

APPENDIX A:

Fighting Against Forced Labour and Child Labour in Supply Chains Act

2025 Annual Report

1) Structure, Activities and Supply Chains

a) Structure

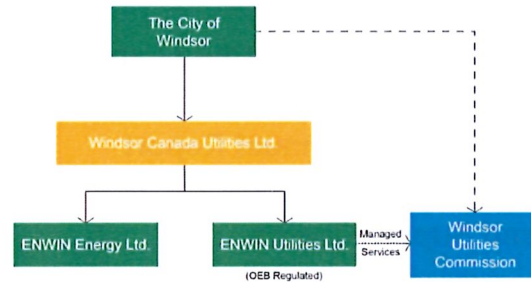
Legal & Corporate Structure & Employees

The Windsor Utilities Commission (WUC) was established as a public utility under the *City of Windsor (Amalgamation) Act, 1935* and continued as a local board under the *City of Windsor Act, 1936*. As a result, WUC derives some of its powers, authorities and privileges from the *Public Utilities Act* and the *Municipal Act, 2001*. WUC owns the City of Windsor Water Distribution System, which currently produces and distributes water to approximately 75,000 residential and commercial customers in Windsor, Ontario as well as LaSalle and Tecumseh, Ontario.

On November 6, 2012, WUC and ENWIN Utilities Ltd. (ENWIN) first entered into a Water System Operating Agreement (WSOA), whereby ENWIN agreed to provide services to WUC with respect to operating the water production and distribution systems. The services include management, administrative services, construction operations, and maintenance services. ENWIN is responsible for providing all personnel required to operate the water systems. WUC has no employees or officers.

ENWIN was incorporated in December 1999. It is a regulated electricity Local Distribution Company (LDC) operating in its service territory in Windsor, Ontario. ENWIN owns and maintains an electricity distribution system that serves almost 91,000 residential and commercial customers. It employs 312 people, all of whom reside in Canada. Most of this workforce is engaged directly via employment contracts or via a Collective Bargaining agreement. ENWIN's employment contracts and workplace policies are regularly reviewed to ensure compliance with applicable laws.

Corporate Structure



The Managed Services are governed by the [Water System Operation Agreement](#)

b) Activities

WUC's mandate is to deliver clean, reliable, and safe water that enhances the quality of life of Windsor's residents and businesses. WUC produces and distributes water throughout Windsor, Ontario and to LaSalle and Tecumseh, Ontario. The importation of goods for WUC is limited to specific equipment for the distribution system. This equipment accounts for a small portion of overall purchase order spend and is mostly procured from the USA. WUC also purchases goods as described below.

c) Supply Chains

The majority of the supply chain activities conducted for WUC are directed towards to procurement of goods and services that support the water production and distribution systems. Water production and distribution is a highly regulated industry, with goods and services that must meet stringent regulatory requirements.

The greatest portion of WUC's 2025 purchase order spend from top Tier 1 suppliers was related to the procurement of service providers for the construction and maintenance of the water distribution system, all of which were contractors with offices and employees located in Canada. A high-level review of 2025 purchase order spend from top Tier 1 suppliers indicates that the majority of WUC's purchase order spend was from suppliers in Canada and the USA.

2) Policies and Due Diligence Processes

a) Internal

Since WUC operations are managed by ENWIN, this section provides details related to ENWIN's policies and due diligence processes, as the operators of WUC. ENWIN is committed to being a workplace that is trusted by employees, customers, and

shareholders. In so doing, ENWIN encourages employee actions that align with its purpose, and takes steps to be a long-term community partner.

ENWIN strives to maintain a respectful workplace free from harassment and violence, including sexual harassment and sexual violence, discrimination and physical and psychological injury. We believe that all workplace incidents, illnesses, and environmental impacts are preventable, and that no task should be performed without first considering the health of employees and environmental impacts.

ENWIN is proactive in ensuring compliance with all applicable federal and provincial laws and regulations as a minimum standard. All employees are expected to comply with this commitment and all related laws, policies and procedures, including:

Laws and Regulations Thereunder

- *Employment Standards Act 2000*
- *Labour Relations Act, 1995*
- *Personal Information Protection and Electronic Documents Act*
- *Human Rights Code*
- *Occupational Health and Safety Act*
- *Education Act*

Internal Policies and Procedures

- Employee Code of Ethics and Conflict of Interest Policy
- Hiring Policy
- Respect in the Workplace Policy
- Health & Safety Policy
- Diversity, Equity, and Inclusion Policy
- Workplace Violence and Harassment Training
- Prevention of Violence in the Workplace Policy
- Accessibility (AODA) Policies
- Release of Personal and Employment Information Policy
- Compensation and Benefits Policy for Management and Non-Union Employees

In compliance with the above-noted laws, policies, and procedures, ENWIN's hiring practices also require the following:

- All external job opportunities are posted on a variety of website job boards, and on ENWIN's website, inviting candidates to apply.
- No one under the age of 16 will be employed, and students must be participating in supervised alternative learning programs or enrolled full time in a community college or university program.
- All required hours of work comply with the requirements of the *Employment Standards Act, 2000*.
- Employees are entitled to rearrange their work duties without loss of pay to observe the religious holiday(s) of their faith.

