



2025 Report under the Fighting Against Forced Labour and Child Labour in Supply Chains Act

May 30, 2026

2025 Fiscal Report – Introduction

Canada has been a party to several fundamental conventions since 1930, on fundamental labour rights and has stated our country's commitment to the fight against modern slavery (both forced labour and child labour). This commitment not only includes accountability by government institutions, but also accountability of Canadian business entities that are either involved in manufacturing, producing, growing, extracting, or processing goods in Canada or elsewhere or in importing goods manufactured, produced, grown, extracted, or processed outside Canada. The reporting requirements are for Canadian business entities that meet two of the following 3 criteria, namely, \$20 million or more in assets, \$40 million or more in revenue and an average of 250 or more employees. Grand Valley Fortifiers Limited meets both the asset and revenue threshold requirements.

This report has been prepared by Grand Valley Fortifiers Limited in response to its reporting requirements imposed under Chapter 9 of the Statutes of Canada 2025, An Act to enact the Fighting Against Forced Labour and Child Labour in Supply Chains Act and to amend the Customs Tariff.

Grand Valley Fortifiers (GVF) is sensitive and respectful of human rights of people, particularly those most vulnerable and is committed to ensuring that products within its supply chain are not contributing to the exploitation of individuals through forced labour and child labour.

Organizational structure, activities and supply chain

Structure

Grand Valley Fortifiers Limited is a privately owned and operated company with its head office located in Cambridge, Ontario. Grand Valley Fortifiers Limited has 5 divisions namely: Grand Valley Fortifiers (proper), Farmers Depot, Valley Feeds, Direct Source Commodities and On-Farm Business Intelligence, all of which are located in Cambridge, Ontario. Its company is overseen by a President and CEO. Each of the five divisions is overseen by either a manager, director, or a member of its senior leadership team. One person in each of the four divisions has oversight/control over purchasing. The four divisions utilize the same Enterprise Resource Planning (ERP) and utilize a shared human

resources department. The divisions operate in the following Sectors within the marketplace:

1. Agriculture, forestry, fishing and hunting
2. Manufacturing
3. Wholesale trade
4. Retail trade
5. Information and cultural industries
6. Professional, scientific and technical services

Activities

Grand Valley Fortifiers (proper) is a vitamin & mineral premix company for livestock. It purchases individual raw materials, including mined products such as limestone and zinc oxide, partially mined & synthetically manufactured trace minerals, such as copper sulphate, as well as vitamins, essential oils, probiotics, enzymes and acidifiers (both organic and inorganic). While Grand Valley Fortifiers does not manufacture complete feed in its facility, complete feeds are toll-manufactured locally using Grand Valley Fortifiers' supplements, which are brought back to Grand Valley Fortifiers for retail sale. Grand Valley Fortifiers delivers premixes, supplements and feeds throughout Ontario and into a portion of the northern states of the United States of America. Complete feeds are also sold out to the western provinces of Canada. This is the largest division of Grand Valley Fortifiers.

Farmers Depot is a direct retailer (not manufacturing) of livestock farming supplies, ranging from animal-health products to personal protection equipment, to barn hygiene and water sanitation. Farmers Depot sells products to its customer base, located all-across Canada.

Valley Feeds is a retail store, serving local farmers in Cambridge and surrounding areas. It provides high-quality feeds for wild birds, dogs, cats, horses and all other livestock. It also offers farm supplies, pest control products, cat & dog toys and supplies and specializes in lawn & garden products.

Direct Source Commodities is a division of Grand Valley Fortifiers serving on-farm complete feed manufacturers. It provides US and Canadian-sourced commodities from primary processing plants to producers on farm.

GVF's on-farm business intelligence company focuses on collecting and integrating farm-level data to provide actionable insights that improve operational and financial performance. It helps producers make better decisions by translating complex data, such as feed efficiency, production metrics, and input use, into clear benchmarks, predictive analytics, and management strategies that enhance sustainability, profitability, and productivity.

Supply Chain

Similar to last year, the overwhelming majority of vendors Grand Valley Fortifiers currently purchases from, are located in either Canada or the United States of America. The remaining vendors are from Czechia, France, Germany, China, South Korea, The Netherlands, Spain and Pakistan.

Grand Valley Fortifiers (Proper) utilizes a "Vendor Hub", where vendors and the ingredients the vendors supply to GVF and Direct Source Commodities, must go through an approval process. This process is overseen by a member of the senior leadership team and requires approval at each level in its production process (COO, Nutrition, Quality/HACCP, Production, Purchasing and Pricing). Any new vendor or manufacturer is required to complete a questionnaire, identifying specific vendor and manufacturer information such as location address(es), any product registration(s), any certification(s), etc.

