

## SUPPLY CHAIN TRANSPARENCY REPORT

This report (“Report”) for the financial year ending December 31, 2023, pursuant to Section 11 of the *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (the “Act”), describes the steps High Liner Foods Incorporated has taken to prohibit forced labour and child labour in the Company’s supply chain. Throughout this Report, “we”, “our”, “Company” and “High Liner Foods” refers to High Liner Foods Incorporated.

### Structure, Activities and Supply Chains

High Liner Foods is a leading North American processor and marketer of value-added frozen seafood. Our retail branded products are sold throughout the United States and Canada under the *High Liner*, *Fisher Boy*, *Mirabel*, *Sea Cuisine* and *Catch of the Day* labels, and are available in most grocery and club stores. We also sell branded products under the *High Liner*, *Icelandic Seafood*, *Mirabel* and *FPI* labels to restaurants and institutions, and are a major supplier of private-label, value-added frozen seafood products to North American food retailers and foodservice distributors. We own and operate three food-processing plants located in Lunenburg, Nova Scotia, Portsmouth, New Hampshire, and Newport News, Virginia.

Our purpose, *Reimagining Seafood to Nourish Life*, serves as the cultural foundation of our organization and guides our expectation of not only how High Liner Foods conducts business, but also how High Liner Foods’ suppliers conduct business. Nourishing Life requires the Company to uphold high ethical standards to ensure that dignity and human rights for all workers within the High Liner Foods supply chain are protected.

High Liner Foods manufactures and distributes frozen seafood from our three North American manufacturing facilities, and our supply chain stretches across the globe with suppliers in Asia, Europe, South America and Africa. That supply chain includes multiple species of seafood from around the world, other food ingredients and packaging.

High Liner Foods issues an annual Sustainability Report, which provides a broad overview of sustainability priorities, practices and performance across all our operations and activities, including its approach to sustainability in its supply chain. High Liner Foods’ most recent Sustainability Report can be found [here](#).

### Policies & Procedures

One of High Liner Foods’ core values and guiding principles is operating its business responsibly, with a commitment to honest and ethical behavior, acting with integrity and compliance with all laws and regulations applicable to its business. This commitment, along with more detailed standards regarding fair and equitable treatment of employees and human rights, are reflected in



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High Liner Foods' Code of Conduct ("Code of Conduct") which applies to all of High Liner Foods' operations and its employees, officers and directors. Employees, officers and directors of High Liner Foods receive training on the Code of Conduct, are required to acknowledge it annually and comply with it at all times. The Code of Conduct provides an important top-down framework for High Liner Foods' ethical standards, including its approach to forced and child labour in supply chains, and is available on High Liner Foods' website [here](#).

High Liner Foods expects its suppliers to conduct their business responsibly and protect the fundamental human rights and dignities of their workers, while recognizing cultural and regulatory differences around the world. The High Liner Foods Supplier Code of Conduct ("SCOC") outlines the policies and procedures to which all High Liner Foods seafood suppliers are required to adhere to ensure their workers are treated in accordance with the principles from the International Labour Organization and the United Nations Global Compact, among other standards as set out in the SCOC. The SCOC can be found on High Liner Foods' website [here](#) and contains the following key measures:

1. **Supplier Requirements:** The SCOC identifies core human rights and other issues suppliers are expected to manage and sets minimum standards for these areas, including issues of:
  - a. Forced Labour
  - b. Child Labour
  - c. Labour Hours
  - d. Freedom of Association
  - e. Discrimination
  - f. Harassment and Abuse
  - g. Health and Safety
  - h. Hiring and Employment Practices
2. **Audit Program:** Enforcement of the SCOC is primarily addressed through mandated third-party audits by accredited firms. Each supplier is required to conduct an audit by approved, accredited third-party audit firms or by a trained High Liner Foods employee. Completed audits are required to be uploaded to the Social Ethical Data Exchange (SEDEX) website.
3. **Violations:** The SCOC defines critical and other violations, including forced labour and child labour, and prescribes the actions and consequences if any such violations or suspected violations are discovered by High Liner Foods, including immediate termination of business relationships and other remedial requirements.
4. **Training and Development:** The SCOC affirms High Liner Foods' expectations regarding training and development programs for its suppliers.
5. **Whistleblower Program:** High Liner Foods maintains a robust Whistleblower Policy. The SCOC provides direction for safely and anonymously reporting violations of the SCOC without fears of reprisal. Reports received by the Company will be automatically directed to the Company's EVP, General Counsel & Corporate Secretary and Director of Internal



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Audit or, if marked sensitive, the Chair of the Audit Committee of the Company's Board of Directors and addressed in accordance with the Company's written policies and procedures concerning compliance reporting and enforcement.

6. **Annual Acknowledgement:** High Liner Foods' suppliers are required to acknowledge the SCOC annually by written signature.

