ROGERS SUGAR INC.
Report Pursuant to the Fighting Against Forced Labour and Child Labour in Supply Chains Act
2025 Report

Prepared on behalf of Rogers Sugar Inc. and relevant controlled entities engaged in covered activities. Primary source documents used in drafting: the Company's 2024 Supply Chains Act report and the 2025 Combined ESG and Annual Report.

Reporting period	Filing deadline	Statutory focus
Fiscal year ending September 27, 2025	May 31, 2026	Forced labour and child labour risk

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1 Our Business at a Glance

ROGERS SUGAR INC.

Rogers Sugar Inc. owns all of the common shares of Lantic Inc., which operates cane sugar refineries in Montréal, Québec, and Vancouver, British Columbia, as well as the only Canadian sugar beet processing facility in Taber, Alberta. Rogers Sugar Inc. is a manufacturing organization within the scope of the Act. Lantic / Rogers products include granulated (regular and organic), brown, icing, liquid and cubed sugars, specialty syrups, 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 INC.

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

2 Board Attestation

Dallas Ross

Chairman

The Board of Directors of Rogers Sugar Inc. approved this report on behalf of all reporting entities that the Company owns or controls on May 7, 2026, pursuant to the Fighting Against Forced Labour and Child Labour in Supply Chains 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 2025 reporting year.

I make the above attestation in my capacity as chairman of the Board of Directors of Rogers Sugar Inc. for and on behalf of the Board of Directors of Rogers Sugar Inc.

Dallas Ross
Chairman of the Board
I have the authority to bind Rogers Sugar Inc.

May 7, 2026

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 labour and child labour across our operations and supply chains.

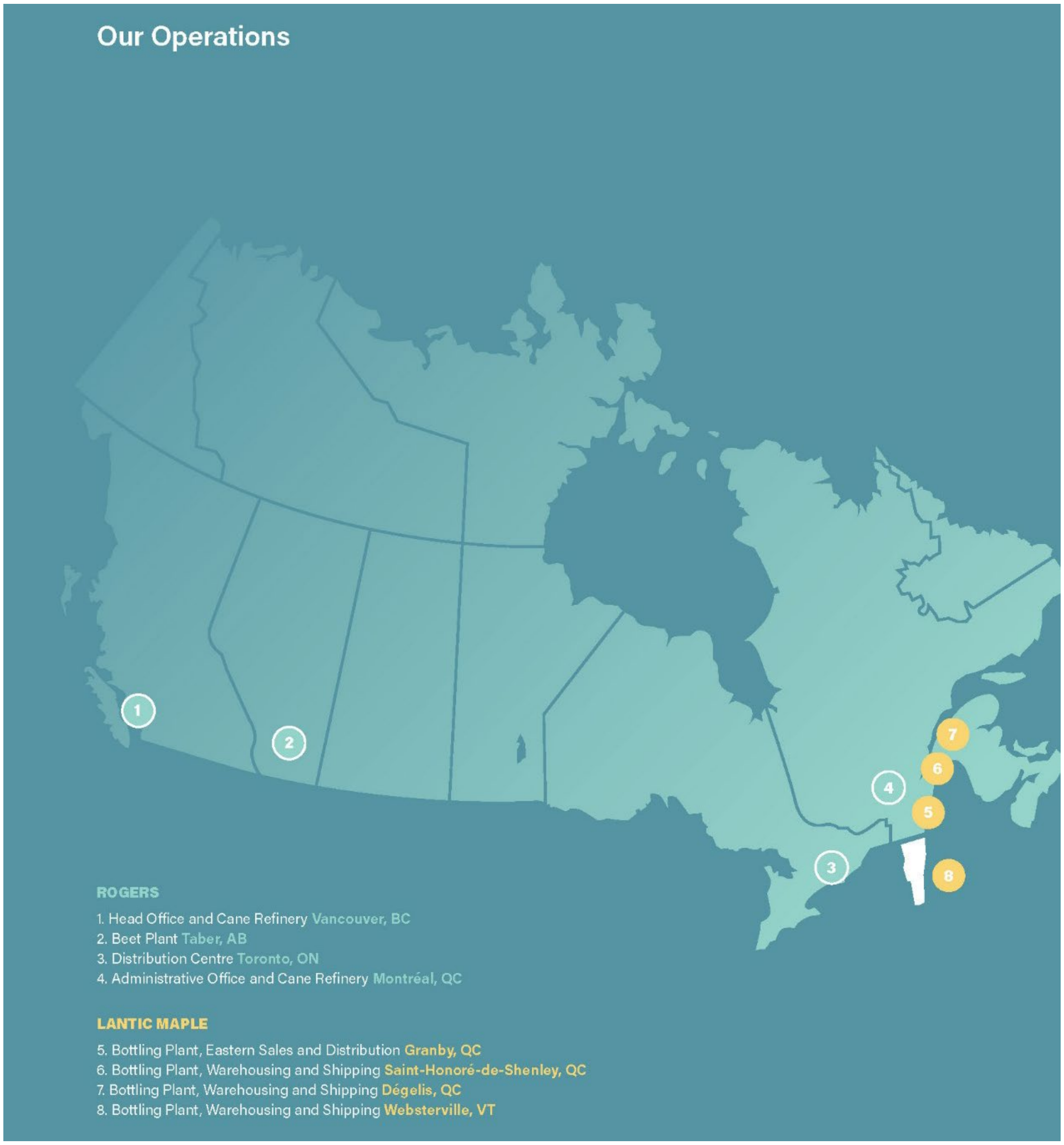
This report outlines the measures taken during fiscal 2025, which ended on September 27, 2025, to address the risks of forced labour and child labour in accordance with the Fighting Against Forced Labour and Child Labour in Supply Chains Act (Bill S-211). It covers the operations of Rogers Sugar Inc. and all subsidiary entities over which it exercises control, including Lantic Inc., Lantic Maple Inc. 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 the 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 labour and child labour risks in our direct operations and in the supply chains that support our Sugar and Maple segments.

