



rousseau métal inc.
105, avenue de Gaspé Ouest
Saint-Jean-Port-Joli (Québec)
G0R 3G0 Canada

www.rousseau.com

May 23rd, 2024

**Subject : Engagement of compliance to the law S-211
Financial year 2024 - # 119366649 / manufacturing**

To whom it may concern,

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

To the best of our knowledge, and after having exercised reasonable diligence, we confirm that the information contained in the report is true, accurate and complete in all material respects for the purposes of the Act, for the above-mentioned reporting year.

Hoping everything is in order, please believe in our best feelings.



Charles-Alexandre Paré
President & C.E.O



Michel Lacombe
Vice president



Sébastien Lavoie
Secretary

CAPMLSL/mt

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ROUSSEAU METAL INC.
105 ave. de Gaspé Ouest
ST JEAN PORT JOLI QC G0R 3G0

Company "entity" / first report : May 2024
119366649

1. Report aims to establish and develop a policy/procedure aimed at combating forced labor and child labor, law S-211, which came into force on January 1, 2024. Rousseau is committed to avoiding doing business, to the extent where possible, or to refuse to do business with such companies, where applicable.
2. Rousseau Métal works in the field of manufacturing metal furniture, mainly in the organization of work for various fields: commercial, industrial, institutional, hospital, mining, automotive, etc. and favors the supply of its raw materials from suppliers located in the following regions, in order of priority: local, provincial, national and international, where applicable.
3. To identify potential risks of forced labor and child labor, Rousseau Métal has built a list of at-risk suppliers from its bank of certificates of origin (CUSMA) received from our active suppliers on an annual basis. The list of its targeted suppliers is available in Appendix B; These are suppliers whose MP denotes a country of origin located in the regions of South America, the Middle East, Africa and Asia. By targeting these main regions, we are aware that depending on the results, discussions could be initiated with our current suppliers. We are aware that the fight could force us to review our sources of supply. In addition, we are evaluating an internal reporting mechanism to allow any Rousseau employee to identify a suspicious situation of forced labor and child labor.
4. Preventative measures to engage Rousseau and his management in the fight against forced labor and child labor consist, firstly, of identifying risks in its supply chain. A voluntary declaration form (Appendix A) was created and sent to targeted suppliers at risk (point 3). As of today, we have accumulated the forms, combined with a buyer assessment of risks higher than direct sourcing. As of today, our success rate in receiving such commitment from our targeted suppliers is nearly 69%.
5. Suppliers are currently evaluated using the ISO-9001 procedure in place. The process was duly modified to include Rousseau's commitment to the fight against labor and child labour. This process is audited annually by an internal auditor as well as by one or more auditors from an external firm, also on an annual basis. The compliance commitment report with Law S-211 was presented to the Management Committee as well as to the members of the management of our Board of Directors in order to make them aware of the importance of this new criterion in the chain of Rousseau supplies, which is added to the criteria already established by our process, namely price, quality and delivery time. Consequently, from now on, any potential supplier in the process of obtaining a supply contract with Rousseau will have to sign the voluntary declaration (Annex A) before obtaining said contract. In addition, officials at the dep. Supply have received extensive training on forced labor and child labor. This training can be found in Appendix C.
6. See Appendix B for the cases currently under study as well as the progress of this recently initiated process. Rousseau will do everything possible to guarantee commitment in this fight against forced labor and child labor by strengthening, where necessary, its network of sources of supply, if necessary.
7. Given that our manufacturing operations are 100% carried out in the province of Quebec, that we must respect the hiring of personnel over the age of 15 as well as the maximum working hours during the school period, we are sensitive to the aspect of this law, i.e. in the fight against forced labor and child labor. In addition, our family-type business culture is "de facto" linked to this law S-211. We will make it our duty to enforce this law and will modify our processes, where necessary, to ensure compliance.



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 info@rousseau.com

Subject: Voluntary Declaration Regarding Compliance with Bill S-211, “Fighting Against Forced Labour and Child Labour in Supply Chains Act”

To Whom It May Concern,

As of January 1, 2024, the Canadian government bill S-211 became law and is aimed at combating forced labour and child labour in supply chains. This legislation specifies that Canadian manufacturers are required to work towards reducing these practices, including investigating our supply chain partners seeking and reporting any suppliers who may engage in such business practices.

While we have confidence in your commitment to this legislation (S-211), we request a signed declaration affirming compliance. A letter is required, as the legislation requires manufacturers to track compliance in the first tier of supply.

