



Modern Slavery Report

2023 Forced and Child Labour Report

This Report is published pursuant to the Canadian “Fighting Against Forced Labour and Child Labour in Supply Chains Act” and sets out the steps that E. Bourassa & Sons Equipment Ltd (the “Company” or “E. Bourassa & Sons Equipment Ltd”) has taken and is continuing to take to combat forced and child labour in our business and supply chains. The Report covers activities for the financial year ending November 30, 2023.

INTRODUCTION

Forced labour and child labour, each as defined in the Act, are crimes and serious violations of human rights. As a leading business in the agricultural equipment industry, E. Bourassa & Sons Equipment Ltd recognizes the important role that we have in ensuring that the supply chains that support our operations and products, adhere to the highest ethical standards, including the prevention and identification of forced labour and child labour in our supply chain. This Report sets out the steps we have taken during Fiscal 2022/23 to prevent and reduce the risk that forced labour or child labour is used at any step in the production of goods in Canada or elsewhere by E. Bourassa & Sons Equipment Ltd or of goods imported into Canada by E. Bourassa & Sons Equipment Ltd.

OUR BUSINESS & SUPPLY CHAINS

E. Bourassa & Sons Equipment Ltd is an agricultural equipment dealer headquartered in Saskatchewan, Canada. We are a corporation that distributes agricultural equipment including tractors, planting and seeding equipment, and harvesting equipment, etc. for example. We also supply parts, attachments, and services to support those products. We operate 4 physical locations in Radville, Assiniboia, Weyburn and Carlyle Saskatchewan, Canada. Our customers are largely the end-users of our products, which largely include family farms and agricultural businesses located in Canada.

E. Bourassa & Sons Equipment Ltd. supply chain includes businesses that supply agricultural parts and equipment, and supply services to our organization. We receive goods from our suppliers in [insert details about condition of products when received, for example whether you receive goods in their final form, or that require further processing]. Most of our direct suppliers are North American-based agricultural equipment manufacturers and distributors.

In total, we procure goods and services from approximately 40 suppliers and contractors. Further information about our business can be found at <https://www.ebourassa.com>

Our largest supply chains include (but not limited to) GrainMaxx, Husqvarna, New Holland, Johnson Mfg, Landoll, Salford, Wheatheart, Farm King, Horst, Renn Mill, Riteway, Woods, Vermeer, Bourgault, Kirchner, MacDon, AGI, Arctic Cat, Batco, Degelman, Concept, Erskine, Haybuster, Kuhn North America, Mandako, Meridian Manufacturing Inc., Morris Industries, Outback Guidance, Raven, Toro, Trimble, Unverferth and Wallenstein.

POLICIES AND DUE DILIGENCE PROCESSES

Through our policies, we communicate our values and expectations, setting a high bar for ourselves and for our suppliers, and make it clear that we do not tolerate any forms of forced labour or child labour. We are committed to consistently evolving and improving our approach. We do not tolerate child, forced or bonded labour in any of our operations, or in the operations of our suppliers, subcontractors and other business partners. We expect third parties with which we work to adhere to business principles and values similar to our own and to comply with all applicable laws and regulations.

E. Bourassa & Sons Equipment Ltd. engages in various activities to identify, assess, and manage supplier risk. In assessing the risk of forced and child labour in our business and supply chains, we refer to external data sources, engage with our peers, map supply chains, conduct risk assessments.

Examples of steps taken to prevent and reduce risks of forced and child labour include:

- Mapping activities;
- Mapping supply chains;
- Conducting an internal assessment of risks of forced labour and/or child labour in the organization's activities and supply chains;
- Developing and implementing an action plan for addressing forced labour and/or child labour;
- Gathering information on worker recruitment and maintaining internal controls to ensure that all workers are recruited voluntarily;
- Developing and implementing due diligence policies and processes for identifying, addressing and prohibiting the use of forced labour and/or child labour in the organization's activities and supply chains;
- Addressing suppliers to have in place policies and procedures for identifying and prohibiting the use of forced labour and/or child labour in their activities and supply chains;

To identify the business activities with the greatest exposure to these risks, we consider the following factors:

- Reliance on low skilled workforce
- Dangerous or undesirable work
- Presence of migrant workers
- Presence of labour intermediaries
- Offshore production
- Long, complex, or non-transparent supply chains
- Presence of child labour
- Jurisdictional risks including poverty, conflict, and enforcement of international human rights standards

