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We begin

by acknowledging that the land on which we operate is located on Treaty 1, Treaty 2, and Treaty 5 Territory, the traditional lands of the Anishinaabe, Cree, Oji-Cree, Dakota, Dene and Inuit Peoples, and the Homeland of the Red River Métis Nation.

We honour their stewardship of this land, their cultures, and their traditions. We recognize that these lands were the site of significant historical and contemporary events and gatherings, including early settlements and the fur trade, and acknowledge the impacts of colonization, and the ongoing legacy of the residential school system. We commit to working towards reconciliation and building meaningful relationships with the Indigenous communities of this region. As we explore the natural wonders and cultural richness of Churchill and its surroundings, we remain mindful of our responsibility to care for this land and to uphold the principles of respect, reciprocity, and reconciliation.







A Letter from the CEO

Frontiers North Adventures is family-owned and -operated. In the past, I've reflected on if and how that may be important. A few years ago when Frontiers North earned its B Corp Certification, we made a small change in how we referred to ourselves; pushing away from identifying as a "Family Company" and embracing "Canada's first tour operator to achieve the accreditation of being a Certified B Corp". We reasoned that there are a lot of family companies out there, so being family-owned and -operated isn't uniquely special. We also reasoned that families can harbour dysfunction, but healthy teams hold each other accountable. Canada's first travel and tourism B Corp? That's singular.

Taking a step back though, and looking at the global multi-day guided tourism sector, it's becoming harder to identify experiences as cemented in the imaginations of travellers as the ones we provide our guests (locking your gaze with a wild polar bear, anyone?) that remain in the "family-owned" category.

Why does this matter? I think it's noteworthy that the profits generated from our business are reinvested back in the community of Churchill, and stay in Manitoba, as opposed to being siphoned up to dividend shareholders of publicly traded companies. As advocated by Zita Cobb, founder of Newfoundland's Fogo Island Inn and a global leader in community-based tourism, "It matters who owns what."

In 2024, Frontiers North Adventures employed (not contracted - employed) 159 Canadians or people legally permitted to work in Canada, making us (according to TourismHR Canada) in the top 1% of tourism employers by headcount in Canada. Those 159 people pay taxes in Canada. Our Manitoba-based corporation pays property and business taxes in Churchill and Winnipeg, and corporate taxes in Manitoba, and Canada. As the leaders of our company, my partner Lisa-Joy and I pay taxes in Canada.

We're proud that the financial investments we make in tourism infrastructure also benefit the communities we operate in and call home. At Frontiers North Adventures we talk a lot about our purpose as an organization, which is to share in the stewardship of the communities and environments in which we operate. Our organization is a mile deep in the community of Churchill and the surrounding area, and we think that matters. It matters to us. We hope it matters to you.

— John Gunter

John That

President and CEO, Frontiers North Adventures



A little bit about us...

Frontiers North Adventures hosts guests in and around the subarctic community of Churchill, Manitoba.

SEASONAL TOURS

We are a tour operator that respectfully shares wildlife, nature, and culture with our guests in and around the subarctic community of Churchill, Manitoba. We operate tours throughout the year focusing on the seasons that Churchill is so well known for.

In the winter, guests can experience the beauty of the northern lights dancing above their heads.

During the summer, beluga whales return to the Churchill River to birth and raise their calves.

Throughout autumn, the Western Hudson Bay polar bears gather near Churchill, where the early availability of sea ice provides the opportunity for them to break the fast they've endured on land in summer—giving our guests the chance to see the polar bears on the tundra.

Over 2,600 guests joined us on an adventure in 2023, with the majority of guests visiting during our Autumn season!



We have been a Certified B Corporation™ since 2020. This certification further solidifies our dedication to being a trusted tour operator for your adventure of a lifetime. Our guests can ensure that they are choosing a company that is dedicated to being a good corporate citizen, and using business as a force for good.

Certified B Corporation

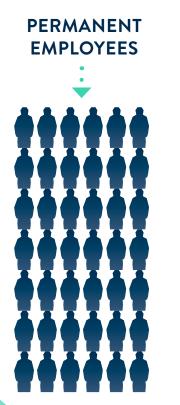
LOCALLY & FAMILY-OWNED

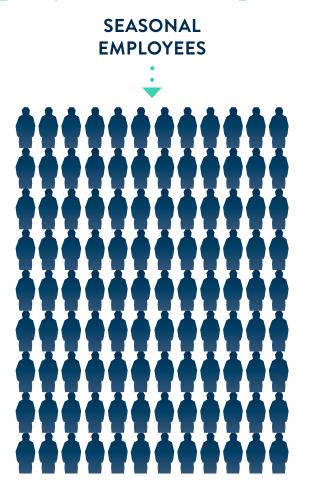
Frontiers North is a private family-owned company established in 1987. Our head office is located in Winnipeg, and we run our operations in Churchill out of our northern office. We also have the Tundra Buggy® garage, Fifty Eight North retail store, and staff housing. All of these business units will be included for the purpose of this report. We did not have any major changes to our business structure in 2023.

We are proud to employ 42 permanent staff and 108 seasonal employees during our peak operating season.

We have long standing relationships with our key suppliers that provide us with transportation, activities, and retail items for our store. We prioritize Canadian and Indigenous suppliers wherever possible, and we are dedicated to keeping it that way.

In 2023, we employed 42 permanent staff & 108 seasonal employees at our peak.





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About the Report

This report covers the 2023 calendar year.

FRONTIERS NORTH ADVENTURES - TOURS & ACTIVITIES

While we operate under Frontiers North Inc., we also own the Tundra Inn hotel, and dining establishments Tundra Pub, and Ptarmigan which comprise our Hospitality business unit in Churchill, Manitoba. For the purpose of this report, we will only be sharing the information related to Frontiers North Adventures' business administration and Tours & Activities business units since it is our biggest impact source. This includes our Fifty Eight North retail store and Tundra Buggy Adventures day tours. We will include our Hospitality business unit in the next edition of this report.

We have referenced the Global Reporting Initiative (GRI) Sustainability Reporting Standards for our report and the content index can be found at the end of this document. If you have any questions regarding this report, please feel free to contact us at info@frontiersnorth.com.

We plan to publish a detailed report in line with our B Corp recertification every three years and make annual updates on our website. The information in this report has been endorsed by Frontiers North and we did not seek independent external assurance.





MATERIALITY

In preparation for our inaugural report in 2015, we conducted a materiality assessment. This assessment was reviewed in 2016, with no changes made. As we prepared this report, we revisited the material topics in alignment with the new GRI standards. We found that all the originally chosen topics remain relevant to our business, and therefore none were removed. However, we have added two new topics such as customer privacy, and also customer health and safety.

Our material topics to cover are:

- Economic Performance
- Market Presence
- Energy
- Water
- Biodiversity
- Emissions
- Waste
- Employment
- Occupational Health and Safety

- Training and Education
- Diversity and Equal Opportunity
- Customer Health and Safety
- Customer Privacy



STAKEHOLDERS

We developed this report not just for ourselves, but for our partners and stakeholders, as well as to support and inspire other organizations, while holding ourselves accountable as we strive to do more. We engage with a variety of stakeholders who play critical roles in their operations and sustainability efforts, and this report is a way for us to share the work we are doing with all of those who are involved in the accomplishments and success of Frontiers North.

OUR GUESTS

Our guests are comprised of individuals and groups on tours who interact with us through conversations, surveys, and feedback sessions. Their key interests revolve around new tour offerings, updates to current tour offerings, as well as environmental management.

OUR STAFF

Our staff perform essential business functions that includes engaging in meetings, written communications, and developing web and tech platforms that focus on job opportunities, training, product development, in addition to health and safety.

LOCAL COMMUNITIES

We communicate with the communities impacted by our operations and prioritize community investment, environmental management, and economic opportunities through events and correspondence. We respect Indigenous rightsholders, with whom we commit to building further relationships.

GOVERNMENT ORGANIZATIONS

We engage with government organizations (local and national entities), through direct communication to address environmental impact assessments, compliance, and regulatory concerns.

NON-GOVERNMENT ORGANIZATIONS

We engage with non-government organizations focusing on environmental and community issues, and participate in discussions that highlight environmental advocacy and community needs.

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Managing Sustainability

We are committed to conservation and sustainability.

OUR COMMITMENT

Our commitment starts with a deep appreciation of the fragile environments in which we operate, and careful stewardship in the special places we can share with our guests. We are actively working to minimize our impacts, while scientists continue to study the impacts of climate change.

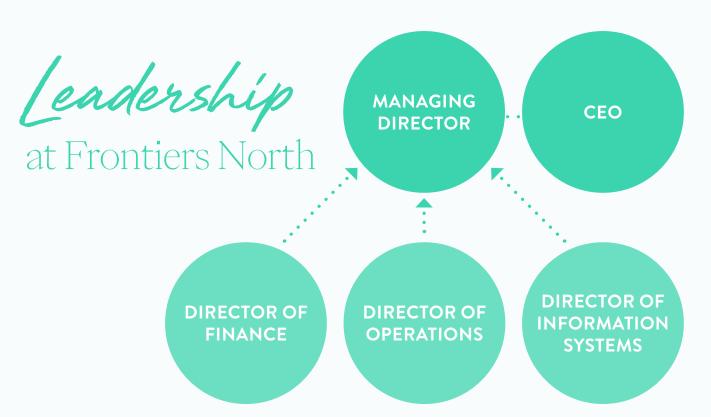
We support and encourage peer-reviewed science regarding tourism, conservation, and climate change. By collaborating with knowledge keepers, researchers, universities, and scientific organizations, we can help facilitate studies to enhance our understanding of the subarctic ecosystem. Our efforts not only contribute to sustainable tourism practices but also supports the research aspect. We also provide researchers with access to our remote locations as well as logistics support, helping to foster meaningful partnerships that will help drive impactful and evidence-based solutions for both environmental conservation, and the responsible development of tourism in the North.

OUR LEADERSHIP

Our leadership team includes: John Gunter (President & CEO), Lisa-Joy Gunter (Managing Director), and three directors.

We hold quarterly shareholder meetings and yearly planning sessions where we discuss all aspects of the business including sustainability-related initiatives. Our progress is tracked and monitored throughout the year during these meetings and planning sessions. As we do not have a formal board of directors, our sole shareholders and founders attend these meetings quarterly.

Our management team is responsible for overseeing our progress in sustainability, as well as to ensure that initiatives are implemented and monitored. In 2022, we decided to make sustainability a permanent position at Frontiers North by adding a Sustainability Analyst to our team to help lead our efforts in sustainability. Along with our various policies in place, which includes a Code of Conduct and Code of Ethics, we communicate our sustainability commitments with our actions.





Our Partnerships

Meaningful partnerships are one of the ways that we can manage our sustainability efforts.

Partnerships allow us to provide our guests with an amazing experience while preserving and protecting the environment, contributing to community economic development, providing educational experiences, and hopefully, inspiring change that our guests will take home with them. If we work together with our partners to make changes, then we will all have a greater impact.

In 2023, we became a charter member of the Family Travel Association's Family-Friendly supplier certification program, recognizing our commitment to providing an experience that exceeds industry standards for family- friendly travel.

WE ARE LOCAL MEMBERS OF:

- · Canadian Chamber of Commerce
- Churchill Chamber of Commerce
- Indigenous Chamber of Commerce
- Manitoba Chamber of Commerce
- Winnipeg Chamber of Commerce

OUR PARTNERSHIPS IN THE TOURISM INDUSTRY:

- Culinary Tourism Alliance
- Destination Canada
- Tourism Winnipeg
- Travel Manitoba

INDUSTRY ASSOCIATIONS WE ARE MEMBERS OF:

- Adventure Travel and Trade Association
- Association of Zoos and Aquariums
- Churchill Beluga Whale Tour Operator Association
- Churchill Bear Smart
- Family Travel Association
- Indigenous Tourism Association of Canada
- Indigenous Tourism Manitoba
- National Tour Association
- SKÅL International
- Tourism Industry Association of Canada
- Tourism Industry Association of Manitoba
- US Tour Operators Association
- Tourism HR Canada

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Providing our Guests with Memorable and Transformative Travel Experiences

One of our goals is for our guests to become invested in Churchill while they are with us, and to remain invested in Churchill after their stay with us and they return home.

