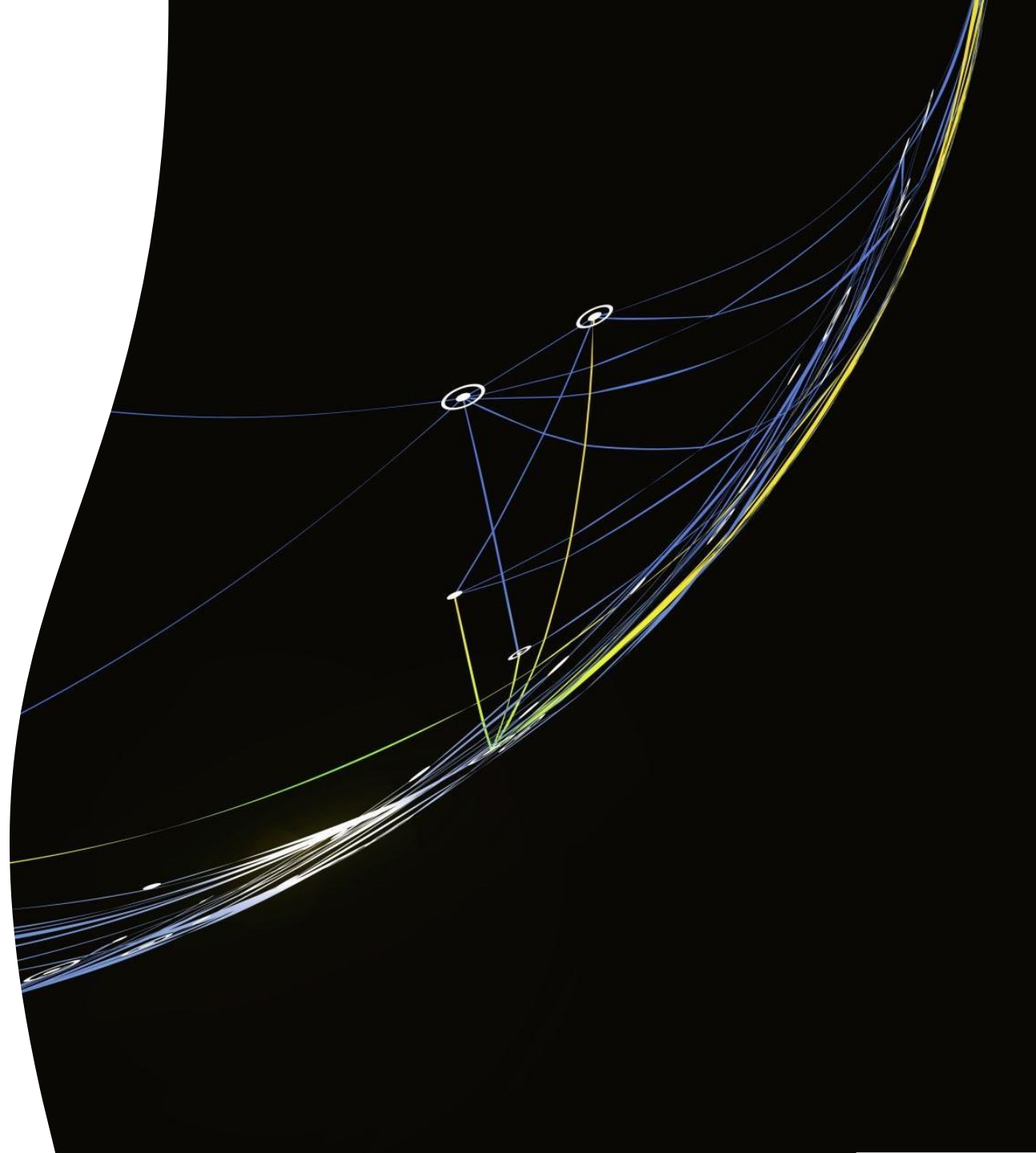


BILL S-211 REPORT ON FIGHTING AGAINST FORCED LABOUR AND CHILD LABOUR IN SUPPLY CHAINS

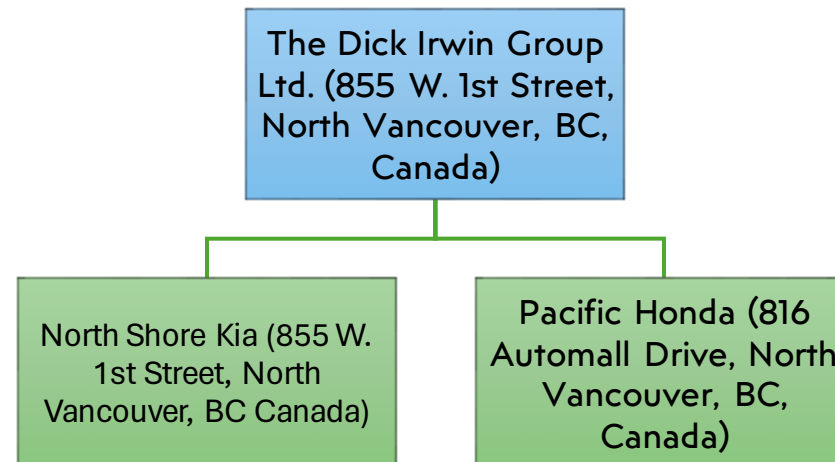
Reporting Entity Legal Name: The Dick Irwin Group Ltd.

