

Earls

KITCHEN + BAR

MODERN SLAVERY STATEMENT 2023

This statement is made on behalf of the leadership of Earls Holdings Ltd ("Earls") with regards to the Canada's *Fighting Against Forced Labour and Child Labour in Supply Chains Act (Modern Slavery)*. This statement covers Earls' reporting following the 2023 financial year period (February 2023 to January 2024) and articulates the Group's policies and practices around recognising and preventing Modern Slavery in the global supply chain.

About Earls

Earls Holdings Ltd. is a private Canadian incorporated business and is the owner and operator of the Earls Kitchen and Bar, Beach House and Birdies restaurant brands. Earls employs more than 7,500 business partners across Canada and operates 61 restaurants in Canada. Earls operates with a centralized supply chain that extends to international suppliers of goods including agricultural and manufactured products and equipment, and other related goods and services.

Our policies and values

Earls recognises its responsibility to assess actual and potential human rights impacts across its operations and supply chain and is committed to working with a supply chain free from forced labour and child labour. Earls seeks to work with value-aligned partners and suppliers and expects suppliers working on its behalf to reflect Earls' commitment to acting ethically and with integrity in all business relationships. Earls expects suppliers to implement and enforce systems and controls to ensure Modern Slavery is not taking place anywhere in their supply chains. The Group has commenced the process of integrating this Business Code of Ethics standard of business conduct into its contracts for all new and existing suppliers in its supply chain.

Earls' business practices include the following core values which we also require from our suppliers:

- Employment is freely chosen
- Freedom of Association is respected
- Working Conditions are safe and hygienic
- Child labour is not used
- Working hours are not excessive
- No discrimination is practiced
- No harsh or inhumane treatment is permitted

Due Diligence, risk assessment and training

In 2023, Earls carried out supplier reviews as part of its supply chain risk management assessment to help identify various risk areas including material social and environmental issues relevant to our operations. The materiality assessment included the topic of human rights. Following the results of the assessment, Earls' supply chain managers reviewed and discussed areas requiring more robust confirmation of practices and ongoing engagement.

Earls intends to undertake further risk assessments in 2024 in respect of its supply chain and we will continue to include more extensive contractual requirements of vendors to ensure equal or better diligence with respect to Modern Slavery.

Earls is also committed to constantly reviewing and updating its employees' training needs in these areas.

Assessment of effectiveness in preventing Modern Slavery

Earls will continue to keep under review new risks as they emerge and carefully monitor both existing and new suppliers and business activities with a robust verification program in place to confirm our suppliers' compliance with Canada's *Fighting Against Forced Labour and Child Labour in Supply Chains Act*. This is achieved through robust contract terms and expectations, regular supplier visits, communications and reviews. We believe in continuous improvement in the prevention of Modern Slavery and we will continue to review our ethical trading programme annually to ensure it reflects best practices.

This statement was approved by the Executive Leadership of Earls Holdings Ltd on 15th May 2023.



Mark Hladik
PRESIDENT

SUPPLY CHAINS ACT - MANDATORY QUESTIONNAIRE

Identifying information

Questions marked with an asterisk (*) are mandatory.

Question	Answer
1. *This report is for which of the following? (Required)	Entity
2. *Legal name of reporting entity or government institution (Required)	Earl's Holdings Ltd.
3. *Financial reporting year (Required)	1 February - 31 January
4. *Is this a revised version of a report already submitted this reporting year? (Required)	No
4.1. *If yes, identify the date the original report was submitted. (Required)	
4.2. *Describe the changes made to the original report, including by listing the questions or sections that were revised (1,500 character limit). (Required)	
5. For entities only: Business number(s) (if applicable):	101541175RC0003
6. For entities only: *Is this a joint report? (Required)	Yes
6.1. *If yes, identify the legal name of each entity covered by this report. (Required)	Earl & Lugi Partnership Earl's Employee Investment Administrator Ltd. Earl's Restaurant (16th Avenue) Ltd. Earl's Restaurant (170th Street) Ltd. Earl's Restaurant (Barlow Trail) Ltd. Earl's Restaurant (Calgary Trail) Ltd. Earl's Restaurant (Claireview) Ltd. Earl's Restaurant (Dalhousie) Ltd. Earl's Restaurant (Southeast Calgary) Ltd. Earl's Restaurant (South Edmonton) Ltd. Earl's Restaurant (St. Albert) Ltd. Earl's Restaurant (University) 2012 Ltd. Earl's Restaurant (West Edmonton Mall) Ltd. Earl's Restaurant (Willow Park) Ltd. Earl's Tin Palace Ltd. Earl's Restaurant (Jasper Avenue) Ltd. Earl's Restaurant (Grandview Corners) Ltd. Earl's Restaurant (Brentwood) Ltd. Earl's (Café Fish) Ltd.