WE START WITH THE SCIENCE

To help our guests become invested in Churchill while here, we start with the science. Peer reviewed and published research from Dr Joelle Soulard (Hospitality and Tourism Management, Virginia Tech University), and Dr Jill Bueddefeld (Geography and Environmental Studies, Wilfrid Laurier University) verifies that guests are more likely to report they've had a transformative travel experience in a place if a few ingredients are present, including the opportunity to engage with trusted messengers and to be subject to disorienting dilemmas. We also continue to acknowledge that Western science often discounts the importance of Indigenous knowledge and we commit to amplifying the work of knowledgekeepers.



TRUST FROM OUR GUESTS

Dr Bueddefeld's research indicates that guests trust and empathize better with relatable people, folks who are not necessarily the lead guide or scientist. Accordingly, we try to make room on our trips for guests to engage with Trusted Messengers such as local Churchillians, hospitality folks who may help you check-in to your hotel, or the ground transportation operators familiar with Churchill as well as its trails and back roads.

HAVING KNOWLEDGEABLE GUIDES

Also important, and this is more of a directed experience by great guide staff, is guests being put into disorienting dilemmas, where we are (gently) forced to consider ideas from different perspectives. This is less about learning a specific action or take-away, and more about moving forward being able to more critically think about experiences, similar to ones had in places like Churchill, and how those experiences relate to life back home.

HAVING GUESTS REMAIN INVESTED AFTER THEIR ADVENTURE WITH US

Once guests become invested in our destination, the next step is for guests to remain invested in Churchill even after they return home. To us, remaining invested in Churchill's community and environment doesn't mean subscribing to our email newsletter, or liking our stuff on Instagram. We help identify for our guests social and environmental causes linked to our destination with the goal of our guests contributing to the success of these causes over the long term. On the social side, our focus is very much about food security in the north, and sport and education opportunities for Churchill's youth. From the environmental side, our focus is on the conservation of the beluga whales and polar bears that annually grace Churchill with their presence.

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Me are a Certified B CorporationTM

Certified B Corporations, or B Corps, are companies verified by B Lab to meet high standards of social and environmental performance, transparency, and accountability. B Corp certification is the only certification that measures a company's entire social and environmental performance and all B Impact Assessments are verified by a third-party during the certification process.



Our business as a force for good.

Since 2020, Frontiers North Adventures has been a Certified B Corporation!

WHY DID WE DECIDE TO **BECOME A B CORPORATION?**

The simple answer is that we felt that it's the right thing to do, but the full story goes much deeper. We believe in setting a high standard—not just for ourselves, but for the industry as a whole. At a time when greenwashing and sustainability claims are everywhere, we wanted to rise above the noise and earn a trusted certification. That's why we chose B Corp: a globally recognized, third-party-verified standard that demands transparency and accountability.

For us, this isn't just a one-time milestone. We are required to recertify every three years, ensuring that we are always committed to doing better and making continuous improvements. Being a good corporate citizen matters to us and earning B Corp certification verifies that we're not just talking the talk—we're walking the walk as a business committed to being a force for good.

OUR LEGAL STRUCTURE

We amended our legal structure to include our commitment to be a purposeful and sustainable business. This is the equivalent to becoming a benefit corporation in Canada, since we don't have that option in most provinces. A benefit corporation's purpose is to leave a positive impact on the environment and society, with an obligation to operate in a responsible and sustainable manner. You can learn more about benefit corporations here.

OUR REPORTING

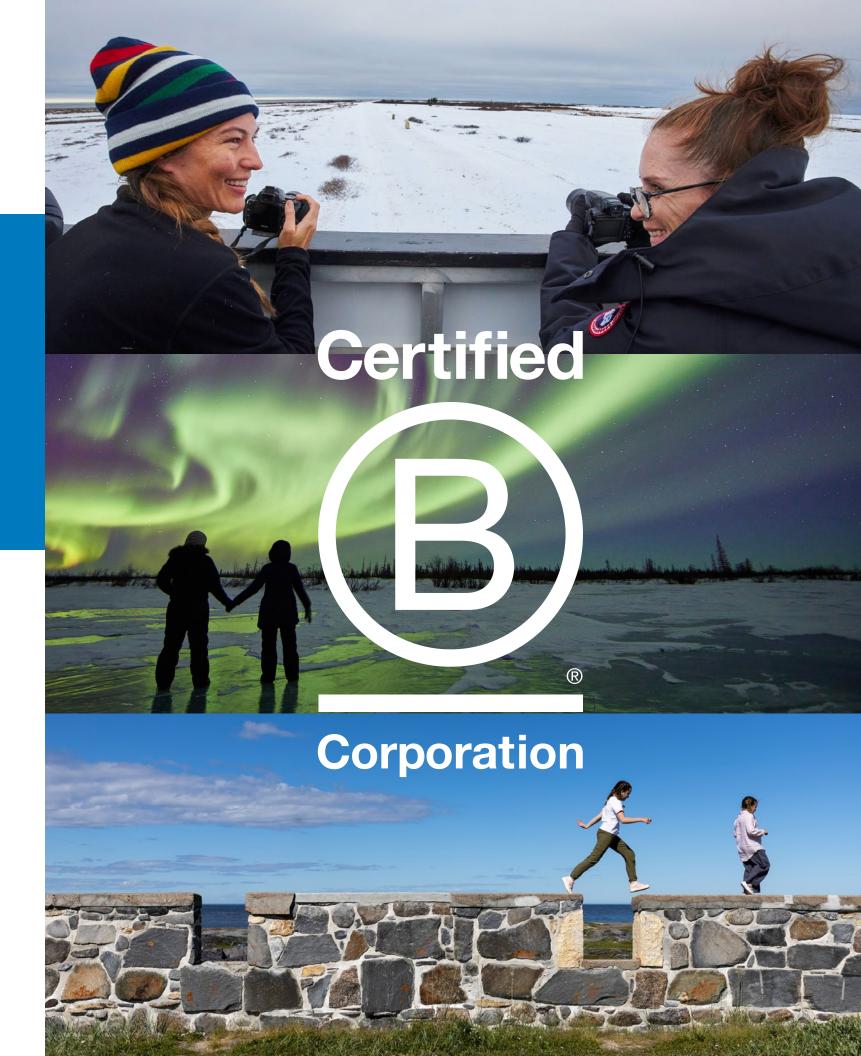
We recognized the need to strengthen our internal reporting during our most recent recertification. It became apparent that we are doing a lot of the right things, but we were not tracking the data in a way that was easy to find internally when we needed to share it. This has given us the opportunity to monitor activities like waste management and local spending with more ease.

We scored 81.5 on our initial certification, and 105.3 on our recertifications in 2023 -an increase of 29%. We accomplished this by amending our legal structure, better reporting, and updates to our previous policies.

OUR POLICIES

We created policies to support practices that were already in place within the company. By putting these practices into policy, it ensures that they are followed by all employees of the company and shared during new hire onboarding. Some of the policies we put in place include:

- Policy for Nursing Employees: Employees returning from maternity leave will always have a secure private, clean space to perform their expression.
- Hybrid Work and Flexible Work Hours: Our office staff have flexible work hours and we kept the option to work remotely two days per week post-pandemic.
- Sustainable Virtual Workspaces: We encourage our team to follow sustainable office practices when working from home, and have a policy that lists these preferred practices and recommendations.
- Ethical Marketing Policy: Since day one, we have been honest marketers. We created a policy detailing these practices including honest photography, permissionbased email marketing, rejecting impact washing, and cultural sensitivity to name a few.





A Commitment to Amplify Authentic Voices

At Frontiers North, we recognize the deep history and cultural significance of the Churchill area. The teachings and traditions of the Indigenous peoples of this land belong to the communities who have stewarded it for generations. Theirs is not our story to tell. In the spirit of reconciliation, we are committed to ensuring that our quests hear this history as well as the teachings and traditions that go along with it, directly from Indigenous partners—authentic messengers who bring not only knowledge but also a profound connection to this place.

Working together with Indigenous partners is not just important to us but is our responsibility. As members of the business community we respond to the 92nd call to action written in the Truth and Reconciliation Commission of Canada: Calls to Action, by supporting and working with Indigenous owned businesses and rightsholders. The history of the land, its people, and their enduring connection to the environment must be shared in a way that is true and respectful. By working with Indigenous leaders, storytellers, and knowledgekeepers, we aim to support the transmission of knowledge while honouring the autonomy and lived experiences of those we collaborate with.

Reconciliation is a journey, and it requires both learning and unlearning. At Frontiers North, this means continually reflecting on how we can be better allies, both as individuals and as an organization. Having spent significant time in the Churchill community, I've come to appreciate the incredible depth of knowledge, resilience, and generosity of the people who call this place home. It reminds me of the privilege and responsibility we have to serve as allies in this shared journey.

When our quests engage with Indigenous-led components of their adventure, our hope is that they leave with a deeper understanding and respect for the rich cultural history and presentday realities of the Indigenous peoples in Churchill. We want them to reflect on what they've learned and carry it forward—not just as a memory of their tripbut as a call to action in their own lives to support reconciliation, wherever they may live.

Through these shared experiences, we believe that bridges can be built—bridges of understanding, respect, and collaboration. Together, we can move toward a future where every story is told with integrity and every voice is honoured.

Lisa-Joy Gunter

Managing Director, Frontiers North Adventures



Reconciliation

Truth and Reconciliation Call to Action 92

OUR COMMITMENT

Frontiers North is committed to Call to Action 92, and recognizes the importance of reconciliation with the Indigenous Peoples in Canada.

We strive to honour Indigenous rights, promote economic opportunities, and support cultural preservation while advancing reconciliation in alignment with the Truth and Reconciliation Commission's recommendations. We also aim to build meaningful and respectful relationships with the Indigenous communities where we operate, and to ensure that their perspectives and contributions are integral to our sustainable tourism practices.

As a company, we have completed the following:

- All staff attended a Truth & Reconciliation Insights Workshop hosted by Kyle Mason, Reconciliation Speaker and Consultant
- In honour of the National Day for Truth and Reconciliation in Canada, our Winnipeg office staff took a tour at the Manitoba Museum that highlighted the history of the Indigenous peoples of Manitoba
- We are members of Indigenous Tourism Manitoba and the Indigenous Tourism Association of Canada
- · Attend all Indigenous job fairs in Winnipeg
- Traveled to the community of Fox Lake Cree Nation in Bird and Gillam to meet with leadership and members of the community
- Participate in Churchill's Every Child Matters March



Truth and Reconciliation Commission of Canada: Calls to Action—#92

Visit the National Centre for Truth and Reconciliation to learn more: www.nctr.ca

We call upon the corporate sector in Canada to adopt the United Nations Declaration on the Rights of Indigenous Peoples as a reconciliation framework and to apply its principles, norms, and standards to corporate policy and core operational activities involving Indigenous peoples and their lands and resources. This would include, but not be limited to, the following:

- i. Commit to meaningful consultation, building respectful relationships, and obtaining the free, prior, and informed consent of Indigenous peoples before proceeding with economic development projects.
- ii. Ensure that Aboriginal peoples have equitable access to jobs, training, and education opportunities in the corporate sector, and that Aboriginal communities gain long-term sustainable benefits from economic development projects.
- iii. Provide education for management and staff on the history of Aboriginal peoples, including the history and legacy of residential schools, the United Nations Declaration on the Rights of Indigenous Peoples, Treaties and Aboriginal rights, Indigenous law, and Aboriginal-Crown relations. This will require skills based training in intercultural competency, conflict resolution, human rights, and anti-racism.

Trusted Messengers





FLORENCE HAMILTON - DENE ROUTES

I've had the pleasure of working with Frontiers North Adventures for a few seasons now. This has been primarily during the busy bear season when so many visitors are eager to experience Churchill's unique offerings.

