

Sustaining Sweetness

Reducing Impact, Strengthening
Communities, and Ensuring
a Responsible Future

ROGERS SUGAR INC. ESG REPORT 2024



Table of Contents

A MESSAGE FROM OUR CEO	4
INTRODUCTION	8
Overview of the 2024 ESG Report	9
Rogers’ Commitment to Sustainability (Sweet+)	9
ABOUT ROGERS	14
Our Business at a Glance	15
ESG Governance & Leadership	18
ENVIRONMENTAL STEWARDSHIP	20
Climate Action: Decarbonization, Energy Efficiency & Resource Conservation	22
Managing Resources Wisely: Water & Wastewater	30
Waste Management & the Circular Economy	34
Sustainable Use of Packaging Material	37
Managing Our Environmental Footprint	39
ETHICAL & SUSTAINABLE BUSINESS PRACTICES	42
Responsible Sourcing	44
PEOPLE, GOVERNANCE & COMMUNITY IMPACT	48
A People-First Culture: Employees & Diversity	50
Strong Governance & Business Ethics	54
Community Engagement & Social Impact	56
LOOKING FORWARD: FUTURE ESG GOALS & COMMITMENT	60
APPENDIX	62

From the farmers who grow our sugar and maple products, to the workers who turn those raw materials into sweeteners, to the customers who will use our products to produce a variety of foods, we are working to incorporate best practices in ESG as we care for our people, our communities and our planet.



Leading with Purpose:
A Message from Our CEO

I am pleased to share our 2024 Environmental, Social, and Governance (ESG) Report, marking an important milestone in our ongoing commitment to sustainability. This report outlines our approach to ESG, our achievements and our goals for the years ahead as we are committed to integrating sustainability into our operations and conducting our business in line with our core values.

Over the past five years, we have strengthened our approach, refining our strategies to align with the evolving expectations of our stakeholders while ensuring that ESG remains an integral part of how we operate. I am pleased with the progress we have made in that time.

In last year’s report, we introduced our sustainability program, which we call Sweet+. This year’s report reflects the advances we have made in Sweet+: incorporating new metrics and structuring our reporting to align with topics of highest materiality and impact to our business and our stakeholders. These topics are: Environmental Stewardship, Ethical & Sustainable Business Practices and People, Governance & Community Impact. These topics accurately reflect our commitments to our stakeholders, with bold steps to accelerate

our efforts and a deeper commitment to responsible sourcing, environmental stewardship, and social impact.

Through Sweet+, we have advanced our work on ethical and sustainable sourcing, reinforcing traceability and transparency throughout our supply chain. We continue to identify and pursue opportunities to reduce our energy consumption, emissions, water usage, and waste generation, and to integrate energy improvements and innovative solutions across our operations. By embedding ESG into our decision-making, we are not only minimizing our footprint but also enhancing the resilience and long-term success of our business.

One of the ways we build value for stakeholders is by operating our business with a focus on consistent, profitable and sustainable growth. In 2024, we delivered the best financial performance in our history. I am proud of our team for the strong contributions of both the Sugar and Maple segments. More details are available in our 2024 Annual Report. We also reached agreements with our unionized workers in Vancouver and Toronto, and advanced the work on our LEAP expansion in Montréal.

Last year, we introduced the Rogers Refined framework, which lays out our roadmap for sustainable growth going forward. The four pillars of Rogers Refined are:

- Modernizing, optimizing and growing in Sugar
- Driving profitability in Maple
- Maintaining a strong balance sheet
- Advancing our ESG program

This framework is at the core of how we operate here at Rogers. Under Rogers Refined, our long-term goal for our ESG program is leadership where it matters most to our stakeholders. This year we have advanced our materiality assessment and confirmed the relevance of key focus areas. We have made a lot of progress in those key areas, with significant advances in sustainable sourcing. We will continue to update our progress on key focus areas as they evolve. One of the principles that will not change, however, is an uncompromising focus on the safety of our people and our contractors. The safety-first culture is the foundation of a successful operation.

At the heart of our company is our people, and we remain committed to fostering a workplace that prioritizes safety, well-being, and professional growth. This year, we have further strengthened employee engagement initiatives, deepened our diversity and inclusion efforts, and reinforced a culture that supports continuous learning and development. We recognize that our progress in sustainability is made possible by the dedication of our teams, and we will continue to invest in creating an environment where every employee feels valued and empowered.

As we continue our journey and work to improve our performance, we are closely monitoring the evolving landscape—adapting to advancements in science, shifting economic conditions, and emerging policies that shape the future of sustainable business. By staying agile and responsive, we ensure that our strategy remains relevant, impactful, and aligned with the expectations of our customers, communities, and investors.

Looking ahead, we are preparing for the next phase of our ESG strategy, building on the strong foundation we have established. Sustainability is not a static goal but a continuous journey, and we are committed to pushing forward with purpose and ambition.

I want to express my sincere gratitude to our employees, partners, and stakeholders who have contributed to our progress. Your commitment and collaboration drive our ability to make a meaningful impact. Together, we will continue to build a responsible, sustainable future—one that builds value for all.

Michael Walton
President and CEO

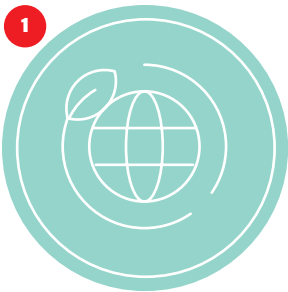


“By embedding ESG into our decision-making, we are not only minimizing our footprint but also enhancing the resilience and long-term success of our business.”

Michael Walton
President and CEO



The Pillars of our Sustainability Strategy



ENVIRONMENTAL STEWARDSHIP

Environmental Stewardship begins with assessing the impact of our operations and seeking ways to reduce our footprint through climate action, resource conservation, and waste reduction

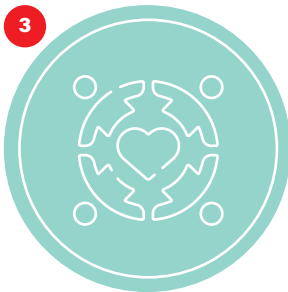
- Climate Action
- Water Conservation
- Waste Management



ETHICAL & SUSTAINABLE BUSINESS PRACTICES

Ethical & Sustainable Business Practices means applying best practices in social and environmental stewardship throughout our value chain

- Due diligence and supplier transparency
- Responsible sourcing
- Promoting sustainability and sustainable practices in our supply chain



PEOPLE, GOVERNANCE & COMMUNITY IMPACT

People, Governance & Community Impact means taking a people-first approach to supporting our employees, our stakeholders and the communities in which we live and work

- Employee health, safety and well-being
- Ethical business practices
- Community engagement and social impact

ESG Highlights for 2024

We continued to focus on long-term progress towards resource conservation. Minor year-over-year fluctuations are to be expected based on internal and external factors.

We are also proud of the results we have achieved in increasing the share of our sustainable sugar supply.

INDICATOR	2024 RESULT	2023 RESULT	2022 RESULT
ENERGY ⁽¹⁾			
Total energy consumption (GJ)	4,096,511	3,990,319	4,186,409
Total energy consumption intensity (GJ/MT of product)	4.85	4.62	4.79
Electricity use intensity (kWh/MT of product)	93.14	90.93	93.53
AIR EMISSIONS			
Direct GHG emissions – Scope 1 (tCO ₂ e)	235,191	230,715	254,928
Indirect GHG emissions – Scope 2 (tCO ₂ e)	3,769	3,044	4,053
Total GHG emissions – Scope 1 & 2 (tCO ₂ e)	238,959	233,759	258,981
GHG emissions intensity – Scope 1 & 2 (tCO ₂ e/MT of product)	0.28	0.27	0.30
WATER			
Total water extraction intensity – Potable and non-potable (m ³ /MT of product)	33.07	33.27	35.14
Potable water withdrawal intensity (m ³ /MT of product)	3.19	3.21	3.19
SOURCING			
Share of total supplied sustainable sugar	59%	19%	23%
PRODUCTION			
Total Production (MT-dry)	844,874	863,345	844,874
Total Electricity Consumed (kWh)	78,690,849	78,376,619	81,630,811

(1) 2023 and 2022 figures have been restated based on a revised calculation methodology adopted in 2024. Total production now includes all output streams (e.g., molasses, remelt syrup, Rogers Golden Syrup) that impact emissions and are necessary for accurate intensity KPI calculations. The measurement of energy intensity has been revised to incorporate the new production calculation. Audited financial data is now used as the source, replacing previously used sales data.



“Our history has taught us to think like caretakers of the resources under our stewardship to safeguard their future for generations.”



OVERVIEW OF THE 2024 ESG REPORT

Our 2024 ESG Report covers the operations and activities of the entire Company for the 2024 fiscal year ending on September 28th, 2024. It has been restructured from our historical reporting categories to provide a clearer, more action-driven approach to sustainability, reflecting the three core pillars of Lantic and The Maple Treat Corporation (TMTC): Environmental Stewardship, Ethical & Sustainable Business Practices, and People, Governance & Community Impact. Structural improvements include a new dedicated section for carbon and energy data, refined reporting categories, and a clearer presentation of social and governance initiatives. Compared to previous years, the 2024 report, is more strategically aligned and compliance-focused, demonstrating our continued commitment to sustainability, accountability, and long-term impact.

This year’s report moves beyond data disclosure to emphasize on-the-ground actions, strategic initiatives, and measurable progress. Key updates include enhanced energy efficiency efforts, strengthened supplier engagement, improved water management practices, and expanded community contributions. A more detailed breakdown of carbon and energy performance has also been introduced, ensuring greater transparency in emissions reporting.

For enhanced compliance and accountability, the report now aligns with Bill C-59’s regulations, requiring stricter verification of sustainability claims. Reporting has been enhanced through alignment with the GHG Protocol and the Canadian Sustainability Standards Board

(CSSB CSDS 1 & 2), ensuring more robust verifiability and auditability of reported data. Additionally, each chapter now explicitly connects to relevant UN Sustainable Development Goals (SDGs), reinforcing our global sustainability commitments.

The data presented in this report is based on our fiscal years and reported for both our Sugar and Maple segments unless otherwise indicated. The financial data in this report is presented in accordance with International Financial Reporting Standards (IFRS).

All financial figures are in Canadian dollars unless otherwise specified.

Other than where indicated, the data presented has not been audited by an independent third party, and some indicators have been manually compiled. The information is accurate to the best of our knowledge.

However, the data presented includes aspirational goals, approximations, assumptions and estimates, which may differ from actual results, and is for informational purposes only. We disclaim any liability whatsoever for errors or omissions.

Our GHG and other ESG data is derived from various internal reporting systems that are generally different from those applicable to the financial information presented in our financial statements and are, in particular, subject to less sophisticated internal documentation as well as preparation and review requirements, including the general internal control environment. We may change our methods for calculating GHG emissions in future without prior notice. Such changes or improvements to our data collection systems and measurement methodologies may lead to restatements of previously reported data.

This report represents our current policy and intent and is not intended to create legal rights or obligations. This report does not provide investment advice, and readers are responsible for making their own financial and investment decisions.

For the purposes of this report, Rogers Sugar Inc. will be referred to as “Rogers”, “the Company”, “we”, “our”, or “us”.

ROGERS’ COMMITMENT TO SUSTAINABILITY

Our Company has been part of the fabric of Canada for more than 135 years, making lives sweeter with our Sugar and Maple offerings. Our history has taught us to think like caretakers of the resources under our stewardship to safeguard their future for generations.

As we look to the next 135 years, we are mindful of our responsibility to adapt and innovate as we work to deliver positive outcomes for all our stakeholder groups. Last year, we introduced Sweet+, our new sustainability program. With Sweet+, we bring that same culture of continuous improvement to our sustainability efforts, to ensure that we will be sustaining sweetness for years to come.

GOVERNANCE OF ESG & SUSTAINABILITY INITIATIVES

Board oversight

Our commitment to the principles of good corporate citizenship begins at the top. At Rogers, our Board of Directors takes this commitment seriously. The Board has adopted a formal mandate setting out the Board’s stewardship responsibilities as outlined in the Mandate for the Board of Directors and Rogers’ By-Laws.

As part of its commitment to proactive risk governance and oversight practices, the Board of Directors is responsible for reviewing and assessing material risks associated with the business. The governance process is designed to ensure that we implement systems that effectively identify, manage, and monitor the principal risks associated with our business segments to mitigate or reduce potential negative impacts.

Within this mandate, Rogers’ Board oversees the ESG program, strategy, progress and alignment in the context of the Company’s objectives, stakeholder interests, and potential risks and opportunities. Clear direction and guidance are provided to the Company’s Executive Leadership through regular meetings of the Board ESG Committee.

Within the Board, the ESG Committee is a standing committee of independent Directors appointed by the Board and is responsible for:

- Overseeing and assessing the functioning of the Board and the committees of the Board.
- The development, recommendation to the Board, implementation, and assessment of effective governance principles.
- Overseeing and advising the Board on the management of the Company’s strategy, initiatives, risks, opportunities and reporting regarding material ESG matters.

The Board is responsible for approving the Company’s sustainability strategy and ensuring that sustainability objectives are effectively integrated into the Company’s overall business strategy.

Executive Leadership

Our President and CEO provides operational oversight and ensures the ESG program is run in accordance with best practices and the Board’s expectations. Reporting directly to the President and CEO, the Vice President, Sales & Marketing ensures the Company’s ESG program is being actioned.

Operational Program Management

Management of our comprehensive internal sustainability program is the responsibility of our Director of Sustainability. Reporting to the Vice President, Sales & Marketing, the Director of Sustainability co-ordinates with the Operational ESG Committee and other business unit leaders within the Company to ensure the ESG program and strategy are executed in line with Board and Executive Leadership expectations.

The Company’s ESG-related objectives are based on the Board-approved sustainability strategy. Objectives specific to each business unit are set by the Sustainability Department in collaboration with the relevant business unit.

All information and publications associated with the Company’s corporate governance practices and controls can be found in the Corporate Governance section of the Rogers Sugar website at <https://lanticrogers.com/en/investors/corporate-governance/>.



OUR VISION

“Be a great company to partner with, work for and invest in, by offering a best-in-class portfolio of natural sweetener solutions.”

OUR VALUES



SAFETY

We act purposefully every day to keep ourselves and our visitors safe.



EMPLOYEES

We work effectively as a team and deliver what we promise.



CUSTOMERS

We build strong relationships and collectively deliver on our commitments to customers.



COMMUNITY

We are committed to provide support to the communities in which we operate.



EXCELLENCE

We consistently look for better ways to do things.



INTEGRITY

We act with high integrity, enthusiasm and resolve.



SUSTAINABILITY

We strive to reduce our environmental footprint and add value to the bottom line.



SUSTAINABLE DEVELOPMENT GOALS



ALIGNMENT WITH THE UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS (SDGS)

The United Nations Sustainable Development Goals (SDGs) serve as a guiding framework for our sustainability efforts, ensuring that our strategies contribute to global priorities for sustainable development. At Rogers, we integrate SDG principles into our Environmental Stewardship, Ethical & Sustainable Business Practices, and People, Governance & Community Impact initiatives.

In the pages of this report, we present the pillars of our ESG strategy and explain how specific SDGs are addressed by each pillar. Our approach prioritizes the SDGs where we can make the most meaningful contributions.

Environmental Stewardship

SDG 6: Clean Water and Sanitation – Implementing water conservation measures, improving wastewater management, and reducing water intensity.

SDG 7: Affordable and Clean Energy – Enhancing energy efficiency, investing in cleaner energy sources, and reducing GHG emissions.

SDG 12: Responsible Consumption and Production – Promoting sustainable sourcing, waste reduction, circular economy practices, and resource efficiency.

SDG 13: Climate Action – Implementing carbon reduction initiatives, improving energy efficiency, and strengthening climate resilience.

SDG 14: Life Below Water – Protecting marine and freshwater ecosystems by reducing water withdrawal, improving wastewater treatment, and preventing pollution.

SDG 15: Life on Land – Promoting sustainable agricultural practices and waste management strategies to minimize environmental disruption.

Ethical & Sustainable Business Practices

SDG 2: Zero Hunger – Through sustainability certification, by promoting sustainable agriculture and resilient food systems. We contribute by supplying certified beet and cane sugar produced using practices that protect soil health, conserve water, and support biodiversity—strengthening long-term agricultural productivity and food security.

SDG 8: Decent Work and Economic Growth – Ensuring fair labour practices, supporting safe working conditions, and fostering long-term economic growth across our value chain.

SDG 10: Reduced Inequalities – Advancing diversity, equity, and inclusion while ensuring ethical business practices in sourcing and supplier partnerships.

SDG 12: Responsible Consumption and Production – Promoting sustainable sourcing throughout our supply chain.

SDG 15: Life on Land – Promoting sustainable agricultural practices to protect biodiversity, soil health, and ecosystem integrity.

People, Governance & Community Impact

SDG 3: Good Health and Well-Being – Prioritizing employee safety, well-being programs, and workplace health initiatives.

SDG 5: Gender Equality – Promoting gender equity, inclusive hiring, and leadership opportunities for under-represented groups.

SDG 8: Decent Work and Economic Growth – Ensuring fair labour practices, supporting safe working conditions, and fostering long-term economic growth across our value chain.

SDG 11: Sustainable Cities and Communities – Promoting sustainable sourcing, waste reduction, circular economy practices, and resource efficiency.

SDG 12: Responsible Consumption and Production – Promoting sustainable sourcing, waste reduction, circular economy practices, and resource efficiency.

SDG 13: Climate Action – Promoting climate action throughout the supply chain to ensure resilience in a changing climate landscape.

SDG 16: Peace, Justice and Strong Institutions – Strengthening governance, ethical business conduct, and regulatory compliance.

SDG 17: Partnerships for the Goals – Partnering with industry leaders to support global sustainability dialogues, and investing in community-driven initiatives.

FORWARD-LOOKING STATEMENTS

This report contains statements or information that are or may be “forward-looking statements” or “forward-looking information” within the meaning of applicable Canadian Securities laws. Forward-looking statements may include, without limitation, statements and information which reflect the current expectations of the Company with respect to future events and performance. Wherever used, the words “may,” “will,” “should,” “anticipate,” “intend,” “assume,” “expect,” “plan,” “believe,” “estimate,” and similar expressions and the negative of such expressions, identify forward-looking statements. Although this is not an exhaustive list, Rogers cautions stakeholders that statements concerning strategy, ambitions, goals, targets, commitments, efforts, initiatives, programs, and our investments in such activities, efforts, initiatives, and programs; and projected or expected timing, results, achievement, and impacts are, or may be, forward-looking statements.

