

**SUPPLY CHAIN RISK QUESTIONNAIRE TEMPLATE**  
**pursuant to the *Fighting Against Forced Labour and Child Labour in***  
***Supply Chains Act (Bill S-211)***

**1. Purpose of this Template**

- a) *This template is intended to be used by the Client in preparation for completing the online questionnaire that is required to comply with Bill S-211. By utilizing this template, the Client can draft responses and content that will be transposed to the online questionnaire.*
- b) *This annotated questionnaire is based on the guidance issued by Public Safety Canada on March 20, 2024. It must be read in combination with the applicable provisions of the Act and its Regulations as they are amended from time to time.*
- c) *The DRAFT watermark is intended to convey that the template is a draft, and it may be removed once the Client considers the questionnaire responses complete.*
- d) *The Questionnaire must be completed online at the following address:  
[https://psccp.qualtrics.com/jfe/form/SV\\_08n02aTviUXnsG2](https://psccp.qualtrics.com/jfe/form/SV_08n02aTviUXnsG2)*

**2. The Supply Chain Risk Questionnaire**

- a) *The information in the questionnaire must be consistent with the information submitted in reporting entity's report, which is filed separately. The government has indicated that this questionnaire may be used as a report template or a guide for developing reports, as it is intended to collect information necessary to satisfy the requirements under the Act.*
- b) *Questionnaire responses will be stored by Public Safety Canada and will be disposed of in accordance with the Policy on Service and Digital, the Access to Information Act, the Privacy Act and the Library and Archives Act.*
- c) *The Report enables reporting entities to provide further details and a narrative around their actions that may not be addressed in the questionnaire.*

**3. Submitting the Report and Questionnaire Online**

- a) *At the end of the questionnaire, entities must upload their attested report in PDF format before they select "submit." Once entities have completed and submitted the questionnaire, including the report in PDF format, a confirmation message acknowledging their submission will appear.*
- b) *The online questionnaire is considered complete if all of the mandatory fields have been filled out and a report has been uploaded that meets all of the following requirements:*
  - *Contains information addressing each of the legal requirements in subsections 6(1) and 6(2), for government institutions, or in subsections 11(1) and 11(3), for entities;*
  - *For entities, has received the necessary approvals and includes the signed attestation;*
  - *Does not exceed 10 pages in length, or 20 pages for reports provided in both Canadian official languages; and*
  - *Is a PDF file that does not exceed 100MB in size.*

## **Entity Information**<sup>1</sup>

1. **Government Institution or Entity:** Entity
2. **Legal Name:** Curtis Merrifield Holdings Ltd.
3. **Financial Reporting Year:** January 1 to December 31, 2023
4. **Is this a revised version of a report already submitted this reporting year?** No
  - 4.1. **If yes, identify the date the original report was submitted.**
  - 4.2. **Describe the changes made to the original report, including by listing the questions or sections that were revised (1,500-character limit).**
5. **Business Number(s) (if applicable):** 856972898
6. **Is this a joint report?** Yes
  - 6.1. **If yes, identify the legal name of each entity covered by this report.:**  
  
Curtis Merrifield Holdings Ltd.  
Curtis Merrifield Family Trust
  - 6.2. **Identify the business number(s) of each entity covered by this report (if applicable).:**  
  
Curtis Merrifield Holdings Ltd. - 856972898  
Curtis Merrifield Family Trust – T32-5928-72

## **Reporting Requirements in Other Jurisdictions**

7. **Is the entity also subject to reporting requirements under supply chain legislation in another jurisdiction?** No
  - 7.1. **If yes, indicate all the applicable law(s). Select all that apply.:**
    - The United Kingdom's *Modern Slavery Act 2015*
    - Australia's *Modern Slavery Act 2018*
    - California's *Transparency in Supply Chains Act*
    - Other, please specify:

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<sup>1</sup> "Entity" includes any corporation, trust, partnership or other unincorporated organization whose activities include producing, selling or distributing goods in Canada or elsewhere, importing goods into Canada, or controlling an entity engaged in any of these activities. Additionally, the entity must either (i) be listed on a stock exchange in Canada; or (ii) have a place of business in Canada, do business in Canada, or have assets in Canada, while meeting two of the following three criteria for at least one of its two most recent financial years:

- \$20 million or more in assets;
- \$40 million or more in revenue; and
- An average of 250 or more employees.

