

Rolland Enterprises inc.	
2023 Report	
Forced Labour in Canadian Supply Chains	
Bill S-211, An Act to enact the Fighting Against Forced Labour and Child Labour in Supply Chains Act and to amend the Customs Tariff	
Name, title and email address of the person authorized to fill out the questionnaire:	Aaron Ling Director of Sustainability aling@sustanasolutions.com
Question	Answer
Identifying information	
Questions marked with an asterisk (*) are mandatory.	
1. *This report is for which of the following? (Required)	Entity
Entity	
Government institution	
2. *Legal name of reporting entity or government institution (Required)	Rolland Enterprises Inc.
3. *Financial reporting year (Required)	2023
4. *Is this a revised version of a report already submitted this reporting year? (Required)	No
Yes	
No	
4.1 *If yes, identify the date the original report was submitted. (Required)	N/A
4.2 *Describe the changes made to the original report, including by listing the questions or sections that were revised (1,500 character limit). (Required)	N/A
5. For entities only: Business number(s) (if applicable):	808895171
6. For entities only: *Is this a joint report? (Required)	Yes
Yes	
No	
6.1 *If yes, identify the legal name of each entity covered by this report. (Required)	Hanna Paper Fibres Limited Recyclage de Papier Hanna Ltée Mississauga Paper Fibres Ltd
6.2 Identify the business number(s) of each entity covered by this report (if applicable).	
7. For entities only: *Is the entity also subject to reporting requirements under supply chain legislation in another jurisdiction? (Required)	
Yes	
No	No
7.1 *If yes, indicate the applicable law(s). Select all that apply. (Required)	
The United Kingdom's <i>Modern Slavery Act 2015</i>	
Australia's <i>Modern Slavery Act 2018</i>	
California's <i>Transparency in Supply Chains Act</i>	
Other, please specify:	
8. For entities only: *Which of the following categorizations applies to the entity? Select all that apply. (Required)	
Listed on a stock exchange in Canada	
Canadian business presence (select all that apply):	
Has a place of business in Canada	Y
Does business in Canada	Y
Has assets in Canada	Y
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	Y
Has generated at least \$40 million in revenue for at least one of its two most recent financial years	Y
Employs an average of at least 250 employees for at least one of its two most recent financial years	Y
9. For entities only: *Which of the following sectors or industries does the entity operate in? Select all that apply. (Required)	
Agriculture, forestry, fishing and hunting	
Mining, quarrying, and oil and gas extraction	
Utilities	
Construction	
Manufacturing	Y
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	
Other, please specify:	
10. For entities only: *In which country is the entity headquartered or principally located? (Required)	Canada
10.1 If in Canada: *In which province or territory is the entity headquartered or principally located? (Required)	Quebec
11. For government institutions only: *Is this a report for a federal Crown corporation or a subsidiary of a federal Crown corporation? (Required)	
Yes	
No	No

11.1 *If yes, which of the following sectors or industries does the Crown corporation or subsidiary operate in? Select all that apply. (Required)	
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	
Other, please specify:	
11.2 *If yes, in which province or territory is the Crown corporation or subsidiary headquartered or principally located? (Required)	
Annual Report	
Reporting for entities	
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 or elsewhere by the entity or of goods imported into Canada by the entity? Select all that apply. (Required)	
Mapping activities	Y
Mapping supply chains	Y
Conducting an internal assessment of risks of forced labour and/or child labour in the organization's activities and supply chains	
Contracting an external assessment of risks of forced labour and/or child labour in the organization's activities and supply chains	Y
Developing and implementing an action plan for addressing forced labour and/or child labour	Y
Gathering information on worker recruitment and maintaining internal controls to ensure that all workers are recruited voluntarily	Y
Addressing practices in the organization's activities and supply chains that increase the risk of forced labour and/or child labour	Y
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	Y
Carrying out a prioritization exercise to focus due diligence efforts on the most severe risks of forced and child labour	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	Y
Developing and implementing child protection policies and processes	Y
Developing and implementing anti-forced labour and/or -child labour contractual clauses	
Developing and implementing anti-forced labour and/or -child labour standards, codes of conduct and/or compliance checklists	Y
Auditing suppliers	Y
Monitoring suppliers	Y
Enacting measures 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	Y
Developing and implementing procedures to track performance in addressing forced labour and/or child labour	Y
Engaging with supply chain partners on the issue of addressing forced labour and/or child labour	Y
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:	