Forward-looking statements are based on estimates and assumptions made by the Company considering its experience and perception of historical trends, current conditions and expected future developments, as well as other factors that Rogers believes are appropriate and reasonable in the circumstances, but there can be no assurance that such estimates and assumptions will prove to be correct. Forward-looking statements involve known and unknown risks, uncertainties and other factors that may cause actual results or events to differ materially from those anticipated in such forward-looking statements.

Actual performance or results could differ materially from those reflected in the forward-looking statements, historical results or current expectations.

Although Rogers believes that the expectations and assumptions on which forward-looking statements are based are reasonable under the current circumstances, readers are cautioned not to rely unduly on this forward-looking information, as no assurance can be given that it will prove to be correct. The forward-looking information contained herein is made as of the date of this annual ESG report and Rogers does not undertake any obligation to update or revise any forward-looking information, whether as a result of events or circumstances occurring after the date hereof or otherwise, unless so required by law.



Crafting a Sustainable Legacy:
Who We Are & What We Do

“We apply the principles of materiality and stakeholder impact to evaluate the initiatives that matter most to our company and our stakeholders.”



Rogers Sugar Inc. owns all of the common shares of Lantic Inc., which operates cane sugar refineries in Montréal, Québec and in Vancouver, British Columbia, as well as the only Canadian sugar beet processing facility in Taber, Alberta. Rogers Sugar Inc. is a manufacturing organization, in line with the regulation categorization. Lantic/Rogers' products include granulated (regular and organic), brown, icing, liquid and cubed sugars and specialty syrups, as well as stevia, agave, organic coconut sugar, Nature's RAW™ sugar, maple sugar and flakes and other dry blends.



Lantic Inc. also owns all of the common shares of TMTC. TMTC operates plants in Granby, Dégelis and St-Honoré-de-Shenley, Québec and in Websterville, Vermont. TMTC's products include maple syrup and derived maple syrup products and are sold mainly under retail private-label brands and various house brands.



Our Operations



- ROGERS**
- 1. Head Office and Cane Refinery **Vancouver, BC**
 - 2. Beet Plant **Taber, AB**
 - 3. Distribution Centre **Toronto, ON**
 - 4. Administrative Office and Cane Refinery **Montréal, QC**

- TMTC**
- 5. Bottling Plant, Eastern Sales and Distribution **Granby, QC**
 - 6. Bottling Plant, Warehousing and Shipping **Saint-Honoré-de-Shenley, QC**
 - 7. Bottling Plant, Warehousing and Shipping **Dégelis, QC**
 - 8. Bottling Plant, Warehousing and Shipping **Websterville, VT**

Rogers by the Numbers

\$1.2 B
Consolidated Revenue

\$67 M
Adjusted Net Earnings

6.3%
Dividend Yield¹

\$736 M
Market Capitalization¹

Sugar Volume
753 K metric tonnes

Maple Volume
47 million pounds

¹As at February 5, 2025

ESG GOVERNANCE & LEADERSHIP

Good corporate citizenship begins with good governance. Our Board of Directors shares a strong belief in an essential culture of sustainability throughout the organization. The Directors are responsible for ensuring that the Company has the appropriate strategy and resources to be resilient over time. They do this by establishing strong governance protocols, overseeing management’s strategy, setting risk parameters and ensuring that a talent development plan is in place that aligns with the Company’s sustainability objectives. As our objectives evolve along our sustainability journey, our Board oversight will ensure that we continue to uphold our values and safeguard our reputation while maximizing long-term value for our stakeholders.

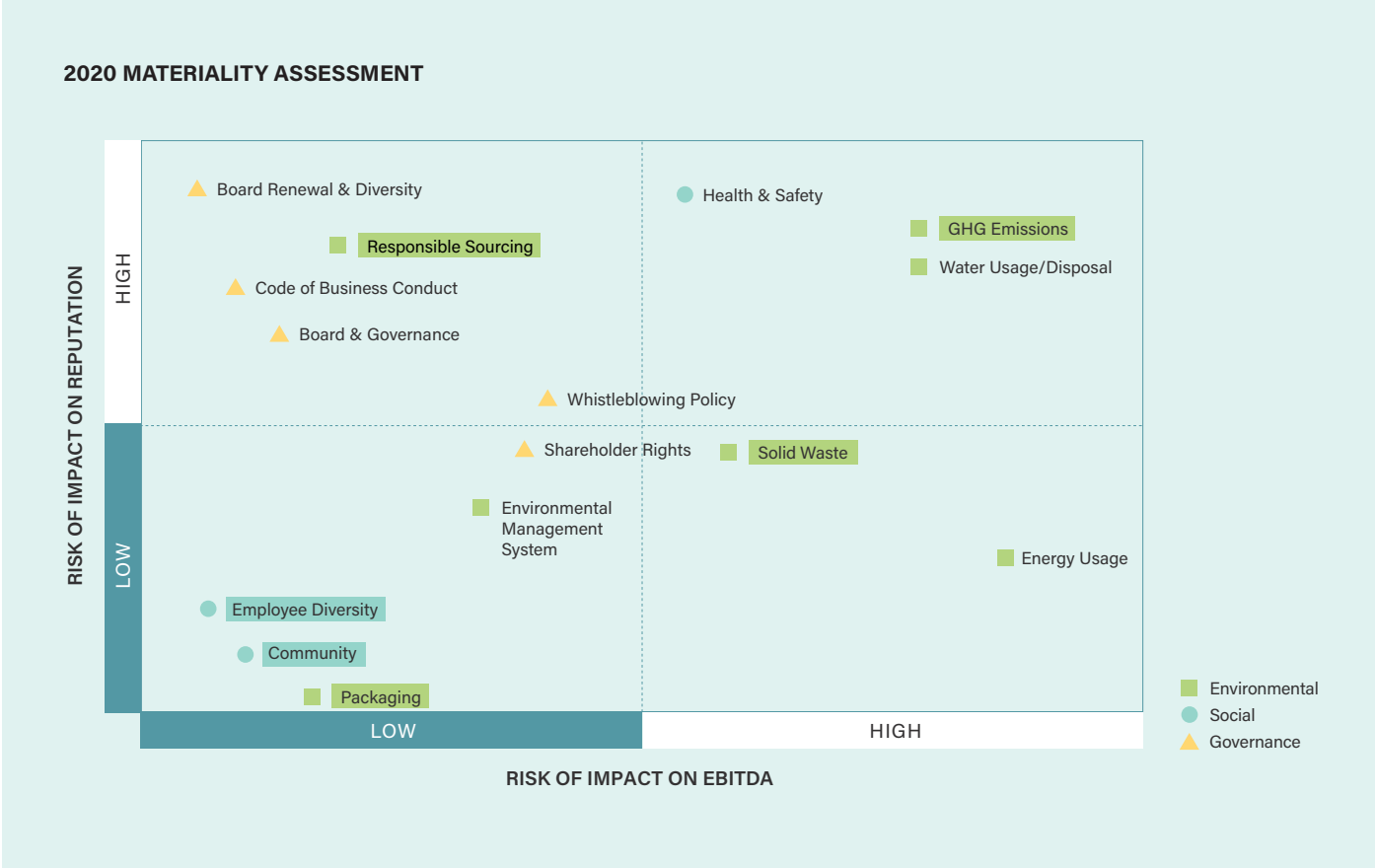
STAKEHOLDER ENGAGEMENT & MATERIALITY ASSESSMENT

We apply the principles of materiality and stakeholder impact to evaluate the initiatives that matter most to our company and our stakeholders. Beginning in 2020, we established the foundation and laid out a roadmap for our ESG journey with an internal materiality assessment matrix. We analyzed and ranked each topic based on two major criteria: the impact on our consolidated adjusted EBITDA and the impact on our reputation. We also established a five-year cycle for review and update of our materiality assessment.

Over the past three years, we have supplemented this initial assessment by analyzing the ESG priorities of Rogers’ key stakeholders. This consultation process ensures that our primary areas of focus are consistent with stakeholder priorities and that our program remains current and relevant.

The results of our most recent review as presented below revealed that our stakeholders put a high priority on initiatives such as Responsible Sourcing, Greenhouse Gas (GHG) Emissions, Employee Diversity, Community, Packaging, and Solid Waste. However, in that time, we have taken measures to address additional social and governance priorities, such as Responsible Consumption, Supplier Ethics and Business Ethics, which have emerged as material topics.

Engaging with Rogers’ stakeholders and building an internal ESG materiality assessment matrix is one of the building blocks of evaluating the effectiveness of our ESG program and helps guide the development of short- and long-term strategies and targets. The next significant update to our materiality assessment will take place in 2025.





Environmental Stewardship

At Rogers, we recognize that our environmental responsibility extends across our entire value chain—from sourcing raw materials to refining, packaging, and distribution.

Our commitment to sustainability is embedded in every aspect of our operations, ensuring that we not only meet growing consumer demand but do so with a reduced environmental footprint. Through strategic investments in energy efficiency, carbon reduction, water stewardship, and circular economy initiatives, we are proactively addressing the challenges of climate change and resource conservation.

“As the demand for our products grows, we are committed to scaling our operations responsibly, ensuring that sustainability remains at the core of our long-term business strategy.”



We take a data-driven approach to environmental stewardship, leveraging advanced monitoring systems, operational efficiency programs, and sustainable sourcing partnerships to minimize our impact. In 2024, we strengthened our climate action strategy by implementing new energy optimization projects, expanding water conservation initiatives, and improving waste management practices across our facilities. Our focus is not just on compliance but also on driving continuous improvement and innovation that align with global best practices and evolving regulatory expectations.

As the demand for our products grows, we are committed to scaling our operations responsibly, ensuring that sustainability remains at the core of our long-term business strategy. By integrating data-driven strategies, engineering best practices, best-in-class environmental protection guidelines, and industry collaboration, we are advancing a more resilient and sustainable future for our company, our stakeholders, and the communities we serve.

Climate Action: Decarbonization, Energy Efficiency & Resource Conservation

REDUCING OUR CARBON FOOTPRINT: ENERGY EFFICIENCY & CLIMATE RESILIENCE

As climate change continues to pose significant potential challenges to global food production, it is essential for companies in the industry to take a fully integrated approach to climate action to be proactive in addressing the associated risks. We are committed to advancing sustainable production and consumption by optimizing resource use, reducing waste, and encouraging the adoption of circular economy principles. Our efforts include improving process efficiency, enhancing material utilization, and leveraging data-driven insights to support continuous improvement across our operations and broader value chain. We align with several United Nations Sustainable Development Goals (SDGs), including:



SDG 7 (Affordable and Clean Energy): We are committed to improving energy efficiency across our operations while integrating cleaner energy sources. Through strategic energy management initiatives, process optimizations, and investment in low-carbon technologies, we actively work to reduce our energy footprint and enhance operational efficiency.

SDG 12 (Responsible Consumption and Production): Resource conservation is a core principle in our sustainability strategy. We focus on optimizing resource use, reducing waste, and implementing circular economy principles across our supply chain. Our initiatives include

improving process efficiency, enhancing material utilization, and leveraging data-driven insights to continuously refine our operations.

SDG 13 (Climate Action): As part of our commitment to decarbonization, we have strengthened our greenhouse gas (GHG) emissions tracking, implemented new data collection systems, and enhanced transparency through third-party verification. We actively mitigate climate-related risks through climate risk assessments, supplier engagement, and adaptive operational strategies to ensure resilience in a rapidly changing climate landscape.

Through innovation, process improvements, and regulatory alignment, we are continuously enhancing our ability to mitigate climate risks, improve energy efficiency, and transition toward more sustainable business practices. Our commitment to these SDGs ensures that we remain at the forefront of industrial sustainability while contributing to a more resilient and low-carbon future.

USING DATA TO REDUCE OUR CARBON FOOTPRINT

Climate change is a universal call to action, and we are committed to doing our part as we work towards a global solution. We are taking actions across our operations to reduce our carbon emissions, improve our energy efficiency, and transition to sustainable energy sources. As a member of the Canadian Industry Partnership for Energy Conservation (CIPEC), we are actively engaged in advancing energy efficiency within our industry.

In keeping with our data-driven approach to climate action, in 2024, we worked to raise the quality of the data that informs our climate strategy. A key initiative this year has been launching a comprehensive energy assessment across our facilities, aimed at establishing a baseline for energy consumption and emissions. This critical first step will inform our long-term emission reduction strategies and help us identify key opportunities for efficiency improvements.

The passing of Bill C-59 in June 2024 will continue to drive increased scrutiny of the accuracy and verifiability of environmental impact claims made by Canadian companies. In response, we have proactively strengthened our climate data management to ensure full compliance with Environment and Climate Change Canada (ECCC) requirements and international sustainability reporting standards.

To ensure the integrity and transparency of our data, we have implemented the following measures:

- New data collection and recording practices aligned with regulatory expectations
- Monthly internal reviews of climate and energy data for accuracy and consistency
- Deployment of specialized tools and software to improve data tracking and reliability
- Use of calibrated measurement tools and standardized record management procedures

We also ensure that all emissions associated with our facilities—particularly those regulated under provincial climate reporting frameworks—fully comply with their respective provincial regulations. These efforts are part of our broader commitment to maintaining high standards of data quality, accountability, and regulatory alignment in all aspects of our environmental reporting.

With these new processes and tools in place, we are positioned to align with best practices in climate data management while proactively preparing for evolving regulatory standards and expectations.

CLIMATE RISK MANAGEMENT

Climate risk management is of growing importance for all food producers as we navigate the growing challenges posed by climate change. Effective climate risk management involves assessing potential threats to the supply chain, production processes, and distribution networks due to changing weather patterns, resource scarcity, and extreme events. By identifying and evaluating climate-related risks, Rogers can develop forward-looking strategies to mitigate these impacts. This includes adopting resilient sourcing practices, enhancing operational flexibility, and investing in sustainable technologies. Our integrated approach to risk management ensures long-term sustainability of the environment in which we live and work.

CLIMATE RISK ASSESSMENT

Rogers recognizes the growing risks posed by climate change and the need for proactive adaptation and mitigation strategies. Climate-related risks—ranging from physical risks affecting the availability and transportation of raw materials to transition risks driven by evolving regulatory and market dynamics—could significantly impact our business. To ensure resilience, we align our approach to risk management and stakeholder reporting with the Task Force on Climate-related Financial Disclosures (TCFD) framework within the International Sustainability Standards Board (ISSB), guiding our comprehensive evaluation of climate risks. This alignment ensures that we consider governance, strategy, risk management, and metrics in identifying and addressing climate-related risks and opportunities across our operations. Specifically, the sections below reflect our assessment of both physical and transition risks, in accordance with TCFD's core disclosure pillars on strategy and risk management.

PHYSICAL RISKS

As a producer of all-natural sweetener products, our business is highly dependent on agricultural inputs for both our Sugar and Maple segments. Climate change presents increasing threats to our production volumes due to the following:

- Extreme Weather Events – Rising temperatures and the increasing frequency of floods, droughts, and unpredictable weather patterns pose significant threats to our raw material supply, particularly impacting sugar beet and cane production. These weather extremes can lead to reduced yields, lower quality inputs, and supply disruptions.



- **Water Scarcity** – Sugar refining is water-intensive, and climate-induced changes in water availability could disrupt operations. Prolonged droughts and stricter water regulations may necessitate further investment in water conservation and efficiency measures.
- **Maple Syrup Production Sensitivity** – Maple syrup production is heavily dependent on seasonal temperature fluctuations. Warmer temperatures could shorten the harvesting window and reduce sap yields, while land use changes driven by longer-term climate shifts may further limit maple syrup production areas.

TRANSITION RISKS

In addition to physical risks, regulatory, economic, and market dynamics are evolving in response to climate change, introducing new challenges for businesses. Key transition risks include:

- **Regulatory Changes** – Increasingly stringent climate-related disclosure regulations such as the Canadian Sustainability Disclosure Standards (CSDS 1 & 2) and the European Union’s Corporate Sustainability Reporting Directive (CSRD) require comprehensive, standardized sustainability disclosures. Our compliance efforts include investment in enhanced carbon accounting, emissions tracking, and supply chain reporting, requiring increased human and financial resources and necessitating adjustments to internal reporting frameworks.
- **Carbon Pricing & Policy Shifts** – Rogers operates three production facilities in Canada—Montréal, Vancouver, and Taber—subject to provincial carbon pricing regimes. These regimes are subject to political policy shifts. Potential increases in the level of carbon taxation could raise operational costs, impact financial performance, and require increased investment in low-carbon technologies.
- **Market Demand Shifts** – Consumer and investor preferences are increasingly shifting in favour of sustainably sourced, lower-carbon products. This shift necessitates ongoing innovation in our product offerings to meet sustainability expectations and maintain market competitiveness.

RISK MANAGEMENT STRATEGIES

To mitigate the impact of climate risks, Rogers has developed targeted strategies to enhance operational resilience and improve sustainability performance:

- **Energy Management** – Implementing Strategic Energy Management (SEM) initiatives, including energy efficiency projects and low-carbon technology investments, to reduce emissions and operational costs.
- **Water Conservation** – Strengthening water recycling, wastewater management, and risk assessments to improve operational resilience against water scarcity.
- **Supplier Engagement** – Actively working with suppliers to increase the procurement of verified and certified agricultural materials, ensuring that sustainable farming practices help mitigate raw material climate risks.

FORWARD-LOOKING STRATEGIES

As part of our long-term sustainability strategy, we continue to assess, adapt, and innovate to stay ahead of climate risks:

- **Regulatory Alignment** – Enhancing sustainability reporting and governance to meet emerging national and international disclosure requirements.
- **Production Innovation** – Exploring process improvements and enhanced production methods that align with lower-carbon and sustainable sourcing requirements.
- **Resiliency Planning** – Evaluating facility-specific climate risk scenarios and adaptation strategies to minimize disruption risks across our sugar and maple supply chains.

By proactively identifying and managing climate-related risks, Rogers aims to ensure the long-term resilience, sustainability, and competitiveness of our operations in an evolving global landscape.

CLIMATE ACTION

At Rogers, we recognize that meeting the challenges of climate change in the long term begins with meaningful and measurable climate actions today. We are committed to reducing our carbon emissions, improving energy efficiency, and transitioning to sustainable energy sources.

Through science-based decision-making, strategic partnerships, and ongoing investments in energy efficiency, we aim to ensure that our climate actions contribute meaningfully to global decarbonization efforts while maintaining business resilience.

STRENGTHENING GREENHOUSE GAS (GHG) EMISSIONS TRACKING & DATA GOVERNANCE

Effective climate action begins with accurate, verifiable data. In 2024, we significantly enhanced our emissions tracking system, ensuring that our climate disclosures are more reliable, transparent, and compliant with emerging regulatory standards.