My business, Dene Routes, was created to share the history and stories of the Dene people in a meaningful way, and offering visitors an opportunity to connect deeply with the land and Indigenous culture in Churchill. It began from my own journey of reconnecting with my Sayisi Dene heritage and learning the importance of passing on this knowledge. Through guided tours, storytelling, and sharing displays of traditional handicrafts, I help visitors understand the resilience and rich history of the Dene people.

It is an incredible honour to share my story, history, and culture. Every time I share our story, I feel my ancestors guiding me, reminding me of the strength and resilience of our people. Sharing our history, culture, and the land through Dene Routes isn't just work—it's a responsibility and source of pride. Having guests from around the world take interest in our history is humbling, and it reaffirms the importance of keeping our stories alive and passing them on. Connecting guests with Authentic Messengers brings a genuine depth of experience. It allows visitors to gain a true understanding of the land, history, and culture directly from those who are part of it. For Indigenous culture especially, authenticity is crucial in honouring our stories and preserving the knowledge passed down through generations. It helps guests walk away with not just memories but also a respect for the people whose land they are visiting.

Working with Frontiers North Adventures has allowed me to reach a broader audience, and share our Dene stories with people around the world. The partnership also aligns well with the values of my business, as it reflects a commitment to respectful and authentic representation. It is rewarding to be part of an organization that values Indigenous voices and actively includes them in the guest experience.

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STANLEY SPENCE

Stanley Spence is a member of the York Factory Cree Nation who lives in Churchill, Manitoba. Stanley hosts historical Indigenous presentations featuring his first-hand knowledge and sharing his experiences whilst working a trapline in Canada's North and around Churchill, Manitoba.

Stanley grew up hunting and trapping in Churchill and was immersed in this knowledge and way of life from a young age. He became a record-setting marksman, and a skilled provider for his family and community. Stanley brings his stories to life by illustrating and providing real trapping examples that he has used while hunting in the northern wilderness. With these presentations he also brings different types of fur pelts for audiences to touch and see up close. It is a tradition when hunting and trapping to ensure that there is never any wasted part of an animal. The meat gathered from the hunts is used for food, and the furs are traditionally used for clothing to keep warm.

This experience offers an authentic glimpse into Stanley's and his Cree ancestor's traditional way of life, hunting and trapping, and their deep sustainable connection to preserve the land.





WAPUSK ADVENTURES

A visit to the Wapusk Adventures dog yard leaves a lasting pawprint on our guests—from the Métis cultural presentation, to the hugs with dogs pulling the sled, guests will never forget the experience of the "I-did-a-mile" track.

Wapusk Adventures is an Indigenous-owned and operated tour company in Churchill, which was started by Dave Daley in 2001. His love of dogs and the outdoors led him to become a dog musher. What started with ten dogs and Dave offering tours behind his home and the Wapusk General Store, is now a comprehensive dog-yard facility that is home to over 40 dogs located in the heart of the boreal forest. Dave and his team host thousands of visitors each year to learn more about dog sledding, many of whom take to the sled on a tour of the "I-did-a-mile" track through the trees. Guests also have an immersive experience learning about the Métis heritage and culture while they visit Wapusk.

While hosting guests, the team demonstrates the care that the dogs require in order to continue to race and provide this amazing experience. Nutrition and physical training, as well as knowing the individual needs of each dog, is vital to the success of the racing team.

As a true family run operation, dog mushing is in their genes and Dave works alongside his son and business partner, Wyatt. We are thrilled to work with Dave, Wyatt, and the Wapusk team, we look forward to many more years of partnership with Wapusk Adventures.



SUPPORTING INDIGENOUS TOURISM IN CANADA

Frontiers North is dedicated to supporting the growth and development of Indigenous tourism within Canada. We believe investing in Indigenous-led tourism initiatives is essential to fostering diversity and inclusivity within the tourism industry and contributes to economic reconciliation. As of January 2024, we are contributing \$1.00 (CAD) per guest to the <u>Indigenous Tourism</u>

<u>Destination Fund</u>, and we retroactively donated \$0.50 per guest hosted in 2023.

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CHANGING OUR LOGO

In 2021, Canada as a country was awoken by the news of the heartbreaking discovery of unmarked gravesites for 215 Indigenous children on the grounds of a former residential school site in Kamloops, British Columbia. It brought forth the untold stories of residential school survivors to the front pages of media sources around the nation. Sadly, the number of unmarked gravesites has continued to grow since the initial discovery, and the grounds of more former residential school sites are still being searched.

During this time, we reflected on our practices and recognized that, although unintended, our former logo contained colonial-themes. It featured a man in a parka planting an adventure flag on the tundra. Initially, we changed the logo's colour to orange to honour the children and survivors and raise awareness of the Every Child Matters movement. However, our marketing team immediately

pointed out the irony of simply turning a colonial-themed logo orange without making any other changes. We promptly removed the man in a parka planting a flag from our logo and began working on a new visual identity, free of colonial themes.

With the development of our current logo, we engaged with members of the Indigenous Knowledge Keepers in Churchill, to seek their feedback and input.

Introduced in 2022, we wanted our logo to represent:

- Resilience required to thrive in the harsh northern environment
- The kindness we strive to exemplify everyday
- That above all, we are hosts

THE FLAG TREE

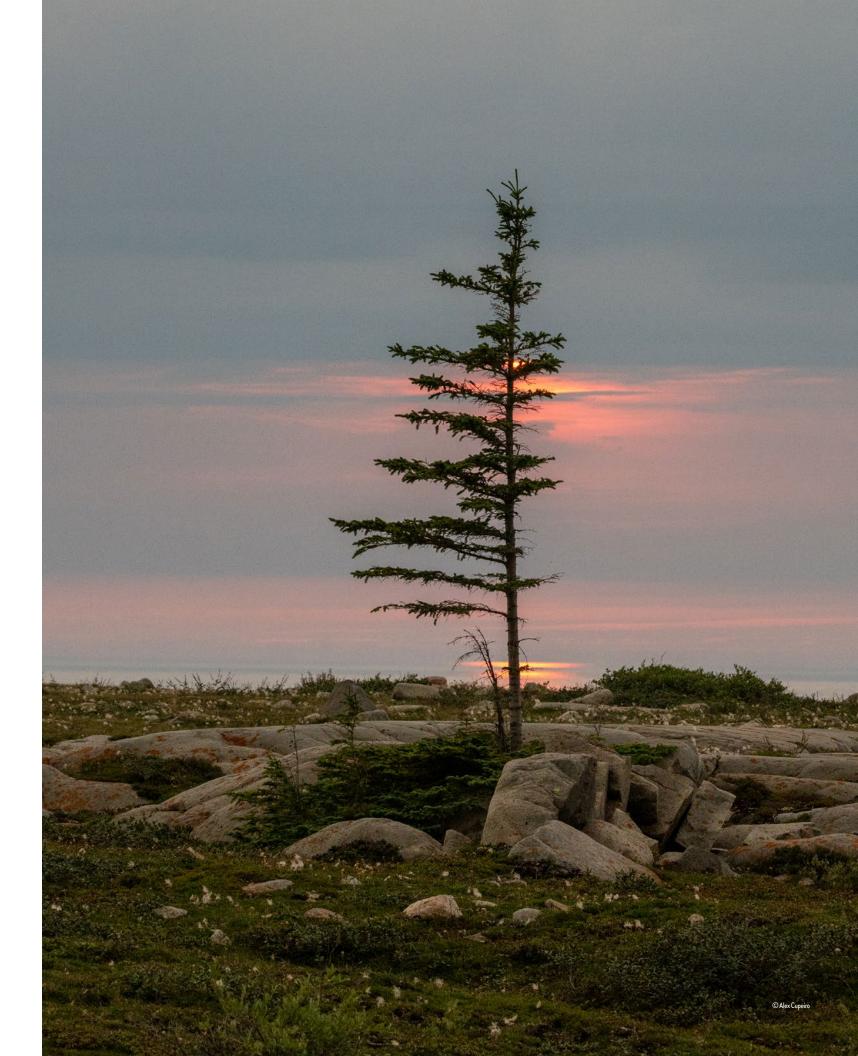
Our logo features a flag tree, specifically a white spruce krummholz formation. Flag trees are resilient—shaped by strong prevailing northwest winds, their branches grow only on the more sheltered side, having endured ice blasting due to the harsh winds. This resilience deeply resonated with us.

THE ROOTS

The roots in our logo symbolize inclusivity and the foundational elements that our business draws from:

- Our guests
- Local communities
- The environment
- Our staff
- Indigenous perspectives







Winter

Churchill is one of the best places on Earth to experience the beauty of the aurora borealis.

CHURCHILL NORTHERN LIGHTS

Located directly under the aurora oval, Churchill, Manitoba, is one of the best places on Earth to watch the aurora borealis light up the night sky with its vibrant hues and mesmerizing dance. In February and March, all water in the Churchill region, including Hudson Bay and the Churchill River, freezes over, reducing condensation and resulting in clearer evening skies—a vital component for northern lights viewing. The dark, crisp, and clear winter skies in Churchill provide the perfect backdrop to witness the aurora swirl and illuminate the night

OPTIMAL VIEWING CONDITIONS

While the northern lights can occur year-round, Winter in Churchill offers the most optimal conditions for viewing. The semi-arid environment and cold dark nights, combined with frozen water sources like the Churchill River Estuary and Hudson Bay, reduce atmospheric moisture, increasing the likelihood of clear skies—an essential factor for a dazzling light show.

HOW DOES THIS OCCUR?

The aurora borealis occurs when charged particles from the sun collide with gasses in the Earth's atmosphere, producing vibrant colours that dance across the sky, ranging from greens and pinks to purples and reds.

2023 GUEST EXPERIENCE

During our northern lights season in 2023, every Frontiers North guest witnessed this spectacular phenomenon, creating unforgettable memories in the heart of Churchill's Winter landscape.



Autumn

Churchill, the Polar Bear Capital of the World, offers guests from around the globe the chance to see wild polar bears.

CHURCHILL'S POLAR BEARS

Churchill's polar bear population is part of the Western Hudson Bay subpopulation, and is one of the most accessible and closely monitored groups of polar bears in the world. For more than 40 years tourists and researchers have been visiting Churchill to appreciate these bears, making it a critical location for understanding the species' behaviour, health, and conservation needs.

During October and November, the Western Hudson Bay subpopulation polar bears aggregate in the Churchill region, waiting for the sea ice to form. At this time, whilst the bears remain on land, guests can explore the Churchill Wildlife Management Area (CWMA) in Tundra Buggies to view these majestic creatures. When the sea ice forms, which historically has occurred during late November to December, the polar bears head out onto the ice, leaving the Churchill region until midsummer the following year.

MIGRATION

The Western Hudson Bay subpopulation polar bears migrate to Churchill in anticipation of the sea ice forming along the coast. Once the sea ice platform is established, this allows polar bears the ability to move onto the ice to hunt seals which is their primary food source. Churchill's location at the edge of Hudson Bay is unique due to the sea ice forming earlier here than in other areas, providing the earliest access to a vital hunting environment.

CLIMATE CHANGE

The Western Hudson Bay subpopulation has been impacted by climate change, as a warming subarctic delays the freeze-up of Hudson Bay in the autumn, and exacerbates break-up during the spring. This reduces the amount of time the polar bears have to hunt, eat, and gain valuable fat reserves to make it through the following ice-free summer.

CONSERVATION EFFORTS

Polar bears are a keystone species, and their health is an indicator of the overall health of the subarctic ecosystem. The ongoing study of the Western Hudson Bay subpopulation plays a crucial role in global conservation efforts aimed at protecting them as they face growing threats from climate change and habitat loss, meaning a reduction in sea ice extent and thickness.



Biodiversity in Churchill

Churchill's subarctic ecosystem is home to many different species of plants and animals that vary by season.

WESTERN HUDSON BAY POLAR BEAR POPULATION

Churchill is home to the Western Hudson Bay polar bear population, which is one of the 20 polar bear populations worldwide. This population spends part of its time on land in the Churchill region, and part of its time on the sea ice when the Hudson Bay freezes over. It is the most well-studied polar bear population, which helps provide valuable insights into their behavior and habitat.

