



Canadian Statement Against Forced Labor and Child Labor in Supply Chains

Pursuant to an Act to enact the Fighting Against Forced Labour and Child Labour in Supply Chains Act and to amend the Customs Tariff,
Referred to as Canada’s “*Modern Slavery Act*” (the “**Act**”)
For the financial year ending December 31, 2025
and the transition period from July 1, 2024 through December 31, 2025

1. Introduction.

This Canadian Statement Against Forced Labor and Child Labor in Supply Chains (this “**Statement**”) is made by Ceres Global Ag Corp. to provide a report as required by the Act on behalf of the two reporting entities described below.

2. Reporting Entity.

This Statement is filed with respect to the activities of Ceres Global Ag Corp. (“**Ceres Global**”) and Delmar Commodities Ltd. (“**Delmar**”). Delmar is 100% owned by Ceres Global. In this Statement, Ceres Global and Delmar are collectively referred to as “**Ceres**”.

Ceres Global is a corporation incorporated pursuant to the laws of Ontario, Canada and until July 2025 was publicly traded on the Toronto Stock Exchange (TSX: CRP.TO). Delmar is a corporation incorporated pursuant to the laws of Manitoba, Canada.

On July 7, 2025, Bartlett Grain Company, LLC (“**Bartlett Grain**”) completed its purchase of Ceres Global and all its subsidiaries (the “**Bartlett Transaction**”). Bartlett Grain is a privately held company formed pursuant to the laws the State of Missouri, United States of America. As part of the Bartlett Transaction, the financial year for Ceres changed from July–June to January–December. Accordingly, because of the fiscal year transition, this Statement includes the period July 1, 2024 through December 31, 2025. During the reporting period, policies, operations, and employment decisions in Canada were controlled by Ceres.

As Delmar is wholly owned by Ceres Global, this report is being filed jointly for Ceres Global and Delmar in accordance with section 11(2) of the Act. This joint report is approved in accordance with section 11(4)(b)(ii) of the Act by the governing body of the controlling entity.

3. Structure, Activities, and Supply Chains.

Ceres is primarily engaged in the processing, procurement, storage, handling, trading, and merchandising of grains and oilseeds, including wheat, oats, soybeans, and canola, through its facilities located in Saskatchewan and Manitoba. The only location Ceres engages in processing is crushing soybeans at Jordan Mills. See Table 1 for the location of facilities operated by Ceres and Delmar in Canada. Additional information on the facilities can be found on our website.¹

¹ <https://bartlettco.com/locations/>

Location Name	Location	Operator
Delmar Main Office	Winkler, MB	Delmar
Gladstone Elevator	Gladstone, MB	Delmar
Somerset Elevator	Somerset, MB	Delmar
Jordan Mills	Roland, MB	Delmar
Northgate Terminal	Northgate, SK	Ceres Global
Nicklen Siding	Ridgedale, SK	Ceres Global

Table 1 – Ceres Global and Delmar Locations in Canada

Ceres also offers supply chain services, storage, and transloading facilities for non-agricultural commodities, including hydrocarbons and fertilizers, at its location in Northgate, Saskatchewan. Ceres does not use these products in its own supply chain.

Ceres’ operations in Canada primarily source grains and oilseeds directly from producers operating family farms and traditional farming operations for processing, sale in Canada, or export. On rare occasion, Ceres will source grains and oilseeds from the U.S. to import into Canada. Grains and oilseeds sourced from the U.S. come from farmers, co-ops, or other merchandisers.

Ceres will import equipment for its Canadian operations. When importing equipment, Ceres will deal with reputable companies with an established presence in the industry. Ceres also applies its counterparty screening process discussed in Section 4. If there is a potential risk, and no viable alternate vendors are available, Ceres will request or review supplier representations regarding compliance with applicable labor laws and prohibitions on forced labor and child labor.

4. Policies and due diligence process in relation to forced labor and child labor.

Ceres is committed to following high ethical standards in its business operations and supply chains, and to refrain from behavior that might be viewed unfavorably by the public at large. Ceres’ Code of Conduct and Business Ethics and Employee Handbook (the “**Handbook and Code of Conduct**”) set expectations for lawful and ethical conduct, including compliance with applicable labor and employment laws and prohibitions on forced labor and child labor. To that end, Ceres will not conduct business that is unethical. All employees are required to acknowledge the Handbook and Code of Conduct. Furthermore, all employees are made aware of a confidential hotline to report any concerns, including concerns related to labor practices in Ceres operations or reported concerns involving suppliers or business partners.