Key advancements in emissions tracking in 2024 include:

- **Alignment with the Canadian Sustainability Disclosure Standards (CSDS 1 & CSDS 2)** – Ensuring compliance with national and international GHG reporting frameworks.
- **Implementation of Enhanced Data Collection Practices** – New recording and verification protocols, with monthly climate data reviews to ensure accuracy and audit readiness.
- **Use of Advanced Tracking Tools** – Integration of new software solutions to streamline data collection and emissions reporting across all facilities.
- **Third-Party Verification** – For the first time, 99% of our Scope 1 & Scope 2 emissions data has been independently audited and verified, setting a new benchmark for transparency, which we intend to continue on an annual basis.

2024 GHG EMISSION BREAKDOWN

GHG EMISSIONS INVENTORY (TCO ₂ e) ^{(1) (2) (3)}	2024	2023	2022
SCOPE 1			
Stationary fuel combustion	195,447	189,033	200,490
Mobile fuel combustion	522	667	543
Refrigerant gas losses	83	23	27
Industrial process emissions	2,844	3,056	3,333
Fugitive emissions	457	409	459
On-site waste management ⁽³⁾	13,815	14,182	12,879
On-site wastewater management	21,843	23,347	37,197
Purchased CO ₂ used in process	182	892	518
SCOPE 2 ⁽⁴⁾			
Imported electricity consumption	3,769	3,044	4,053
SCOPE 3 ⁽⁵⁾			
Upstream energy emissions	186	158	307
Purchased goods	384,463	404,907	369,988
Upstream transportation	269,696	309,551	305,209
Solid waste management	1,748	1,768	3,084
City water supply	402	413	416
City wastewater treatment	401	417	440
OUTSIDE OF SCOPE			
Biomass-based CO ₂ ⁽⁶⁾	12,496	8,351	9,985

(1) www.ghgprotocol.org
(2) Data may not add due to rounding.
(3) Categorization of emissions in 2024 has changed from prior years. Emission sources have been reclassified in accordance with GHG Protocol categories. As a result, prior-year figures for on-site waste and wastewater management have been restated. Total emissions remain unchanged.
(4) Location-based and market-based Scope 2 results calculated as equivalent.
(5) Please note that our Scope 3 emissions are subject to change as we integrate new emission sources and enhance data quality. While we report these emissions, they are not currently utilized in intensity calculations due to ongoing efforts to improve accuracy.
(6) Biomass-based CO₂ emissions include biogenic CO₂, such as decomposition of organic material, and CO₂ generated through Biomass Combustion such as pulp burning.

The passing of Bill C-59 in June 2024 will continue to drive increased scrutiny of the accuracy and verifiability of environmental impact claims by Canadian companies. In response, we have proactively implemented measures to underpin the credibility of our climate data, ensuring full compliance with ECCC and international sustainability reporting standards.

ADVANCING ENERGY EFFICIENCY & CLEAN ENERGY INTEGRATION

Energy efficiency is at the core of our climate action strategy, enabling us to meet the joint objectives of reduced emissions and improved operational performance. As a member of the Canadian Industry Partnership for Energy Conservation (CIPEC), we are actively engaged in advancing energy efficiency across our industry, leveraging collaborative knowledge-sharing and best practices.

In 2024, we launched a comprehensive energy assessment across all major facilities. This initiative aimed to:

- Establish an energy consumption baseline for each facility.
- Map energy streams and identify the energy measurement gaps.
- Identify high-impact emission reduction opportunities.
- Improve long-term efficiency planning through data-driven insights.

Key energy efficiency advancements include:

- Optimization of Steam Systems – Enhancing boiler performance, insulation, Steam distribution and condensate return system, and real-time monitoring to reduce energy losses.
- Process Automation – Implementing digital controls to optimize energy use, using innovative materials and techniques, review and upgrade processes and eliminate inefficiencies.
- Equipment Upgrades – Transitioning to high-efficiency motors, pumps, and LED lighting systems to cut energy consumption.



 **Sustainability
in Action**

OPTIMIZING SUGAR CRYSTALLIZATION TO REDUCE ENERGY & WASTE IN MONTRÉAL

In January 2024, we implemented a cooling crystallizer at our Montréal refinery to improve the efficiency of sugar refining. This system promotes the formation of larger, more uniform crystals, reducing both processing time and energy use.

By refining the crystallization process, we've decreased the amount of sugar liquor requiring reprocessing—from 6.4% to 4.9%—cutting down on energy-intensive steps like clarification, filtration, and evaporation, as well as reducing chemical usage.

Unlike traditional methods that rely on evaporation, the cooling crystallizer uses precise temperature control to drive crystal growth, making it significantly more energy efficient. To boost performance, we also installed two cooling systems that take advantage of colder seasonal temperatures.

This initiative exemplifies how process innovation can enhance operational efficiency, reduce energy use, and support our broader sustainability goals.

ADVANCING CLEAN ENERGY INTEGRATION

As part of our strategy to transition toward cleaner energy sources, we are identifying opportunities to capture and utilize alternative energy within our operations. A key initiative involves biogas recovery at our wastewater treatment facility.

Here, organic material from wastewater undergoes anaerobic digestion, producing biogas. Rather than releasing it, we now capture and use the biogas as a renewable substitute for natural gas in our boilers—reducing both fossil fuel reliance and greenhouse gas emissions.

Looking ahead, we are exploring additional clean energy solutions, including on-site renewable generation, energy storage, and process electrification. Through these efforts, we aim to build a more resilient, low-carbon operation while maintaining cost efficiency and environmental responsibility.

COMMITMENT TO CONTINUOUS IMPROVEMENT & INDUSTRY LEADERSHIP

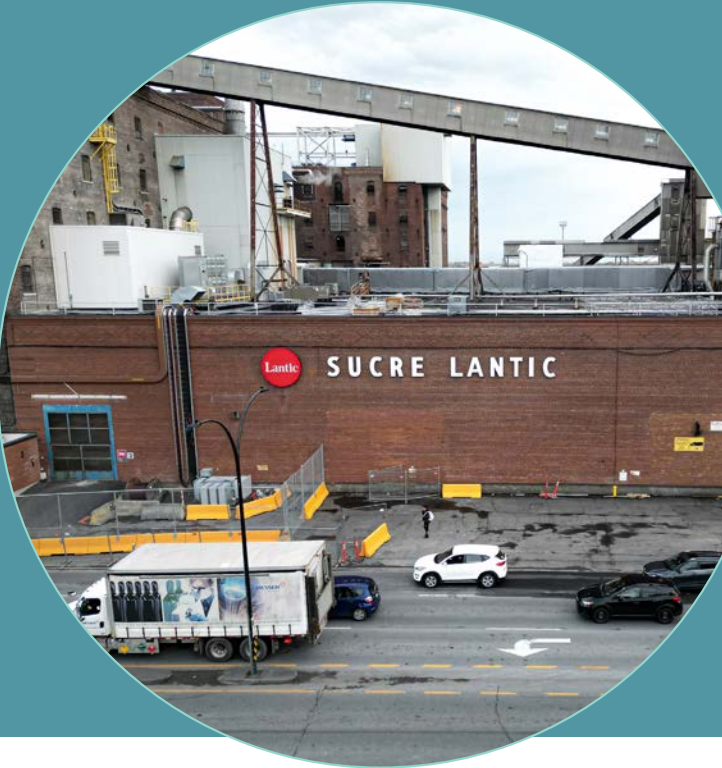
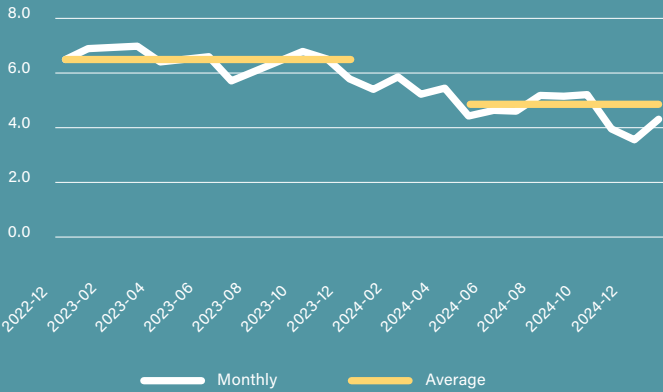
Tackling climate change demands ongoing innovation, collaboration, and investment. At Rogers, we are committed to:

- Expanding our energy efficiency programs through low-carbon technologies and best-in-class practices.

- Strengthening supplier engagement to reduce upstream emissions and promote sustainable sourcing.
- Enhancing alignment with evolving climate disclosure regulations.

By combining energy and emissions reduction strategies with operational improvements and clean energy solutions, we are integrating sustainability across our operations and advancing toward a low-carbon, resilient future.

PERCENTAGE OF SUGAR LIQUOR TO REMELT (%)



RESOURCE CONSERVATION

At Rogers, resource conservation is a core priority. We are working to minimize raw material consumption, improve process efficiency, and reduce waste at every stage of production. Through operational improvements, technological advancements, and strategic planning, we strive to optimize resource use while maintaining product quality and production efficiency. Our approach is centred on maximizing efficiency, reducing waste, and identifying opportunities for continuous improvement.

OPTIMIZING RESOURCE USE ACROSS OUR OPERATIONS

To enhance resource efficiency, we focus on:

- Maximizing Processing Efficiency
 - Refining process optimization to reduce material loss and enhance production output.
 - Improving extraction and refining techniques to increase yield from raw materials.
 - Utilizing automation and advanced monitoring systems to detect and eliminate inefficiencies.
- Enhancing Material Utilization
 - Reducing reliance on excess inputs such as chemicals and other processing aids.
 - Implementing process modifications to ensure materials are used efficiently with minimal waste.
 - Exploring innovative solutions to improve the efficiency of refining and production processes.
- Operational Improvements to Reduce Resource Waste
 - Equipment upgrades and maintenance programs to optimize performance and extend lifespan.

- Process streamlining to eliminate redundant steps and improve overall efficiency.
- Lean manufacturing principles to minimize excess resource consumption.

ADVANCING DATA-DRIVEN RESOURCE CONSERVATION

A key component of our resource conservation strategy is leveraging data analytics and process monitoring to identify and act on opportunities for improvement. In 2024, we:

- Expanded real-time monitoring systems to track material usage and minimize waste.
- Enhanced operational audits to pinpoint inefficiencies and implement corrective measures.
- Refined performance tracking metrics to drive continuous improvement in resource efficiency.

COMMITMENT TO CONTINUOUS IMPROVEMENT

Our resource conservation strategy is an ongoing effort that evolves with technological advancements, regulatory requirements, and industry best practices. Moving forward, we will:

- Continue investing in innovation and process optimization to further improve resource efficiency.
- Engage in cross-functional collaboration to develop and implement best practices in resource conservation.
- Strengthen data analysis capabilities to enhance decision-making and long-term sustainability planning.

By embedding resource conservation into our core operations, we are ensuring that our business remains resilient, efficient, and sustainable for the future.



Sustainability in Action

VANCOUVER PROCESS IMPROVEMENT INITIATIVE

OPTIMIZING RESOURCE EFFICIENCY THROUGH PROCESS ENHANCEMENTS

As part of our ongoing commitment to sustainability and operational efficiency, we have implemented a significant process improvement at our Vancouver Refinery. This initiative, centred on the adoption of Graver Technologies' S-1505 carbon in our decolourization process, has resulted in substantial environmental benefits. It serves as a strong example of how process optimizations can simultaneously address multiple environmental concerns, including water conservation, energy efficiency, waste reduction, and production rate improvements.

WATER CONSERVATION

Prior to this transition, our five parallel filter presses required cleaning every 12 hours, consuming approximately 216 m³ of water per week. With the implementation of the S-1505 carbon, we have successfully extended our press cycle time to 24 hours, effectively halving the cleaning frequency. This change has resulted in a significant reduction in water usage, cutting our high-side press cleaning consumption to 108 m³ per week. Over our 46-week operating year, this adjustment translates into savings of 4,968 m³ of freshwater annually, reinforcing our commitment to responsible water management.

ENERGY EFFICIENCY

The reduction in water use has also led to a direct decrease in energy consumption. Previously, the water used in cleaning was processed as sweet water, requiring boiling and evaporation. By reducing our cleaning cycles by half, we have significantly lowered the amount of energy needed to manage this water, contributing to our overall sustainability targets.

WASTE REDUCTION

Reducing the frequency of filter cleaning cycles has resulted in a substantial decline in de-sweetened mud waste material sent to landfill. Previously, we relied on an average of 2.25 waste pickups per day. With the enhanced efficiency of the S-1505 carbon, we have successfully reduced this to 1.6 pickups per day. Additionally, this process has decreased our reliance on filter aids and process chemicals, further minimizing the amount of spent materials requiring disposal and supporting our broader objective of reducing operational waste.

PROCESS CHEMICAL SAVINGS

By extending our filter press cycles, we have achieved notable reductions in our reliance on process chemicals, particularly filter aids. This shift not only contributes to environmental sustainability by reducing the impact associated with chemical production, transportation, and disposal, but it also generates cost savings in procurement and operational efficiency.

CONCLUSION

The adoption of Graver Technologies' S-1505 carbon has delivered measurable resource efficiency benefits, including reduced water usage, energy consumption, and waste generation, all while enhancing our overall process efficiency. This initiative highlights the value of process improvements in achieving sustainability objectives and underscores our ongoing commitment to environmental responsibility and operational excellence.

Through continuous evaluation and optimization of our production processes, we remain dedicated to resource efficiency, environmental stewardship, and driving impactful change across our operations.



Managing Resources Wisely:
Water & Wastewater

WATER, WASTE, & CIRCULARITY: CLOSING THE LOOP
Water is essential to the survival of all life on our shared earth home. Managing water resources wisely is central to our sustainability strategy, ensuring the long-term viability of our operations while safeguarding natural ecosystems. Our water management initiatives align with the following United Nations Sustainable Development Goals (SDGs):



SDG 6 (Clean Water and Sanitation): We are committed to preserving access to clean water for future generations by implementing sustainable water management practices. Our facilities track and optimize water usage, reduce withdrawal where possible, and invest in water recycling and wastewater treatment initiatives. Our proactive Water Risk Assessment and Management strategy ensures that we operate efficiently in water-stressed regions while maintaining compliance with national and international water quality standards.

SDG 12 (Responsible Consumption and Production): Water efficiency is an essential component of our broader sustainability strategy. Rogers employs sustainable industrial practices in our operations. We have implemented strategies for water recycling and reuse, reduced wastewater discharge, and improved wastewater treatment efficiency. Our Taber Beet Processing Plant exemplifies this effort by utilizing the naturally high water content in sugar beets to minimize water withdrawals from the ecosystem, thereby reducing overall consumption.



By continuously monitoring our water footprint, engaging with stakeholders, and investing in sustainable water practices, we are committed to minimizing our environmental impact while ensuring long-term water security.

WATER RISK ASSESSMENT & MANAGEMENT

Water is a key input to the manufacturing, cleaning and sanitation processes at our facilities. Rogers uses both potable and non-potable water in the production of our sugar and maple syrup. We are committed to responsible management of this vital shared resource.

We recognize that continued access to the water we require is not guaranteed. Rather, it depends on the availability of water in the catchment areas in which we operate. With the effects of climate change, the increasing frequency and severity of extreme weather events may affect the ongoing availability of usable water.

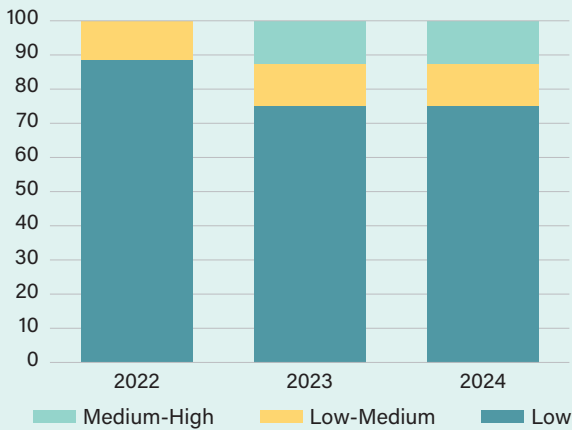
Our data-driven approach to sustainability begins with data collection. We track, monitor and report on the volumes of water we extract from all sources. We are continually seeking ways to improve the efficiency of our water usage.

We conduct a formal water risk analysis annually using the Aqueduct Water Risk Atlas provided by the World Resources Institute (WRI). This assessment evaluates physical, regulatory, and reputational water risks across all our facilities, ensuring that we proactively manage water-related challenges and maintain sustainable operations.

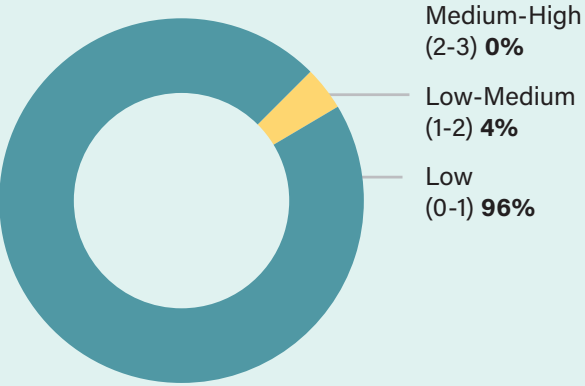
According to our 2024 Aqueduct Water Risk Assessment, 96% of our total water withdrawal occurred in areas classified as 'low' water risk, with 4% in 'low-medium' risk areas, and less than 1% in 'medium-high' risk areas. This underscores our strong commitment to operating in regions with minimal water scarcity concerns.

Of our eight total facilities, six are located in areas classified as Low risk, one in an area classified as Low-Medium risk, and one in an area classified as Medium-High risk, as shown in the following table.

NUMBER OF FACILITIES AT RISK CLASSIFICATION (%)



SHARE OF TOTAL WATER WITHDRAWAL AT EACH RISK CLASSIFICATION



THE TABLE BELOW SHOWS 2024 WATER RISK CLASSIFICATION DATA FOR EACH SITE.

