



Live to Play Sports Compliance Report Canada 2025

Bill S-211:

**An Act to enact the Fighting Against Forced Labour and Child Labour
in Supply Chains Act and to amend the Customs Tariff**

Financial Reporting Year: October 1st, 2023 – September 30th, 2024



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Entity

LTP Sports Group Inc. (“Live to Play Sports”)

Business Number: 870499431

Reporting Jurisdiction: Canada

Number of Employees: 138 (Canada), 5 (USA), 1 (AUS), 12(TW)

Initial Report Filed 2024 – This is an Annual Update

This report applies to:

- LTP Sports Group Inc. (Canada)
- LTP Sports Group Inc. USA (subsidiary)

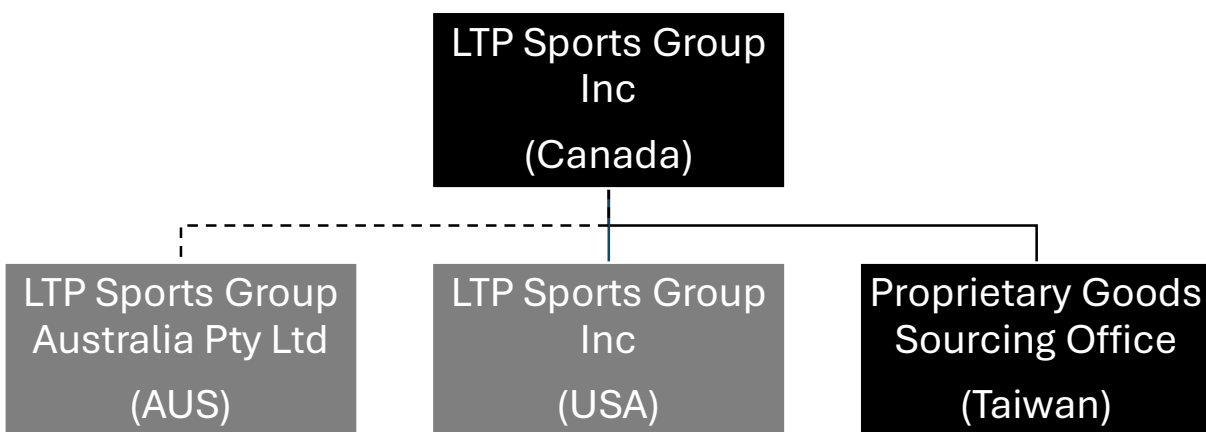
LTP Sports Group Inc. has places of business, conducts business, and holds assets in Canada. It exceeds the statutory thresholds of \$20 million in assets and \$40 million in revenue. The company is headquartered in British Columbia, Canada, and operates in the wholesale and retail sporting goods sector.



Company Structure and Business Activities

Founded in 1964 in Vancouver, LTP Sports Group Inc. develops, sources, and distributes cycling and sporting goods products. It operates:

- **Proprietary division:** Brands including Norco Bicycles, Axiom Gear, and 49°N. These products are developed in Canada and contract-manufactured in Asia.
- **3rd-party distribution division:** Sporting goods sourced globally from independent brands for distribution in Canada.
- **Retail operations:** Norco Bikes North Shore in North Vancouver.
- **Sourcing operations:** A sourcing office in Taiwan oversees proprietary brand production and compliance.
- **US operations:** A U.S. subsidiary handles importation and distribution.
- **AUS operations:** An Australian subsidiary handles importation and distribution.