2. Please provide additional information describing the steps taken (if applicable) (1,500 character limit).	
3. *Which of the following accurately describes the entity's structure? (Required)	
Corporation	Y
Trust	
Partnership	
Other unincorporated organization	
4. *Which of the following accurately describes the entity's activities? Select all that apply. (Required)	
Producing goods (including manufacturing, extracting, growing and processing)	Y
in Canada	Y
outside Canada	
Selling goods	Y
in Canada	Y
outside Canada	Y
Distributing goods	Y
in Canada	Y
outside Canada	Y
Importing into Canada goods produced outside Canada	Y
Controlling an entity engaged in producing goods in Canada or outside Canada, or importing into Canada goods produced outside Canada	Y

<p>5. Please provide additional information on the entity's structure, activities and supply chains (1,500 character limit).</p>	<p>Sustana is dedicated to finding new ways of putting clean materials within more everyday paper products—sustainably, responsibly, and meaningfully. We are an industry-leading producer of quality fiber-based products and services built on a solid commitment to sustainability and continuous improvement. From recovery to fiber to paper production, Sustana produces the clean materials used in coffee cups, food packaging, your favorite book, and so much more. At Sustana, creating real change starts from within. Learn more about how our products and manufacturing practices support the circular economy at www.sustanasolutions.com</p> <p>We use EcoVadis IQ Plus as a supply chain risk mapping tool to identify and prioritize risk hotspots with detailed risk distribution across countries, industries, and spend levels.</p>
<p>6. *Does the entity currently have policies and due diligence processes in place related to forced labour and/or child labour? (Required)</p>	
<p>Yes</p>	<p>Y</p>
<p>No</p>	
<p>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)</p>	
<p>Embedding responsible business conduct into policies and management systems</p>	<p>Y</p>
<p>Identifying and assessing adverse impacts in operations, supply chains and business relationships</p>	<p>Y</p>
<p>Ceasing, preventing or mitigating adverse impacts</p>	<p>Y</p>
<p>Tracking implementation and results</p>	<p>Y</p>
<p>Communicating how impacts are addressed</p>	<p>Y</p>
<p>Providing for or cooperating in remediation when appropriate</p>	
<p>7. Please provide additional information on the entity's policies and due diligence processes in relation to forced labour and child labour (if applicable) (1,500 character limit).</p>	<p>Our corporate policies are in line with our values and sustainability principles, and can be found here: https://sustanasolutions.com/sustainability/sustainability-policies/</p> <p>Our relevant policies include: Sustainable Procurement Policy Modern Slavery Statement Human Rights Policy Health and Safety Policy Diversity, Equity, and Inclusion Policy Anti-Corruption and Whistle Blower Policy and our Supplier Code of Conduct</p> <p>Included in our due diligence processes, is our use of EcoVadis IQ Plus and its Modern Slavery Lens feature to identify suppliers with high modern slavery inherent risks based on industry, country and spend.</p>
<p>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)</p>	
<p>Yes, we have identified risks to the best of our knowledge and will continue to strive to identify emerging risks.</p>	<p>Y</p>
<p>Yes, we have started the process of identifying risks, but there are still gaps in our assessments.</p>	
<p>No, we have not started the process of identifying risks.</p>	
<p>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)</p>	
<p>The sector or industry it operates in</p>	
<p>The types of products it produces, purchases or distributes</p>	
<p>The locations of its activities, operations or factories</p>	
<p>The types of products it sources</p>	
<p>The raw materials or commodities used in its supply chains</p>	
<p>Tier one (direct) suppliers</p>	
<p>Tier two suppliers</p>	
<p>Tier three suppliers</p>	
<p>Suppliers further down the supply chain than tier three</p>	
<p>The use of outsourced, contracted or subcontracted labour</p>	
<p>The use of migrant labour</p>	
<p>The use of forced labour</p>	
<p>The use of child labour</p>	
<p>None of the above</p>	<p>Y</p>
<p>Other, please specify</p>	
<p>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)</p>	
<p>Agriculture, forestry, fishing and hunting</p>	
<p>Mining, quarrying, and oil and gas extraction</p>	
<p>Utilities</p>	
<p>Construction</p>	
<p>Manufacturing</p>	
<p>Wholesale trade</p>	
<p>Retail trade</p>	
<p>Transportation and warehousing</p>	
<p>Information and cultural industries</p>	
<p>Finance and insurance</p>	
<p>Real estate and rental and leasing</p>	
<p>Professional, scientific and technical services</p>	
<p>Management of companies and enterprises</p>	
