

Fighting Forced Labour and Child Labour in the Supply Chain

2024 Report – April 2025

Table of Contents

- 1. Our Business at a Glance 2
- 2. Board Attestation 3
- 3. About This Report..... 4
- 4. Our Facilities 5
- 5. Our Approach to Human Rights 6
- 6. Steps to Prevent & Reduce Risks of Forced Labour & Child Labour 7
- 7. Structure, Activities & SupplyChains..... 8
- 8. Policies & Due Diligence Processes 9
- 9. Forced Labour & Child Labour Risks..... 9
- 10. Remediation Measures..... 10
 - 10.1 Certification / Verification..... 10
 - 10.2 Traceability 11
- 11. Remediation of Loss of Income 12
- 12. Training..... 13
- 13. Continuing Engagement 13
- 14. Impact & Future Goals..... 13

1. Our Business at a Glance

ROGERS

Rogers Sugar Inc. owns all of the common shares of Lantic Inc., which operates cane sugar refineries in Montréal, Québec and Vancouver, British Columbia, and the only Canadian sugar beet processing facility in Taber, Alberta. Rogers Sugar Inc. is a manufacturing organization that aligns 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.

Our products are sold under proprietary brands and third-party private labels across Canada and internationally.

LANTIC

Lantic Inc. also owns all of the common shares of The Maple Treat Corporation (TMTC), which operates maple syrup production and bottling facilities in Granby, Dégelis, St-Honoré-de-Shenley, Québec, and Websterville, Vermont. TMTC's products include pure maple syrup, infused maple syrup, maple sugar, and derived maple syrup products and are sold mainly under retail private label brands and the Company's own house brands.

2. Board Attestation



Dallas Ross
Chairman of the Board

The board of directors of Rogers Sugar Inc. approved this report on behalf of all reporting entities the Company owns or controls on April 30th, 2025, pursuant to the Fighting Against Forced Labour and Child Labour in Supply Chain Act (the “Act”).

In accordance with the requirements of the Act, and in particular, Section 11 thereof, I attest that I have reviewed the information contained in this report for the listed entity or entities. Based on my knowledge and having exercised reasonable diligence, I attest that the information contained in this report is true, accurate and complete in all material respects for the purposes of the Act for the reporting year 2024.

A handwritten signature in black ink, appearing to read 'D. Ross', written in a cursive, flowing style.

Dallas Ross
Chairman of the Board
30-April-2025

I have the authority to bind Rogers Sugar Inc.

3. About This Report

At Rogers Sugar Inc., we are guided by values that define who we are and how we operate. We are committed to respecting and upholding internationally recognized human rights and ethical labour standards. As part of that commitment, we work to identify, assess, prevent, and mitigate the risks of forced and child labour across our operations and supply chains.

This report outlines the measures taken during our fiscal year—October 1st, 2023, to September 28th, 2024—to address the risks of forced and child labour, in accordance with the **Fighting Against Forced Labour and Child Labour in Supply Chains Act (Bill S-211)**. It covers the operations of **Rogers Sugar Inc.** and all subsidiary entities it controls, including **Lantic Inc.**, **The Maple Treat Corporation**, and **Highland Sugarworks Inc.**, in **Canada and the United States**.

Rogers Sugar Inc., publicly traded on the **Toronto Stock Exchange under the symbol RSI**, operates in both sugar and maple sweetener markets. This report applies to all entities under our control and summarizes the steps we have taken to assess and address forced and child labour risks in our direct operations and within the supply chains that support our **Sugar** and **Maple** segments.

Rogers Sugar Inc. has prepared this report in its capacity and on behalf of the entities it owns or controls that are considered reporting entities under the Act. For this report, Rogers Sugar Inc. and its reporting entities will be referred to together as "Rogers," "the Company," "we," "our," or "us."

This is our second annual report under the Act. It includes an overview of ongoing initiatives launched or enhanced in 2024 and the areas where we plan to strengthen our due diligence, monitoring, and remediation efforts in future years.

