

**Report Details:**

This report is made pursuant 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. This report outlines the approach and initiatives by Lowe-Martin to identify and address the risks of forced labour and child labour in its business operations and supply chains.

**Legal Name of Reporting Entity:**

Lowe-Martin Company Inc.

**Financial Reporting Year:**

Fiscal financial year commencing March 1<sup>st</sup>, 2023 and ending February 29<sup>th</sup>, 2024.

**Reporting Year Report Revision #: 0**

**Date:** May 14, 2024

**Date Original Report Submitted:** May 14, 2024

**Changes Made to Original Report:**

N/a

**Business #:** Ontario Corporation Number 1948247

**Is this a Joint Report?:**

No

**Subject to reporting requirements under supply chain legislation in another jurisdiction?:**

No

**Categorizations:**

Lowe-Martin meets the following business presence requirements for reporting:

- Has a place of business in Canada
- Does business in Canada
- Has assets in Canada

Lowe-Martin meets the following size-related thresholds for reporting:

- Has at least \$20 million in assets for at least one of its two most recent financial years
- Has generated at least \$40 million in revenue for at least one of its two most recent financial years
- Employs an average of at least 250 employees for at least one of its two most recent financial year

**Sectors or industries:**

- Manufacturing
- Transportation and warehousing

**Locations:**

Lowe-Martin operates 3 sites:

*Head Office:*

- 400 Hunt Club Road East, Ottawa, Ontario, Canada

*Additional Locations:*

- 5990 Falbourne Street, Mississauga, Ontario, Canada
- 930 Britannia Road East, Mississauga, Ontario, Canada

**Steps taken during reporting period to reduce risks of forced labour and child labour**

All actions were applied broadly across Lowe-Martin's activities are aimed to address both forced labour and child labour:

- Mapping activities
- Mapping supply chains
- Conducting an internal assessment of risks of forced labour and/or child labour in the organization's activities and supply chains
- Gathering information on worker recruitment and maintaining internal controls to ensure that all workers are recruited voluntarily
- Developing and implementing due diligence policies and processes for identifying, addressing and prohibiting the use of forced labour and/or child labour in the organization's activities and supply chains
- Developing and implementing child protection policies and processes
- Monitoring suppliers
- Developing and implementing training and awareness materials on forced labour and/or child labour
- Developing and implementing procedures to track performance in addressing forced labour and/or child labour

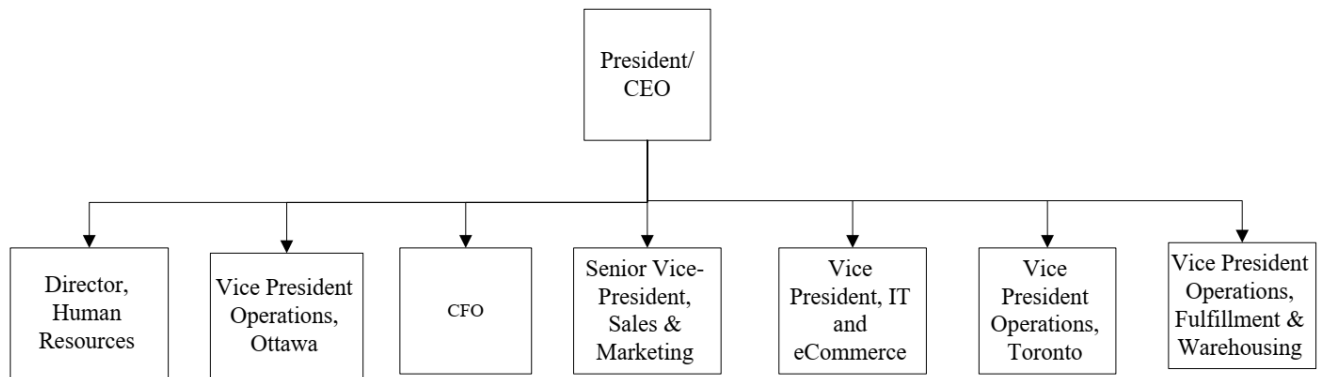
**(a) Structure, Activities and Supply Chain****Structure**

Lowe-Martin Company Inc. was established in 1908 and operates under the business name Lowe-Martin. Lowe-Martin is a privately Canadian-owned and operated corporation that has been in continuous operation since established.

