



Cape Breton University

Annual Report – Financial Year ended March 31, 2024

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

This report is made pursuant to An Act to Enact the Fighting Against Forced Labour and Child Labour in Supply Chains Act and to Amend the Customs Tariff (the "Act"). Cape Breton University ("CBU") falls within the definition of an "entity" pursuant to the Act. This report is made pursuant to Section 11 of the Act, for the financial year commencing April 1, 2023, and ending March 31, 2024.

a) Structure, Activities and Supply Chains

Structure

CBU is a post-secondary institution in Sydney, Nova Scotia, established on June 28, 1974, when the Sydney Campus of St. F.X (Xavier College) and NSEIT were combined into a single post-secondary institution under an autonomous Board of Governors. It was granted university status in June 1982. CBU is a registered charity, and its Board of Governors is a body corporate, pursuant to the *Cape Breton University Act*, RSNS 1989, c 484, as amended.

Activities & Supply Chains

CBU operates from the university campus located in Sydney, Nova Scotia, Canada, providing education and related support services to students.

The purchasing department at CBU facilitates purchases while adhering to the current CBU purchasing and financial policies in place. Purchasing also works directly with faculty members on campus to

provide purchasing assistance for various grant and research funding agreements. CBU is a current member of a large group buying organization Interuniversity Services Incorporated (ISI), a not-for-profit organization that represents 19 universities and colleges from throughout Atlantic Canada facilitating large contracts and standing offer agreements.

CBU's imports of goods or services from other countries are minimal. In the 2023-24 fiscal year, CBU estimates it imported less than \$100,000.00 CDN worth of goods from other countries. CBU's operating budget in 2023-24 was \$112,968,023. Research and laboratory equipment and supplies accounted for most of the imported goods, by value. CBU imported goods from the following countries:

- United States
- Poland
- India
- Netherlands
- Czechia
- China
- United Kingdom.

Most transactions were with entities located in the United States, with one transaction each from China and India. CBU imported research equipment from these countries.

b) Policies and its due diligence processes in relation to forced labour and child labour

CBU does not have any policies or processes directly related to forced labour or child labour at this time; however, CBU's financial policy on university purchases includes preference for suppliers located in Cape Breton, Atlantic Canada, and Canada, over others.

c) Parts of CBU's business and supply chains that carry a risk of forced labour or child labour being used and the steps CBU has taken to assess and manage that risk

CBU has not conducted a review of parts of CBU's business and supply chains that carry a risk of forced labour or child labour. Identification of the countries from which CBU imported goods in the 2023-24 fiscal year indicates goods imported from some countries may carry a risk of use of forced labour or

child labour; however, further assessment is required and will be undertaken during the 2024-2025 fiscal year.

d) Any measures taken to remediate any forced labour or child labour

As noted above, CBU has minimal imports of goods or services from other countries. To date, CBU has not taken measures to remediate any forced labour or child labour.

e) Any measures taken to remediate the loss of income to the most vulnerable families that results from any measure taken to eliminate the use of forced labour or child labour in its activities and supply chains

At this time, CBU has not taken measures that would indicate a need to remediate loss of income to vulnerable families.

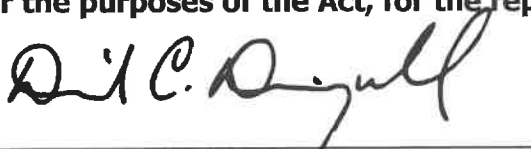
f) Training provided to employees on forced labour and child labour

CBU has not provided any such training at this time.

g) How CBU assesses its effectiveness in ensuring that forced labour and child labour are not being used in its business and supply chains

CBU has not assessed its effectiveness in ensuring that forced labour and child labour are not being used in its business and supply chains.

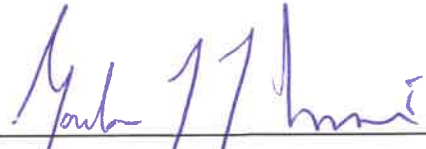
In accordance with the requirements of the Act, and in particular section 11 thereof, I attest that I have reviewed the information contained in the report for the entity or entities listed above. Based on my knowledge, and having exercised reasonable diligence, I attest that the information in the report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



David C. Dingwall
President & Vice-Chancellor
Cape Breton University

May 30, 2024
Date

I have the authority to bind Cape Breton University

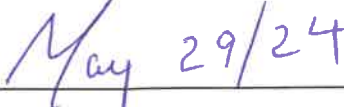


Gordon M. MacInnis

Vice-President, Finance & Operations

Treasurer,

Cape Breton University Board of Governors



Date

I have the authority to bind Cape Breton University