



REPORT ON RISK OF FORCED LABOUR AND CHILD LABOUR

YEAR ENDED DECEMBER 31, 2023

MAY 8, 2024

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1. Area of application

This joint report has been produced in compliance with the *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (the “**Act**”). It concerns Quebecor Inc. and its wholly owned operating subsidiaries as follows (collectively, “**Quebecor**” or the “**Corporation**”):

- Quebecor Media Inc. (“**Quebecor Media**”);
- MediaQMI Inc. (“**QMI**”);
- Videotron Ltd. (“**Videotron**”);
- Freedom Mobile Inc. (“**Freedom**”);
- TVA Group Inc. (“**TVA Group**”);
- MELS Studios and Post-Production G.P. (“**MELS**”);
- Sogides Group Inc. (“**Sogides**”); and
- Messageries A.D.P. Inc. (“**ADP**”).

The abovementioned entities hereby report on the various steps taken during the previous financial year, ended December 31, 2023, to prevent and reduce the risk that forced labour or child labour are used in their supply chains, in Canada or elsewhere.

Unless otherwise stated, the information in this report applies generally to all of the abovementioned entities (collectively, the “**Entities**,” and individually, an “**Entity**”).

2. Steps taken to prevent and reduce the risk that forced labour or child labour is used

The Corporation has implemented measures with the goal of preventing and reducing the risk of forced labour or child labour being used in its operations and supply chains. To that end, the Corporation has, among other things:

- Established the *Code of Conduct for Quebecor Suppliers* (the “**Supplier Code**”), which sets the expectations that the Corporation has of its suppliers and aims to ensure that working conditions are safe throughout the supply chain and that workers are treated with dignity and respect. This, among other things, implies suppliers’ obligation to respect human rights in dealings with all of their employees. The Supplier Code also sets out the many principles to which suppliers must adhere with respect to the rights of their employees, thereby preventing and reducing the risk that forced labour or child labour is used; and
- Taken part, with several other large Canadian corporations, in an external working group led by a leading Canadian law firm, concerning the Act’s new reporting requirements in the area of modern slavery.

3. Structure, activities and supply chains

Structure

Quebecor Inc., with head office located in Montreal, Quebec, is a publicly held corporation listed on the Toronto Exchange (TSX: QBR.A, QBR.B) that was incorporated in accordance with the laws of Quebec on January 8, 1965, and is governed by the *Business Corporations Act* (Quebec) (“**BCAQ**”). It is a holding company with a 100% interest in Quebecor Media, which has a 100% interest in QMI and Videotron, which in turn has a 100% interest in Freedom. Quebecor Media also

has, through its subsidiary Sogides, an indirect 100% interest in ADP. Quebecor Inc. also controls 99.97% of the voting power (68.37% of the equity interest) in TVA Group, which has a 100% interest in MELS. The head offices of each entity are in Montreal, Quebec, with the exception of Freedom, which has its head office in Calgary, Alberta.

Quebecor Media is one of Canada's leading telecommunications and media companies, with its subsidiaries operating in the telecommunications, media and sports and entertainment business segments. It was incorporated in accordance with the laws of Quebec and is governed by the BCAQ.

Videotron is a corporation operating in the field of telecommunications, was incorporated in accordance with the laws of Quebec, and is governed by the BCAQ.

Freedom is a corporation operating in the field of telecommunications, was incorporated in accordance with the laws of Ontario, and is governed by the *Business Corporations Act* (Alberta).

TVA Group is a corporation operating in the field of media, was incorporated in accordance with the laws of Quebec, and is governed by the BCAQ.

QMI is a corporation operating in the field of news media, was incorporated in accordance with the laws of Canada, and is governed by the *Canada Business Corporations Act*.

MELS is a corporation operating in the field of audiovisual production, was incorporated in accordance with the laws of Quebec, and is governed by the *Civil Code of Québec*.

Sogides is a corporation operating in the field of book publishing, was incorporated in accordance with the laws of Canada, and is governed by the *Canada Business Corporations Act*.

ADP is a corporation operating in the field of book distribution, was incorporated in accordance with the laws of Quebec, and is governed by the BCAQ.

Activities

Quebecor is a leading Canadian telecommunications and media company with activities in the following business segments: mobile and wireline telecommunications, Internet access, cable television, over-the-top video services, business telecommunication solutions, broadcasting, soundstage and equipment rental, audiovisual content production and distribution, newspaper publishing and distribution, digital news and entertainment platforms, book and magazine publishing and distribution, music production, out-of-home advertising, operation and management of a world-class arena and entertainment venues, ownership and management of Quebec Maritimes Junior Hockey League teams, concert production, and management and promotion of sporting and cultural events.