Because Farmers Depot and Valley Feeds deal predominantly with direct retail of products, they only capture basic location, contact and banking information for their vendors in its ERP. No "Supplier contracts" exist at Grand Valley Fortifiers currently.

We have created a brand-new Supplier Letter Affidavit (Appendix A), which will become a mandatory part of the supplier approval process for new vendors/suppliers and vendors coming up for renewal. Renewals are required every 3 years.

Policies and due diligence processes

Each member of Grand Valley Fortifiers' team receives an Employee Handbook "New Staff Welcome and Orientation Package" as a part of their on-boarding process. Included in this package is Grand Valley Fortifiers' statement of vision on "Why we exist", "What we do" and "Our core values for our company". Its core values are:

- 1. Passionate** – Serving customers innovatively and well.
- 2. Humble Confidence** – Confidently choosing to forgo our status, deploy our resources and use of influence for the good of others before ourselves.

3. **Integrity** – Consistently honest while honoring commitments with our customers, co-workers and suppliers.
4. **Professional** – Committed to excellence in the way we lead, serve and relate.
5. **Caring** – With a servant heart, truly caring for customers and co-workers. Find satisfaction in assisting with others' challenges and joy in witnessing their success.

Grand Valley Fortifiers is a Federally regulated company and as such follows the Federal Labour Code and acts in compliance with all federal workplace health and safety legislation. GVF's Health and safety Policy provides protection to all its employees from harassment, violence, injury or occupational disease and to make every effort to provide a safe and healthy work environment. It has a written procedure for addressing harassment and other work-related complaints and a company commitment to follow up on complaints and see them through to resolution. During the hiring process, GVF ensures that all employees hired are legally authorized to work in Canada as either a Canadian citizen, as a Permanent Resident, or seeking employment with a work permit, etc. Legal residency and immigration document verification is conducted at the offer stages within its hiring process and kept on file.

Areas of concentrated risk in activities and supply chain

Grand Valley Fortifiers operates within a three-tiered supply chain structure:

- **Tier 1 – Direct Suppliers to GVF:** These are the businesses from which GVF procures goods and services directly. Typical examples include ingredient suppliers, feed additive providers (e.g., enzymes, probiotics), and suppliers of farm equipment and related inputs.
- **Tier 2 – Suppliers to GVF's Suppliers:** These entities operate one step upstream from GVF's direct suppliers. Examples include grain elevators supplying processors (such as soybean crushers) and chemical or nutrient manufacturers producing base compounds used in premixes and feed additives.
- **Tier 3 – Primary Production and Raw Inputs:** This tier represents the origin-level inputs that form the foundation of the supply chain. It includes activities such as mineral extraction, production of chemical precursors for concentrated vitamins, and the manufacturing of raw materials used in equipment like vaccine applicators and watering systems.

This tiered structure reflects increasing distance from GVF's direct operations, along with decreasing visibility into sourcing practices at the upstream levels.

Supply chain vulnerability for GVF is particularly pronounced at the Tier 3 level for vitamin, mineral, and Farmers Depot retail product inputs, where sourcing often extends far beyond local agriculture into global, highly fragmented supply chains. Unlike locally grown crops, many micronutrients, trace minerals (e.g., zinc, copper, selenium), and specialty additives originate from mining, chemical processing, or international manufacturing hubs, where traceability is limited and oversight of labour practices can be inconsistent. Similarly, retail products sold through Farmers Depot, such as animal health products, equipment, and imported inputs, may pass through multiple intermediaries before reaching Tier 1 suppliers, further obscuring their origin. This complexity creates blind spots around forced and child labour risks, particularly in regions where regulatory enforcement is weaker, and supply aggregation is common. Even when Tier 1 suppliers meet compliance standards, they often lack full transparency into their upstream networks, making it difficult to verify ethical sourcing at the point of origin. As a result, strengthening GVF's supply chain resilience and integrity requires a greater focus on upstream traceability, supplier disclosure, and risk screening specifically for mineral, additive, and retail product categories, where Tier 3 vulnerabilities are less visible but potentially more significant than in locally sourced feed grains.

With our limits confined mostly to Tier 1 suppliers, we looked at risk and activities based upon suppliers from each country using 2 internationally recognized sources.