	<p>Earl's Hollywood on Top Ltd. Earl's On Top Restaurant Ltd. Earl's Restaurant (Bay Centre) Ltd. Earl's Restaurant (Bridge) Ltd. Earl's Restaurant (Guildford) Ltd. Earl's Restaurant (Hornby) Ltd. Earl's Restaurant (Lansdowne) Ltd. Earl's Restaurant (Langley) Ltd. Earl's Restaurant (Port Coquitlam) Ltd. Earl's Restaurant (Whistler) Ltd. Earl's Restaurant (Yaletown) 2012 Ltd. Earl's Restaurant (Polo Park) Ltd. Earl's (St. Vital) Ltd. Earl's Restaurant (300 Main Street) Ltd. Earl's Restaurant (Albert St.) Ltd. Earl's Restaurants (Regina East) Ltd. Earl's Restaurant (Square One) Ltd. Earl's Restaurant (Vaughan) Ltd. Earl's Restaurant (King Street) Ltd. Earl's Restaurant (Burlington) Ltd. Earl's Restaurant (London) Ltd. Earl's Restaurant (Sherway Gardens) Ltd. Earl's Restaurant (Yorkdale) Ltd. Earl's Restaurant (King West) Ltd. Earl's Restaurant (Manulife Centre) Ltd.</p> <p>FRANCHISE</p> <p>Earl's Investments Ltd. Earl's Restaurant (Grande Prairie) Ltd. Earl's Restaurant (Medicine Hat) Ltd. Earl's Restaurant of Penticton (1999) Ltd Buck's Anchor Holdings Ltd Earl's Restaurant (Sherwood Park) Ltd Earls Westhills Ltd Earl's Restaurant (Banff) Ltd Earl's Restaurant (Fort McMurray) 2000 Ltd Earl's Restaurant (Fort McMurray Airport) 2014 Ltd 1167202 Alberta Ltd Earl's Restaurant Kamloops Ltd Earl's Restaurant Prince George Ltd Earl's Restaurant (Red Deer) Ltd Earl's Restaurant (Chilliwack) Ltd Earl's Restaurant Vernon Ltd</p>
<p>6.2. Identify the business number(s) of each entity covered by this report (if applicable).</p>	<p>123698250 RC0001 80064 5657 RC0001 84015 0510 RC0001 133319962RC0001 139964886RC0001 138048285RC0001</p>

138398995RC0001
893005637RC0001
83096 3310 RC0001
844654566 RC0001
850841768RC0001
831825443 RC0001
854217502RC0001
899117378RC0001
120711833RC0001
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755160926 RC0001
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122979958RC0001
101541076RC0001
854202876RC0001
87307 0445 RC0001
101541126RC0001
860391515RC0001
895300168RC0001
13072 1244 RC0001
895104057RC0001
896015674RC0001
841030737 RC001
882523731RC0001
860800424RC0001
79336 3870 RC0001
898958798RC0001
82994 1228 RC0001
85211 3364 RC0001
85597 9555 RC0001
858678469 RC0001
85885 8061 RC0001
83381 5913 RC0001
72035 9918 RC0001
78614 9104 RC0001
76709 4808 RC0001
75060 5305 RC0001
FRANCHISE
10154 1001 RC0001
13616 0132 RC0001
12498 1473 RC0001
86841 7353 RC0001
83475 8062 RC0001
12887 7446 RC0001
13918 8700 RC0001
12585 8340 RC0001
86653 5594 RC0001
82125 3432 RC0001

	83945 6746 RC0001 122562473 RC0001 106098205 RC0001 101541 1167 RC0001 895104057 RC0001 129854329 RC0001
7. For entities only: *Is the entity also subject to reporting requirements under supply chain legislation in another jurisdiction? (Required)	No
7.1. *If yes, indicate the applicable law(s). Select all that apply. (Required)	
8. For entities only: *Which of the following categorizations applies to the entity? Select all that apply. (Required)	<ul style="list-style-type: none"> ● Canadian business presence (select all that apply): <ul style="list-style-type: none"> ○ Has a place of business in Canada ○ Does business in Canada ○ Has assets in Canada ● Meets size-related thresholds (select all that apply): <ul style="list-style-type: none"> ○ 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
9. For entities only: *Which of the following sectors or industries does the entity operate in? Select all that apply. (Required)	Accommodation and food services
10. For entities only: *In which country is the entity headquartered or principally located? (Required)	Canada
10.1. If in Canada: *In which province or territory is the entity headquartered or principally located? (Required)	BC

