



# White Owl Family Office Groups Limited: Report on Canada's Fighting Against Forced Labour and Child Labour in Supply Chains Act

\* Answers are provided in RED

1. This report is for which of the following?

- Entity

2. Legal name of reporting entity or government institution

- White Owl Family Office Group Limited

3. Financial reporting year (Required)

- 2024

4. Is this a revised version of a report already submitted this reporting year?

- No

5. For entities only: Business number(s)

105228472

6. For entities only: Is this a joint report?

- No

7. For entities only: \*Is the entity also subject to reporting requirements under supply chain legislation in another jurisdiction? (Required)

- No

8. For entities only: Which of the following categorizations applies to the entity?

Canadian business presence (all apply)

- Has a place of business in Canada
- Does business in Canada
- Has assets in Canada

Meets size-related thresholds (select all that apply):

- 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

**9. For entities only: Which of the following sectors or industries does the entity operate in? Select all that apply.**

- Other, please specify: Family Office – controls entities in various industries including manufacturing, environmental, fuels.

**10. For entities only: 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?**

- Ontario

## Annual Report

### Reporting for entities

**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
- 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: developed framework, policies, checklists, reference materials, guidelines, education materials, and internal reporting mechanisms for companies that we control (both reporting and non-reporting entities)**

**2. Please provide additional information describing the steps taken (if applicable) (1,500 character limit).**

As a parent company to reporting and non-reporting entities White Owl Family Office Group Limited (“White Owl”) has developed an organization-wide anti-forced labour policy that applies to all of its companies, as well as a number of resources (assessment framework, checklists, reference materials, guidelines, education material, and internal reporting mechanisms) for the companies that it controls, encouraging a risk-based approach that gives appropriate consideration to implementation of any/all of the above-listed steps as may be appropriate for each entity based on its own risk profile. White Owl has also provided a confidential “whistleblower” mechanism, direct to our head of legal, for any employee or stakeholder involved with any of its subsidiaries who has concerns about forced labour anywhere within the greater organization, subsidiaries, or their supply chains.

White Owl’s operational activities are primarily in the nature of asset management and related professional services, for which the risk of forced or child labour is non-existent based on the labour pool and White Owl’s hiring practices.

**3. Which of the following accurately describes the entity’s structure?**

- ✓ **Corporation**
- Trust
- Partnership
- Other unincorporated organization

**4. Which of the following accurately describes the entity’s activities? Select all that apply.**

- Producing goods (including manufacturing, extracting, growing and processing)
  - in Canada
  - outside Canada
- Selling goods
  - in Canada
  - outside Canada

- Distributing goods
  - in Canada
  - outside Canada
- Importing into Canada goods produced outside Canada
- ✓ **Controlling an entity engaged in producing goods in Canada or outside Canada, or importing into Canada goods produced outside Canada**

**5. Please provide additional information on the entity's structure, activities and supply chains**

The reporting entity is a privately-held Canadian corporation that operates as a family office, providing asset management and administrative services to its shareholder families. Its business activities include investment in and oversight of Canadian and US-based entities in various industries (including e.g. manufacturing, environmental, fuels, property development).

**6. Does the entity currently have policies and due diligence processes in place related to forced labour and/or child labour? (Required)**

- ✓ **Yes**
- 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. (Required)**

- ✓ **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**

**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)**

- 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
- The types of products it produces, purchases or distributes
- 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. 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)**

**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.

**12. Please provide additional information on any measures the entity has taken to remediate any forced labour or child labour (if applicable)**

**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)**

- 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. 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)**

**15. Does the entity currently provide training to employees on forced labour and/or child labour? (Required)**

- ✓ Yes
- 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. Please provide additional information on the training the entity provides to employees on forced labour and child labour (if applicable).**

Developed, circulated, and presented to all employees a package of educational materials addressing our company's anti-forced labour policy, what forced labour is, how to identify risks within our company or any of our subsidiaries, recommending due diligence measures, and providing appropriate reporting mechanisms. Engaged in interactive discussion and conducted supply chain risk assessment with participation of all employees.

**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
- No

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

- ✓ **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.

**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).**

**Established annual reporting/review of each of our subsidiaries' (reporting and non-reporting) policies, procedures and reports related to forced and child labour**

**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.*



**Lawrence Repar**  
President

**Date of Signature:** May 29, 2024

*I have the authority to bind White Owl Family Office Group Limited*