- Employees are offered sick leave, bereavement leave, pregnancy leave, parental leave, and family medical leave.

ENWIN strives to find prompt and equitable resolutions to all employee-related matters. In addition, about 61% of ENWIN employees are represented by the International Brotherhood of Electrical Workers Union (IBEW), which assists with finding prompt and equitable resolution of employment related complaints, grievances and disputes, promoting co-operation and understanding between the ENWIN and members of the bargaining unit, and participating in discussions and negotiations regarding the working conditions, wages, benefits and other employment-related matters.

In 2025, no specific training related to the *Act* was implemented within ENWIN or WUC. However, this has been identified as an area for development in future years.

b) External

WUC strives to only work with suppliers and manufacturers that align with our key principles, behaviours, and core values. The current supplier contracts include provisions requiring suppliers to comply with applicable laws. Supply chain activities are consolidated with ENWIN, meaning that it is a single procurement team conducting activities on behalf of both entities, operating under the same policies and procedures.

Working to maintain an open and competitive purchasing environment, WUC has a Purchasing Policy in place to ensure reliable suppliers and contracts. The Purchasing Policy ensures that employees in the purchasing department are operating within guidelines towards the procurement of equipment in accordance with industry standards and regulations. Additionally, high value and/or complex procurements include robust vendor qualification processes, involving internal stakeholders, to ensure suppliers are appropriately vetted. Suppliers must demonstrate appropriate levels of qualification, internal controls, policies and procedures related to safety, personnel management, and compliance with applicable laws and regulations.

As noted above, ENWIN conducted a high-level review of WUC's 2025 purchase order spend from top Tier 1 suppliers. The review indicates that many of their top suppliers have Code of Conduct policies, ESG policies and other social responsibility policies that address fair working practices and address Forced Labour and Child Labour, both directly and indirectly within their policies. In many cases, these policies contain language that require adherence by their suppliers.

3. Risk of Forced Labour and Child Labour, Mitigation of the Risk

a) Internal

Given the adherence to laws, policies, and procedures set out above and applicable to its employees, ENWIN is confident that there is no forced labour or child labour related to its employees, all of whom work and reside in Ontario, Canada.

b) External

WUC purchases finished products for the water distribution system. WUC operates in a highly regulated industry. Equipment and materials for the water distribution system must adhere to specifications, which are overseen by qualified engineers. The technical and complex nature of equipment and materials required for the water distribution system likely reduces the risk of forced and child labour in the industry. As it relates to the procurement of goods, services and the chemicals used in the distribution system from top Tier 1 suppliers, the majority of WUC’s purchase order spend is from suppliers located in Canada and the USA.

The *Act* seeks to help eradicate forced or child labour contributions to the Canadian economy particularly in the areas of concern identified by the report *Ending Child Labour, Forced Labour and Human Trafficking in Global Supply Chains*¹, including Africa, Asia, Latin America, and the Caribbean. A review of the equipment used by ENWIN and WUC in their distribution systems shows that, based on a high-level review of the 2023 purchase order spend from top Tier 1 suppliers, greater than 80% is supplied from Canada or the USA.

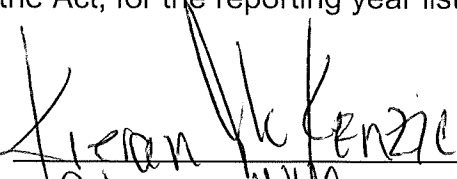
4. Assessment of Effectiveness, Steps to Prevent and Reduce Risks of Forced Labour and Child Labour

Based on the high-level review outlined above, WUC did not identify risks of forced or child labour in its supply chain. However, WUC is committed to working collaboratively with its suppliers, along with industry stakeholders to better understand where there are risks, and where we need to make changes. WUC is committed to improving our practices to combat forced labour and child labour.

5. Attestation

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 Windsor Utilities Commission.

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.

Signature: 
Name: _____
Title: Chair WUC

¹ International Labour Organization, Organisation for Economic Co-operation and Development, International Organization for Migration and United Nations Children’s Fund, 2019

Date: April 22, 2026

Name
Signature: Kieran McKenzie

I have the authority to bind The Windsor Utilities Commission