

McBratney Family Trust (2019)
Reporting for Bill S-211
Fighting Against Forced Labour and Child Labour in Supply
Chains in Canada
For the Fiscal Year Ending October 31st, 2025

Reporting Entities

McBratney Family Trust (2019), trust# T36-9666-76.

The McBratney Family Trust (2019) consists of the following companies:

Pan Pacific Pet Limited (BN# 104061965 RC0001)

Pacific Veterinary Sales Limited (BN# 892064544 RC0001)

BRAT Investments Ltd. (BN# 133240333 RC0001)

The McBratney Family Trust (2019) is owned by the McBratney family, consisting of George Thomas McBratney, Claudia Jane McBratney, Trevor McBratney and Lia Neufeld.

All companies have the same fiscal year: November 1st – October 31st

Management and Control

Controlling interest of the companies is held by George Thomas McBratney.

Management of the companies is as follows:

George Thomas McBratney	President
Phillip Klaassen	Chief Executive Officer
Elaine Price	Chief Financial Officer
Ken Kasdorf	Chief Sales Officer
Nick Norbury	Chief Technology Officer
Trevor McBratney	Executive VP

Pan Pacific Pet Limited www.pacificpet.net

Pan Pacific Pet Limited ('Pan') is a pet food distributor with its head office in Abbotsford, BC with warehouses in Abbotsford, BC and Rocky View County, AB. Pan is currently operating out of three locations, two in Abbotsford and one in Rocky View.

Pan is a pet food and pet accessory distributor that specializes in small/companion animals (dog, cat, rabbits, critters, etc.). Pan sells to Pet Specialty retailers in Western Canada (BC, AB, SK, MB, YK, NWT) only. Customers of Pan include PetSmart, Global Pets, Petland, Homes Alive, Pet Valu, and many other independent pet specialty retailers. Pan also sells product to animal shelters and breeders but does not sell directly to consumers.

Pan has been doing business since 1986 and currently has over 200 brands that it distributes across western Canada. Many stores have product delivered weekly with others receiving product bi-weekly or monthly, depending on their ordering.

Pan's vendors include primarily Canadian and USA vendors, with some coming from other countries. Included is number of large multi-national corporations (MARS, Colgate, etc.). Pan is the importer of record for some of these vendors.

Pacific Veterinary Sales Limited www.pacificvet.ca

Pacific Veterinary Sales Limited ('PVS') is a distributor of veterinary products to veterinary clinics in Western Canada. Products include veterinary exclusive pet food (Royal Canin), pet supplements, and veterinary clinic equipment and supplies. PVS was incorporated in 1982.

PVS does not sell products directly to the veterinary clinics as all clinics purchase from a buying group/cooperative that supplies them with all their products, including medications. The buying groups PVS sells to are:

Associated Veterinary Products (AVP - Langley, BC)

Western Drug Distribution Centre (WDDC - Edmonton, AB)

CDMV (Calgary, AB/Brampton, ON/Quebec)

Veterinary Products (VP – Ontario)

PVS ships product to these companies and they will distribute the final mile to the clinic.

PVS has a team of sales representatives that visit clinics in Western Canada to present products to the clinics so that they can purchase from their buying group.

BRAT Investments Ltd.

BRAT Investments Ltd. ('BRAT') is a real estate holding company that owns warehouses for rent. BRAT was incorporated in 1992.

BRAT currently owns three buildings that are leased and is in the process of building another warehouse in Mission, BC. All three buildings owned by BRAT are occupied by related companies (Pan & PVS), with one of them also occupied by third party lessees.

Reason for Reporting

Determining whether an organization is an entity

*The Act defines an **entity** as a corporation or a trust, partnership or other unincorporated organization that either:*

- a. is listed on a stock exchange in Canada; or*
- b. has a place of business in Canada, does business in Canada or has assets in Canada and that, based on its consolidated financial statements, meets at least two of the following conditions for at least one of its two most recent financial years:*
 - i. it has at least \$20 million in assets,*
 - ii. it has generated at least \$40 million in revenue, and*
 - iii. it employs an average of at least 250 employees.*

If a corporation or a trust, partnership or other unincorporated organization meets either of criteria (a) or (b) then it is an entity for the purposes of the Act.