4. Our Facilities



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**

969 Employees

8 Facilities

5. Our Approach to Human Rights

Our approach to Fighting Forced Labour and Child Labour is essential to our overall strategy for global human rights. At Rogers, we recognize our responsibility to respect and promote human rights across all business areas, including operations, business relationships, and supply chains. We are committed to the principles outlined in the United Nations Universal Declaration of Human Rights, the International Labour Organization (ILO) Core Convention, and the UN Guiding Principles on Business and Human Rights (UNGPs).

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

- **Social Responsibility**
 - We actively engage with local communities and supply chain stakeholders to listen to, learn from, and integrate their feedback into our business decisions.
 - We strive to minimize adverse social impacts and promote ethical business, transparency, and fairness across our value chain.
- **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 applicable national laws and international standards.
 - 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. We aim to create a responsible and sustainable business environment by integrating these principles into our corporate culture.

6. Steps to Prevent & Reduce Risks of Forced Labour & Child Labour

A reliable and resilient supply of raw and refined sugar, sugar beets, and maple syrup is essential to our long-term business success. The security of this supply depends heavily on both a resilient natural environment and strong communities in the regions where our raw materials are sourced.

We are working toward maximizing the raw sugar and maple supply sourced from producers who follow verified or certified sustainable agricultural practices. This commitment aligns with our broader Environmental, Social and Governance (ESG) strategy. It reflects our belief that sustainable sourcing strengthens our business, protects the environment, and supports the development of stronger, more resilient communities across our supply chain. We have taken the following affirmative measures to reduce the risk of forced and child labour:

Internally, the Company has:

- Developed a Human Rights Policy described above that specifically notes that the Company will not tolerate child labour or forced labour in any of its operations and facilities; this policy has been in place since 2019.
- Successfully completed a [Sedex](#) SMETA (Sedex Members Ethical Trade Audit) across our production facilities, reinforcing our commitment to ethical and transparent business practices.

In our Supply Chain:

- Mapped our agricultural materials supply chain to better understand and monitor risk exposure at each stage.
- Developed and updated our Ethical and Sustainable Sourcing Policy Statement and Ethical and Sustainable Sourcing Supplier Code of Conduct (described below), first completed in 2022 and updated in 2023 and 2024 to communicate Rogers' expectations to suppliers regarding labour practices and human rights.
- The updated Ethical and Sustainable Sourcing Policy Statement and Ethical and Sustainable Sourcing Supplier Code of Conduct were published to be accessible to all suppliers.
- Developed our Sustainable Purchasing Guidelines for the Company's purchasing agents, incorporating several social considerations, including sourcing products from suppliers directly and indirectly prohibiting forced and child labour.
- Continued receiving certified Bonsucro sugar (see below) under a multi-year supply partnership with a major Brazilian supply partner. This initiative strengthens traceability and aligns with our commitment to sourcing from suppliers with independently verified sustainable and ethical practices. Further, we worked closely with VIVE certification to increase our certified sustainable raw sugar supply.