## Categorization, Sector, and Industry

### 8. Which of the following categorizations applies to the entity? Select all that apply.:

- Listed on a stock exchange in Canada
- Canadian business presence (select all that apply):
  - Has a place of business in Canada<sup>2</sup>
  - Does business in Canada<sup>3</sup>
  - Has assets in Canada<sup>4</sup>
- Meets size-related thresholds (select all that apply):<sup>5</sup>
  - Has at least \$20 million in assets for at least one of its two most recent financial years
  - Has generated at least \$40 million in revenue for at least one of its two most recent financial years
  - Employs an average of at least 250 employees for at least one of its two most recent financial years<sup>6</sup>

### 9. Which of the following sectors or industries does the entity operate in? Select all that apply.:

- Agriculture, forestry, fishing and hunting
- Mining, quarrying, and oil and gas extraction
- Utilities
- Construction

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<sup>2</sup> “Place of business” means any premises, facility, or installation used to carry on business, whether or not it is used exclusively for that purpose. Premises, facilities, or installations may be considered to be a place of business whether they are owned or rented, or, in some cases, where they are simply available to the business.

<sup>3</sup> When determining whether an entity “does business” in Canada, you may consider the location(s) where: goods are produced, sold or distributed; employees are located; deliveries, payments, purchases or contracts are made or assets are acquired; and assets, inventories or bank accounts are located. This list is not exhaustive, and the relevant factors to consider will vary depending on the nature of the business. Doing business in Canada does not require having a place of business in Canada.

<sup>4</sup> “Assets” are any property owned by a person or business. Assets include money, land, buildings, investments, inventory, cars, trucks, boats or other valuables that belong to a person or business. They also may include intangibles such as goodwill. The Act refers to gross (not net) assets, calculated based on consolidated financial statements.

<sup>5</sup> The size-related thresholds (assets, revenue, and employees) should be calculated based on consolidated financial statements, with asset and revenue values converted into Canadian dollars if those statements use a different currency. The use of consolidated financial statements means that the reporting entity’s revenue, assets and employees include the revenue, assets and employees of any entity it controls (i.e., its subsidiaries). The reporting entity’s revenue, assets and employees **do not include** the revenue, assets and employees of any entity that owns or controls it (i.e., its parent).

The size-related thresholds refer to total (global) assets, revenue and employees. This means that assets are not restricted to assets located in Canada, revenue is not restricted to revenue from business activities in Canada and the number of employees includes those residing or employed in Canada or in any other jurisdiction. Assets are to be calculated on a gross basis, not a net basis.

<sup>6</sup> “Employee” has the same meaning as in Canadian common law. Employees include people employed on a full-time, part-time or temporary basis in Canada or in any other jurisdiction, and do not include independent contractors. The number of employees is the average number of people employed by the entity over the course of the financial year.

- Manufacturing
- Wholesale trade
- Retail trade
- Transportation and warehousing
- Information and cultural industries
- Finance and insurance
- Real estate and rental and leasing
- Professional, scientific and technical services
- Management of companies and enterprises
- Administrative and support, waste management and remediation services
- Educational services
- Health care and social assistance
- Arts, entertainment and recreation
- Accommodation and food services
- Other services (except public administration)
- Public administration
- Other, please specify:

10. In which country is the entity headquartered or principally located? Canada

10.1. If in Canada: \*In which province or territory is the entity headquartered or principally located? Saskatchewan

**Structure, Activities, and Supply Chains**<sup>7</sup>

1. What steps has the entity taken in the previous financial year to prevent and reduce the risk that forced labour or child labour is used at any step of the production of goods in Canada or elsewhere by the entity or of goods imported into Canada by the entity? Select all that apply:

