



**Report on Forced Labour and
Child Labour Risks**

Year ended

December 31, 2025

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1 Application

The following report is prepared pursuant to the *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (the “Act”) in respect of Barr-Ag Ltd. (“Barr-Ag” or the “Corporation”).

This report outlines the measures taken by Barr-Ag during its financial year ended December 31, 2025, to prevent and reduce the risk that forced labour or child labour is used at any step of the production of goods, whether in Canada or elsewhere, or of goods imported into Canada.

This report is not a revised version of a report previously submitted for the financial year ended December 31, 2025. Barr-Ag is not subject to reporting requirements under similar supply chain legislation in another jurisdiction.

2 Steps to Prevent and Reduce Risks of Forced Labour and Child Labour

During the 2025 financial year, Barr-Ag continued to implement and maintain the measures previously established. The Corporation focused on ongoing monitoring, compliance reinforcement, and continuous improvement of its existing framework.

Specifically, Barr-Ag:

- continued mapping and monitoring its activities and supply chains;
- continued internal assessment and review of forced labour and child labour risks in its supply chains;
- maintained the Internal Modern Slavery Working Group, which continued to meet regularly to monitor risks and compliance;
- continued its prioritization approach to focus due diligence on higher-risk supply chain areas;
- maintained and enforced its Supplier Code of Conduct across suppliers and partners;
- maintained its Code of Ethics, ensuring continued distribution and compliance by employees;
- continued development of internal policies, including grievance procedures, whistleblower protections, social media guidelines, and employee handbook provisions;
- continued use of written employment contracts for employees;
- continued training and awareness activities for relevant personnel, including board members, executive leadership, procurement staff, and members of the Internal Modern Slavery Working Group;



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- ensured that employees, contractors, and suppliers are expected to comply with applicable laws, internal policies, and ethical standards, with issues addressed as they arise.

No significant changes were made to the overall framework during 2025, as the Corporation's focus remained on maintaining and strengthening existing controls.

3 Structure, Activities and Supply Chains

Structure

Barr-Ag Ltd. is a corporation incorporated under the Canada Business Corporation Act, headquartered in Olds, Alberta.

Activities

Barr-Ag is a leading grower, processor, and exporter of Timothy Hay, non-GMO Alfalfa Hay, Straw, Corn Silage, and Barley Silage.

Barr-Ag is a family-owned, farm-to-farm operation.

Barr-Ag is proud to produce over 80% of the hay and forage we process ourselves, with the balance coming from local farmers. Our well-established relationships with these farmers give us an excellent position to control the quality of the product from seeding to processing. As such, we have the ability to achieve higher quality control on the products we produce, process, and sell.

While Barr-Ag specializes in the export of animal forage, we also offer our products domestically within Canada and the United States. In addition, we offer our customers support with transportation solutions.

Supply Chains

Barr-Ag continues to produce most of its hay and forage in Alberta, Canada, with supplementary sourcing from local suppliers. The Corporation maintains established relationships with its suppliers and continues to strengthen compliance expectations through contractual and policy-based requirements.

Barr-Ag continues to include compliance obligations in supplier agreements, requiring adherence to applicable laws and the Supplier Code of Conduct, including prohibitions on forced labour and child labour.

4 Policies and Due Diligence Processes

Barr-Ag continued to maintain its existing compliance framework throughout 2025, including the following:

Modern Slavery Act Compliance Policy

Barr-Ag's Modern Slavery Compliance Policy continues to govern its approach to identifying, preventing, and mitigating risks of forced labour and child labour in its operations and supply chains.

Internal Modern Slavery Working Group

The Internal Modern Slavery Working Group continued to meet throughout 2025 to monitor supply chain risks, review compliance activities, and support ongoing due diligence processes.

Code of Ethics

The Code of Ethics remains in effect and continues to guide employee conduct and reinforce expectations regarding ethical labour practices across operations and supply chains.

Supplier Code of Conduct

The Supplier Code of Conduct continues to apply to all suppliers and remains a key mechanism for communicating expectations regarding labour standards and legal compliance.

Ongoing Policy Development

Barr-Ag continues to refine and implement supporting internal policies.

These measures are maintained as part of ongoing governance improvements.



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5 Forced Labour and Child Labour Risks

Barr-Ag continues to consider the risk of forced labour and child labour in its direct Canadian operations to be low. Employment practices remain governed by applicable laws, with verification of work eligibility and voluntary employment conditions.

During 2025, Barr-Ag continued its supply chain mapping and risk review process. While no confirmed instances of forced labour or child labour have been identified, the Corporation recognizes that global supply chains may present inherent visibility limitations.

Risk assessments remain ongoing and are reviewed periodically by the Internal Modern Slavery Working Group.

6 Remediation Measures

No instances of forced labour or child labour have been identified in Barr-Ag's operations or supply chains during the reporting period. Accordingly, no remediation measures were required in 2025.

Barr-Ag continues to maintain processes to address any issues should they arise, including supplier review, audit consideration for higher-risk suppliers, and corrective action procedures where necessary.

7 Remediation of Loss of Income

As no instances of forced labour or child labour have been identified, no measures were required to remediate loss of income to vulnerable families during the reporting period.



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8 Training

During 2025, Barr-Ag continued to provide and reinforce awareness and training materials relating to the Act and related obligations for:

- Board of Directors
- Executive leadership
- Supply chain and procurement personnel
- Internal Modern Slavery Working Group members

Training activities remain ongoing and are updated as required to reflect regulatory expectations and internal compliance developments.

9 Assessing Effectiveness

Barr-Ag continued to implement measures aimed at reducing the risk of forced labour and child labour in its operations and supply chains.

While formal effectiveness metrics are still in development, the Corporation continues to assess its approach through ongoing monitoring, internal reviews, and supplier engagement activities. Further refinement of effectiveness measurement processes is planned as part of continuous improvement.



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10 Approval and Attestation

This report was approved pursuant to paragraph 11(4)(a) of the Act by the President of Barr-Ag Ltd. for the financial year ended December 31, 2025.

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. 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 Barr-Ag Ltd.

Barr-Ag Ltd.

Barry Schmitt
President

May 5, 2026