



BILL S-211:

Fighting Against Forced Labour and Child Labour in
Supply Chains Act

May 31, 2024

Prepared by: G.S. Dunn Limited

Introduction

This statement is made pursuant to Bill S-211, An Act to enact the Fighting Against Forced Labour and Child Labour in Supply Chains Act. This statement outlines the approach and initiatives by G.S. Dunn Limited to identify and address the risks forced labour and child labour in its business operations and supply chains during the financial year commencing May 1 2023 and ending April 30 2024.

Structure, activities, and supply chains

G.S Dunn Limited is a Canadian corporation that employs approximately 65 employees in Canada. G.S Dunn is the world leader in the production of ingredients derived from mustard seeds. Our products include flour, bran, whole ground and whole seed mustard. G.S Dunn is headquartered in Hamilton, Ontario, and has operations in Bow Island, Alberta. G.S Dunn sources its mustard seed from growers predominately located in Alberta and Saskatchewan. Other supplies and materials used in the production process are predominately sourced from vendors within Canada with the United States.

Our policy

Child and forced labor are pervasive problems throughout the world. As a global business, G.S Dunn must play a part in minimizing these violations of human rights. To accomplish this G.S Dunn has adopted the following principles.

- G.S Dunn has a zero-tolerance approach for any forced or child labour within its operations or supply chain
- G.S Dunn requires the same attitude towards child and forced labour from its vendors as G.S. Dunn demonstrates.
- G.S Dunn supports internships and apprenticeships that grant opportunities to younger individuals that are both healthy and safe for the individuals that take part.

The following definitions are referred to by G.S Dunn in its principles.

What defines a child? G.S Dunn defines a child as anyone under the age of 15

What is child labour? Child Labour is when a child is deprived of their childhood and can possibly eliminate other opportunities such as obtaining an education.

What is forced labour? Forced Labour is any work that an individual feels compelled to complete. An individual can be threatened with many actions some of them including threats or actual physical harm

Due diligence processes

As a global business, G.S Dunn is committed to operating with responsible business conduct (RBC) from the beginning until the end of its supply chain. G.S Dunn has based its due diligence process on the OECD Due Diligence Guidance for Responsible Business Conduct.

- **Embedding RBC into policies and management systems:** When creating G.S Dunn’s corporate policies and management systems, G.S Dunn aligns with RBC principals to ensure that there are clear guidelines on its labor practices.
- **Identifying and assessing adverse impacts on operations:** G.S Dunn conducts assessments and audits on different areas in the business to ensure that the commitment to responsible business conduct is being followed. The risks included in the assessment are forced labour, child labour, and other human rights violations.
- **Ceasing, preventing, or mitigating adverse impacts:** Once the assessments and audits are completed G.S Dunn takes action to mitigate risks or potential risks that are identified. These courses of action include providing more training, working with suppliers, and/or ceasing relationships with suppliers that do not cooperate.
- **Tracking implementation and results:** G.S Dunn continuously tracks its results to make sure that assessments are working effectively. Key performance indicators are used to evaluate progress and identify areas for improvement to ensure responsible business conduct is being followed. These KPIs include tracking employee training completion and supplier audits per year.
- **Communicating how impacts are addressed:** G.S Dunn strives to be transparent with its core principles. G.S Dunn routinely communicates with its stakeholders on how it handles adverse impacts and what is being done to continue its responsible business practices.
- **Providing for or cooperating in remediation when appropriate:** In such scenarios where remediation is appropriate, G.S Dunn provides support for parties that have been affected. This involves working with the parties to understand their needs and what G.S Dunn can do to meet them.