Supply Chain

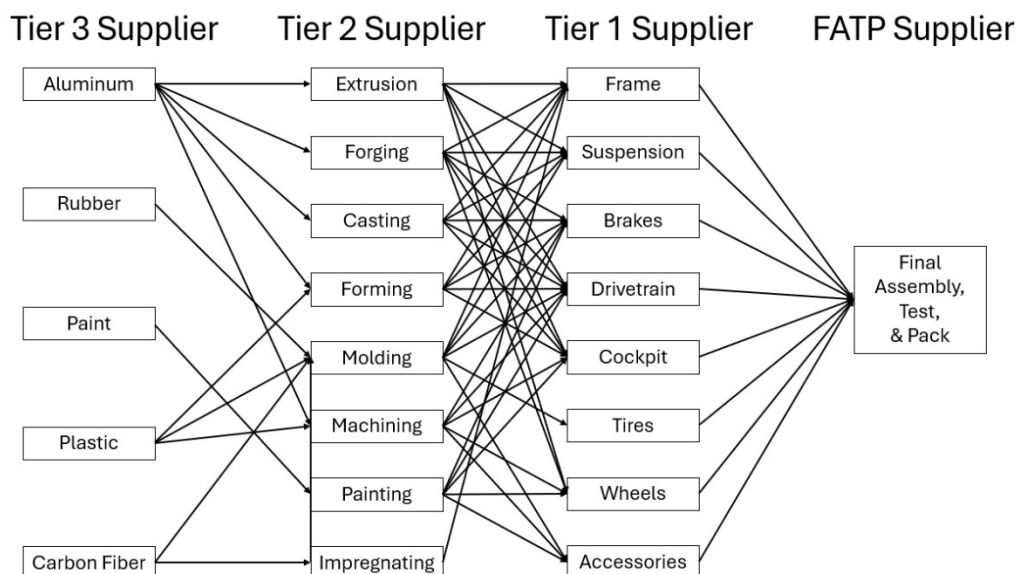
LTP Sports Group supply chain is globally distributed. The company’s proprietary brands—including Norco Bicycles, Axiom Gear, and 49°N—are designed and developed in Canada and produced through contract manufacturing partnerships in Asia, primarily Taiwan, Vietnam, Cambodia, and China.

The bicycle supply chain is complex and multi-layered, involving:

- **Tier 3: Raw material sourcing** (e.g., aluminum, carbon fiber, rubber)
- **Tier 2: Process sourcing** (e.g., Extrusion, Forging, Molding)
- **Tier 1: Component manufacturing** (e.g., Frames, tires, derailleurs, drivetrains)
- **Final Assembly, Test, And Pack** (typically at contracted OEM factories in Asia)

For 3rd party distributed brands, LTP Sports Group acts as the Canadian distributor and importer. These products are sourced globally from brand partners who are responsible for their own supply chains and manufacturing oversight. As part of our due diligence, these brand partners are required to complete social compliance declarations and disclose their source factories.

All proprietary brand suppliers must undergo our “Vendor and Social Compliance Audit” which covers labour standards, subcontracting, wages, working conditions, and compliance with forced labour prohibitions.





Policies and Due Diligence Processes to Guard Against Forced Labour and Child Labour

LTP Sports Group maintains a corporate policy prohibiting forced and child labour. This includes:

1. **Vendor and Social Compliance Audits:** Required for all proprietary brand contract manufacturers, covering key ethical, labor, and environmental criteria.
2. **Supplier Declarations:** All distributed brand suppliers must declare the absence of forced or child labour and disclose supplier factory lists.

There have been no changes to these processes in this reporting year.

Identification and Risk of Forced or Child Labour

LTP Sports Group has not identified any forced or child labour in its supply chains. Risks continue to be assessed based on:

- Product types
- Factory locations
- Sub-component suppliers
- Source material origins

Factory-level oversight has been strengthened during the reporting year through monthly on-site presence by the sourcing team at key supplier facilities, along with regular visits to sub-suppliers. During these engagements, the team consistently reinforces LTP Sports Group's zero-tolerance policy on forced labour, with a strong emphasis on prohibiting recruitment fees and upholding ethical labour practices. In addition, LTP Sports Group actively participates in industry-wide initiatives such as the Bicycling Alliance for Sustainability (BAS), fostering collaboration and the exchange of best practices to combat forced labour across the supply chain.



