



Report on the fight against forced labour and child labour in supply chains

4 May 2026

► ***About this report***

This report is part of the *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (hereinafter the “Act”), in accordance with section 11(4)(b)(ii). This report is produced by the Kersia Group, whose holding company is located in France but which qualifies as an Entity under the Act as it controls four companies in Canada and its most recent consolidated financial report exceeds two of the three thresholds established by the Act. This is a joint report for its Canadian entities, Kersia Canada Ltd., RMS Equipements inc., G.D.G. Canada inc. and G.D.G. Environnement Ltée, for the 2025 financial year.

The Group is also subject to reporting obligations under the UK *Modern Slavery Act 2015* for its UK-based subsidiaries.

The purpose of this report is to outline the commitments made and actions taken by Kersia to ensure the protection of individuals and the realisation of their rights, as well as to establish and maintain ethical working conditions.

► ***Contents***

1. Measures taken to prevent and reduce the risk of forced labour and child labour
2. Structure, activities and supply chains
3. Policies and due diligence processes
 - 3.1. *Values*
 - 3.2. *Policies*
 - 3.3. *Due diligence*
4. Assessing and managing our risks
5. Corrective measures to remedy any use of forced labour or child labour
6. Corrective measures to remedy the loss of income for the most vulnerable families
7. Training
8. Effectiveness of measures implemented

1. Measures taken to prevent and reduce the risk of forced labour and child labour

Kersia has made respect for people one of the pillars of its ethical commitments, as set out in its [Code of Ethics](#). In this context, the Group respects and promotes human rights as defined specifically in the United Nations Universal Declaration of Human Rights, and in accordance with the United Nations Guiding Principles on Business and Human Rights, among its employees and other stakeholders. The Group pays particular attention to prohibiting child labour and forced labour, in accordance with applicable local regulations and as a minimum in compliance with the standards adopted by the International Labour Organisation as specified in Convention 138 on the minimum age for admission to employment, Convention 182 on the worst forms of child labour, and Convention 29 on forced labour.

Our conviction is that all activities must be conducted with respect for human beings and their dignity. We are aware of our responsibilities and are therefore committed to making every effort to prevent forced labour, child labour, modern slavery and human trafficking in the course of our activities and in our supply chains. We strive to protect the people who work for Kersia, whether directly or indirectly, on a permanent or temporary basis, from these risks.

Specific measures have been taken in the past to prevent and reduce the risk of forced labour and child labour, including:

- Adoption of several policies, such as: a Code of Ethics, a Non-Discrimination Charter and some whistleblower protection measures.
- Implementation of a third-party assessment tool: Since 2020, Kersia assesses and monitors its stakeholders and conducts regular review of the alerts received through the tool.
- Implementation of a whistleblowing system: Kersia has updated its system in 2023 to allow any stakeholder to process to an alert (previously available only to employees).
- Conduction of a human rights risk mapping: Kersia completed its first mapping on this topic in 2025 to identify the potential impacts of its activities on human rights.

These specific measures are detailed in the following sections.

2. Structure, activities and supply chains

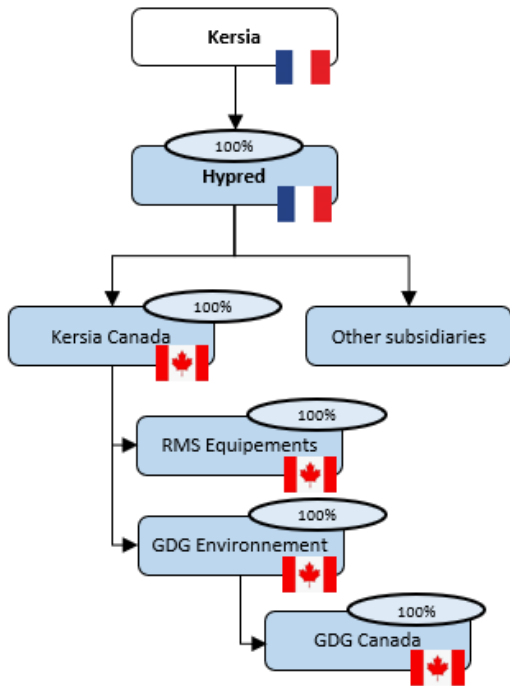
The group specialises in food safety, providing hygiene solutions for the food, agriculture, catering and beverage sectors. More specifically, our product portfolio encompasses hygiene in dairy, pig and poultry farming, hygiene in the food industry and catering, hand hygiene, hygiene in hospitals and water treatment. Our main mission is to ensure food safety “from farm to fork” and to prevent contamination and disease in animals and humans. We therefore develop cleaning solutions, disinfectants and water treatment products. We also provide tailor-made support services based on our scientific expertise and knowledge of the field.

