

WHITECAPS FC -- Fighting Against Forced and Child Labour Report – 2023

1. Introduction

Vancouver Whitecaps FC L.P. is the operator of the professional soccer club Vancouver Whitecaps FC (“Whitecaps FC”).

This document constitutes Whitecaps FC’s annual report (“Report”) pursuant to section 11(1) of the *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (Canada) (the “Act”), and is filed on behalf of and pertains to the following entities -- Vancouver Whitecaps FC L.P., a limited partnership represented by its general partner WFC Football GP Ltd., and its wholly owned entity WFC2 Limited Partnership represented by its general partner WFC2 GP Ltd. (the “Reporting Entities”).

The terms “we”, “our”, “us”, “Club”, and “Whitecaps” mean, as the context requires, either Vancouver Whitecaps FC L.P. or, collectively, the Reporting Entities as defined above. The terms are used for convenience only and are not intended as a precise description of any separate legal entity within the Whitecaps FC organization.

This report covers activities from January 1, 2023 to December 31, 2023 (the “Reporting Period”).

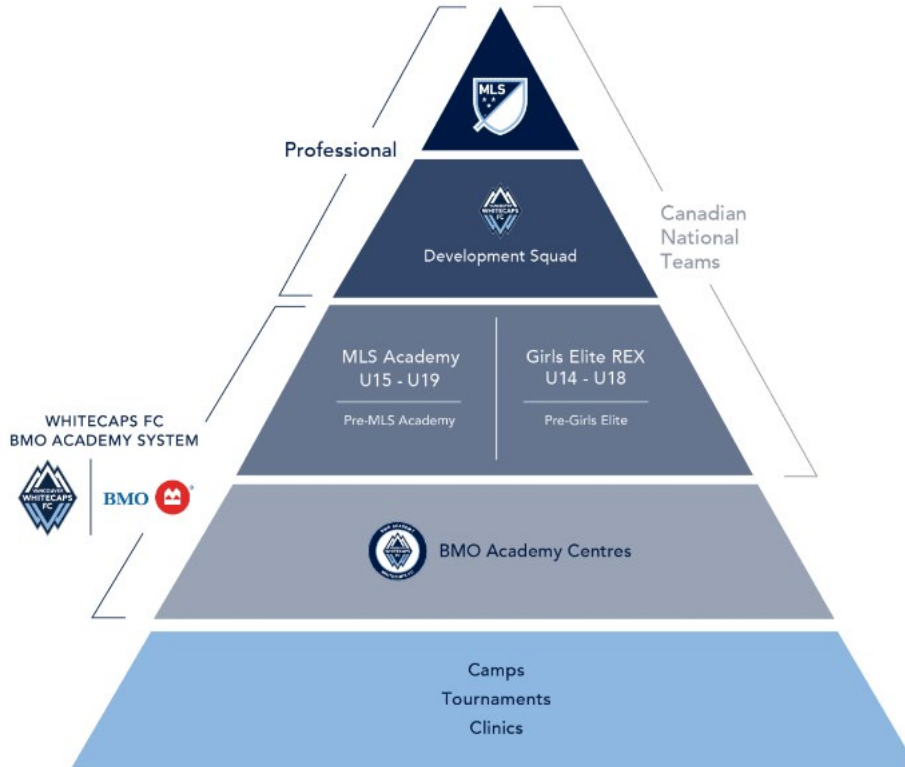
2. Our structure, activities and supply chains

2.1 *Structure and activities*

Whitecaps FC is one of the longest-running professional soccer clubs in North America. Since the inaugural season in 1974, the club has united generations of loyal fans in Canada’s Province of British Columbia and beyond. Since 2011, the men's first team has played in Major League Soccer (“MLS”), the top tier of professional soccer in the United States and Canada. Whitecaps FC is a fully integrated club, starting from grassroots and including professional development academies for both boys and girls from coast-to-coast across Canada, with a goal to provide a safe and welcoming environment so that all participants can achieve their potential.

Vancouver Whitecaps FC L.P., represented by its general partner WFC Football GP Ltd, is the operator of the men’s professional first team (Vancouver Whitecaps FC), and owns WFC2 Limited Partnership, represented by its general partner WFC2 GP Ltd., the coordinating entity for the men’s professional second team (WFC2) which competes in MLS Next Pro, the second tier of professional soccer in the United States and Canada.

The Whitecaps’ activities include participating and competing in MLS competitions, Canada Soccer competitions, Concacaf competitions, international competitions as well as a carrying on soccer-related business operations including, event management and fan engagement, commercial partnerships/sponsorships, ticketing, community and social impact youth programs, and player development initiatives in accordance with the following developmental model:



The Whitecaps are based in Vancouver, Canada with their professional teams playing their regular home matches at BC Place Stadium and Swangard Stadium. Almost all its employees and contractors are based in Canada.

For more information on the Club's history, structure and activities, please visit whitecapsfc.com.

2.2 Supply chains

As the operator of two professional sports teams with integrated grassroots and player-development activities, the primary business of the Whitecaps is not about producing, selling or distributing goods in Canada or elsewhere, or importing into Canada goods produced outside of Canada. Almost all its operations involve the sale of services or experiences more than goods relating to trade and commerce. The Whitecaps' limited supply chains do, on occasion, facilitate the procurement from established suppliers and vendors goods and services the Club uses in the context of its operations, as reflected in the following categories:

- Professional services such as accountancy, audit and legal advice, insurance, banking, ticketing, travel, recruitment and information technology support (infrastructure, networks, communications, data management, hardware/software and other technology support and services);
- Business and soccer operations including, uniforms and sportswear intended for staff and athletes (professional teams, grassroots, development academies), athletic training and related medical supplies and equipment for athlete health and well-being, office products, office equipment, facility cleaning and upkeep; and

- Marketing and promotion including, items intended to foster fan engagement or enhance community and social impact (promotional giveaways or limited merchandise items), marketing research, digital advertising including social media, and marketing and advertising agencies to attract and retain customers.