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

This is our third annual report under the Act. It includes an overview of initiatives maintained, launched, or enhanced in 2025, as well as the areas in which 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. Sugar Beet Plant
Taber, AB
3. Distribution Centre
Toronto, ON
4. Administrative Office and Cane Refinery
Montréal, QC

Lantic Maple
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

986 Employees
8 Facilities in Canada

5 Structure, Activities and Supply Chains

Rogers' supply chains operate across several procurement categories. The agricultural supply chain remains the most material for the purposes of Bill S-211 because upstream sugar cane and certain other agricultural value chains can involve higher inherent exposure to forced labour and child labour risks. In fiscal 2025, the Company's responsible-sourcing analysis was strengthened through the broader ESG program, which described the supply chain in a more granular way across raw cane sugar, sugar beets, refined cane sugar, maple syrup, and packaging and process materials.

During fiscal 2025, the Company sourced raw materials and supply-chain inputs primarily from the following jurisdictions:

- Raw cane sugar: Brazil, Argentina, Guatemala, El Salvador, and Colombia, together with limited additional sourcing through approved supply arrangements.
- Sugar beets: Canada, through the Alberta Sugar Beet Growers.
- Maple syrup: Canada and the United States.
- Packaging and process materials: primarily Canada and the United States, with limited inputs from Europe and China.

