

CABOT

Forced Labor in Canadian Supply Chains

Updated May 28, 2024

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Introduction

This report is Cabot Links at Inverness LP's ("Cabot Links") response to comply with Section 11 of the Fighting Against Forced Labour and Child Labour in Supply Chains Act ("the Act") for the financial year ending December 31, 2023. The reporting entities covered by this statement are Cabot Links at Inverness IP, business number 841130024.

For the purposes of the Act, Cabot Links meets the Entity definition as it has a place of business and assets in Canada, does business in Canada, and meets the threshold for revenue, assets, and employees. Cabot Links meets the definition of Reporting Entity as it sells goods in and outside of Canada, distributes goods in Canada and imports into Canada, goods produced outside of Canada.

Cabot Links is structured as a Limited Partnership and is obligated to submit a report to the Minister of Public Safety and provide a public report in response the Supply Chains Act by May 31, 2024.

1. Structure, Activities and Supply Chain

Located in Inverness, Nova Scotia, Canada on over a mile of sandy beach along the coast, Cabot Links offers one of the best golf resort experiences in North America. Cabot Links operates as a Limited Partnership and holds ownership of four limited companies as well as a Limited Partnership. Cabot Links, on behalf of its General Partner Cabot Cape Breton ULC, employees ~300 people from May to October, and roughly 100 people in the off-season months.

Cabot Links has received several accolades from various publications and associations for its golf courses, as a resort, and as an overall destination from organizations such as Golf Digest, The Globe & Mail, Travel + Leisure, Forbes, Town & Country, and MSN to name a few.

Cabot Links operates three golf courses, a number of properties for accommodation, food and bar services together with retail operations:

Golf Courses:

- **Cabot Links:** 18-hole course set against a breathtaking landscape and designed by Canadian golf course architect, Rod Whitman, this is the first authentic links in Canada.
- **Cabot Cliffs:** 18-hole course designed by legendary course designers, Bill Coore and Ben Crenshaw, and carved out of the Cape Breton coastline.
- **The Nest:** Opened for the 2021 season, is a Par 3, 10-hole routing perched on the highest point of Cabot Cliffs designed by Rod Whitman and Dave Axland.

Accommodation:

- **Lodge:** 72 rooms, designed by award-winning Nova Scotia architect, Susan Fitzgerald and celebrated interior designer Alexandra Angle
- **Golf Villas:** 19 fully furnished two- and four-bedroom units with layouts of 1,332 and 2,297 square feet, designed by award-winning architect Omar Gandhi
- **Cliffs Residences:** 8 four and five-bedroom cottages
- **Dunes Cottages:** 5 three and four-bedroom cottages (14 expected to be available by end of 2024)
- **Hillside Homes:** 16 two and three-bedroom residences (21 expected to be available by end of 2024) and 3 additional Hillside Homes to be built (*development timeline pending*).

Food and Beverage – Dining:

- **Whit's Public House:** casual dining, upscale pub fare with live music nightly; 2,680 total square feet with 123 total capacity
- **Cabot Links – Bar, outdoor patio and Panorama Restaurant:** the bar offers casual dining overlooking the 18th hole while Panorama offers casual / elegant dining offering elevated culinary fare; 4,082 total square feet with 207 total capacity
- **Coore's Barn:** maritime lobster shack and smokehouse restaurant; 2,500 total square feet
- **The Pantry –** convenience store selling ready to eat food, confectionary and non alcoholic beverages

Retail:

- **Golf Shop (Cabot Links) –** sells apparel and golf equipment
- **Golf Shop (Cabot Cliffs) –** sells apparel and golf equipment