Geographically, the Reporting Entities are based in Vancouver, Canada. Given this, the Whitecaps' majority of direct suppliers for goods and services are based in Canada. Where items are not sourced in Canada, they are almost always sourced from suppliers located in the United States, Europe (UK) or Australia.

3. Our policies and due diligence processes

3.1 Policies and due diligence

Forced labour and child labour are contrary to our values. Our Standards of Excellence policies, inclusive of our employee code of ethics and standards of conduct policy, apply to all Whitecaps employees and contractors and seek to promote, among other things, responsible conduct with the highest moral and ethical standards.

We do not tolerate any forced/child labour or child maltreatment in our organization with this best iterated through our policy on Player Health & Safety (Protection of Minor Players) – a policy designed to ensure the health and safety of our players, with a particular focus on ensuring those under the age of majority are provided a safe and inclusive environment.

The policy details practical guidance on child protection and affirms the Club's commitment to safe sport principles – such as, ensuring safe sport policies and procedures are clear and easy to understand, deploying screening tools in staff recruitment (reference checks and vulnerable sector background checks, among others), requiring mandatory training for those working with minors, providing independent reporting mechanisms for complaints, resolution and support, and implementing a sport advisory committee for continuous improvement. For more information on the Club's safe sport initiatives and affiliations, please visit whitecapsfc.com/safesport. Any breaches of the Club's safe sport policy can be reported anonymously through the Club's confidential hotline, Canada Soccer's Whistleblower Hotline or MLS' Reporting Hotline.

Like the Club's reporting hotline for safe sport, the Whitecaps also provide a confidential and anonymous channel for reporting any other matters including any forced labour and child labour supply chain concerns. This reporting hotline is serviced by an independent third-party designated to provide confidential communication services and is accessible online or by phone. When a complaint is received via the hotline, it is assigned to an internal resource, investigated, as applicable, with appropriate measures taken and a response provided.

3.2 Potential risks in our supply chains and operations

In assessing the risk of force labour and child labour in our supply chains, we -- considered the Act and the guidance and resources made available by Public Safety Canada; reflected upon our safe sport experiences; evaluated factors such as the predominant sporting or experienced-based nature of our activities, locations where we operate, supply chain activity including, the quantity of suppliers and goods procured (mapping the countries of origin for such suppliers and assessing the

risk inherent in procuring from said countries or suppliers – particularly for the category of marketing and promotion); analysed whether comparatively robust government oversight or laws similar to the Act apply to such suppliers’ respective jurisdiction(s); and believe there is limited risk of forced labour and child labour occurring in the Reporting Entities’ businesses.

Moreover, risks that may be associated with imported goods in our supply chains are mitigated by procuring supplies through a small number of trusted suppliers almost all located in countries with similar reporting obligations or legislation enacted to preserve and protect human and workers’ rights.

We will continue to evaluate our risk assessment processes and review such processes annually with the goal of identifying possible gaps in our assessment approaches.

4. Remediation Measures

After reasonable review and based on our knowledge, we have not identified instances of forced labour and child labour in our operations and supply chains for the Reporting Period. We therefore did not need to take any measures to remediate an incident of forced labour or child labour.

If we do identify incidents of forced labour or child labour within our activities or supply chains, we will implement appropriate remediation strategies by either ceasing, preventing or mitigating any adverse impacts.

5. Employee training

As reflected in our Standards of Excellence policies, the Whitecaps prioritize responsible conduct with the highest moral and ethical standards. We are dedicated to enhancing our employee’s understanding and compliance to all our policies and procedures and, in this regard, exercise annual training. In 2024, we intend to introduce formalized training content relating to the objectives of the Act, its requirements and employees’ roles and responsibilities in the Club’s procurement processes to identify and mitigate forced labour or child labour risks when dealing with suppliers and vendors for goods and services.

6. Assessment of effectiveness

We will continue to apply a proactive risk management approach to ensure emerging supply chain risks are identified, managed and mitigated accordingly by continuously monitoring our supply chain for indicators of forced labour and child labour use.

To aid in this effort, we will introduce a supplier’s code of conduct to underscore the importance to the Club of its commitment for suppliers to respect the Club’s requirements related to fighting forced labour and child labour as well as such other matters that may be included in the code such as requirements relating to health and safety, data privacy, among others. The Club will baseline its suppliers against the supplier’s code of conduct and where non-compliance is observed, will require the supplier to take all reasonable steps to diligently correct such non-compliance.

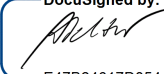
The Club will refine or introduce, as necessary, key performance indicators to evaluate the effectiveness in operationalizing efforts to fight forced labour and child labour, as above.

7. Approval and Attestation

This report was approved by WFC Football GP Ltd. in its capacity as general partner of Vancouver Whitecaps FC L.P. as being a joint report of the Reporting Entities for the financial year ended December 31, 2023, in accordance with subparagraph 11(4)(b)(ii) of the Act.

For the purposes of the *Fighting Against Forced Labour and Child Labour in Supply Chains Act*, in my capacity as CEO and Sporting Director of Vancouver Whitecaps FC L.P., as represented by WFC Football GP Ltd., and not in my personal capacity, I make this 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 entities listed above. Based on my knowledge, and after 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.*

I have authority to bind Vancouver Whitecaps FC L.P.
by its general partner WFC Football GP Ltd.

DocuSigned by:

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Axel Schuster, CEO & Sporting Director
Dated the 31st day of May 2024.