



Buffalo Plains Cattle Co. Ltd.

Forced Labour and Child Labour in Supply Chains Company
Assessment

Executive Summary

Forced labour can be found in every country and every sector. The International Labour Organization estimates that there are approximately 27.6 million victims (2022 global estimates) 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.

These 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 Act ("the Act"), aim to increase industry awareness and transparency and drive businesses to improve practices. The Act requires entities to report on the steps taken during its previous financial year to prevent and reduce the risk that forced labour or child labour is used at any steps of the production of goods in Canada or elsewhere by the entity or of goods imported into Canada by the entity. There are seven mandatory reporting areas that must be investigated and reported on which include:

- Its structure, activities, and supply chains.
- Its policies and due diligence processes in relation to forced labour and child labour.
- 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.
- Any measures taken to remediate any forced labour or child labour.
- 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.
- The training provided to employees on forced labour and child labour.
- How the entity assesses its effectiveness in ensuring that forced labour and child labour are not being used in its business and supply chains.

Introduction

This report is prepared by Buffalo Plains Cattle Co. Ltd. ("Buffalo Plains") in compliance with the requirements of the Canadian Fighting Against Forced Labour in Supply Chains Act with respect to the period from June 1, 2023 to May 31, 2024.

Buffalo Plains satisfies the definition of an Entity by having a place of business in Canada, doing business in Canada, having assets in Canada and meeting both the revenue and asset thresholds.

Structure, Activities & Supply Chain

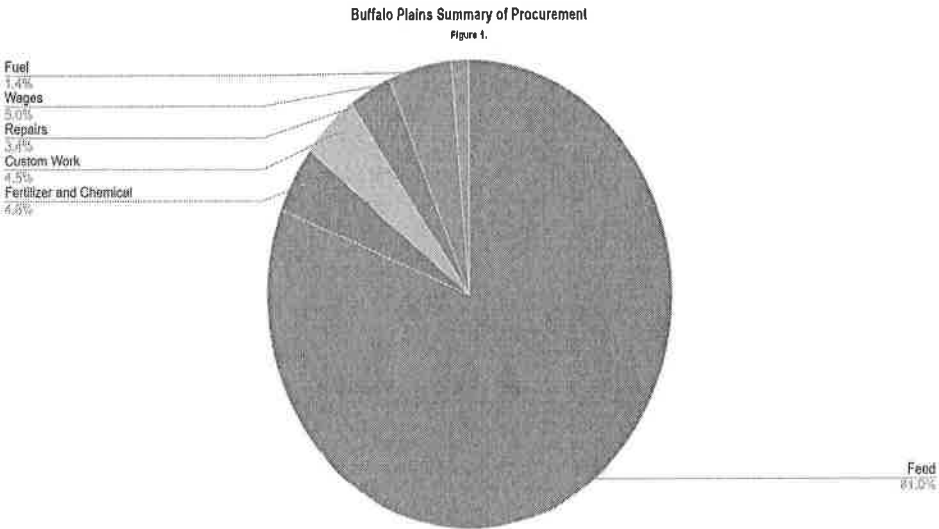
Buffalo Plains Cattle Co. Ltd. operates as a corporation headquartered and principally located in Saskatchewan, Canada. Buffalo Plains represents the ownership and control over the two registered businesses listed below, where these businesses are the focus of this report.

Operating Entity Name	Registered Business Name	Business Number
Buffalo Plains	Buffalo Plains Cattle Co Ltd.	871523627
	101288362 Saskatchewan Ltd.	804853364

Buffalo Plains operates in the agriculture industry, feeding cattle until they meet the size specifications for sale. Once the size specifications are met, these cattle are sold to third party buyers and meat markets in Canada.

Buffalo Plains provides custom feed yard services in Canada where calves, stockers, or yearlings are fed to slaughter weights. Custom feeding programs aim to yield positive returns on investments by leveraging feedlot resources, innovative technology, and effective marketing practices. In addition to growing some of the feed, Buffalo Plains also purchases feed grains, forages, veterinary products and supplements from suppliers within Canada for its feeding operations.

Buffalo Plains has one custom feedlot for cattle in Canada, using feed grains, silage, and barley for this feedlot. The company also produces and sells wheat and canola. The company is committed to the highest standards of animal health, nutrition and care, workplace safety, environmental sustainability, and continuous improvements while investing in the local agriculture sector to ensure economic stability for generations



to come. The company provides proper nourishment, health, comfort, and humane handling to livestock to maximize animal health, productivity, and meat quality. The company is committed to environmental stewardship, workplace safety, and community partnership.