At the time of the report Lowe-Martin employees the following number of employees at each site:

- Hunt Club: 112
- Falbourne: 113
- Britannia: 21

## Senior Management Organizational Structure:



## Activities

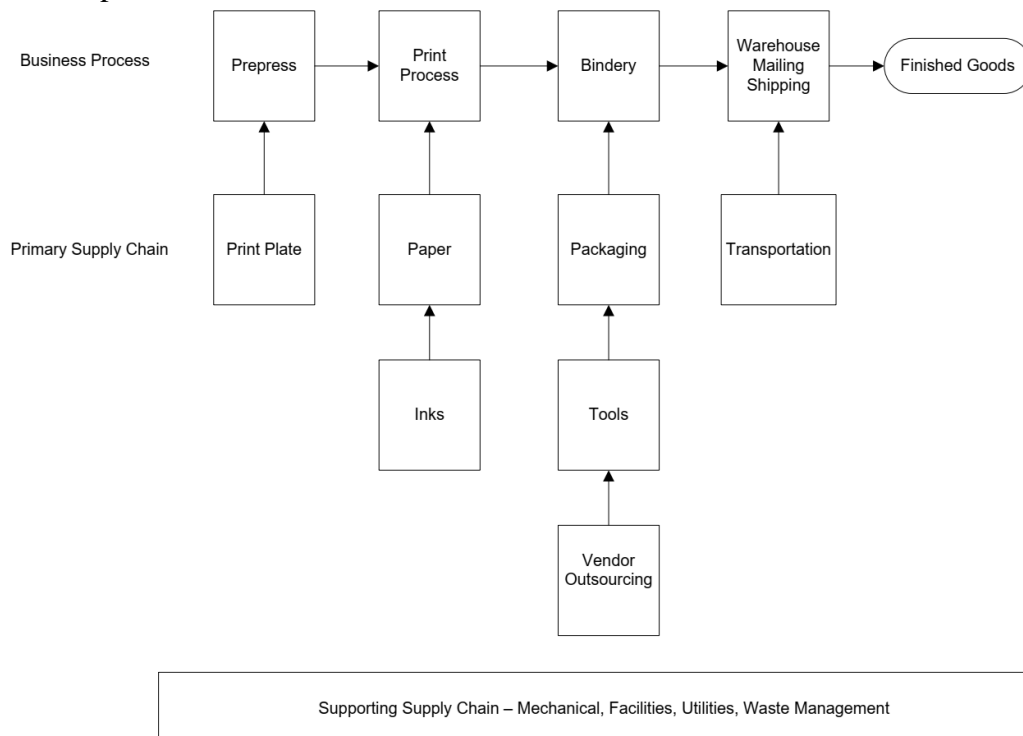
Lowe-Martin's activities include the manufacture and supply of pre-press, commercial offset printing, digital printing, bindery finishing and the provision of on-line e-business, warehousing, distribution and fulfillment projects and services.

Lowe-Martin activities include the following:

- Producing goods in Canada
- Selling goods in Canada and outside Canada
- Distributing goods in Canada and outside Canada
- Importing into Canada goods produced outside Canada

## Supply Chain

### Supply Chain Map



## **(b) Policies and due diligence processes**

### **Policies**

Lowe-Martin maintains a Code of Ethics Policy. Key highlights of this Policy as it relates to Bill S-211:

#### **1. Employment Standards**

We follow all Employment Standards in Ontario as set out in the Employment Standards Act, 2000 (ESA), and the most up-to-date version of *What Employees Need to Know* is posted at all of our locations. Updates are posted and given to employees as required.

#### **2. Child Labour**

Lowe-Martin employs workers who meet the applicable minimum legal age requirements per the Occupational Health and Safety Act in Ontario for Industrial Establishments.

#### **3. Forced Labour**

There is no forced labour of any form at Lowe-Martin.

#### **4. External Relationships**

We are known by our customers for the quality and value of the products and services we provide. We value the relationships we have established and realize they are built on trust and cooperation.

