

# Tap & Barrel Group Ltd

## 2025 Report under the Fighting Against Forced Labour and Child Labour in Supply Chains Act

### 1. Introduction

This Report under Canada's Fighting Against Forced Labour and Child Labour in Supply Chains Act (the "Act") is issued by Tap & Barrel Group Ltd ("TBGL", "Tap & Barrel", or the "Corporation") for the reporting period from June 1, 2025 to May 31, 2026, as a joint report on behalf of the reporting entities described below.

### 2. Structure, Activities and Supply Chains

Tap & Barrel is a privately-owned, Canadian hospitality group headquartered in Vancouver, British Columbia, where we operate a group of full-service restaurants throughout the province. This joint Report is filed with respect to TBGL and the following related entities: Brewhall Beer Co Ltd, Tap & Barrel Brewhall Ltd, Tap & Barrel Restaurants Ltd, Tap & Barrel Restaurant (Coal Harbour) Ltd, Tap & Barrel Shipyards Ltd, Jalm Holdings Ltd, Tap & Barrel South Surrey Ltd, Tap & Barrel Brentwood Ltd, Tap & Barrel Willowbrook Ltd, Park Services Hospitality Ltd, Tap & Barrel Brands Ltd, and Point Group Holdings Ltd.

We employ approximately 1,200 to 2,000 employees directly, with additional seasonal workers in summer months. We do not use temporary agencies or other labour intermediaries. Our workforce is non-unionized.

Our supply chain consists primarily of food and beverage ingredients, agricultural products, packaging, cleaning supplies, smallwares, and equipment. Approximately 90% of our purchases are made through a single Canadian broadline distributor that has operated in Canada for over 125 years; the remainder is sourced from a small number of specialty Canadian distributors and online retailers. Substantially all of our suppliers are headquartered in Canada, and our supplier relationships are long-term.

### 3. Policies, Governance and Due Diligence Processes

Our employee Code of Conduct sets out expectations for lawful and ethical conduct, including compliance with all applicable labour and employment laws and prohibitions on forced labour and child labour. All employees acknowledge and comply with the Code as a condition of employment. We also maintain a Health & Safety Orientation Manual and a Bullying and Harassment Policy applicable to all restaurant and brewery employees.

Following the close of the reporting period, TBGL has developed a Supplier Code of Conduct and a new-supplier onboarding procedure, to be implemented during the 2026 reporting period. The Supplier Code sets out our expectations of suppliers in respect of legal compliance, fair labour practices (including prohibitions on forced labour, child labour, human trafficking, discrimination, and harassment), health and safety, food safety, business ethics, and the environment, and is informed by the UN Universal Declaration of Human Rights and the ILO Core Conventions. Once implemented, new direct suppliers will be required to sign a Declaration confirming receipt of, and agreement to comply with, the Code before any purchase order is issued.

Responsibility for supplier selection and oversight sits at the executive level, with day-to-day onboarding owned by the Procurement Coordinator and approval by the Director of Procurement. Our primary broadline distributor maintains its own Supplier Code of Conduct prohibiting forced and child labour, which it flows down to the brands it distributes. We have also reviewed publicly available human rights, ESG, and Bill S-211 policies of our other principal suppliers. Where a direct supplier does not publish formal policies, we rely on long-standing relationships.

### 4. Parts of the Business and Supply Chain Carrying a Risk of Forced Labour or Child Labour, and Steps Taken to Assess and Manage that Risk

TBGL's direct operations are based entirely in British Columbia, Canada, where we comply with provincial and federal worker-protection laws, and we have not identified material risks of forced labour or child labour in our restaurant or brewing operations. Risks have been identified in certain global supply chains,

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particularly in agricultural products, seafood, coffee, and manufactured goods produced outside Canada. A significant portion of our ingredients are agricultural, which is one of the higher-risk categories. Steps taken during the reporting period include:

- Concentrated approximately 90% of our purchasing through a single Canadian broadline distributor whose Supplier Code of Conduct prohibits forced and child labour and flows down those expectations to the brands it distributes.
- Developed a TBGL Supplier Code of Conduct and new-supplier onboarding procedure, to be implemented in the 2026 reporting period, under which new direct suppliers will be required to sign a Declaration confirming compliance before any purchase order is issued.
- Reviewed publicly available human rights, ESG, and Bill S-211 policies of our principal direct suppliers.
- Continued to rely on long-standing direct supplier relationships.

### 5. Remediation and Training

During the reporting period, TBGL did not identify any incidents of forced labour or child labour within our operations or supply chain, and did not receive any complaints alleging such conduct. Accordingly, we have not taken any remediation measures, nor any measures to remediate loss of income to vulnerable families. Should an incident be reported, TBGL would investigate and consider appropriate remediation in cooperation with the relevant authorities and stakeholders.

Employees complete mandatory training in health and safety, responsible alcohol service, and food safety, delivered and tracked through our learning management system. During the reporting period, we began developing a training module on forced labour and child labour risks in supply chains, to be added to our curriculum for relevant employees.

### 6. Assessing the Effectiveness of Steps Taken

Our Health and Safety Committee assesses each of our business locations to support safe working environments and to monitor compliance with our Health and Safety and Bullying and Harassment Policies. With the implementation of our Supplier Code of Conduct and onboarding procedure in the 2026 reporting period, the Procurement Coordinator will maintain a record of signed Supplier Declarations and reviewed supplier policies, to be reported to the Director of Procurement, at a minimum, annually.

### 7. Approval and 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 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.

Dated in the City of Vancouver, British Columbia, this 28th day of May, 2026.

**Daniel Frankel, CEO**  
Tap & Barrel Group Ltd