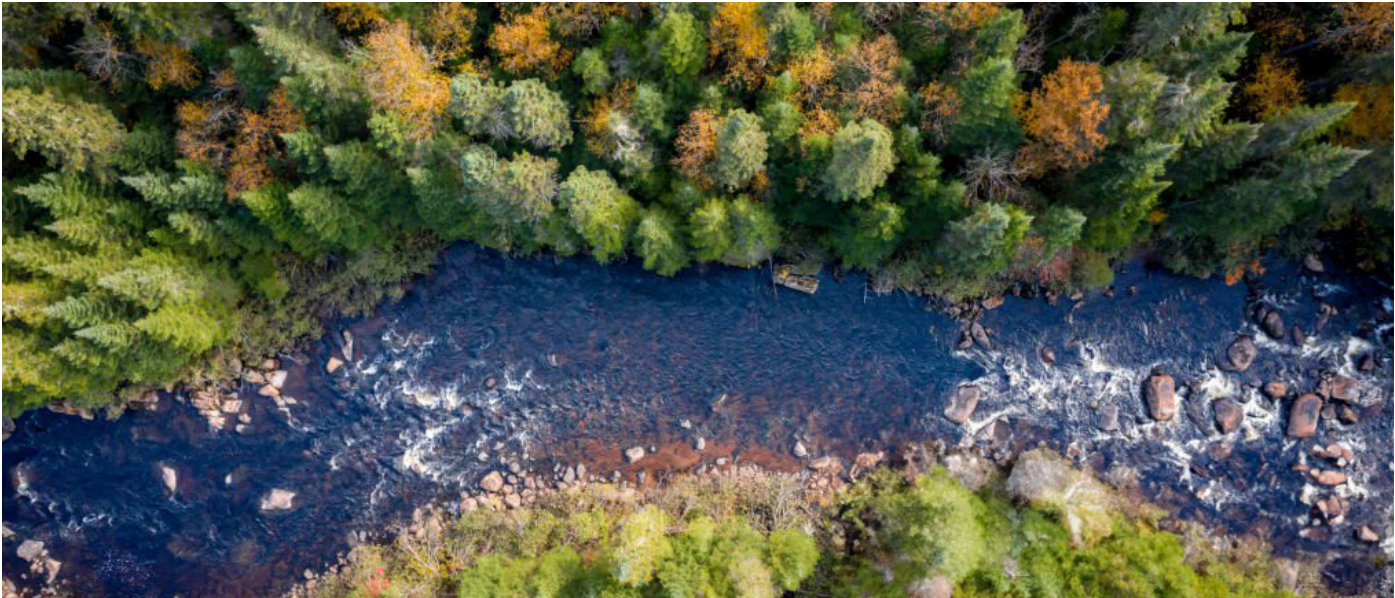
SITE	MAJOR BASIN	MINOR BASIN	PHYSICAL RISK - QUANTITY	PHYSICAL RISK - QUALITY	REGULATORY & REPUTATIONAL RISK	TOTAL OVERALL WATER RISK
Taber – Beet Plant	Saskatchewan – Nelson	Lower Oldman	High (3-4)	Low (0-1)	Low (0-1)	Low - Medium (1-2)
Saint-Honoré-de-Shenley – Bottling Plant	St Lawrence	Chaudière	Low (0-1)	Low-Medium (1-2)	Low (0-1)	Low (0-1)
Granby – Bottling Plant	St Lawrence	Yamaska	Low-Medium (1-2)	Low-Medium (1-2)	Low (0-1)	Low (0-1)
Websterville – Bottling Plant	St Lawrence	Winooski	Low (0-1)	Low-Medium (1-2)	Low-Medium (1-2)	Low (0-1)
Montréal – Cane Refinery	St Lawrence	Montréal Island	Low (0-1)	Low-Medium (1-2)	Low (0-1)	Low (0-1)
Toronto – Sales and Distribution	St Lawrence	Humber/Don	High (3-4)	Low-Medium (1-2)	Low (0-1)	Medium-High (2-3)
Dégelis – Bottling Plant	St John	Upper Saint John /St Francis	Low (0-1)	Low (0-1)	Low (0-1)	Low (0-1)
Vancouver – Cane Refinery	Pacific and Arctic Coast	Strait of Georgia/ Squamish	Low (0-1)	Low (0-1)	Low (0-1)	Low (0-1)

The Taber Beet Processing Plant is our only facility classified within a 'low-medium' risk area, located in the Saskatchewan-Nelson River Basin. This region has experienced below-average precipitation and snowpack in recent years and is currently classified under Stage 4 of 5 in Alberta's water shortage management framework.

As the facility and the local farmers who supply our beets rely on the availability of water for industrial processes and crop irrigation, we are actively monitoring the situation and engaging with relevant stakeholders to ensure any potential risk is mitigated. In keeping with this objective, Taber has actively reduced its water withdrawal while maintaining efficient operations. Notably, approximately 75% of a sugar beet's weight is water, which means Taber discharges more effluent than it withdraws, as a significant portion of the water used in processing originates from the beets themselves.

Rogers remains committed to responsible water stewardship, continuously monitoring water availability risks and working with stakeholders to ensure long-term water security across all our operations. We have embedded risk mitigation and continuous process optimization into all our business functions to ensure sustainable water management throughout our operations.

WATER (M³)	2024	2023	2022
Total water withdrawals	27,940,655	28,725,519	30,735,052
Water withdrawals/MT of product	33.07	34.49	35.14
Potable water withdrawals	2,695,046	2,768,539	2,792,235
Potable water/MT of product	3.19	3.32	3.31



WATER CONSUMPTION & CONSERVATION

Our facilities draw from both potable and non-potable water sources. In 2024, total water withdrawals decreased to approximately 27.9 million m³, continuing a downward trend from 2023 and 2022. This reduction reflects our ongoing efforts to improve water use efficiency across operations. Water withdrawal intensity also declined steadily, reaching 33.07 m³ per metric tonne of product in 2024, down from 35.14 m³ metric tonne in 2022

WASTEWATER & EFFLUENT DISCHARGE MANAGEMENT

At Rogers, we are committed to returning water to the environment responsibly by rigorously managing both the quality and quantity of our effluent. This is especially critical where treated water is discharged into natural ecosystems or municipal sewer systems.

We apply a multi-layered control system that includes:

- Continuous monitoring of effluent quality parameters, such as pH, temperature, chemical oxygen demand (COD), biochemical oxygen demand (BOD), and nutrient concentrations.
- Real-time recording of effluent physical characteristics.
- In-house laboratory testing complemented by regular analyses conducted by third-party certified laboratories.

This integrated approach enables early detection of deviations, supports regulatory compliance, and informs ongoing process improvements.

In facilities where treated water is discharged to industrial or domestic sewer systems, we maintain close collaboration with local municipalities to ensure our effluent consistently exceeds both quality and volume standards set by local authorities. This proactive coordination helps protect community infrastructure and regional water systems while strengthening our relationships with host municipalities.

We also collaborate closely with regional and federal regulators, ensuring alignment with stringent environmental guidelines under the Canadian Environmental Protection Act. Regular reporting, third-party audits, and government inspections are integrated into our water stewardship approach to ensure transparency and accountability.

Across our network, we continue to invest in upgrading systems, enhancing monitoring capabilities, and training personnel to reduce environmental impact and optimize our wastewater management practices.

WASTEWATER TREATMENT AT OUR TABER FACILITY

The Taber Beet Processing Plant features a dedicated on-site wastewater treatment system that is designed to treat and recover process water efficiently and in compliance with environmental standards.

The treatment process includes:

- An anaerobic reactor that is designed to efficiently break down organic content in high volume and variable organic content effluent while producing biogas.
- An aerobic basin including aerobic treatment and denitrification to control nitrogen content as well as further break down the residual organic matter.
- A clarifier, which removes remaining suspended solids and ensures high-quality effluent suitable for discharge.

The biogas captured from anaerobic digestion is used to fuel a dual-fuel steam boiler, reducing the facility's dependence on natural gas and contributing to emissions reduction efforts.

Treated water is released into the Oldman River, and monitored closely to ensure full compliance with federal and provincial environmental regulations. The Taber system reflects Rogers' commitment to circular water use, emissions reduction, and responsible environmental management.

ASSESSMENT OF WATER RISK IN OUR SUPPLY CHAIN

Our commitment to responsible water management aligns with the United Nations Sustainable Development Goal 6: Clean Water and Sanitation. By sourcing from and collaborating with certified partners, we help ensure that water-related risks—such as overuse,

pollution, and local scarcity—are proactively managed and independently verified.

Each of the following certification programs brings a unique focus to water stewardship:

- Bonsucro (Sustainable Sugar Cane Standard)
 - Promotes water use efficiency in both field and mill operations
 - Requires monitoring of water withdrawals and discharge
 - Protects local water resources and ecosystems from depletion and contamination
 - Encourages efficient irrigation and good agricultural practices
- VIVE Sustainable Supply Programme
 - Supports continuous improvement in water efficiency and wastewater management
 - Applies a risk-based approach to identify and mitigate water-related environmental impacts
 - Encourages the implementation of action plans to optimize water use
 - Emphasizes responsible discharge practices and effluent quality

- SAI Platform (via the Farm Sustainability Assessment)
 - Promotes sustainable water use in agricultural operations
 - Encourages protection of water sources and surrounding aquatic ecosystems
 - Requires monitoring and reduction of water use and contamination risks
 - Encourages adoption of efficient irrigation methods and nutrient application practices

- Ecocert (Québec-Based Organic Certification)
 - Requires the use of clean, non-contaminated water in both cultivation and processing
 - Prohibits the use of chemically polluted water that may compromise organic integrity
 - Encourages responsible water sourcing and wastewater management
 - Supports practices that prevent water pollution and maintain ecosystem health

By prioritizing certified sources, we foster sustainable production and consumption practices across our value chain, supporting long-term water security.

This sourcing strategy enhances the resilience of our agricultural supply base while supporting our broader environmental and sustainability commitments.

Waste Management & the Circular Economy



RETHINKING OUR APPROACH TO ORGANIC & PACKAGING WASTE STREAMS

At Rogers, waste management and circular economy principles are fundamental to our sustainability strategy. These principles ensure we minimize waste, optimize resource efficiency, and contribute to a more sustainable food system. Our approach aligns closely with UN Sustainable Development Goal 12: Responsible Consumption and Production by embedding circular practices in our operations, reducing waste generation, and increasing resource recovery.

CIRCULAR WASTE MANAGEMENT & RESOURCE EFFICIENCY

We are committed to reducing waste and maximizing resource efficiency through robust circular waste management strategies. In 2024:

- 90% of non-hazardous waste was diverted from landfills across our facilities.
- Organic by-products, such as beet pulp, were repurposed into animal feed.
- Precipitated calcium carbonate (PCC), a by-product of the refining process, was recovered for use in agricultural and industrial applications.

We continue to shift away from a linear “take, make, dispose” model toward one that actively upcycles by-products, repurposes materials, and enhances processing efficiency. Through collaboration with third-party waste service providers and internal process improvements, we achieved a waste diversion rate exceeding 90% across all facilities in 2024—qualifying under zero waste standards defined by the TRUE Zero Waste Certification and the Zero Waste International Alliance (ZWIA).¹

Our Taber Beet Processing Plant exemplifies circular waste management in action. The facility:

- Upcycles 100% of beet waste streams into animal feed and digester feed.
- Recovers recycled lime for reuse in agriculture and other industries.

SUSTAINABLE PACKAGING & EXTENDED PRODUCER RESPONSIBILITY

Recognizing the environmental impact of packaging, we continue to:

- Eliminate single-use plastics.

¹The TRUE Zero Waste certification program (GBCI) and the Zero Waste International Alliance (ZWIA) both define zero waste as diverting at least 90% of all discarded resources from landfill, incineration, and the environment.

- Transition to recyclable and recycled-content materials.
- Work with suppliers to develop sustainable packaging solutions.

These efforts are aligned with Extended Producer Responsibility (EPR) programs and supported by industry collaboration.

DATA-DRIVEN APPROACH TO WASTE REDUCTION

Understanding the environmental impact of waste, Rogers leverages data to enhance performance and accountability. Unlike many food processing sectors, our sugar refining process allows for recovery of nearly 100% of solid food waste by reintroducing it into production.

In 2023, we expanded waste reduction projects across our sugar and maple facilities. Notably:

- All four Sugar segment sites (Montréal, Vancouver, Taber, Toronto) were included in our data monitoring.
- 90% of non-hazardous waste removed in 2024 was diverted to beneficial uses such as land application, animal feed, recycling, or anaerobic digestion.

Despite a slight increase in non-diverted material in 2024, our overall diversion rate remains strong. We continue to identify opportunities to improve waste segregation, recovery, and diversion across our operations.

In 2024, a notable portion of hazardous waste was asbestos, stemming from ongoing abatement projects across several sites. All hazardous waste is managed in accordance with federal and provincial regulations through secure landfill disposal, regulated incineration, or specialized treatment methods.

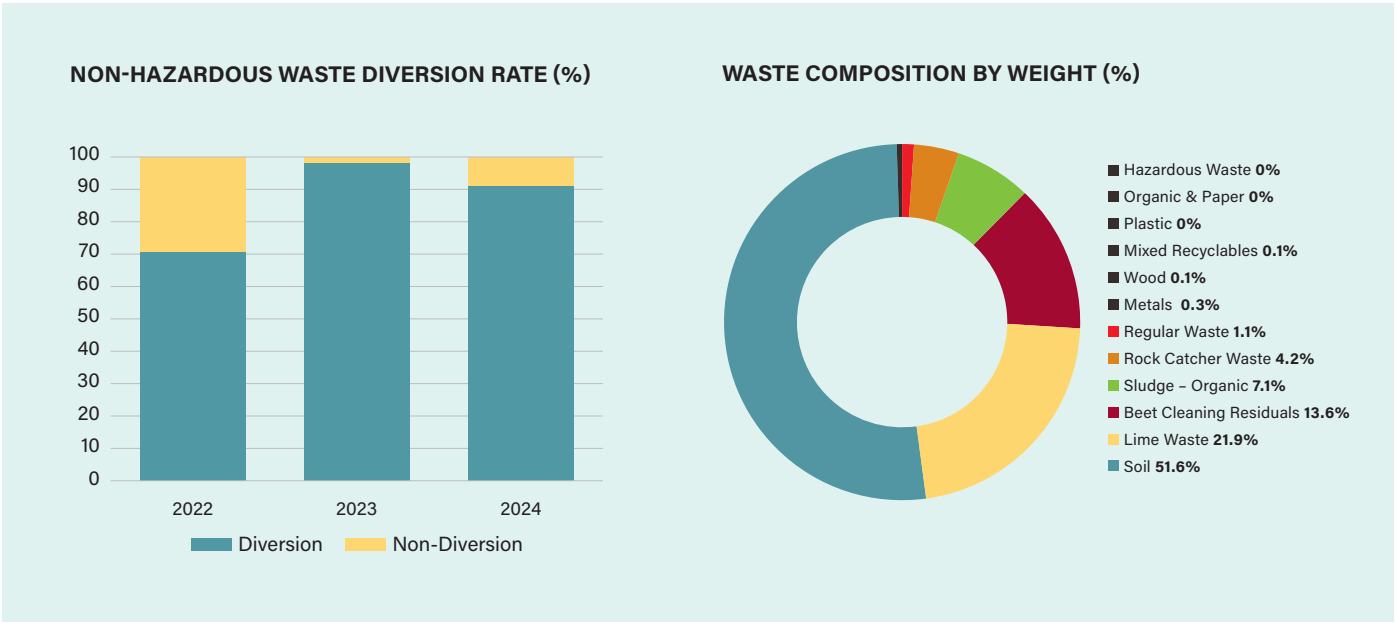
2024 Hazardous Waste Breakdown (% by weight):

- Asbestos: 30%
- Landfilled: 53%
- Recycled: 8%
- Incinerated: 2%
- Treated/Discharged: 7%

ORGANIC BY-PRODUCTS OF SUGAR REFINING

Sugar refining generates valuable organic by-products such as molasses and beet pellets, which are redirected to alternative markets. A dedicated internal team identifies and develops opportunities to market these materials as high-value co-products.

We have implemented comprehensive processes, policies, and advanced equipment to minimize sugar loss and food waste across our operations. This includes the recovery of sugar present in dust, air emissions, and wastewater streams. Using technologies such as dust collection systems, condensate recovery, and filtration units, we recover all economically viable sugar losses—enhancing resource efficiency and environmental performance.





Sustainability in Action

CIRCULAR WASTE MANAGEMENT & RESOURCE RECOVERY AT TABER

At our Taber Beet Processing Plant, circular economy practices are embedded at every stage of production, directly supporting SDG 12. Only 17% of a sugar beet's weight becomes refined sugar—the remaining 83% (water, pulp, residual soil) is managed through advanced reuse and recovery strategies.

UPCYCLING BEET PULP

Pressed, dried, and pelletized beet pulp is converted into nutrient-rich animal feed, turning residual biomass into a marketable product and reinforcing circularity in the agricultural sector.

OPTIMIZING PCC RECOVERY

PCC, a by-product of lime purification, is recovered and repurposed for use in:

- Paper and plastics.
- Building materials.
- Agriculture.
- Landfill layering and site remediation.

Ongoing assessments and partnerships ensure material quality and end-market viability, particularly in Alberta.

MANAGING HARVEST DIRT

Beet-associated soil is separated using settling ponds and tested for environmental compliance.

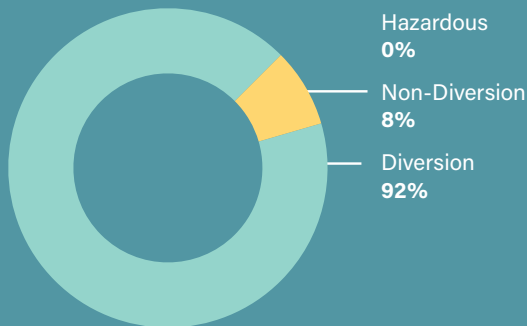
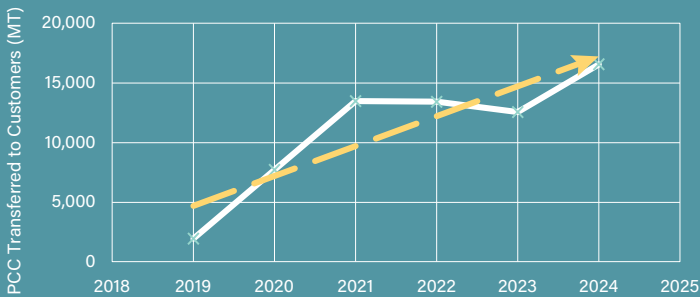
- Soil meeting regulatory standards is reused as topsoil or layering material.
- Non-compliant material is sent to a designated landfill facility.

ACHIEVING ZERO WASTE

As a result of these initiatives, the Taber facility achieved a 92% waste diversion rate in 2024—meeting UL 2799 Standard and ZWIA zero waste criteria. This achievement highlights our commitment to circular practices and environmental leadership in food manufacturing.

By continually improving our waste management systems and fostering cross-sector collaboration, Rogers is advancing a resilient, circular economy—ensuring that waste streams become resources and that our environmental footprint continues to shrink.

PCC REPURPOSED



Sustainable Use of Packaging Material

Rogers is committed to continuous improvement in our sustainability practices surrounding the use of packaging material. We endeavour to deliver our sweeteners in packaging that protects the product, provides necessary product information and minimizes environmental impact. In Canada, responsibility of producers for managing and reducing waste products is set out in Extended Producer Responsibility (EPR) programs.