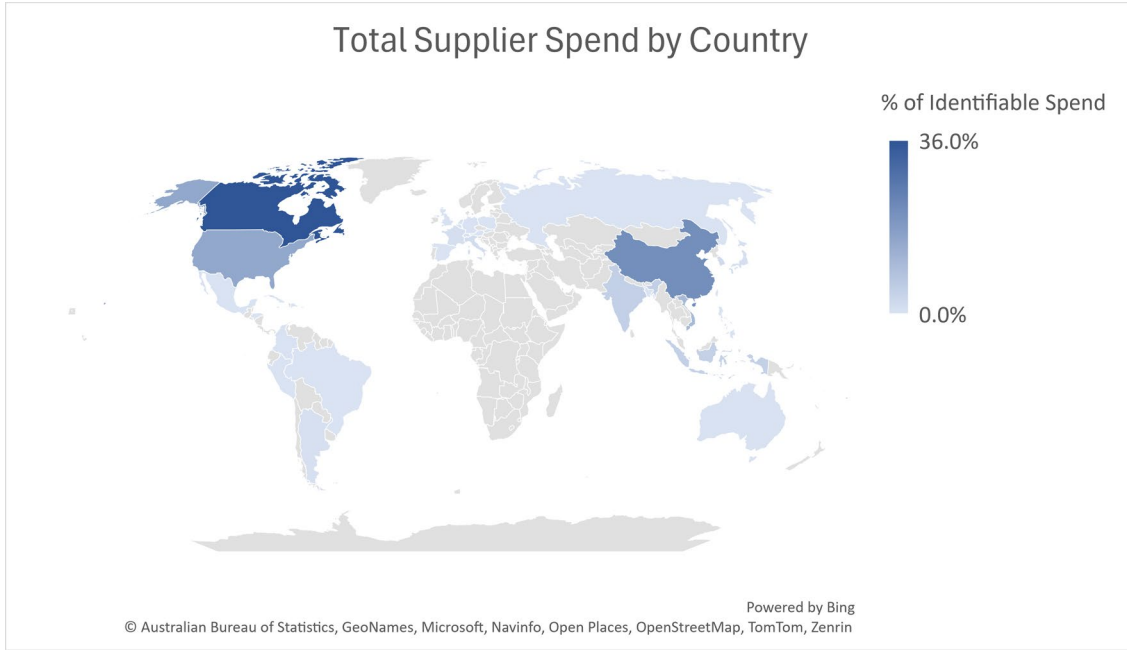
In addition to the dining establishments listed above we also offer private dining options and have two outlets on the golf courses offering food and beverages to golfers.

The North American Industry Classification System (NAICS) Canada 2022 Version 1.0 was used to classify the sectors applicable to Cabot Links' operations, supply chain and related activities. Cabot Links operates in the following sector, sub-sector, related industry group and industries:

- (71) arts, entertainment, and recreation
 - o (713) amusement, gambling, and recreation activities
 - (7139) other amusement and recreation facilities
 - (731910) golf courses and country clubs
- (72) Accommodation and Food services
 - o (721) accommodation services
 - (7211) traveller accommodation
 - (721119) other traveller accommodation
 - o (722) food services and drinking places
 - (7225) full-service restaurants and limited service eating places
 - (722511) full-service restaurants
- (53) real estate and rental and leasing,
 - o (531) real estate
 - (5311) lessors of real estate
 - (531120) lessors of non-residential buildings (except mini warehouses)
 - (5313) activities related to real estate
 - (53131) real estate property managers
 - o (532) rental and leasing services
 - (5322) consumer goods rental
 - (532280) all other consumer goods rental

Structure and Activities

Cabot Links' supply chain is comprised of approximately 179 vendors, spanning 34 countries. Cabot Links is also a member of the following associations: Restaurant Association of Nova Scotia (RANS), Tourism Nova Scotia and Cape Breton Partnership.