Today, Kersia has become a leading supplier worldwide.

Commercial presence in over 120 countries	3,165 employees worldwide	49 industrial sites (including 14 subcontracted manufacturers)
€665M sales revenue	166 employees in Canada	Over 50 years' experience

Numbers for the 2025 financial year

The Canadian entities are part of this whole and are helping to create a safer food world.



Kersia Canada Ltd., a company governed by the *Business Corporations Act* (Quebec) (the “BCA”) headquartered in Louiseville, develops hygiene and disinfection solutions for a wide range of markets, including food processing and distribution, the dairy industry, restaurants, residential homes for the elderly and the hotel industry.

RMS Equipements inc., a company governed by the BCA based in Laval, is the leading supplier of floor care equipment such as scrubbers, polishers, hoovers, carpet extractors and mechanical sweepers. This entity rents and sells new and used equipment and also offers repair services.

G.D.G. Environnement Ltée, a company governed by the BCA headquartered in Trois-Rivières, and *G.D.G. Canada inc.*, a company governed by the *Business Corporations Act*

located in Ottawa, focus their expertise on entomology (control of biting insects), forestry (control of the emerald ash borer, drone services, etc.), and public health and laboratory services (surveillance and prevention of infectious diseases, amongst other things).

Good supply chain management is important to meet the needs of our business. This is done by our Canadian team, in coordination with the parent company’s team. There is in fact a division between operational purchasing (locally) and strategic purchasing (by the Group's Purchasing Department, located in Europe). The parent company’s team will provide guidelines for supply chain management, whilst the Canadian team will run the day-to-day operations independently.

► **Kersia Canada Ltd.**

Kersia Canada Ltd. relies on more than 70 suppliers to manufacture our hygiene solutions at our factory in Louiseville, Canada. The vast majority are located in North America. However, this is a distributor market, so materials can be produced elsewhere. As a result, Kersia does not limit itself to this scope and ensures the traceability of all its raw materials and packaging (places of manufacture, batches, COA, etc.).

Raw materials		Packaging	
Country of origin	%	Country	%
Canada-USA	73.63	Canada-USA	88.9
China	20.45	China	8.0
Europe	2.85	Europe	3.1
Korea	1.65		
United Arab Emirates	1.06		
Other (Malaysia, India)	0.35		

Products not manufactured directly by Kersia (purchasing/resale activity) are mainly supplied by various partners located in North America. More specifically, the breakdown by origin of distributed products is as follows:

Country of origin	%
America	86
China	10
Asia	2
Other	2

► **RMS Equipements inc.**

RMS Equipements inc. buys and sells floor maintenance equipment. This equipment is supplied by various partners located in North America. More specifically, the equipment distributed is manufactured in North America and the United Kingdom. The equipment is sourced from five leading brands, four of which have made commitments to combat forced labour and child labour.

► **G.D.G. Environnement Ltée and G.D.G. Canada inc.**

G.D.G. Environnement Ltée and *G.D.G. Canada inc.* are service entities that use Canadian employees. BTI is provided by American and Canadian suppliers.

Supply chains can involve risks of forced labour, child labour, modern slavery and human trafficking if they are poorly managed. In this context, we have put in place due diligence policies and processes to limit these risks.

3. Policies and due diligence processes

3.1. Values

Our activities are based on four values: Transparency, Sharing, Proficiency and Foresight. These values reflect the professional ethics that guide our daily actions, as well as our behaviour towards our colleagues and, more generally, towards all our stakeholders. Kersia attaches significant importance to Compliance as part of its Corporate Social Responsibility approach, which goes beyond regulatory requirements.

3.2. Policies

Kersia promotes its commitment to human rights through its ethics policies and procedures, in particular the following:

- The [Code of Ethics](#) is a general document that sets out the basic principles and minimum rules to be respected, as well as the standards of professional conduct to which we must adhere in the course of our activities all over the world. This document affirms Kersia's commitment to human rights and the protection of the individual, notably on page 6:

"The Group respects and promotes human rights, as defined in the United Nations Universal Declaration of Human Rights, among its employees and all persons with whom it has a relationship (customers, suppliers, partners, etc.), and in accordance with the United Nations Guidelines concerning companies and human rights. All activities must be conducted with respect for human beings and their dignity.

The Group pays particular attention to the prohibition of child labour in all its forms, as well as forced labour, in compliance with applicable local regulations and, as a minimum, to the standards adopted by the International Labour Organisation (ILO) as specified in ILO Convention No.138, Minimum Age, Convention No.182, Worst Forms of Child Labour, and Convention No.29, Forced Labour.

It is the duty of all employees to respect human rights and ensure that their actions do not infringe the rights of others. Our commitments in terms of human rights extend to all our activities and our value chain. Anyone, whether Group employees or third parties, is invited to notify any violation of these rights of which they are aware.