SUBARCTIC TUNDRA

The tundra is a fragile ecosystem that comprises the Churchill Wildlife Management Area, and the surrounding Churchill River. Due to the cold climate, growth on the tundra takes a long time making preservation crucial. To minimize our impact on this sensitive area, our Tundra Buggies travel on established trails created by the Canadian military in the 1950s. By sticking to these trails, we help prevent further damage to the tundra, allowing it to continue to grow and flourish.

CHURCHILL WILDLIFE MANAGEMENT AREA (CWMA)

Frontiers North is one of a select few tour operators licensed to operate throughout the entire CWMA. Of the limited available permits*, Frontiers North holds 12. We dedicate one of these permits to Polar Bears International for field-level programming utilizing Tundra Buggy® One, which we also dedicate for their use.

*Permits for operating in the CWMA are managed by the Province of Manitoba.

CHURCHILL RIVER ESTUARY

The shallow and warm waters of the Churchill River Estuary provide beluga whales a safe environment to spend the summer months of July and August birthing, raising young, and feeding in the sheltered river.

WILDLIFE IN CHURCHILL AND SURROUNDING AREA

Churchill is home to a wide variety of large and small mammals as well as many bird species that differ by season.

SPECIES AT RISK

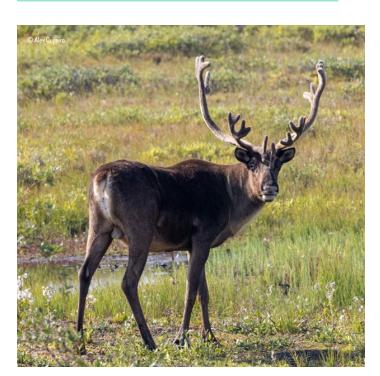
ENDANGERED:

- Ross' Gull
- Ivory Gull
- Eskimo Curlew
- Red Knot
- Northern Long-eared Bat
- Peregrine Falcon

THREATENED:

- Caribou
- Polar bear
- Short Eared Owl
- Common Nighthawk

For more information visit Natural Resources Manitoba



	MAMMALS		BIRDS	
SPRING/ SUMMER	BelugaRed FoxArctic FoxCaribouMooseArctic Hare	Polar BearGrey WolfBearded SealRinged Seal	Sandhill CraneTundra SwanBald EaglePacific LoonWillow PtarmiganRock Ptarmigan	 Arctic Tern Red-Necked Phalarope Snow Goose Common Eider
AUTUMN/ WINTER	Polar BearRed FoxArctic FoxArctic HareMoose	WolverineGrey WolfCollared Lemming	 Snowy Owl Common Raven Canada Jay (Grey Jay) Gyrfalcon Willow Ptarmigan 	Rock PtarmiganSnow BuntingShort Eared Owl



Animal Sightings 2022 vs 2023

2023 was a year filled with unusual wildlife sightings, let's take a look at what was spotted.

NOTABLE SIGHTINGS:

GRIZZLY BEAR

For the first time ever from one of our Tundra Buggies, in August 2023, a barren ground grizzly bear was spotted the CWMA.

Churchill is one of the only places in the world where all three North American bear species (polar bears, black bears, and grizzly bears) intersect in the same range.





WOLVES

In 2023, October and November had an usually high amount of wolf sightings.

Often elusive and sticking to areas away from human eyes, this wolf pack chose to appear a few more times throughout the months of October and November, delighting our guests with their up close appearances.



Plants and Landscape in Churchill

Churchill is home to a variety of seasonal flora and scenery.

SUMMER

In the summer months, the tundra comes alive with hundreds of different flora that carpet the taiga in a blanket of colours. From blooming flowers, zesty berries, and vibrant lichen, the flora of Churchill is part of what makes this landscape and ecosystem so special.

BERRIES

- Bearberry
- Blueberry
- Cranberry
- Gooseberry
- Cloudberry
- Black currants
- Lingonberries

FLOWERS

- Fireweed
- Ladyslippers
- Northern Grass of Parnassus
- Alpine Arnica
- Common Butterwort
- Mountain Avens
- Eriophorum (Arctic Cotton)



AUTUMN

During autumn, towering willow bushes blanket the tundra in the CWMA. It's good to keep your eyes on the willows as a polar bear head might just pop up out of them!

WINTER

In the winter months, traversing across the frozen Churchill River can be otherworldly with looming ice hummocks protruding out against the snowy landscape and bursts of colourful lichen across the barren rocks.

LICHEN

- Orange Xanthoria elegans (Elegant sunburst lichen)
- Rhizocarpon geographicum (Map Lichen)—the oldest species of lichen. One individual specimen was aged at approximately 8,600 years old!

ICE HUMMOCKS

Ice hummocks are mounds and ridges formed on the Churchill River, resembling towering ice sculptures against the frozen landscape. These structures develop as wind, currents, or temperature changes exert pressure on the ice, causing it to break, buckle, and push upward or sideways. Overlapping chunks of ice create rough, uneven surfaces, with ice hummocks varying widely in height and size. The largest ice hummock on the Churchill River has been dubbed "the castle" and is often a couple of meters tall!





41 | Biodiversity | Animals, Plants and Landscape



Crossing The Frozen Churchill River: Ice-Penetrating Radar

We use technology to safely bring our guests to remote locations across the frozen Churchill River to view the Northern Lights.

USING GROUND-PENETRATING RADAR TO CROSS THE RIVER

During our winter season, Frontiers North safely transports guests across the frozen Churchill River to access remote Northern Lights viewing locations. On account of tide cycles, river water levels, and regional weather, every year the Churchill River freezes differently. In order to chart a safer trail across the river, we implemented the use of ground-penetrating radar in 2023. This allows our operations across the river to continue, providing guests with access to exclusive locations and activities, while ensuring the safety of our guests and minimizing environmental impact.





HOW THIS TECHNOLOGY HELPS US

Using ground-penetrating radar technology allows us to adapt to changing ice conditions, reducing risks while protecting our equipment and the river ecosystem. By combining ground-penetrating radar with modern equipment and team training, we ensure our operations remain safe, efficient, and environmentally responsible.

With every winter journey, we are committed to providing exceptional experiences that respect the land and waters we explore while prioritizing the safety of our guests and staff.

Our Conservation Partners

We have been collaborating with the Assiniboine Park Conservancy since 2013, and the Raincoast Conservation Foundation since 2022.

ASSINIBOINE PARK CONSERVANCY

The Assiniboine Park Conservancy (APC) is a not-for-profit conservation organization that leads conservation and research projects in Winnipeg, Manitoba. The team at the APC have contributed research to aid the conservation of polar bears, beluga whales and seals in the Churchill region. In 2013, Frontiers North partnered with the APC for our One Day Polar Bear Adventure. Guests explore the tundra and view wild polar bears with Dr. Stephen Petersen, Director of Conservation and Research for the APC. Dr. Petersen provides guests on this tour with insights about the subarctic wildlife as well as the importance of research and conservation in relation to climate change. Partial proceeds from this tour will go toward Assiniboine Park Conservancy's Wildlife Conservation Fund, in support of its polar bear research and conservation efforts.

RAINCOAST CONSERVATION FOUNDATION

Raincoast's Cetacean Conservation Research Program works in collaboration with Indigenous communities and other organizations to study how cetaceans use sound, to interpret trends and impacts of underwater noise, to evaluate killer whale health and nutrition in the face of ecosystem change, and to understand beluga whale communication and behaviour.

Frontiers North started collaborating with Raincoast Conservation as a dedicated partner in 2022. We are supportive of their conservation fund and research in hopes to better understand differences in beluga whale subpopulations, and contribute to positive beluga whale interactions in tourism. We have also created programming that provides our guests with the opportunity to learn about and deepen their understanding of beluga whales and their ecosystem, their complex vocalizations, and the conservation threats beluga whales face.









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A Shared Vision: Polar Bears International & Frontiers North Adventures

Polar Bears International is the world's leading polar bear conservation organization, whose mission is to conserve polar bears and the sea ice habitat on which polar bears rely.





OUR ALLY SINCE 2001

We are proud to work closely with Polar Bears International, the world's only organization solely dedicated to the conservation of polar bears and the protection of their sea ice habitat. We appreciate that they invest in and lead groundbreaking field level programs and research in Western Hudson Bay (including Churchill), furthering our global understanding of polar bears, and how we can conserve them as a species and ensure their survival. This collaboration is built on a shared passion for preserving the natural world and ensuring a future for one of Earth's most iconic species. Together, we've bridged the gap between science and public awareness, inspired millions through immersive storytelling, supported groundbreaking research, and empowered communities worldwide to take meaningful action in combating climate change.

BUILDING CONNECTIONS WITH GLOBAL AUDIENCES

At Frontiers North, we connect people to Canada's North. With every journey, we take responsibility to travel sustainably and inspire our guests to develop a deeper appreciation for the land, its culture, and the incredible species that depend on it. It is this responsibility that propels our collaboration with Polar Bears International. Together, we aim to make a measurable and meaningful impact by advancing polar bear conservation, supporting innovative research, and inspiring audiences around the globe to take action in the face of climate change.

INITIATIVES FOR THE FUTURE

We are committed to supporting Polar Bears International as they lead groundbreaking efforts to safeguard polar bears and their habitat. With innovative research at the forefront, they are advancing understanding of the impacts of human-caused climate change on polar bears, including studies that could extend legal protections and benefit other vulnerable species. Their embrace of cutting-edge technology, such as minimally invasive tracking tags, is opening new doors to study young and adult male polar bears. In Churchill, the journey to becoming the world's first Polar Bear Smart Community continues with new safety resources empowering residents and visitors. Additionally, the introduction of "beardar", an early detection radar system with Al-powered technology, represents a promising step in protecting communities and polar bears alike. Together, we are proud to be shaping a future fostering coexistence with the communities polar bears share their home with.









FIELD LEVEL PROGRAMS

FIELD AMBASSADORS

Polar Bears International field ambassadors join our guests on Official Tundra Buggy® adventures in the Churchill Wildlife Management Area. These volunteers tend to be field researchers, animal caregivers, or education staff from accredited zoological institutions, complementing our guides' interpretation with in-depth information about polar bear biology as well as Polar Bears International-supported research. They also provide our guests with information and resources to help contribute to the conservation of polar bears and polar bear habitats after the tour.

TUNDRA CONNECTIONS®

These live webcasts connect scientists in the field with viewers around the world, delivering cutting-edge science education and a call to action on climate change. During the day, Tundra Buggy One functions as the mobile studio for Tundra Connections broadcasts. During the evenings, when Buggy One is docked at the Tundra Buggy Lodge, Tundra Connections panelists dine with Frontiers North guests, share evening presentations, and stay overnight on the tundra with us. In 2023, Tundra Connections reached more than 430,000 people, providing viewers the opportunity to engage with scientists and other experts to ask questions.

POLAR BEAR LIVE CAMS

Every autumn, the Polar Bear Cam broadcasts live video feeds of Churchill's polar bears to the world. In 2023, this program continued with explore.org and Polar Bears International, reaching 1.8 million viewers through YouTube, Facebook Live, and video-on-demand. To support these live cams, we provide infrastructure for three cams as well as logistical support. This includes a mobile camera mounted on Tundra Buggy One, and two stationary cameras on our Tundra Buggy Lodge.

CLIMATE ALLIANCE

Climate Alliance is a field program open to representatives of the Arctic Ambassador Centres, an accreditation designated by Polar Bears International and the Association of Zoos and Aquariums. The annual camp includes a grounding in climate science; an understanding of the status of arctic sea ice and polar bears; and strategies to effect community change. Participants travel to Churchill to work with Polar Bears International staff, experts and facilitators, and to learn how to create action plans that can be implemented at the community level. We provide ground support in Churchill, a touring Tundra Buggy for the group (which acts as a mobile classroom), nights at the Lodge, and logistical support.