The first step in reducing the impact associated with our product packaging is identifying and understanding how we use packaging and the materials that make up the packaging formats of our products.

Sugar and maple syrup are enjoyed on their own and as ingredients used by manufacturers in other foods. At Rogers, the majority of our production is delivered to food manufacturing companies in industrial-sized formats for further processing.

In 2024, our Sugar segment distributed nearly 61% of its supply to customers as bulk sugar, with an additional 15% consisting of non-sugar bulk products, both delivered without packaging. An additional 14% of the supply was transported in large packaging formats tailored for industrial clients. The remaining 10% was packaged for retail and food service, with 98% of this portion representing Rogers' branded products.

By contrast, the packaging of our Maple segment plays an essential role in preserving the quality of the syrup as dictated by the maple syrup grading system. Rogers' maple product is delivered primarily in retail and food service formats. In 2024, these formats accounted for 90.5% of all supply deliveries, with 9.5 % in larger packaging formats for industrial customers. Only 5.8 % of our shipped retail and food service supply was Rogers' branded products. Therefore, 94.2% of the total supply from our Maple segment was for industrial and private-label customers.

Private-label product packaging is owned and directed by our customer, the brand owner. Rogers endeavours to seek and offer our private-label customers more sustainable packaging options as we work to make our own brand packaging using more sustainable materials.

We are particularly vigilant about the use of plastics in our branded retail packaging. In 2024, our branded retail packaging primarily consisted of glass, paper and other fibre materials as set out in the table below. Approximately 92% of our branded retail packaging consisted of materials other than plastic, which generally have well-developed recycling systems and end markets, compared with 94% in 2023.

As we join with our customers, suppliers and government bodies in our shared commitment to environmental stewardship, we will strive for continuous improvement in moving toward sustainable packaging, removing problematic components, making our packaging more recyclable, and incorporating recycled content where feasible. We anticipate that we will see higher expectations placed on us as food producers and we will work proactively to meet or exceed those expectations.

REPLACING SINGLE-USE PLASTICS IN MAPLE PACKAGING

Our Maple division has been actively pursuing a sustainability plan focused on reducing packaging material, eliminating non-recyclable components, and maximizing the use of recycled content in packaging.



In 2023, we joined the Canada Plastics Pact and began working closely under its guidelines to identify areas for improvement and align our

packaging efforts with leading national goals on plastic reduction. Through this partnership, we completed a comprehensive assessment of our maple retail packaging and launched a targeted program to eliminate single-use plastics.

As a result of this initiative, the packaging of our maple products is now made of 100% recyclable material, with the sole exception of the bottle cap seal, which is negligible at 0.3 grams. All high-risk components identified through the Canada Plastics Pact framework have been either eliminated or are in the process of being phased out, reinforcing our commitment to responsible packaging and circularity.

BRANDED RETAIL PACKAGING MATERIALS (MT)	2024	2023	2022
Glass	293.1	349.3	357
Paper and other fibre	223.5	210	212
Metal	38.2	55.7	64
Plastic	51.6	35.3	50
Aluminum	0	0	0.1



Sustainability in Action

INITIATIVE ON PACKAGING IN OUR MAPLE SEGMENT

In 2024, Rogers identified an opportunity to increase the usage of sustainable materials in the packaging of retail maple products. Black plastic is not recyclable in Canada because it does not reflect light, making it difficult for optical scanners to sort, so it is usually sent to landfills. In 2024, we ceased procurement of black caps that were used for some of our products and switched to more sustainable packaging alternatives.

RECYCLED MATERIAL

The Maple Division continues to advance its commitment to sustainable packaging by increasing the use of recycled materials in place of virgin resources. Through ongoing collaboration with suppliers and process optimization, we have significantly increased the incorporation of recycled content across key packaging components.

In 2024, a significant portion of our packaging materials came from recycled sources, including:

- Glass bottles: Contain 55% to 60% recycled content.
- Labels: Now contain 30% recycled material.
- Carton boxes: Achieved 82% recycled content.

These improvements reduce our environmental footprint by reducing consumption of raw materials, cutting greenhouse gas emissions, and promoting a circular economy in our supply chain. As part of our sustainability strategy, we will continue to explore alternative materials and innovative solutions to further enhance the recyclability and sustainability of our packaging.



Managing Our Environmental Footprint

MEASURING & MONITORING OUR IMPACT

We are dedicated to minimizing our environmental footprint by proactively managing our ecological impacts across land, water, and biodiversity. By improving the quality and consistency of our environmental data, we are better equipped to assess our performance, engage stakeholders, and drive meaningful improvements in our stewardship strategies.

We collaborate closely with operators and local environmental authorities to upgrade monitoring systems and identify opportunities to reduce our impact on ecosystems and surrounding communities.

Our efforts support several United Nations Sustainable Development Goals (SDGs), reinforcing our long-term commitment to environmental responsibility.



SDG 6 (Clean Water and Sanitation): Water stewardship is a key pillar of our sustainability strategy. We continuously seek to improve water efficiency, reduce withdrawal, and enhance wastewater treatment systems to protect freshwater resources. By implementing wetland conservation measures and maintaining strict effluent controls, we help safeguard local water ecosystems.

SDG 14 (Life Below Water): We actively work to protect marine and freshwater ecosystems by reducing water withdrawal, improving wastewater treatment, and preventing pollution. Through continuous monitoring of effluent discharge, participation in the Burrard Inlet Water Quality Committee, and biophysical surveys of marine life near our facilities, we ensure that our operations do not negatively impact aquatic biodiversity.

SDG 15 (Life on Land): Biodiversity conservation is embedded in our sourcing and operational strategies. We promote sustainable agricultural practices, including regenerative farming, soil conservation, and the prevention of deforestation through certified sourcing standards such as Bonsucro, which prohibits land conversion after 2008. Our land use policies emphasize habitat protection, while our waste management strategies minimize environmental disruption, contributing to long-term ecosystem health.

Our proactive approach to environmental management ensures that we continue to reduce our ecological impact while supporting broader global sustainability goals. Through responsible practices and collaborative efforts, we strive to create a positive environmental legacy that aligns with the principles of sustainable development.

ENVIRONMENTAL RISK ASSESSMENT & MITIGATION

A PROACTIVE APPROACH TO ENVIRONMENTAL RISK MANAGEMENT

Managing environmental risk requires a forward-looking approach rooted in data, planning, and accountability. We strive continuously to improve the quality, timeliness, and relevance of our environmental monitoring data to better anticipate, mitigate, and respond to potential risks.

COLLABORATION WITH LOCAL AUTHORITIES FOR ENVIRONMENTAL PROTECTION

Rogers engages regularly with local authorities, including municipalities and environmental regulatory bodies, to share information and best practices on environmental protection. We believe that collaboration with like-minded partners will produce better outcomes in our shared goals of environmentally friendly production and sustainability.

BIODIVERSITY

Rogers and The Maple Treat Corporation recognize that biodiversity is foundational to sustainable agriculture and forestry. We incorporate biodiversity considerations into our sourcing criteria, water and land management practices, and facility operations.

SUSTAINABLE AGRICULTURE & FORESTRY

- Sugar Beets (Alberta, Canada)
 - Supplied from The Alberta Sugar Beet Growers, verified silver status under SAI that includes sustainable and regenerative agricultural practices such as implementing crop rotation and soil conservation techniques to enhance soil health and biodiversity.
- Sugar Cane (Latin America & South America Sourcing)
 - Partnering with Bonsucro-certified suppliers and VIVE to support sustainable sugar cane farming.
 - Avoiding raw material sourcing from areas contributing to deforestation.
- Maple Syrup (Canada & USA)
 - Promoting sustainable forestry management to protect natural ecosystems and tree longevity through sourcing organically certified suppliers (Ecocert).

WATER & ECOSYSTEM CONSERVATION

- Reducing water withdrawal and improving wastewater treatment to protect aquatic ecosystems.
- Supporting wetland conservation near operational facilities (e.g., Taber Beet Processing Plant).
- Implementing erosion control measures in high-risk areas through continuous soil and groundwater monitoring.

HABITAT PROTECTION

- Ongoing control of our effluent to bodies of water.
- Ongoing check and control of our waste stream where there is potential of releasing to the environment.

GOVERNANCE & CONTINUOUS IMPROVEMENT

- Sustainability Leadership Oversight: Ensures biodiversity considerations are part of sustainability strategy.
- Supplier Engagement: Promotes responsible sourcing through focus on sustainability-certified suppliers.

- Annual Reporting: Monitoring biodiversity-related efforts in our ESG disclosures.

While we do not have a stand-alone biodiversity program, we incorporate biodiversity conservation into our broader sustainability strategy. By embedding biodiversity considerations into sourcing, land use, and operational practices, we contribute to maintaining healthy ecosystems and long-term agricultural sustainability.





Sustainability in Action

PROTECTING BURRARD INLET’S ECOSYSTEM

For over 135 years, our Vancouver Refinery has been an integral part of the Burrard Inlet ecosystem, and we remain committed to protecting the environment we operate in. Burrard Inlet is a biologically sensitive area and, as such, we actively participate in the Burrard Inlet Water Quality Committee, collaborating with stakeholders to enhance water and ecosystem health.

To eliminate any potential risk from our operations, we continuously monitor effluent quality. Our facility conducts hourly physical and chemical analyses of any discharge into Burrard Inlet, including both in-house and third-party laboratory testing to ensure compliance with regulatory standards.

A key component of our environmental stewardship is our comprehensive biophysical survey program. Every six months, we employ a specialized diving team to conduct a detailed marine ecosystem assessment around our outfall locations. The latest survey confirmed healthy biodiversity in the area, with a diverse presence of macroalgae, sea anemones, crabs, and rockfish colonizing our outfall infrastructure. Additionally, the survey reported no significant bacterial mat growth, a key indicator of ecosystem health.

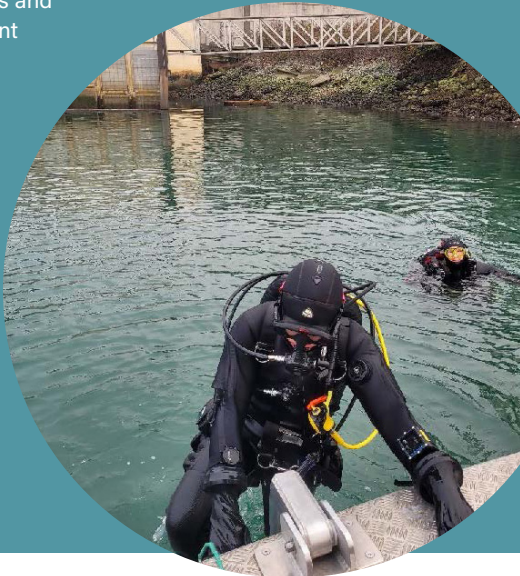
Our risk assessment, spill prevention, and mitigation plan ensure that, in the unlikely event of an incident, we can immediately stop, contain, and mitigate any impact. Through proactive monitoring and collaborative environmental efforts, we continue to safeguard the Burrard Inlet ecosystem for future generations.

SOIL & GROUNDWATER MONITORING

In areas where we have identified the potential for spill risk, we have engaged a third-party service provider to conduct ongoing monitoring and evaluation of soil and groundwater quality. This sampling program extends even to low-risk areas and ensures that we have access to timely, high-quality data on the environmental impact of our facilities.

SPILL PREVENTION & REMEDIATION

Rogers has developed a comprehensive environmental spill prevention and response plan. In 2024, we worked with a third party to provide spill training to key personnel at our relevant sites. Having a plan in place helps to increase our preparedness and reduce severity in the event of an incident.





Ethical & Sustainable Business Practices

Our international supply chain touches the lives of people and communities that extend beyond our own facilities.

We are committed to ensuring that the impact of our operations on all our stakeholders is positive. This begins with a rigorous due diligence effort to give us insights on the origin of our input products. We believe in working in partnership with our suppliers to uphold ethical and sustainable sourcing standards and to promote best practices in sustainable agriculture.

“ We believe in working in partnership with our suppliers to uphold ethical and sustainable sourcing standards and to promote best practices in sustainable agriculture.”



Responsible Sourcing

FROM FARM TO TABLE: ENSURING ETHICAL & TRANSPARENT SUPPLY CHAINS

At Rogers, we take responsibility for our contribution to the well-being of the planet by promoting responsible environmental stewardship throughout our value chain. Our supply chain extends to communities in many parts of the world. Rogers is committed to upholding responsible agricultural practices and human rights, not only with respect to our own operations but also in our supply chain. This commitment guided the development of our approach to maximize the sourcing of raw sugar from producers who follow certified or verified sustainable agricultural practices.

Responsible sourcing is integral to our sustainability strategy, ensuring ethical practices, environmental stewardship, and economic resilience throughout our supply chain. By strengthening traceability, ethical procurement, and sustainable agricultural practices, we align with several United Nations Sustainable Development Goals (SDGs).



SDG 2 (Zero Hunger): We align with Zero Hunger by promoting sustainable agriculture and resilient food systems. We contribute by supplying certified beet and cane sugar produced using practices that protect soil health, conserve water, and support biodiversity—strengthening long-term agricultural productivity and food security.

SDG 8 (Decent Work and Economic Growth): We are committed to ensuring fair treatment, ethical labour practices, and improved working conditions throughout our global supply chain. Our Ethical and Sustainable Sourcing Policy sets clear expectations for suppliers regarding labour rights, wages, and workplace conditions, fostering responsible employment practices.

SDG 10 (Reduced Inequalities): We actively work to eliminate forced labour and child labour risks within our agricultural supply chains. Through strict sourcing policies, supplier engagement, and compliance with international labour standards, we ensure that workers’ rights are protected and that our business contributes to social equity.

SDG 12 (Responsible Consumption and Production): We prioritize certified sustainable sourcing to minimize environmental impacts across our value chain. By reducing waste, promoting regenerative farming, and enhancing supplier accountability, we contribute to a more resource-efficient and responsible global food system.

SDG 15 (Life on Land): Sustainable agricultural practices are embedded in our sourcing strategy. By sourcing Bonsucro-certified sugar cane and Farm Sustainability Assessment (FSA) Silver Level-certified sugar beets, we support biodiversity conservation, soil health, and responsible land management, ensuring a more resilient agricultural landscape.

Through enhanced supply chain transparency, third-party certifications, and strict sustainability commitments, we continue to strengthen our ethical and environmental impact. By investing in verified and certified sustainable sourcing, we ensure long-term supply chain resilience while fostering positive social and environmental change in the communities where we operate.

STRUCTURE & SUPPLY CHAINS

Rogers owns and operates sugar and maple syrup businesses in North America that produce, sell and distribute goods both in Canada and internationally. Our supply chains extend across multiple sectors, most notably our agricultural supply chains for raw sugar, refined sugar, sugar beets and maple syrup. We source our raw materials from Canada and the United States as well as countries in South and Central America.

POLICIES & DUE DILIGENCE PROCESSES

Rogers has adopted an Ethical and Sustainable Sourcing Policy and an associated Supplier Code of Conduct. These documents set out our expectations for sustainable conduct by our suppliers and focus on areas of governance, working conditions, human rights and sustainable agricultural methods. More detail on the application of human rights expectations in our supply chain is available in the People, Governance & Community Impact section in this report..

The documents are reviewed and updated every year, expanding the expectations for best practices within our supply chain. All Company suppliers are expected to return the Supplier Code of Conduct with their signed agreement to its terms. We are pleased that our strong supplier relationships have translated to a high execution rate on our Supplier Code of Conduct by our direct suppliers of raw materials and packaging.

Rogers Sugar Inc. policies regarding sustainable agricultural practices and forced and child labour within our supply chain are managed through Lantic Sugar Inc. operational policies. These include:

- Human Rights Policy – Shared internally with our employees.
- Sustainability Policy Statement – Shared externally on our website.
- Ethical and Sustainable Sourcing Policy – Shared externally on our website.
- Ethical and Sustainable Sourcing Code of Conduct – Shared externally with our suppliers.

The Company’s Ethical and Sustainable Sourcing Code of Conduct covers the following principles:

- Anti-bribery and Corruption
- Conflicts of Interest
- Gifts
- Confidentiality
- Human Rights as set forth in The United Nations Universal Declaration of Human Rights
- Health and Safety Regulations
- Freedom of Association
- Working Hours, Salaries and Wages
- Child Labour and Young Workers
- Non-discrimination, Abuse and Harassment

- No Forced, Bonded, Slave and Human Trafficking
- Environmental Sustainability
- Land Rights of Communities

SUPPLY CHAIN TRANSPARENCY & RISK MITIGATION

ENHANCING TRACEABILITY & TRANSPARENCY IN OUR SUGAR SUPPLY CHAIN

Effective management of our supply chain impact requires the ability to trace our sourced raw materials. We are pleased to say that we can trace almost 100% of our sugar beets and maple syrup supply to the farms where they are sourced in Canada and the USA. Rogers is resolute in the goal of maximizing our supply of raw sugar sources from producers who follow verified or certified sustainable agricultural practices.

The beets sourced to produce sugar at our Taber facility have been verified as grown using sustainable agriculture practices. The beets produced by the Alberta sugar beet growers are certified as sustainably grown and produced at Silver level under Farm Sustainability Assessment (FSA), a program of the Sustainable Agriculture Initiative (SAI).

The FSA is an initiative that enables food producers to assess, benchmark and improve the performance of farm sustainability in their supply chains. Alberta Sugar Beet Growers was established in 1925 and is closely connected to Rogers Sugar, as the only sugar beet processing plant in Canada.