McBratney Family Trust (2019) has determined it is required to report on Bill S-211 due to being an importer of goods into Canada and having met the following two criteria:

- having at least \$20 million in assets
- generates at least \$40 million in revenue

Current Policy

Pan, PVS and BRAT do not condone the use of Forced or Child Labour and has complied with BC and Alberta labour laws. The companies have also implemented the following policy:

Illegal Labour Policy – Bill S-211 - Fight Against Forced Labour and Child Labour in Supply Chains Policy

Intent

This document was developed to address child labour, forced labour, human trafficking, and slavery.

Guidelines

Pan Pacific Pet/Pacific Veterinary Sales (Pan/PVS) is firmly committed to protecting individuals from the exploitations of illegal labour practices, such as child labour, forced labour, slavery, and human trafficking; such practices are not tolerated by Pacific Veterinary Sales and are strictly prohibited in all forms.

Pan/PVS holds itself accountable to the highest ethical standards and complies with and exceeds all relevant and applicable local and international laws pertaining to illegal labour practices. In doing so, Pan/PVS never knowingly contracts with or carries on a business relationship with any organization or employer that does not adhere to the same standards or is in violation of any relevant or applicable labour laws.

Compliance

Pan/PVS continually monitors its own employment practices and those of its partners, vendors, suppliers, and all others conducting business on behalf of the organization in order to ensure compliance with ethical employment standards and protocols. In order to ensure compliance with the standards of this policy, Pan/PVS audits its own employment practices, as well as those of companies the organization contracts with or maintains a business relationship with, at least annually.

Where a supplier, vendor, or contractor is found to be in violation of this policy, Pacific Veterinary Sales takes prompt remedial action in order to address the violation. Remedial measures may include termination of the business contract with the organization that committed the violation.

Employees receive training and practical education to inform them about the harm that illegal labour practices can cause, as well as provide the information and guidance necessary to notice or determine whether illegal labour is used at any point in a supply chain.

All real or suspected instances of noncompliance with this policy must be reported to (Elaine Price, Chief Financial Officer) immediately.

Current Review

Management has reviewed suppliers and determined the priority is suppliers of products purchased for distribution for Pan and PVS. Suppliers of goods used in the operations of the companies is not material, outside of vendors of capital assets.

Goods purchased by the companies Pan and PVS are primarily pet food, treats, and accessories. Pet food and treats includes dry kibble, canned food, dehydrated food and treats, freeze-dried food and treats, and frozen food and treats. Accessories includes hard goods including pet clothing, pet crates, pet beds, pet drinking fountains, pet supplements, pet shampoos, etc.

For the fiscal year ending October 31, 2025, a total of 13.5% of goods purchased were produced outside of Canada and the USA. These countries primarily include Australia, New Zealand, Thailand, China, EU Nations, Mexico and Brazil.

County of Origin	Fiscal 2023	Fiscal 2024	Fiscal 2025
USA	48.4%	48.7%	35.2%
Canada	36.0%	38.7%	51.3%
Other	15.6%	12.7%	13.5%
	100.0%	100.0%	100.0%

In 2025, we sent out questionnaires to our main vendors asking the following questions:

1. *Does your company have a documented policy that prohibits forced and/or child labour?*
2. *Do you assess and monitor your suppliers for risks related to forced labour and child labour?*
3. *Have there been any recent (within 2 years) cases of forced or child labour identified in your supply chain? If yes, what actions were taken?*
4. *Do you evaluate new suppliers for ethical risks before onboarding them into your supply chain?*

We sent out 123 questionnaires and received 106 replies. We are in the process of reviewing these replies to determine if any further information is required.

Action Plan

We are in the process of reviewing the results of the questionnaires sent out in 2025. We will follow up with requests for further information from vendors depending on their answers. This will be done in 2026 and results will be included in our 2027 reporting.

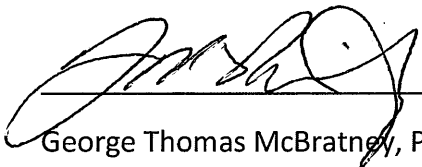
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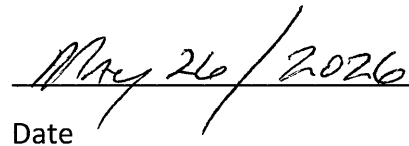
Fiscal 2025 Reporting for Bill S-211

McBratney Family Trust (2019)

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.

I have the authority to bind the McBratney Family Trust (2019).


George Thomas McBratney, President


Date