45 | Polar Bears International | 46

Tundra Buggy® One

We're proud our Manitoba-based company has invested for over 20 years in Polar Bears International's field programs that are operated from Tundra Buggy One, and how our efforts have contributed globally to how we can all better understand and conserve polar bears.

Tundra Buggy One is a mobile broadcast studio that we developed exclusively with and for Polar Bears International, to use as a platform for delivering polar bear conservation and climate change awareness programming with global audiences. Annually during October and November, Polar Bears International hosts scientists and related subject matter experts on Tundra Buggy One to conduct live webcasts and virtual sessions from the remote tundra with people all over the world, sharing up-to-date information on Churchill's polar bears. We provide the vehicle, logistical and mechanical support, as well as the permit required for Tundra Buggy One to operate in the Churchill Wildlife Management Area.





Measuring our Emissions

As problem solvers, we take actions to address our carbon emissions and also evaluate data to identify ways for reducing emissions generated by our activities and operations.

UNDERSTANDING OFFSETS. **NEUTRAILITY, AND NET ZERO**

Carbon offsets are a way to compensate for carbon emissions by purchasing credits for carbon projects that are expected to remove the equivalent amount of carbon from the atmosphere. These can include tree planting, clean water projects, and protecting ecosystems. There are also carbon capture projects that capture the carbon in the atmosphere and store it.

Carbon neutral means that an entity has purchased carbon offsets equal to the amount of emissions it produced to balance CO₂ emissions, and there is no requirement to reduce greenhouse gas emissions by the entity.

Net zero is when an entity has successfully eliminated at least 90% of its total greenhouse gas emissions and offsets the remaining amount with permanent carbon removal and storage. The entity must remove all their emission sources.

BALANCING OFFSETS

At this time we have chosen not to purchase carbon offsets and become carbon neutral because we feel there is not enough regulation in the voluntary carbon market for us to be secure in this type of investment.

Instead of investing in carbon offsets, we have chosen to invest in Churchill-based tourism infrastructure and fieldlevel conservation programs. This includes our support for environmental initiatives with Polar Bears International, Rainforest Foundation, and Assiniboine Park Conservancy. This decision was not made lightly as we understand that being carbon-neutral can be a powerful selling tool.

Our priority has been to ensure that the funds we invest in offsets, carbon or otherwise, benefit the communities and environments we call home, and to reinforce the support for our allies in conservation.

1,701 tCO2e

• • TOTAL GREENHOUSE GAS EMISSIONS

SCOPE 1 TOTAL

232 tCO2e

SCOPE 2 TOTAL

1tCO2e

SCOPE 3 TOTAL

1.463 tCO2e **SOURCE** tCO2e

SOURCE	%	tCO2e
Natural Gas	1.1	19
Gasoline	3.4	58
Propane	1.61	27
Diesel	7.56	128

SOURCE	%	tCO2e
Electricity	0.04	1

	JOOKEL	/0	LOOLU
	Electricity	0.04	1

Scope 1 = Direct emissions from sources controlled or owned by a company.

Scope 2 = Indirect emissions from purchased electricity.

Scope 3 = Indirect emissions (not covered in scope 2) that occur in the value chain.

tCO2e = Tonnes of carbon dioxide equivalent, unit of measure for greenhouse gas emissions.

Capital Goods 10.9 185 53 Fuel and 3.1 Energy for Activities 5.3 90 Staff travel 2.33 40 Employee Commuting Aviation Fuel 63.57 1,078 1.09 18 Other

By converting our Tundra Buggy Fleet to EV we will avoid 2,316.5 tCO2e* emissions over the next 25 years.

(*Point of combustion emissions only)

Aviation Fuel



tCO2e / IN 2023

EV Tundra Buggy



tCO2e avoided / PER YEAR

Per Guest



kgCO₂e / PER DAY

GREENHOUSE GAS EMISSIONS

In 2023, we emitted 1,701 tCO2e for all of Frontiers North Adventures - Tours & Activities business unit.

AVIATION FUEL

The highest source of our greenhouse gas emissions is aviation fuel, accounting for 64% of our total emissions. In 2021, our emissions from aviation fuel were 1,043 tCO2e. After optimizing our flights and charter operations, we managed to accommodate a 49% increase in guests, resulting in only a 3.36% increase in emissions, reaching 1,078 tCO2e for 2023.

GUESTS

Emissions per guest, per day is 4.846 kgCO2e (based on tours and activities, and does not include hotel and meals). 4.846 kgCO2e is roughly the equivalent to a gasoline car being driven for 20 kilometers (12 miles).

REDUCING OUR EMISSIONS

Currently our biggest undertaking to reduce our emissions is the conversion of our touring Tundra Buggy® fleet from diesel to electric propulsion (EV). We completed our second EV Tundra Buggy conversion in 2023. Converting the fleet to EV propulsion is a tremendous undertaking. One Tundra Buggy emits approximately 15.74 tCO2e each year. By converting our fleet to EV technology, we will avoid 2,316.5 tCO2e* emissions over the next 25 years.

*Point of combustion emissions only.

LOW TO ZERO EMISSION* ACTIVITIES FOR OUR GUESTS

During our tours, we have a variety of activities for our guests that are people powered and produce low to zero emissions. This list includes:

- Fat tire biking
- Coastal hiking
- Snow shoeing
- Kayaking
- Dog carting/sledding
- Paddleboarding
- Forest excursion

51 | Measuring our Emissions Measuring our Emissions | 52

^{*}Transport to locations is the only source of emissions.

The first EV Tundra Buggy

We pioneered the first EV high-voltage off-road tourism vehicles, which are very reliable, and enhance wildlife viewing for guests.

A COLLABORATIVE PROJECT WITH RED RIVER COLLEGE POLYTECHNIC

In 2018, a chance encounter turned this idea into a reality, setting us on a three-year journey to develop the first-ever zero emission propulsion off-road tourism vehicle. This project was a collaboration between Frontiers North, Noble Northern, Red River College Polytechnic's Vehicle Technology Center (VTEC), with support from Manitoba's Conservation and Climate Fund.

Red River College Polytechnic (RRC Polytech) became involved with the EV Tundra Buggy prototype project in 2018. The opportunity to assist Frontiers North and project partners with the Tundra Buggy conversion from diesel to battery-electric meant leveraging the expertise of RRC's Vehicle Technology and Energy Centre (VTEC).

From RRC Polytech researchers to staff and students, VTEC works for manufacturers pursuing applied research in vehicle performance and development. This opportunity also provided students in the Electrical Engineering Technology program at RRC Polytech a chance to put their applied learning into practice. By repurposing batteries provided by New Flyer Industries, these students were able to power the EV Tundra Buggy. This was an important breakthrough as the EV Tundra Buggy was estimated to reduce our greenhouse gas emissions for each Tundra Buggy by 15.74 tonnes of carbon dioxide a year.

This project lead to the unveiling of the first ever EV propulsion Tundra Buggy in 2021. In 2023, we had two EV Tundra Buggies touring and added a third in 2024.



Tundra
Buggy
Facts:

- EV Tundra Buggies are charged using 100% renewable hydroelectric power generated in Manitoba
- The average range of a fully charged EV Tundra Buggy is 75 kilometers (46 miles)
- EV Tundra Buggies operate reliably in extreme cold temperatures, down to -50°C (-58°F) and below

- Zero emission propulsion
- We had two EV Tundra Buggies in operation in 2023
- EV Tundra Buggies reduce noise pollution offering guests a silent wildlife viewing experience
- Conceptualized, built, and operated in Manitoba





MUTUAL BENEFIT FOR THE ENVIRONMENT AND OUR GUESTS

When considering the significant undertaking of converting our Tundra Buggy® fleet to electric vehicles, it was essential to ensure the project helped us reduce our Scope 1 greenhouse gas emissions as well as improve the touring experience for our guests.

This innovation allows our guests to experience tours that navigate silently under the northern lights and amongst the wild polar bears. The EV Tundra Buggies are charged using hydro electic power produced in Manitoba. The electricity is generated at Manitoba Hydro's Kelsey Generating Station on the Nelson River, 400 kilometres south of Churchill, and is 100% renewable.

Our goal is for any large tourist vehicles to fade into the background, creating a more immersive wildlife viewing experience free from noise pollution, benefiting both our guests and wildlife. This silent experience also allows our guides and guests to communicate more naturally with each other on the tundra.



53 | Measuring our Emissions | EV Tundra Buggy | Measuring our Emissions | 54



Energy Consumed for our Operations

We actively monitor our variety of energy sources to track our monthly consumption.

ENERGY BREAKDOWN

CONSUMPTION IN MEGAJOULES

3,235,289.6

4,240,056.8

TOTAL FUEL

TOTAL ENERGY

ENERGY SOURCE	2023 CONSUMPTION	CONSUMPTION IN MEGAJOULES
Gasoline	25,461.8 L	870,793.6
Diesel	48,926.7 L	1,893,463.2
Propane	17,708 L	471,032.8
Elecricity	279,102 kWh	1,004,767.2

(Conversion factors from Natural Resources Canada)

HYDROELECTRIC POWER

Hydroelectric power is a 100% renewable energy source that harnesses the power of moving water to generate electricity and serves as the primary source of electricity for the province of Manitoba. Consequently, it produces significantly lower greenhouse gas emissions compared to traditional energy sources. We are transitioning from fossil fuels to electricity wherever possible to reduce our reliance on fossil fuels, which will decrease our overall greenhouse gas emissions over time.

With our growing demand for hydroelectric power as we move away from fossil fuels, we acknowledge that hydroelectricity in Northern Manitoba is generated on the traditional lands of Treaty 5 communities. These communities have been harmed and have been impacted from the construction of the power generating infrastructure. Recognizing these impacts is part of our commitment to reconciliation and continuing to build respectful relationships with Indigenous communities.

MEASURING CONSUMPTION

Consumption is tracked through the measurement unit on energy bills and invoices, which is converted to megajoules using conversion factors from Natural Resources Canada. This tracking enables us to see areas of increased consumption and strategically plan for potential reductions, ensuring we stay energy-conscious. In 2023, we consumed 4,240,056.8 megajoules of energy, and our energy intensity ratio is 1609.7 megajoules per guest.

As 2023 marked the first full year of tourism returning to normal levels since the onset of the pandemic in 2020, we believe that comparing this year's consumption to previous years would not yield meaningful insights. Our energy consumption has increased in all categories, reflecting a return to prepandemic guest numbers. In comparison to 2016, fuel consumption has increased with gasoline, and decreased with propane and diesel. Electricity consumption has also increased since 2016, due to all Frontiers North owned properties being included in this calculation.

Our office space in Winnipeg is leased and electricity is included in the rent, therefore we do not have visibility on the energy data for this location. We also did not measure our fuel use in Winnipeg as it would be insignificant in comparison to our use Churchill.





INTEGRATING CHP AND DEH TECHNOLOGY AT THE LODGE

Since 2008, Frontiers North has been rebuilding its Tundra Buggy Lodge. This has included two new accommodation units in 2010, a new lounge unit in 2016, and a new dining hall unit in 2017. In 2023, Frontiers North engaged Noble Northern Ltd. to build a new power and kitchen unit to support the Tundra Buggy Lodge. The unit integrates combined heat and power (CHP) innovations and dieselelectric hybrid (DEH) technology in a mobile, remote and northern application. This new and innovative CHP and DEH approach optimizes the unit design based on heat dissipation and energy efficiency.

Instead of discharging engine heat into the environment and using propane to heat the interior areas, which has historically been the case, moving forward the innovative CHP design approach relies on a diesel generator to operate significantly fewer hours each day, and also captures its engine heat to warm water and interior spaces. By employing a DEH framework, the excess generated power is then used to charge the batteries the Lodge operates on for the majority of each day, thus emitting zero emissions during this time (excluding the use of propane-powered kitchen appliances).

The new battery pack introduced to the Lodge with this CHP unit is being repurposed from the first EV Tundra Buggy, originally provided to Frontiers North by New Flyer and Red River Polytech. These 4 Xalt batteries currently hold a combined 140 kWh and provide approximately 95.4 kWh usable power. When the diesel generators are not in operation, for most of the day the Xalt batteries will power the entire Lodge (electrical outlets, lights, furnace blowers, kitchen appliances, water pumps, etc).

