



Meunier Livestock Ltd.

Forced Labour and Child Labour in Supply Chains Company
Assessment

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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 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 (“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 Meunier Livestock Ltd. response to 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), sections 11(1) and 11(3).

Meunier Livestock Ltd. satisfies the definition of an Entity within the Act by having a place of business in Canada, doing business in Canada, having assets in Canada and meeting both the revenue and asset thresholds.

The financial reporting year of Meunier Livestock Ltd. covered by this report is December 1, 2023, to November 30, 2024.

Structure, Activities & Supply Chain

Meunier Livestock Ltd. operates as a corporation (Business Number 104105242) at 59001 RR 44.

Meunier Livestock Ltd. operates within the agriculture industry, operating a feed yard in Canada. The company buys Canadian cattle, feeding cattle until they meet the size specifications for sale. Once size specifications are met, these cattle are distributed to slaughterhouses and meat markets within Canada. The company grows crops on farmland that are harvested and used as feed for cattle in feed yards.

The company ensures that animal welfare is kept top priority and ensures:

- Veterinary assistance is given when appropriate.
- Feed and water intake are monitored.

Meunier Livestock Ltd. has a cow/calf operation which is focused on producing cattle which can be sold within Canada, retained in their breeding herd, or fed through the feed yard.

Meunier Livestock Ltd. grows, purchases, sells, and distributes crops to be used in feeding livestock or to resell in the commodity markets within Canada. These crops include primarily silage, forage, corn, and barley.

Meunier Livestock Ltd. is Verified Beef Production Plus (VBP+) approved, demonstrating due diligence and a commitment for animal welfare and process quality.

Feed yard services include the provision of feed, veterinary supplies, and care for the animals. The

company’s feed yard needs are met through Canadian suppliers. Feed is purchased from the commodity market as well as homegrown. Feed crops, including silage, forage, corn and barley, and prepared feed, are homegrown and purchased from Canadian retailers (i.e., local farmers or brokers). Veterinary supplies for cattle are purchased from a local veterinarian.

Within Canada, Meunier Livestock Ltd. procures cattle directly from farmers, auction marts and through brokers.

See Figure 1 for the percentage allocation of Meunier Livestock Ltd. procurement as it relates to feed yard, cattle, and crop activities.

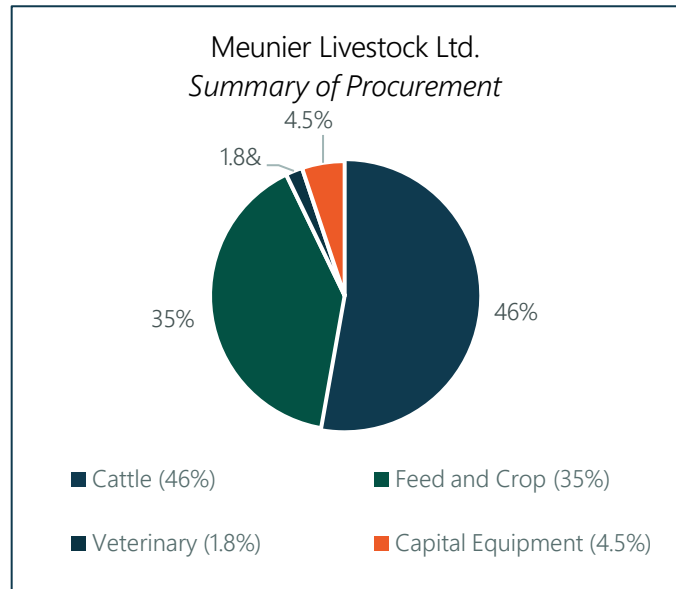


Figure 1: Summary of Procurement

Policies & Due Diligence

Current Policies & Procedures

Meunier Livestock Ltd. has the following policies and due diligence procedures in place to mitigate the risk of child labour and forced labour within internal activities and their supply chain.

Internal Policies

Employee Handbook

When a new employee is hired, the Employee Handbook is reviewed with all new employees and employees sign to confirm their understanding. The Handbook explains Meunier Livestock Ltd.’s values and the process to report workplace harassment issues to the owners. There is a dedicated section within the Handbook providing guidance for health and safety for all employees, as well as guidance should employees’ children visit the worksite. The Handbook provides a commitment to training and development for all employees and includes the behavioural expectations of employees and their rights and responsibilities. Though forced labour and/or child labour are not explicitly stated within the document, aspects and clauses of the document speak directly to the treatment and behaviour of employees.

Meunier Livestock Ltd. has a distinct “Respectful Workplace” Code of Conduct provided to and signed off on by all employees to prevent harassment or bullying in the workplace and to inform employees of their rights and obligations to have and to support a respectful workplace.

Due Diligence Processes

Onboarding Process

When hiring a new employee, Meunier Livestock Ltd. provides an onboarding process, which includes reviewing the Employee Handbook and the “Respectful Workplace” Code of Conduct and a farm tour. Employees are also provided with task-specific training. This process has aspects related to the prevention of forced labour and or child labour through non-discrimination, anti-harassment and encouragement of professional behaviour.

When Meunier Livestock Ltd. interviews potential employees for hire, part of the due diligence process is to review the individual’s government-issued identification (“ID”). This process verifies the identity and birthdate of the applicant, and their driver’s license and driver’s abstract are retained in their employee file.

Within the Employee Handbook and in the onboarding process, employees are encouraged to speak to their supervisor or to the owners in confidence should they have any concerns. If a concern is raised, the incident review process is followed.

