



Oxford Cattle Company Ltd.



Forced Labour and Child Labour in Supply Chains Company
Assessment

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Executive Summary

Forced labour can be found in every country and every sector. The International Labour Organization estimates that there are approximately 27.6 million victims of forced labour worldwide, including 17.3 million in the private economy. Forced labour and child labour risks occur primarily through the global supply chains of businesses. There is a risk that goods imported into and distributed in Canada were produced with forced labour or child labour. Entities and government institutions doing business in Canada have a responsibility to ensure that exploitative practices are addressed and eradicated from their supply chains.

These measures introduced through former Bill S-211, *an Act to enact the Fighting Against Forced Labour and Child Labour in Supply Chains Act and to amend the Customs Tariff* (the Act), aim to increase industry awareness and transparency and drive businesses to improve practices. The Act requires entities to report on the steps taken during its previous financial year to prevent and reduce the risk that forced labour or child labour is used at any steps of the production of goods in Canada or elsewhere by the entity or of goods imported into Canada by the entity. There are seven mandatory reporting areas that must be investigated and reported on which include:

- Its structure, activities, and supply chains.
- Its policies and due diligence processes in relation to forced labour and child labour.
- The parts of its business and supply chains that carry a risk of forced labour or child labour being used and the steps it has taken to assess and manage that risk.
- Any measures taken to remediate any forced labour or child labour.
- Any measures taken to remediate the loss of income to the most vulnerable families that results from any measure taken to eliminate the use of forced labour or child labour in its activities and supply chains.
- The training provided to employees on forced labour and child labour.
- How the entity assesses its effectiveness in ensuring that forced labour and child labour are not being used in its business and supply chains.

Introduction

This report is Oxford Cattle Company Ltd. ("Oxford Cattle", "Entity") response to Bill S-211, *an Act to enact the Fighting Against Forced Labour and Child Labour in Supply Chains Act and to amend the Customs Tariff* (the Act), sections 11(1) and 11(3).

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

The financial reporting year of Oxford Cattle covered by this report is August 1, 2024 to July 31, 2025.

Structure, Activities & Supply Chain

Oxford Cattle operates as a corporation (Business Number 822888707) located at 445140 Gunn's Hill Road, Woodstock, Ontario, N4S 7V8.

Oxford Cattle operates within the agriculture industry, operating a feed yard in Canada for raising cattle until size specifications are met to sell to finishing yards or for slaughtering and/or being put into meat markets. The Entity also ensures that animal welfare is kept top priority by monitoring feed and water intake, and ensuring veterinary assistance is given when appropriate.

Oxford Cattle buys Canadian cattle as well as cattle from the United States, primarily as calves. The cattle are fed until they meet the size specifications for sale. Once size specifications are met, the Canadian cattle are sold to finishing yards in Canada or for slaughtering and/or being put into meat markets within Canada. In addition to the cattle cared for at its feed yard in Ontario, some of Oxford Cattle's Canadian cattle are cared for by hired feed yards in Saskatchewan and Quebec. Cattle purchased from the United States are fed by feed yard service providers in the United States until they meet the size specifications for sale. Most of the cattle that the Entity purchases and have fed in the United States are imported into Canada and sold to finishing yards in Canada.

The Entity procures cattle directly from farmers or through brokers. These purchases are made through Canadian suppliers and suppliers from the United States.

Oxford Cattle purchases and grows crops and feed to feed livestock in its care in Canada.

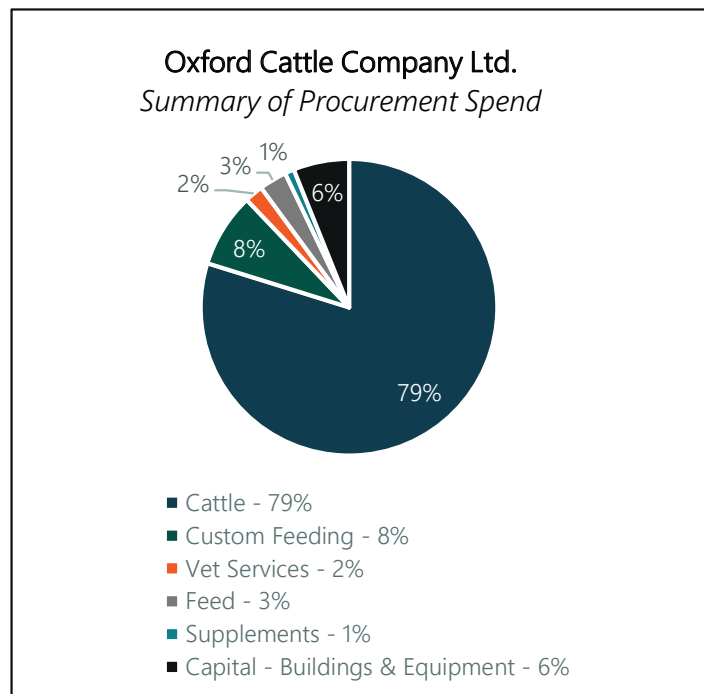


Figure 1: Summary of Procurement Spend



Crops are harvested on Oxford Cattle farmland and used as feed for cattle within its feed yard. The crops used as feed include brewers' grain corn, grass, haylage, and silage.

