



La Petite Bretonne's Report on the
*Fighting against Forced Labor and Child
Labor in supply chains Act* for Financial
Year 2025

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Our commitment to being a responsible company

Groupe La Petite Bretonne is committed to conducting its business in a responsible manner and to ensuring that those who produce and manufacture goods within the supply chain are treated fairly and ethically. As a manufacturer and distributor, we are mindful of our responsibility and take the necessary steps to help eliminate forced labor and child labor. As such, we prefer to work with respected suppliers locally, nationally and internationally, and we expect our business partners and suppliers to respect these same principles in their operations, and to comply with applicable human rights and labor standards laws.

Scope of the report

The *Fighting Against Forced Labour and Child Labour in Supply Chains Act* requires companies to state the measures they have taken during the financial year to prevent and reduce the risk of forced labour or child labour in their operations and supply chain.

The purpose of this joint report is to meet the obligations of La Petite Bretonne Inc. as set out in Canada's *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (the "Act") for financial year 2025 (June 2, 2024 to May 31, 2025). Unless otherwise indicated, this joint report covers all Groupe La Petite Bretonne entities required to report under the Act ("Groupe La Petite Bretonne", "we", "us", "our") including:

- La Petite Bretonne Inc.
- La Petite Bretonne (Distribution) Inc.
- Biscuiterie Dominic Inc.
- 9491-8828 Québec Inc.
- 9491-8802 Québec Inc.
- 9491-8786 Québec Inc.
- 9491-8778 Québec Inc.

Our company

Mission statement

To make every day special for families.

Values

We value the efficiency, commitment and family spirit of our team.

Structure

Groupe La Petite Bretonne, founded in 1964, is made up of separate legal entities incorporated under Quebec and Canadian charters, privately owned and controlled by Canadians.

Activities

Groupe La Petite Bretonne manufactures and distributes fresh and ready-to-eat pastry products to all major grocery chains in Quebec and Ontario, and also distributes its products in the Maritimes and Western Canada, the United States, Mexico and the Caribbean. Our products consist mainly of six-gram products, including micro croissants[®], chocolatines, madeleines, oatmeal cookies, molasses cookies and danishes, and we also manufacture various private-label products.

Groupe La Petite Bretonne comprises two manufacturing plants located in the province of Quebec; one in Blainville in the Laurentides region, and the second in Joliette in the Lanaudiere region. The head office is located in Blainville, and includes the administrative offices and distribution warehouse.

Groupe La Petite Bretonne relies on its two hundred and fifty-six (256) employees to carry out its activities.

Our supply chain

As a national and international manufacturer and distributor, our supply chain is extensive. We strive to work with suppliers who share our commitment to high standards of compliance with rights and regulations, as well as the various standards in the food processing industry.

We understand that some suppliers provide us with products from other countries, and that each supplier has its own global supply chain. We are aware that this can create a risk of forced labor and child labor, and we are committed to putting measures in place to minimize these risks.

To this end, we have drawn up a Supplier code of conduct to which suppliers must adhere.

For the reporting period, Groupe La Petite Bretonne's main suppliers are as follows:

- Raw materials from Canada and the United States.
- Equipment and machinery from Italy, Germany, France, the United States, Canada and Japan.
- Miscellaneous supplies from Canada and the United States.

Governance

Groupe La Petite Bretonne has set up a governance structure to ensure the implementation and effectiveness of its various programs, policies and practices, including those relating to human rights. Senior management, defined as the Executive Committee, provides high-level oversight of ethical business practices as part of our corporate governance, as well as our responsible growth strategies.

Other committees that contribute to sustainable development and supply chain governance are listed below:

| Function | Main responsibilities | Scope |
|--------------------------------------|---|--------------------------------|
| Board of Directors | <ul style="list-style-type: none"> Oversee legal and regulatory compliance | All companies within the Group |
| Executive Committee | <ul style="list-style-type: none"> Oversee significant environmental, social and governance (ESG) issues Oversee and monitor risk management Oversee Board of Directors compliance Oversee supply chain compliance | All companies within the Group |
| Management Committee | <ul style="list-style-type: none"> Negotiate contracts with suppliers for the manufacture of products for sale Oversee negotiations on various costs for operations management Oversee revenue agreements and customer contracts Oversee business development and distribution agreements for manufactured products Ensure compliance with supplier expectations Strengthen partnerships and increase collaboration between suppliers and our marketing team. | All companies within the Group |
| Supply and Quality/R&D Sub-Committee | <ul style="list-style-type: none"> Assist the Executive Committee in overseeing important environmental, social and governance (ESG) issues | All companies within the Group |
| Procurement Team | <ul style="list-style-type: none"> Ensure that negotiations with suppliers are in line with procurement strategies | All companies within the Group |

Sectors at risk of forced labor and child labor

Groupe La Petite Bretonne strives to respect the rights of its customers and employees. Groupe La Petite Bretonne's commitment to protecting human rights is based on the importance of acting fairly and equitably. In this vein, the company is committed to creating and maintaining an inclusive workplace for all its employees.