Financial Reporting Year: December 31, 2023



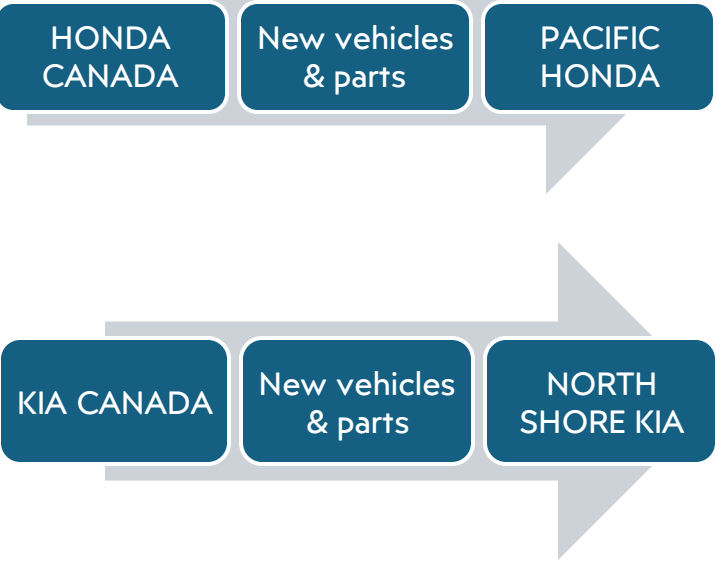
ENTITY DETAILS

- **Reporting Entity Legal Name:** The Dick Irwin Group Ltd.
- **Financial Reporting Year:** December 31, 2023
- **Business Number:** 105207880 RC0001
- **Reporting Jurisdiction:** British Columbia, Canada
- **Entity Categorization:** Corporation that has a place of business and does business in Canada.
- **Sector:** New Car Dealer. The business retails new, used, parts and repair services for automobiles in Canada.
- **Location:** North Vancouver, British Columbia, Canada.
- The Dick Irwin Group Ltd. (DIGL), is a Canadian Controlled Private Corporation that's primary business activity is the operation of two new vehicle dealerships in British Columbia being Pacific Honda and North Shore Kia. On March 31, 2023, DIGL sold the operating assets of Pacific Honda to an arm's length corporation, but its operations have been included for the purpose of this report given they were under our control for part of 2023. The DIGL entity will likely fall out of the requirements for reporting in the Act in subsequent years due to the sale of this operating division.



STRUCTURE, ACTIVITIES AND SUPPLY CHAINS

DIGL is a Canadian corporation that's primary business is retailing new Honda and Kia vehicles. The company also retails used vehicles as well selling parts and providing repair and maintenance services for vehicles. As DIGL is a Honda and Kia franchisee, they are mandated by its franchise agreements to purchase all new vehicles for the respective dealerships from their franchisors, being Honda and Kia.



RISKS & POLICIES

- Bill S-211, An Act to enact the Fighting Against Forced Labour and Child Labour in Supply Chains Act is a new law and as such DIGL is in the process of learning and understanding this law so that it may effectively tailor future policies and due diligence processes to prevent breaches or potential breaches to this law. Although, DIGL is not currently aware of any infractions to this law it does not have formal policies or diligence practices in place to prevent infractions to this Act as of 2023. Key senior management are currently aware of Bill S-211 and will question any significant and new suppliers in terms of overall volume as to their policies in regards to forced and child labour. Final decisions on material new supplier procurement will be contingent on positive responses.
- As the companies are bound by franchise agreements to purchase new vehicles and parts from Honda Canada and Kia Canada, there is no choice in suppliers of these manufactured or imported vehicles and parts. We believe the parts of our business and supply chains that carry a risk of forced labour or child labour being used within DIGL, is the supply of new vehicles and new parts as we have no control or visibility in that manufacturing or importation process. DIGL has asked Honda Canada and Kia Canada if they are following the rules set out in Bill S-211 and how they are mitigating risks of importing or manufacturing goods by means of forced or child labour. As of this report date, no formal response has been received from either company. However, DIGL has been advised that both Honda Canada and Kia Canada will have to complete the necessary Bill S-211 reporting and once complete a copy will be available on their public website or available on the Government of Canada public directory. DIGL will review those reports once issued as well as other major vehicle manufacturers that could impact our used vehicles purchased for resale.
- As we are not aware of any incidents of forced or child labour being used in the manufacturing or importation of our vehicles and parts held for resale, no measures have been taken to remediate any forced labour or child labour.



TRAINING AND EFFECTIVENESS



- As Bill S-211 is new, very limited training to the most senior and key employees have been provided to recognize this new Act is in place and we will need to be mindful our vehicles and parts are not obtained by means of forced or child labour where we have a choice in the purchasing process.
- DIGL has very limited ability to assess its effectiveness in ensuring that forced labour and child labour are not being used in its business and supply chains. As a franchisee bound to purchase vehicles and parts from our original equipment manufacturer (OEM) being Honda Canada and Kia Canada, we have no direct visibility or control into their manufacturing and importation processes. We have requested our OEMs provide information on how they avoid use of forced or child labour in their manufacturing and importation processes. As Honda Canada and Kia Canada are required to produce Bill S-211 reporting, they have told us that information will be provided in those reports. DIGL will be reviewing the findings in those reports once submitted.

VULNERABLE FAMILIES AND LOSS OF INCOME MITIGATION

- DIGL is not aware of any instances where our primary vehicles and parts purchased for resale were imported or manufactured by means of forced or child labour. As stated earlier, our supply chain for new vehicles and parts are limited to Honda Canada and Kia Canada for procurement as per our franchise agreements. Therefore, no measures have been taken to remediate the loss of income to the most vulnerable families in the world that have been used as forced or child labour in the creation of the products we hold for resale in Canada.



ATTESTATION

- Reporting Entity Legal Name: The Dick Irwin Group Ltd.
- Financial Reporting Year: December 31, 2023
- 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, the reporting year listed above.
- Full name: John Irwin
- Title: Director
- Date: May 3, 2024
- Signature: *John J Irwin*
- I have the authority to bind The Dick Irwin Group Ltd.