Through its Videotron and Freedom subsidiaries, Quebecor is a leading mobile and wireline communications provider. Videotron is engaged in Internet access, mobile and wireline telephony, cable television and entertainment services. Videotron's wireless services are offered under the Videotron, Freedom and Fizz brands. It is the fourth-largest national mobile carrier in Canada in terms of mobile revenue generating units ("RGUs") and the largest cable operator in Quebec based on the number of wireline RGUs. Videotron is also a leader in new technologies with its Helix home entertainment and management platform, and is the Quebec leader in high-speed Internet access.

Through QMI, TVA Group and MELS, active in media, sports and entertainment, Quebecor also holds prominent positions in the creation, promotion and distribution of entertainment and news, and in related Internet services that are designed to appeal to audiences in every demographic category. Via its subsidiaries Sogides and ADP, Quebecor is involved in publishing and distribution of books in French in Canada.

As one of the leading Canadian telecommunications and media companies, Quebecor is expanding its geographic footprint in the country's mobile telephony market through a strategy focused on increasing competition, and is pursuing a convergence strategy to leverage the value of its content for the benefit of its various properties and multiple distribution platforms.

As of December 31, 2023, the Corporation had 11,417 employees on a consolidated basis, all located in Canada.

Vision and ESG

The Corporation's mission is to be the first choice of consumers and businesses by providing the best possible experience in telecommunications, entertainment, news, and culture, and by being a leader in each of its lines of business.

Quebecor recognizes the importance of maintaining exemplary environmental, social and governance ("**ESG**") practices to create an environment of sustainable value for its shareholders and other stakeholders. The Corporation's reputation and the trust and confidence of those with whom it deals are an integral part of its success. Quebecor is committed to managing its business in accordance with a set of values that adhere to the highest standards of integrity and excellence.

Quebecor seeks to do business with suppliers who, in addition to being recognized as experts in their fields, show concern for sustainable development and care for their employees' well-being by adopting appropriate measures regarding workplace health and safety, human resources, ethics and the environment. The Corporation is committed to working with its suppliers and partners to reduce and prevent the risk of forced labour and child labour in its operations and across its supply chains, all with a view to ensuring respect for human rights.

This report outlines the general framework as well as the processes and policies the Corporation has put in place to reduce and prevent the risks of forced labour and child labour being used in its operations and supply chains.

Supply chains

In the course of its operations, Quebecor, via its Videotron and Freedom subsidiaries, procures cellular devices and related accessories, modems, SIM cards, servers, routers, other telecommunications devices, and various materials and equipment required for its wireless networks from the principal manufacturers and distributors on the market, notably in the United States, South Korea, Sweden, Finland and France. Through its TVA Group and MELS subsidiaries, Quebecor also procures a variety of audiovisual production equipment. These various devices and equipment are produced all over the world, but more particularly in Asia, notably in China.

These various devices and products are procured via reputable large-scale suppliers with a global presence, who generally have stringent human rights standards for their supply chains, and who are required by law to file reports. In addition, the majority of the Corporation's primary suppliers are members of the Responsible Business Alliance ("**RBA**") and its Responsible Labour Initiative and adhere to the RBA Code of Conduct, which prohibits the use of forced labour and child labour.

4. Policies and due diligence process

This section of the report outlines the policies and processes implemented, in the process of implementation or planned by the Corporation to prevent and reduce the risk of forced labour or child labour being used. Except where otherwise stated, the policies and processes detailed below apply to and bind the Corporation and its subsidiaries. They demonstrate Quebecor's commitment to protecting human rights and eliminating the use of forced labour or child labour in its operations and supply chains.

Code of Ethics

The Quebecor Code of Ethics applies to the Corporation and its subsidiaries, with the exception of TVA Group and Videotron, which have adopted their own codes similar to that of the Corporation. The Code of Ethics reiterates the Corporation's pledge to safeguard workplace health, safety and wellness for its employees and suppliers, among others, and prohibits discrimination, notably.

Code of Conduct for Quebecor Suppliers

The Supplier Code, which is based on recognized international standards, sets the expectations that the Corporation has of its suppliers. Compliance with the code by suppliers is an important criterion in their selection, so as to ensure that working conditions are safe throughout the supply chain, that workers are treated with dignity and respect and that design, manufacturing and distribution processes are ethical and environmentally responsible.

As stipulated in the Supplier Code, Quebecor requires its suppliers to comply with applicable laws and regulations regardless of where they do business. The Corporation has set forth, in the Supplier Code, a number of principles for protection of workers and of human rights, which suppliers must comply with. Those principles include the right of workers to freely choose their employment, the prohibition of child labour, compliance with applicable standards for hours of work, salaries and benefits, the prohibition of discrimination in employment, as well as freedom of association and collective bargaining.

The Supplier Code also requires the Corporation's suppliers to put in place appropriate control measures to ensure compliance and to correct any failures to comply. Quebecor reserves the right to evaluate and monitor its suppliers' practices with regard to the Supplier Code. The Corporation may also ask its suppliers to complete self-evaluation questionnaires, to provide proof of compliance with all applicable laws, and to allow the Corporation to verify working conditions on suppliers' premises.