Forced labour and child labour risks

No sectors or industries involving the production or importation of goods are assumed to be entirely free of forced labour and child labour risks. G.S Dunn routinely reviews activities within its supply chain that are a risk of child labour or forced labour. G.S Dunn conducts preventive measures to mitigate the risks as much as possible, as outlined below.

| Risk Area | Risks | Mitigations |
|-------------------------|--|---|
| Growers | Growers could use forced labour or child labour in their growing operations to increase profits. This risk may be higher during planting or harvest times, where there is higher requirement for labour. | G.S. Dunn works with growers to ensure that they do not use forced or child labour. We require our growers to complete labour questions in our annual grower survey. We also conduct in-person visits to our growers farms to view the operation. |
| Direct suppliers | Our suppliers may have forced or child labour within their companies to increase profits. | G.S. Dunn provides training to its employees to educate and assist them in determining if a supplier is practicing ethical labour practices before and during conducting business with them. We also perform due diligence on new suppliers in accordance with our policies and |

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| Indirect suppliers | Our suppliers could be sourcing some of the materials needed from countries that are at higher risk of forced and child labour exploitation. | maintain a central list of all companies we do business with. We also conduct site visits of our key suppliers. Ensure that the vendors are obtaining their products from reputable sources around the world. We also require suppliers to answer questions about their operation in our annual supplier survey. |
|---------------------------|--|---|

As part of its updated vendor onboarding process and annual reviews, G.S. Dunn requires vendors to certify the following.

[Vendor] certifies that it does not currently employ, and will not in the future employ, directly or indirectly, or through any subcontractor, any child to perform work for G.S. Dunn who is under 15 years of age in any of its operations or activities in a manner in violation of relevant laws and regulations.

[Vendor] certifies that it and its suppliers will not knowingly utilize a prison, slave, human trafficked or forced labour in its work.

Questionnaires and surveys are complementary to other due diligence work.

Remediation measures

The following outlines the four step plan for addressing a violation of our Child and Forced Labour policy:

1. Analyze the complaint
 - A violation of G.S Dunn’s child/forced labour policy that has occurred in either the supply chain or internally that has affected human rights is considered a complaint. The complaint must be reported with enough evidence to support the claim. The Board of Directors will be made aware of all substantiated complaints.
2. Follow up with the complaint
 - G.S Dunn will launch an investigation into the complaint to determine all the impacts and other factors surrounding the situation. Depending on the situation, a third party may be used to investigate the claim.
3. Determine appropriate action
 - Depending on the results of the investigation, G.S Dunn will act accordingly to ensure that all the people involved are addressed fairly and that the victims have the required support.
4. Ongoing support and supervision
 - G.S Dunn will continue to support the area where the allegations were and will continue to support the victims as appropriate. G.S Dunn will monitor the issue closely to ensure the risk is mitigated.

Remediation of loss of income

Efforts to prevent and reduce the risk of forced labour and child labour can have the unintended consequence of contributing to a loss of income for vulnerable families. G.S. Dunn may take measures 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 the entity's activities and supply chains. G.S. Dunn is committed to providing support to any victims to ensure they can find new ethical work.

Training

G.S. Dunn is committed to raising awareness related to forced labour and child labour risks and will require all employees to complete a formal training program. In 2024, we plan to launch this training session that will be required to be completed and annual refreshers will be sent out as a reminders. The training program will educate all employees on what is child / forced labour, what to look out for and also the steps to follow if forced/child labour is suspected within G.S. Dunn's supply chain. G.S. Dunn Forced/ Child labour policy will also be supplied to all employees as a reference material.

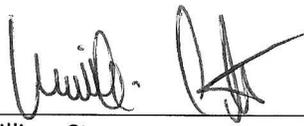
Assessing effectiveness

Since G.S. Dunn has been in the infancy of creating policies regarding forced/child labour no assessments of the effectiveness of reducing forced/child labour have been completed. We plan to create KPIs to measure the effectiveness of our program growing forward.

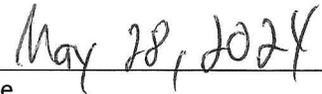
This statement issued by G.S. Dunn Limited is made pursuant to Bill S-211, An Act to enact the Fighting Against Forced Labour and Child Labour in Supply Chains Act for the financial year ending April 30, 2024.

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.

I have the authority to bind G.S. Dunn Limited:



William Stevens
Chief Executive Officer



Date