

## SHAH TRADING COMPANY LIMITED - BILL S-211 AUDIT CHECKLIST

### Forced Labour in Canadian Supply Chains

Shah Trading Company Limited (referred to as "Shah") is requesting your cooperation to provide supporting details and records that your organisation / company implemented measures in place to identify, monitor and prevent forced labour and child labour in your entire supply chain. Information must be submitted through below checklist that must be completed in its entirety and returned, please note that term "organisation" refers to your business or company.

Preface: 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. Shah Trading Company does business in Canada have a responsibility to ensure that exploitative practices are addressed and eradicated from their supply chains. A specific law was 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), aimed at increasing industry awareness and transparency and drive businesses to improve practices.

#### PLEASE COMPLETE ALL SECTIONS OF THIS BILL S-211 AUDIT CHECKLIST

ITEM	BILL S-211 STANDARD	AUDIT CHECKLIST QUESTION	YES/NO	DOCUMENT VERIFICATION	ATTACHED	COMMENTS
1	The organisation should be able to demonstrate that they have policies and procedures in place to prevent forced and child labour.	Has your organisation recently completed a Social Responsibility Audit?	YES	Attach a copy of your Social Responsibility Audit including the results and any remedial action required.	YES	Policy attached, suppliers complied.
2	A policy should be in place to confirm the organisations commitment to preventing forced and child labour.	Does the organisation have a recently reviewed policy that deals with their commitment to prevent forced and child labour?	YES	Attach a copy of the organisations policy that demonstrates this commitment.	YES	Policy attached.
3	The organisation should have competent HR and Management personnel dealing with labour recruitment, who understand the legal requirement to prevent forced and child labour.	Are HR and Management responsible for labour recruitment suitably trained and competent to understand their responsibility to prevent forced and child labour?	YES	Attach details of training provided to personnel responsible for labour recruitment.	YES	HR Manager - Record attached.
4	The organisation should have procedures in place to verify the age of employees before employment.	Does your organisation have a procedure in place to check the suitable age of prospective employees before moving forward with employment?	YES	If this procedure is documented please attach a copy, otherwise please detail the procedure in the "Comments" column.	YES	Copy attached.
5	The organisation should ensure that any agencies providing recruitment support are suitably preventing forced and child labour with candidates & employees within their area of control.	How does the organisation ensure that any temporary or temp to perm labour provided by external recruitment agencies are suitably screened to prevent forced or child labour?	YES	Attach any policies or procedures that demonstrate this control is in place or provide suitable comments.	YES	Policy attached.
6	The organisation should have systems in place to retain employee records including proof of age and confirmation that job acceptance was without duress.	How does the organisation maintain records of employees including proof of age and confirmation that job acceptance was without duress?	YES	Attach any policies or procedures that demonstrate that a system of record keeping is in place and effectively maintaining records of suitable checks to prevent forced and child labour. Provide comments as required.	YES	Policy attached.
7	The organisation should have measures in place to allow employees to refuse excessive working hours outside of local legal employment standards or regulations.	Does the organisation ensure that employees can refuse excessive working hours and are working hours in accordance with local employment standards or regulations?	YES	Attach any policies or procedures to control working hours and provide detailed comments regarding local working hours limits.	YES	
8	All employees should receive a Letter of Employment confirming reasonable and consistent terms and conditions and prospective employees should be willingly allowed to accept or decline employment offers.	Can you confirm that all employees are provided with a Letter of Employment confirming reasonable and consistent terms and conditions and prospective employees should be willingly allowed to accept or decline employment offers?	YES	Attach a sample copy of a Letter of Employment along with any policies associated with recruitment and employment practices.	YES	Copy attached.
9	Where foreign workers are employed, employers are responsible for ensuring the eligibility of workers by seeing and getting copies of appropriate Visas etc.	Do you employ any Foreign Workers and if so, do you make suitable checks of eligibility to work and that there are no forced or child labour issues?	NO	Please provide comments and attach any supporting documentation.	NO	No foreign workers employed.
10	Organisations must take suitable and effective measures where forced or child labour is recognised to eliminate this practice immediately and put in place remedial action to prevent a reoccurrence.	Has the organisation recognised forced or child labour taking place and if so, what actions has been taken to eliminate this practice and put in place remedial action to prevent a reoccurrence?	NO	Please provide comments and attach any supporting documentation.	NO	None identified to date.