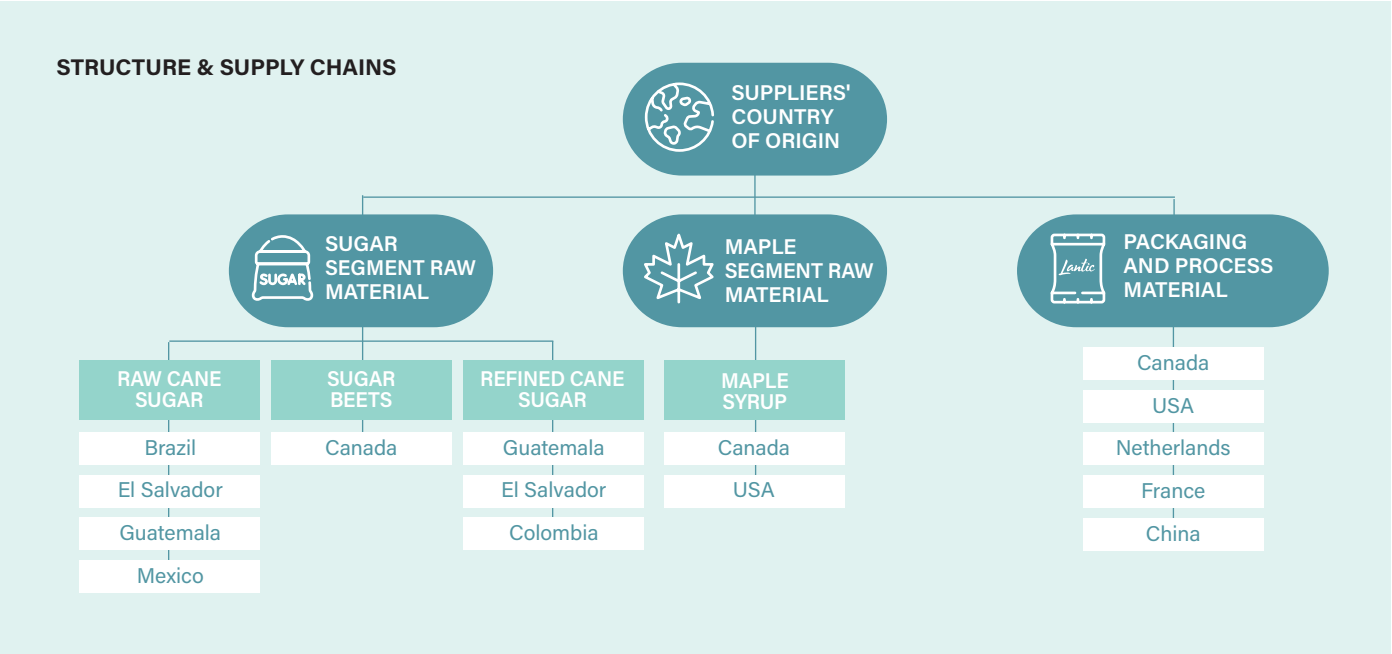
We are also pleased that we are able to trace our raw cane sugar supply, which is primarily sourced from South and Central America, back to the individual mill where the sugar cane has been processed.

The Company’s program to increase traceability and sustainability of raw sugar supply is key to mitigating potential risks associated with possible environmental or social issues that may be present in the sugar supply chain in areas not directly overseen or managed by Rogers. In addition to confirming direct supply agreements with raw sugar producers, which provide more direct access to information, we are increasing our engagement with third-party suppliers such as brokers and international trade houses to increase transparency and traceability on raw sugar sourced from South and Central American mills.

SUSTAINABLE AGRICULTURE

PROMOTING SUSTAINABILITY WITH OUR PRODUCERS

A reliable and resilient supply of sugar cane and sugar beets is essential to our long-term business success. We are working toward maximizing raw sugar supply sourced from producers who follow verified or certified sustainable agricultural practices. Our adoption of this goal was guided by our belief that meeting this objective will strengthen our business, protect our environment and build stronger and more resilient communities throughout our supply chain.



GROWING A REGENERATIVE SUPPLY CHAIN

At Rogers, sustainability is embedded in our supply chain, ensuring that the sugar and maple syrup we source meet the highest ethical and environmental standards. Through rigorous certification programs, supplier partnerships, and continuous investment in sustainable agriculture, we are committed to fostering a responsible and regenerative food system. Within the sugar cane industry, Bonsucro is recognized as the leading global sustainability platform. Bonsucro certification promotes sustainable land management, reduced water and pesticide usage, and fair labour conditions, all of which align with our corporate responsibility goals and the United Nations Sustainable Development Goals (UN SDGs)—specifically SDG 12 (Responsible Consumption and Production) and SDG 15 (Life on Land). We continue to increase our supply of raw sugar from Bonsucro-certified sources, ensuring that our sugar cane suppliers adhere to stringent environmental, social, and economic criteria.

In addition, we work closely with VIVE certification, a leading sustainability assurance program that supports our continuous improvement approach by assessing and enhancing the environmental and social impact of our supply chain. Through VIVE, we ensure responsible sourcing practices, traceability, and long-term supplier engagement.

BEET SUGAR: SETTING THE STANDARD FOR ON-FARM SUSTAINABILITY

As of 2024, 100% of sugar beets processed at our Taber beet processing plant are procured through The Alberta Sugar Beet Growers (ASBG), who represent all Alberta sugar beet growers.

All of our beet sugar is now 100% sourced from Farm Sustainability Assessment (FSA) Silver Level-certified farms. The Alberta Sugar Beet Growers' verification at FSA Silver Level represents our commitment to rigorous best management practices, extending beyond sugar beets to the growers' entire farm operations. This certification

underscores our focus on soil health, water conservation, biodiversity protection, and ethical farming practices—key pillars of sustainable agriculture that contribute to resilient food systems in line with SDG 2 (Zero Hunger) and SDG 8 (Decent Work and Economic Growth).

ADVANCING SUSTAINABLE MAPLE SOURCING

Our Maple Treat brand is built on a foundation of non-GMO sourcing, with an increasing share of our maple syrup supply originating from Certified Organic producers. The Canadian Organic Standards (COS) provide a comprehensive framework for responsible maple syrup production, covering sustainable forest management, plant diversity, pest control, and ethical harvesting practices. By strengthening our organic supply chain, we promote biodiversity conservation and reduce the ecological footprint of maple syrup production, reinforcing our commitment to SDG 15 (Life on Land).

IMPACT & FUTURE GOALS

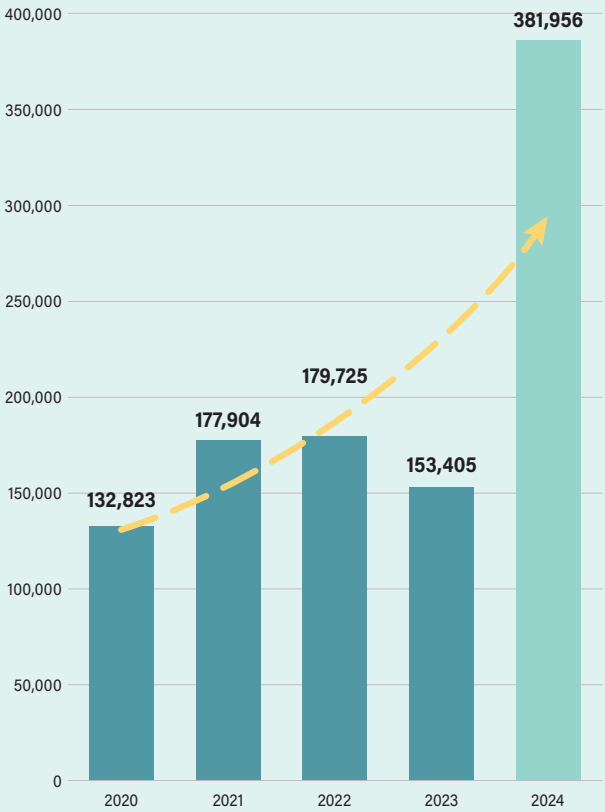
Through these sustainable sourcing initiatives, we are making significant progress in ensuring that the ingredients we source align with global sustainability standards, responsible land use, and regenerative agriculture principles. Our ongoing investments in certified and ethical sourcing contribute directly to our corporate strategy, aligning with Sweet+—our overarching sustainability program.

With sustainability at the core of our procurement strategy, we remain committed to increasing our share of certified sustainable sugar, strengthening supplier partnerships, and scaling regenerative agricultural practices across our entire supply chain.

By prioritizing responsible sourcing, we not only mitigate supply chain risks and ensure product integrity but also contribute to a more sustainable food system—one that supports farmers, protects the environment, and meets the evolving expectations of our customers and stakeholders.



SUPPLIED SUSTAINABLY-SOURCED SUGAR (MT)



SHARE OF SUSTAINABLE SUGAR SOURCING

SUPPLIED SUSTAINABLE SUGAR (%)	2024	2023	2022	2021	2020
Cane Sugar	42.0	7.4	8.5	8.6	9.0
Beet Sugar	100.0	100.0	100.0	100.0	100.0
Total Supplied Sustainable Sugar	58.9	19.3	22.6	22.8	17.5

LABOUR PRACTICES

IDENTIFYING POTENTIAL RISKS

Agriculture is recognized as a high-priority sector globally in terms of the potential risk of forced and child labour. As such, it is critical that we understand the potential risks at every stage of our sugar supply chain: from the initial growing stage to the purchasing of sugar beets and raw and refined cane sugar from growers, mills and third-party intermediaries, both in our countries of operation and in countries that supply our manufacturing processes.

Identifying forced and child labour risk in our business and our supply chain is crucial. During our initial screening exercise, we have highlighted two primary areas of potential higher risk:

1. Agricultural products – Our agricultural products supply chains, including raw sugar, refined sugar, sugar beets, and maple syrup, represent our highest inherent risk based on sector. However, we have identified an additional risk component to raw and refined sugar procured from developing countries.
2. Glass bottles – Our maple syrup business procures small quantities of glass bottles sourced from overseas. Through collaboration with our suppliers, we ensure these suppliers adhere to our Ethical Sourcing Policies, aligned with Bill S-211.

As we develop a better understanding of our potential risk exposure, we are identifying tools to help measure and monitor risk across multiple sustainability issues, including forced labour and child labour.

REMEDIATION MEASURES

Rogers' Ethical and Sustainable Sourcing Code of Conduct outlines our expectations of our suppliers. Should incidences of forced or child labour be identified in our supply chain, we will work with the relevant supplier(s) on a case-by-case basis to implement effective time-bound remediation measures to address them. If compliance with the Code is suspected or proven to have been breached by any supplier, we reserve the right to request open and effective cooperation with evaluations and subsequent corrective remedial actions.

CERTIFICATION/VERIFICATION

To reduce the potential for forced labour and child labour in the highest-risk areas of our supply chain—including raw sugar, refined sugar, and sugar beet sourcing—we are committed to maximizing procurement from producers who follow verified or certified sustainable employment practices. This ongoing effort prioritizes suppliers aligned with recognized labour and human rights standards.



People, Governance & Community Impact

At Rogers, our efforts are underpinned by a vision of strong people and strong communities building a sustainable future for all.

Recognizing our responsibility to future generations, we are investing in advancement of people today through our sustainability practices. This extends beyond our own employees to our suppliers, customers and the communities we serve. We are investing in creating safe and inclusive environments for our own people and fostering that culture of safety and inclusion with our suppliers. Finally, together with our employees, we are investing time and resources to partner with community organizations that share our values and our vision of a sustainable future.

“ Recognizing our responsibility to future generations, we are investing in advancement of people today through our sustainability practices.”



A People-First Culture: Employees & Diversity

EMPOWERING PEOPLE: SAFETY, INCLUSION & GROWTH

At Rogers, we recognize that our people are the foundation of our success. By fostering a workplace culture centred on safety, inclusion, and professional growth, we ensure that our employees are supported, empowered, and engaged. Our initiatives align with the following United Nations Sustainable Development Goals (SDGs):



SDG 3 (Good Health and Well-Being): We prioritize employee health, safety, and well-being through comprehensive wellness programs, occupational health policies, and mental health support. Our Employee and Family Assistance Program, flexible work schedules, and physical wellness initiatives ensure that our workforce has access to the necessary resources to maintain a healthy work-life balance.

SDG 5 (Gender Equality): We are committed to creating a workplace that fosters equal opportunities for all employees. By advancing gender representation in leadership, implementing policies that prevent discrimination and harassment, and ensuring fair compensation, we contribute to a more inclusive and equitable work environment.

SDG 8 (Decent Work and Economic Growth): Rogers provides a safe, fair, and supportive workplace where employees can thrive and advance in their careers. Through competitive compensation structures, leadership development programs, and continuous learning opportunities, we attract and retain top talent. Additionally, our commitment to human rights and ethical labour practices across our supply chain reinforces our responsibility to promote fair labour standards globally. By prioritizing employee engagement, supporting human rights, and strengthening workforce well-being, we are building a resilient and inclusive organization.

Through these initiatives, we ensure that our employees feel valued, empowered, and prepared to contribute to the long-term health and success of our business and the communities in which we live and work.

To demonstrate our progress and ensure we are on right track, the following table summarizes key employee and social performance indicators for 2024, along with comparative data from the previous two years. These indicators reflect our ongoing initiatives in employee wellness, safety, diversity, engagement, and community support.

EMPLOYEE HEALTH, SAFETY & WELL-BEING

SAFEGUARDING EMPLOYEE HEALTH & SAFETY

Safety is a core value throughout Rogers. We have an unwavering commitment to the safety of our employees and contractors. That means providing a safe work environment as measured by Recordable Injury Frequency and Lost Time Incident Rate, but it goes beyond that. It includes policies, expectations, training, communication and education. We have adopted a continuous improvement mindset with all our health and safety management systems. That includes collaboration with local healthcare and safety professionals to ensure our systems are regularly reviewed and updated to follow current legislation and expectations and foster a culture of zero harm.

We take a holistic approach to the safety of our employees. In 2024, we made significant upgrades to our policies around workplace harassment and anti-bullying and psychological harassment. These policies are reviewed and updated annually and enforced through regular education and training.

Rogers benchmarks itself against the United States Occupational Safety and Health Administration (OSHA) standards to ensure consistency as we track our performance every year as part of our culture of continuous improvement.

EXPANDED SUPPORT FOR THE WELL-BEING OF OUR EMPLOYEES

Rogers understands the importance of supporting the well-being of our employees. When people feel supported, they are more engaged and more effective in driving positive outcomes for the Company and its stakeholders. At the heart of our values lies a profound commitment to employee wellness, recognizing the impact of physical, mental, and financial well-being on employee engagement, productivity, and overall job satisfaction.

The Company endeavours to promote a culture of care for its people by adopting a holistic approach to healthy living and providing opportunities for our employees to manage and improve their quality of life.

We offer opportunities for meaningful work and access to training and development programs that help employees to maximize their career aspirations. We also work to foster a culture of learning and development with tuition reimbursement to help employees maximize their potential through external learning opportunities.

Our in-house Employee Wellness Program is an integral part of our effort to nurture a vibrant and resilient workforce. This program includes multiple supports to help employees navigate the challenges of today's environment.

- Employee and Family Assistance Program – We provide an external outlet to assist our employees and their families, who may be dealing with physical and mental health challenges, personal problems, bullying, as well as adjustment problems in the workplace.
- Physical Fitness Program – We recognize the benefits of a healthy workforce and promote an active lifestyle for our employees. In support of this, we provide a physical fitness program to employees participating in fitness-related activities and programs.
- Flexible Work Schedule – A flexible work schedule allows us to enhance performance and provide employees with options to optimize their work-life balance. This balance is further maintained by implementing our Teleworking Policy where feasible, offering a hybrid approach to working for our office-based employees.

In 2024, we expanded our offering of programs to support overall employee well-being with the introduction of a policy on the right to disconnect, which sets out parameters for engagement with work outside working hours.

These various programs are promoted and communicated throughout the Company to raise awareness of resources that promote work-life balance, and support employees in their goals of an active and balanced lifestyle. By fostering an environment of openness and support through digital channels, Rogers champions employee well-being and cultivates a positive and productive work culture where employees can feel empowered to prioritize their overall well-being while feeling confident and protected in accessing supports.

INDICATOR	2024 RESULT	2023 RESULT	2022 RESULT
EMPLOYEES			
Number of female employees	205	212	217
Number of male employees	764	771	751
Number of women in management roles	25	21	18
Percentage of women in management-level roles	32%	28%	24%
Number of full-time employees	969	983	968
Number of unionized employees	589	600	576
Percentage of employees unionized	61%	61%	60%
Voluntary turnover rate (excluding retirement)	5.9%	6.2%	9.9%
HEALTH & SAFETY			
Recordable injury frequency (RIF/TRIR)	3.7	4.0	3.4
Lost time incident rate (LTIR)	1.8	2.6	1.6
Lost time severity rate (LTIR Severity)	41.2	40.6	53.2
Occurrence of fatal accidents	0	0	0
COMMUNITY			
Charitable donations	\$338,000	\$350,000	\$231,000
FOOD SAFETY			
Percentage of Global Food Safety Initiative (GFSI) compliant facilities	100%	100%	100%



Sustainability in Action

SUPPORTING EMPLOYEE WELLNESS

At Rogers, we strive to go the extra mile when it comes to the well-being of our employees. We recognize that a healthy, engaged workforce is key to our success, and we continuously invest in initiatives that promote physical, mental, and emotional well-being.

In 2024, we implemented several wellness initiatives to support our employees:

- Wellness Month: A dedicated campaign featuring daily communications, interactive activities, and resources on topics of interest such as stress management.
 - 268 employees engaged with our wellness content daily communications.
 - 18 posts shared, including 3 video capsules on breathing techniques for stress relief—the most popular content of the month!
 - Lantic/TMTC Moves Challenge encouraged physical activity, averaging 21 daily participants.
- Men's Health Awareness: A powerful video featuring a prostate cancer survivor reached 261 employees, raising awareness about early detection.

- First Aid Capsules: Short, informative videos on CPR, choking, and fainting received 259 average views, empowering employees with life-saving knowledge.
- Healthy Cooking for Nutrition Month: A cooking class video designed to inspire nutritious eating had 262 views.
- National Suicide Prevention Week: A personal employee testimonial was shared, averaging 289 readers, alongside a video with 289 views—highlighting the importance of mental health conversations.
- Self-Care Challenge (Bell Let's Talk Day): Encouraging self-care for mental and physical well-being, with 35 participants engaging in daily challenges.

A CULTURE OF CARE

Our commitment to employee wellness is ongoing. By offering engaging content, practical tools, and meaningful discussions, we continue to build a workplace culture that prioritizes well-being—because a healthy workforce is a thriving workforce!

TALENT ATTRACTION & RETENTION

TALENT DEVELOPMENT

We believe in the benefits of investing in training and development. In 2024, our people spent 3,869 hours on training across the Company. By investing in talent development, we strengthen our human resources and are able to retain and promote from within. Including our hourly and salaried team members, 19 of our people were recognized with internal promotions in 2024.

SUPPORTING & DEVELOPING OUR PEOPLE

A company like Rogers is only as strong as its people. We are proud of our people for the work they do and the dedication they bring to advancing our shared values. Our vision of sustainable growth requires that we continue to attract, retain and develop talented people from diverse backgrounds. Our success depends on ensuring our employees are engaged and properly compensated.

Voluntary turnover rate, other than retirement, is one of the metrics we use to measure success in talent attraction and retention. In 2024, this metric decreased to 5.9% from 6.2% in 2023.

EMPLOYEE ENGAGEMENT

We believe that employee engagement is linked to positive outcomes in talent retention, motivation and effectiveness. To that end, we actively seek ways to increase employee engagement at all our facilities. Progress in driving engagement is a contributing factor in evaluating the success of our team leaders. In keeping with Rogers' data-driven approach, we have initiated an annual survey of employee engagement.