Walk free is an internationally recognized human rights group focused on the eradication of modern slavery <https://www.walkfree.org/global-slavery-index/> Their global slavery index looks at the scale of modern day slavery in 160 countries. It measures prevalence per thousand people using individual and country-level risk factors of modern slavery. It also estimates how vulnerable people in a country are to modern slavery and in what ways, using 23 indicators of vulnerability.

Secondarily, the U.S. Department of Labour provides a comprehensive list of goods by country that have areas of high concentrated risk of child labour and/or forced labour.

[List of Goods Produced by Child Labor or Forced Labor | U.S. Department of Labor \(dol.gov\)](#)

GVF looked at the countries of the Tier 1 suppliers that GVF purchase from. We also examined and distilled the list of goods, provided by the U.S. Department of Labour, down to the relevant goods to our business. A review of the sectors/classification of goods on this website was compared against the ingredients and item classification codes used at Grand Valley Fortifiers.

Table 1.0 Vulnerability within the Supply Chain

RISK IN ACTIVITIES AND SUPPLY CHAINS					
Country	Number of Suppliers	Walk Free Global Slavery Index		US List of Goods	
		Prevalence	Vulnerability	Country On List (Y/N)	Products on List (Y/N)
Czechia	1	4.2	13	N	N
France	1	2.1	13	N	N
Germany	2	0.6	11	N	N
China	3	4	46	Y	N
South Korea	1	3.5	29	N	N
Netherlands	3	0.6	6	N	N
Spain	1	2.3	10	N	N
Pakistan	1	10.6	80	N	N

Table 1.0 indicates that GVF's supplier base, spans predominantly low to moderate-risk countries, with most suppliers located in Europe (Czechia, France, Germany, Netherlands and Spain) where modern slavery prevalence and vulnerability scores are relatively low and none are flagged on the U.S. List of Goods. However, risk exposure increases with suppliers in higher-risk regions, particularly China and Pakistan. China has a moderate prevalence score but elevated vulnerability (46) and is identified on the U.S. list at the country level, while Pakistan shows the highest overall risk profile with significantly elevated prevalence (10.6) and vulnerability (80). Although no specific products sourced by GVF are currently listed, the presence of suppliers in these higher-risk jurisdictions highlights potential upstream (Tier 2 and Tier 3) risks where transparency into labour practices is more limited. Overall, the data suggests that while direct supplier risk is generally low, focused due diligence is warranted for higher-risk geographies to address potential exposure to forced and child labour deeper in the supply chain.

Forced labour remediation & Loss of income remediation.

To date, Grand Valley Fortifiers has not received any complaints relating to forced labour or child labour in its operations or supply chain, and as such has not taken any remediation measures or remediation of loss of income to families as a result of forced labour or child labour.

Training

New employees receive their "New Staff Welcome and Orientation Package" as a part of their training and are required to complete a number of corporate video training records, including:

1. An introduction to Grand Valley Fortifiers
2. A commitment to Philanthropy
3. GVF Family – Who we are.
4. GVF Corporate Video.
5. GVF Who We Are series – History, Innovation, Passion and Service.

In addition to onboarding training sessions, employees receive role-specific training on standard operating procedures, including both HACCP and non-HACCP requirements, as well as training tailored to their departmental responsibilities (e.g., Transportation of Dangerous Goods, WHMIS, Safety Hub courses, etc.).

While a comprehensive training package was not developed and implemented in fiscal year 2025, this initiative has been prioritized for completion in fiscal year 2026. Grand Valley Fortifiers utilizes BambooHR, a cloud-based human resources platform, which enables the assignment and tracking of mandatory annual training by position.

All employees within the GVF group, who are involved in procurement activities, will be required to complete annual training on forced labour and child labour, including an overview of GVF's mitigation strategies within its supply chain. New employees in procurement will also have this training during their on-boarding period. Training is updated as needed. It is mandatory for training programs to be reviewed by the employee annually. As part of GVF's monitoring and verification processes, employees must also complete an assessment to demonstrate comprehension of the materials presented.

Steps taken to prevent and reduce the risk that forced labour or child labour is used at any step of the production of goods.

In fiscal 2025 Grand Valley Fortifiers has taken similar action to 2024 using the following steps to mitigate the risk of forced labour or child labour:

1. Mapping activities
2. Mapping supply chains
3. Conducting an internal assessment of risks of forced labour and/or child labour in the organization's activities and supply chains.

Grand Valley Fortifiers has used a pragmatic approach to identify the potential areas of risk for forced and child labour in its supply chain that are associated with both the type of goods that are purchased and the country that the goods are manufactured in. GVF has illuminated areas in its supply chain that can be improved, particularly the transparency Grand Valley Fortifiers has between its vendors and its manufacturers.