7. Structure, Activities & Supply Chains

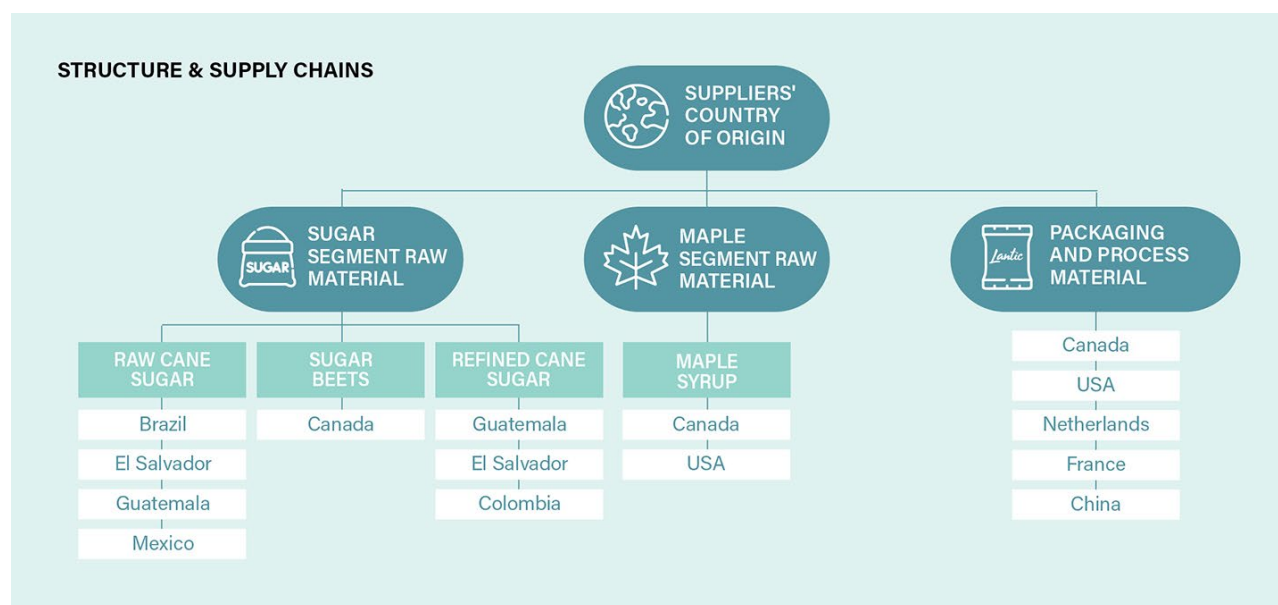
Rogers Sugar Inc. is a corporation that owns sugar and maple syrup businesses in North America. These businesses produce, sell, and distribute goods both in Canada and internationally.

These businesses are:

- Lantic Inc. – Canada
- The Maple Treat Corporation – Canada
- Highland Sugarworks Inc. – United States of America

Our supply chains operate across several sectors, including maintenance and engineering, freight, packaging, and agriculture - where we have separate supply chains for raw sugar, refined sugar, sugar beets, and maple syrup. Agriculture is recognized as a high-priority sector globally in terms of the potential risk of forced and child labour. As such, we must understand the potential risks at every stage of our sugar supply chain, from the agriculture stage to the purchasing of sugar beets and raw and refined cane sugar from growers, mills and third-party intermediaries in both our countries of operation and countries that supply our manufacturing processes.

Suppliers Country of Origin



8. 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 governance, working conditions, human rights, and sustainable agricultural methods.

The documents are reviewed and updated yearly, 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 for our direct raw materials and packaging suppliers.

Rogers Sugar Inc. policies regarding sustainable agricultural practices and forced and child labour within our supply chain are managed through Lantic 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 Supplier Code of Conduct – Shared externally with our suppliers.

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

- Anti-Bribery and Corruption
- Conflicts of Interest
- Gifts
- Confidentiality
- Human Rights as outlined 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

9. Forced Labour & Child Labour 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 in both our countries of operation and countries that supply our manufacturing processes.

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

1. **Agricultural products** – Our agricultural product 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 related to raw and refined sugar procured from developing countries.
2. **Glass bottles** – Our Maple segment procures small quantities of glass bottles sourced from overseas. While the quantities are limited, we recognize the need for vigilance in this area and work closely with our vendors to ensure they comply with our Ethical and Sustainable Sourcing Supplier Code of Conduct.

As we continue to strengthen our understanding of our potential risk exposure, we are identifying and evaluating tools and methodologies to assess and monitor risk across multiple sustainability issues, including forced labour and child labour. This includes third-party certification, traceability mechanisms, and country-of-origin risk indicators to build a more robust and proactive risk management framework.

10. Remediation Measures

Rogers' Ethical and Sustainable Sourcing Supplier 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. 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.

10.1 Certification / Verification

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. To reduce the potential risks associated with 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 that are aligned with recognized labour and human rights standards.

Bonsucro is recognized as the leading global sustainability platform in the sugar cane industry. Bonsucro certification promotes sustainable land management, reduced water and pesticide

usage, and fair labour conditions. Rogers Sugar, through Lantic Inc., has been a member of Bonsucro since 2014 and maintains Bonsucro Chain-of-Custody certification. 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 impacts of our supply chain. Through VIVE, we ensure responsible sourcing practices, traceability, and long-term supplier engagement.