Please find attached the link to the law (S-211), which has been approved by the House of Commons of the Canadian government. <https://www.parl.ca/documentviewer/fr/44-1/projet-loi/S-211/sanction-royal?col=2>

As mentioned, Rousseau requests your firm to certify that your supply chain is compliant with S-211 and that your firm is committed to taking all necessary actions to eliminate such practices globally, investigating your supply chains and implementing concrete measures.

I, undersigned _____, representative of _____, have familiarized myself with Law S-211 and certify that the products sold to Rousseau Metal Inc. comply with S-2111.

Signed at (city): _____, on (date): _____.

Sincerely,

Name

Title

Compagny name

Date

ANNEXE B

Suppliers	Number of HS code	Language	Reply	Number of HS code signed	
Company # 1	2	A			
Company # 2	1	A	Signed	1	
Company # 3	1	F	Signed	1	
Company # 4	2	A	Signed	2	
Company # 5	9	A			
Company # 6	10	A			
Company # 7	11	A			
Company # 8	4	A			
Company # 9	4	F	Signed	4	
Company # 10	2	F			
Company # 11	3	A	Signed	3	
Company # 12	1	A	Signed	1	
Company # 13	10	A	Signed	10	
Company # 14	1	F	Signed	1	
Company # 15	18	A	Signed	18	
Company # 16	25	A	Signed	25	
Company # 17	8	A	Signed	8	
Company # 18	18	F	Signed	18	
Company # 19	2	A	Signed	2	
Company # 20	1	F	Signed	1	
Company # 21	9	F			
Company # 22	3	A	Signed	3	
Company # 23	3	F			
Company # 24	11	A	Signed	11	
Company # 25	4	A	Signed	4	
Company # 26	2	A	Signed	2	
Total général	165			115	69.70%



Training session Procurement

May 1st, 2024

Law S-211

Obligation for Canadian companies to report on efforts made to contribute to reducing the global situation...



The screenshot shows the Public Safety Canada website. At the top, there is a navigation bar with the following menu items: National Security, Border Strategies, Countering Crime, Emergency Management, and Resources. A search bar is located on the right side of the navigation bar. Below the navigation bar, the breadcrumb trail reads: Home → Countering Crime → Forced Labour in Canadian Supply Chains. The main heading is "Forced Labour in Canadian Supply Chains". The text below the heading states: "Forced labour can be found in every country and every sector. The International Labour Organization estimates that there are approximately 27.6 million victims of forced labour worldwide, including 17.3 million in the private economy. Forced labour and child labour risks occur primarily through the global supply chains of businesses. There is a risk that goods imported into and distributed in Canada were produced with forced labour or child labour. Entities and government institutions doing business in Canada have a responsibility to ensure that exploitative practices are addressed and eradicated from their supply chains. The measures introduced through former 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 (the Act), aim to increase industry awareness and transparency and drive businesses to improve practices." Below this text, there are six columns of links and descriptions:

<p><u>Reporting obligations</u></p> <p>Who needs to report, timelines.</p>	<p><u>Prepare a report – Entities</u></p> <p>Process, report requirements, guidance.</p>	<p><u>Prepare a report – Government institutions</u></p> <p>Process, report requirements, guidance.</p>
<p><u>Submit a report</u></p> <p>Complete questionnaire and submit report.</p>	<p><u>Catalogue</u></p> <p>Repository for submitted reports.</p>	<p><u>Canada's response</u></p> <p>Federal initiatives to address forced labour and child labour in global supply chains.</p>

Implications

- Directors engagement
- Include in P06 the statement : “When a new supplier will be chosen, he will have to sign the independent declaration of disclosure of the respect for law S-211 in its supply chain”.
- Analysis of the state of the situation based on current certificates or origin will be carried out according to the countries at risk;
 - 4 888 certificates in total
 - 165 certificates in risky countries
- Work to obtain a 100 %* commitment from suppliers to commitment

* We have excluded service providers such as Marketing/IT

Administrators commitment



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President & C.E.O



Michel Lacombe
Vice president



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Secretary



Supplier commitment Certificate of origin at risk



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I, undersigned _____, representative of _____, have familiarized myself with Law S-211 and certify that the products sold to Rousseau Metal Inc. comply with S-2111.

Signed at (city): _____, on (date): _____.