- Mapping activities
- Mapping supply chains
- Conducting an internal assessment of risks of forced labour and/or child labour in the organization's activities and supply chains
- Contracting an external assessment of risks of forced labour and/or child labour in the organization's activities and supply chains
- Developing and implementing an action plan for addressing forced labour and/or child labour
- Gathering information on worker recruitment and maintaining internal controls to ensure that all workers are recruited voluntarily
- Addressing practices in the organization's activities and supply chains that increase the risk of forced labour and/or child labour
- Developing and implementing due diligence policies and processes for identifying, addressing and prohibiting the use of forced labour and/or child labour in the organization's activities and supply chains

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<sup>7</sup> This section addresses the requirements under s. 11(3)(a) of the Act.

- Carrying out a prioritization exercise to focus due diligence efforts on the most severe risks of forced and child labour
- Requiring suppliers to have in place policies and procedures for identifying and prohibiting the use of forced labour and/or child labour in their activities and supply chains
- Developing and implementing child protection policies and processes
- Developing and implementing anti-forced labour and/or -child labour contractual clauses
- Developing and implementing anti-forced labour and/or -child labour standards, codes of conduct and/or compliance checklists
- Auditing suppliers
- Monitoring suppliers
- Enacting measures to provide for, or cooperate in, remediation of forced labour and/or child labour
- Developing and implementing grievance mechanisms
- Developing and implementing training and awareness materials on forced labour and/or child labour
- Developing and implementing procedures to track performance in addressing forced labour and/or child labour
- Engaging with supply chain partners on the issue of addressing forced labour and/or child labour
- Engaging with civil society groups, experts and other stakeholders on the issue of addressing forced labour and/or child labour
- Engaging directly with workers and families potentially affected by forced labour and/or child labour to assess and address risks
- Information not available for this reporting period
- Other, please specify:

2. **Please provide additional information describing the steps taken (if applicable) (1,500 character limit):**<sup>8</sup> Not applicable.

3. **Which of the following accurately describes the entity's structure?**<sup>9</sup>

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<sup>8</sup> Entities are encouraged to provide additional information describing their actions. Examples of additional information include: (i) Whether the actions were applied broadly or to specific parts of the entity's activities and supply chains; (ii) Which issues the actions aimed to address (e.g., whether the action addressed forced labour or child labour); (iii) Which groups the actions were directed towards (e.g., which supply chain partners or stakeholders the entity engaged with); and (iv) Details of the actions taken (e.g., which policies and processes were implemented, how they were implemented and for what purpose). There may be overlap between the steps entities identify in this section and responses to subsequent questions, such as the questions on due diligence and on training for employees. This is expected and acceptable. A description of the steps taken is intended to capture the main elements of the entity's response to forced labour and child labour risks, while the other questions ask for supplementary information addressing specific aspects of that response.

If an entity controls other entities, it must also describe the steps that these controlled entities have taken to prevent and reduce risks of forced labour and child labour.

<sup>9</sup> The categories of corporation, trust, partnership and other unincorporated organization should be interpreted broadly and extend to similar forms of business organization. For example, these categories include unlimited liability corporations, limited

- Corporation
- Trust
- Partnership
- Other unincorporated organization

4. Which of the following accurately describes the entity's activities? Select all that apply.:<sup>10</sup>

- Producing goods (including manufacturing, extracting, growing and processing)<sup>11</sup>
  - in Canada
  - outside Canada
- Selling goods<sup>12</sup>
  - in Canada
  - outside Canada
- Distributing goods<sup>13</sup>
  - in Canada
  - outside Canada
- Importing into Canada goods produced outside Canada<sup>14</sup>
- Controlling an entity engaged in producing, selling or distributing goods in Canada or outside Canada, or importing into Canada goods produced outside Canada<sup>15</sup>

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partnerships and royalty trusts. The definition of "entity" includes entities headquartered and operating in Canada or in any other country or jurisdiction.