Remediation Measures Taken with respect to Forced Labour or Child Labour

LTP Sports Group has not identified the presence of Forced Labour or Child Labour within our supply chains. As a result, no Remediation Measures have been taken.

Remediation Measures Taken with respect to Forced Labour or Child Labour Loss of Income.

LTP Sports Group has not identified the presence of Forced Labour or Child Labour within our supply chains. As a result, no Remediation Measures related to Loss of Income have been taken.

Training on Identification of Forced Labour or Child Labour

In addition to implementing the “Vendor and Social Compliance Audit” last year, all members of the sourcing team have completed mandatory online training on identifying and preventing forced and child labour. This training was delivered through Easy Llama and is designed to strengthen awareness and compliance within global supply chains.

Additional details on the training content are provided in Appendix C and at

www.easyllama.com/courses/forced-labour.



Assessment of Effectiveness of Forced Labour or Child Labour Evaluation and Prevention Measures

Assessment of effectiveness of the companies “Vendor Social Compliance Audit” is based on a combination of vendor completion of the audits and in-person regular visits to the contract manufacturing facilities by LTP Sports Group employees. These visits permit evaluation of actual work practices against the criteria of the “Vendor Social Compliance Audit”



Planned Actions

As part of our commitment to continuous improvement, LTP Sports Group will undertake a structured gap analysis in the coming reporting years to assess the effectiveness and completeness of our current policies, audit procedures, and supplier oversight related to the prevention of forced and child labour.

This review will include:

- Benchmarking existing practices against evolving international standards and industry best practices.
- Identifying areas for deeper supplier engagement and improved visibility within multi-tiered supply chains.
- Evaluating tools and platforms to enhance traceability and risk detection.

In conjunction with this analysis, LTP Sports Group will engage its senior leadership team in targeted training to strengthen organizational awareness and accountability. These sessions will focus on:

- Emerging risk areas in global supply chains.
- The role of corporate governance in human rights due diligence.
- Strategic opportunities to drive ethical sourcing and influence systemic change within the industry.

The outcomes of the gap analysis and leadership engagement will inform our future action plans, ensure our practices remain effective and adaptive, and reinforce our long-term commitment to responsible sourcing.

Conclusion

LTP Sports Group remains committed to ethical business practices by strengthening its policies and procedures to address forced and child labor risks in its supply chain.



Attestation and Approval

In accordance with Section 11 of the Act, I attest that I have reviewed the information contained in this report. Based on my knowledge and having exercised reasonable diligence, the information is true, accurate, and complete in all material respects for the reporting year.

Name: Alan Lewis

Title: General Manager

Date: 04/27/2025

Signature: 

I have the authority to bind LTP Sports Group Inc.



Appendix A: Forced Labour / Child Labour Policy

CORPORATE POLICY

ANTI FORCED LABOUR / CHILD LABOUR

LTP Sports Group Inc. is committed to upholding the highest standards of ethical conduct in all aspects of our operations and across all of our business units. This includes LTP Sports Group Inc. Canada and our subsidiary LTP Sports Group Inc. USA. As part of this commitment, we staunchly oppose forced labour and child labour in any form. This policy outlines our stance against these egregious violations of human rights and our strategies for preventing, identifying, and remedying such practices within our supply chain and operations.