To address the risk of child labor in Ceres’ activities, Ceres utilizes a third party to conduct a background check, identity verification, work eligibility verification, and age verification of applicants. If an applicant is under 18 or their information cannot be verified, the applicant will not be hired or allowed to work.

Additionally, to address the risk of forced or child labor in its business operations, Ceres uses a third-party software to automatically check suppliers and customers against applicable sanctions and restricted-party lists and other compliance-related watchlists available through that service. Where the service flags a supplier or customer for manual review, Ceres evaluates

the alert based on the available information. Any alert that cannot be immediately dismissed is escalated. The software will flag for manual review changes to the lists.

5. The parts of its businesses and supply chains that carry a risk of forced labor or child labor being used and the steps it has taken to assess and manage that risk.

Ceres is aware of the risk of forced labor in the agriculture sector, including criticism of the Canadian government’s Seasonal Agricultural Workers Program (“SAWP”). SAWP labor is generally more prevalent in labor intensive sections than in highly mechanized grain and oilseed farming, which is the source of Ceres’ Canadian grain and oilseed supply. Ceres’ risk assessment focuses on (i) the nature of the product and production method, (ii) supplier type (e.g., producer farms vs. intermediaries), (iii) geography, and (iv) any compliance flags identified through screening. Further, Ceres does not use SAWP labor or seasonal youth labor at any of its facilities.

Further, as noted above, Ceres has policies in place to prevent the use of forced or child labor in its facilities through third party age, identity, and work eligibility verification along with a confidential hotline for employees to report any concerns.

6. Any measures taken to remediate any forced labor or child labor.

Ceres has not identified any instances of forced labor or child labor in its operations or supply chains. Consequently, no remediation measures were required for the fiscal years ending June 30, 2025 or December 31, 2025 in respect to forced or child labor in Ceres’ supply chains or operations.

7. 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 labor or child labor in its activities and supply chains.

As noted above, Ceres has not identified any forced or child labor in its operations or supply chains. Therefore, Ceres has not taken any measures to remediate loss of income to the most vulnerable families that result from measures taken to eliminate the use of forced or child labor.

8. The training provided to employees on forced labor and child labor.

Ceres provides general ethics and compliance expectations to employees through the Handbook and Code of Conduct, which employees receive and acknowledge. The Handbook and Code of Conduct outline expectations for lawful and ethical conduct, and employees are made aware of the confidential hotline and encouraged to use it for any concerns. In addition, employees involved in hiring and onboarding follow established procedures that include age, identity, and eligibility-to-work verification.

Additionally, all individuals in the hiring process follow established policies, which includes age, identity, and eligibility to work verification of all applicants.

9. How the entity assesses its effectiveness in ensuring that forced labor and child labor are not being used in its business and supply chains.

Ceres does not employ a single formal metric to assess the effectiveness of its policies and procedures in preventing or reducing risks of forced or child labor in Ceres’ operations or

supply chains. However, Ceres monitors the operation of its controls by, among other things: (i) tracking and reviewing reports or allegations received through its confidential hotline and escalating as appropriate; (ii) reviewing and resolving supplier/customer screening alerts and maintaining records of dispositions; and (iii) periodically reviewing the Handbook and Code of Conduct and related procedures for continued relevance. Ceres actively considers business ethics and reputational risks in its decisions on business operations and supply chains. Ceres' Directors and Officers continually examine Ceres' policies and procedures for effectiveness in addressing business risk, including reputational risk among the public at large.

ATTESTATION

This report has been approved by the Board of Directors of Ceres Global Ag Corp. pursuant to section 11(4)(b)(ii) of the Act, as the governing body of the entity that controls the other entity included in this joint report.

In accordance with the requirements of the Act, and in particular Section 11 thereof, I attest that I am a member of the governing body of Ceres Global Ag Corp. and that I have reviewed the information contained in this report for the entities listed above. I further attest that this report was approved by the governing body in the manner described above. Based on my knowledge, and having exercised reasonable due 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 period listed above.

Signed by:



By: _____

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Name: Robert Knief

Title: Director, Ceres Global Ag Corp.

I have the authority to bind Ceres Global Ag Corp.

Date: May 12, 2026