We are committed to building a culture of trust, not only with our employees, but also our customers, vendors, contractors, regulators and stockholders. Lowe-Martin seeks to always maintain the highest standards of integrity and objectivity in our working relationships and will not conduct business with anyone who does not operate with integrity or who compromises the company's values and ethical standards.

### **Due Diligence Processes**

The following elements of the due diligence process have been implemented in relation to forced labour and/or child labour.

- Embedding responsible business conduct into policies and management systems
- Ceasing, preventing or mitigating adverse impacts
- Tracking implementation and results

Upon initial hiring, our organization maintains records of each employee's date of birth to ensure that there are no employees hired below the minimum regulated age. Since Lowe-Martin is a secure facility this is backed up by a police record check on each employee. Individual Employment Records (proof of identity and social insurance number) maintained by Lowe-Martin's Human Resources department.

The prohibition of forced labour is supported by statements made on our website concerning employment at Lowe-Martin, employment offer letters, job descriptions, posters and information posted throughout facilities and records such as pay statements.

Additionally, all Lowe-Martin employees sign our code of Ethics and a record of this is maintained by the Human Resources department.

**(c) Forced Labour and Child Labour Risks**

Lowe-Martin is committed to respecting human rights and ensuring that forced labour and child labour is not a part of any product within our supply chain. We have started the process of identifying risks, but there are still gaps in our assessments that we are working to address.

**1. Risks in Supply Chain**

Lowe-Martin has identified forced labour or child labour risks related to any of the following aspects of its activities and supply chain:

- The types of products it sources
- The raw materials or commodities used in its supply chains
- Tier one (direct) suppliers
- Tier two suppliers
- The use of outsourced, contracted or subcontracted labour

Lowe-Martin has identified forced labour or child labour risks in its activities and supply chains related to the following sectors and industries

- Forestry (paper)
- Utilities
- Manufacturing
- Transportation and warehousing
- Administrative and support, waste management and remediation services

**2. Risk Assessment & Actions Taken**

- Lowe-Martin Maintains an Approved Vendor List and only Suppliers/Vendors on this list can be used.
- All Suppliers/Vendors are approved prior to use, Supplier Application and Evaluation is required.
- Vendors key to the supply chain to the products produced by Lowe-Martin are evaluated on a regular basis.
- Lowe-Martin purchases majority of paper from Forest Stewardship Council (FSC) certified suppliers. To be FSC certified companies must comply with Core Labour requirements including forced labour or child labour which are independently audited by a registrar. Lowe-Martin is also FSC certified.
- Lowe-Martin primarily purchases from Vendors based in Canada.

**3. Future Planned actions:**

- Modify the Supplier Application/Evaluation form used by Lowe-Martin to include information on compliance to forced labour or child labour

**(d) Remediation Measures**

Lowe-Martin has not identified any forced labour or child labour in our activities and supply chains during the reporting period. No measures have been taken to remediate forced labour or child labour in their activities and supply chains. Should remediation be required in the future Lowe-Martin is committed to appropriate remedies depending on the circumstances.

**(e) Remediation of loss of income**

Lowe-Martin has judged that vulnerable families have not experienced loss of income as a result of steps Lowe-Martin has taken to eliminate forced labour or child labour risks, no additional measures have been taken in this area.

**(f) Training**

Lowe-Martin currently provides training to all employees on forced labour and/or child labour. All employees receive a copy of Lowe-Martin's Code of Ethics Policy as described in section (b) containing specific paragraphs on child and forced labour. Reading the Code of Ethics is one component of the employee orientation and once read it is signed off by the employee and kept on file. For the last few years, it has been incorporated into our HRDownloads employee bundle, so the record is kept electronically. All employees are required to read through this document. The document originated from Lowe-Martin.

**(g) Effectiveness Assessment**

Lowe-Martin currently monitors the following Key Performance Indicators (KPIs) as part of its effectiveness in ensuring that forced labour and child labour are not being used in its activities and supply chains:

- Setting up a regular review of Lowe-Martin's policies and procedures related to forced labour and child labour
- Number of employees trained
- Number of supplier evaluations completed
- Tracking numbers of cases or allegations of forced or child labour

**Sign off**

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.

Name: Ward Griffin  
President/CEO

Date: May 14, 2024

Signed: 

I have the authority to bind Lowe-Martin Company Inc.