Feed yard procurement also includes the provision of veterinary supplies and care for the animals. The Entity's feed yard needs for veterinary supplies and services for cattle are purchased from a local veterinarian for cattle in Canada. Oxford Cattle's veterinary needs in the United States are fulfilled by American service providers.

See Figure 1 for a breakdown of procurement spend across all activities during the fiscal year.

Policies & Due Diligence

Oxford Cattle has the following policies and due diligence procedures in place to mitigate the risk of child labour and forced labour within internal activities and their supply chain:

Internal Policies and Documents

Workplace Harassment and Violence Policy

The Workplace Harassment and Violence Policy includes the behavioural expectations of employees and their rights and responsibilities. This policy indicates zero-tolerance for abuse of any form within the workplace. This policy applies at every level of the organization and, to every aspect of the employer-employee relationship. The policy document indicates that any perceived or real incidents is to be reported to a member of Oxford Cattle's management team who will then investigate and manage the resolution of incidents. Oxford Cattle has stated that the use of forced labour and child labour is strictly prohibited, maintaining a zero-tolerance policy towards such practices. Oxford Cattle performs employee surveys throughout the year and employee reviews at year end to receive feedback from employees, provide feedback to employees, and ensure compliance with internal policies and procedures.

Health and Safety Policy

Oxford Cattle's Health and Safety Policy indicates an overarching commitment to protect its employees and to provide a healthy and safe work environment. The policy also states that all levels of employees are actively responsible and accountable for each other's safety. Management and supervisors are expected to set examples, expectations, and communicate safe work practices including employee training and the use of appropriate equipment to perform work tasks. Though forced labour and/or child labour are not explicitly stated within the document, aspects and clauses of the document speak directly to the treatment and behaviour of employees.

Due Diligence Processes

New Employee Onboarding

When hiring a new employee, the Entity provides an onboarding process, which includes reviewing the policies mentioned above. New employees must sign the policies at the time of onboarding or when a change is made to reflect understanding and adherence.



New Employee Hiring Process

When the Entity is interviewing potential employees for hiring, part of their due diligence process is reviewing government-issued identification. This process verifies the identity and birthdate of the applicant and is retained in their employee file.

Employment Contracts

Where employees are hired on a temporary/contract basis or for senior roles within the Entity, the Entity requires an employment contract to be signed by the individual. This contract states that the Entity's policies and procedures will be adhered to throughout the duration of their employment. The contract also states the individuals' rights and responsibilities including that they must be paid a minimum salary wage and other provisions where applicable.

Oxford Cattle utilizes the Temporary Foreign Worker program to bolster their workforce. Oxford Cattle adheres to all Temporary Foreign Worker program requirements including the use of standardized contracts and regular inspections to ensure compliance with the rules and regulations of the program.

Incident Reporting

The Workplace Harassment and Violence Policy has a mechanism in place for employees to confidentially report any perceived or real incidents regarding workplace harassment and violence to a member of the Entity's management team.

Joint Health and Safety Committee

The Entity has a Joint Health and Safety Committee and an appointed Health & Safety Representative who work with management and employees to foster a healthy and safe work environment and ensure that all levels of employees' support and cooperate with the Entity's health and safety initiatives. This committee meets quarterly or more frequently as required to discuss performance and new items.

Supplier Due Diligence

When selecting suppliers to engage with, the Entity considers community reputation, past performance, commodity pricing, and the likelihood of delivery. While the Entity approves, monitors, and oversees supplier performance, there is currently no formal policy guiding buyers on procurement processes or incorporating assessments related to this Act.

Risk Assessment

A risk assessment of Oxford Cattle's industry of operation, goods procured, and the countries goods are procured from has been performed over material direct suppliers. The risk assessment used two separate indices to conclude on the inherent risk of child and/or forced labour related to goods and countries – *Walk Free's Global Slavery Index* and the *US Department of Labor's List of Goods Procured by Child Labor or Forced Labor*.