These surveys provide valuable insight into the conditions that create an engaged workforce. We are actively listening to the feedback from these surveys and using this feedback to implement changes that drive more positive employee engagement.

COMPENSATION

Rogers believes a fair and competitive compensation structure helps attract, retain and motivate qualified talent within the organization. The Human Resources and Compensation Committee is responsible for evaluating and making recommendations to the Board regarding the compensation of Rogers' executives, comprising a base salary and performance-based incentive plans.

Non-executive management-level employees are also participants in the Company's incentive plans. One of the objectives of all compensation plans is to recognize and reward employees for achieving certain predefined sustainability objectives.

HUMAN RIGHTS

UPHOLDING HUMAN RIGHTS ACROSS OUR VALUE CHAIN

Rogers is committed to respecting and supporting human rights. This commitment extends to all our people, all our facilities and all our business partners. We promote this commitment throughout the Company by how we conduct ourselves and how we treat others. The Company adheres to the United Nations Universal Declaration of Human Rights and has adopted policies that set out expectations for responsible and ethical behaviour by our people and our business partners.

OUR APPROACH TO HUMAN RIGHTS

Our approach focuses on social responsibility, freedom of association, and the prohibition of child and forced labour. We ensure compliance with international labour standards while fostering a fair and ethical work environment.

- Social Responsibility
 - Rogers actively engages with communities to listen, learn, and incorporate their perspectives into business decisions.
 - We strive to minimize negative impacts and promote ethical business practices.
- Freedom of Association
 - Employees have the right to join, form, or abstain from joining labour unions without fear of retaliation.
 - We engage in constructive and good-faith negotiations with union representatives.
- Prohibition of Child Labour & Forced Labour
 - Employment of individuals must comply with national laws.
 - We do not tolerate forced labour in any form.
 - Suppliers and business partners are expected to adhere to the same ethical standards.

• Accountability & Compliance

- Employees are encouraged to report human rights concerns through confidential channels without fear of retaliation.
- The Company is committed to investigating violations and enforcing corrective actions.

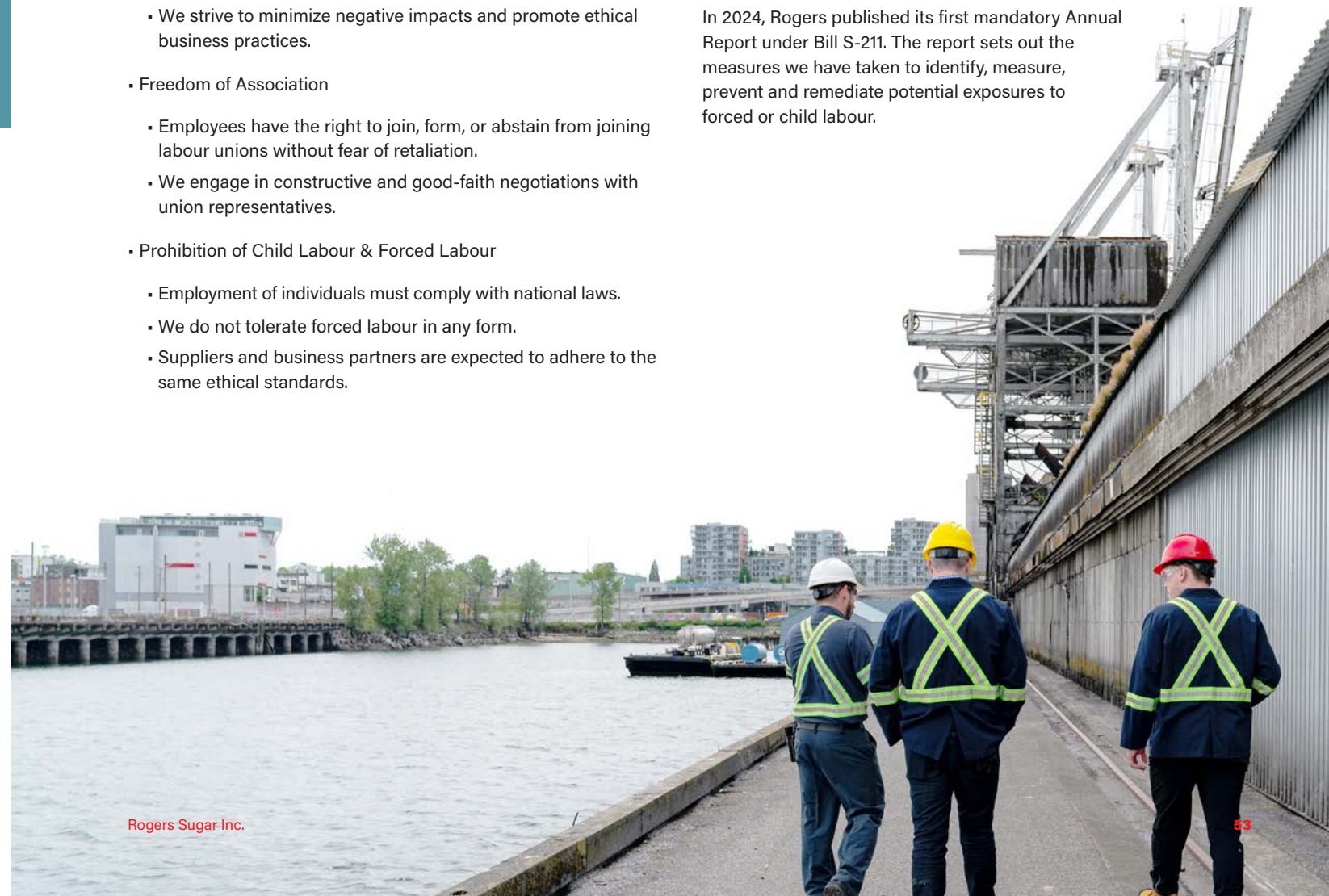
Rogers' human rights approach reflects its dedication to ethical labour practices, transparency, and stakeholder engagement. By integrating these principles into our corporate culture, we aim to create a responsible and sustainable business environment.

INCREASING VIGILANCE ON LABOUR PRACTICES IN OUR SUPPLY CHAIN

Our responsibility to uphold human rights extends beyond our own operations. We recognize our responsibility to be proactive in efforts to safeguard human rights within our supply chain. Our Ethical and Sustainable Sourcing policy (described above) and accompanying Supplier Code of Conduct are shared with suppliers annually for review and completion.

In 2023, the Canadian government passed Bill S-211 to enact the Fighting Against Forced Labour and Child Labour in Supply Chains Act. This Act aims to increase awareness about forced labour and child labour and to encourage responsible business practices.

In 2024, Rogers published its first mandatory Annual Report under Bill S-211. The report sets out the measures we have taken to identify, measure, prevent and remediate potential exposures to forced or child labour.



Strong Governance & Business Ethics

BUILDING TRUST: RESPONSIBLE GOVERNANCE FOR A SUSTAINABLE FUTURE

At Rogers, strong governance and business ethics are the foundation of our long-term sustainability strategy. Through transparent governance, ethical business conduct, and proactive risk management, we ensure that our operations align with global best practices and uphold the highest standards of integrity. Our approach directly supports SDG 16 (Peace, Justice and Strong Institutions) by fostering responsible decision-making, ensuring compliance with ethical business practices, and strengthening cybersecurity protections.



SDG 16 (Peace, Justice and Strong Institutions)

- We are committed to corporate transparency, ethical governance, and stakeholder accountability. Our independent Board of Directors, diverse leadership, and commitment to best governance practices ensure that we make responsible, informed decisions that create sustainable value.
- Ethical Business Conduct & Compliance: Our Code of Business Conduct, reviewed annually, sets clear expectations for ethical behaviour across the organization. Employees are required to certify their compliance with key policies, reinforcing a culture of integrity and accountability in all business interactions.
- Diversity in Leadership: We recognize that diverse contributions lead to better governance and decision-making. Our Corporate Diversity Policy ensures that Board and leadership appointments reflect a balance of skills, backgrounds, and perspectives, fostering inclusivity and innovation.
- Cybersecurity & Data Protection: In an increasingly digital world, safeguarding our data and IT systems is critical. Through regular cybersecurity audits, phishing simulations, and employee training, we proactively mitigate cyberthreats and ensure the security of our digital infrastructure.
- By prioritizing transparency, ethical governance, diversity, and cybersecurity, Rogers is building a resilient and accountable organization that upholds strong institutions and responsible business practices.

Our commitment to governance excellence ensures that we operate with integrity, protect stakeholder interests, and drive long-term sustainable growth.

GOVERNANCE & BUSINESS ETHICS

BOARD OVERSIGHT OF ESG & SUSTAINABILITY INITIATIVES

Rogers is committed to the principles of sound corporate gover-

nance. Responsibility for oversight of the Company rests with the Board. Rogers' Board of Directors is elected annually by the Company's shareholders to oversee and advise management as they execute their strategy for the long-term benefit of shareholders and other key stakeholders.

The Company has adopted a formal Mandate setting out the Board's stewardship responsibilities, including the Board's responsibilities with respect to oversight of strategy, exercise of the duties of the Board, monitoring of the Company's financial performance, establishing risk parameters, oversight of policies, and procedures, communications and reporting, and compliance with the By-Laws of the Company.

The Board reviews, approves and provides oversight of the long-term strategy. The strategic plan considers, among other things, the opportunities and risks of the Company's affairs and its investments.

Our full Board meets quarterly to review results and discuss strategic business matters. The Board discharges its duties directly and through its committees. The committees are made up of Board members and supported by members of Rogers' Executive Leadership Team. These committees include:

- Audit Committee
- Human Resources and Compensation Committee
- Strategic Initiatives Committee
- Environment, Social and Governance Committee

We are committed to proactive risk governance and oversight practices. The Board of Directors is responsible for reviewing and assessing material risks associated with the business. The governance process is designed to ensure that we implement systems that effectively identify, manage, and monitor the principal risks associated with our business segments to mitigate or reduce potential negative impacts.

All information and publications associated with the Company's corporate governance practices and controls can be found in the Corporate Governance section of the Rogers Sugar website.

COMPANY-WIDE STANDARDS FOR ETHICAL BUSINESS CONDUCT & COMPLIANCE

Rogers promotes ethical conduct by our employees and our business activities. Our expectations are set out in the Code of Business Conduct.

The Rogers Code of Business Conduct is reviewed annually by our Board of Directors and was updated in November 2024. It is accessible on our corporate website under the 'Governance' section. The Code of Business Conduct speaks to the culture of a company that cares as much about how we do things as what we do. It covers standards for such pivotal issues as safety, conduct in the workplace and engagement with outside stakeholders. Employees certify their compliance with a range of key policies relating to the Code on an annual basis.

BOARD DIVERSITY

DIVERSE CONTRIBUTIONS LEAD TO BETTER OUTCOMES

In keeping with our commitment to diversity of employee talent across the organization, Rogers' Board of directors recognizes that diversity in Board membership is a source of strength. Diversity within the workforce leads to increased innovation and more effective governance and decision-making. Rogers has adopted a Corporate Diversity Policy that is reviewed and updated regularly, with the last update in December of 2023. The Corporate Diversity Policy sets out our approach to maintaining diversity on the Board of Directors and the Executive management team and how this approach is considered along with other factors in selection of qualified candidates for the Board and Executive Team.

CYBERSECURITY & DATA SECURITY SAFEGUARDS

COMMITTED TO CONTINUOUS IMPROVEMENT IN DATA SECURITY

Rogers relies on data technology for its operations and administration and to monitor the movement of products throughout the supply chain. We understand the importance to our stakeholders of data security as well as the consequences if that security should be breached. Accordingly, we are building a culture of vigilance around cybersecurity. Our multi-pronged approach is in keeping with our culture of continuous improvement. A portion of our IT budget is allocated specifically to managing cybersecurity risk.

We are continually monitoring the cybersecurity landscape, making necessary upgrades to our systems and processes, creating awareness with our employees through training and testing, and preparing incident response protocols. In this way, we are maximizing our preparedness and risk mitigation. The Audit Committee receives an update every quarter related to cyber risk management.

Raising awareness of cybersecurity threats is an essential contributor to effective risk management. Rogers recognizes the importance of equipping team members with the knowledge to identify and mitigate potential cybersecurity threats. In 2024, salaried employees—those in office-based or management roles—participated in 26 targeted cybersecurity training sessions. These regular trainings are part of our ongoing commitment to fostering a strong security culture across the organization. We conduct phishing simulations every month to monitor the effectiveness of our training.

Through education, awareness and training, we are ensuring that every employee is vigilant and aware of their role in managing and mitigating cybersecurity risk.

INDICATOR	2024 RESULT	2023 RESULT	2022 RESULT
BOARD & GOVERNANCE INFORMATION			
Percentage of independent Directors Rogers Sugar Inc. (RSI) Parent	100%	100%	100%
Percentage of independent Directors Lantic Inc. – Operating Company	57%	57%	57%
Separate Chair and CEO	Yes	Yes	Yes
Independent Chair	Yes	Yes	Yes
Annual Board evaluation process	Yes	Yes	Yes
Number of Board meetings held	12	7	6
Average meeting attendance	99.8%	100%	100%
BOARD RENEWAL & DIVERSITY			
Annual election of Directors	Yes	Yes	Yes
Average age of Directors	64	63	62
Mandatory retirement age	Yes	Yes	Yes
Average Director tenure	11	10	9
Percentage of women on the Board	33%	33%	33%
Diversity Policy	Yes	Yes	Yes
SHAREHOLDER RIGHTS			
Say-on-pay advisory vote	Yes	Yes	Yes

Community Engagement & Social Impact

BEYOND BUSINESS: STRENGTHENING COMMUNITIES & DRIVING IMPACT

At Rogers, community engagement and social impact are integral to our sustainability strategy. We prioritize food safety, responsible marketing, and community investment, ensuring that our business contributes positively to society. Our initiatives align with several United Nations Sustainable Development Goals (SDGs), including:



SDG 11 (Sustainable Cities and Communities): By prioritizing community well-being and responsible corporate citizenship, we support local organizations, food security programs, and charitable initiatives. Our employee volunteer programs and corporate donations help strengthen the communities where we live and work.

SDG 12 (Responsible Consumption and Production): Our commitment to food safety, responsible marketing, and sustainable sourcing ensures that we produce and market our products ethically and transparently. By adhering to rigorous safety certifications such as GFSI, we uphold industry-leading food safety and quality standards.

SDG 13 (Climate Action): Through thought leadership and industry engagement, we actively participate in discussions on climate resilience and adaptation. By hosting industry events, engaging in sustainable innovation, and sharing best practices, we contribute to the development of low-carbon solutions in the sweetener industry.

SDG 17 (Partnerships for the Goals): We recognize that achieving sustainable development requires collaboration and knowledge-sharing. By partnering with industry leaders, supporting global sustainability dialogues, and investing in community-driven initiatives, we foster meaningful progress toward a more inclusive and sustainable future.

Through transparent governance, ethical marketing, and impactful community investments, Rogers remains committed to driving positive

social change. By supporting employees, strengthening industry engagement, and investing in communities, we ensure that our business contributes to a more responsible, resilient, and equitable society.

FOOD SAFETY

A SHARED RESPONSIBILITY FOR PRODUCT SAFETY & QUALITY

Rogers is a trusted supplier of sweeteners that people enjoy on their own or in some of their favourite foods. We are uncompromising when it comes to the safety and quality of our products. We want our customers to have unquestioning confidence in foods made with ingredients from Rogers.

Responsibility for product safety and quality is shared by every company employee, with oversight by local and corporate quality assurance teams and facilities managers. We have taken a multi-line approach to ensuring food safety, consisting of processes, internal audit and response preparation. Beginning with processes: We employ a comprehensive food safety and product quality management system across all our facilities. We set rigorous internal quality standards and processes to ensure our products are manufactured safely and meet or exceed those standards.

Our products and systems are subject to regular testing and audits by our internal safety professionals, led by the Department of Quality Assurance to ensure compliance with best practices. In addition, our facilities undergo regular third-party audits of our compliance with food safety and quality standards as part of the GFSI certification process.

By following leading industry practices in our internal systems, we ensure our facilities comply with GFSI-recognized certifications: FSSC 22000 in our sugar facilities, BRCGS Global Standard for Food Safety and Safe Quality Food. All facilities go through the FSSC audit annually, and all our facilities passed their most recent third-party GFSI audits and are GFSI certified in 2024.

In addition to following our internal food systems for food safety and product quality management, we are vigilant about monitoring external data such as product recall, serious incidents, and factory-related consumer complaints. We have implemented strict protocols for investigation, response and remediation of product recall events. The Company had no recorded product recall events in 2024.

FOOD SAFETY PROGRESS	2024	2023	2022
Percentage of GFSI-compliant facilities	100%	100%	100%
Number of recall events	0	0	1
Volume of product recalled (kg)	0	0	18,264

Sustainability in Action

ENGAGING INDUSTRY LEADERS FOR A SUSTAINABLE FUTURE: ROGERS HOSTS THE 83RD SIT CONVENTION

In April 2024, our Vancouver Refinery had the honour of hosting the 83rd Annual Sugar Industry Technologists (SIT) Convention, a globally recognized forum that connects leading professionals, researchers, and industry experts in the sugar sector. This event is a testament to our commitment to collaboration, innovation, and sustainability, reinforcing our company's role in driving meaningful discussions and initiatives that shape the future of the sugar industry.

With nearly 200 participants from across the world, the convention served as a platform for thought leadership, knowledge exchange, and advancing best practices in sugar production and sustainability. In alignment with our corporate Sustainability Strategy (Sweet+), we proposed the theme "Climate Mitigation and Adaptation", ensuring that critical discussions around climate resilience and the industry's transition toward a lower-carbon future took centre stage.

FACING THE INEVITABLES: BUILDING CLIMATE RESILIENCE IN SUGAR

As part of our leadership in sustainability, Rogers convened a high-impact panel discussion titled "Facing the Inevitables: Building Climate Change Resilience and Adaptability in the Sugar Industry." This session explored the mounting challenges posed by climate change, such as extreme weather events, water scarcity, and carbon intensity in agricultural and refining operations. Experts shared insights on climate risk mitigation, adaptive agricultural practices, and energy efficiency—themes that align with our environmental stewardship efforts, including our carbon reduction roadmap, energy conservation measures, and responsible sourcing initiatives.

This dialogue also underscored the importance of cross-sector collaboration, as industry peers, sustainability specialists, and policy advisors came together to address shared concerns and innovative solutions. By engaging experts and thought leaders at this level, we continue to drive progress in areas critical to our business, reinforcing our commitment to the United Nations Sustainable Development Goals (SDGs), particularly:

- SDG 13 (Climate Action): By discussing strategies for mitigating and adapting to climate change impacts on sugar production.
- SDG 12 (Responsible Consumption and Production): Through conversations on improving operational efficiency and sustainable sourcing.
- SDG 17 (Partnerships for the Goals): By fostering global collaboration and industry-wide best practices.

