



## Modern Slavery Report

For the fiscal year ending December 31, 2025

### 1. Introduction

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This Modern Slavery Report (the “Report”) is made pursuant to the *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (the “Act”) and addresses the fiscal period from January 1, 2025 to December 31, 2025. This is a joint report prepared for Kroeker Farms Limited and its subsidiary corporations, PGF Organics Limited and Kimberly Packing Corporation (collectively, “Kroeker Farms”, “we”, “us”, “our”).

Kroeker Farms is committed to protecting human rights, including the prevention of forced labour and child labour, in both our business operations and supply chain. We recognize the risk of modern slavery in the agricultural sector and have outlined the steps taken to identify, prevent and address these issues in the following Report.

### 2. Structure, Activities and Supply Chain

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Kroeker Farms is one of Canada’s leading potato producers and Manitoba’s largest grower of organic potatoes. It is widely known and respected for its progressive approach to tillage, land stewardship, innovation, and quality. Our vision is “Healthy Food. Healthy World.”

#### Structure

Kroeker Farms Limited is a privately held company that was incorporated in 1955 by Abram A. Kroeker and his children. Today, Kroeker Farms continues to grow as a family and employee owned company.

#### Activities

Kroeker Farms is headquartered in Winkler, Manitoba and is engaged in farming of land across southern Manitoba. We produce both conventional and organic potatoes, as well as organic onions and organic hemp. We also operate a farm in central Saskatchewan for early seed potato generation. Our products are sold across Canada and the United States through major distributors.

#### Supply Chain

Kroeker Farm’s supply chain consists primarily of 60 suppliers who contribute to various aspects of the farm’s operations. Production is supported by suppliers of crop inputs (including seed, fertilizer, chemical and compost), utilities and fuel, and parts and repairs services. Handling and distribution are facilitated through suppliers of freight services, packaging and supplies, and produce for resale. For administration and capital needs, the farm procures various agriculture and administrative services, as well as capital assets and equipment. All suppliers are based in Canada or the United States, apart from specialized potato handling equipment which is sourced from European suppliers.



### 3. Policies, Governance and Due Diligence

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#### Policies

Kroeker Farms is dedicated to conducting its business with the highest degree of ethics and integrity. We are guided by our deeply held core values. We operate with the belief that we are stewards of God's creation, managing resources entrusted to us with responsibility and care. Our commitment to the environment is evident as we diligently work to preserve, protect, and enhance the natural resources we utilize in our crop production. We embrace difference and diversity, recognizing the strength that comes from respecting and incorporating various perspectives, abilities, and experiences. We are committed to honesty and transparency, and always seek to do things better. Our vision extends beyond the present, with an approach to risk and decision-making that prioritizes the well-being of future generations as much as our own.

#### Governance

Kroeker Farms is governed by a Board of Directors, consisting of ten elected representatives of the shareholders. The Governance Committee is responsible for the oversight of the Kroeker Farms' governance practices. The Audit Committee is responsible for the integrity of the financial statements and related disclosures.

The Board of Directors has a Code of Conduct and ensures that company policies are reviewed and approved.

#### Due Diligence

Kroeker Farms is committed to complying with all applicable laws and regulations and protecting human rights, including the prevention of forced labour and child labour. Furthermore, we expect our supply chain to uphold these same principles. We seek to build long-term and positive relationships with suppliers who align with our values.

We maintain up to date on employment standards in the locations we operate, ensuring that we meet or exceed all standards. We also provide our employees with an Employee Handbook, a comprehensive document that defines our policies, procedures, and expectations.

Currently Kroeker Farms does not have a formal process for vetting suppliers or assessing their risk, nor do we have an official Supplier Code of Conduct in place. We rely on informal vetting of suppliers conducted by management.



#### 4. Risk Assessment and Steps to Assess and Manage Risk

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##### **Risk Assessment**

Our assessment of risk is based on the agriculture industry in which we operate. We have identified areas of potential risk of modern slavery in our business operations and supply chain. One area of risk relates to the recruitment and employment of temporary foreign workers, as well as the employment of underage or undocumented farm labourers. Additionally, we recognize the risk associated with the sourcing of materials by tier two or suppliers further down the supply chain in regions or countries where modern slavery is more prevalent or where labour standards and enforcement are weak or inadequate. Lastly, we are aware of the risks involved when outsourcing or subcontracting services to third-party providers who may not comply with our policies or expectations.

##### **Managing Risk**

Kroeker Farms applies a number of measures and actions to mitigate the risk of forced labour or child labour in our business operations and supply chain.

Temporary foreign workers (TFWs) are hired through the Canadian federal government's approved Seasonal Agricultural Worker Program (SAWP) and Agricultural Stream (Ag Stream) programs. We endeavor to provide exceptional housing, transportation, working conditions, training opportunities (i.e. language classes), and community events for all TFWs.

We understand and adhere to all relevant employment standards in the provinces that we operate. All employees undergo a formal onboarding process where they are validated, oriented, and trained. Employee information and records are stored in a secure digital system to ensure compliance.

All suppliers are based in Canada or the United States, apart from specialized potato handling equipment which is sourced from European suppliers. These are all countries ranked by the Global Slavery Index as having a low prevalence of modern slavery. We seek to work with large, reputable suppliers who align with our values.

Based on these measures and actions taken, we consider the overall risk of forced labour or child labour in our business operations and supply chain to be low.

#### 5. Remediation Measures

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During the reporting year listed above, there were no identified or reported instances of forced labour or child labour, nor the loss of income to vulnerable families that resulted from measures taken to eliminate the use of forced labour or child labour in our activities and supply chain. Consequently, there were no remediation measures taken by Kroeker Farms.



## 6. Training

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All new Kroeker Farms employees undergo a formal onboarding process, which introduces them to the company's policies and procedures. Employees are given access to our Employee Handbook, which outlines in detail what they can expect from the company and what we expect from them. This includes Kroeker Farms' values, culture, and goals.

We are currently evaluating how to better inform and train our employees on the risks of forced labour or child labour.

## 7. Assessing Effectiveness

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Kroeker Farms has several measures in place to prevent and reduce the risk of forced labour or child labour in our business activities and supply chain. We do not yet have specific policies or procedures to assess the effectiveness of these measures. We intend to monitor for any reports of modern slavery in our business activities and supply chain, seek out best practices for assessing and mitigating risk in our supply chain, and strengthen internal training to address the issue of modern slavery.

We understand the need to continuously improve in our commitment to preventing and reducing modern slavery and will be reviewing our policies, procedures and practices going forward.

## 8. Approval and Attestation

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This Report was approved pursuant to subparagraph 11(4)(b)(ii) by the Board of Directors of Kroeker Farms Limited on March 28, 2026.

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 entities listed above. Based on my knowledge, and having exercised reasonable diligence, I attest that the information in this report is true, accurate and complete in all material respects for the purposes of the Act, for the reporting year listed above.

I have the authority to bind Kroeker Farms Limited.

Harwin Bouwman  
President and Chief Executive Officer  
Kroeker Farms Limited

May 26, 2026