"Respecting people" is one of the pillars of the Group's commitments. Available in 21 languages, this code is addressed to all Kersia employees, Group entities and all partners with whom Kersia has a relationship. To give it its full scope, it is integrated into the internal rules of the Group's companies. It also provides a mechanism for reporting ethical or legal breaches. Issued in 2019, the Code of Ethics has been updated in 2023, to comply with regulatory changes and clarify some of Kersia's commitments.

- The [Gifts and Entertainment Policy](#) sets out the rules to be followed when an employee receives or offers a gift or entertainment invitation. It is also incorporated into the internal rules of Group's companies. Issued in 2020 this policy has been updated in 2023.
- The [Supplier Charter](#) sets out our expectations and the commitments to which suppliers must adhere with regard to ethics, including respect for human rights. We are committed to conducting our business with integrity and we expect our partners to do the same:

"The Kersia Group is committed to respecting people and is vigilant about the impact of its activities on them. The Group expects its suppliers to show equal commitment:

- *to respect human rights, in particular the United Nations Universal Declaration of Human Rights and the international standards of the ILO, to promote them in their supply chain, and not to be complicit in the violation of these rights. In particular, the Kersia Group expects its suppliers to commit to:*
 - *prohibiting child labour and forced and compulsory labour,*
 - *acting to ensure the health, safety and security of employees and third parties.*
- *Promoting well-being within the company (working conditions, diversity, non-discrimination, absence of harassment, professional equality, social dialogue, employee fulfilment, etc.)."*

The Charter in effect in 2025 dated back to 2023. A new update was done in 2026. The Charter is shared with the various suppliers, the aim being to get them to sign the Charter.

The priority here remains on all tier 1 suppliers. If they refuse to do so, because they do not wish to respond to requests on this subject from all their customers, these suppliers share their own Charter in return. In this case, the Group's Purchasing Department checks that the general terms are in line with our own.

- The aim of the Non-Discrimination Charter is to protect employees, as well as all applicants, from discriminatory behaviour and to promote equality, diversity and inclusion. It was issued in 2023 and has been signed by all the Group's managers and human resources staff.
- The Whistleblowing Procedure and the User Guide to the whistleblowing system are designed to inform the Group's stakeholders of the channels available to them to report any breaches of the Group's ethical rules, including the rules on forced labour and child labour. These documents also explain how the whistleblowing platform set up by Kersia works, how the alert will be handled and they will inform whistleblowers of the specific protection available to them. Issued in 2019, those documents have been updated in 2023.

3.3. Due diligence

Kersia believes in working with partners who conduct their business ethically. All suppliers must undertake to comply with regulations and with the provisions of our Code of Ethics, and we carry out checks on our partners.

As part of our initiative to identify, monitor and mitigate risks, we have implemented a third-party assessment tool called RiskRate (published by Navex Global UK Ltd) to check the compliance of partners working with Kersia Group subsidiaries and then monitor them to stay up to date with any changes to the situation. This makes it possible to protect, advise and anticipate the occurrence of a risk that could have adverse consequences for the Group. In particular, we check whether our partners are suspected of or have been convicted of certain crimes or offences, including forced labour, modern slavery, trafficking in human beings, child labour and, more generally, any violation of human rights. When forced labour, child labour or human rights violations, or any other behaviour that does not comply with our Code of Ethics, is identified in our supply chains, the Group's Legal & Compliance department carries out an analysis of the situation, which is then forwarded to the Group Executive Committee for a final decision on how to proceed with the relationship with the third party concerned. If the facts are true, we work with our partners to address concerns as quickly as possible. We also reserve the right to terminate any commercial relationship with a company that does not comply with our rules and policies. Today, the customers of 28 subsidiaries of the group, as well as 1,113 suppliers of goods and services, and raw materials, are analyzed by our third-party assessment tool. We intend to improve these figures with the implementation of the new ERP shared by all Group subsidiaries.

We may also receive reports of human rights violations through our whistleblowing system, implemented in 2019, and available in 21 languages. All employees, as well as all stakeholders, have indeed the opportunity to make a report via the Whistle B platform (provided by Navex Global UK Ltd), which enables whistleblowers to report incidents in complete confidentiality. In

this case, the report is received by the members of the Ethics Committee, who will conduct an investigation to ensure that the facts are true, qualify them and take appropriate measures if necessary. Employees also have the option of alerting a line manager, a member of Human Resources, a staff representative or, more generally, any work colleague. It can be noted that Kersia pays particular attention to the protection of whistleblowers, who may not be sanctioned or suffer reprisals for reporting in good faith.

4. Assessing and managing our risks

Our supply chains may involve risks of forced labour, child labour, modern slavery and human trafficking. For this reason, in order to better understand and prevent human rights risks within its operations and supply chain, Kersia conducted a risk mapping exercise.