ROGERS' ROLE IN ADVANCING INDUSTRY SUSTAINABILITY

Rogers' engagement with SIT and the broader sugar industry reflects our proactive stance in shaping a more resilient, resource-efficient, and low-carbon future. This event reinforced our commitment to sustainable leadership, providing a platform to:

- Share best practices on climate-conscious sugar refining and responsible sourcing.
- Leverage scientific and technological expertise to enhance industry-wide environmental strategies.
- Collaborate with global stakeholders to align with regulatory expectations and industry standards.

By actively engaging in industry-wide sustainability dialogues, we ensure that our operations, partners, and broader value chain remain resilient, forward-looking, and aligned with global sustainability priorities.

As we continue our Sweet+ sustainability journey, we recognize that climate challenges require collective action. Hosting SIT 2024 was a milestone in reinforcing our dedication to sustainability, and we look forward to ongoing collaboration and leadership in shaping a more sustainable sugar industry.



RESPONSIBLE MARKETING & STAKEHOLDER ENGAGEMENT

BUILDING TRUST WITH CONSUMERS THROUGH A COMMITMENT TO RESPONSIBLE MARKETING

As a producer of products for consumers, we are committed to compliance with all applicable laws and regulations governing the marketing of products and services. In 2023, Rogers adopted a Responsible Marketing Policy to formalize our commitment to the integrity of our communications. This Policy incorporates guidelines that govern how we use the marketing tools available to us and how we create messages to consumers. Employees with responsibility for creating and approving messages to consumers are responsible for complying with this policy.

Transparency is at the heart of our Responsible Marketing Policy. This includes any claims about serving sizes and nutritional information. Marketing campaigns in all channels, including social media channels, will be noted as such, and we will make every attempt to portray our products honestly and truthfully.

Our Responsible Marketing Policy also extends to new products and packaging development. We acknowledge the sensitivity surrounding sustainable packaging claims, and strive to ensure that any claims about product and packaging recyclability are transparent and provide the consumer with the appropriate information to make an informed decision.

INVESTING IN STRONGER COMMUNITIES

ROGERS ENDEAVOURS TO BE A GOOD NEIGHBOUR BY SUPPORTING THE COMMUNITIES IN WHICH WE LIVE & WORK

At Rogers, we believe that contributing to the well-being of our communities is integral to building a more sustainable future. In 2023, we refined our Charitable Donations Policy to ensure that our support aligns with our Code of Business Conduct and core business values. This policy establishes clear selection criteria and governance measures, providing transparency in our decision-making process.

In 2024, we identified additional opportunities to enhance our community impact. While our direct donations in 2024 totalled \$338,000—slightly lower than the previous year's \$350,000—we also provided \$150,000 in in-kind contributions. This brings our total community support for the year to \$488,000.

Our Charitable Donations Policy is built upon four key pillars:

- 1. Transparency and Accountability – We ensure all donations follow a structured and ethical approval process, aligning with our corporate values and governance policies.
- 2. Community Impact – We prioritize initiatives that strengthen local communities, focusing on food security, health, education, arts, culture, sports, and social well-being.

3. Sustainability and Ethical Giving – Contributions are made to organizations committed to sustainability, stakeholder engagement, and ethical business practices.

4. Employee Engagement and Support – We encourage employee participation in community giving through matching donation programs and volunteerism.

Our corporate donations are directed toward registered charities, non-profit organizations, academic institutions, Indigenous organizations, hospitals, and social institutions that uphold transparency, sustainability, and community engagement.

Contributions are not permitted to individuals, political or religious organizations, military groups, or entities engaged in gambling, armaments, tobacco, or illegal substances. Furthermore, donations will not be made to organizations that do not uphold human rights standards or that conflict with our business principles.

Rogers is committed to supporting organizations that address food security, health and medical research, education, arts, culture and sports, and social services and welfare. We proudly contribute to local organizations, including Le Chic Resto Pop and Pavillon d'Éducation Communautaire in Montréal, the Daily Bread Food Bank and Women's Habitat in Toronto, the Taber & District Health Foundation in Taber, Lethbridge Symphony Association in Lethbridge, and The Empty Stocking Fund and Westminster House Society in Vancouver.

Beyond financial contributions, Rogers is proud that our employees actively volunteer and contribute to causes they care about. To encourage this engagement, we offer matching donations for employee-led campaigns.

Through these efforts, we ensure that every dollar donated is directed toward meaningful, sustainable, and ethical initiatives that create lasting positive change in the communities where we operate.

YEAR	CHARITABLE DONATIONS
2024	\$338,000
2023	\$350,000
2022	\$231,000

Sustainability in Action

TAKING ACTION: SUPPORTING OUR COMMUNITY THROUGH VOLUNTEERING & DONATIONS

At Rogers, we believe in making a difference—not just in business, but in the communities we serve. Our employees are dedicated to giving back, whether through hands-on volunteering or meaningful donations.

VOLUNTEERING AT THE DAILY BREAD FOOD BANK

Every fall, a team of employees from our New Toronto Distribution Centre rolls up their sleeves to volunteer at The Daily Bread Food Bank, right across the street. In November 2024, two teams of staff dedicated their time to kitchen duty, preparing meals for those in need. Volunteering is more than just giving time—it's about creating a stronger, more compassionate community.

MONETARY & IN-KIND DONATIONS

Beyond volunteering, we also contribute essential resources:

- February 2024: Donated food products valued at \$150,000
- September 2024: Monetary donation of \$3,800 to support local food initiatives

These efforts are an example of the value we place on social responsibility and highlight the incredible impact that small actions can have. Thank you to all our employees for stepping up and demonstrating that giving back truly makes a difference.



Looking Forward: Future ESG Goals & Commitment

Throughout this report, we have outlined our most material ESG priorities and the actions we’ve taken to date. As we look to the future, our focus remains on deepening our understanding of our environmental and social impact through robust data collection and continuously improving our effectiveness across our three core sustainability pillars.

This commitment is integrated across all levels of our organization. Our Board of Directors and its committees provide ongoing oversight of our sustainability strategy, while our senior leadership and business unit leaders work to embed sustainability into everyday business practices, operations, and decision-making.

We will continue to hold ourselves accountable for advancing initiatives that support the long-term sustainability of our business, our workforce, the communities we serve, and the environment. We are proud of the progress we have made since launching our formal sustainability strategy in 2021 and are motivated to continue building on that momentum.

SHAPING A SWEETER FUTURE: OUR SUSTAINABILITY ROADMAP

Since initiating our structured sustainability efforts, we’ve made substantial strides—and that progress fuels our ambition to do more. As we move forward, we will continue identifying opportunities to increase our positive impact, align with emerging expectations, and strengthen how we communicate our progress.

We are also committed to enhancing transparency and stakeholder trust through improved reporting practices. Our sustainability disclosures will continue to evolve to reflect best practices in climate risk management, ESG governance, and performance measurement.

We remain focused on:

- Expanding our data-driven approach to decision-making.
- Strengthening internal systems for sustainability tracking and reporting.
- Building partnerships that accelerate innovation and shared value.
- Staying aligned with regulatory developments and voluntary standards.
- Creating processes that reflect our values and commitment to responsible growth.

As we look ahead, we see both opportunity and responsibility. With continued commitment and collaboration, we are shaping a future that’s more resilient, inclusive, and sustainable—for our business, our stakeholders, and the planet.



PERFORMANCE DATA SUMMARY & CSDS/SASB INDEX

TOPIC	ACCOUNTING METRIC	UNIT OF MEASURE	SASB CODE	CSDS CORE CONTENT AREA
Greenhouse Gas (GHG) Emissions	Gross global Scope 1 emissions	Metric tonnes CO ₂ e	FB-AG-110a.1	Metrics and Targets
	Discussion of long-term and short-term strategy or plan to manage GHG emissions, and emissions reduction targets	n/a	FB-AG-110a.2	Strategy
	GHG emissions intensity for agricultural products	Metric tonnes CO ₂ e per unit	FB-AG-110a.3	Metrics and Targets
Energy Management	Total energy consumed	Gigajoules (GJ)	FB-AG-130a.1	Metrics and Targets
	Percentage of energy from renewable sources	Percentage (%)	FB-AG-130a.2	Metrics and Targets
Water Management	(1) Total water withdrawn and (2) Total water consumed, percentage of each in regions with high or extremely high baseline water stress	Thousand Cubic metres (m ³)	FB-AG-140a.1	Metrics and Targets
	Water withdrawal intensity	Cubic metres per unit of production	FB-AG-140a.2	Metrics and Targets
Land Use & Ecological Impacts	(1) Amount of agricultural products sourced from regions with High Conservation Value (HCV) or High Carbon Stock (HCS) areas	Metric tonnes (t)	FB-AG-140b.1	Risk Management
	Percentage of agricultural products sourced from areas with deforestation risk	Percentage (%)	FB-AG-140b.2	Risk Management
	Discussion of environmental management practices	n/a	FB-AG-140b.3	Governance
Product Quality & Safety	Number of recalls issued and total amount of food product recalled	Number, Metric tonnes (t)	FB-AG-250a.1	Risk Management
	GFSI audit conformance rates	Percentage (%)	FB-AG-250a.2	Metrics and Targets
	(1) Non-conformance rate with GFSI and (2) corrective actions	Percentage (%)	FB-AG-250a.3	Risk Management
Workforce Health & Safety	(1) Total recordable incident rate (TRIR) and (2) fatality rate	Rate	FB-AG-320a.1	Metrics and Targets
	(1) Percentage of workforce working in high-risk environments and (2) incidents of non-compliance with health & safety standards	Percentage (%)	FB-AG-320a.2	Risk Management
Labour Practices & Worker Rights	Percentage of agricultural products sourced under fair labour conditions	Percentage (%)	FB-AG-430a.1	Risk Management
	Number of labour law violations or incidents of non-compliance	Number	FB-AG-430a.2	Risk Management
Supply Chain Management	Percentage of suppliers certified to leading sustainability standards	Percentage (%)	FB-AG-430b.1	Risk Management
	Total land area under sustainable agricultural practices	Hectares (ha)	FB-AG-430b.2	Metrics and Targets
Climate Change Adaptation	(1) Exposure to physical risks from climate change and (2) adaptation strategies	n/a	FB-AG-440a.1	Strategy
	Description of business continuity risks due to climate change	n/a	FB-AG-440a.2	Risk Management

CARBON EMISSIONS DETAIL

	CATEGORY	EMISSION SOURCE	EMISSION MECHANISM	TOTAL EMISSION 2024 (TCO ₂ E)
Scope 1	1. Stationary Combustion	1.1 Boilers	Combustion of fuel (Natural gas, Fuel Oil, Propane)	172,377.86
		1.2 Lime Kiln	Combustion of Natural Gas	4,783.59
		1.3 Pulp Drier	Combustion of Natural Gas	15,849.20
		1.4 Space/Process Heaters	Combustion of Natural Gas	2066.71
		1.5 Lime Rock Organic combustion	Combustion of lime rock organics	259.55
		1.6 Incidental Pulp Combustion	Combustion of dried pulp	80.10
		1.7 Diesel Generator	Combustion of diesel	30.06
	Subtotal Stationary Combustion			195,447.08
	2. Industrial Process Emissions	2.1 Lime Kiln-Lime Rock Combustion (CO ₂)	Lime Rock Calcining	2,843.69
	Subtotal Industrial Emissions			2,843.69
	5. Fugitive Emissions	5.1 Natural Gas Leak	CH ₄ leak from distribution line to boilers, kiln	456.88
		9.1 Refrigerant	Refrigerant gas leak from HVAC	83.17
		9.2 Purchased CO ₂	CO ₂ leak through carbonation	181.80
	Subtotal Fugitive Emissions			721.85
	6. On-site Transportation	6.1 Mobile Equipment	Internal Combustion engine (gas, diesel, propane)	522.23
	Subtotal Mobile Combustion			522.23
	7. Waste Emissions	7.1 Sludge Anerobic Decomposition (CH ₄)	Sludge decomposition	1,903.39
		7.2.Biogas Flare	Biogas flaring	9.27
		7.3 Lime Pond Residue (CH ₄)	Lime pond organics decomposition	11,902.26
		7.4.Composting Emissions (CH ₄)	Composting material decomposition	0.00
	Subtotal On-Site Waste Management			13,814.92
	8. Wastewater Emissions	8.1. WW Lagoons (CH ₄)	Anerobic decomposition	21,593.83
		8.2. Anaerobic reactor – lost biogas (CH ₄)	Biogas lost from reactor	248.97
	Subtotal On-Site Wastewater Management			21,842.80
	Scope 1 Total Emission			235,192.57
Scope 2	Electricity	Electricity Grid	Imported electricity	3,768.73
	Scope 2 Total Emission			3,768.73

CARBON EMISSIONS DETAIL CONTINUED

	CATEGORY	EMISSION SOURCE	EMISSION MECHANISM	TOTAL EMISSION 2024 (TCO ₂ E)
Out of Scope	CO ₂ emissions from non-combustion of Biomass	10.2.d. Waste sludge generated CO ₂	Aerobic digestion of organics	186.52
		10.2.c. Lime pond generated CO ₂	Aerobic digestion of organics	1,119.06
		10.2.e. CO ₂ from WW lagoons	Aerobic digestion of organics	2,116.01
		10.2.f. CO ₂ in lost biogas	Aerobic digestion of organics	6.02
		10.2 a. Aerobic portion of the WWTP	Aerobic digestion of organics	324.72
	CO ₂ emissions from combustion of Biomass	1.6 Incidental pulp combustion (CO ₂)	Biomass combustion	5,821.97
		10.1.b. Biogas Flare (CO ₂)	Biogas combustion	2,921.67
	Out of Scope 2 Total Emission			12,495.97

ENERGY & ELECTRICITY CONSUMPTION DETAIL

ENERGY TYPE	QUANTITY (GJ)
Natural Gas	3,832,935.12
Biogas	56,679.19
Fuel Oil	15,634.39
Propane	2,712.32
Diesel	7,183.23
Gasoline	627.60
Electricity (imported)	180,739.03
Electricity (produced)	102,548.03
Total Energy Consumed [GJ]	4,096,510.89
Total Electricity Consumed [kwh]	78,690,849.11

TOPIC	ACCOUNTING METRIC	UNIT OF MEASURE	CODE	RESPONSE/LOCATION
Greenhouse Gas Emissions	Gross global Scope 1 emissions	Metric tonnes (t) CO ₂ e	FB-AG-110a.1	Rogers ESG Report May 2024 – Climate Action
	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	n/a	FB-AG-110a.2	Rogers ESG Report May 2024 – Climate Action
	Fleet fuel consumed, percentage renewable	Gigajoules (GJ), Percentage (%)	FB-AG-110a.3	9,560, 0%
Energy Management	(1) Operational energy consumed, (2) percentage grid electricity, (3) percentage renewable	Gigajoules (GJ), Percentage (%)	FB-AG-130a.1	Rogers ESG Report May 2024– Environment Key Indicators, 4.3%, 1.4%
Water Management	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Thousand cubic metres (m ³), Percentage (%)	FB-AG-140a.1	Rogers ESG Report May 2024 – Water Management
	Description of water management risks and discussion of strategies and practices to mitigate those risks	n/a	FB-AG-140a.2	Rogers ESG Report May 2024 – Water Management
	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	Number	FB-AG-140a.3	Not Currently Reported
Food Safety	GFSI audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances	Rate	FB-AG-250a.1	Rogers ESG Report May 2024 – Food Safety
	Percentage of agricultural products sourced from suppliers certified to a GFSI-recognized food safety certification program	Percentage (%) by cost	FB-AG-250a.2	Not Currently Reported
	(1) Number of recalls issued and (2) total amount of food product recalled	Number, Metric tonnes (t)	FB-AG-250a.3	Rogers ESG Report May 2024 – Food Safety
Workforce Health & Safety	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near-miss frequency rate (NMFR) for (a) direct employees and (b) seasonal and migrant employees	Rate	FB-AG-320a.1	Rogers ESG Report May 2024 – Workplace Safety, NMFR – Not Currently Reported
Environmental & Social Impacts of Ingredient Supply Chain	Percentage of agricultural products sourced that are certified to a third-party environmental and/or social standard, and percentages by standard	Percentage (%) by cost	FB-AG-430a.1	Rogers ESG Report May 2024 – Responsible Sourcing
	Suppliers’ social and environmental responsibility audit (1) non- conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances	Rate	FB-AG-430a.2	Not Currently Reported
	Discussion of strategy to manage environmental and social risks arising from contract growing and commodity sourcing	n/a	FB-AG-430a.3	Rogers ESG Report May 2024 – Responsible Sourcing
GMO Management	Discussion of strategies to manage the use of genetically modified organisms (GMOs)	n/a	FB-AG-430b.1	Not Currently Reported
Ingredient Sourcing	Identification of principal crops and description of risks and opportunities presented by climate change	n/a	FB-AG-440a.1	Rogers ESG Report May 2024 – About Rogers; Climate Action
	Percentage of agricultural products sourced from regions with High or Extremely High Baseline Water Stress	Percentage (%) by cost	FB-AG-440a.2	Rogers ESG Report May 2024 - Water Management

ACTIVITY METRIC	CATEGORY	UNIT OF MEASURE	CODE	RESPONSE/LOCATION
Production by principal crop	Quantitative	Metric tonnes (t)	FB-AG-000.A	Rogers ESG Report May 2024 – About Rogers
Number of processing facilities	Quantitative	Number	FB-AG-000.B	Rogers ESG Report May 2024 – About Rogers

GLOSSARY & KEY POLICY REFERENCES

ESG	Environmental, social and governance
EBITDA	Earnings Before Interest, Taxes, Depreciation, and Amortization
Adjusted EBITDA	See “Non-GAAP Measures” section of 2024 Annual Report for definition and reconciliation to GAAP measures
GHG	Greenhouse gas
MT	Metric Tonne
GJ	Gigajoule
kWh	Kilowatt-hour
tCO ₂ e	Metric tonne of carbon dioxide equivalent
m ³	Cubic metre
EPR	Extended producer responsibility
RIF	Recordable incident frequency
TRIR	Total recordable incident rate
LTIR	Lost time injury rate
GFSI	Global Food Safety Initiative
OSHA	Occupational Safety and Health Administration
ILO	International Labour Organization
non-GMO	Non-genetically modified organism
FSA	Farm Sustainability Assessment
SAI	Sustainable Agriculture Initiative
FSSC 22000	Food Safety System Certificate (22000)
BRCGS	British Retail Consortium Global Standard
SMETA	Sedex Members Ethical Trade Audit



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