Operational Area	Procurement activities	Product Categories
Golf Courses	Procuring goods that support course maintenance and that enhance the golfing experience and improve operational efficiency.	<ul style="list-style-type: none"> • Course maintenance equipment and supplies (e.g. turn maintenance equipment, irrigation systems, fertilizers and pesticides, ground keeping tools and top-dressing materials (sand)) • Golf course accessories (e.g. golf flags and poles, tee markers, bunker rakes, course signage, ball washers and benches, garbage cans, etc.) • Golf carts and utility vehicles (e.g. golf carts, utility vehicles, cart accessories)
Accommodation	Procuring goods that ensure a pleasant stay for visitors, enhance guest comfort, and provide a high-quality experience and support facilities maintenance.	<ul style="list-style-type: none"> • Accommodation and hospitality supplies (e.g. furniture and fixtures) • Linens and beddings (e.g. sheets, pillowcases, blankets, towels, etc.) • Housekeeping supplies (e.g. cleaning supplies, vacuum cleaners, laundry detergents, etc.) • Room amenities (e.g. toiletries, hairdryers, etc.) • Interior décor (e.g. rugs, artwork, lamps, etc.) • Guest information materials • Room service supplies • Accommodation maintenance and supplies • Fire safety equipment • Security systems

<p>Food and Beverage – Dining</p>	<p>Procuring goods that support high-quality dining experiences for guests and members, and support a healthy, safe and secure environment.</p>	<ul style="list-style-type: none"> • Food and beverage inventory (alcoholic and non-alcoholic) • Furniture • Audio visual equipment • Decorations • Kitchen equipment and supplies • Cleaning and sanitation supplies • Tableware and serving supplies • Takeout supplies • Uniforms / linens • Health and safety supplies • Essential maintenance supplies • Fire safety equipment • Security systems
<p>Retail</p>	<p>Procuring goods that enhance the customer experience and provide range of products for golfers to purchase.</p>	<ul style="list-style-type: none"> • Golf equipment • Golf apparel and footwear (clothing, shirts, coats, hats, socks, etc.) • Accessories (sunglasses, hats, divot repair tools, ball markers, underwear, golf gloves, etc.) • Branded merchandise • Displays and fixtures (e.g. display units, shelving units, etc.) • Seasonal products for holidays or special promotions • Marketing and promotional materials (e.g. yardage guides, etc.) • Food and beverage inventory (e.g water, granola bars) • Pharmaceutical inventory (e.g. sunscreen, over-the-counter medication) • Purchasing bags

Audubon Certified Golf Courses

Cabot Links golf courses are Audubon International certified under the Audubon Cooperative Sanctuary Program (ACSP) for Golf. This award-winning and highly regarded education and certification program helps golf courses protect the environment and preserve the natural heritage of the game of golf. Certification covers environmental planning, wildlife and habitat management, chemical use reduction and safety, water conservation, water quality management and outreach and education. Audubon International developed Standard Environmental Management Practices that have been adopted by Cabot Links.

For 2024, Cabot Links is in the process of obtaining Signature Sanctuary certification for the entire property. The Signature Sanctuary Program will provide comprehensive environmental planning assistance to golf course properties and developments and ensures both economic and environmental objectives are achieved.

Audubon International awards certification recognizes program members that demonstrate their commitment to environmental quality by meeting required standards for protecting the environment, conserving natural resources, and providing wildlife habitats.

2. Policies and Processes in Relation to Forced and Child Labour

For this reporting period, Cabot Links did not have any official policy or process in relation to forced or child labour.

Cabot Links does however have a robust Employee Handbook. This handbook has been expanded and updated multiple times and each version has undergone legal review. While Cabot Links has no specific provisions that address forced and child labour, the Handbook includes a Code of Conduct which:

- 'sets out the principles that all staff (sic) must work by wherever we are located in the world'; and
- 'provides guidance on where to go if faced with a difficult issue and need help'.

The Handbook also deals with gifts and entertainment from vendors and provides a process for reporting concerns pertaining to any ethical or other concern.

Cabot Links has a defined employee orientation process which includes mandatory orientation for all new and returning staff, together with departmental orientation. The former provides staff with an overview of Cabot Links' policies, procedures, and operations.

Cabot Links will undertake efforts in 2024 to determine what changes, if any, to its policies and processes may help to address potential risks related to forced or child labour in its supply chain.