Monitoring effectiveness

As part of our commitment to ethical sourcing and compliance with Canada's *Fighting Against Forced Labour and Child Labour in Supply Chains Act (Bill S-211)*, we undertook a proactive initiative to assess the transparency and accountability of our suppliers. In 2024, we distributed a comprehensive Supplier Letter Questionnaire to our vendor network (Tier 1) for Direct Source, GVF and Farmer's Depot. We wanted to gain an appreciation for our suppliers' sourcing practices and understand the extent to which they monitor and verify compliance within their own supply chains.

The data showed most suppliers operated within low Global Sourcing Index (GSI) categories, indicating generally lower-risk sourcing environments, while higher-GSI sourcing is less common and associated with more limited, carefully managed supplier networks. Compliance with Canadian labour laws was consistently strong across all respondents, with no reports of forced or child labour or human rights violations.

Next Level of Transparency – Tier 2

In fiscal 2026, Grand Valley Fortifiers will expand its focus to include Tier 2 suppliers (i.e., suppliers to GVF's direct suppliers). We recognize existing gaps in transparency and visibility across both Tier 2 and Tier 3 supply chains. Feedback from Tier 1 suppliers indicated that the questionnaire distributed in 2024 was overly burdensome. In response, a simplified Supplier Declaration form (Appendix 1) has been developed.

This declaration will be distributed to all Tier 1 suppliers, with a request that it be completed by their respective Tier 2 suppliers from whom GVF indirectly sources products. The information collected will enhance transparency by enabling identification of the geographic locations (country and city) of Tier 2 suppliers. GVF's Supplier Declaration functions as its primary Supplier Code of Conduct.

In parallel, GVF's new ERP system will capture not only Tier 1 vendor and distributor information, but also Tier 2 supplier (manufacturer) details for all ingredients. This initiative will be implemented across the GVF group of companies. We will present information on % of suppliers assessed, % response rate and % of high-risk suppliers flagged. GVF looks forward to reporting on the outcomes and insights gained from this enhanced supplier disclosure process.

Approval and attestation:

Pursuant to Fighting Against Forced Labour and Child Labour in Supply Chains Act, with particular reference to Section 1 (4) and (5), I have reviewed the information contained within this report for Grand Valley Fortifiers Limited, and as President and Chief Executive Officer, I hereby approve this report.

With the knowledge of Grand Valley Fortifiers' organizational structure, activities, policies and procedures, I attest that the information contained within this document is true testament of the actions Grand Valley Fortifiers Limited has taken to address the disclosure topics required by Bill S-211 for the 2025 fiscal reporting year.

"I have the authority to bind Grand Valley Fortifiers Limited."

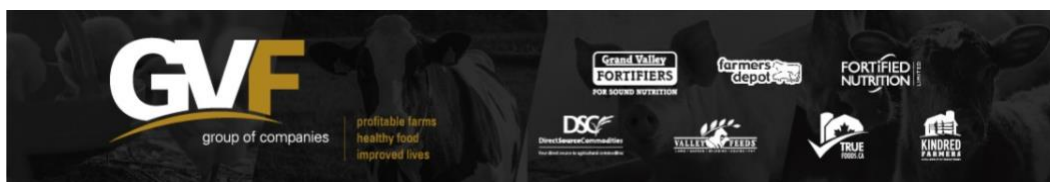


Ian Ross

President and Chief Executive Officer

May 30, 2026

Appendix A. Supplier Declaration



To Whom It May Concern,

In connection with our business relationship, we require our Tier 1 (Distributors/Vendors) and Tier 2 (manufacturers) suppliers to support compliance with **Canada's Fighting Against Forced Labour and Child Labour in Supply Chains Act (Bill S-211)**.

The undersigned confirms on behalf of the company listed below that:

1. The company **does not use forced labour or child labour** in its operations.
2. The company **complies with applicable labour and employment laws** in the jurisdictions in which it operates.
3. The company **does not knowingly source goods or materials** from suppliers that use forced or child labour.
4. The company has taken **reasonable steps to understand and manage risks** related to forced labour and child labour within its supply chain.
5. The company agrees to **inform its customer if it becomes aware of any material risks or violations** related to forced or child labour.

This letter is provided in good faith and reflects the company's current practices and knowledge.

Company Information

Company Name: _____

Company Logo: *(insert here - Optional)*

Authorized Signatory

Name: _____

Title: _____

Signature: _____

Date: _____