NEW KITCHEN UNIT FOR THE TUNDRA BUGGY LODGE

In 2023, Frontiers North completed upgrades for the power and kitchen unit at the Tundra Buggy Lodge. This new unit replaces the original kitchen and generator units and is designed to maximize heat dissipation and energy efficiency. We call this new unit Smitty for the namesake of Len Smith who was the first conceiver and builder of Tundra Buggies, and who arguably kick-started Churchill's tourism sector.

Previously, the Lodge had diesel generators that operated 24 hours every day during peak polar bear season. In comparison, the new generator at the Lodge operates approximately six hours each day during peak season, consuming 35% less diesel. When a diesel generator is not operating, the Lodge is battery-electric powered, and while the diesel generators are operating, the engine heat is captured to warm the unit's interior space. This has resulted in an estimated 78% reduction of propane consumption for the kitchen unit.

With our new generator during peak-season:

- We used 35% less diesel
- We reduced our propane consumption for the Lodge kitchen unit by 78%

57 | Energy Consumption | 58



Our Sources of Water Consumption

We actively monitor our use of water for any abnormalities that could indicate issues such as a leak at our properties.

OUR WATER CONSUMPTION

CHURCHILL AND AREA (IN LITRES)

MUNICIPAL WATER	2023	2022
Churchill Office	23,658.82	20,441.22
Tundra Buggy Shop	58,181.78	29,791.19
Fifty Eight North	31,040.38	35,772.14
Staff Housing	1,054,312.89*	345,835.22
Municipal Total	1,167,193.87	431,839.78
FRESH WATER	2023	2022
Lodge Total	147,000	147,000

^{*} Please note, one of our staff houses in Churchill had a sharp increase in water usage over a three month period in 2023. Upon inspection of the property, while no leaks were found, we have concluded that this was the result of our billing going from estimated to actual consumption after an extended period of time. While this provides an overstated total for our water consumption in 2023, it balances the understated totals from previous years.

WATER SOURCES

The water used at our Winnipeg head office, and for our operations in Churchill, come from the municipal water service. In Winnipeg our office space is leased in a building shared with other offices, and therefore we cannot track our individual water usage. Our consumption in Churchill is a mix of municipal for in town operations, and freshwater or surface water for our operations at the Lodge. Overall, water usage in Churchill is far greater than in Winnipeg.

Water consumption is calculated by reviewing our water bills for all facilities in Churchill, and by monitoring water deliveries to the Lodge. We use standard conversion guidelines to convert to litres since our water metres in Churchill measure in gallons.

WATER-THE "FLOW" DOWN

We use water on our Tundra Buggies and at the Lodge for various purposes. On the Tundra Buggies water is provided to hydrate guests, and used to flush the toilets while on board. At the Lodge we use water for cooking, cleaning, drinking, and bathroom needs (toilets, showers, and sinks).

We operate in a sensitive ecosystem and recognize it is our responsibility to ensure that our operations do not impact the habitat of the wildlife in the CWMA. All of the water connections at our Lodge are thoroughly seal-tested to ensure there is no risk of leaks on the tundra.

Water used at the Lodge is pumped from a flowing freshwater stream into a utility vehicle through a 5 micron particulate filter, and then taken to the Lodge. We store the water in holding tanks at the Lodge, which then goes through two separate filtration systems as well as a UV sterilization to ensure potability and is tested regularly.

Wastewater is collected from the Lodge using a seamless coupling system, which is pumped into a customized utility truck, and then properly disposed of at a municipal water treatment location near Churchill.



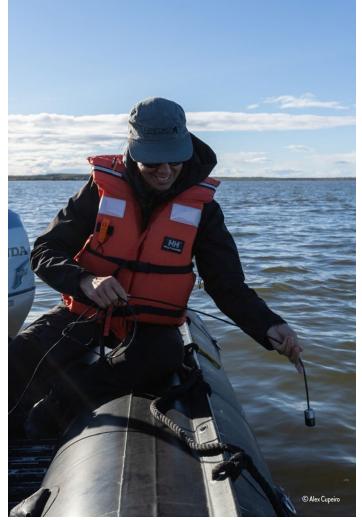
CETACEAN CONSERVATION

CHURCHILL BELUGA WHALE TOUR OPERATORS ASSOCIATION

Frontiers North is a founding member of the Churchill Beluga Whale Tour Operators Association (CBWTOA). The CBWTOA is composed of tour operators in Churchill that offer beluga whale viewing tours off the shores of the Hudson Bay. Members are committed to adhering to the code of conduct in place, respecting the ocean and its habitants while striving to minimize the impact on the environment and maximizing the guest experience.

CONSERVATION JOURNEY®: BELUGA WHALES

Our Conservation Journey®: Beluga Whales trip provides guests with the unique opportunity to travel alongside a beluga whale researcher from Raincoast Conservation Foundation. This adventure combines close wildlife encounters, conservation education, and thrilling experiences into a single, unforgettable itinerary. Traveling with a cetacean expert allows guests to learn about beluga whale biology, ongoing research projects, and gain exclusive access to significant research facilities. A portion of the trip's proceeds is donated to Raincoast Conservation Foundation's Cetacean Conservation Research Program.



61 | Water Consumption | 62

^{**} Water metres in Churchill measures in gallons.

The consumption total is converted from gallons to litres using a unit converter following Gallon (US) to Litre Conversion Table • 1 gal (US), 3.785411784 L



Our Waste Management

Our waste primarily comes from food and beverages, in addition to the lubricants and fuels used for our fleet of vehicles.

MANAGING HA7ARDOUS WASTE

We ensure that our waste is properly managed so that it does not have an impact on our land and the subarctic ecosystem. Waste from our touring vehicles and Tundra Buggy Lodge is contained within each individual unit so that it is not expelled to the fragile tundra. In 2023, we did not have any fuel spills due to performing ongoing preventative maintenance on our off-road fleet. Our maintenance team upgraded the pressurized hydraulic hoses that have the highest risk of rupturing, which led to a year without a significant incident. In the event of a spill or leak on the tundra, we follow all the remediation protocols in place by Manitoba Conservation and will report the incident.

We take precautionary measures when working on the vehicles and the Lodge to maintain environmental integrity. This also includes our fuel management.

To manage fuel, we use:

- Absorbent material for small spills
- Spill kits for larger spills
- Fuel nozzles with triggers to minimize leaks
- Biodegradable hydraulic oil and engine antifreeze in field equipment
- Impermeable barriers to ensure no fluids are spilled on the ground if field repairs are needed



**Waste is based on a yearly average.

Data is collected for peak season and off season, and then the average is taken based on the full year.

The total amount of waste for the Tundra Buggy Lodge being operational for seven weeks, is added to the yearly average total amount for all other Frontiers North operations.



3,950

disposable water bottles we avoided using on tours

EXPLANATION OF WASTE MANAGEMENT SERVICES

WINNIPEG

In Winnipeg, garbage and recycling are managed by the City of Winnipeg. We work with Compost Winnipeg, a local social enterprise for organic waste collection, which is not part of the City's municipal waste program.

CHURCHILL

With Churchill being a remote northern town, it has unique challenges when it comes to managing waste and recycling services. One of the primary challenges is the town's isolation, which makes it costly and logistically complex to transport recyclable materials to recycling facilities located hundreds of kilometers away.

In order to mitigate this challenge, we sent recyclables to Winnipeg on our charter flights. This had its own set of limitations since certain items can not be safely transported by air, reducing what we are able to recycle.

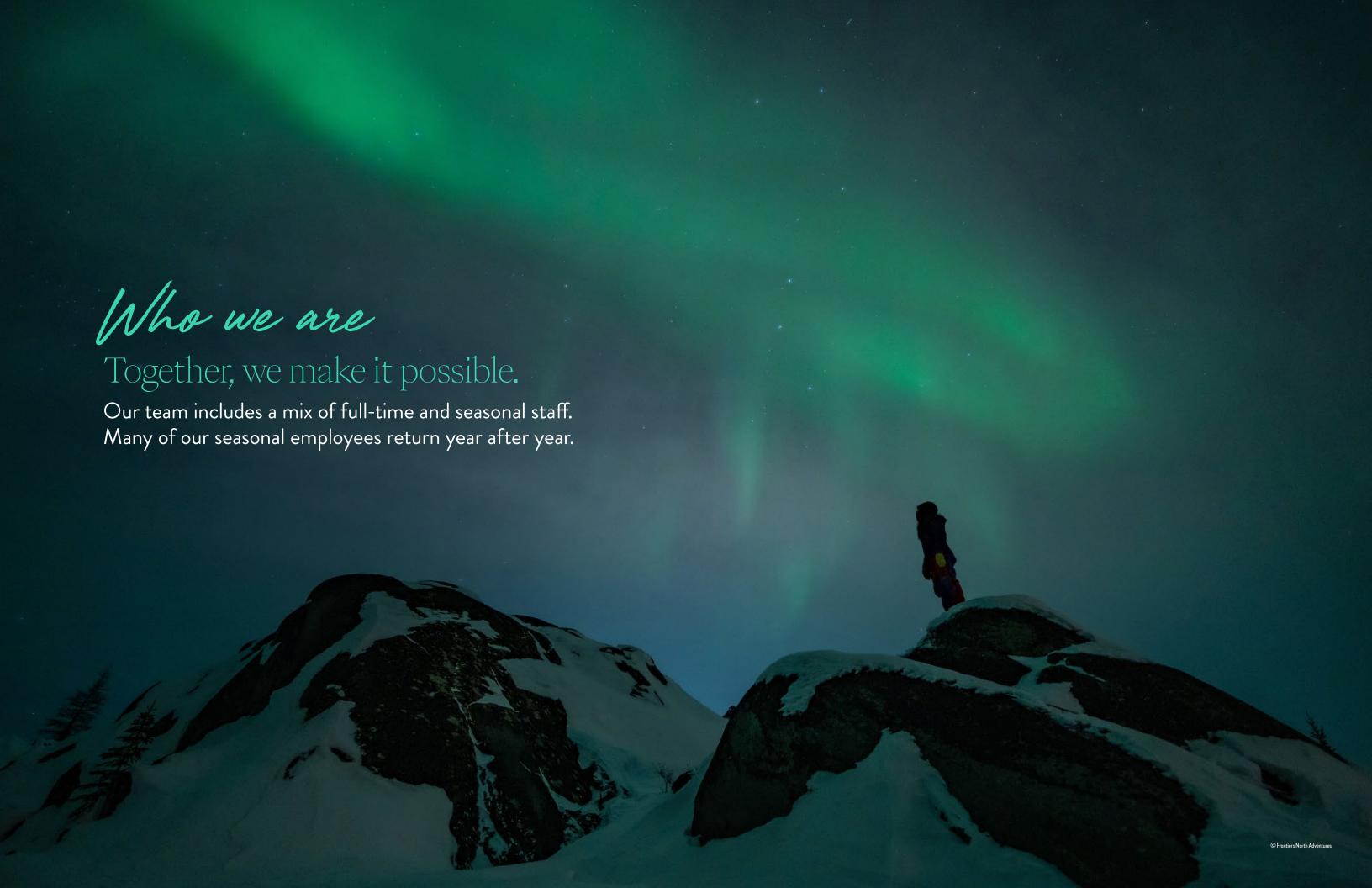
Despite these obstacles, we continue to explore ways to improve our waste management practices, recognizing the importance of environmental stewardship in such a vulnerable ecosystem. We are evaluating our options and trying to find the best solution for us to reduce our waste, in order to limit our landfill waste and increase our recycling efforts. Additionally, we are working on a solution to eliminate our food and organic waste from the landfill.

ZERO PLASTIC BOTTLES

In 2016, we committed to zero plastic water bottles and provided our guests with refillable bottles. While we no longer provide our guests with a refillable water bottle, we still do not offer plastic bottled water. Instead, we encourage our guests to travel with their sealable travel mug from home. Not only will this eliminate the need for bottled water during their time with us, it will also provide them with a vessel for water during their journey to Churchill, and reduce their overall demand for bottled water. In 2023, we prevented the waste of approximately 3,950 disposable water bottles on our tours.