Our exposure to the risk of forced labour and/or child labour increases when we engage with third parties, particularly in categories such as transportation, warehousing, construction, manufacturing, packaging, raw material sourcing, and agriculture in particular. We recognize that our exposure of forced labour and/or child labour increases when we engage with suppliers who source goods or raw materials from countries where forced labour exploitation is known to occur. As such, we follow a risk-based approach to our due diligence activities. Our due diligence is prioritized to the most significant adverse impacts on the basis of severity and likelihood of harm, and focus our attention and resources.

Supplier Code of Conduct

E. Bourassa & Sons Equipment Ltd Supplier Code of Conduct sets out the expectations we have of our suppliers, their supply chains, and those with whom we do business. We expect our suppliers to comply with all applicable legal requirements in the jurisdictions in which they operate and consistently monitor and enforce our Supplier Code of Conduct in their own operations and supply chain.

COMPANIES CODE OF CONDUCT

We strive to ensure that every person in our direct operations and our supply chains is treated fairly and appropriately compensated for their work and consider child and forced labour to be unacceptable in our operations.

“Modern Slavery Act

In 2024, the Government of Canada introduced legislation to combat child labour entitled: Fighting Against Forced Labour and Child Labour in Supply Chains Act (Canada) (the “Act”).

Forced labour and child labour, each as defined in the Act, are crimes and serious violations of human rights. As a leading business in the agricultural equipment industry, E. Bourassa & Sons Equipment Ltd recognizes the important role that we have in ensuring that the supply chains that support our operations and products, adhere to the highest ethical standards, including the prevention and identification of forced labour and child labour in our supply chain. E. Bourassa & Sons Equipment Ltd takes active steps to ensure child labour is not used within our company, or within our supply chain. We use a Supplier Code of Conduct to communicate our expectations to our major suppliers of goods and services. You have a role to play as well. Should you observe a supplier utilizing what might appear to be child or forced labour, or should you learn that a supplier uses child or forced labour as a business practice, you are obligated to notify E. Bourassa & Sons immediately by reaching out to our Human Resources Manager or General Manager.”

HEALTH & SAFETY

Our health and safety program is an integral part of maintaining a healthy and safe workplace for all employees and emphasizing our commitment to prevent any form of modern slavery within our operations. Relevant policies and practices integrated into our health and safety program include:

- Employer, supervisor and employee-specific health and safety policies;

- Internal reporting system for employees to document hazards, near-misses, and incidents;
- Violence, harassment, discrimination & bullying policies, and associated grievance handling mechanisms;
- Parental and sick leave policies; and
- Employee Assistance Program (EAP).

REMEDATION MEASURES

The Company did not discover nor was made aware of any instances of forced labour or child labour in its operations and supply chains during this fiscal year and, consequently, no remediation measures were required.

STEPS TO BE TAKEN IN 2024

The Company will take the following steps during the 2024 financial year ended November 30, 2024 to prevent and reduce the risk that forced labour or child labour is used at any step of the production of the Company's goods:

- To implement the policies and mandated due diligence processes described in this Report;
- Will/have provide information on the Company's Code of Conduct and Human Rights Policy to all new and old Company employees;

The Company intends to continue to review and update its policies, procedures and processes to ensure that it maintains appropriate safeguards against the risk of forced labour and child labour in its business and supply chains. The Company will also continue to implement its training processes to ensure that all employees are empowered to identify and report any suspected instances of forced labour and child labour in the course of their employment at E. Bourassa & Sons.

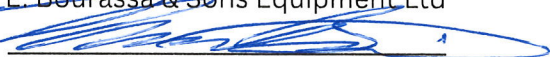
CONCLUSION & APPROVAL

Based on the foregoing and the actions described in this Report, **E. Bourassa & Sons is not aware of any instances of modern slavery within its operations or supply chain, and believes the risk of modern slavery is low.** In accordance with the Act, this report has been approved by E. Bourassa & Sons 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 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 listed above.

ATTESTED this 31st day of May, 2024

By Order of the owners of E. Bourassa & Sons Equipment Ltd



Kurtis Bourassa

General Manager

I have the authority to bind E. Bourassa & Sons Equipment Ltd.