Where employees are hired on a temporary or contract basis, Meunier Livestock Ltd. provides the above-mentioned Employee Handbook which shares information about employment terms, which includes information about the individual’s rights and responsibilities including that they must be paid a minimum wage and follow safety guidelines where applicable.

Supplier Contracts

When choosing suppliers to engage with, Meunier Livestock Ltd. prioritizes local vendors, considers values alignment, ethical practices, community reputation, past performance, commodity pricing, and the likelihood of delivery. The company will approve, monitor, and oversee supplier performance; although, there is no formal policy to guide buyers on how they buy. The organization does collect information on its first tier (direct) suppliers, including name and address, company (if applicable).

Risk Assessment

A risk assessment over Meunier Livestock Ltd.’s industry of operation, goods procured, and countries’ goods are procured from have 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*.

Industry of Operation

Meunier Livestock Ltd. 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

Meunier Livestock Ltd. procures agriculture products. The risk assessment over the goods procured from suppliers identified an initial inherent risk of forced and / or child labour within the following categories: cattle and corn. All other remaining goods were not included in either indices therefore, Meunier Livestock Ltd. 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 of countries goods are procured from, this report focuses on direct suppliers only. Meunier Livestock 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 & Vulnerable Family Income Loss

To date, there have been no instances identified by the Company of forced labour or child labour within their activities or supply chains. Therefore, Meunier Livestock Ltd. 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 our activities and supply chains.

Awareness Training

Meunier Livestock Ltd. 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, Meunier Livestock Ltd. does incorporate training for new employees of the Employee Handbook.

When onboarding new employees, part of this process includes reviewing the Employee Handbook to ensure the individual understands the company's standards and expectations. Sections within this relevant to child labour and forced labour include acts of harassment or bullying policies, and employee conduct and behavior to promote a Respectful Workplace.

Meunier Livestock Ltd. recognizes the opportunity to enhance employee training relevant to this Act, therefore, will be evaluating applicable training for staff in the foreseeable future.

Assessing Effectiveness

To track Meunier Livestock Ltd. effectiveness of procedures to mitigate the risk of child labour and forced labour, the following mechanisms are in place:

1. Supplier Agreements: Existing and new suppliers are founded on a basis of mutual trust and implicit understanding that there is value alignment. Historically, if concerns have arisen over supplier performance or unethical practices, Meunier Livestock Ltd. has terminated those agreements. While this agreement does not specify that forced and/or child labour is not to be used in the suppliers' activities and, Meunier Livestock Ltd. will not do business with those who use forced labour and/or child labour.
2. Age Verification: Meunier Livestock Ltd. currently has age verification processes in place and does not employ individuals under the age of majority without explicit parental consent and ensuring appropriate duties.
3. Employee Compliance: Employees sign-off on the Code of Conduct, representing their adherence to the Meunier Livestock Ltd. policy.
4. Supplier Monitoring: The company will continue to communicate with suppliers about ethical employment practices and would terminate business dealings with vendors who do not share values alignment with Meunier Livestock Ltd. in any dealings that might result in unethical treatment of the individuals they employ.
5. Industry Participation: The owners of Meunier Livestock Ltd. are highly involved in industry associations such as the Alberta Cattle Feeders Association and historically with the West Central Forage Association. Through these affiliations, the Directors will continue to seek information and learn about leading best practices.

Steps Taken by Meunier Livestock Ltd.

Meunier Livestock Ltd. has taken the following steps to prevent and reduce the risk of child labour or forced labour:

- Mapping supply chains: As part of this report, Meunier Livestock Ltd. has mapped the supply chain to complete a risk assessment to align with the Act.
- Gathering information on worker recruitment and maintaining internal controls to ensure that all workers are recruited voluntarily: Meunier Livestock Ltd. actively participates in the Temporary Foreign Worker program, abiding by required processes, information gathering and reporting. Regarding retirement and resignation, Meunier Livestock Ltd. shows recognition and respect, takes reasonable steps to transfer duties, and understand departure intention. The owner interviews each retiring or resigning employee to confirm the reason for leaving, improve organizational policies, procedures and practices, and improve working conditions (minimize employee turnover) as possible.
- Due diligence processes and policies: Meunier Livestock Ltd. has Human Resource ("HR") policies and although nothing specific to voluntary recruitment of forced and child

labour. Staff agree to these HR policies when joining the organization. As a general due diligence measure (internal control), Driver's Licenses are verified at the time of hiring. There is an individual appointed by the company (the owner) to oversee policies and compliance.

- Supplier due diligence: The company has due diligence measures when choosing and selecting suppliers to engage with, including community reputation, past performance, commodity pricing, and likelihood of delivery.
- Due diligence processes and policies: The company has a process for workers to report, without fear of retaliation, matters related to forced and child labour; namely, they have an incident reporting mechanism policy and information on how to report concerns to their supervisor or to a Director. The organization maintains internal accountability standards and procedures to respond to failure by workers to meet organization policies; although, these are not specific to forced and child labour. The company does have an Employee Handbook that defines policy violations, although not specific to forced or child labour.
- Monitoring suppliers: The company continually monitors supplier performance to ensure performance obligations are being met.

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.

Stacey Meunier

Stacey Meunier

Stacey Meunier (May 15, 2025 09:29 MDT)

Full Name

Signature

Owner

15-May-2025

Title

Date

I have the authority to bind *Meunier Livestock Ltd.* and this report covers financial year 2024 and applies to *Meunier Livestock Ltd.* and all entities considered reporting entities in terms of the Act and any controlling subsidiaries of *Meunier Livestock Ltd.* if they apply.