<b>COMPLETED BY (PRINT NAME):</b>	Leonard Mapiye	<b>ORGANISATION / COMPANY NAME:</b>	Shah Trading Company Limited
<b>POSITION:</b>	Director: Food Safety, QA & Regulatory Affairs	<b>ADDRESS:</b>	3451 McNicoll Avenue, Toronto, ON M1V 2V3 / 3401 Rue Douglas B Floreani, Saint-Laurent, QC H4S 1Y6
<b>SIGNED:</b>	<i>Leonard Mapiye</i>	<b>COUNTRY:</b>	Canada
<b>DATE:</b>	15-May-24	<b>WEBPAGE / SITE (IF ANY):</b>	<a href="http://www.shahtrading.com">www.shahtrading.com</a>

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## LETTER OF GUARANTEE

SHAH TRADING COMPANY LIMITED (referred to as "Shah") hereby certify that food materials and products supplied to our customers at the time of delivery, complies with the Safe Food for Canadians Act, US Federal Food Drug & Cosmetic Act (Food Safety Modernization Act); and applicable regulations. Products are neither adulterated nor misbranded as defined under the applicable food regulatory requirements. All products and materials were produced without the use of forced and labour in compliances with equivalency for [Bill S-211](#), [Canada Labour Code](#) and [Fair Labor Standards Act](#); and all raw materials were sourced from socially responsible supply chain sources.

This letter also guarantees that all raw materials and products meet maximum (pesticide) residue limits (MRLs), maximum (heavy metals) levels (MLs) and tolerances established by Health Canada. Products were produced and handled without the use of excluded methods (genetic engineering), irradiation or sewage sludge as a fertilizing input method. Products shipped are traceable and are secured (physically protected) from damage and food fraud. In case of non-complying products, customer shall notify Shah immediately. All products transported as full truckloads (carriers of food materials) are sealed with a numbered seal with unique seal number. The seal number will be documented on shipping record (e.g. BOL) at our point of origin. All less than truckload (LTL) shipments will be sealed with at least a padlock in control of the driver. No food product or material will be shipped if there is evidence of potential contamination. This includes protection against physical, chemical, radiological, microbiological, and other hazards.

Shah Trading Company operates under SQF food manufacturing standard for third party food safety plans / HACCP verifications, consequently, products supplied meets all specifications set forth. In addition to our supporting policies, programs, and procedures, our suppliers adhere to the same conditions and requirements. This letter of guarantee remains effective for one (1) year or until revoked.

Issuance Date: MAY 15, 2024

Authority Signature: *Sonali Shah*

Issuance Authority: Name: SONALI SHAH  
Title: VP, CORPORATE DEVELOPMENT  
T: (416) 292-6927  
E: SONALI@SHAHTRADING.COM



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# Social and Ethical Policy

## Introduction

At Shah Trading Company, we are dedicated to upholding the highest standards of social responsibility and ethical conduct. Our business practices are guided by a commitment to integrity, respect for human rights, and a focus on making a positive environmental and social impact. This policy reflects our ongoing dedication to these principles and our role as a responsible corporate citizen.

## Sustainability and Environmental Stewardship

- **Sustainable Sourcing:** We commit to sourcing our materials responsibly, ensuring minimal environmental impact.
- **Carbon Footprint Reduction:** Initiatives to reduce our carbon footprint are a priority, including investment in energy-efficient technologies.
- **Waste Management and Reduction:** We aim to minimize waste through recycling programs and promoting a circular economy.

## Ethical Business Practices

- **Transparency and Accountability:** We maintain transparency in our operations, ensuring stakeholders have clear and accurate information.
- **Anti-Corruption and Fair Dealing:** Our zero-tolerance policy towards corruption ensures fair business practices.
- **Privacy and Data Protection:** We prioritize protecting the personal data of our customers and employees with robust security measures.

## Human Rights and Labor Practices

- **Diversity, Equity, and Inclusion (DEI):** We are committed to promoting diversity and ensuring equal opportunities for all employees.
- **Employee Well-being and Development:** Employee well-being is supported through fair compensation, professional development opportunities, and a safe work environment.
- **Community Engagement and Support:** Our engagement with communities focuses on supporting education, food security, and economic development.

## Health and Safety

- **Workplace Safety:** We are committed to preventing accidents and occupational illnesses through high standards of health and safety.
- **Health and Wellness Programs:** Comprehensive programs support the physical and mental well-being of our employees.

## Forced and Child Labor

- **Zero Tolerance for Forced and Child Labor:** We respect human rights and prohibit the use of underage / child or forced labour in our operations and supply chain. We strictly adhere to



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laws governing employment age and do not tolerate child labor in our operations or supply chain.

## Living Wages

- **Fair Compensation:** We ensure all employees receive a living wage, reflecting our commitment to their well-being.

