Report Pursuant to the Fighting Against Forced Labour and Child Labour in Supply Chains Act ("Modern Slavery Act")

1. Introduction, structure and reporting entities

This is a report for the following Entities pursuant to The Fighting Against Forced Labour and Child Labour in Supply Chains Act (the "Act") for the 2023 fiscal year end:

3373356 Manitoba Ltd. ("337" - this company is a holding/investment company that controls the Progressive Group)

The Progressive Group of Companies Inc. (the "Progressive Group", together with 337, the "Entities")

Given 337's nature as a holding/investment company, this report primarily deals with the Progressive Group and its supply chain.

The Progressive Group is engaged primarily in the agricultural sector providing supporting services/supplies to farms and businesses, and livestock sales. The Progressive Group also has other investments and can from time to time provide other business services. The Progressive Group is located in Canada and has sales within Canada and to the United States. Although gaps can always remain, both Canada and the United States are jurisdictions with a strong rule of law and labour protection for workers.

We acknowledge that supply chains can pose risks for illegal forced labour and child labour, and require the efforts of private enterprise, government, and civil society to reduce these risks and improve supply chains.

As this is the first reporting year for the Entities, the Entities are developing their understanding of what role the Entities can play in improving supply chains as it relates to forced labour and child labour. The Entities are committed to complying with the law as it relates to forced labour and child labour in Canada and the Act.

2. Supply chain

The Progressive Group relies on a supply chain that sources products from local, national, and international suppliers of various sizes and sophistication. Depending on the supplier it may within its supply chain source supplies from other jurisdictions (which may include outside of North America); the Progressive Group would have varying degrees of visibility with respect to the supply chain of its suppliers.

Its suppliers include, but are not limited to, livestock farms, suppliers of products/services used in animal agricultural including products for the care/health of animals and barn supplies, professional service providers, suppliers of materials/equipment for barns (e.g. electrical parts), there are also suppliers which help support the daily operations of the Progressive Group's office that would be typical of other commercial business offices.

3. Policies and due diligence processes

In the prior fiscal year, the Entities had not developed any formal policy with respect to illegal forced labour or child labour, however in 2024 - and as the Act becomes implemented across the agricultural sector - the Entities intend to become more educated about what policies may be advisable and what practices are being implemented in the sector to mitigate the risks of forced labour and child labour.

4. Parts of business and supply chains with risk and steps taken to assess and manage risk

As mentioned previously, the Entities recognize that supply chains can pose risks with respect to forced labour and child labour. In 2023, there was not a formal risk assessment completed with respect to this risk. In 2024, the Entities intend to consider their supply chains and where there may be risks with respect to the matters set forth in the Act. Furthermore, in preparing for this report the Entities identified areas of risk arising out of labour supply in rural communities which the Entities intend to address.

5. Measures taken to remediate any forced labour or child labour

No steps to remediate any forced labour or child labour were taken in the fiscal year 2023.

6. Measures taken to remediate the loss of income to the most vulnerable families that results from any measure taken to eliminate the use of forced labour or child labour in its activities and supply chains

No steps to remediate the loss of income to the most vulnerable families that results from any measure taken to eliminate the use of forced labour or child labour in its activities and supply chains were taken in the fiscal year 2023.

7. Training provided to employees on forced labour and child labour

In 2023, there was no training provided to employees on forced labour and child labour.

In 2024, employees will be encouraged to report any information or incidents of any indications of forced labour or child labour in our supply chains or any other entities involved in our business operations. If necessary, the Entities will be incorporating further training for its employees in 2024.

8 Assessing the effectiveness in ensuring that forced labour and child labour are not being used in the Entities supplies chains

In fiscal year 2023, the Entities have not implemented tools to measure the effectiveness of its efforts in addressing forced labour or child labour in its supply chains.

9. Attestation

This report has been approved by each of the Entities' board of directors.

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 that I am signing for. 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 above.

3373356 MANITOBA LTD.

Per: Name: Dickson Go

Title: Sec

THE PROGRESSIVE GROUP OF COMPANIES INC.

Per:

Name: Dideson Ge Title: Pres