Supply chain structure and countries of origin

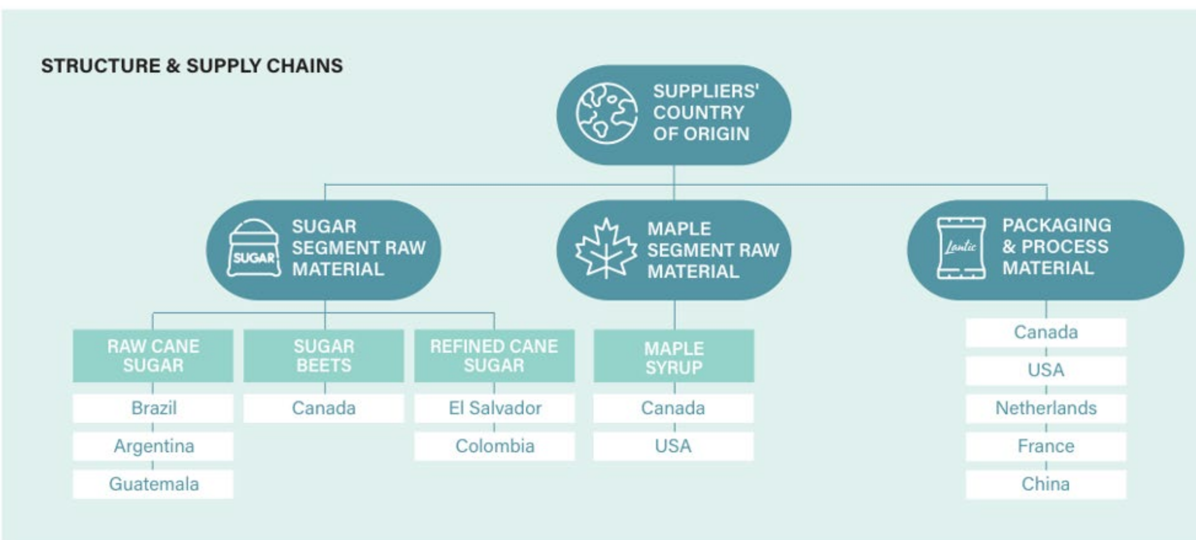


Figure 1. FY2025 ESG supply-chain structure and suppliers' countries of origin.

Sugar raw materials: raw cane sugar from Brazil, Argentina, and Guatemala; sugar beets from Canada; refined cane sugar from El Salvador, and Columbia. Maple syrup is sourced from Canada and the U.S.; Packaging and process materials include Canada, the U.S., the Netherlands, France, and China

Supplier profile indicator	FY2025 result	Why it matters	Reporting implication
Suppliers located in Canada	94%	Most suppliers operate in a lower-risk jurisdiction	Supports a differentiated, risk-based approach
Suppliers located in the United States	3%	Material share of maple and packaging support chain	Generally lower systemic risk, but still subject to due diligence
Suppliers in Brazil	2%	Relevant to cane sourcing and enhanced review	Prioritized for heightened diligence
Assessed as high risk	1%	High-risk suppliers were concentrated in cane sugar operations	Confirms where additional controls are required

6 Policies and 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 responsible conduct by suppliers, with a focus on governance, working conditions, human rights, and sustainable agricultural practices. These documents are reviewed and updated annually, further strengthening expectations for best practices across our supply chain.

The FY2025 ESG report made clear that responsible and sustainable sourcing was a central corporate priority during the year and that the relevant controls are embedded within a connected policy framework, procurement process, certification strategy, and supplier-risk management system. Key documents and controls include:

- Human Rights Policy – shared internally with 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 suppliers.

In fiscal year 2025, Rogers continued to require direct suppliers to acknowledge the Code and to use it as a basis for ongoing supplier engagement, escalation, and corrective-action expectations. 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
- Prohibition of forced labour, bonded labour, slavery, and human trafficking
- Environmental sustainability
- Land rights of communities

During fiscal 2025, Rogers continued to integrate these expectations into procurement and supplier-management activities. Direct suppliers of raw materials and packaging are expected to acknowledge the Supplier Code of Conduct, and the Company continued to emphasize visibility, traceability, and risk-based supplier review in higher-risk sourcing categories.

Rogers' due diligence framework in 2025 combined several layers of review: country-risk screening, supplier-level sustainability assessment, traceability and certification assurance, and internal policy enforcement. As described in the ESG report, the Company instituted a more structured risk-assessment framework that integrated (i) country-level systemic screening using the Global Slavery Index, (ii) supplier-specific assessment through a leading third-party sustainability-ratings platform covering Labour and Human Rights, Environment, Ethics, and Sustainable Procurement, (iii) certification and assurance through Bonsucro for cane sugar, Farm Sustainability Assessment for beet sugar, and certified-organic/Ecocert-based controls in the maple business, and (iv) internal enforcement through the Ethical and Sustainable Sourcing Policy, Supplier Code of Conduct, audits, and traceability tools.

7 Our Approach to Human Rights

Rogers' approach to forced labour and child labour forms part of its broader human rights, responsible-sourcing, and governance framework. 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 (UN) Universal Declaration of Human Rights, the International Labour Organization (ILO) Core Conventions, 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 work to 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, learn, and integrate their feedback into our business decisions.
- We strive to minimize adverse social impacts and to promote ethical business practices, transparency, and fairness across our value chain.

Freedom of Association

- Employees have the right to join, form, or refrain from joining labour unions without fear of retaliation.
- We engage in constructive, good-faith negotiations with union representatives.

Prohibition of Child Labour and Forced Labour

- Employment practices 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 and 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 commitment 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.

8 Forced Labour and Child Labour Risk Assessment

Rogers’ 2025 risk assessment confirmed that the highest inherent risk remains in agricultural sourcing, particularly cane sugar sourced from higher-risk jurisdictions. The ESG analysis sharpened this risk profile by identifying elevated modern-slavery prevalence indicators for cane-sugar supply countries such as Brazil, Guatemala, El Salvador, Colombia, and Argentina, while also recognizing a more limited but relevant packaging-related risk for certain inputs sourced from China. By contrast, beet sugar sourced in Canada, maple syrup sourced in Canada and the United States, and the majority of packaging sourced domestically were assessed as lower-risk categories, although they remain subject to policy controls and monitoring.

