



Cape Breton University

Annual Report – Financial Year ended March 31, 2026

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, 2025, and ending March 31, 2026.

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 2025-26 fiscal year, CBU estimates it imported \$128,887.77 CDN worth of goods from other countries. CBU's operating budget in 2025-26 was \$99,731,126. Research and laboratory equipment and supplies accounted for most of the imported goods, by value. CBU imported goods from the following countries:

- United States

All transactions were with entities located in the United States. CBU imported research equipment as well as medical laboratory equipment.

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. CBU remains in the process of developing a comprehensive new Supplier Code of Conduct, which is intended to establish clear expectations and guidelines regarding ethical business practices, compliance standards, and sustainability efforts. Once finalized, this updated Code will be formally distributed to all existing suppliers as well as new vendors entering into partnerships with the University, ensuring consistent adherence to these principles across CBU's entire supply chain. This work is still continuing with anticipated completion during 2026-2027.

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 services in the 2025-26 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 2026-2027 fiscal year.

During the 2024-25 fiscal year, CBU began monitoring expenses from countries classified as “Extreme Risk” according to the Child Labour Index. This work has continued through the 2025-26 fiscal year, with a prohibition of purchases from these high-risk countries, ongoing engagement with faculty and staff to establish alternative supply chains, and a prioritisation of Canadian-based supplies whenever possible.

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

As noted above, faculty and staff have been notified of prohibited purchases and assisted in establishing alternative supply chains.

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 is informal at present, as evidenced by the list of countries of import and the prevention of imports from certain prohibited vendors.

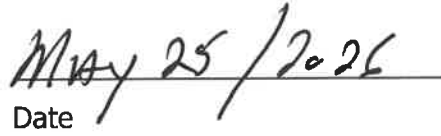
[signature page follows]

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.



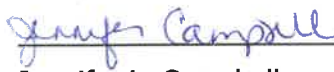
David C. Dingwall

President & Vice-Chancellor
Cape Breton University



Date

I have the authority to bind Cape Breton University



Jennifer L. Campbell

Director of Finance, Finance Office

Treasurer,
Cape Breton University Board of Governors



Date

I have the authority to bind Cape Breton University