1. **Forced Labor:** LTP Sports Group Inc. prohibits the use of forced labour, including bonded labor, indentured labour, or any form of involuntary servitude. Employees, contractors, and suppliers must not subject individuals to coercion, deception, intimidation, or any other form of compulsion to perform work against their will.
2. **Child Labour:** LTP Sports Group Inc. strictly prohibits the use of child labour. We define a child as anyone under the age of 18 or under the minimum age for employment as defined by applicable local laws and international standards, whichever is higher. We do not engage in any form of economic activity that exploits children, including hazardous work or work that interferes with their education and development.
3. **Supply Chain Due Diligence:** LTP Sports Group Inc. is committed to conducting due diligence to identify and mitigate risks of forced labour and child labour within our supply chain. This includes assessing the risk of forced labour and child labour in all direct sourcing, contract manufacturing, and through our 3rd Party Distribution suppliers. We expect our suppliers to uphold the same standards and to adhere to all applicable laws and regulations regarding labour practices.
4. **Monitoring and Remediation:** LTP Sports Group Inc. conducts regular audits and assessments of our contract manufacturing supply chain to monitor compliance with this policy. In cases where violations are identified, we take prompt and appropriate action, which may include termination of contracts, remediation efforts, and reporting to relevant authorities. LTP Sports Group Inc. requires statement of compliance to this policy by all 3rd Party Distributed Brand suppliers.
5. **Transparency and Reporting:** LTP Sports Group Inc. is committed to transparency regarding our efforts to combat forced labour and child labour. We will report regularly on our progress in implementing this policy, including any challenges encountered and steps taken to address them.
6. **Education and Training:** LTP Sports Group Inc. engages 3rd party professional training resources specific to forced labour and child labour for our employees directly involved in product sourcing and contract manufacturing roles.
7. **Risk Assessment and Mitigation:** LTP Sports Group Inc. recognizes that risks of forced labour and child labour exist within the layers of supply chains involved in the supply of our goods both directly and indirectly. This extends beyond direct supply and contract manufacturing agreements to sub-component, material, and raw material supply points. We will conduct regular risk



assessments and seek both improved visibility and risk mitigation measures through these layers of our supply chain.

8. **Continuous Improvement:** LTP Sports Group Inc. recognizes that eradicating forced labour and child labour is an ongoing challenge that requires continuous improvement and collaboration across supply chains and stakeholders. We will regularly review and update this policy to reflect evolving best practices and standards.

Conclusion: LTP Sports Group Inc. is committed to respecting and upholding the rights and dignity of all individuals throughout our operations and supply chain. We recognize that eliminating forced labour and child labour requires vigilance, diligence, and collaboration, and we are dedicated to playing our part in creating a world where every worker, regardless of age or circumstance, is treated with fairness, respect, and dignity.



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Appendix B: Vendor Social Compliance Audit

