



Marsan Report on Forced and Child Labor in the Supply Chain

Structure and Activities of Reporting Entities

This report is submitted jointly on behalf of Marsan Foods ULC (“Marsan”), and its parent company Frozen Cuisine Intermediate Holdings LLC (“Frozen Cuisine”, which does not have any independent operations) for the calendar year 2023.

Founded in 1970 and headquartered in Scarborough, Ontario, Marsan is a leading manufacturer and distributor of a broad range of frozen and fresh food products, including in-flight meals and private-label products. Marsan caters to both retail and foodservice customers, and its products can be found in major grocery stores across Canada and the United States. Further, Marsan employs ~200 employees in Canada, and its operations require the production, sale, and import of goods in and around Canada.

Supply Chain Overview

Marsan primarily procures two types of materials: raw and minimally processed food products for further manufacturing and distribution and packaging materials in which Marsan’s products are packaged and distributed. Marsan sources its food and packaging products, including chicken, beef, vegetables, dairy, and cartons, from 15 direct suppliers and seven brokers who are all based within the U.S. or Canada.

In addition, Marsan has traced the origin of its sourced products, which contain ingredients and commodities, from the following countries: Canada, the U.S., Thailand, Australia, New Zealand, China, Poland, India, Brazil, South America, Vietnam, and Argentina.

Supply Chain Forced and Child Labor Risks

Marsan acknowledges that its operations within the broader food manufacturing industry, in conjunction with its global upstream sourcing of agricultural commodities, present exposure to risks associated with child and forced labor within supply chains. Notably, for products with countries of origin including Brazil, India, China, Vietnam, Thailand, and Argentina, Marsan may face more acute supply chain risks as the United States Department of Labor (USDOL) [Report on Child and Forced Labor](#), most recently published in 2022, identified these countries as associated with goods produced by child and forced labor.¹

Importantly, Marsan has conducted an independent evaluation of the food and food products supply chain to understand what products and countries of origin are typically associated with higher risk. Two products that the USDOL’s [Report on Child and Forced Labor](#) determined to present higher risk of child

¹ Public resource: https://www.dol.gov/sites/dolgov/files/ILAB/child_labor_reports/tda2021/2022-TVPRA-List-of-Goods-v3.pdf

and/or forced labor per, and that are relevant to Marsan's operations, include rice (from Brazil, India, and Vietnam) and vinyl gloves (from China).

These determinations were made by the USDOL at the industry and country-level and do not reflect any risk associated with the specific suppliers that Marsan engaged with in 2023. Marsan plans to continually monitor the USDOL and other relevant governmental organizations' guidance to stay abreast of its evolving exposure to products and countries with risk of child and forced labor. Where there are products that present such risks, Marsan will take additional steps to ensure that its partners are free of child and/or forced labor, as described below.

Supply Chain Risk Mitigation and Remediation Practices

Marsan takes various steps to address generalized risks within its supply chain, including requesting supplier audit reports and attestations conducted on upstream suppliers as well as supplier management policies from its brokers and direct suppliers. Further, Marsan tracks and requests updated supplier policies, attestations, and audit findings from its brokers and direct suppliers periodically. Specifically, for the upstream suppliers for the ingredients determined to be higher risk by the USDOL at the industry/country-level (see *above*), Marsan has validated that they each maintain third-party audits and/or attestations to the absence of forced and child labor from their operations.

Marsan's current supplier diligence policies and processes (e.g., audits) address child and/or forced labor when potential risk is identified, as in the above cases, rather than on a standard basis. In the spirit of continuous improvement, Marsan plans to identify opportunities to expand the coverage of child and forced labor in its policies, audits, and other supplier risk management practices going forward.

Marsan recognizes that efforts to prevent and reduce the risk of forced labor and child labor can have unintended consequences of contributing to a loss of income for vulnerable families. That said, Marsan has not experienced any incidents to date requiring implementation of remediation measures. To that end, Marsan does not currently maintain any prescribed practices related to the remediation of incidents, nor to the remediation of any forgone income attributed to its efforts to mitigate the risk of child and/or forced labor.