Goods that account for 1% or more of goods purchased are feed, fertilizer and chemical, and fuel. Custom work, wages, veterinary and repairs are mostly service-based procurement items. See Figure 1 above for a breakdown of Buffalo Plain's procurement. This analysis was performed over material suppliers, which – for the purposes of this report, are those suppliers who account for at least 1% of Buffalo Plains total procurement spend over the 2024 fiscal year.

Policies & Due Diligence

Current Policies

Buffalo Plains conducts all of its production and feeding/cropping activities within Canada. Buffalo Plains has reviewed its operations and found that the risk of forced labour or child labour in their supply chains is extremely low, which is due to Buffalo Plains very limited exposure and use of imported goods. The expectation is that domestic and North American suppliers comply with all employment and health and safety standards and regulations applicable in Canada and/or the jurisdiction in which they operate, which therefore reduces the risks that forced labour or child labour is used in our supply chain. For further due diligence, Buffalo Plains reviews reports filed by key suppliers under the Act on an annual basis.

Buffalo Plains conducts due diligence to prevent child labour within its own operations by requiring that a social insurance number and photo driver's license be provided at commencement of employment, which allows for confirmation of identity, age and immigration or citizenship status. At this time, there aren't any positions eligible for work permit based employment, mitigating one risk factor for forced labour.

Buffalo Plains does not currently have written formal policies and procedures to specifically address forced and child labour; however, there are existing policies and procedures that touch on it, such as safety and job training, and the Buffalo Plains Livestock Safety Manual.

Farm and feedlot safety is a top priority. Buffalo Plains provides on the job training and support for employees to provide them with sufficient skills and training to perform their job safely and competently, along with the opportunity to improve and learn relevant new skills.

When a new employee is hired at Buffalo Plains, the company conducts an onboarding process that involves reviewing the Buffalo Plains' New Employee Information Handbook, which includes information on the following policies and procedures: harassment, worker rights, responsibilities, accountability, reporting injuries, accidents and safety concerns, hazard identification, personal protective equipment, training, fire safety, first aid, and severe weather. These policies and procedures are intended to protect both people and property and to provide and maintain a safe and healthy work environment in

accordance with industry standards, naming safety as the responsibility of all managers, supervisors, and employees.

Due Diligence Process

Onboarding Process. The new employee hiring process includes interviewing potential employees for hiring and requires and reviews government-issued identification to verify identity and birthdate of the applicant and retains this information in the employee file.

When students are hired for the yard, they complete an employment agreement; this process includes verifying that the student is at minimum 16 years old. Students may work weekends, holidays and over the summer (not scheduled during school hours).

All new Buffalo Plains staff are provided with a copy of the Buffalo Plains New Employee Information Handbook and asked to read and review the material and sign off to indicate they have read and understood the content; in compliment, job shadowing and training are provided to ensure new employees understand the Company's standards and expectations.

We recognize there is an opportunity to add policies specific to the use of forced labour or child labour in our supply chains, in addition to our internal workplace policies and our reporting obligations under the Act. Buffalo Plains will continue to further efforts to mitigate the risk.

Supplier Contracts. When choosing and selecting suppliers to engage with, Buffalo Plains considers community reputation, past performance, commodity pricing, and the likelihood of delivery. For its main suppliers, Buffalo Plains executes and upholds contracts containing standardized information (i.e. Name and Reference Number) and the terms and conditions that govern the rights and obligations of the parties involved; pertaining to the sale, pricing, payment schedules, etc.; although many of these contracts do not contain specific anti-forced and / or child labour contractual clauses, Buffalo Plains is considering the feasibility of amending its main supplier contracts to include such standard clauses. The company will approve, monitor, and oversee supplier performance; however, there is currently no formal policy to guide buyers on the buying process.

Risk Assessment

A risk assessment over Buffalo Plains industry of operation, goods procured, and countries goods are procured from has been performed over material direct suppliers. The risk assessment used two separate indices to conclude on inherent risk of child and / or forced labour related to goods and countries – *Walk Free's Global Slavery Index* and the *US Department of Labor's List of Goods Procured by Child Labor or Forced Labor*.

The Company has begun the process of identifying the risk of forced labour and child labour within their activities and supply chains.

Industry of Operation. Buffalo Plains operates within the agriculture industry. Given the two indices noted above have identified risks of child labour and forced labour inherent to agricultural products, it is concluded that this industry has an inherent risk exposure.

