



Annual Report – FY 2025

Fighting Against Forced Labour and Child Labour in Supply Chains Act



1. **Statement of Commitment**

Oxford Frozen Foods Limited and Bragg Lumber Company Limited are filing a joint report for the reporting period of March 1st, 2024, to February 28th, 2025, in accordance with the *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (the "Act").

2. **Structure, Activities and Supply Chains**

Oxford Frozen Foods Limited and Bragg Lumber Company Limited (the "Companies") are privately-held Canadian corporations. The parent company for both organizations is Tidnish Holdings Limited. Oxford Frozen Foods Limited ("Oxford"), based in Oxford, Nova Scotia, employing approximately 580, is a frozen food processor of Wild Blueberries, Carrots, Turnip and Battered Appetizers. Additionally Oxford operates a small apple farm and processing facility. Oxford sells their products worldwide to retailers and food processors. Bragg Lumber Company Limited ("Bragg Lumber"), an affiliate company of Oxford, has approximately 100 employees, and is primarily engaged in farming Wild Blueberries and Carrots. Bragg Lumber's headquarters is situated in Collingwood Corner, Nova Scotia. Bragg Lumber sells its crops solely to Oxford Frozen Foods, as a vertically integrated company. With significant forestry holdings, Bragg Lumber is also engaged in sustainable forestry management.

Oxford and Bragg Lumber procure a wide range of goods in order to farm, process and manufacture food products. Examples of procured goods include fuel, fertilizers, packaging, ingredients, electronics, machinery, and personal protective equipment. While these products are purchased from reputable suppliers, distributors or vendors, some products may carry an elevated risk of forced and child labor. This is primarily due to the fact that some countries lack the legal and regulatory frameworks pertaining to human rights and labour standards, and because of common human rights violations within certain sectors. The Companies also import certain ingredients and machinery that cannot otherwise be obtained in Canada.

3. **Steps Taken To Prevent and Reduce the Risks of Forced Labour and Child Labour**

As set out in this report, the Companies' approach to preventing and reducing the risks of forced labour and child labour in their activities and supply chain in this reporting year included:

- Distributing our Supplier Code of Conduct to suppliers based spend threshold and identified at-risk sector classification
- Distributing training material to employees about forced labour and child labour to increase awareness
- Completing a 4-pillar SMETA audit, to help protect workers from unsafe conditions, overwork, discrimination, low pay, and forced labor.



4. Policies and Due Diligence Processes

The Code of Ethics for the Companies was updated in 2023 to reemphasize the responsibility to safeguard the well-being of individuals in the workplace, both internal and external to the organizations. The Code of Ethics sets the expectation of ensuring a safe, fair, and respectful working environment, and extends this obligation to suppliers through the Supplier Code of Conduct. The Code of Ethics is reviewed annually, modified as required, and acknowledged by employees. The Companies have established a Supplier Code of Conduct, detailing the expectations for suppliers to comply with human rights and ethical labour practices. During the 2025 fiscal year, we adopted a process to communicate our Supplier Code of Conduct to new and existing suppliers, based on the Supplier's spend threshold and identified at-risk sector classification

5. Forced Labour and Child Labour Risks

The Companies are vertically integrated, with Bragg Lumber farming and supplying Wild Blueberries and Carrots to Oxford. This allows clear visibility through the supply chain for the primary inputs of both companies. Bragg Lumber supplies all Carrots and the majority of the Wild Blueberries processed by Oxford. The remaining balance of Wild Blueberries purchased by Oxford are sourced from local farmers. The farming and processing of Wild Blueberries and Carrots is highly mechanized across the industry, significantly reducing any risks of child labour and forced labour. Bragg Lumber's farming division and Oxford's external farmers adhere to strict Canadian and US human rights and labour laws. Oxford and Bragg Lumber do not use, and to our knowledge external farmers do not use, any form of child labour or forced labour in their operations. The Companies have worked to improve their understanding of risk throughout their supply chain by conducting a risk assessment to identify goods with known risks of forced labour or child labour, as per the most recently available US Department of Labour List of Goods (DOL list). We will continue to monitor the DOL list and other publicly available resources for updates. Based on our risk assessment, the Companies have identified to the best of their knowledge goods purchased with potential risks of forced labour and child labour and when possible, the geographic regions where certain ingredients were grown or manufactured. The identified goods at risk include:

- Electronics: Electronics are used in offices (cell phones, laptops, printers, etc.), manufacturing equipment, IT systems and farming equipment. The electronics sector's supply chain is known to have forced labour and/or child labour in raw material extraction (mining), processing, refining, and manufacturing of electronics.



- The Companies source electronics from various distributors and major electronics manufacturers.
- The Companies source manufacturing and farming equipment from direct suppliers; many of whom may or may not manufacture the electronic components used in their technologies.
- Food ingredients: The international food industry and agricultural sectors are known to have issues of forced labour and child labour. Migrant workers are especially vulnerable to exploitation in these sectors as a result of language barriers, reliance on illegitimate recruiting agencies, and remote operations.
 - Onions are sourced by Oxford from North American or European growers or distributors.
 - Mushrooms are sourced by Oxford from growers within North America.
 - Cheese is sourced by Oxford from North American manufacturers.
 - Zucchini, sourced by Oxford, are grown and sourced within North America.
 - Cooking oil, sourced by Oxford, is manufactured within Canada.
 - Bread crumbs, batter and seasoning blends, sourced by Oxford, are manufactured in the United States and Canada.
- Sugar: The Cane Sugar industry is known to have issues of forced labour and child labour.
 - Sugar is sourced by Oxford from a processor in Canada using Cane Sugar from Brazil (85%), with the balance from Guatemala, El Salvador and Costa Rica.
- Personal Protective Equipment: Personal Protective Equipment used by the Companies include gloves, garments, hearing and eye protection and footwear.
 - The Companies source personal protective equipment from various distributors and vendors who procure goods locally and internationally.

6. Remediation Measures

While no remediation measures were implemented during the reporting period, the Companies remain committed to administering appropriate action should any incidents of forced labour or child labour be detected in their operations or supply chain.



7. Remediation of Loss of Income

No remediation of loss of income measures were implemented during the reporting period.

8. Training

In September 2024, all employees within the Companies have been provided with awareness material about the Act. Employees directly involved in procurement have been provided with additional training in support of our policies.

9. Assessing Effectiveness

No actions were taken during the reporting period to assess the Companies' effectiveness in preventing and reducing risks of forced labour and child labour in the Companies' activities and supply chains.

10. 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 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.

Matthew Bragg

Matthew Bragg

Director

I have the authority to bind Oxford Frozen Foods Limited and Bragg Lumber Company Limited.

Dated: April 10, 2025