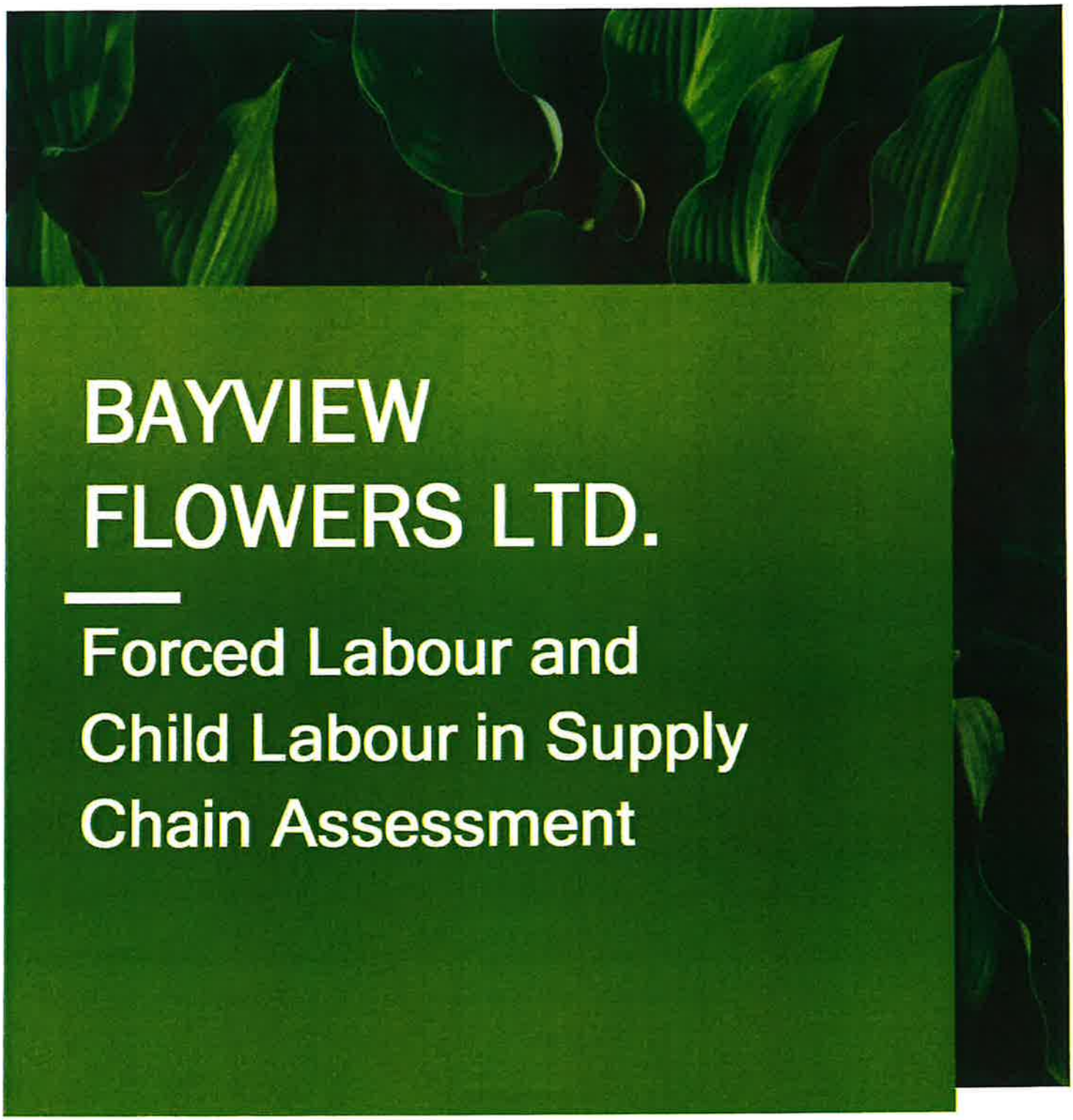


BAYVIEW FLOWERS LTD.

Forced Labour and Child Labour in Supply Chain Assessment

Bayview®

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Introduction

Bayview Flowers is one of North America's largest growers and distributors of ornamental flowers and potted plants. As a vertically integrated company continuously innovating, we offer unparalleled quality, service, and selection tailored to the needs of our large wholesale and retail partners.

As a family-owned business, we take pride in our plants and community. Through our ethical business practices and commitment to sustainability, we strive to cultivate joy and a brighter global future in all that we do.

We report the financial year from August 1st, 2022, to July 31st, 2023. There are no other reporting requirements under other jurisdictions.

Structure

Bayview Flowers is a group of companies formed in 1988. As per the Bill S-211 reporting requirements, our entity meets two of the three compliance requirements related to revenue and asset sizes. Our companies provide floral solutions and logistics for customers across Canada and the United States. At the end of fiscal year 2023, we employed 163 employees in Ontario, Canada.

