



Forced Labor in Canadian Supply Chains

Introduction

This statement is made pursuant to *The Fighting Against Forced Labour and Child Labour in Supply Chains Act* and sets forth the measures that each of Castleton Commodities Merchant Trading L.P. ("CCMT"), Castleton Commodities Canada Inc. ("Canada Inc."), and Castleton Commodities Canada LP ("Canada LP", and together with CCMT and Canada Inc., the "covered entities") have taken during the financial year ending 31 March 2024 to prevent slavery and human trafficking from taking place in their supply chains or in other areas of their businesses.

- 1. Steps the covered entities have taken during the previous financial year to prevent and reduce the risk that forced labor or child labor is used at any step of the production of goods in Canada or elsewhere by the entities or of goods imported into Canada by the entities.**

CCMT, Canada Inc. and Canada LP are each wholly owned subsidiaries of Castleton Commodities International LLC ("CCI"). CCI has adopted a Code of Ethical Business Conduct which is applicable to each of the covered entities. Pursuant to the Code of Ethical Business Conduct, each of the covered entities strives to conduct business with suppliers, customers and counterparties who honor CCI's principles and values and to observe applicable health, safety and environmental standards and applicable laws. Each of the covered entities also applies screening procedures to ship owners, vendors, brokers, agents and other contract counterparties to identify material risks including supply chain issues.

- 2. The covered entities' structure, activities and supply chains.**

CCMT, Canada Inc. and Canada LP are each wholly owned subsidiaries of CCI. Each of CCMT and Canada LP are active in wholesale trade in energy commodities and transact with counterparties that have been screened in line with the screening procedures described above. Canada Inc. acts as the general partner of Canada LP.

- 3. The entities' policies and due diligence processes in relation to forced labor and child labor.**

The covered entities are committed to maintaining high ethical and legal standards when transacting with third parties. Each of the covered entities seeks to comply with all applicable laws and regulations, deal fairly and honestly with counterparties, and to avoid the appearance of impropriety. As noted above, each of the covered entities also utilizes screening procedures to identify material risks.

- 4. The parts of the entities' businesses and supply chains that carry a risk of forced labor or child labor being used and the steps it has taken to assess and manage that risk.**

The covered entities have not identified any forced labor or child labor in their activities and supply chains. As described above, the covered entities operate in accordance with CCI's Code of Ethical Business Conduct and utilize screening procedures to identify material risks. The

covered entities have not undertaken a targeted review of their supply chains for forced labor or child labor risk.

5. Any measures taken to remediate any forced labor or child labor.

The covered entities are not presently aware of, and have not identified, any evidence of forced labor or child labor in any of their activities or supply chains and therefore have not taken any remediation measures as of this time.

6. 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 labor or child labor in the covered entities' activities and supply chains.

The covered entities are not presently aware of, and have not identified, any loss of income to vulnerable families resulting from measures taken to eliminate the use of forced labor or child labor in any activities and supply chains involving covered entities.

7. The training provided to employees on forced labor and child labor.

CCI has adopted a Compliance Manual applicable to the covered entities that contains a requirement for all employees to comply with the laws of all countries in which CCI conducts business, and pursuant to which disciplinary or legal action may be taken against an employee determined to be in violation of the requirement. No training specific to forced labor and child labor is provided to employees. No measures have been implemented to assess the effectiveness of the aforementioned policies.

CCI requires employees employed by or providing services to the covered entities to immediately report to CCI's Legal and Compliance Department if they become aware of, or suspect, an actual or potential violation of the Code of Ethical Business Conduct or applicable law, regulation or policy (whether the violation involves themselves or someone else, including any employee, customer, counterparty, supplier, contractor, business partner or agent of the covered entities). This includes situations where potential non-compliance has been previously reported but the employee believes such non-compliance has not been adequately addressed.

8. How the covered entities assess their effectiveness in ensuring that forced labor and child labor are not being used in their businesses and supply chains.

The covered entities are not presently aware of, and have not identified, any forced labor or child labor and therefore have not taken any remediation measures as of this time.

Attestation

This report has been approved by the Board of Directors of Canada Inc. and the General Partners of CCMT and Canada LP pursuant to the requirements set out in subsection 11(4) of the *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (“the Act”).

In accordance with the requirements of the Act, and in particular section 11 thereof, each of the undersigned attest that they have reviewed the information contained in the report for the entity or entities listed above. Based on each of their knowledge, and having each exercised reasonable diligence, each of the undersigned 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.

Full name: Sean P. Colvin

Title: Director

Date: May 31, 2024

Signature: /s/ Sean P. Colvin

I have the authority to bind Castleton Commodities Canada Inc. in my capacity as Director.

Full name: Sean P. Colvin

Title: Director of Castleton Commodities Canada Inc., the General Partner of Castleton Commodities Canada LP.

Date: May 31, 2024

Signature: /s/ Sean P. Colvin

I have the authority to bind Castleton Commodities Canada Inc. in my capacity as Director.

Full name: Sean P. Colvin

Title: Senior Vice President and Treasurer of Castleton Commodities Trading GP LLC, the General Partner of Castleton Commodities Merchant Trading L.P.

Date: May 31, 2024

Signature: /s/ Sean P. Colvin

I have the authority to bind Castleton Commodities Trading GP LLC in my capacity as Senior Vice President and Treasurer.