



Grandview Cattle Feeders Ltd 2023 Modern Slavery Annual Report

Introduction

This report is produced by Grandview Cattle Feeders Ltd. (“Grandview” or “Corporation” or “our” or “we”) for the financial year ending November 30, 2023 and sets out the steps taken to prevent and reduce the risk that forced labour or child labour is used at any step of the production of goods in Canada or elsewhere or of goods imported into Canada by the Corporation.

This Report constitutes the first report prepared by the Corporation pursuant to Canada’s new Fighting Against Forced Labour and Child Labour in Supply Chains Act (the “Act”).

Steps to prevent and reduce risks of forced labour and child labour

We consider the respect of human rights to be a fundamental corporate responsibility and a value governing all our activities. We place the highest importance on respecting human rights while conducting our business activities everywhere we operate. We expect the same of our business partners.

In general terms, we took the following steps during the Reporting Period to prevent and reduce the risk of forced labour or child labour in our business and supply chains:

- reviewed and updated our code of conduct and supply chain standards; and
- conducted a preliminary initial internal assessment of the risks of forced labour and/or child labour in our supply chains.

Details of the above actions are set out in this Report.

Structure, activities and supply chains

Grandview is incorporated under the Canada Business Corporation Act. Grandview's main operation of business is cattle feeding. Grandview also has a farming component that is directly related to the feed of the cattle feeding operation.

Our goal is to become the leading producer of the Canadian Beef Industry. Operating with standards of the highest quality and maintaining ethical management at every level.

As of the end of November 30, 2023. Grandview employed approximately 50 fulltime workers consisting of domestic and foreign temporary workers.

Grandview purchases cattle from auction marts located in Alberta, British Columbia and Saskatchewan. As well as local ranchers, and cow calf operations. From there, cattle are fed with grain produced from Grandview's own farming operation or grain from local grain brokerages or local farmers. Cattle are fed until their ship weight and delivered for slaughter using local carriers.

We use local carriers to ship our cattle to packing plants. These carriers are required to comply with all applicable rules and regulations of federal, provincial, and local governments, and other regulatory agencies.

The majority of our cattle are shipped to southern Alberta packing plants for slaughter, with a small portion being shipped to Hyrum, Utah USA.

Our teams work closely with cattle suppliers and freight carriers to communicate our standards and help build their capacity to provide working environments that are safe, respectful of human rights, and free of modern slavery. Our communication works to reduce risks and help ensure the rights of workers, especially those considered to be in a vulnerable population or associated with a higher modern slavery risk.

We engage with our suppliers and recognize the challenges suppliers face when working to meet our Supply Chain Standards. We work closely with them to help ensure best practices. We prioritize mechanisms that drive continuous improvement and are committed to working with our suppliers to remedy identified issues and put systems in place to prevent issues in the future.

Our Policies and due diligence processes

Through our policies we communicate our values and expectations, setting a high bar for ourselves, our suppliers, and making clear that we do not tolerate modern slavery. We are committed to consistently evolving and improving our approach.

Code of Conduct and Ethics

The purpose of this code is to clarify the high standard of conduct that is associated with ethical business and employee practices, to identify areas and situations where standards might be compromised and to describe guidelines governing such situations. Grandview employees should always act lawfully, ethically, and in the best interests of Grandview. All Grandview employees must comply with all applicable rules and regulations of federal, provincial, and local governments, and other regulatory agencies.

Supply Chain Standards

Grandview expects our suppliers, carriers, and their supply chains to follow all applicable legal requirements, and consistently monitor and enforce in their operations and supply chain. Our standards are grounded in principles of inclusivity, continuous improvement, and supply chain accountability. We engage with suppliers that are committed to these same principles; suppliers commit to these standards as a condition of doing business with us. They require that all work must be voluntary, and workers must be free to leave work and terminate their employment or other work status with reasonable notice. Suppliers must not require workers to surrender government issued identification, passports, or work permits as a condition of work. Suppliers must provide workers with documentation clearly stating the terms of employment in a language the worker can understand. Our Supply Chain Standards reflect domestic and foreign migrant workers' unique vulnerability to situations of modern slavery and make clear that workers may not be charged recruitment fees at any point in the recruitment process. We expect our suppliers to analyze and monitor the practices of recruitment agencies and labor brokers and to employ agencies that act ethically and in the best interests of workers.

Assessing and managing our risk

Understanding our modern slavery risk is critical to targeting our actions and partnerships to prevent and address the issue.

While modern slavery can be found among any population, we recognize certain groups are particularly vulnerable, including:

- Domestic and foreign migrant workers
- Contract, agency, and temporary workers
- Young or student workers

While modern slavery can be found in all countries, we take in to account region-specific risks associated with modern slavery; for example, countries with large populations of migrant workers, with weaker labor law enforcement, where charging workers recruitment fees is common practice, or where modern slavery prevalence has been well-documented.

Our relationships with our suppliers and monitoring of their practices for modern slavery also allow us to better understand our modern slavery risks. We look for modern slavery indicators that can suggest heightened risk, including the presence of workers who are part of vulnerable populations. This data informs our efforts to respond to those risks.

Remediation Measures

During the fiscal year, no measures or actions were required to remediate any forced labour or child labour. Thus, no measures were required to remediate loss of income to most vulnerable families that results from any measure taken to eliminate the use of forced labour or child labour in activities and supply chains.

Training

All Grandview employees are expected to review our code of conduct each year of employment. All new employees are required to review of code of conduct.

Assessing effectiveness

Grandview has in place a number of measures to prevent and reduce the risk that forced labour or child labour is used in our activities and supply chains. While we have not yet taken any actions to assess the effectiveness of those actions, Grandview intends to assess its effectiveness in preventing and reducing risks of forced labour and child labour in its activities and supply chains at a later stage.

Approval and Attestation

In accordance with the requirements of the Act, and in particular section 11 thereof, I, the undersigned, attest that I have reviewed the information contained in this report for the entity listed above. 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.

I have the authority to bind Grandview Cattle Feeders Ltd.



Full Name: Travis Vander Heyden

Title: Manager of Grandview Cattle Feeders Ltd.

Date: May 22, 2024