<sup>10</sup> "Goods" refers to goods that are the subject of trade and commerce, understood in the ordinary sense of the word.

<sup>11</sup> The Act specifies that the "production of goods" includes the manufacturing, growing, extracting and processing of goods. There is no prescribed threshold for the minimum value of goods that an entity must produce, sell, distribute or import in order for Act to apply. The terms as they are used in the Act should be understood as excluding very minor dealings.

<sup>12</sup> The term "selling goods" is not explicitly defined in the Act. However, the term as it is used in the Act is not intended to capture services that solely support the sale of goods. This includes, for example, marketing, administrative services, financial services, and software services. Entities should apply the ordinary sense of the word to judge whether they are engaged in any selling activities.

<sup>13</sup> The term "distributing goods" is not explicitly defined in the Act. However, the term as it is used in the Act is not intended to capture services that solely support the distribution of goods. This includes, for example, marketing, administrative services, financial services, and software services. Entities should apply the ordinary sense of the word to judge whether they are engaged in any distribution activities.

<sup>14</sup> The term "importing goods" is not explicitly defined in the Act. An entity is considered to be "importing goods" into Canada if the entity is responsible for accounting for those goods under the *Customs Act*. Purchasing goods produced outside Canada from a third party, where that third party is considered to be the importer for the purposes of the *Customs Act*, does not count as importing goods.

<sup>15</sup> "Control" includes both direct and indirect control and extends down the organizational chain. The term "control" should be applied broadly in a manner consistent with the purposes of the Act. For example, if the reporting entity controls a business that controls another business, both businesses are captured by the definition of control. The meaning of control also includes deemed control, as per subsection 10(2) of the Act.

Whether an entity controls another entity may be determined in accordance with an applicable accounting standard (e.g. International Financial Reporting Standards (IFRS), Generally Accepted Accounting Principles (United States) (GAAP), etc.). The definition of control is, however, not limited to the aforementioned accounting standards. Control should be considered in substance over form and may include situations in which an entity exercises joint control of an operation.

5. **Additional information on the entity's structure, activities and supply chains (1,500 character limit):**<sup>16</sup>

The Act requires Curtis Merrifield Holdings Ltd. and Curtis Merrifield Family Trust (collectively "Curtis Merrifield") to report on our activities in relation to controlling an entity engaged in producing, selling or distributing goods in Canada or outside Canada, or importing into Canada goods. Curtis Merrifield Holdings Ltd. holds a controlling interest in Curtis Merrifield Family Trust. Curtis Merrifield controls several entities whose primary business activities are related to automotive sales and real estate.

The entities operate in the following sectors:

- retail trade,
- finance and insurance,
- real estate and rental and leasing, and,
- management of companies and enterprises sectors.

None of the entities meet the financial thresholds related to assets and revenue as set out by the Act and are therefore not required to submit a report.

Curtis Merrifield's head office is based in Rosetown, Saskatchewan, Canada.

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In the case of franchises, whether a franchisor needs to report depends on whether it controls, within the corporate sense, any entities engaged in the activities described in subsections 9(a) or 9(b) of the Act. Whether a franchisee needs to report depends on what activities the franchisee is engaged in (i.e., the activities covered by section 9 of the Act).

<sup>16</sup> **"Structure"** refers to the entity's legal and organizational form. When reporting on structure, entities may include the following details: (i) Legal structure, including legal classification (i.e., corporation, trust, partnership, unincorporated organization, etc.); (ii) Organizational structure (i.e., departmentation, chain of command, etc.); (iii) Organizational mandate or role; (iv) Number of employees, both in Canada and outside Canada; (v) Partner organizations, or membership in a group; and (vi) Control of other entities, including what the controlled entities do and where they are located.

**"Activities"** include all pursuits undertaken by the entity in relation to the production, sale, distribution or importation of goods by the entity. When reporting on activities, entities may include information on: (i) Production, manufacturing, growing, extracting, processing, sale or distribution of goods, both in Canada and outside Canada, including the kinds and volumes of goods produced, manufactured, grown, extracted, processed, sold or distributed; (ii) Importation of goods into Canada, including the kinds and volumes of goods imported and the locations from which the goods are imported; and (iii) Locations of operation (countries or regions). Entities should also describe the activities of any entities under their control. Note that entities are only required to report on the activities of subsidiaries that are entities with reporting obligations under the Act.