65 | Waste Management | 66



Our Staff Count

We do our official employee count during our peak operating season in autumn, based on a total headcount. For this purpose, we must include staff that work for Frontiers North, in both Tours & Activities and Hospitality business units.

WE MADE THE TOP 1% OF TOURISM **EMPLOYERS IN CANADA**

In 2023, we had over 50 full-time equivalent (FTE) positions which placed us in the top 1% of tourism employers in Canada based on data collected by TourismHR Canada (by headcount).

EMPLOYEE BENEFITS (FULL-TIME)

All permanent staff at Frontiers North are automatically enrolled into a health insurance plan. The plan covers medical, as well as holistic treatment, and preventative services. It also includes access to mental health services and various other counseling programs.

All of our full-time permanent employees are eligible for a comprehensive benefits plan that includes:

- Life insurance
- Health care
- Disability insurance

STAFF TRAINING AND PROFESSIONAL DEVELOPMENT

Continuous development is a mutual benefit for both our employees and our workplace. We believe in continuing to advance personal skills and we also support Frontiers North staff with their professional growth and development.

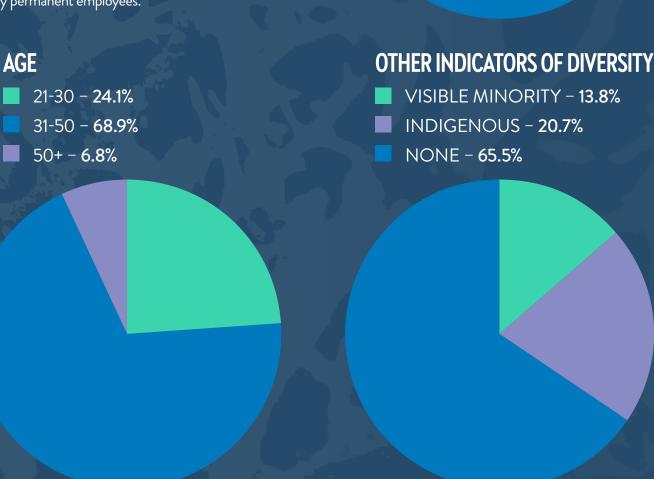
AVERAGE HOURS OF TRAINING				
MALE	FEMALE			
14.5	16			
EMPLOYEE CATEGORY				
MANAGEMENT	FULL-TIME			
16	15.25			
TYPES OF TRAINING				
CommunicationsEmployment StandardsSales Leadership	Information SystemsSafety			
100% 5 1 :				

TOTAL NUMBER	WINI	NIPEG	CHURCHILL	
OF EMPLOYEES	MALE	FEMALE	MALE	FEMALE
Full-Time Permanent	7	21	3	2
Part-Time Permanent	0	0	0	0
Non-Guaranteed Hours Permanent	0	1	2	6
Full-Time Seasonal	2	1	34	60
Part-Time Seasonal	0	0	5	6
TOTAL BY GENDER	9	23	44	74
TOTAL STAFF (150 TOTAL)	32		11	8
Senior Management (Managers, Directors) Hired from Local Community	100%		100	0%

We have a diverse, talented, and dedicated team!

Our team is composed of individuals from a wide array of backgrounds, bringing together a rich diversity of perspectives, skills, and experiences. Each team member contributes unique insights and expertise.

* Based on a 2023 voluntary survey completed by permanent employees.



GENDER

MALE - 34.5%

OTHER - 0%

FEMALE - 65.5%

69 | Who We Are | Staff Count



Supporting Local

Our community is vital to our business and we are committed to supporting our local communities and local businesses.

INVESTING IN THE COMMUNITIES WHERE WE OPERATE

We invest in the communities we operate in by hiring locally, buying locally, and supporting local programs. We also have a purchasing policy that prioritizes local and Indigenous suppliers wherever possible. For our guests to memorialize their time in Churchill, our retail store, Fifty Eight North, carefully curates a unique selection of items handcrafted by local artisans and sourced from Canadian suppliers. This ensures that each purchase serves as a meaningful travel memento for our guests, supports the vibrant local community, while also promoting sustainable craftsmanship. Local culture is also integrated into our activities by partnering with trusted voices from the community to ensure that the stories of these people, and their way of life in this unique corner of the world, are authentically shared.



IN THE COMMUNITY

HUNGRY BEARS FOOD BANK

During the Spring of 2017, the only rail line leading into Churchill was washed out by overland flooding. Consequently for 18 months, all food shipments had to be transported to the town by air, leading to soaring food prices and food insecurity in the community. Knowing that food security concerns needed to be addressed, we helped by creating a website for the Hungry Bears Food Bank, which had the ability to receive online donations. We also reached out to people and businesses in our network, including partners and guests who had travelled with us, to help us support the Churchill community. As we firmly believe our purpose is to share in the stewardship of the communities and environments in which we operate, we felt it was important for us to contribute and be a part of the solution.

As we move forward, we continue to share the stories associated with the rail line being flooded which provides important context and history of the town of Churchill. By creating an understanding of the challenges faced by a remote northern community, this gives guests the information and accessibility to support the community of Churchill long after they have already returned home from their adventure. Visit: www.hungrybears.ca

LOCAL COMMUNITY SUPPORT

- Hiring locally, buying locally, and supporting local causes
- Prioritizing purchasing through local suppliers and Indigenous suppliers
- Participating in local community clean ups
- Donations for Duke of Malborough Breakfast Club
- Yearly \$1,000 bursary for a Duke of Malborough School high school graduate
- Regular donations to the Churchill Food Bank
- Supporting the Churchill Junior Ranger Program

FIFTY EIGHT NORTH STORE

- Curating items handcrafted by local artisans and Canadian suppliers
- Purchases support local craftsmanship and promote sustainability

INTEGRATION OF LOCAL CULTURE

- Using local community voices to authentically share stories with guests
- Respecting and highlighting the local way of life through community partnerships



DUKE OF MARLBOROUGH BREAKFAST CLUB

In 2014, the Duke of Marlborough School asked for help with getting a food shipment to the school by using one of our charter flights, and we gladly accommodated. This led to consistent support from Frontiers North for the Duke of Marlborough Breakfast Program, providing students with breakfast and recess snacks. A hot breakfast is also offered several times a year, and creates an opportunity for the younger students to interact with the older students.

Frontiers North has been contributing to the Breakfast Program Since 2015, and we are pleased to be able to support this important program. All of the shopping for these food items is done by our co-founder, Lynda Gunter. These items will usually include cereals, crackers, bars, pancake mix, and also fruit when we can ship it up north. Using excess cargo capacity on our charter flights, we ship the food to Churchill, and then deliver it to the school.

Lynda and Merv Gunter founded Frontiers North as residents of Churchill in the 1980s. While the Gunter family is now based in Winnipeg, they still believe in contributing to Churchill wherever they can. It's important to support the communities where you live and work, as Lynda says, "It's all about teamwork!".

HIGH SCHOOL BURSARY

Each year, we award a \$1,000 bursary to a graduating student from Duke of Marlborough School. To apply students submit an essay about tourism in their community, which is reviewed by our Managing Director. At their graduation ceremony, the selected student will receive the bursary to support their continuing education.

CHURCHILL JUNIOR RANGERS

We are proud to support the Churchill Junior Rangers, an organization dedicated to helping youth from remote communities build valuable skills. With tourism playing a key role in Churchill's economic growth, we aim to inspire these young individuals to explore careers in the tourism industry. The community, including its youth, is a key stakeholder in our work. By creating these opportunities we hope to foster long-term relationships that benefit both the individuals and the community. We're especially proud to share that one of the early participants in the Junior Rangers program is now our Director of Operations!

HOW WE GIVE BACK TO THE COMMUNITY

- Providing poinsettias every Christmas for the long-term care residents at the Churchill Hospital
- Donating a wreath for the Legion's Remembrance
 Day Service, this is done to honour the Gunter family members who served during World War II
- Providing the use of our fleet for ground transportation, freight and luggage transport
- We provided Dan's Diner for use as a brunch venue for Winterruption winter music festival
- Annually donating to Christmas Cheer, and providing a gift for the children's Christmas party
- Providing bus transportation when required, for the Warrior Caregiver program, a local men's support group

73 | In the Community | Supporting Local | In the Community | 74

Proportion of economic value generated and distributed by region

	CHURCHILL	WINNIPEG	REST OF CANADA	TOTAL	
DIRECT ECONOMIC VALUE GENERATED					
REVENUE	99.92%	0.00%	0.08%	100.00%	
ECONOMIC VALUE DISTRIBUTED					
OPERATING COSTS	18.00%	52.00%	30.00%	100.00%	
EMPLOYEE WAGES & BENEFITS	23.40%	76.60%	0%	100.00%	
PAYMENTS TO PROVIDERS OF CAPITAL	0.00%	100.00%	0.00%	100.00%	
TAXES	2.65%	0.50%	96.85%	100.00%	

2023 Economic Value Distributed



(*EXCLUDED IN-KIND DONATIONS)

Operating Costs and Cost of Tours – **68.63**%

Wages and Benefits – 28.30%

Payments to Government – 2.50%

Returns to Capital – 0.43%

Monetary Donations – 0.14%

Community Cleanups

Cold climates tend to have messy spring seasons, and with the melting of the snow, comes the discovery of some not so pleasant surprises that have been hiding over the winter. We participate in community cleanups in both of our Winnipeg and Churchill communities.

WINNIPEG

Once the snow has melted and the weather has warmed up, we spend an afternoon with our building neighbours to head out into our neighbourhood to pick up trash. Equipped with gloves, trash bags, and garbage pickers, our team sets out to clean the sidewalks, bushes, parking lots—any area that we can safely reach—to clean up any litter that had accumulated over the winter.







CHURCHILL

Our team in Churchill participates in the annual shoreline cleanup along the coast of the Hudson Bay. Much like our team in Winnipeg, they gear up with all of the necessary trash pick up equipment to spend time restoring the natural beauty of the environment.





^{*} Frontiers North Adventures annually commits to providing significant In-Kind Donations to various organizations, foundations and charities.



Our Health and Safety

Our comprehensive Workplace Health and Safety System complies with provincial standards and industry best practices.

MONITORING INCIDENTS

We monitor all health and safety incidents as well as near misses, which includes investigation and follow up. This allows us to identify any areas that have potential risk and implement positive corrections to eliminate the hazard.

For 2023, we are happy to report that we have do not have anything to report in regards to work-related injuries or lost time for staff. This is a reflection of our commitment to creating a safe and healthy working environment for all employees. With consistent training, and adherence to protocols, we can show the value and importance of safety while continuing to make it a priority in our operations and in everything we do.

SAFFTY OF GUESTS AND STAFF

For the safety of our guests, we conduct a safety orientation at the beginning of each adventure. We ensure that all staff have the necessary safety equipment and are properly trained to communicate safety procedures to all guests. Staff are equipped with the proper safety equipment including fire extinguishers, communication devices (two-way radios, satellite phone), safety procedures, polar bear deterents, first aid kits, and a polar bear safety plan. The Tundra Buggy Lodge is no exception, and we have an emergency evacuation agreement with Hudson Bay Helicopters. For increased safety at the Lodge for night operations, we have stadium style lighting that illuminates over 50 metres. This provides ample lighting for guests arriving and allows staff to be secure with the vast tundra surrounding them.

Polar Bear Safety Plan **AVOIDANCE IS OUR FIRST STEP**



Training and Preparedness Staff undergo training on polar bear behavior, firearms handling, and emergency protocols.



Communication Systems Radios and satellite phones ensure constant communication between guides, field offices, and emergency responders.



Emergency Protocols Clear plans are in place for polar bear encounters and incidents, including evacuation procedures if required.



Environmental Stewardship Waste management practices prevent attracting wildlife, and strict policies prohibit feeding or disturbing animals.