## Working Hours

- **Reasonable Working Hours:** We adhere to legal limits on working hours and ensure overtime is voluntary and compensated at a premium rate.

## Non-Discrimination

- **Equality and Respect:** Our workplace is free from discrimination, promoting diversity and equality in all business practices.


## Compliance with Laws

- **Legal Compliance:** We strictly adhere to all relevant laws and regulations, maintaining ethical standards that exceed legal requirements.

## Conclusion

Shah Trading Company is committed to ethical business practices, social responsibility, and environmental stewardship. Our Social and Ethical Policy is a living document, reflective of our ongoing commitment to excellence in corporate conduct. We recognize our broader societal impact and are committed to continuous improvement and transparency in our operations.

This policy is designed to ensure that Shah Trading Company not only meets current legal and ethical standards but also sets a benchmark for corporate conduct in the food processing industry and beyond.

	<b>FOOD SAFETY &amp; QUALITY MANAGEMENT SYSTEMS</b>			
	FSM-013c	Supersedes: New	Rev Date: May 15, 2024.	Rev #: 00      Page 1 of 3
<b>SUPPLIER APPROVAL PROGRAM</b>				
<b>FORCED LABOUR &amp; CHILD LABOUR IN THE SUPPLY CHAIN POLICY</b>				

**Background:**

Shah Trading Company Limited, referred to as “Shah” developed this policy to define processes and measures Shah will follow to ensure our company complies with Bill S-211, an act to enact the Fighting Against Forced Labour and Child Labour in the Supply Chain Act, that received Royal Assent on May 11, 2023. The Act came into force on January 1, 2024. This Act imposes an obligation on Shah to submit an annual report to the Minister of Public Safety by May 31 of each year on the steps taken during the previous financial year to prevent and reduce the risk that forced labour or child labour is used by them or in their supply chains.

**Scope:**

This policy applies to all Shah employee recruitment, hires and agency contractors, as well as all Supply Chain relationships [domestic and foreign suppliers (vendors)] who present a risk for use of forced and child labour.

Shah will comply with this legislation by having HR procedures in place to ensure that all Shah employees are of working age, join the company willingly and without being coerced, compelled, constrained, or obliged to become an employee.

For the Supply Chain, Shah through its Buying / Sourcing and Quality Assurance Teams will conduct a risk-based approach to vendors/suppliers to identify those that provide a potential risk of forced and child labour by virtue of their location, known issues of non-compliance in the country of origin and any cultural indications that forced, or child labour could be used.

**Responsibilities:**


The HR Manager is responsible for ensuring that Shah has systems in place to check and verify the age of all potential and current employees, to confirm that they are of official working age. Manager is also responsible for ensuring that prospective employees are provided with an Employment Offer Letter detailing the terms and conditions of the employment offer. The prospective employee will be free to make an informed decision regarding their acceptance of the role without being coerced, compelled, constrained, or obliged to become an employee.

Sourcing / Buying and QA Team (VP, Directors) is responsible for conducting a risk assessment of vendors/suppliers to identify any risk of these companies using forced, or child labour by virtue of their location, known issues of non-compliance in the country of origin and any social / cultural indications that forced, or child labour could be used.

**Procedure:**

***Internal Age Check***

HR Manager requires all current and prospective employees to confirm their age and their eligibility to work for Shah, by providing their valid identification (I.D.) with their date of birth included. This item will be copied, the date of birth confirmed as eligible to work, a copy added to the employee files and the date of birth recorded in the employee electronic record. Only prospective employees who meet the minimum age requirements are entitled to be employed at Shah. This same procedure will be completed for any “agency” employment, as we treat all temporary workers in the same way as we do our own employees.

	<b>FOOD SAFETY &amp; QUALITY MANAGEMENT SYSTEMS</b>			
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### ***Vendor/Supplier Compliance Check***

Vendors/suppliers identified as a risk will be provided with and expected to complete and submit a Forced or Child Labour Audit Checklist or provide Shah with confirmation that they have already completed a similar third-party audit, with a submission of the result to Shah for further review and assessment. Only vendors/suppliers who suitably confirm that they have policies/procedures in place to prevent forced, or child labour will be used by Shah.

### **Company Rights**

Shah maintains the right to address individual situations regarding the introduction of this policy manual.

It is important to note that this policy is to be considered as a guideline and:

- i. Shah at its discretion, may change, delete, suspend, or discontinue any part or parts of this policy at any time without prior notice as business, employment legislation, and economic conditions dictate.
- ii. Policy changes will apply to currently hired employees as well as to future employees.
- iii. No one other than the President and/or Vice President(s) may authorize the revision of this policy.