**"Supply Chain"** includes suppliers of goods and services that contribute to the production of goods produced, sold, distributed or imported by the entity, from sourcing the raw materials to the final product. It therefore includes direct and indirect suppliers and service providers, both in Canada and outside Canada. An entity's supply chain does not include the end users or customers who purchase its products or services. When describing their supply chains, entities should aim to identify to the greatest extent possible the source countries or regions of origin of each of the goods and services used at each stage of the supply chain. Entities should aim to provide a complete overview of their structure, activities and supply chains, meaning that they should not omit information about aspects of their structure, activities and supply chains that they have judged carry no risk of forced labour or child labour.

## **Policies and Due Diligence Processes**<sup>17</sup>

**6. Does the entity currently have policies and due diligence processes in place related to forced labour and/or child labour? No**

**6.1. If yes, which of the following elements of the due diligence process has the entity implemented in relation to forced labour and/or child labour? Select all that apply.:**

- Embedding responsible business conduct into policies and management systems
- Identifying and assessing adverse impacts in operations, supply chains and business relationships
- Ceasing, preventing or mitigating adverse impacts
- Tracking implementation and results
- Communicating how impacts are addressed
- Providing for or cooperating in remediation when appropriate

**7. Please provide additional information on the entity's policies and due diligence processes in relation to forced labour and child labour (if applicable) (1,500 character limit).:**<sup>18</sup> Not applicable.

## **Forced Labour and Child Labour Risks**<sup>19</sup>

**8. Has the entity identified parts of its activities and supply chains that carry a risk of forced labour or child labour being used?**

- Yes, we have identified risks to the best of our knowledge and will continue to strive to identify emerging risks.
- Yes, we have started the process of identifying risks, but there are still gaps in our assessments.
- No, we have not started the process of identifying risks.

**8.1. If yes, has the entity identified forced labour or child labour risks related to any of the following aspects of its activities and supply chains? Select all that apply.:**

- The sector or industry it operates in

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<sup>17</sup> This section addresses the requirements under s. 11(3)(b) of the Act.

<sup>18</sup> "Due Diligence" is a process to identify and respond to the real and potential adverse impacts of activities throughout the supply chain. The [OECD Due Diligence Guidance for Responsible Business Conduct](#) provides that the due diligence process and its support measures involve the following steps: (i) Embedding responsible business conduct (RBC) into policies and management systems; (ii) Identifying and assessing adverse impacts in operations, supply chains and business relationships; (iii) Ceasing, preventing or mitigating adverse impacts; (iv) Tracking implementation and results; (v) Communicating how impacts are addressed; and (vi) Providing for or cooperating in remediation when appropriate

If an entity controls other entities, it must also describe the policies and due diligence processes that these controlled entities have in place. An entity may choose to describe how its policies and due diligence processes on forced labour and child labour relate to its environmental, social and governance (ESG) initiatives or to a broader organizational Responsible Business Conduct (RBC) strategy, policies or mandate.

<sup>19</sup> This section addresses the requirements under s. 11(3)(c) of the Act.



- The types of products it produces, sells, distributes or imports
- The locations of its activities, operations or factories
- The types of products it sources
- The raw materials or commodities used in its supply chains
- Tier one (direct) suppliers
- Tier two suppliers
- Tier three suppliers
- Suppliers further down the supply chain than tier three
- The use of outsourced, contracted or subcontracted labour
- The use of migrant labour
- The use of forced labour
- The use of child labour
- None of the above
- Other, please specify:

**9. Has the entity identified forced labour or child labour risks in its activities and supply chains related to any of the following sectors and industries? Select all that apply.:**