Supply Chain Programmatic Evaluation and Training

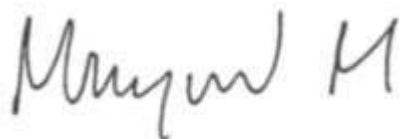
As Marsan's supplier management practices address child and forced labor risks only in select circumstances, we have not developed key performance indicators (KPIs) or other standardized means of assessing the efficacy of those practices. In the future, as Marsan develops additional controls, it will also consider introducing new methods for evaluating their efficacy. As part of this process, Marsan will also develop resources and processes for educating relevant employees on these new practices and the underlying risk factors for child and/or forced labor, which are not formally covered in employee trainings at present.

Approval

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.

Signed,

Miguel Moreno
Board Director
May 30, 2024

A handwritten signature in dark ink, appearing to read "Miguel M", is positioned below the typed name and title.

I have the authority to bind the reporting entities represented in this report: Marsan Foods ULC ("Marsan"), and its parent company Frozen Cuisine Intermediate Holdings LLC ("Frozen Cuisine").

Safe wholesome consistent

Marsan Foods Limited
160 Thermos Road, Toronto, Ontario M1L 4W2
telephone 416-755-9562 fax 416-755-6790

| Question Number | Question | Response Options | Required | Response | Commentary |
|-----------------|---|---|----------|--|--|
| 1 | This report is for which of the following? (Required) | <input checked="" type="checkbox"/> Entity <input type="checkbox"/> Government institution | Y | Entity | |
| 2 | Legal name of reporting entity or government institution (Required) | Free Response | Y | Marsan Foods ULC | |
| 3 | Financial reporting year (Required) | Free Response | Y | January 1, 2023 to December 31, 2023 | |
| 4 | Is this a revised version of a report already submitted this reporting year? (Required) | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Y | No | |
| 4.1 | If yes, identify the date the original report was submitted. (Required) | Free Response | Y | N/A | |
| 4.2 | Describe the changes made to the original report, including by listing the questions or sections that were revised. (Required) | Free Response (1,000 character limit) | Y | N/A | |
| 5 | For entities only: Business number(s) (if applicable): | Free Response | N | 103539581 - RT0001 | |
| 6 | For entities only: Is this a joint report? (Required) | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Y | Yes | Mark: Per discussions with the Roskam team, as Frozen Cuisine Intermediate Holdings maintains "control" of Marsan Foods from a legal entity perspective, the entities will be reporting jointly. |
| 6.1 | If yes, identify the legal name of each entity covered by this report. (Required) | Free Response | Y | Marsan Foods ULC Frozen Cuisine Intermediate Holdings LLC | |
| 6.2 | Identify the business number(s) of each entity covered by this report (if applicable). | Free Response | N | Marsan Foods ULC: 103539581 - RT000 Frozen Cuisine Intermediate Holdings LLC: 7173482 | Mark: Marsan's business number has been provided by the Marsan team; the business number for Frozen Cuisine Intermediate Holdings represents the File Number on the State of Delaware Database |
| 7 | For entities only: Is the entity also subject to reporting requirements under supply chain legislation in another jurisdiction? (Required) | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Y | No | |
| 7.1 | If yes, indicate the applicable law(s). Select all that apply. (Required) | <input checked="" type="checkbox"/> The United Kingdom's Modern Slavery Act 2015 <input checked="" type="checkbox"/> Australia's Modern Slavery Act 2018 <input checked="" type="checkbox"/> California's Transparency in Supply Chains Act <input type="checkbox"/> Other, please specify: | Y | N/A | Mark: The N/A response proposed given the "if yes" framing of the question - we recognize that it is not one of the pre-selected answers; please contact us if this response is not allowed and we'll work to determine best next step |