As of 2024, 100% of sugar beets processed at our Taber beet processing plant are procured through the Alberta Sugar Beet Growers, representing all Alberta sugar beet growers.

Our beet sugar is now 100% sourced from Farm Sustainability Assessment (FSA) Silver Level-certified farms. FSA, a program of the Sustainable Agricultural Initiative, extends beyond the sugar beets to apply to the growers' full on-farm practices. The Alberta Sugar Beet Growers' verification at FSA Silver Level represents our commitment to rigorous best management practices. This certification underscores our focus on soil health, water conservation, biodiversity protection, and ethical farming practices—key pillars of sustainable agriculture contributing to resilient food systems.

We are continually working to identify additional verification and certification standards that meet our strict eligibility requirements. Our goal is to increase the volume of verified or certified sustainable sugar in Canada.

10.2 Traceability

We are pleased to report that we can trace 100% of our sugar beets and maple syrup supply to the farms where they are sourced in Canada and the United States. We are also pleased that we can 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.

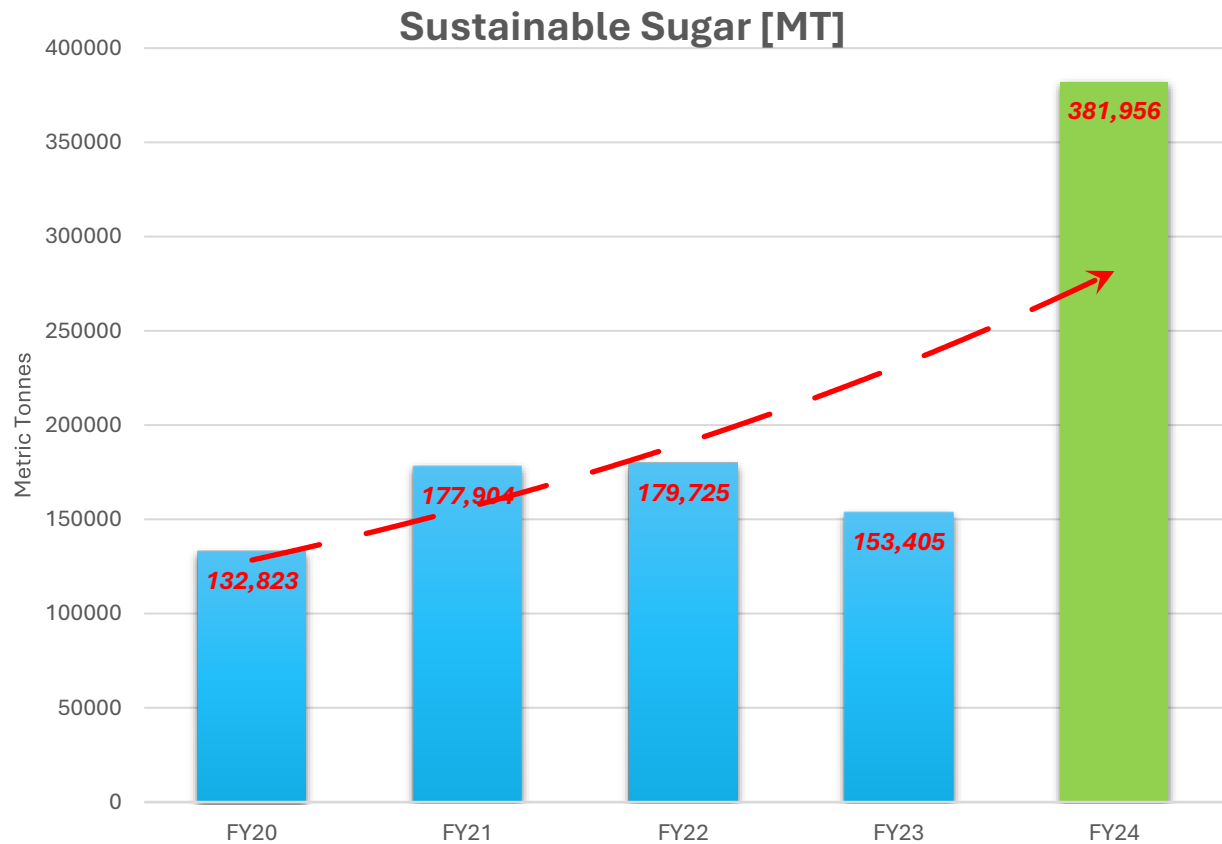
The Company's program to increase traceability and sustainability of raw sugar supply is key to mitigating potential risks associated with possible environmental or social issues which may be present in the sugar supply chain in areas not directly overseen or managed by Rogers. In addition to confirming 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.

