



2023 Report on Forced Labour and Child Labour

This report has been prepared in compliance with the Fighting Against Forced Labour and Child Labour in Supply Chains Act (Canada)(the “Act”) and details the steps which Avena Foods Limited (“Avena”) has taken during the period from January 1, 2023 to December 31, 2023.

Avena Business and Supply Chains – An Overview

Located in the Canadian Prairies, Avena is a specialty miller that provides food, beverages, pet food and nutraceutical manufacturers with sustainably grown and milled purity protocol oat and functional gluten-free pulse ingredients.

Avena has built its business based on four core values and encourages employee commitment through these values.

- Do the right thing when no one is looking.
- Dive in, speak up and leave a mark.
- Welcome challenges with a smile.
- Collaborate to do great things with customers, farmers, and colleagues.

We have always taken our responsibility to the environment, our people, and the communities in which we operate very seriously. We have built partnerships with farmers and manufacturers to ensure we are providing consumers with products that contain sustainably grown, specialty milled, high quality, safe and nutritious pulse, and oat ingredients.

Our operation is a long-standing Canadian based business, and the bulk of our suppliers are also Canadian based. This supply chain consists of raw material providers, packaging materials, transportation, utilities, as well as office supplies.

Policies and Procedures

Avena is committed to achieving the objectives and requirements of the Act. Through our policies and procedures, we aim to ensure that there is no modern slavery, forced labour or child labour in our operations or supply chain..

Avena has a structured HR function and a range of policies and procedures that are designed to ensure our workforce complies with all applicable laws. Avena is committed to promoting honesty and integrity and maintaining the highest standards of ethical conduct. As a result, it is the responsibility of each of its employees to live up to the standards of ethical conduct adopted by Avena and set out in the Avena Code of Conduct (“the Code”).

Avena is a SEDEX member and routinely undergoes independent SMETA audits. In addition, Avena has policies regarding hiring of workers under the age of 18, child remediation, whistleblowing, the ETI Base Code and workplace harassment. We are satisfied that our existing employment practices and procedures continue to comply with legal requirements including in relation to modern slavery, forced labour, child labour and human trafficking.



Assessing Our Risk

Avena has informally assessed the risk in our own operations and within our supply chain and has assessed our risk as low due to the location of our suppliers and the nature of the goods and services they supply. We will continue to assess the entire supply chain and manage the risks within it.

Our Commitments to Ethical Practices

Avena employees are required to read and understand the Employee Handbook and Code of Conduct. Employees are required to attest to having read and understood the current document in effect. Employees are provided with training in policies and procedures during their onboarding and employees participate in annual refresher training. Avena employees are aware of company policies and procedures and are encouraged to report any risks that they may encounter when dealing with suppliers. We continue to look at ways of assessing the entire supply chain and managing the risks within it.

Our Plans for 2024

Avena is in the process of drafting a Supplier Code of Conduct and plans to implement it in 2024. This will help us gather information to further our risk assessment of our supply chain. Additionally, we will continue our to educate and train employees on identifying and preventing modern slavery, forced labour and child labour.

Approval & Signature/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 this Report. Based on my knowledge, and having exercised reasonable diligence, I attest that the information in this Report is true, accurate and complete in all material respects for the purposes of the Act, for the reporting year listed above.

[Signature]

A handwritten signature in black ink, appearing to read "Wayne Arsenault", written over a faint circular stamp or watermark.

Wayne Arsenault
CEO

Date May 21, 2024