| 8 | For entities only: Which of the following categorizations applies to the entity? Select all that apply. (Required) | <input checked="" type="checkbox"/> Listed on a stock exchange in Canada <input checked="" type="checkbox"/> Canadian business presence (select all that apply): Has a place of business in Canada Does business in Canada Has assets in Canada <input checked="" type="checkbox"/> Meets size-related thresholds (select all that apply): Has at least \$20 million in assets for at least one of its two most recent financial years Has generated at least \$40 million in revenue for at least one of its two most recent financial years Employs an average of at least 250 employees for at least one of its two most recent financial years | Y | <input checked="" type="checkbox"/> Canadian business presence (select all that apply): Has a place of business in Canada Does business in Canada Has assets in Canada <input checked="" type="checkbox"/> Meets size-related thresholds (select all that apply): Has at least \$20 million in assets for at least one of its two most recent financial years Has generated at least \$40 million in revenue for at least one of its two most recent financial years | |
| 9 | For entities only: Which of the following sectors or industries does the entity operate in? Select all that apply. (Required) | <input checked="" type="checkbox"/> Agriculture, forestry, fishing and hunting <input checked="" type="checkbox"/> Mining, quarrying, and oil and gas extraction <input checked="" type="checkbox"/> Utilities <input checked="" type="checkbox"/> Construction | Y | Manufacturing | |
| 10 | For entities only: In which country is the entity headquartered or principally located? (Required) | Free Response | Y | Canada | |
| 10.1 | If in Canada: In which province or territory is the entity headquartered or principally located? (Required) | Free Response | Y | Ontario | |
| 11 | For government institutions only: Is this a report for a federal Crown corporation or a subsidiary of a federal Crown corporation? (Required) | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Y | N/A | |
| 11.1 | If yes, which of the following sectors or industries does the Crown corporation or subsidiary operate in? Select all that apply. (Required) | <input checked="" type="checkbox"/> Agriculture, forestry, fishing and hunting <input checked="" type="checkbox"/> Mining, quarrying, and oil and gas extraction <input checked="" type="checkbox"/> Utilities <input checked="" type="checkbox"/> Construction <input checked="" type="checkbox"/> Manufacturing <input checked="" type="checkbox"/> Wholesale trade <input checked="" type="checkbox"/> Retail trade <input checked="" type="checkbox"/> Transportation and warehousing <input checked="" type="checkbox"/> Information and cultural industries <input checked="" type="checkbox"/> Finance and insurance <input checked="" type="checkbox"/> Real estate and rental and leasing <input checked="" type="checkbox"/> Professional, scientific and technical services <input checked="" type="checkbox"/> Management of companies and enterprises <input checked="" type="checkbox"/> Administrative and support, waste management and remediation services <input checked="" type="checkbox"/> Educational services <input checked="" type="checkbox"/> Health care and social assistance <input checked="" type="checkbox"/> Arts, entertainment and recreation <input checked="" type="checkbox"/> Accommodation and food services <input checked="" type="checkbox"/> Other services (except public administration) <input checked="" type="checkbox"/> Public administration <input checked="" type="checkbox"/> Other, please specify: | Y | N/A | |
| 11.2 | If yes, in which province or territory is the Crown corporation or subsidiary headquartered or principally located? (Required) | Free Response | Y | N/A | |