8.1 Country Risk Screening

Global Slavery Index country-risk screening

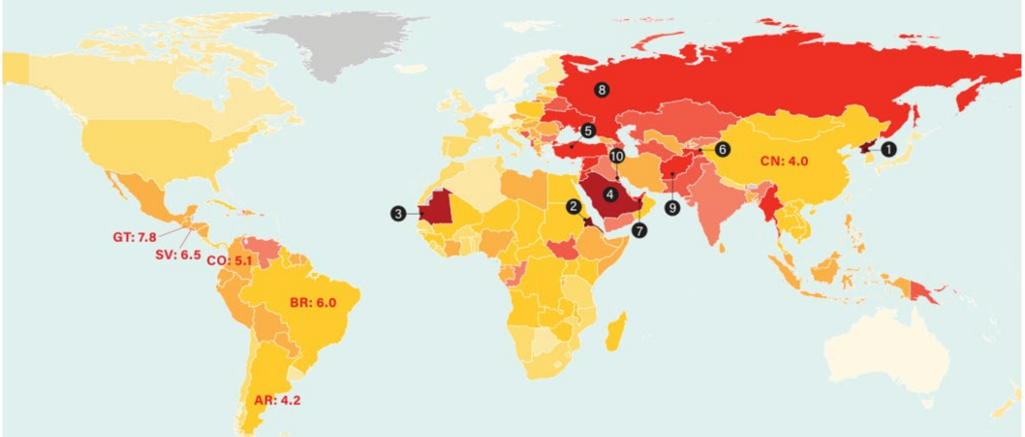
Global Slavery Index (GSI) Country Risk Screening

The Global Slavery Index (Walk Free) measures modern slavery prevalence at the national level, expressed as the number of people in modern slavery per thousand of population. It integrates nationally representative household surveys, ILO/UN[1] data, and risk modeling to assess systemic vulnerabilities such as governance, inequality, migration, and conflict.

OUR ANALYSIS OF SOURCING REGIONS REVEALED THE FOLLOWING ELEVATED-RISK COUNTRIES:

COUNTRY	GSI PREVALENCE (PER 1,000 POPULATION)	KEY SUPPLY CATEGORY	RISK CLASSIFICATION
Argentina	~4.2	Raw cane sugar	Moderate-High
Brazil	~6.0	Raw cane sugar	High
Colombia	~5.1	Raw cane sugar	Moderate-High
El Salvador	~6.5	Raw cane sugar	High
Guatemala	~7.8	Raw cane sugar	High
China	~4.0	Packaging materials	Moderate

Although most of our supply originates in Canada (GSI=1.8), and the U.S. (GSI=3.3), and we have a complete review of all relevant risks, these above-named countries were prioritized for enhanced due diligence in the future.



ESTIMATED PREVALENCE OF MODERN SLAVERY BY COUNTRY

(noting estimated prevalence per 1,000 population for the 10 countries with highest prevalence)

Low High

RANK	COUNTRY	PREVALENCE
1	North Korea	104.6
2	Eritrea	90.3
3	Mauritania	32.0
4	Saudi Arabia	21.3
5	Turkiye	15.6
6	Tajikistan	14.0
7	United Arab Emirates	13.4
8	Russia	13.0
9	Afghanistan	13.0
10	Kuwait	13.0

Figure 2. FY2025 ESG Global Slavery Index country-risk screening used to prioritize enhanced due diligence.

In 2025, Rogers expanded its supply-chain screening using a structured framework that incorporated country-level modern-slavery prevalence indicators, supplier-specific ratings, and product-specific certification mechanisms. This represented a meaningful step change from a more general policy-based approach to a layered, risk-based approach. The Company's ESG report also emphasized that these tools are not intended, by themselves, to determine non-compliance; rather, they are used to prioritize scrutiny, guide procurement decisions, and direct enhanced due diligence toward the suppliers, geographies, and product categories where risk is most acute.