Activities

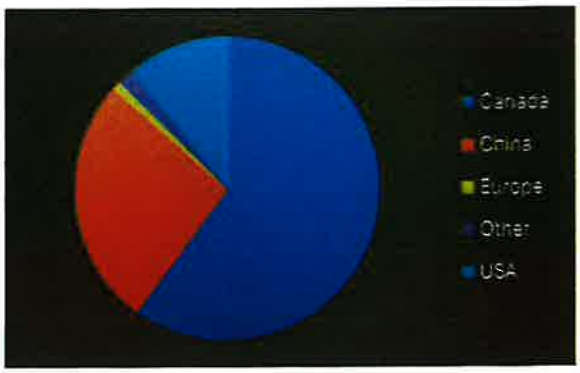
Through our operations, Bayview Flowers Ltd. grows and procures various goods and materials to provide complete flower solutions to our customers. Bayview purchases from Canadian suppliers whenever possible.

Supply Chain

Our company is organized by functional areas: sales & purchasing, marketing & product development, human resources, supply chain, operations, information technology, finance & admin, and logistics. Reporting to the President, who reports to the Board of Governors.

Our floral solutions are grown and assembled in Canada, and we import certain finished products and raw materials from Asia and Europe.

The figure below represents the makeup of our supply chain by country. Bayview Group of Companies has approximately 260 direct suppliers from 7 different countries, 6 of which are not Canada.



Policies and Due Diligence Processes

We strive to embed responsible business conduct in our activities and supply chains by adopting policies that communicate the high standards expected of all our employees, vendors and suppliers. We take the fight against forced labour and child labour in our supply chains very seriously. At Bayview, as we continue to grow, we must acknowledge the strides we've made in supporting responsible growing and operational practices and respecting human rights within our supply chains. We take pride in developing and designing quality products while upholding ethical standards with increased transparency.

Our internal policies underpin our commitment to ensuring that no forced or child labour is used in our supply chains or any part of our business. They reflect our commitment to our values, to acting ethically and with integrity in all our business relationships, and to implementing and enforcing effective systems and controls to reduce the risk of forced labour or child labour being used in our activities or supply chains.

- Our management team and employees must sign our Code of Ethics, which pledges to provide a harmonious working environment conducive to productivity and well-being and includes protection against retaliation for whistleblowers.
- A Health and Safety Policy that enables a consistent, efficient and effective approach to risk identification, assessment, and response to prevent, reduce and eliminate hazards in our workplace. We educate new employees on our general and specific safety policy through orientations and onboarding training.
- An Employment Handbook that requires employee onboarding training to protect labour rights and comply with our Occupational Health and Safety requirements.
- A Workplace Violence and Harassment Policy to minimize and prevent violence and unacceptable behaviour in our workplace. We demonstrate zero tolerance for any form of violence in our company.
- In keeping with Bayview's Value Statement, "Our business is shaped by Christian morals, ethics, and values." We strive to embody the values of integrity, quality, inclusiveness, and teamwork, and we have a solid commitment to employment equity.

Forced Labour and Child Labour Risks

At Bayview, we consider our operational forced and child labour risk low. Out of 160 countries, Canada is ranked 17th lowest in terms of the prevalence of modern slavery, which by definition includes child and forced labour.

Compounding our low jurisdictional risk, Bayview observes strict employment practices following Canadian laws, which helps eliminate the risk of child and forced labour within our operations and activities.

To date, Bayview has not identified risks of forced labour or child labour in its operational activities. However, we recognize that child and forced labour can occur in every industry, sector and geographic location. We operate under applicable laws that protect workers'

rights, including protection from unsafe working conditions, workplace violence, underage work, and other conditions that indicate forced and child labour.

Bayview has begun mapping its procurement activities and supply chain to understand better which areas of its activity or supply chain may carry an increased risk of forced and child labour. The assessment and identification of risks, including specific sectors and industries of risk, is currently in progress. The results of these assessments will help inform the adoption of appropriate measures seeking to address any identified risks of forced and child labour in its activities and supply chains.

Risk Assessment and Remediation Measures

By its very nature, using third-party suppliers outside of Canada carries a risk of forced or child labour. However, we are committed to doing our due diligence by implementing a Supplier Questionnaire and conducting planned and unplanned visits by our own employees.

To help prevent supply chain risks, we aim to maintain long-term relationships with our suppliers. Many of our suppliers are substansive, well-reputed companies, and Bayview has had regular and close dealings over a long period.

Remediation of Income Loss

Pursuant to our Risk Management Activities, we have not identified any forced or child labour in any portion of our supply chains. As such, in 2023, we did not take any remediation measures, and we have not taken any steps to remediate loss of income that resulted from actions taken to eliminate the use of forced labour or child labour, given none have been identified. We are committed to discovering the full depth of our supply chain and will continue to review our practices to augment our obligation to the due diligence process.

Training

Bayview Flowers provides our employees with health, safety, and human rights training as required by applicable laws. To date, we have not developed training specifically related to forced labour and child labour in our supply chains.

Assessing the Effectiveness of Our Approach

We have implemented several measures to prevent and reduce the risk of forced or child labour in our activities and supply chains. While we have not yet taken formal action to assess the effectiveness of those measures, we intend to assess their effectiveness at a later stage.

Ensuring that forced labour and child labour practices are not taking place in our business and supply chains is and will always be a work in progress.

Approval and Attestation

In accordance with the requirements of the Act and particular section 11 thereof, I attest that I have reviewed the information contained in the report for the entity 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.

President
Evan van Staaduinen

Date: April 3, 2025

Vice-President
Matthew van Staalduinen

Date April 3, 2025