- Agriculture, forestry, fishing and hunting
- Mining, quarrying, and oil and gas extraction
- Utilities
- Construction
- Manufacturing
- Wholesale trade
- Retail trade
- Transportation and warehousing
- Information and cultural industries
- Finance and insurance
- Real estate and rental and leasing
- Professional, scientific and technical services
- Management of companies and enterprises
- Administrative and support, waste management and remediation services
- Educational services
- Health care and social assistance
- Arts, entertainment and recreation
- Accommodation and food services
- Other services (except public administration)
- Public administration
- None of the above
- Other, please specify:

**10. Additional information on the parts of the entity's activities and supply chains that carry a risk of forced labour or child labour being used, as well as the steps that the entity has taken to assess and manage that risk (if applicable) (1,500 character limit):<sup>20</sup>**

Not applicable.

**Remediation Measures<sup>21</sup>**

**11. Has the entity taken any measures to remediate any forced labour or child labour in its activities and supply chains?**

- Yes, we have taken remediation measures and will continue to identify and address any gaps in our response.
- Yes, we have taken some remediation measures, but there are gaps in our response that still need to be addressed.
- No, we have not taken any remediation measures.
- Not applicable, we have not identified any forced labour or child labour in our activities and supply chains.

**11.1. If yes, which remediation measures has the entity taken? Select all that apply.:**

- Actions to support victims of forced labour or child labour and/or their families, such as workforce reintegration and psychosocial support
- Compensation for victims of forced labour or child labour and/or their families
- Actions to prevent forced labour or child labour and associated harms from reoccurring
- Grievance mechanisms
- Formal apologies
- Other, please specify:

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<sup>20</sup> The Act requires entities to identify parts of their activities and supply chains that carry a risk that forced labour or child labour being used either in the entity's own activities, or in the activities of any entities it controls or those of its direct or indirect suppliers. Entities may specify that they have identified risks related to a particular sector, industry, country or region; the production of a particular product; or a particular step in the supply chain. Identifying parts of an entity's activities and supply chains that carry a risk does not require indicating that forced labour or child labour was or is actually being used. Rather, entities are asked to show that they have considered the ways in which their activities and supply chains could potentially cause, contribute to or be directly or indirectly linked to actual or potential risk that forced labour or child labour is used by them or in their supply chains. The purpose of reporting is not to certify that an entity is "risk-free," but rather to demonstrate that the entity has taken steps to identify and address risks.

Entities should not disclose commercially sensitive information or report on specific cases or allegations of forced labour or child labour in a manner that would create legal or privacy concerns. Entities may choose to volunteer information about instances of forced labour or child labour that have been identified, but are not required to do so. If this information is included, entities should ensure that their report does not compromise any individual's privacy.

Entities should explain how they have identified risks (i.e., mapping supply chains, conducting a risk assessment, etc.) and how they have dealt with the risks identified. Entities may do this for each risk identified, or choose to provide a general description of how they assess and manage risks. If an entity controls other entities, it must also describe the steps that these controlled entities have taken to identify, assess and manage forced labour or child labour risks in their activities and supply chains.

<sup>21</sup> This section addresses the requirements under s. 11(3)(d) of the Act.

**12. Additional information on any measures the entity has taken to remediate any forced labour or child labour (if applicable) (1,500 character limit):**<sup>22</sup> Not applicable.

**Remediation of Loss of Income**<sup>23</sup>

**13. Has the entity taken any measures to remediate the loss of income to the most vulnerable families that results from any measure taken to eliminate the use of forced labour or child labour in its activities and supply chains?**

- Yes, we have taken substantial remediation measures and will continue to identify and address any gaps in our response.
- Yes, we have taken some remediation measures, but there are gaps in our response that still need to be addressed.
- No, we have not taken any remediation measures.
- Not applicable, we have not identified any loss of income to vulnerable families resulting from measures taken to eliminate the use of forced labour or child labour in our activities and supply chains.

