

Canadian Statement Against Forced Labour and Child Labour 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 fiscal year ending September 27, 2025

1. INTRODUCTION

This is a statement made by Philly's Famous Water Ice, Inc. ("PFW"), in respect of the Act, as referenced above.

PFW is a corporation incorporated pursuant to the laws of Florida.

2. REPORTING ENTITY

PFW does not have any subsidiaries. It is wholly-owned by J&J Snack Foods Investment Corp., a Delaware corporation. PFW and J&J Snack Foods Investment Corp. are subsidiaries of J & J Snack Foods Corp., a New Jersey corporation.

3. STRUCTURE, ACTIVITIES AND SUPPLY CHAINS

PFW (and its affiliated entities) manufacture and sell snack foods, including soft pretzels, cookies, churros and frozen novelties, like Luigi's Italian Ice. PFW imports those snack products into Canada to be sold to local customers, including Costco, Walmart and other retailers.

4. POLICIES AND DUE DILIGENCE PROCESSES IN RELATION TO FORCED LABOUR AND CHILD LABOUR

PFW incorporates responsible business conduct into its policies and supplier guidelines. These policies and guidelines prohibit, among other things, forced labour and child labour. For example, our policy on Human Trafficking, Modern Slavery and Human Rights provides:

J & J Snack Foods Corp. is strongly committed to supporting and maintaining the highest standards of ethical conduct and respect for human rights. All labor must be voluntary. J & J abides by all local and federal laws regarding employment and wages. We do not engage in child labor, forced labor, prison labor or human trafficking, of any sort. The Company further abides by the United Nations Universal Declaration of Human Rights. We pay competitive rates and all applicable legal wages in accordance with all local, state and federal laws.

The Company expects that all vendors and suppliers maintain the highest degree of ethics and avoid any appearances of impropriety or violations of any such practice which could be considered human trafficking.

Further, we maintain a Supplier Requirements Manual that is applicable to all our suppliers. Our Supplier Requirements Manual provides, in part, that the Company is “committed to upholding human rights by treating all employees fairly, honestly, and with full respect by operating in full compliance with all safety, discrimination and ethical labor practices...” The manual goes on to provide that suppliers of the Company are expected to operate their workplaces consistent with legal and industry requirements in the areas of human rights, ethics, and non-discrimination.

In addition, we conduct mapping exercises to risk assess our overall supply chain for child labour and forced labour risks. These mapping exercises are intended to help us identify areas of our supply chain where child labour or forced labour may be a higher risk and require a heightened degree of scrutiny.

5. PARTS OF BUSINESS AND SUPPLY CHAINS THAT CARRY A RISK OF FORCED LABOUR AND CHILD LABOUR AND STEPS TAKEN TO ASSESS AND MANAGE THAT RISK

We have not identified any areas of our supply chain that carry a heightened degree of risk and so, accordingly, we have not taken additional steps to assess and manage such specific risk. Our products are manufactured by affiliated companies in the United States and, therefore, there is no risk of forced labour in the actual manufacturing. We, therefore, focus risk assessment and management efforts in the supply of raw materials and related inputs.

6. MEASURES TAKEN TO REMEDIATE FORCED LABOUR AND CHILD LABOUR

We have not identified any instances of forced or child labour in our supply chain. As indicated elsewhere in this report, we are vigilant in assessing and evaluating the supply chain.

7. MEASURES TAKEN TO REMEDIATE LOSS OF INCOME TO MOST VULNERABLE FAMILIES THAT RESULT FROM MEASURES TAKEN TO ELIMINATE USE OF FORCED LABOUR AND CHILD LABOUR

We have not identified any instances of forced or child labour in our supply chain.

8. TRAINING PROVIDED TO EMPLOYEES ON FORCED LABOUR AND CHILD LABOUR

4/15/2026

As indicated elsewhere in this report, our company policies and guidelines prohibit the use of forced and child labour in our supply chain. Further, our Code of Ethics requires compliance with all applicable laws, rules and regulations. The Code of Ethics is signed and acknowledged by every employee upon hire and periodically thereafter. We also provide periodic corporate training on the Code of Ethics and other corporate policies.

9. HOW ENTITY ASSESSES ITS EFFECTIVENESS IN ENSURING THAT FORCED LABOUR AND CHILD LABOUR IS NOT BEING USED IN ITS BUSINESS AND SUPPLY CHAINS

We believe our approach to assessing the use of forced and child labour in our supply chain is effective. However, we continually assess our risk assessment practices to ensure we are continuing to improve our effectiveness. Again, to date, we have not identified any forced or child labour in our supply chain.

ATTESTATION

“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. For clarity, I am providing this attestation in my capacity as a director and officer of Philly’s Famous Water Ice, Inc., and not in my personal capacity.”

I have the authority to bind Philly’s Famous Water Ice, Inc.

PHILLY’S FAMOUS WATER ICE, INC.



Dan Fachner, President

April 15, 2026