3. Identification of Risks

To understand where in the supply chain forced or child labour risks may exist, Cabot Links recently carried out a risk assessment process. This process was guided by insights provided by the Walk Free Global Slavery Index, the OECD Due Diligence Guidance for Responsible Business Conduct, and by the US Department of Labor's List of Goods Produced by Child Labour or Forced Labour. In conducting our supply chain forced and child labour risk assessment, Cabot Links determined potential risks of forced or child labour associated with certain goods and certain countries.

This risk identification exercise does not presuppose the actual use of forced or child labour within its operations or supply chain, rather, it is aimed at recognizing potential scenarios where such risks might arise, thereby further enabling the Cabot Links to implement effective preventative measures. This assessment acknowledges that no industry is entirely exempt from the risks of forced and child labour and there are inherent vulnerabilities within certain sectors of Cabot Links' supply chain, particularly in regions where regulatory frameworks and enforcement mechanisms might not be robust.

This analysis considered specific geographic regions that, according to the Walk Free Global Slavery Index and other credible sources, present a higher risk of forced and child labour practices. The geographic risk assessment was combined with an assessment of at-risk-goods categories.

Risk Assessment Findings

Through a comprehensive analysis, Cabot Links has identified suppliers, comprising of 57% of total spend for the reporting period, in the following countries as having:

- High risk of forced or child labour: China and India
- Medium risk of forced or child labour: Bangladesh, Brazil, Indonesia, Mexico, Philippines, Russia, United States and Vietnam.



While no incidents of forced or child labor were identified for the reporting period, Cabot Links is committed to addressing the potential prevalence of this risk with the utmost seriousness.

In addition to geographic risk factors, Cabot Links also utilized data from the US Department of Labor's List of Goods Produced by Child Labor or Forced Labor. This step was crucial for isolating specific goods within our import portfolio or 19% of total spend that may be susceptible to forced or child labor issues. This insight is vital as it will guide our efforts towards enhanced due diligence and targeted risk analysis for these products.

While findings from this risk assessment indicate our overall exposure to force and child labour risks to be moderate based on overall expenditures, Cabot Links does not underestimate the importance of vigilance in this area, and this does not diminish our commitment to meticulous risk management procedures and policies. Upon submitting its Risk Report, Cabot intends to begin preparing an action plan to determine what policy, procedural or process enhancements may be required to mitigate the risks identified.

4. Remediation of Forced and Child Labour

For this reporting period, no incidents of forced or child labour were identified, therefore no remediation was required. Upon submitting its Risk Report, Cabot intends to begin preparing an action plan to determine what policy, procedural or process enhancements will be required for compliance in this area.

5. Remediation of Loss of Income

For this reporting period, no incidents of forced or child labour were identified, therefore no remediation was required. Upon submitting its Risk Report, Cabot intends to begin preparing an action plan to determine what policy, procedural or process enhancements will be required for compliance in this area.

6. Employee Training

For the reporting period, there was no mandatory or voluntary training provided to employees related to forced or child labour. For employees supporting operations and procurement, functional training was delivered as part of onboarding and refresher training was also available as needed on existing policies and procedures. Upon submitting its Risk Report, Cabot intends to begin preparing an action plan to determine what policy, procedural or process enhancements will be required for compliance in this area.

7. Assessing Effectiveness

For the reporting period, Cabot Links was not able to determine effectiveness of measures to assess and manage its risk of forced labour and/or child labour in its activities and supply chain.

8. Approval and Attestation of the Report

In accordance with the requirements of the Act, and in particular Section 11, I attest that I have reviewed the information contained in the report for the entity listed above. Based on my knowledge, and having exercised reasonable due 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.

Full Name: BEN COWAN-DEWAR

Title: Managing Director

Date: 30 May 2024

Signature: 

"I have the authority to bind Cabot Links at Inverness LP on behalf of the General Partner."