- Country-level screening highlighted elevated systemic risk for cane-sugar sourcing from Brazil, Guatemala, El Salvador, Colombia, and Argentina, as well as for limited packaging inputs from China.
- A third-party advisor assessed more than 2,400 suppliers across categories in fiscal year 2025, providing additional visibility into supplier risk profiles by geography, product category, and relative risk level.
- High-risk supplier assessments were concentrated in cane sugar operations. Medium-high risk also appeared in certain sugar beet, maple, and packaging suppliers, confirming the need for a differentiated and risk-based supplier-management approach.
- The Company maintained a differentiated, risk-based approach, recognizing that risk is not uniform across suppliers, geographies, or product streams, and that higher-risk categories require proportionately stronger verification, engagement, and monitoring.

8.2 Supplier Risk Assessment

In 2025, our third-party advisor assessed more than 2,400 suppliers across all categories. Supplier risk is evaluated using a globally recognized sustainability-ratings platform that assesses suppliers across four pillars:

- Labour and Human Rights
- Environment
- Ethics
- Sustainable Procurement

Each supplier is evaluated on policies, actions, and results, with context adjustments for geography, sector, and company size. The methodology aligns with ILO conventions, the UN Global Compact, OECD Guidelines, and ISO standards, making it one of the most widely used tools for supply-chain due diligence. Relevant risk areas are summarized in the table below.

Risk area	Why it is higher risk	FY2025 response	Residual position
Cane sugar	Agricultural labour intensity and sourcing from some higher-risk jurisdictions	Expanded risk screening; increased certified sourcing; maintained traceability to supplying mills	Highest-priority focus area
Packaging inputs from China	Limited overseas sourcing and less direct visibility than domestic supply	Supplier Code of Conduct and targeted monitoring through supplier risk tools	Smaller volume, monitored risk
Indirect supply chains and intermediaries	Reduced direct visibility through brokers or traders	Greater engagement with suppliers and ongoing due-diligence enhancement	Requires continued improvement

Maple syrup is produced through a broad network of farms, with a significant portion of supply coming from numerous small-scale producers. By contrast, cane sugar is sourced from large mills that aggregate inputs from multiple growers. As a result, maple suppliers represent a disproportionately large share of our overall supplier base. See Figure 3 for additional detail.

Percentage of Suppliers by Category:

SUPPLIED PRODUCT	PERCENTAGE OF SUPPLIERS
Maple syrup	61%
Cane sugar	2%
Beet sugar	2%
Packaging	2%
Other	33%

Geographic Distribution:

COUNTRY OF ORIGIN	PERCENTAGE OF SUPPLIERS
Canada	94%
United States	3%
Brazil	2%
Other countries including Argentina, Guatemala, El Salvador, Colombia, Belgium, Germany, and China	1%

Assessed Supplier Risk Profiles:

RISK PROFILES	PERCENTAGE OF SUPPLIERS
High	1%
Medium-high	25%
Medium-low	45%
Low	25%
Very low	4%

Suppliers assessed as high risk were exclusively cane sugar operations in **Brazil, Argentina**, and **Guatemala**, with assessments of medium-high-risk assigned to sugar beet, maple, and packaging suppliers. These results validated the findings of the GSI assessment and provided supplier-specific visibility into where risks are most acute, specifically cane sugar suppliers from medium-high and high risk countries.