| Question Number | Question | Response Options | Required | Response | Risk Commentary |
|-----------------|--|---|----------|--|---|
| 1 | What steps has the entity taken in the previous financial year to prevent and reduce the risk that forced labour or child labour is used at any step of the production of goods in Canada downstream to the entity or of goods imported into Canada by the entity? Select all that apply. (Required) | <ul style="list-style-type: none"> • 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 • Conducting an external assessment of risks of forced labour and/or child labour in the organization's activities and supply chains • Identifying and implementing an action plan for addressing forced labour and/or child labour • Identifying information on worker recruitment and retaining internal contacts to ensure that all workers are recruited voluntarily • Addressing practices in the organization's activities and supply chains that may increase the risk of forced labour and/or child labour • 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 • Identifying and prioritizing efforts to focus due diligence efforts on the most severe risks of forced and child labour • Requiring 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 • Identifying and implementing child protection policies and processes • Identifying and implementing forced labour and/or child labour contractual clauses • Identifying and implementing anti-forced labour and/or child labour standards, codes of conduct and/or compliance checklists • Auditing suppliers • Identifying suppliers • Working to provide for or cooperate in remediation of forced labour and/or child labour • Developing and implementing grievance mechanisms • Developing and implementing training and awareness materials on forced labour and/or child labour • Developing and implementing procedures to track performance in addressing forced labour and/or child labour • Engaging with supply chain partners on the issue of addressing forced labour and/or child labour • Engaging with civil society groups, experts and other stakeholders on the issue of addressing forced labour and/or child labour • Engaging directly with workers and families potentially affected by forced labour and/or child labour to assess and address risks • Information not available for this reporting period • Other, please specify: | Y | Requiring 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 | |
| 2 | Please provide additional information describing the steps taken (if applicable). | Free Response (1,500 character limit) | N | Marion requests policies and procedures related to supply chain risks from its brokers and direct suppliers; in certain cases, policies and procedures include coverage of child and forced labor activities | Mark: We have included qualifying language for the above indicator as it is our understanding that not all suppliers or brokers provide policies that cover child and forced labor topics |
| 3 | Which of the following accurately describes the entity's structure? (Required) | <ul style="list-style-type: none"> • Corporation • Trust • Partnership • Other unincorporated organization | Y | Corporation | |
| 4 | Which of the following accurately describes the entity's activities? Select all that apply. (Required) | <ul style="list-style-type: none"> • Producing goods (including manufacturing, extracting, growing and processing) <ul style="list-style-type: none"> • In Canada • Outside Canada • Selling goods <ul style="list-style-type: none"> • In Canada • Outside Canada • Distributing goods <ul style="list-style-type: none"> • In Canada • Outside Canada | Y | Producing goods - In Canada Selling goods - In Canada Selling goods - Outside of Canada Importing/Exporting Canada goods produced outside Canada Confirming an entity engaged in producing goods in Canada or outside Canada, or importing into Canada goods produced outside Canada | |
| 5 | Please provide additional information on the entity's structure, activities and supply chains. | Free Response (1,500 character limit) | N | N/A | |
| 6 | Does the entity currently have policies and due diligence processes in place related to forced labour and/or child labour? (Required) | <ul style="list-style-type: none"> • Yes • No | Y | No | |
| 6.1 | If yes, which of the following elements of the due diligence process has the entity implemented in relation to forced labour and/or child labour? Select all that apply. (Required) | <ul style="list-style-type: none"> • Identifying responsible business conduct into policies and management systems • Identifying and assessing adverse impacts in operations, supply chain and business relationships • Assessing, preventing or mitigating adverse impacts • Assessing effectiveness and results • Communicating how impacts are addressed • Working to or cooperating in remediation when appropriate | Y | N/A | Mark: The NIA response proposed given the "1 year" framing of the question - we recognize that it is not one of the pre-selected answers; please contact us if this response is not allowed and we'll work to determine the next step |
| 7 | Please provide additional information on the entity's policies and due diligence processes in relation to forced labour and child labour (if applicable). | Free Response (1,500 character limit) | N | The entity collects third party audit findings or other relevant documents from direct supply chain partners for sourced products and ingredients, including those sourced from South America, China, India, and Vietnam. | |
| 8 | Has the entity identified parts of its activities and supply chains that carry a risk of forced labour or child labour being used? (Required) | <ul style="list-style-type: none"> • Yes, we have identified risks to the best of our knowledge and will continue to strive to identify emerging risks. • No, we have started the process of identifying risks, but there are still gaps in our assessments. • No, we have not started the process of identifying risks. | Y | Yes, we have started the process of identifying risks, but there are still gaps in our assessments. | |
| 8.1 | If yes, has the entity identified forced labour or child labour risks related to any of the following aspects of its activities and supply chains? Select all that apply. (Required) | <ul style="list-style-type: none"> • The sector or industry it operates in • The types of products it produces, purchases or distributes • The location of its activities, operations or facilities • The types of products it sources • The raw materials or commodities used in its supply chains • The direct suppliers • The sub-suppliers • Suppliers further down the supply chain than tier three • The use of subcontracted, contracted or subcontracted labour • The use of migrant labour • The use of forced labour • The use of child labour • None of the above • Other, please specify | Y | The sector or industry it operates in The types of products it sources | Mark: This indicator has been updated in alignment with the industry and product risk identified during Research's commodity mapping exercise |