Goods Procured. Buffalo Plains procures agriculture products. A risk assessment over the goods procured

from suppliers has been conducted and identified an initial inherent risk of forced and / or child labour within the categories of cereal grains. The risk assessment was performed across material goods procured during the fiscal year, namely where 81% of purchases were for feed and 4.6% of purchases were for fertilizer and chemicals. All other remaining goods from Buffalo Plains' supply chain were not included in either indices; therefore, Buffalo Plains concludes that these remaining goods have a low inherent risk of child labour or forced labour.

Countries Which Goods Are Procured From. For the purposes of a risk assessment over countries goods are procured from, this report focuses on direct suppliers only. Buffalo Plains Cattle Co. Ltd. procures goods from suppliers within Canada. Both indices have identified Canada as having a low inherent risk to the use of child and / or forced labour.

Remediation of Forced & Child Labour

To date, there have been no instances identified by Buffalo Plains of forced labour or child labour within its activities or supply chains. Therefore, Buffalo Plains has not identified the need to enhance policies and due diligence mechanisms to reduce the risk of child labour and forced labour within its activities and supply chain.

Remediation of Vulnerable Family Income Loss

To date, there have been no instances identified by Buffalo Plains of forced labour or child labour within its activities or supply chains. Therefore, Buffalo Plains has not identified any loss of income to vulnerable families resulting from measures taken to eliminate the use of forced labour or child labour in its activities and supply chains.

Awareness Training

Buffalo Plains does not have training in place on the topic of child labour or forced labour. However, of the policies identified above relevant to this Act, Buffalo Plains does incorporate on the job training for new employees.

When onboarding new employees, employees are provided with the Buffalo Plains' New Employee Information Handbook as well as training and job shadowing to ensure the individual understands the Company's standards and expectations.

Buffalo Plains recognizes the opportunity to enhance employee training relevant to this Act and as a result, Buffalo Plains will be evaluating applicable training for staff in the foreseeable future.

Assessing Effectiveness

To track Buffalo Plain's effectiveness of procedures to mitigate the risk of child labour and forced labour, the following mechanisms are in place:

Buffalo Plains Activities

1. *Reporting on Workplace Incidents:* Buffalo Plains will continue to track safety incidents and review all reported incidents on a frequent basis. Every employee has the right to know hazards, refuse unsafe work, and partake in identifying, solving, and correcting health and safety workplace concerns.
2. *Total Harassment Incidents:* Buffalo Plains has a zero-tolerance for workplace harassment. All claims made regarding harassment will be reported to the supervisor or manager, Manager of Human Resources, General Manager and / or Company Owner, a confidential investigation into the complaint will be conducted and a resolution will be implemented. Discipline may range from verbal reprimand to suspension or dismissal, and the incident will be documented.
3. *Conduct and Behaviour Incidents:* Buffalo Plains has a zero-tolerance for inappropriate conduct and behaviour. All claims made regarding this will be reported to the appropriate supervisor and manager. The Company investigates, resolves and retains documentation for each claim.
4. *Employee Training:* Buffalo Plains will continue to track employee training completion metrics to ensure the completeness of mandatory courses.

Steps Taken to Prevent & Reduce Risk of Child or Forced Labour

Buffalo Plains has taken the following steps to prevent and reduce the risk of child labour or forced labour:

1. *Mapping activities:* Identifying the activities of Buffalo Plains to understand how goods are produced, manufactured, grown, sold or distributed, and where these activities exist.
2. *Mapping supply chains:* As part of this report, Buffalo Plains has mapped the supply chain to complete an initial risk assessment to align with the Act.
3. *Conducting an internal assessment of risks of forced labour and/or child labour in the organization's activities and supply chains:* As part of this report, Buffalo Plains has identified inherent risks within operational activities and supply chain that have inherent risks of child labour and/or forced labour.
4. *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:* See response on policies and due diligence – Buffalo Plains has multiple mechanisms in place.
5. *Developing and implementing training and awareness materials on forced labour and/or child labour:* Buffalo Plains has identified the opportunity to develop employee training relevant to child labour and/or forced labour.
6. *Developing and implementing procedures to track performance in addressing forced labour and/or child labour:* Buffalo Plains has identified mechanisms in place and to be developed relating to assessing the effectiveness of reducing the risk of child labour and forced labour.

Attestation

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.

Philip Lynn

Full Name

General Manager

Title



Signature

MAY 23 / 25

Date

I have the authority to bind Buffalo Plains Cattle Co. Ltd. and this report covers the fiscal year ending May 31st, 2024, and applies to Buffalo Plains Cattle Co. Ltd. and all entities considered reporting entities in terms of the Act and any controlling subsidiaries of Buffalo Plains Cattle Co. Ltd. if they apply.