Sincerely,

Name Title Company name Date

Findings to cover :

Certificate region :

Asia/Africa/South America and Latin America

165 certificates among 26 suppliers

Results as of May 3rd, 2024 :

Certificate region :

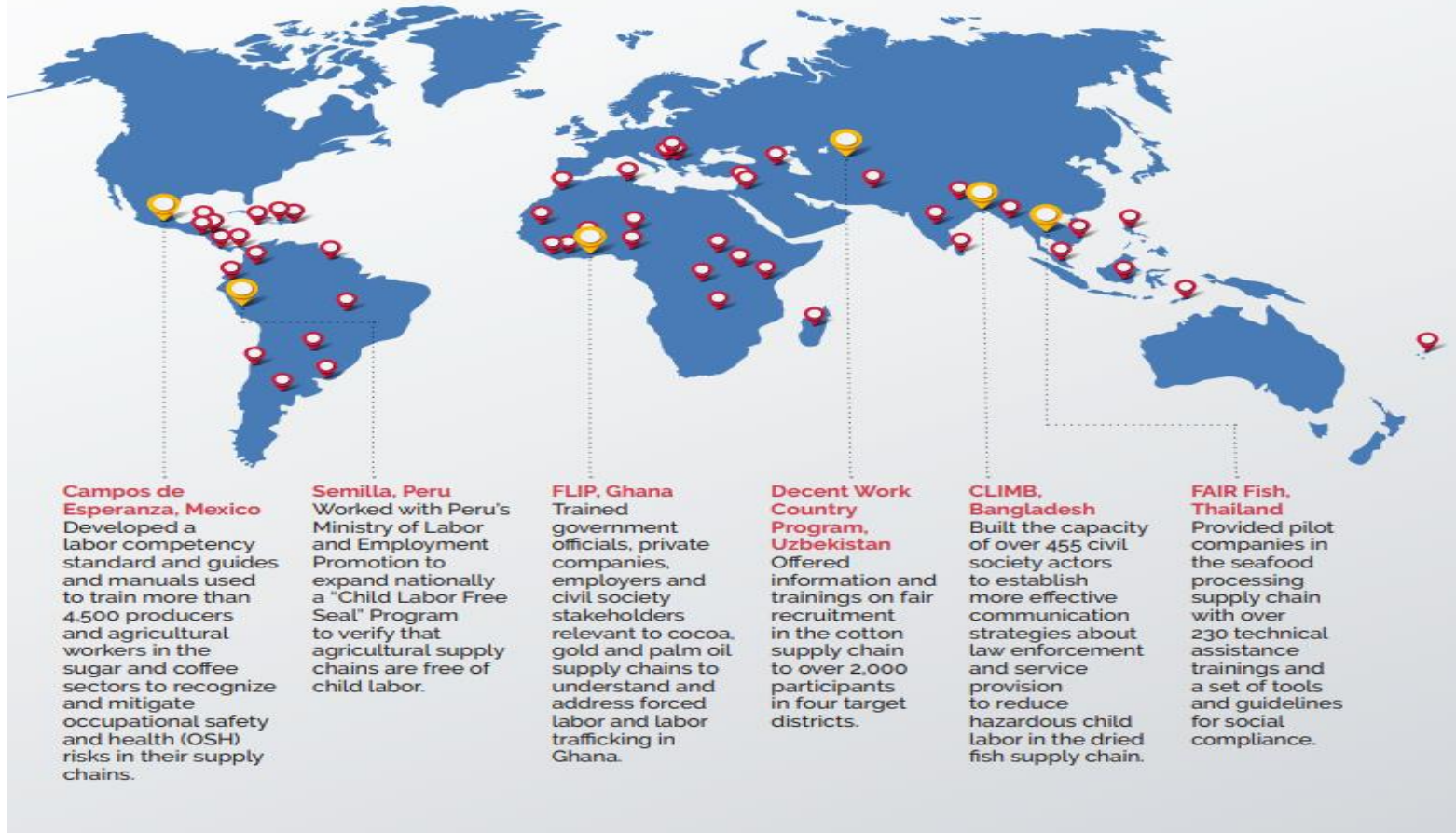
Asia/Africa/South America and Latin America

115 certificates among 18 suppliers

= 69.70 % of compliance

Company procedures

ILAB funded **59** active projects & initiatives in **53** countries in 2019.