High Liner Foods maintains a thorough supplier approval and vetting process covering a broad set of requirements, including across labour practices, worker health and safety and other sustainability practices. This approval process is undertaken in connection with the engagement of all suppliers and the SCOC represents a critical element of that process.

Health and safety of its employees is a critical area of focus for High Liner Foods. This commitment is reflected in its Occupational Health & Safety Policy and robust governance and other practices supporting that policy, which are detailed in our Sustainability Report.

### **Risk Assessment**

High Liner Foods recognizes that the risk of forced labour and child labour is a complex global issue that is present in every industry, including those engaged by our operations and supply chain. As a responsible business, we have an active role to play in ensuring that human rights are protected, and that our employees, contractors, supply chain workers, and communities are treated with dignity and respect. High Liner Foods is continuously working to assess and address these risks within our operations to achieve responsible and transparent supply chains.

We assess the risk specific to each country in which High Liner Foods' suppliers operate by leveraging the United States Department of State (USDS) Trafficking in Persons Report (TIP Report). This annual report publishes the ranking of each country assigned by the USDS based on a country's actions and policies to identify and eliminate human rights abuses. We use the ranking of a country to dictate the frequency with which each High Liner Foods supplier must be audited, with suppliers in highest risk countries required to be audited annually. The audit frequency is defined in the Audit Program section of High Liner Foods' SCOC.

### **Remediation**

Allegations or the discovery of forced labour, child labour or other human rights abuses in High Liner Foods' supply chain or a breach of the High Liner Foods SCOC by a supplier would require High Liner Foods to take immediate action in accordance with the SCOC, including, depending on the nature and severity of the issue, immediate termination and future restriction of business relationships and other remedial requirements such as special third-party audits, evidence of

corrective actions and the preparation and implementation of detailed and proactive corrective action plans for sustainable improvement.

During 2023, High Liner Foods became aware of allegations of forced labour and other human rights abuses against certain seafood suppliers. In connection with such allegations, High Liner Foods immediately suspended its business relationships with the applicable suppliers and conducted an additional special third-part audit (i.e. in addition to the regular annual audits conducted). While such audits did not uncover any evidence of forced labour or other human rights abuses, High Liner Foods determined the termination of those business relationships was appropriate and terminated those supplier agreements accordingly.

### **Training**

High Liner Foods' Vice President of Corporate Sustainability & Government Affairs and Technical Services Manager for procurement, who have responsibility for and oversight of High Liner Foods' supply chain practices, have periodically undergone training provided by SEDEX to understand and identify the presence of poor labour practices and ethical injustices within High Liner Foods' supply chain.

We recognize the importance of training other key employee groups engaged with High Liner Foods' supply partners, and we are actively developing an expanded mandatory internal training program. This will provide High Liner Foods' leadership, procurement and purchasing teams with relevant knowledge and skills required to support the enforcement of High Liner Foods' SCOC. We currently encourage our suppliers to conduct their own training addressing labour practices, and we will require suppliers to conduct training for their employees based on High Liner Foods internal training program on implementation.

### **Program Efficacy**

While this is High Liner Foods' first supply chain transparency report, the actions we are taking to protect workers' human rights in the High Liner Foods supply chain are not new. Since High Liner Foods' first SCOC was published in 2014, we have reviewed our SCOC and other applicable policies and procedures annually to ensure they align to the current best practices, including those prescribed by organizations like the United Nations and International Labour Organization. This has resulted in multiple iterations of the SCOC with the latest version reviewed in 2023 and published in early 2024, in addition to regular refreshments of other applicable policies and procedures.

Additionally, the Company maintains regular social compliance committee meetings with key personnel to review and oversee updates to supplier lists and satisfaction of the conditions of our supplier approval process, including written confirmation of the SCOC and completion of required audits. The results of our supplier approval and audit processes are an important measure of the

efficacy of our processes and we track compliance with these processes which are reported annually in our Sustainability Report.

Aligning to globally recognized best practices does not provide certainty that human rights abuses do not exist in the High Liner Foods supply chain, and it is not possible to completely eliminate the risk of any such abuses occurring in our supply chain. High Liner Foods' suppliers are ultimately responsible for the treatment of their workers; however, we will continually assess the effectiveness of our policies and procedures related to labour practices, human rights and safety in our supply chains. Protecting the human rights of workers in our supply chain is critical to the responsible operation of our business, and we remain committed to identifying ways in which we can strengthen those protections and align suppliers to our expectations.

### **Attestation**

This Report was approved pursuant to subparagraph 11(4)(a) of the Act by the Board of Directors of High Liner Foods Incorporated.

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 below. 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.

I make the above attestation in my capacity as a Director and the President & Chief Executive Officer of High Liner Foods Incorporated for and on behalf of the Board of Directors of High Liner Foods Incorporated.

### **HIGH LINER FOODS INCORPORATED**



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Name: Paul Jewer  
Title: President & CEO, Director  
Date: May 14, 2024

*"I have the authority to bind High Liner Foods Incorporated"*