| 9 | Has the entity identified forced labour or child labour risks in its activities and supply chains related to any of the following sectors and industries? Select all that apply. (Required) | <ul style="list-style-type: none"> • Agriculture, forestry, fishing and hunting • Mining, quarrying, and oil and gas extraction • Utilities • Construction • Manufacturing • Wholesale trade • Retail trade • Transportation and warehousing • Information and cultural industries • Finance and insurance • Real estate and rental and leasing • Professional, scientific, and technical services • Management of companies and enterprises • Administrative and support, waste management and remediation services • Educational services • Health care and social assistance • Arts, entertainment and recreation • Accommodation and food services • Other services (except public administration) • Public administration • None of the above • Other, please specify | Y | Agriculture, forestry, fishing and hunting | |
| 10 | Please provide additional information on the parts of the entity's activities and supply chains that carry a risk of forced labour or child labour being used, as well as the steps that the entity has taken to assess and manage that risk (if applicable). | Free Response (1,500 character limit) | N | N/A | |
| 11 | Has the entity taken any measures to remediate any forced labour or child labour in its activities and supply chains? (Required) | <ul style="list-style-type: none"> • Yes, we have taken remediation measures and will continue to identify and address any gaps in our response. • Yes, we have taken some remediation measures, but there are gaps in our response that still need to be addressed. • No, we have not taken any remediation measures. • No, we have not identified any forced labour or child labour in our activities and supply chains. | Y | Not applicable, we have not identified any forced labour or child labour in our activities and supply chains. | |
| 11.1 | If yes, which remediation measures has the entity taken? Select all that apply. (Required) | <ul style="list-style-type: none"> • Actions to support victims of forced labour or child labour and/or their families, such as welfare, reintegration and psychosocial support • Compensation for victims of forced labour or child labour and/or their families • Actions to prevent forced labour or child labour and associated harms from recurring • Insurance mechanisms • Formal dialogue • Other, please specify | Y | N/A | Mark: The NIA response proposed given the "1 year" framing of the question - we recognize that it is not one of the pre-selected answers; please contact us if this response is not allowed and we'll work to determine the next step |
| 12 | Please provide additional information on any measures the entity has taken to remediate any forced labour or child labour (if applicable). | Free Response (1,500 character limit) | N | Marion endeavors to only purchase from packers who provide the entity with third party audit reports that address forced or child labor | |
| 13 | Has the entity taken any 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 its activities and supply chains? (Required) | <ul style="list-style-type: none"> • Yes, we have taken substantial remediation measures and will continue to identify and address any gaps in our response. • Yes, we have taken some remediation measures, but there are gaps in our response that still need to be addressed. • No, we have not taken any remediation measures. • No, we have not identified any loss of income to vulnerable families resulting from measures taken to eliminate the use of forced labour or child labour in our activities and supply chains. | Y | Not applicable, we have not identified any loss of income to vulnerable families resulting from measures taken to eliminate the use of forced labour or child labour in our activities and supply chains | |
| 14 | Please provide additional information on any measures the entity has taken 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 its activities and supply chains (if applicable). | Free Response (1,500 character limit) | N | Marion recognizes that efforts to prevent and reduce the risk of forced labor and child labor can have unintended consequences of contributing to loss of income for vulnerable families. That said, Marion has not experienced any incidents to date requiring implementation of remediation measures. To that end, Marion does not currently maintain any prescribed practices related to the remediation of incidents, nor to the remediation of any losses of income attributed to its efforts to mitigate the risk of child and/or forced labor | |
| 15 | Does the entity currently provide training to employees on forced labour and/or child labour? (Required) | <ul style="list-style-type: none"> • Yes • No | Y | No | |
| 15.1 | If yes, is the training mandatory? (Required) | <ul style="list-style-type: none"> • Yes, the training is mandatory for all employees. • No, the training is mandatory for employees making contracting or purchasing decisions. • Yes, the training is mandatory for some employees. • No, the training is voluntary. | Y | N/A | Mark: The NIA response proposed given the "1 year" framing of the question - we recognize that it is not one of the pre-selected answers; please contact us if this response is not allowed and we'll work to determine the next step |
| 16 | Please provide additional information on the training the entity provides to employees on forced labour and child labour (if applicable). | Free Response (1,500 character limit) | N | N/A | |
| 17 | Does the entity currently have policies and procedures in place to assess its effectiveness in ensuring that forced labour and child labour are not being used in its activities and supply chains? (Required) | <ul style="list-style-type: none"> • Yes • No | Y | No | |
| 17.1 | If yes, what method does the entity use to assess its effectiveness? Select all that apply. (Required) | <ul style="list-style-type: none"> • Setting up a regular reviewer or audit of the organization's policies and procedures related to forced labour and child labour • Tracking relevant performance indicators, such as levels of employee awareness, numbers of cases reported and solved through grievance mechanisms and numbers of contacts with anti-forced labour and child labour advocates • Working with an external organization to conduct an independent review or audit of the organization's actions • Working with suppliers to measure the effectiveness of their actions to address forced labour and/or child labour, including by tracking relevant performance indicators • Other, please specify | Y | N/A | Mark: The NIA response proposed given the "1 year" framing of the question - we recognize that it is not one of the pre-selected answers; please contact us if this response is not allowed and we'll work to determine the next step |
| 18 | Please provide additional information on how the entity assesses its effectiveness in ensuring that forced labour and child labour are not being used in its activities and supply chains (if applicable). | Free Response (1,500 character limit) | N | N/A | |