200 targeted products

The 2020 TVPRA List

COUNTRY/AREA	CHILD LABOR	FORCED LABOR	CHILD LABOR & FORCED LABOR
Afghanistan	Carpets, Coal, Poppies, Salt		Bricks
Angola			Diamonds
Argentina	Blueberries, Bricks, Cotton, Garlic, Grapes, Olives, Strawberries, Tobacco, Tomatoes, Yerba Mate (stimulant plant)		Garments
Azerbaijan	Cotton		
Bangladesh	Bidis (hand-rolled cigarettes), Bricks, Footwear, Furniture (steel), Garments, Glass, Leather, Matches, Poultry, Salt, Shrimp, Soap, Textiles, Jute (textiles)		Dried Fish
Belize	Bananas, Citrus Fruits, Sugarcane		
Benin	Granite (crushed)		Cotton
Bolivia	Bricks, Gold, Silver, Tin, Zinc	Cattle, Peanuts	Brazil Nuts/Chestnuts, Corn, Sugarcane
Brazil	Bananas, Beef, Bricks, Cashews, Ceramics, Cocoa, Corn, Cotton, Fish, Footwear, Hogs, Manioc/Cassava, Pineapples, Poultry, Rice, Sheep, Sisal, Tobacco	Garments, Timber	Cattle, Charcoal, Coffee, Sugarcane
Burkina Faso	Granite		Cotton, Gold
Burma	Garments	Palm Thatch, Sesame, Shrimp, Sunflowers	Bamboo, Beans (green, soy, yellow), Bricks, Jade, Rice, Rubber, Rubies, Sugarcane, Teak
Cambodia	Alcoholic Beverages, Bovines, Fish, Manioc/Cassava, Meat, Rubber, Salt, Shrimp, Sugarcane, Textiles, Timber, Tobacco		Bricks
Cameroon	Cocoa		
Central African Republic	Diamonds		

200 targeted products

COUNTRY/AREA	CHILD LABOR	FORCED LABOR	CHILD LABOR & FORCED LABOR
Chad	Cattle		
China		Artificial Flowers, Christmas Decorations, Coal, Fish, Footwear, Garments, Gloves, Hair Products, Nails, Thread/Yarn, Tomato Products	Bricks, Cotton, Electronics, Fireworks, Textiles, Toys
Colombia	Bricks (clay), Coal, Coffee, Emeralds, Fruits (Pome and Stone), Gold, Grapes, Pornography, Sugarcane		Coca (stimulant plant)
Costa Rica	Cattle, Coffee		
Côte d'Ivoire			Cocoa, Coffee
Democratic Republic of the Congo	Cobalt Ore (heterogenite), Copper, Diamonds		Gold, Tantalum Ore (coltan), Tin Ore (cassiterite), Tungsten Ore (wolframite)
Dominican Republic	Baked Goods, Coffee, Rice, Tomatoes		Sugarcane
Ecuador	Bananas, Bricks, Flowers, Gold		
Egypt	Bricks, Cotton, Stones (limestone)		
El Salvador	Baked Goods, Cattle, Cereal Grains, Coffee, Fireworks, Shellfish, Sugarcane		
Eswatini	Bovines		
Ethiopia	Cattle, Gold, Khat (stimulant plant)		Textiles (hand-woven)
Ghana	Cocoa, Gold		Fish, Tilapia (fish)
Guatemala	Broccoli, Coffee, Corn, Fireworks, Gravel (crushed stones), Sugarcane		
Guinea	Cashews, Cocoa, Coffee, Diamonds, Gold		
Honduras	Coffee, Lobsters, Melons		

200 targeted products

COUNTRY/AREA	CHILD LABOR	FORCED LABOR	FORCED LABOR
India	Bidis (hand-rolled cigarettes), Brassware, Cotton, Fireworks, Footwear, Gems, Glass Bangles, Incense (agarbatti), Leather Goods/Accessories, Locks, Matches, Mica, Silk Fabric, Silk Thread, Soccer Balls, Sugarcane, Thread/Yarn		Bricks, Carpets, Cottonseed (hybrid), Embellished Textiles, Garments, Rice, Sandstone, Stones
Indonesia	Footwear (sandals), Gold, Rubber, Tin, Tobacco		Fish, Oil (palm)
Iran	Bricks, Carpets		
Kazakhstan			Cotton
Kenya	Coffee, Fish, Gold, Khat/Miraa (stimulant plant), Rice, Sand, Sisal, Sugarcane, Tea, Tobacco		
Kyrgyz Republic	Cotton, Tobacco		
Lebanon	Potatoes, Tobacco		
Lesotho	Cattle		
Liberia	Diamonds, Rubber		
Madagascar	Mica, Sapphires, Stones, Vanilla		
Malawi	Tea		Tobacco
Malaysia		Electronics, Garments, Rubber Gloves	Oil (palm)
Mali	Cotton, Gold		Rice
Mauritania	Cattle, Goats		
Mexico	Beans (green beans), Cattle, Coffee, Cucumbers, Eggplants, Garments, Leather Goods, Melons, Onions, Poppies, Pornography, Sugarcane, Tobacco		Chile Peppers, Tomatoes
Mongolia	Coal, Fluorspar (mineral), Gold		
Mozambique	Tobacco		