**14. Additional information on any measures the entity has taken to remediate the loss of income to the most vulnerable families that results from any measure taken to eliminate the use of forced labour or child labour in its activities and supply chains (if applicable) (1,500 character limit):**<sup>24</sup>

**Training Provided to Employees**<sup>25</sup>

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<sup>22</sup> “**Remediation and remedy**” refer to both the processes of providing remedy for an adverse impact and to the substantive outcomes (i.e., remedy) that can counteract, or “make good,” the adverse impact. In the case of business and human rights, which includes forced labour and child labour, remedies provided may take a range of forms, the aim of which will be to counteract or make good any human rights harms that have occurred. Appropriate remedies vary depending on the circumstances. If an entity controls other entities, it must also describe the remediation measures that these controlled entities have taken, if applicable.

Entities should not disclose commercially sensitive information or report on specific cases or allegations of forced labour or child labour in a manner that would create legal or privacy concerns. If entities have assessed that their activities and supply chains do not carry a risk of forced labour or child labour being used, and the question of remediation is considered not applicable, then stating this in their report would be sufficient to address this requirement. Alternatively, entities may indicate that no measures have been taken to remediate forced labour or child labour in their activities and supply chains, if that is the case.

<sup>23</sup> This section addresses the requirements under s. 11(3)(e) of the Act.

<sup>24</sup> Efforts to prevent and reduce the risk of forced labour and child labour can have the unintended consequence of contributing to a loss of income for vulnerable families. This requirement under the Act refers to any measures taken to remediate the loss of income to the most vulnerable families that results from any measure taken to eliminate the use of forced labour or child labour in the entity’s activities and supply chains. As with the remediation requirement, if entities have judged that vulnerable families have not experienced loss of income as a result of steps the entity has taken to eliminate forced labour or child labour risks, or if no measures have been taken in this area, then stating this in the report is sufficient to address this requirement.

If an entity controls other entities, it must also describe the measures that these controlled entities have taken to remediate loss of income, if applicable.

<sup>25</sup> This section of the report addresses the requirements under s. 11(3)(f) of the Act.

**15. Does the entity currently provide training to employees on forced labour and/or child labour? No**

**15.1. If yes, is the training mandatory?**

- Yes, the training is mandatory for all employees.
- Yes, the training is mandatory for employees making contracting or purchasing decisions.
- Yes, the training is mandatory for some employees.
- No, the training is voluntary.

**16. Additional information on the training the entity provides to employees on forced labour and child labour (if applicable) (1,500 character limit):<sup>26</sup> Not applicable.**

**Assessing Effectiveness<sup>27</sup>**

**17. Does the entity currently have policies and procedures in place to assess its effectiveness in ensuring that forced labour and child labour are not being used in its activities and supply chains? No**

**17.1. If yes, what method does the entity use to assess its effectiveness? Select all that apply.:**

- Setting up a regular review or audit of the organization's policies and procedures related to forced labour and child labour
- Tracking relevant performance indicators, such as levels of employee awareness, numbers of cases reported and solved through grievance mechanisms and numbers of contracts with anti-forced labour and -child labour clauses
- Partnering with an external organization to conduct an independent review or audit of the organization's actions
- Working with suppliers to measure the effectiveness of their actions to address forced labour and child labour, including by tracking relevant performance indicators
- Other, please specify:

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<sup>26</sup> Training on forced labour and child labour may take a range of forms, from formal training courses to awareness-raising activities. When reporting on the training that entities may provide to employees, they may choose to provide the following details: (i) Whether the training is mandatory or optional; (ii) Whether the training is organization-wide or only covers employees in specific departments or branches of the organization; (iii) Which groups or levels of employees receive the training (e.g., whether the training covers senior management/executive-level staff); (iv) The content of the training, including whether it covers forced labour, child labour or both; (v) How the training was developed, including whether it was developed internally or by an external organization; (vi) The length of the training; (vii) Any mode(s) of assessment included in the training; and (viii) How many employees have received or will receive the training. In addition to describing the training provided to an entity's direct employees, entities may choose to describe any training or awareness materials provided to partners or suppliers, if applicable.