The exercise was based on the company's geographic location, a document review of the Group's activities and business relationships, as well as questionnaires sent to 193 employees and 13 stakeholders, supplemented by interviews. On this basis, sixteen potential human rights impacts arising from the Kersia Group's activities worldwide were identified. The objective was to identify a broad range of potential impacts while excluding from the list those which are not faced by Kersia. The risks of forced labor and child labor are among the risks identified. Since all human rights are equal, an analysis of their severity and likelihood of occurrence was conducted to prioritize the management of these impacts.

Although forced labor and child labor are considered major risks by nature due to their severity and profound impact on human rights, the analysis led to their classification as a medium risk given the nature of the Group's activities and the existing awareness-raising and monitoring mechanisms. The risk mapping, however, highlights the specific challenges associated with supply chains, where direct control over these practices may be limited. It thus confirms the need for ongoing vigilance, particularly with regard to suppliers and geographic areas that may present higher risk factors.

We can also note that the main risks are not so much at the production stage, where very little work is outsourced and the majority of it takes place in North America or Europe, where the risks of forced labour and child labour are lower. Our supply chains are most vulnerable when it comes to sourcing the raw materials used in our products. Some of our raw materials are sourced in Asia where there is a greater risk of forced labour and child labour, particularly in the extraction of raw materials. Although this represents only a minority of our suppliers, the Group is aware of the issues and is taking steps to assess and manage these risks as effectively as possible.

That is why an action plan has been put in place with the aim of improving existing measures and establishing new mechanisms to strengthen the protection of human rights. The action plan includes the gradual strengthening of prevention efforts, monitoring, and dialogue with business partners.

Kersia has a zero-tolerance policy toward forced labour, child labour, modern slavery and human trafficking. The welfare of our workforce is crucial to our continued success and no such practices are acceptable in any part of our Group or our supply chains.

In addition, as mentioned in the previous section, Kersia carries out an ongoing assessment of its third parties, thereby making it possible to limit the risks of doing business with a third party employing children or implementing practices that could amount to forced labour, through the RiskRate tool.

5. Corrective measures to remedy any use of forced labour or child labour

During the year under review, we received no reports of concerns relating to forced labour, child labour, modern slavery or human trafficking within our Group and supply chain.

If reports are received, appropriate measures will be taken. We are likely to ask the partner to assess whether the reports are true and provide us with guarantees. In addition, the contracts, the general terms and conditions, and the Supplier charter contain an “ethics” clause, which requires the parties to the agreement to implement their company’s internal code of conduct or, in the absence of such a document, to comply with our Code of Ethics. Failure to comply with this clause may result in the termination of the contractual relationship with the said partner.

6. Corrective measures to remedy the loss of income for the most vulnerable families

As previously mentioned, we have not identified any cases of forced labour, child labour, modern slavery or human trafficking. As a result, no corrective measures have been put in place to remedy the loss of income suffered by the most vulnerable families as a result of such practices. If reports are received, we are committed to ensuring that appropriate measures will be taken.

7. Training

For the moment, we have not implemented any training on the subject of forced labour, child labour, modern slavery and human trafficking. Raising employees’ awareness of this issue is part of a wider process of raising awareness of ethics. It is implemented through internal communications, both by email and on the group’s social network (Viva Engage).

8. Effectiveness of measures implemented

We have not yet carried out monitoring of the effectiveness of measures to limit the risks of forced labour, child labour, modern slavery and human trafficking. However, the human rights risk mapping, conducted in 2024–2025, is a key step toward better identifying, understanding, and prioritizing human rights risks within the Group and its supply chains, and will serve as the

foundation for the gradual strengthening of the prevention, control, and monitoring measures already in place.

In addition, any report, whether by a whistleblower or via the third-party evaluation platform, will be followed by an investigation to assess whether the report is true. Finally, we are continually seeking to improve our knowledge of the subject so that we can evaluate and improve our processes, thereby strengthening our commitment to the fight against forced labour and child labour.

► *Approval and certification*

In accordance with the requirements of the Act, and in particular article 11 thereof, this report has been approved by the Board of Directors of Kersia Canada, as the controlling entity of the other Canadian entities within the Group.

In accordance with the requirements of the Act, and in particular section 11 thereof, I certify that I have examined the information contained in the report for the entity or entities listed above. To the best of my knowledge and belief, and having exercised due diligence, I confirm that the information contained in the report is true, accurate and complete in all material respects for the purposes of the Act, for the reporting year referred to above.

I have the authority to bind Kersia Canada Ltd., RMS Equipements inc., G.D.G. Canada inc. and G.D.G. Environnement Ltée.

Pierre RICHER
Vice President

Tanguy LE CLERC
President