<p>Administrative and support, waste management and remediation services</p>	
<p>Educational services</p>	
<p>Health care and social assistance</p>	
<p>Arts, entertainment and recreation</p>	
<p>Accommodation and food services</p>	
<p>Other services (except public administration)</p>	
<p>Public administration</p>	
<p>None of the above</p>	<p>Y</p>
<p>Other, please specify</p>	

<p>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) (1,500 character limit).</p>	<p>We leverage EcoVadis to screen our Tier 1 supply chain. EcoVadis IQ Plus Modern Slavery Lens and Ratings Modern Slavery reporting dashboard are used to identify parts of the supply chain that carry a risk of forced labour or child labour being used.</p> <p>We adhere to our Human Rights Policy, Modern Slavery Statement, and Sustainable Procurement Policy.</p>
<p>11. *Has the entity taken any measures to remediate any forced labour or child labour in its activities and supply chains? (Required)</p> <p>Yes, we have taken remediation measures and will continue to identify and address any gaps in our response.</p> <p>Yes, we have taken some remediation measures, but there are gaps in our response that still need to be addressed.</p> <p>No, we have not taken any remediation measures.</p> <p>Not applicable, we have not identified any forced labour or child labour in our activities and supply chains.</p>	<p>N/A</p>
<p>11.1 *If yes, which remediation measures has the entity taken? Select all that apply. (Required)</p> <p>Actions to support victims of forced labour or child labour and/or their families, such as workforce reintegration and psychosocial support</p> <p>Compensation for victims of forced labour or child labour and/or their families</p> <p>Actions to prevent forced labour or child labour and associated harms from reoccurring</p> <p>Grievance mechanisms</p> <p>Formal apologies</p> <p>Other, please specify.</p>	<p></p>
<p>12. Please provide additional information on any measures the entity has taken to remediate any forced labour or child labour (if applicable) (1,500 character limit).</p>	<p>N/A</p>
<p>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)</p> <p>Yes, we have taken substantial remediation measures and will continue to identify and address any gaps in our response.</p> <p>Yes, we have taken some remediation measures, but there are gaps in our response that still need to be addressed.</p> <p>No, we have not taken any remediation measures.</p> <p>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.</p>	<p>N/A</p>
<p>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) (1,500 character limit).</p>	<p>N/A</p>
<p>15. *Does the entity currently provide training to employees on forced labour and/or child labour? (Required)</p> <p>Yes</p> <p>No</p>	<p>Y</p>
<p>15.1 *If yes, is the training mandatory? (Required)</p> <p>Yes, the training is mandatory for all employees.</p> <p>Yes, the training is mandatory for employees making contracting or purchasing decisions.</p> <p>Yes, the training is mandatory for some employees.</p> <p>No, the training is voluntary.</p>	<p>Y</p>
<p>16. Please provide additional information on the training the entity provides to employees on forced labour and child labour (if applicable). (1,500 character limit).</p>	<p>We leverage EcoVadis Academy online courses, where child/forced labor related courses are provided. These E-learning courses teach teams how to identify child/forced labor in their daily operations and best practices to address it.</p>
<p>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)</p> <p>Yes</p> <p>No</p>	<p>Y</p>
<p>17.1 *If yes, what method does the entity use to assess its effectiveness? Select all that apply. (Required)</p> <p>Setting up a regular review or audit of the organization's policies and procedures related to forced labour and child labour</p> <p>Tracking relevant performance indicators, such as levels of employee awareness, numbers of cases reported and solved through grievance mechanisms and numbers of contracts with anti-forced labour and -child labour clauses</p> <p>Partnering with an external organization to conduct an independent review or audit of the organization's actions</p> <p>Working with suppliers to measure the effectiveness of their actions to address forced labour and child labour, including by tracking relevant performance indicators</p> <p>Other, please specify.</p>	<p>Y</p> <p>Y</p> <p>Y</p>
<p>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). (1,500 character limit).</p>	<p>We review our Human Rights and Modern Slavery Policies annually, both externally and internally. We also continuously monitor supply chain through our EcoVadis tools.</p>
<p>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.</p>	
<p>Full name:</p>	<p>Philip Rundle</p>
<p>Title:</p>	<p>Chief Commercial Officer</p>
<p>Date:</p>	<p>31-May-24</p>
<p>Signature:</p>	
<p>I have the authority to bind Rolland Enterprises Inc.</p>	