If an entity controls other entities, it must also describe the training that these controlled entities provide to employees on forced labour and/or child labour, if applicable.

<sup>27</sup> This section addresses the requirements under s. 11(3)(g) of the Act.

**18. Additional information on how the entity assesses its effectiveness in ensuring that forced labour and child labour are not being used in its activities and supply chains (if applicable). (1,500 character limit):<sup>28</sup> Not applicable.**

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<sup>28</sup> Entities are required to report on how they assess their effectiveness, not to give the results of that assessment. In other words, entities should describe the policies, processes, and other actions they have implemented to measure and track their success in preventing and reducing risks of forced labour and child labour in their activities and supply chains. Alternately, entities may indicate that no actions have been taken to assess their effectiveness in preventing and reducing risks of forced labour and child labour in their activities and supply chains. Stating this in a report is sufficient to address this requirement.

If an entity controls other entities, it must also describe how these controlled entities assess their effectiveness in ensuring that forced labour and child labour are not being used in their activities and supply chains.

**Curtis Merrifield Holdings Ltd.**

**2023 Report under the *Fighting Against  
Forced Labour and Child Labour in Supply  
Chains Act***

## **Introduction**

This report has been prepared jointly by Curtis Merrifield Holdings Ltd. and Curtis Merrifield Family Trust (collectively “**Curtis Merrifield**”) in response to the requirements under Canada’s *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (“the **Act**”) for our financial year ending December 31, 2023 (the “**Reporting Period**”).

Applicability of the Act is based on Curtis Merrifield having a business presence (i.e., place of business, business activities, and assets) in Canada as well as meeting the financial thresholds related to assets and revenue as set out by the Act, through its holdings. Curtis Merrifield is not subject to reporting requirements under supply chain legislation in jurisdictions outside of Canada, and this report is therefore structured to meet the requirements of the Act.

## **Organizational structure, activities, and supply chain**

The Act requires Curtis Merrifield Holdings Ltd. and Curtis Merrifield Family Trust (collectively “Curtis Merrifield”) to report on our activities in relation to controlling an entity engaged in producing, selling or distributing goods in Canada or outside Canada, or importing into Canada goods. Curtis Merrifield Holdings Ltd. holds a controlling interest in Curtis Merrifield Family Trust. Curtis Merrifield controls several entities whose primary business activities are related to automotive sales and real estate.

The entities operate in the following sectors:

- retail trade,
- finance and insurance,
- real estate and rental and leasing, and,
- management of companies and enterprises sectors.

None of the entities meet the financial thresholds related to assets and revenue as set out by the Act and are therefore not required to submit a report.

Curtis Merrifield’s head office is based in Rosetown, Saskatchewan, Canada.

## **Steps to prevent and reduce the risks of forced labour and child labour**

In the Reporting Period, Curtis Merrifield did not take any specific steps to prevent and reduce the risks of forced labour or child labour in our operations and supply chain.

## **Policies and due diligence processes**

Curtis Merrifield have not developed or implemented policies or due diligence processes specific to identifying, addressing and prohibiting the use of forced labour and child labour in our activities and supply chain.

## **Forced labour and child labour risk**

In the Reporting Period, Curtis Merrifield did not identify any risks of forced labour or child labour in its activities or supply chains.

## **Remediation measures and remediation of loss of income**

In the Reporting Period, Curtis Merrifield did not receive any complaints relating to forced labour or child labour in our operations or supply chain, and as such has not taken any remediation measures.

## Employee training

In the Reporting Period, Curtis Merrifield did not conduct any employee training specific to the prevention and reduction of the risk of forced and/or child labour.

## Assessing effectiveness

In the Reporting Period, Curtis Merrifield did not have specific measures in place to assess the effectiveness of its efforts to reduce the risks of forced or child labour in its business and supply chain.

## Approval and 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.

Dated in the City of Rosetown, Saskatchewan, this 31 day of May, 2024.

Darren Shynkaruk

Darren Shynkaruk, CFO

I have the authority to bind Curtis Merrifield Holdings Ltd.