Statement on Fighting Against Forced Labour and Child Labour

This statement is made on behalf of the leadership of Earl's 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 2025 financial year period (February 2025 to January 2026) and articulates the Group's policies and practices around recognising and preventing Modern Slavery in the global supply chain.

About Earls

Earl's Holdings Ltd. is a private Canadian incorporated business and is the owner and operator of the Earls Kitchen and Bar, Beach House and Birdies Eats & Drinks restaurant brands. Earls employs more than 7,500 business partners across Canada and operates 60 restaurants in Canada. Earls operates with a centralized supply chain that extends to both domestic and 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 has continued to develop its approach by integrating its Business Code of Ethics standard of business conduct into supplier expectations and is exploring the implementation of a more formal Supplier Responsibility Policy or Code of Conduct to further strengthen clarity and consistency across 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

Earls launched in-depth supplier reviews in 2023 as a key component of its supply chain risk management, designed to proactively identify various risks with a strong focus on human rights.

Building on the work of 2023 and continuing this commitment, Earls further integrated risk assessments into its processes in 2024, placing a strong emphasis on supplier engagement and strengthened contractual obligations to ensure a high standard of due diligence against Modern Slavery.

Earls works with established suppliers, distributors, and sourcing partners and expects suppliers to confirm that products are not produced using forced labour or child labour. Where applicable, third-party suppliers may conduct audits or verification processes as part of their own due diligence practices.

While formalized due diligence processes continue to evolve, Earls is working toward a more structured and consistent approach to supplier risk assessment, monitoring, and documentation over time.

Recognizing the critical role of ongoing education, Earls remains dedicated to continually reviewing and enhancing employee training. This ensures that staff in procurement, supply chain, and related functions are well-equipped to identify, prevent, and address instances of Modern Slavery. By prioritizing education and awareness, Earls is dedicated to fostering a corporate culture deeply rooted in ethical practices.

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 through ongoing engagement, supplier communications, contractual expectations, and review processes, with a verification program intended to support suppliers' compliance with Canada's *Fighting Against Forced Labour and Child Labour in Supply Chains Act*.

Effectiveness is assessed through ongoing supplier engagement, review processes, and the continued integration of risk considerations into procurement practices. Where applicable, third-party suppliers or sourcing partners may conduct audits or verification activities as part of their own due diligence practices.

Earls believes in continuous improvement in the prevention of Modern Slavery and will continue to review and strengthen its approach over time to ensure it reflects evolving expectations and best practices.

This statement was approved by the Executive Leadership of Earls Holdings Ltd on 15th May 2026.

Mark Hladik
PRESIDENT