Forced Labor and Child Labor:

- Combating forced labor and child labor requires a collective effort from businesses, governments, civil society organizations, and individuals.

- Organizations must demonstrate a commitment to upholding ethical labor practices, respecting human rights, and eradicating exploitation from their operations and supply chains.
- By working together, we can create a world where all individuals are treated with dignity, respect, and fairness, free from the threat of forced labor or child labor.

3. Encouragement for Employees:

- Employees play a crucial role in creating a safe and ethical workplace by being vigilant, reporting concerns, and advocating for change.
- It is essential for employees to take an active role in upholding ethical standards, promoting a culture of integrity, and supporting efforts to combat modern slavery.
- Through collective action and individual commitment, we can create workplaces where human rights are protected, and exploitation is eradicated.

SKOTIDAKIS™

ATTESTATION

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 or entities 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 2023.

Full Name: John Skotidakis

Title: President

Date: May 27th 2024

Signature:



Full Name: Antigoni Skotidakis

Title: Secretary

Date: May 27th 2024

Signature:



I have the authority to bind 1048547 Ontario Inc. DBA Skotidakis Goat Farm.