Progression of Deterrents

Creating a safe distance between humans and bears:

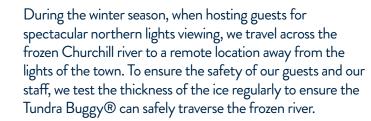
- 1. Our first focus is to avoid a potential encounter
- 2. Using appropriate noise making devices to deter the bear and using physical barriers to maintain a safe distance
- 3. As a last resort we use non-lethal methods of protection, such as bear spray or rubber bullets



POLAR BEAR SAFETY PLAN

Our Polar Bear Safety Plan ensures a safe and responsible experience in the CWMA. We have developed a comprehensive Polar Bear Safety Plan to outline specific procedures and protocols to ensure the safety of our employees, guests, and the polar bears. This includes emergency response measures in case of an encounter, and best practices to minimize the risks. All of our operations staff and field employees undergo training on the Polar Bear Safety Plan. We also have trained polar bear guards that are part of our staff who possess PAL (Possession and Aquisition License—which is the primary firearms license under Canadian firearms laws). Following our Polar Bear Safety Plan ensures guests enjoy an unforgettable and safe adventure while respecting the natural habitat of polar bears. It is of the utmost importance that we consider the safety of the polar bears as well as our guests. Our polar bear safety plan aligns directly with the Churchill Bear Smart group, that was developed by the community of Churchill to protect both people, and polar bears.

ICE SAFETY



By this time, the polar bears have already left the region to hunt on the sea ice, and there is no risk to our guests once they cross the river and arrive at our secluded destination in the boreal forest.







79 | Health and Safety Health and Safety | 80



Guest Feedback & Privacy Measures

We are committed to the satisfaction of our guests and the protection of their personal data and information.

GUEST FEEDBACK

SURVEYS

Our goal is to provide every guest with an unforgettable and transformative travel experience. To make sure that we are hitting that target, we ask our guests to fill out a brief survey at the end of their adventure.

The survey covers all of our guests' experience with us. This includes accommodations, meals, and how they felt about the performance of our Frontiers North team members.

ONLINE PLATFORMS

In addition to surveys, we monitor all comments left by our guests online and via social media platforms. We regularly review all of the feedback that we receive, both positive and negative. We highlight the positives and take action to improve on the negatives.

NET PROMOTER SCORE

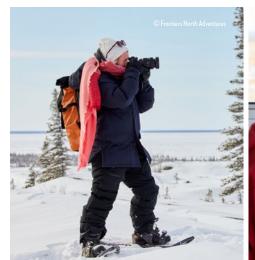
Based on completed guest surveys in Autumn 2023, our net promoter score (NPS) was 98.6%, meaning our guests would recommend traveling with Frontiers North.



















GUEST PRIVACY

Our Information Systems Director is pleased to report that we have not received any claims or complaints of a security breach from any customers or third parties. Customer privacy is a top priority for our information security and we protect customer data in several ways.

DATA SECURITY POLICIES

 Clearly defined employee responsibilities for protecting customer data

ANTI-PHISHING MEASURES

• Regular testing to reduce breach risks

ENDPOINT SECURITY

- Managed endpoints with consistent security policies
- Encrypted hard drives
- Strong password requirements
- · No administrator privileges for users
- Cybersecurity program continuously monitored by a Managed Detection and Response (MDR) service

NETWORK SECURITY

- Proxy service to prevent compromised network access
- Zero-Trust Network Architecture to prevent unauthorized access

DATA ENCRYPTION

- Encrypted data in transit between systems
- Encrypted data at rest on internal servers, with secure backups

PHYSICAL SECURITY

• We have restricted access to internal servers

THIRD-PARTY DATA STORAGE

 We only use reputable, certified providers with robust security policies

83 | Guest Feedback & Privacy Measures Guest Feedback & Privacy Measures | 84



Our Sustainable Development Goals

Based on the United Nations Sustainable Development Goals, we have have identified which goals align best with our values and business operations.

ABOUT THE GOALS

In 2015, world leaders identified by the United Nations met to adopt an ambitious and transformative agenda aimed at addressing challenges facing humanity and the planet. This agenda, known as the Sustainable Development Goals (SDGs), consists of 17 interconnected goals designed to create a blueprint for a future where everyone can thrive. The goals aim to eliminate poverty and hunger, reduce inequalities, promote quality education and healthcare, ensure access to clean water and energy, and foster economic growth, all while protecting the environment and combating climate change.

In early 2023, we had the opportunity to participate in an SDG workshop to better understand these global priorities. Following a thorough review, we identified the goals most closely aligned with our values and operations. While we are committed to advancing these goals, we recognize that our roadmap to achieving them must remain flexible to address new challenges and opportunities as they arise.



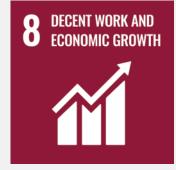


FRONTIERS NORTH SUPPORTS THE SUSTAINABLE DEVELOPMENT GOALS







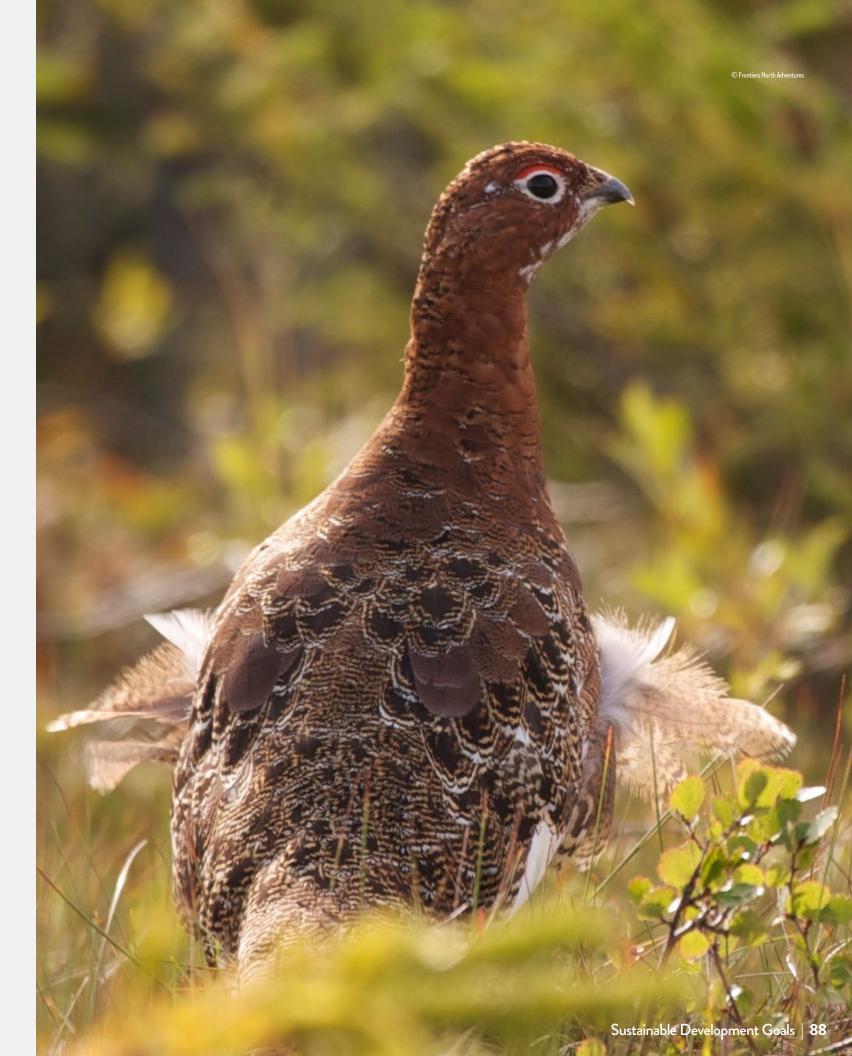














GRI Content Index

STATEMENT OF USE

GRI 1 USED

Frontiers North Adventures has reported the information cited in this GRI content index for the period January 1, 2023 to December 31, 2023 with reference to the GRI Standards.

GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: GENERAL DISCLOSURES 2021	2-1 Organizational details	Pg. 9 & 10
	2-2 Entities included in the organization's sustainability reporting	Pg. 11
	2-3 Reporting period, frequency and contact point	Pg. 11
	2-5 External assurance	Pg. 11
	2-6 Activities, value chain and other business relationships	Pg. 11
	2-7 Employees	Pg. 10 & 69
	2-9 Governance structure and composition	Pg. 13
	2-11 Chair of the highest governance body	Pg. 13
	2-12 Role of the highest governance body in overseeing the management of impacts	Pg. 13
	2-14 Role of the highest governance body in sustainability reporting	Pg. 13
	2-22 Statement on sustainable development strategy	Pg. 13
	2-23 Policy commitments	Pg. 13
	2-26 Mechanisms for seeking advice and raising concerns	Pg. 11
	2-28 Membership associations	Pg. 14
	2-29 Approach to stakeholder engagement	Pg. 12
GRI 3: MATERIAL TOPICS 2021	3-1 Process to determine material topics	Pg. 11
	3-2 List of material topics	Pg. 11
	3-3 Management of material topics	Pg. 11
GRI 304: BIODIVERSITY 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Pg. 9
	304-2 Significant impacts of activities, products and services on biodiversity	Pg. 39
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Pg. 39

GRI STANDARD	DISCLOSURE	LOCATION	
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PERFORMANCE	distributed	Pg. 75	
2016			
GRI 202: MARKET	202-2 Proportion of senior management hired	Pg. 69	
PRESENCE 2016	from the local community	1 g. 07	
GRI 302: ENERGY 2016	302-1 Energy consumption within the	Pg. 57	
	organization		
	302-3 Energy intensity	Pg. 57	
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	resource	1 8. 01	
GRI 303: WATER AND EFFLUENTS	303-2 Management of water discharge-related	Pg. 61	
	impacts		
2018	303-3 Water withdrawal	Pg. 61	
	303-4 Water discharge	Pg. 61	
	303-5 Water consumption	Pg. 61	
	305-1 Direct (Scope 1) Greenhouse gas	Pg. 51	
GRI 305: EMISSIONS	emissions	1 g. 31	
	305-2 Energy indirect (Scope 2) Greenhouse	Pg. 51	
2016	gas emissions	1 8.01	
	305-3 Other indirect (Scope 3) Greenhouse	Pg. 51	
	gas emissions	. 8	
GRI 306: WASTE	306-1 Waste generation and significant waste-	Pg. 65 & 66	
2020	related impacts	8	
GRI 401:	401-2 Benefits provided to full-time employees	D (0	
EMPLOYMENT 2016	that are not provided to temporary or part-time	Pg. 69	
CDI 402	employees		
GRI 403: OCCUPATIONAL HEALTH AND	403-1 Occupational health and safety	Pg. 79	
	management system 403-9 Work-related injuries		
SAFETY 2018	403-9 VVOIR-related injuries	Pg. 79	
GRI 404: TRAINING AND EDUCATION	404-1 Average hours of training per year per	D (0	
	employee	Pg. 69	
	404-3 Percentage of employees receiving		
2016	regular performance and career development	Pg. 69	
	reviews		
GRI 405: DIVERSITY	405-1 Diversity of governance bodies and		
AND EQUAL	employees	Pg. 70	
OPPORTUNITY 2016			
GRI 416: CUSTOMER	416-1 Assessment of the health and safety		
HEALTH AND	impacts of product and service categories	Pg. 79 & 80	
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GRI 418: CUSTOMER	418-1 Substantiated complaints concerning	D 04	
PRIVACY 2016	breaches of customer privacy and losses of	Pg. 84	
	customer data		

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Frontiers North Adventures' guiding foundation is our unwavering passion for Canada's North — the extraordinary wildlife, the wide open landscapes, and the remarkable people and their customs.

We consider it a privilege to share this awe-inspiring land with visitors from around the world and we strive to create authentic experiences that our guests will remember as the trip of a lifetime.

CONTACT

TOLL FREE (North America) 800-663-9832
International (204) 949-2050
e-mail info@frontiersnorth.com
www.frontiersnorth.com

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