A clause is frequently included in contracts with suppliers requiring them to adhere to the provisions of the Supplier Code. Note that some of the Corporation's principal suppliers have not agreed to be bound by the Supplier Code; those suppliers have, however, implemented similar codes of conduct applicable to their own suppliers, and employ a number of robust measures aimed at reducing and preventing the risk of forced labour and child labour in their own supply chains.

Reporting procedures

To ensure maximum adherence to the values set forth in its Supplier Code, the Corporation has instituted whistle-blowing procedures as part of both its Supplier Code and its Code of Ethics. These procedures, including the establishment of a telephone tip line, exist to enable any person who witnesses any questionable behaviour or possible breach of the Supplier Code or Code of Ethics, or who has any concerns regarding either code, to report them confidentially and anonymously.

Note that the tip line is administered by an independent third party and is accessible at all times, online (at clearviewconnects.com) or by phone (1-877-821-5801). Complaints received by this third party are processed and investigated.

Supervision

The Audit and Risk Management Committee of the Quebecor Board of Directors (the “**Committee**”) is tasked with, among other things, overseeing and evaluating the ESG measures put in place by the Corporation, including those pertaining to forced labour and child labour in the Corporation’s supply chains. As such, the Committee assists in assessing and identifying the ESG and business risks likely to have an impact on the Corporation, and monitors the measures put in place as well as the potential impacts of such risks on the Corporation’s activities.

5. Forced labour and child labour risks

In light of the information available to it, the Corporation considers that the risk of forced labour or child labour in its operations is low, since all of its operations are concentrated in Canada, as are all of its employees. The Corporation’s employees benefit from compliance with applicable laws and regulations, and with the Corporation’s policies, which provides robust protection for employees and significantly limits the risk of any use of forced labour or child labour. In addition, Quebecor verifies that all of its employees’ rights are respected.

Because of the global reach and complexity of its supply chains, the Corporation cannot, at present, identify with precision the risk of forced labour or child labour being used in its supply chains. In the course of its business, the Corporation, notably through its Videotron, Freedom and TVA Group subsidiaries, procures a variety of electronic devices that are both sold to its customers and used internally to deliver its wireless and mobility services. These devices and products are sourced from suppliers with supply chains established around the world, notably in Asia, where measures to protect workers are not always as stringent as those in Canada. Nevertheless, the Corporation relies on reputable large-scale suppliers that have analyzed or are in the process of analyzing the risks of forced labour and child labour in their respective supply chains, and that take the necessary corrective measures in the event of such risks materializing. These suppliers by and large have internal policies similar to those put in place by the Corporation to identify and prevent the risks of forced and child labour.

6. Remediation measures

Since the Corporation has not identified any risk of forced labour or child labour in its own operations, no remediation measures are necessary.

At present, the Corporation cannot guarantee the complete absence of risks of forced labour or child labour in its supply chains. That said, the Corporation is ready to take any and all necessary measures provided for in its Supplier Code and Code of Ethics should it learn of any cases of forced labour or child labour involving any of its suppliers. In particular, the Corporation could conduct an investigation and take appropriate measures, up to and including contract termination, to eliminate and prevent any situation of forced labour or child labour that is brought to its attention.

7. Remediation measures in case of loss of income

Since the Corporation did not identify any specific instances of forced labour or child labour in its operations or supply chains during the financial year ended December 31, 2023, it has not had to

take any measure to remediate loss of income to vulnerable families resulting from any measure to eliminate the use of forced labour or child labour.

8. Training

During its 2024 financial year, the Corporation will be organizing training on forced labour and child labour for its employees who play key roles in its supply chains, in particular with regard to the monitoring and management of suppliers and the awarding and negotiation of supply contracts. In so doing, the Corporation seeks to raise awareness among employees who interact with suppliers of their roles and responsibilities with regard to the identification and prevention of risks of forced labour and child labour, with a view to identifying and reducing such risks.

9. Assessing effectiveness

In light of the information available to it regarding the financial year ended December 31, 2023, the Corporation cannot at present identify with certainty the full risk of forced labour and child labour within its supply chains, and therefore cannot assess the effectiveness of any remediation measures.

10. Approval and attestation

In compliance with subsection 11(4)b)ii) of the Act, this report has been approved by the Board of Directors of Quebecor Inc. as a joint report of Quebecor Inc., Quebecor Media, Videotron, Freedom, TVA Group, QMI, MELS, Sogides and ADP for the financial year ended December 31, 2023.

In compliance with the requirements of the Act, in particular section 11, I hereby certify that I have reviewed the information contained in the report for the abovementioned entities. To the best of my knowledge, 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 application of the Act, for the abovementioned reporting year.

The undersigned has the legal authority to bind Quebecor Inc.

/s/ Sylvie Lalande

Chair of the Board of Directors
Quebecor Inc.

May 8, 2024