Share of Sustainable Sugar Sourcing

Supplied Sustainable Sugar (%)	2024	2023	2022	2021	2020
Cane sugar	42.0	7.4	8.5	8.	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
----------------------------------	------	------	------	------	------

Volume of Sustainably Sourced Sugar Supply



11. Remediation of Loss of Income

We consistently work to increase our raw sugar supply from producers who follow certified or verified sustainable agricultural practices. This effort involves considering the cost premiums linked with verifications like the Farm Sustainability Assessment and certifications like Bonsucro. We scrutinize the governance structures of these programs to ensure that price premiums paid by the Company have a meaningful positive impact on direct and indirect supply chain stakeholders.

We will 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. As of the latest available data from Bonsucro's 2023–24 Outcome Report, certified sugar cane farms pay their lowest-paid workers an average of 13% above the national minimum wage. This marks a decrease from the 19% premium reported in the 2022 Outcome Report.

Bonsucro's Production Standard has consistently required that the lowest-paid workers earn at least the national minimum wage. The organization is actively working to improve wage conditions

further. In 2022, Bonsucro established a Living Wage Working Group to raise awareness and provide guidance on fair incomes within the sugar cane sector. This group is assisting in implementing the Production Standard's requirements related to living wages.

Additionally, the updated Production Standard (version 5.2) includes an aspirational indicator (2.2.6) that encourages operators to collect data on wages for all direct workers. This initiative aims to benchmark prevailing wages and identify gaps between actual wages and living wage benchmarks. To facilitate this, Bonsucro has partnered with the Sustainable Trade Initiative (IDH) to test the Salary Matrix tool within its certification framework.

12. Training

The complex nature of our supply chains will always present unforeseeable challenges. To mitigate these risks, we are embedding our principles and raising awareness among internal stakeholders—particularly our purchasing agents—to help them recognize potential indicators of forced and child labour and take prompt, informed action to protect supply chain integrity. In 2023, we developed and distributed our Sustainable Purchasing Guidelines to multiple internal purchasing groups. In 2024, we continued the initiative across all procurement teams. This guidance document informs internal purchasing agents on key sustainability considerations to incorporate into their decision-making, including social considerations such as forced and child labour.

13. Continuing Engagement

Our responsibility to uphold human rights extends beyond our operations. We recognize our responsibility to be proactive in safeguarding human rights within our supply chain. Our Ethical and Sustainable Sourcing policy (described above) and accompanying Supplier Code of Conduct are reviewed regularly to ensure alignment with evolving industry best practices and regulatory requirements, including those related to forced and child labour. In addition, Rogers is actively collaborating with suppliers to ensure a continuous increase in the sourcing of raw sugar from certified or verified sustainable sources.

In 2024, we also initiated a supply chain risk mapping project with EcoVadis, a global leader in sustainability ratings. This initiative aims to identify and evaluate social and human rights risks—such as exposure to forced and child labour—across our supplier base. The process involves assessing suppliers based on geographic, sectoral, and performance-based risk indicators and will be **completed in 2025**. The results will help inform future due diligence and engagement strategies across our procurement categories.

14. 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 mitigate supply chain risks, ensure product integrity and contribute to a more sustainable food system—one that supports farmers, protects the environment, and actively combats forced labour and child labour. These efforts also ensure that we continue to meet the evolving expectations of our customers and stakeholders.

.