### **References**

- ✓ Bill S-211, an act to enact the Fighting Against Forced Labour and Child Labour in the Supply Chain Act
- ✓ <https://www.publicsafety.gc.ca/cnt/cntrng-crm/frcd-lbr-cndn-sply-chns/rprtng-blgtns-en.aspx>

<b>SUPPLIER APPROVAL PROGRAM</b>
<b>FORCED LABOUR &amp; CHILD LABOUR IN THE SUPPLY CHAIN POLICY</b>

<b>SHAH TRADING COMPANY LIMITED - BILL S-211 AUDIT CHECKLIST</b>
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**Forced Labour in Canadian Supply Chains**

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<b>PLEASE COMPLETE ALL SECTIONS OF THIS BILL S-211 AUDIT CHECKLIST</b>
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3	The organisation should have competent HR and Management personnel dealing with labour recruitment, who understand the legal requirement to prevent forced and child labour.	Are HR and Management responsible for labour recruitment suitably trained and competent to understand their responsibility to prevent forced and child labour?		Attach details of training provided to personnel responsible for labour recruitment.		
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6	The organisation should have systems in place to retain employee records including proof of age and confirmation that job acceptance was without duress.	How does the organisation maintain records of employees including proof of age and confirmation that job acceptance was without duress?		Attach any policies or procedures that demonstrate that a system of record keeping is in place and effectively maintaining records of suitable checks to prevent forced and child labour. Provide comments as required.		
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8	All employees should receive a Letter of Employment confirming reasonable and consistent terms and conditions and prospective employees should be willingly allowed to accept or decline employment offers.	Can you confirm that all employees are provided with a Letter of Employment confirming reasonable and consistent terms and conditions and prospective employees should be willingly allowed to accept or decline employment offers?		Attach a sample copy of a Letter of Employment along with any policies associated with recruitment and employment practices.		
9	Where foreign workers are employed, employers are responsible for ensuring the eligibility of workers by seeing and getting copies of appropriate Visas etc.	Do you employ any Foreign Workers and if so, do you make suitable checks of eligibility to work and that there are no forced or child labour issues?		Please provide comments and attach any supporting documentation.		
10	Organisations must take suitable and effective measures where forced or child labour is recognised to eliminate this practice immediately and put in place remedial action to prevent a reoccurrence.	Has the organisation recognised forced or child labour taking place and if so, what actions has been taken to eliminate this practice and put in place remedial action to prevent a reoccurrence?		Please provide comments and attach any supporting documentation.		

<b>COMPLETED BY (PRINT NAME):</b>		<b>ORGANISATION / COMPANY NAME:</b>	
<b>POSITION:</b>		<b>ADDRESS:</b>	
<b>SIGNED:</b>		<b>COUNTRY:</b>	
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## Human Resources (HR) Management

HR and Management personnel responsible for labour recruitment at Shah Trading Company are suitably trained and competent to understand their responsibility to prevent forced and child labour. The organization ensures that all HR and Management staff are well-versed in the legal requirements as outlined by the Canada Labour Code and the Ontario Employment Standards Act (ESA).

Our HR Manager with over 12 years of experience in the field, has a comprehensive understanding of these regulations and actively ensures compliance within the company. Additionally, he holds a certificate in recruitment, which include specific training on ethical hiring practices and legal compliance regarding labour standards.

Shah Trading Company regularly provides training sessions and updates on legal requirements to all HR and Management personnel. These sessions cover the critical aspects of preventing forced and child labour, ensuring that our recruitment processes align with the highest ethical standards and legal obligations.

Furthermore, the company conducts periodic reviews and audits of our recruitment practices to ensure continuous adherence to these standards, reinforcing our commitment to ethical labour practices.

Signature: *Sonali Shah*

Date: May 15, 2024

Issuance Authority: Name: Sonali Shah

Title: VP, Corporate Development

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[Insert Date]

**Re: Employment Offer**

Dear: \_\_\_\_\_

Welcome to Shah Trading Company Ltd., (the "Company")

This letter will confirm our offer of employment to you for the position of \_\_\_\_\_.

This letter provides the details of our offer and the procedure for returning your acceptance. Please read it carefully and let us know if you have any questions. Once you have signed and returned this letter, it will become a binding employment agreement between you and the Company (referred to herein as the "Agreement"). Please keep a copy of this Agreement for your own records.

Reference in this Agreement to the "ESA" shall mean the Ontario Employment Standards Act, 2000 and its underlying regulations as may be amended and replaced from time to time.

