



Modern Slavery Report

1 Introduction

This modern slavery report is made for CIMA ENERGY, LP ("CIMA") pursuant to Canada's *Fighting Against Forced Labour and Child Labour in Supply Chains Act* for the financial year ended March 31, 2024 (the "Reporting Period"). CIMA is committed to ethical and human rights principles and supply chain compliance with these principles.

At CIMA, we are committed to acting ethically and with integrity in all of our business dealings and relationships, and to promote compliance with applicable laws and protect the dignity and rights of all people connected to our business. We strive to work ever more closely with our suppliers to ensure their workforce and the workforce of their supply chains are treated with respect and dignity. At the heart of our mission lies a commitment to fostering inclusive workplaces and sourcing products responsibly.

2 Structure, Activities and Supply Chains

CIMA is a wholesale marketer of natural gas and oil in the energy sector. It conducts business solely within North America, specifically the United States and Canada. CIMA employs approximately 130 people within North America.

CIMA purchases energy products to resell in the Canadian market from suppliers located in Canada and the United States. Our supply chain also includes ancillary services that contribute to our operations, such as pipeline and truck transporters and carriers.

To learn more about our business, please see cima-energy.com.

3 Modern Slavery Risks

Within our operations, which is comprised solely of office work not involving manual labour, we have assessed our risk profile based on sector and industry risks as low. All of our workers are employed in the United States and Canada, and we have fair and responsible employment practices in place to protect and promote workers' rights.

Within our supply chains, we have not identified any specific risks, other than those which may be inherent to other parts of the oil and gas industry.

4 Policies and Due Diligence

Code of Business Conduct

CIMA has adopted a Code of Business Conduct (the "Code"), which all CIMA officers, management and employees are required to comply with. CIMA encourages anyone to report suspected violations of the Code immediately to a department or division manager, to those responsible for CIMA's legal, compliance, or human resources matters, or through the compliance helpline.

The Code promotes eleven principles, of which the first is the respect of human rights. Specifically, it states CIMA's commitment to maintaining a safe and secure workplace that is free from all forms of harassment and coercion and where child labour is not used.

Compliance Helpline

CIMA has a compliance helpline operating 24 hours a day, which anyone can use to report violations of the company's policies. Suspected violations can be reported anonymously. Reports are investigated promptly and treated confidentially to the extent reasonably possible. CIMA strictly prohibits retaliation against employees who made reports in good faith.

5 Training

CIMA offers a mandatory Business Ethics training course to all its employees. The course is intended to help employees develop an understanding of business ethics so that they can identify and deal appropriately with ethical issues that arise in the workplace.

6 Remediation Measures

CIMA recognizes that any forced labour or child labour found in an organization's business or supply chain should be addressed on a first-priority basis. Over the Reporting Period, we have not discovered any instances of forced labour or child labour in our business or supply chain. Therefore, no remediation measures have been necessary and no measures could have led to loss of income to vulnerable families.

7 Assessing Effectiveness


CIMA does not currently assess the effectiveness of our actions in preventing and reducing risks of modern slavery in our operations and supply chain. As we explore and implement further measures to prevent and mitigate modern slavery risks in our operations and supply chains, we will monitor and review performance to assess the effectiveness of any actions taken.

8 Approval

This report is made in accordance with Section 11 of the *Fighting Against Forced Labour and Child Labour in Supply Chains Act* and constitutes CIMA's modern slavery statement for the financial year commencing on April 1, 2023 and ending on March 31, 2024.

This report was approved by the Board of Managers of CIMA ENERGY, LP pursuant to Paragraph 11(4)(a) of the *Fighting Against Forced Labour and Child Labour in Supply Chains Act* on May 23, 2024.

In accordance with the requirements of the Act, and in particular section 11 thereof, I attest that I have reviewed the information contained in the report for the entity or entities listed above. Based on my knowledge, and having exercised reasonable diligence, I attest that the information in the report is true, accurate and complete in all material respects for the purposes of the Act, for the reporting year listed above.

By: 
Michael D. Rupe
EVP/CFO
Date: May 23, 2024

I have the authority to bind CIMA ENERGY, LP