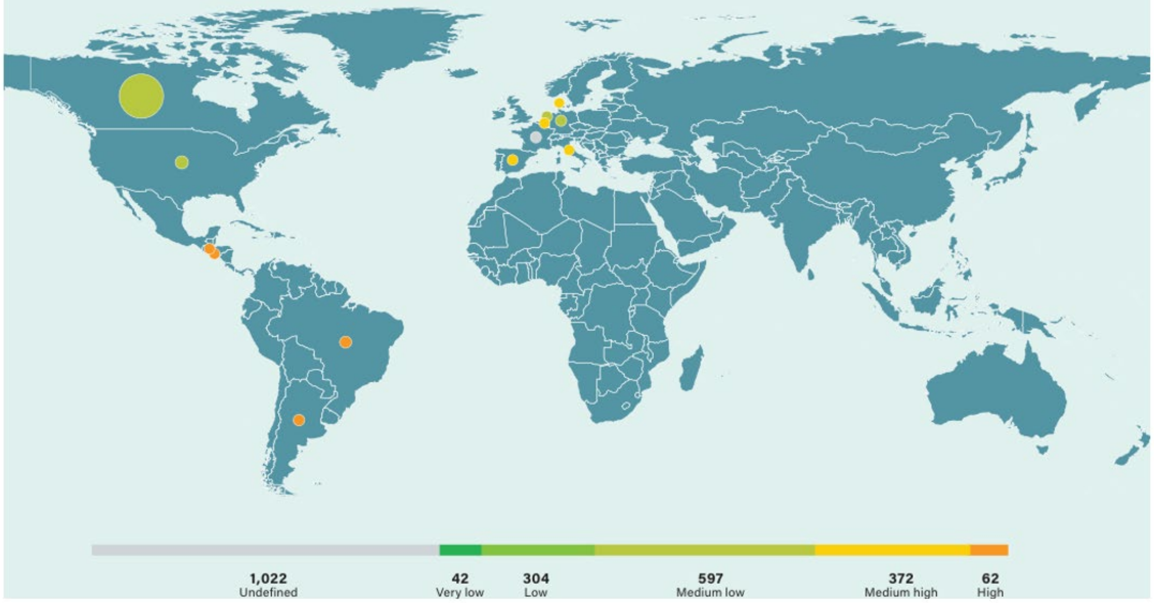


Figure 3. FY2025 ESG supplier portfolio, geographic distribution, and supplier risk profiles.

9 Steps to Prevent and Reduce Risks of Forced Labour and 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 on both a resilient natural environment and strong communities in the regions where our raw materials are sourced.

We are working to maximize the share of raw sugar and maple supply sourced from producers that follow verified or certified sustainable agricultural practices. This approach aligns with our broader Environmental, Social and Governance (ESG) strategy. It reflects our view 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 measures to reduce the risk of forced labour and child labour in our supply chain:

WITHIN THE COMPANY:

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

WITHIN 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, first completed in 2022 and updated in 2023 and 2024, to communicate Rogers' expectations regarding labour practices and human rights.
- Published the updated Ethical and Sustainable Sourcing Policy Statement and Ethical and Sustainable Sourcing Supplier Code of Conduct so they are accessible to suppliers.
- Developed Sustainable Purchasing Guidelines for the Company's purchasing agents, incorporating social considerations, including sourcing from suppliers that directly or indirectly prohibit forced labour and child labour.
- Continued receiving certified Bonsucro sugar under a multi-year supply partnership with a major Brazilian supplier. This initiative strengthens traceability and aligns with our approach to sourcing from suppliers with independently verified sustainable and ethical practices. We also worked with VIVE certification to increase our certified sustainable raw sugar supply.

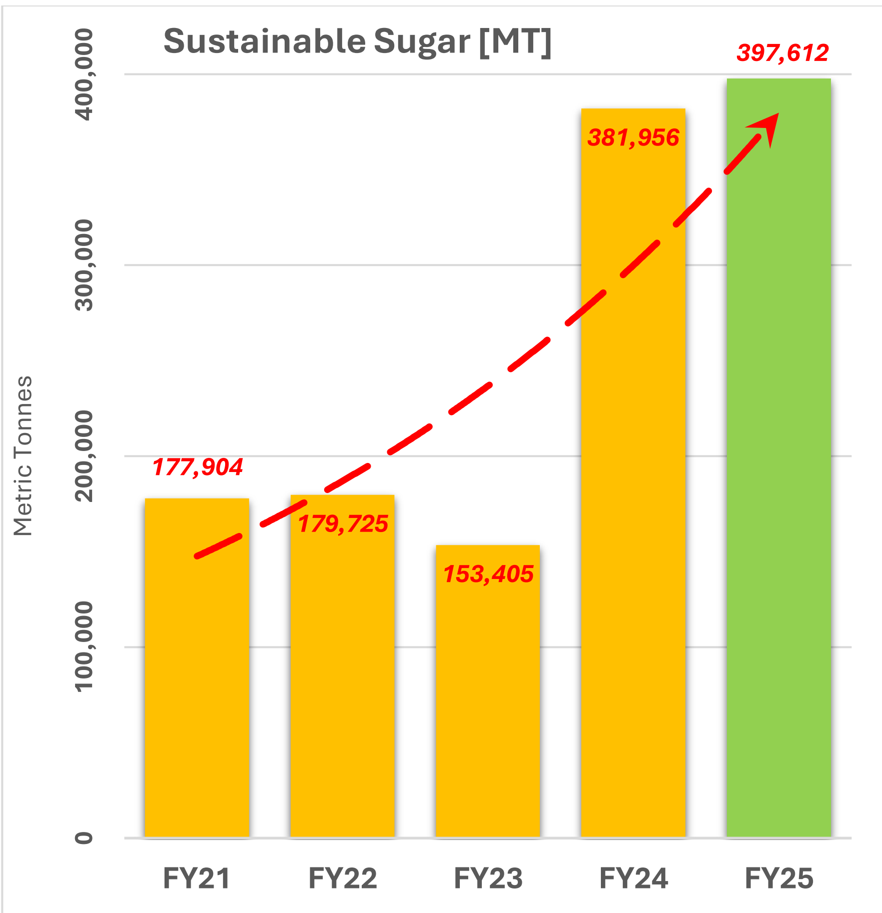
9.1 Mitigation Measures, Certification and Traceability