200 targeted products

COUNTRY/AREA	CHILD LABOR	FORCED LABOR	CHILD LABOR & FORCED LABOR
Nepal			Bricks, Carpets, Embellished Textiles, Stones
Nicaragua	Bananas, Coffee, Gold, Gravel (crushed stones), Shellfish, Stones (pumice), Tobacco		
Niger	Gold, Gypsum (mineral), Salt, Trona (mineral)	Cattle	
Nigeria	Gold, Manioc/Cassava, Sand		Cocoa, Granite, Gravel (crushed stones)
North Korea		Bricks, Cement, Coal, Gold, Iron, Textiles, Timber	
Pakistan	Glass Bangles, Leather, Surgical Instruments	Cotton, Sugarcane, Wheat	Bricks, Carpets, Coal
Panama	Coffee, Melons		
Paraguay	Beans, Bricks, Cabbages, Carrots, Corn, Fish, Goats, Hogs, Lettuce, Manioc/Cassava, Melons, Onions, Peanuts, Peppers, Pornography, Poultry, Sesame, Sheep, Stones (limestone), Sugarcane, Sweet Potatoes, Tomatoes, Yerba Mate (stimulant plant)		Cattle
Peru	Bricks, Coca (stimulant plant), Fireworks, Fish	Brazil Nuts/Chestnuts, Timber	Gold
Philippines	Bananas, Coconuts, Corn, Fashion Accessories, Fish, Gold, Hogs, Pornography, Pyrotechnics, Rice, Rubber, Sugarcane, Tobacco		
Russia		Bricks, Timber	Pornography
Rwanda	Tea		
Senegal	Gold		
Sierra Leone	Cocoa, Coffee, Granite, Oil (palm)		Diamonds
South Sudan			Cattle
Sudan	Gold		
Suriname	Gold		

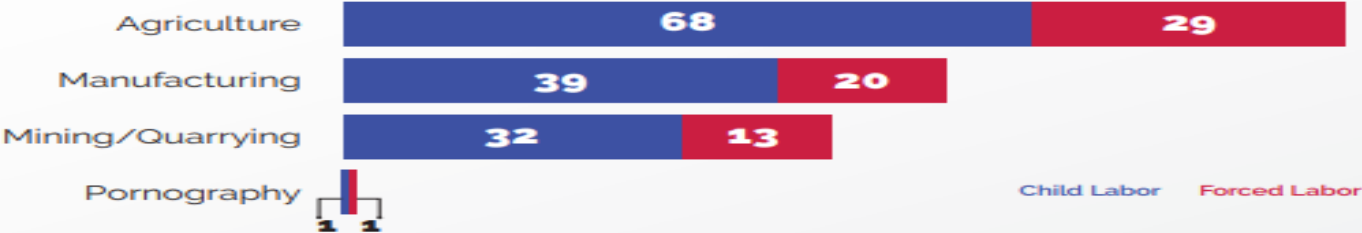
200 targeted products

COUNTRY/AREA	CHILD LABOR	FORCED LABOR	CHILD LABOR & FORCED LABOR
Taiwan		Fish	
Tajikistan			Cotton
Tanzania	Cloves, Coffee, Gold, Nile Perch (fish), Sisal, Tanzanite (gems), Tea, Tobacco		
Thailand	Pornography, Sugarcane	Fish	Garments, Shrimp
Turkey	Citrus Fruits, Cotton, Cumin, Footwear, Furniture, Garments, Hazelnuts, Peanuts, Pulses (legumes), Sugar Beets		
Turkmenistan			Cotton
Uganda	Bricks, Cattle, Charcoal, Coffee, Fish, Gold, Rice, Sand, Stones, Sugarcane, Tea, Tobacco, Vanilla		
Ukraine	Amber, Coal, Pornography		
Uzbekistan		Cotton, Silk Cocoons	
Venezuela		Gold	
Vietnam	Bricks, Cashews, Coffee, Fish, Footwear, Furniture, Leather, Pepper, Rice, Rubber, Sugarcane, Tea, Textiles, Timber, Tobacco		Garments
Yemen	Fish		
Zambia	Cattle, Cotton, Gems, Stones, Tobacco		
Zimbabwe	Tobacco, Sugarcane		

200 targeted products

Figure 3
The List in Numbers

Number of Goods Produced Globally by Production Sector, Disaggregated by Child Labor and Forced Labor



Goods with the Most Child Labor Listings by Number of Countries



Goods with the Most Forced Labor Listings by Number of Countries



Questions