Industry of Operation

Oxford Cattle operates within the agriculture industry. Given that the two indices noted above have identified risks of child labour and forced labour inherent to agricultural products, it is concluded that this



industry has an inherent risk exposure.

Goods Procured

Oxford Cattle procures agriculture products. A risk assessment of the goods procured from material suppliers noted above has been conducted and identified an initial inherent risk of forced and/or child labour within the following categories: cattle, corn, and wheat.

All other remaining goods were not included in either of the indices, therefore concluding that they have a low inherent risk of child labour and/or forced labour.

Countries Which Goods Are Procured From

For the purposes of a risk assessment of countries where goods are procured from, this report focuses on the direct suppliers only, specifically, the countries of head offices and direct business locations that Oxford Cattle purchases from.

Oxford Cattle procures goods from suppliers located within Canada and the United States. Both indices have identified the countries as having a low inherent risk to the use of child and/or forced labour.

The results above indicate that there is a risk of forced or child labour within the agriculture industry. This does not mean that evidence of forced labour or child labour was found to support this risk analysis but that more auditing and monitoring will be needed to reduce the risk in these areas.

Remediation of Forced & Child Labour

To reduce the risk of child labour or forced labour within the Oxford Cattle's activities and supply chain, Oxford Cattle will continue to have conversations and engage with suppliers on the subject. Oxford Cattle has identified the opportunity to implement and enhance policies and due diligence mechanisms to reduce the risk of child labour and forced labour within their activities and supply chain.

Remediation of Vulnerable Family Income Loss

To date, there have been no instances identified by Oxford Cattle of forced labour or child labour within its activities or supply chains. Therefore, Oxford Cattle has not identified any loss of income to vulnerable families resulting from measures taken to eliminate the use of forced labour or child labour in their activities or supply chains.

Awareness Training

The Entity does not have training in place on the topic of child labour or forced labour. However, it conducts an onboarding process for new employees where the Entity reviews its policies and has new employees sign off to confirm their understanding and adherence to these policies. The policies have aspects related to forced labour and/or child labour through non-discrimination, anti-harassment, and professional behaviour clauses. All staff must complete the training and sign off to confirm their acknowledgement of Oxford Cattle's policy. The Entity also has a Joint Health and Safety Committee and Health & Safety Representative who aim to foster a healthy and safe work environment and ensure that all levels of employees' support and cooperate with the Entity's health and safety initiatives.



The Entity is exploring opportunities to provide training to all employees in identifying, assessing, and responding to risks of child labour and forced labour within their activities and supply chains.

Assessing Effectiveness

To track the Entity's effectiveness of procedures to mitigate the risk of child labour and forced labour, the following mechanisms are in place:

- Conduct and behaviour incidents: The Entity has zero tolerance for inappropriate conduct and behaviour. All claims made regarding this will be reported to management, including an action plan to resolve the issue in a timely manner.
- Supplier monitoring: Though informal, discussions will continue to exist with suppliers regarding issues that may impact the Entity's supply chain.

The Entity recognizes that there are areas of opportunities to reduce the risk of child or forced labour within its activities and supply chains. Oxford Cattle will be implementing training videos to streamline onboarding and create awareness of internal policies including the prevention of forced and child labour.

Steps Taken by Entity

The Entity has taken the following steps to prevent and reduce the risk of forced labour or child labour:

- Mapping supply chains: Identifying components of Oxford Cattle's supply chain including who the suppliers are, country of origin, as well as the good supplied.
- Conducting an internal assessment of risks of forced labour and/or child labour in the organization's activities and supply chains: As part of this report, Oxford Cattle has identified risks within its activities and supply chains that have inherent risks of child labour and/or forced labour.
- Due diligence processes and policies: Oxford Cattle has policies, although nothing specific to voluntary recruitment of forced and child labour. Staff agree to and sign off on these policies when joining Oxford Cattle and when policies are updated. As a general due diligence measure (internal control), Government-issued identification is verified at the time of hiring.

Oxford Cattle has processes for workers to report workplace incidents. The Entity maintains internal accountability standards and procedures to respond to failure by workers to meet organizational policies, expectations, and commitments; although, these are not specific to forced and child labour. There is an individual appointed by the Entity to oversee policies and compliance.

- Supplier due diligence: Oxford Cattle has due diligence measures when choosing and selecting suppliers to engage with, including community reputation, past performance, commodity pricing, and likelihood of delivery.



Attestation

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

Genevieve Ysselstein


Genevieve Ysselstein (Jun 3, 2026 13:07:21 EDT)

Full Name

Signature

President

28/05/2026

Title

Date

I have the authority to bind *Oxford Cattle Company Ltd.*