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TRIED, TESTED AND RECOMMENDED

MODERN SLAVERY REPORT 2023

MMD Sales Ltd and its subsidiaries Horizon Ag & Turf Ltd. and Martin Motor Sports Ltd.

This Modern Slavery Report (the “Report”) addresses the period from December 1, 2022 to November 30, 2023 and has been prepared in compliance with the *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (Canada) (the “Act”).

This Report is made on behalf of MMD Sales Ltd, Horizon Ag & Turf Ltd, and Martin Motor Sports Ltd. 17104 118 Avenue NW, Edmonton AB.

INTRODUCTION:

Forced labour and child labour, each as defined in the Act, are crimes and serious violations of human rights. As a leading business in the agricultural equipment industry, MMD and its subsidiaries recognize the important role that we have in ensuring that the supply chains that support our operations and products, adhere to the highest ethical standards, including the prevention and identification of forced labour and child labour in our supply chain. This Report sets out the steps we have taken during Fiscal 2023 to prevent and reduce the risk that forced labour or child labour is used at any step in the production of goods in Canada or elsewhere by MMD Sales, Horizon Ag & Turf and Martin Motor Sports or of goods they import into Canada.

I. OUR BUSINESS

Horizon Ag & Turf is an agricultural equipment dealer headquartered in Alberta, Canada. They are a corporation that sells agricultural equipment including tractors, seeding equipment, harvesting equipment, haying equipment. They also sell compact construction equipment and residential equipment such as mowers and compact tractors. Horizon Ag & Turf also supply parts and services to support those products. They operate 13 physical locations in Alberta. Our customers are local family farms and businesses and consumers.

Horizon Ag & Turf’s suppliers for parts and equipment are Canadian and American based manufacturers. Our suppliers are well-known, well-respected manufacturers that include John Deere, Yanmar, Steiner, Brandt, and Degelman.

Martin Motor Sports is marine and power sports dealer headquartered in Alberta, Canada. They are a corporation that sells marine products and power sports products including boats, snowmobiles, offroad vehicles and motorcycles. They also supply parts and services to support those products.



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We operate 6 physical locations in Alberta, British Columbia and Saskatchewan. Our customers are local consumers and businesses.

Martin Motor Sports' suppliers for parts and equipment are Canadian and American based manufacturers. Our suppliers are well-known, well-respected manufacturers that include Bombardier Recreational Products, Skier's Choice, Regal Marine, Crestliner, Forest River, Cobalt, Silver Streak and Formula.

MMD Sales Ltd is a corporation that owns the shares of Martin Motor Sports and Horizon Ag & Turf.

Policies & Due Diligence

MMD Sales and its subsidiaries are committed to conducting our businesses in a lawful and ethical manner. Although the *Fighting Forced & Child Labour in Supply Chains Act* is new information for our company and the Modern Slavery Report is a new report for us to complete, we strongly believe in the value of the report and the removal of violations of human rights in the supply chain and elsewhere. We do not currently have a *Supplier Code of Conduct* but will get working on one. We are confident in our suppliers to adhere to a high code of conduct in their business and will ensure this going forward as we navigate the proper procedures in doing so.

We follow all local, Provincial and Federal laws when it comes to our employees. Our employees our key to our success and as a family business, we treat our employees like family members.

We employ a Human Resources Manager to verify that we are correctly handling employee situations properly so as to not cause harm to the employees. Our Code of Business Conduct is understood and properly applied to our daily activities. Every new employee of Horizon Ag & Turf, Martin Motor Sports and MMD Sales must read the contents of our values and policies, and is informed of how to report wrongdoing.

Our Mission Statement and Core Values lay out the general ethics that we expect out of ourselves and our employees:

Mission Statement

The Mission Statement spells out the underlying motivation for being in business and defines why we exist and how we measure success. Although the Mission Statement provides direction it is not strategic in nature. Our Mission Statement is as follows:

OUR MEASURE OF SUCCESS IS WHEN WE ARE RECOMMENDED BY OUR CLIENTS, STAFF AND SUPPLIERS.



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Core Values

The core values define what we believe in and how we behave. The purpose is to provide direction to those within the Company as to how we want to do business as well as for those outside the Company as an indication of what the Company stands for. The hope is that if someone is in a situation where they are unsure how to deal with the circumstances, that the Core Values can provide some direction.

Our Core Values are as follows:

Team: Recognize the talents, contributions and support of our staff and their families.

Experience: Continually ensure that our clients and their families feel welcome, important and understood.

Integrity: Conduct ourselves with honesty and integrity.

Innovation: Provide innovative solutions to our clients, staff and suppliers.

Ownership: Encourage independent thought and action.

Resolution: Resolve issues in a timely and responsible manner.

Community: Be good corporate citizens.

II. ASSESSING OUR RISK

MMD Sales and its subsidiaries has not engaged in activities to identify, assess, and manage supplier risk. In assessing the risk of forced and child labour in our business and supply chains, we assumed that dealing with large, very reputable companies would minimize this risk.

Our exposure to the risk of forced labour and/or child labour increases when we engage with third parties, particularly in categories such as transportation, warehousing, construction, manufacturing, packaging, raw material sourcing, and agriculture in particular. We recognize that our exposure of forced labour and/or child labour increases when we engage with suppliers who source goods or raw materials from countries where forced labour exploitation is known to occur. As such, we will need to contact our manufacturers to gain knowledge on how they minimize exposure to these activities.

One of our main suppliers is John Deere. They are committed to social responsibility and have published the following information in support of that:



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https://s22.q4cdn.com/253594569/files/doc_downloads/support/Support-of-Human-Rights-in-Our-Business-Practices_2021.pdf

Another one of our main suppliers is Bombardier Recreational Products. They have also published their modern slavery report on their website:

<https://www.brp.com/en/our-company/ethics-compliance.html>

III. OUR PROGRESS AND EFFECTIVENESS

We are in the initial stages of adhering to the recommendations of the *Fighting Forced & Child Labour in Supply Chains Act*. We will continue to learn and progress so that we are confident in our compliance.

IV. APPROVAL AND SIGNATURE

This Report was prepared by Wayne Peyre, CEO of MMD Sales Ltd and it has been approved by our Board of Directors. It has been submitted to the Minister of Public Safety and Emergency Preparedness in Canada. This Report is also available on our company websites at www.horizonagturf.com and www.martinmotorsports.ca

I attest that the information in this Report is true, accurate and complete in all material respects for the purposes of the Act, for the reporting year listed above.

Wayne Peyre

CEO MMD Sales Ltd.