Rogers continued to prioritize verified and certified sourcing as one practical means of reducing the risk of forced labour and child labour in upstream agricultural supply. The FY2025 ESG report connected this strategy more explicitly to the Company's Bill S-211 obligations, emphasizing that recognized certification systems provide an additional layer of social and labour assurance, stronger traceability, and clearer expectations for suppliers operating in higher-risk agricultural sectors.

- Beet sugar: 100% of the Company's beet sugar supply remained sourced through Alberta Sugar Beet Growers under Farm Sustainability Assessment (FSA) Silver certification.

- Cane sugar: Bonsucro-certified cane sugar increased further in fiscal 2025, reaching 46.1% of total cane supply.
- Total sustainable sugar: the combined share of sustainable sugar supply reached 61.5% in fiscal 2025.
- Maple supply: the Company continued to strengthen traceability and certified-organic oversight across its maple supply chain. The ESG report described improved maple-supply data mapping, full visibility across organic and conventional suppliers, and certification oversight through Ecocert Canada and the Canada Organic Regime, with equivalent recognition across major export markets.

Bonsucro certification includes requirements related to child labour, forced labour, wages, health and safety, grievance mechanisms, gender equality, land rights, and chain-of-custody traceability. The FY2025 ESG report noted that Rogers achieved 46.1% Bonsucro-certified cane sugar in fiscal year 2025 and framed that increase as a targeted mitigation action in the Company's highest-priority agricultural risk category.



Key FY2025 sourcing Indicator

- 46.1% of raw cane sugar was Bonsucro-certified
- 100% of beet sugar remained certified under SAI FSA
- 61.5% of total supplied sugar was sustainably sourced
- Higher-risk suppliers are subject to enhanced due diligence and follow-up actions
- Annual monitoring is refreshed using country risk screening, supplier assessments, high-risk supplier action tracking

The percentage of sustainably sourced sugar is summarized in the following table.

SHARE OF SUSTAINABLE SUGAR SOURCING

Supplied Sustainable Sugar	2025	2024	2023	2022	2021	2020
Cane sugar	**46.1%**	42.0%	7.4%	8.5%	8.6%	9.0%
Beet sugar	**100.0%**	100.0%	100.0%	100.0%	100.0%	100.0%
Total supplied sustainable sugar	**61.5%**	58.9%	19.3%	22.6%	22.8%	17.5%

In addition to our focus on agricultural inputs, we maintain oversight of our packaging suppliers, the majority of which are based in Canada. These suppliers are subject to regular monitoring for environmental compliance and are required to adhere to our Supplier Code of Conduct. This helps ensure that partners across our supply chain, regardless of location or sector, uphold our expectations for responsible labour practices and ethical business conduct.

Through these layered and targeted measures, Rogers demonstrates its commitment to upholding high standards of social responsibility and ethical sourcing across its global supply chain.

9.2 Organic Certification and Responsible Sourcing at Lantic Maple

At Rogers Sugar's Maple Division, we view organic certification not only as a label, but as a commitment to integrity, traceability, and stewardship. The Lantic Maple brand is built on a foundation of non-GMO sourcing and an increasing share of certified-organic production. Each year, a larger proportion of our maple syrup supply comes from producers that meet the rigorous standards of the Canada Organic Regime (COR) and equivalent international frameworks.

CERTIFIED TO THE HIGHEST STANDARDS

Our Maple operations are certified by Ecocert Canada, one of the world's most recognized and government-accredited organic certification bodies.