Supplier Social Environmental Compliance Survey 供應商社會環境合規調查表					
NO	Topic	Questions	Evaluation (Please Use "V") 評量 (請打"✓")		Comment or Document Provide 評論區文件提供
			Fail 未通過	Pass 通過	
1	LAWS AND REGULATIONS 法律法規	1. Factory's policies, procedures and practices for obtaining, implementing, and retaining current information on local and national laws concerning all aspects of the Code of Conduct are complete. 工廠政策、實施和保留有關“行為準則”所有方面的地方和國家法律的最新信息的政策、程序和做法已經完整。			
		2. New laws and/or revisions to existing laws and regulations were communicated on a timely and consistent basis. 及時和一致地傳達了對現行法律法規的新法律和/或修訂。			
		3. All required government licenses and certificates related to all areas of operation are maintained on site. 所有必要的政府許可證和與所有運營領域相關的證書都在現場維護。			
		4. Employment contracts as required by law basis. 法律規定的僱傭合同。			
		5. All required government licenses and certificates related to all areas of operation are maintained on site. 所有必要的政府許可證和與所有運營領域相關的證書都在現場維護。			
2	CHILD LABOR 童工	1. Use of workers at the legal age of employment or Code Provision. 在法定僱傭年齡或準則規定下使用工人(所有國家禁止15歲以下或滿法定代理人同意及證明文件)。			
		2. Confirm the proof of age documentation for young looking workers. 確認年輕工人(童工)的年齡證明文件。			
		3. Legal workers working within the appropriate conditions of employment. 在適當的僱傭條件下工作的合法工人。			
		4. Legal workers not working under hazardous conditions. 合法工人不得從事危險性工作。			
3	FORCED LABOR 強制性勞務	1. Workers are not prohibited from leaving the facility or dormitory during certain times. 在某些時候，工人不得被禁止離開設施或宿舍。			
		2. No any type of prison, bonded, indentured or forced labor. 沒有任何類型的監禁、抵押、契約約束或強制勞動。			
		3. No Excessive restrictions on movement. 沒有過度限制行動。			
		4. No type of withholding of government issued identification, passports or work permits without employee consent. 未經僱傭同意，不得扣留任何類型的政府發給的身份證明、護照或工作許可證。			
		5. No Refusal to permit use of external medical facilities when on-site infirmaries exist. 在現場醫務室存在時，不得拒絕使用外部醫療設施。			
		6. No Denial of permission to leave facility for family emergency, medical sickness. 不得拒絕允許回家緊急情況、醫療疾病或病假。			
4	HARASSMENT 騷擾	1. No Physical punishment or abuse. 沒有體罰或虐待。			
		2. Collect Evidence of Sexual Harassment. 收集性騷擾證據。			
		3. Collect Evidence of verbal, mental abuse or coercion and harassment. 收集口頭、精神虐待或壓迫和騷擾的證據。			
		4. Employer does document and communicate to all employees a progressive disciplinary policy (e.g. escalating disciplinary action steps such as verbal warning, written warning, suspension and termination). 僱主確實記錄並向所有員工傳達漸進式紀律政策(例如：升級紀律處分步驟：口頭警告、書面警告、暫停和終止)。			
5	WAGES AND BENEFITS 工資和福利	1. consistent/reliable pay records 一致/可靠的薪酬記錄。			
		2. Not owe payment of wages 不欠工資。			
		3. Follow up the law for Minimum wage 遵循最低工資法。			
		4. Follow up the law for Overtime wage 遵循對加班工資的法律。			
		5. No illegal wage deductions 沒有非法工資扣除。			
6	HOURS OF WORK 工作時數	1. Consistent/reliable time records 一致/可靠的時間記錄。			
		2. Employees do record time through an automated time recording system. 員工通過自動時間記錄系統記錄時間。			
		3. No Excessive overtime 沒有過度加班。			
		4. Providing legally mandated rest day 提供法定的休息日。			
		5. No denial of mandated meal and rest breaks 不得拒絕強制進餐和休息時間。			
		6. Can't Terminate or discipline of workers who not willing to work overtime hours 不能對不願意加班工人的終止或紀律處分。			
		7. Regular contracted working hours compliant with law requirement. 符合法律要求的定期合同工時。			

Supplier Social Environmental Compliance Survey 供應商社會環境合規調查表					
NO	Topic	Questions	Evaluation (Please Use "V") 評量 (請打"✓")		Comment or Document Provide 評論區文件提供
			Fail 未通過	Pass 通過	
		8. Have rest day during a 7 day period. 在7天的休息日前休息。			



Appendix C: Training Overview and Certification

Forced Labour

CONTENTS

- The definitions of forced and child labour
- The importance of labour legislation, including Bill S-211
- The penalties and enforcement mechanisms of Bill S-211
- Steps to take for compliance
- Ways to fulfill reporting obligations

DESCRIPTION

Empower your team to combat forced and child labour with our interactive Canada Forced Labour course, highlighting Bill S-211's legal requirements, compliance steps, and ethical practices to promote fair working conditions globally.

TOPICS

- Introduction of Bill S-211
- Transparency and Disclosure
- Definition of Forced Labour and Child Labour
- Penalties and Enforcement
- Steps for Compliance
- Reporting
- What to Put in the Report
- Risk Areas and Remediation Efforts
- Role of the Board of Directors
- Filing the Report



LIVE to PLAY
SPORTS



Certificate Of Completion

This is to certify that

Has successfully completed the course

Forced Labour

course by EasyLlama

Scan me to verify



Organization: Live To Play Sports Inc
Completion date: April 14, 2025
Course duration: 30 minutes
Certificate ID: 46313a0d-2043-4709-af77-8295de092a06



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