



**Re:** Forced Labour in Canadian Supply Chains Report  
**Entity:** The New Zealand and Australian Lamb Company Limited  
**Business #:** 861647394RP0001  
**Fiscal Year:** September 25, 2022 to September 30, 2023  
**Sectors:** Manufacturing, Wholesale Trade, Retail Trade  
**Location:** Ontario, Canada  
**Report Date:** May 20, 2024

### **Requirement (a) – Structure, activities and supply chains**

The New Zealand and Australian Lamb Company Limited is a corporation in business to import, further process and distribute grass fed lamb and beef products to the Canadian retail and food service industry. Our head office and processing facility are located in Etobicoke, Ontario. All of our primary raw material (meat) suppliers are in either New Zealand or Australia. 96% of our indirect suppliers (boxes, labels, trays, film, spices, etc.) are in North America.

Based on the criteria of the Act, this is our initial report to show compliance with 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).

This report addresses section 11 of the Act, including:

1). A description of the steps taken to prevent and reduce risks of forced labour and child labour, as per subsection 11(1)

As a requirement of doing business with our customers, both our facility in Canada and our meat suppliers in New Zealand and Australia have annual 3<sup>rd</sup> party Code of Conduct audits that ensure no underage or forced labour exists at our facilities. The audits are 2 days in length and focus on the facility's compliance with labor, environmental and health & safety laws relative to workers (permanent, temporary or migrant). To date, all audits have been passed and approved by the customer in order to continue doing business with that customer.

All employees at our Company are required to be age 18 or above. Any temporary workers assigned to our Company must show proof of age and other required documentation. We post information on and abide by all Canadian labour standards.



10 Shorncliffe Road | Unit 1 | Toronto | ON | M9B 3S3 | Canada  
T: 416.231.LAMB (5262) | F: 416.231.8934 | Toll Free: 1.866.865.LAMB (5262)

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- 2). As per subsection 11(3), please see below for information on each of the following:
- a. Its structure, activities and supply chains
    - Canadian entity that imports grass fed lamb and beef from New Zealand and Australia to further process (slice, dice, spice, grind, package) before selling and distributing to Canadian food service and retail customers
  - b. Its policies and its due diligence processes in relation to forced labour and child labour
    - Every employee is required to be over the age of 18 and show proof upon hire
    - We do not have migrant workers, we do not have dormitories or housing for workers
    - Temporary workers assigned through an Agency must show proof of valid Social Insurance Number and work permit (verifying age)
  - c. The parts of its business and supply chains that carry a risk of forced labour or child labour being used and the steps it has taken to assess and manage that risk
    - Potentially, an indirect supplier (boxes, labels, film, trays, spices) may carry a risk if they manufacture any of those items outside North America
    - Only 1 indirect supplier (for film) is outside North America, located in Germany. However, from their published Code of Conduct they follow these principles:
      - a. Ban on child labour
      - b. Ban on forced labour
      - c. Ban on slavery and similar practices
  - d. Any measures taken to remediate any forced labour or child labour
    - No measures taken since no findings made of forced labour or child labour
  - e. Any measures 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
    - No measures taken since no findings made of forced labour or child labour
  - f. The training provided to employees on forced labour and child labour
    - No training provided to employees since no findings of forced labour or child labor
    - Voluntary training exists from 3rd party audit company on *Forced Labor Prevention for Factories*



- g. How the entity assesses its effectiveness in ensuring that forced labour and child labour are not being used in its business and supply chains
- All workers (temporary and permanent) must be over age 18 in our Company and show proof of age and valid work permit and Social Insurance Number
  - To date, we rely on passing 3<sup>rd</sup> party audits to comply with supplier code of conduct as a requirement to do business

#### **Requirement (b) – Policies and due diligence processes**

As part of our due diligence, The New Zealand and Australian Lamb Company Limited embeds responsible business conduct into policies and management systems as a way to identify and respond to the real and potential adverse impacts of activities throughout the supply chain.

The New Zealand and Australian Lamb Company Limited and our New Zealand and Australian meat suppliers only hire age appropriate workers as defined by the legislation in each jurisdiction. We employ workers who have been recruited voluntarily and who possess the appropriate work permits. They do not live in dormitories, they retain their identification and travel documents, their movement and free association is not restricted in any way, and they are remunerated according to written contracts that reflect wage laws.

All employment related (recruitment through to compensation) and health and safety related policies and procedures are audited by a 3<sup>rd</sup> party annually and passing the audit is a condition of continued business.

#### **Requirement (c) – Forced labour and child labour risks**

As per The Act, we have reviewed our activities and those of our direct and indirect suppliers for any indications of risk that forced labour or child labour is being used, and to date, have not identified any risks.

#### **Requirement (d) – Remediation measures**

We have assessed and found that our activities and the activities in our direct and indirect supply chains do not carry a risk of forced labour or child labour. Therefore, remediation is not applicable.



**Requirement (e) – Remediation of loss of income**

We have assessed and found that our activities and the activities in our direct and indirect supply chains do not carry a risk of forced labour or child labour. Therefore, remediation of loss of income to vulnerable families is not applicable.

**Requirement (f) – Training**

Training on forced labour and child labour is not required at The New Zealand and Australian Lamb Company Limited as no forced or child labour is allowed or practiced. As part of our 3<sup>rd</sup> party audits for our Company and our meat suppliers, there is 35-minute e-Learning voluntary training module called Forced Labor Prevention for Factories.

**Requirement (g) – Assessing effectiveness**

We assess the effectiveness by regular review internally, and 3<sup>rd</sup> party Code of Conduct audits of the organization's policies and procedures and the suppliers' policies and procedures related to forced labour and child labour, where passing the audit is a condition of continued business.



May 29, 2024

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#### Attestation Letter

As Vice President Accounting & Administration at The New Zealand and Australian Lamb Company Limited, doing business as The Lamb Company, I attest that we operate as a Corporation that imports, further processes and distributes fresh and frozen lamb and beef to the Canadian retail and food service industry.

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 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.

I attest that I have the authority to bind The New Zealand and Australian Lamb Company Limited.

Robert Gaudio  
VP Accounting & Administration



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