Policies and Codes

Although Groupe La Petite Bretonne does not yet have all the internal policies in place to reinforce certain principles, the company ensures compliance with laws and regulations, and has put in place the measures required to ensure compliance with the following international standards and industry best practices:

- The United Nations Guiding Principles on Business and Human Rights

- The Universal Declaration of Human Rights
- International Labour Organization conventions
- Local human rights legislation

Among the policies already in place for the reporting period are the following:

- Employee Code of Conduct
- Supplier Code of Conduct
- Anti-Corruption Policy
- Disciplinary Measures Policy
- Policy on the Use of Drugs, Alcohol and Other Substances in the Workplace
- Equity, Diversity and Inclusion Policy
- Occupational Health and Safety Policy
- Policy on the Prevention of Psychological or Sexual Harassment in the Workplace and Handling of Complaints
- Child Labor and Forced Labor Policy
- Vacation Policy
- Domestic Violence Policy

Other policies and codes are scheduled for development and deployment during the following reporting periods:

- Compensation and Pay Equity Policy
- Continuing Education Policy
- Work-Life Balance Policy
- Telework Policy
- Absence Management Policy
- Environmental Policy
- Hiring Policy
- Ethical and Sustainable Procurement Policy

Identification of supply chain risks

In financial year 2025, we began implementing a strategy and schedule of work to enable us to identify products in our supply chain that present a significant risk between forced labor or child labor.

During the year, we undertook some specific activities to identify the risk of forced labor and child labor, and we believe that among our suppliers, this risk is low. Following a first-level supply chain risk mapping analysis, it emerged that our supply chain includes several suppliers from North America, the majority of whom are located in Canada and the United States.

In financial year 2026, we will refine our detailed analysis of supply chain risk mapping at various levels to better understand which product categories, sources of supply and areas at risk of labor rights violations require further investigation and action.

Management plans to focus on five (5) key risks:

1. Forced labor
2. Child labor
3. Discrimination and harassment
4. Equity issues
5. Occupational health and safety

Significant risks are defined as those risks that have the greatest potential impact on human rights as a result of the company's activities or business relationships. According to the UN Guiding Principles, significant risks do not take into account the mitigating measures we can take as a company to address specific issues. Rather, these risks focus on issues that are likely to arise due to the nature of our business.

Measures taken to combat forced labor and child labor, including key due diligence policies and practices

Groupe La Petite Bretonne relies on internal practices to ensure respect for labor rights in its operations, as part of its commitment to being a responsible company. These practices enable us to focus on respecting our shared values, acting with integrity, avoiding discrimination, promoting diversity and inclusion, and complying with all applicable laws and regulations. We have the same expectations of our suppliers.

Ethical and sustainable sourcing policy

Groupe La Petite Bretonne has not yet begun work on an ethical and sustainable sourcing policy. We do, however, have principles that guide our choice of suppliers with whom we prefer to do business within a responsible sourcing framework. Our approach is based on risk, quality and collaboration with our suppliers.

We expect our suppliers to comply with all applicable laws and regulations, maintain ethical business relationships, adhere to ethical employment practices (including human rights, labor rights, diversity, equity and inclusion, fair wages, health and safety), and continue to focus on product quality, safety, environmental responsibility and sustainable development.

Looking to the future

In financial year 2026, Groupe La Petite Bretonne aims to enhance its approach to supply chain risk management by consolidating existing supplier monitoring and reporting activities with a due diligence program focused on compliance with our expectations of suppliers. These efforts will take into account internationally recognized best practices, principles and frameworks, such as the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct. By focusing first on the products and goods we directly produce or import, we will:

- Further integrate ethical sourcing considerations into procurement practices and processes.
- Undertake a more detailed supply chain risk assessment for products we import.
- Develop a governance framework to improve risk mitigation, remediation and assessment of forced labor in our supply chain.
- Report on our progress on an annual basis.

Corrective action

Thanks to our various communication channels and product complaint mechanisms through which any party, employee or partner can submit a complaint, Groupe La Petite Bretonne reported no complaints or queries relating to child labor or forced labor in its operations in financial year 2025.

We are committed to monitoring the risks associated with our supply chain, and to ensuring the appropriate management of significant risks, including appropriate corrective measures.

We will also continue to work with our suppliers and industry partners on joint approaches to the correction of labor law violations and other environmental and social risks.

Evaluation

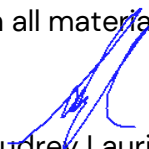
As part of its ongoing efforts to better understand its supply chain and establish a comprehensive risk-based human rights due diligence program, Groupe La Petite Bretonne will continuously develop assessment processes to measure their effectiveness in combating child labor and forced labor in its supply chain.

Such processes may include reviewing and strengthening supply chain governance, policies, procedures and monitoring.

Approval and certification

This report has been approved under section 11 (4) b) (ii) of the Act.

In accordance with the requirements of the Act, and more specifically section 11, I hereby certify that I have read the information contained in the report concerning the entities listed above. To the best of my knowledge and having exercised due diligence, I certify that the information contained in the Report is true, accurate and complete in all material respects for the purposes of the Act for the year indicated above.



Audrey Laurin, CPA ASC
General Manager / CEO
Groupe La Petite Bretonne

I have the power to bind La Petite Bretonne Inc.