**Start Date:** Your start date with the Company will be \_\_\_\_\_ (the "Start Date").

**Duties and Responsibilities:** In your role, you will perform the duties of \_\_\_\_\_ together with such other duties and responsibilities as are assigned to you from time to time by the Company which are reasonably consistent with your position. Subject to the ESA, STC reserves the right to change your working location, title, job duties and reporting relationship from time to time to meet our business needs.

**Pay Rate:** Your pay rate will be \_\_\_\_\_ subject to applicable withholding and payroll taxes and paid biweekly in accordance with Shah's standard payroll practices.

**Hours of Work:** Your standard work hours will be \_\_\_\_ hours a week from Monday to Friday.

**Probationary Period:** The initial three (3) month period of your employment is considered a probationary period and, accordingly, you understand and agree that during this time your performance will be monitored and evaluated for continued employment with the Company.

**Vacation:** At the Company employees accrue vacation effective their date of hire and are eligible to take vacation days off at the beginning of the next vacation year or otherwise in accordance with the ESA. Our reference year for vacation purposes is January 1st to December 31st. You will receive vacation pay equal to \_\_\_\_\_ (\_\_\_\_) percent of your annual wages. Subject to the ESA, vacation time is therefore paid only if you have accrued enough funds in your vacation bank based on \_\_\_\_% of your annual wages. For the 2023 vacation year you will be entitled to \_\_\_\_\_ days.

**Benefits:** Subject to the terms of the applicable benefit plan (including any mandatory waiting period), STC offers a benefits program that includes health and dental. Premiums for this plan are equally shared between the employee and STC. The required terms, conditions, and required contribution may, subject to the ESA, change at the Company's sole discretion.

Subject to the ESA, STC has no obligation to replace or to compensate you for the loss of any modified, suspended, or discontinued benefit.

Employment Policies: You acknowledge and agree that the employment relationship will be governed by the standards and terms established by the Company's policies from time to time and agree to comply with the terms of such policies so long as they are not inconsistent with any provisions of this agreement. You acknowledge and agree that you have had the opportunity to review such policies in advance of your Start Date.

#### Temporary-Lay-Off

The Company may temporarily lay-you off from your employment in accordance with the ESA. Such temporary lay-off shall not constitute a termination of your employment unless otherwise provided by the ESA.

Termination / Resignation: Although it is our hope that your relationship with the STC will be long term, we believe that it is important to outline the terms and conditions that will apply if it becomes necessary for either party to end the employment relationship.

- a) *Termination by the Company:* The Company may terminate your employment by providing you with your minimum entitlements upon termination of employment pursuant to the ESA. You hereby confirm that you are not entitled to reasonable notice of termination at common-law.
- b) *Resignation:* You may resign from your employment upon providing the Company with at least ten days' notice of your intention to resign or, to the extent applicable, such notice period as may be prescribed by the ESA.

Return of Company Property: Upon conclusion of your employment with STC, you shall deliver to STC all documents (including documents stored electronically), or other property or equipment or confidential/proprietary information n belonging to STC or for which the Company is liable to others, which are in your possession or custody.

Entire Agreement: You acknowledge that this offer, along with applicable legislation, sets forth the entire agreement between you and STC in relation to your employment and supersedes all prior agreements, understanding, negotiations and discussions, whether oral or written, between STC and yourself. Subject to the ESA, the terms of this agreement shall continue for any subsequent positions you may hold with STC, unless a new written agreement is entered into and signed by both parties.

Governing Law: This Agreement shall be governed by and construed in accordance with the laws of the Province of Ontario and the laws of Canada applicable therein. The parties specifically understand that nothing in this Employment Agreement should be interpreted as falling below the minimum standards set out in the ESA. Accordingly, should any contractual provision in this Agreement fall below the applicable employment standard set out in such legislation, then the legislative provision shall prevail and govern.

Severability: If there are any sections of this agreement which are deemed to be invalid for any reason, the remaining sections shall remain in force to the extent permitted by law.

Independent Legal Advice: You acknowledge that:

1. you have been advised to and have either sought, or waived your right to seek, independent legal counsel in connection with this offer;
2. you fully understand the nature and effect of the provisions of this offer and your obligations and rights hereunder;
3. you are executing and accepting this offer of your own volition and without duress. .

Please acknowledge your acceptance of the terms and conditions of this offer by signing below and returning it to me.

Yours truly,  
**Shah Trading Company**

Amin Faridany  
Manager, Human Resources

My signature below indicates my understanding, acknowledgement and acceptance of the above terms and conditions:

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Signature

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Date