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This report constitutes the first report prepared by the Foster's Group pursuant to Canada's new Fighting Against Forced Labour and Child Labour in Supply Chains Act (the "Act"). The report is a joint report ("Report") made by Foster's Seed & Feed Ltd and Foster's Agri-World LP for the financial year ended January 31, 2024.

Foster's Seed & Feed operates in the agriculture sector as both a customer and a supplier to our customers. We acquire and clean fescue seed as well as distribute farm inputs in the Peace Country of BC and AB. Our supply chain resides primarily in Canada.

Foster's Agri-World is a distributor of farm equipment in the Peace Country of BC and AB. Our primary brands include Claas, Linamar, Kubota, Buhler Industries, JCB, Genuine Parts Company, Horsch, Brandt, and others. We have provided several of these key suppliers with Supplier Compliance forms.

As President and owner, I am intimately knowledgeable about our operations including our supply chain risks. We assess our risk of Forced Labour and Child Labour in our supply chain as being low. We work extensively with our key suppliers, many of whom are headquartered in Canada and are subject to reporting requirements under Bill S211. We are also familiar with ISO 20400 regarding Sustainable Procurement.

For our international domiciled suppliers, these are primarily headquartered in either the United States or Europe and are subject to similar regulations. Many of our suppliers are large publicly multi-national entities with publicly available ESG reports. We have obtained and reviewed these reports as they are available.

I Jesse Foster have reviewed the requirements of Bill S211 and attest that Based on my knowledge, and having exercised reasonable diligence, attest that the information in this joint report is true, accurate and complete in all material respects, for the purposes of the Act, for the Reporting Period specified in the questionnaire.

I make this attestation in my capacity as a shareholder and President of Foster's Seed & Feed Ltd. and Foster's Agri-World LP. I acknowledge that I have the authority for these entities.

Sincerely,

Jesse Foster