Annual Report – Reporting for entities

Question	Answer
<p>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. (Required)</p>	<ul style="list-style-type: none"> ● 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 ● Developing and implementing an action plan for addressing forced labour and/or child labour ● Addressing practices in the organization’s activities and supply chains that increase the risk of forced labour and/or child labour ● 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 anti-forced labour and/or -child labour contractual clauses ● Auditing suppliers ● Monitoring suppliers ● Developing and implementing training and awareness materials on forced labour and/or child labour ● Engaging with supply chain partners on the issue of addressing forced labour and/or child labour
<p>2. Please provide additional information describing the steps taken (if applicable) (1,500 character limit).</p>	
<p>3. *Which of the following accurately describes the entity’s structure? (Required)</p>	<ul style="list-style-type: none"> ● Corporation
<p>4. *Which of the following accurately describes the entity’s activities? Select all that apply. (Required)</p>	<ul style="list-style-type: none"> ● Controlling an entity engaged in producing, selling or distributing goods in Canada or outside Canada, or importing into Canada goods produced outside Canada
<p>5. Please provide additional information on the entity’s structure, activities and supply chains (1,500 character limit).</p>	<p>Entity does not import products directly into Canada from other countries. Entity works with reputable suppliers, distributors and brokers to source and import our products.</p>

6. *Does the entity currently have policies and due diligence processes in place related to forced labour and/or child labour? (Required)	Yes
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. (Required)	<ul style="list-style-type: none"> ● 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
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).	<p>Entity will not proceed with procuring items that are known to, or discovered to, include or involve any elements of forced labour or child labour.</p> <p>Entity required buying agents, brokers and suppliers to confirm no forced labour or child labour is used to produce items purchased by the entity.</p>
8. *Has the entity identified parts of its activities and supply chains that carry a risk of forced labour or child labour being used? (Required)	<ul style="list-style-type: none"> ● Yes, we have started the process of identifying risks, but there are still gaps in our assessments.
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. (Required)	<ul style="list-style-type: none"> ● The types of products it sources ● The raw materials or commodities used in its supply chains
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. (Required)	<ul style="list-style-type: none"> ● Agriculture, forestry, fishing and hunting ● Manufacturing
10. Please provide 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).	<p>Foreign sourced items from countries identified as higher risk to include forced labour or child labour identified and sourcing agents being required to audit and confirm the nature of labour used in production.</p>
11. *Has the entity taken any measures to remediate any forced labour or child labour in its activities and supply chains? (Required)	<ul style="list-style-type: none"> ● 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. (Required)	
12. Please provide additional information on any measures the entity has taken to remediate any	

forced labour or child labour (if applicable) (1,500 character limit).	
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? (Required)	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. Please provide 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).	
15. *Does the entity currently provide training to employees on forced labour and/or child labour? (Required)	Yes
15.1. *If yes, is the training mandatory? (Required)	<ul style="list-style-type: none"> • Yes, the training is mandatory for employees making contracting or purchasing decisions.
16. Please provide additional information on the training the entity provides to employees on forced labour and child labour (if applicable). (1,500 character limit).	Training session to inform employees involved in supply chain management the details of the Canadian Modern Slavery Act and the entities processes for identifying and removing any such supply.
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? (Required)	Yes
17.1. *If yes, what method does the entity use to assess its effectiveness? Select all that apply. (Required)	<ul style="list-style-type: none"> • Setting up a regular review or audit of the organization's policies and procedures related to forced labour and child labour • Working with suppliers to measure the effectiveness of their actions to address forced labour and child labour, including by tracking relevant performance indicators
18. Please provide 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).	

Attestation (Required)

* I confirm that the attached report has been approved by the appropriate governing body or bodies of the entity or entities covered by the report who have the legal authority to bind the entity or entities, and contains the following attestation, including the name , title, date and signature for approval required.

“In accordance with the requirements of the Act, and in particular section 11 thereof, I attest 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”

Full name Mark Hladik

Title President

Date 15 May 2023



_____ I have the authority to bind 'Earl's Holdings Ltd.

*** Name, title and email address of the person authorized to fill out this questionnaire.**

Full name Claudia Vorlaufer

Title Chief Procurement and Supply Chain Officer

E-mail address cvorlaufer@earls.ca

Date 15 May 2023