Certification covers every step of the process, from sap collection to bottling, and is subject to annual audits that review:

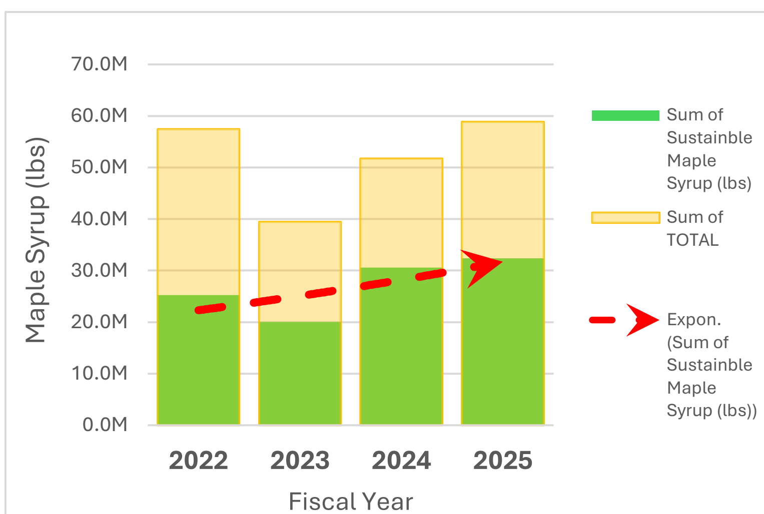
- Traceability: from a single barrel to the final packaged product.
- Mass balance: verification that volumes purchased, transformed, inventoried, and sold are consistent.
- Segregation and storage: assurance that organic and non-organic lots remain separate.
- Processing steps: review for compliance with organic production requirements.
- Documentation and shipping: confirmation of accurate records and transparent labelling.

This certification confirms that our products comply with CAN/CGSB-32.310-2020 (Canadian Organic Standards), as well as equivalent regulations in the United States (USDA NOP, 7 CFR Part 205), Europe (Regulation EU 2018/848), and Japan (Organic JAS). Through international equivalency agreements, consumers worldwide can trust that a Lantic Maple product bearing an organic seal meets the same high standard, regardless of market.

DRIVING GROWTH IN ORGANIC MAPLE

In 2025, we also improved our maple-supply data mapping to ensure better visibility and traceability across our organic and conventional maple suppliers. Our share of organic maple syrup continues to grow, supporting the sustainability and resilience of this product line.

Overall, Rogers Sugar's Maple Division continues to advance responsible sourcing by bringing to market maple syrup that is certified, traceable, ecologically responsible, and trusted across Canada and abroad.



10 Impact and Future Goals

In 2025, Rogers Sugar demonstrated that responsible and sustainable sourcing is not merely an aspiration, but a structured and measurable practice. By integrating systemic risk analysis using the Global Slavery Index (GSI), conducting supplier assessments through EcoVadis, and leveraging certification programs such as Bonsucro, SAI FSA, and Ecocert, we were able to identify critical risks, strengthen supply-chain traceability, and deliver meaningful improvements in sustainability performance across our operations. This comprehensive approach enabled us to address relevant risks based on the profiles of our major supplier groups.

Agriculture is recognized globally as a high-priority sector for potential forced labour and child labour risk. It is therefore important that we understand the potential risks at every stage of our sugar supply chain, from growing and harvesting through to the purchasing of sugar beets and raw and refined cane sugar from growers, mills, and third-party intermediaries in our countries of operation and in the countries that supply our manufacturing processes.

Identifying forced labour and child labour risks in our business and supply chain remains critical. Our screening work highlighted two primary areas of potentially elevated risk:

1. Agricultural products: our agricultural product supply chains, including raw sugar, refined sugar, sugar beets, and maple syrup, represent our highest inherent sector-based risk. We have identified additional risk related to raw and refined sugar procured from developing countries.

2. Glass bottles: our Maple segment procures limited quantities of glass bottles sourced from overseas. Although volumes are small, we recognize the need for vigilance in this area and work with suppliers to monitor compliance with our Ethical and Sustainable Sourcing Supplier Code of Conduct.

As we continue to strengthen our understanding of 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. These include third-party certification, traceability mechanisms, and country-of-origin risk indicators, which together support a more robust and proactive risk-management framework.

Looking ahead, Rogers Sugar is seeking to further expand the proportion of Bonsucro-certified cane sugar in our supply chain and to maintain 100% SAI FSA certification for our beet sugar operations. We will deepen engagement with suppliers, particularly in higher-risk regions, and implement targeted corrective actions where necessary. Maintaining robust traceability remains a priority, especially in industries and regions identified as higher risk.

Through continuous monitoring, the implementation of corrective-action plans, and transparent reporting, we are building a supply chain that is ethical, sustainable, and resilient—one that meets stakeholder expectations today while helping safeguard the resources and communities of tomorrow.