TASKFORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES

2024 REPORT

WDBA • APWD
Windsor-Detroit Bridge Authority
Autorité du pont Windsor-Détroit

Canada

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"Windsor-Detroit Bridge Authority remains committed to leading the way through the Gordie Howe International Bridge in sustainable infrastructure, embracing transparency and continuous improvement. As we approach the completion of construction, the team is dedicated to advancing our climate-related goals and ensuring the new border crossing reflects our commitment to sustainability in the communities we serve"

- Charl Van Niekerk, CEO, Windsor-Detroit Bridge Authority

INTRODUCTION

About this Report

Windsor-Detroit Bridge Authority's (WDBA) annual Taskforce on Climate-related Financial Disclosures (TCFD) report provides an overview of operational practices and performance for the 2024 calendar year. The information presented covers all WDBA operations, including work underway on the Gordie Howe International Bridge project sites in Canada and the US.

It is important to note with construction still underway, any performance data presented, is not reflective of future bridge operations. During construction, Greenhouse gas (GHG) emissions are significantly higher than those expected during bridge operations. As the project transitions from construction to operations, WDBA remains dedicated to enhancing its TCFD disclosures. Over time, WDBA will continue to strengthen its alignment with TCFD recommendations, ensuring they reflect evolving climate change-related practices.

About Us

WDBA is a Canadian Crown corporation established in 2012 to deliver and operate the Gordie Howe International Bridge between Windsor, Ontario and Detroit, Michigan. We are responsible for overseeing our private-sector partner, Bridging North America (BNA), through construction and operation of the new crossing and, as bridge operator, will set and collect tolls. WDBA reports to Parliament through the Minister of Housing and Infrastructure and is guided by our Board of Directors.

The Gordie Howe International Bridge project is North America's largest bi-national infrastructure project valued at $6.4 billion (CDN). It includes the delivery of four major components – the longest cable-stayed bridge and the largest US and Canadian ports of entry (POE) along the Canada-US border as well as a connection to the Michigan Interstate system.

The new Gordie Howe International Bridge will provide redundancy at the busiest trade corridor between Canada and the United States with improved border processing and highway-to-highway international connectivity. It also addresses future capacity needs and will provide six lanes to meet anticipated growth in traffic over the years to come. Features include a multi-use path for pedestrians and cyclists, minimum LEED v4 Silver rating for buildings and an Envision™ Platinum Award for the bridge and surrounding roadways, as well as a robust Community Benefits Plan.

Our Commitment to Climate Action

Climate change remains a critical and complex issue, affecting human and environmental health, security, and the global economy. Addressing climate-related risks requires the reduction of greenhouse gas (GHG) emissions, planning for adaptation and enhancing asset and operational resiliency. Our commitment towards continuous improvement is achieved by leveraging internal and external collaboration and innovation.

As construction on the Gordie Howe International Bridge project progresses, WDBA remains committed to integrating environmental, social and economic considerations. We will remain steadfast in these commitments as we move from the construction phase to the operational phase. Designed for resource efficiency and cost effectiveness, the project prioritizes sustainability and resilience while fostering a healthy and productive environment. Emphasis is placed on innovative products, components and systems that enhance building performance and minimize operational energy consumption, improve facility adaptability, and enhance the overall user experience.

The Gordie Howe International Bridge project strives to achieve the following climate-related goals and objectives, ensuring that sustainability remains at the core of both construction and future operations:

DESIGN FOR DURABILITY AND RESILIENCY

Reducing operational energy and water demands, optimizing energy efficiency, and using recycled and locally sourced materials.

CONSERVE NON-RENEWABLE RESOURCES

Reducing operational energy and water demands, optimizing energy efficiency, and using recycled and locally sourced materials.

PROTECT THE NATURAL WORLD

Employing green infrastructure principles and safeguarding environmentally sensitive areas.

These goals and objectives align with WDBA's broader sustainability goals which also focus on maintaining safety and security, creating a culture of leadership, evaluating life-cycle costs, providing economic opportunities, safeguarding cultural resources, and proactively engaging the public.

GOVERNANCE

WDBA continues to refine its governance framework to ensure transparency, accountability, and sustainability in the delivery of the Gordie Howe International Bridge project. Climate change considerations are an integral part of WDBA's Environmental, Social and Governance (ESG) commitments, policy and framework. Clear lines of authority and oversight regarding ESG have been established, including management of climate-related risks and opportunities. The chart below provides an overview of WDBA's governance structure, with roles directly related to ESG and climate change responsibilities bolded.

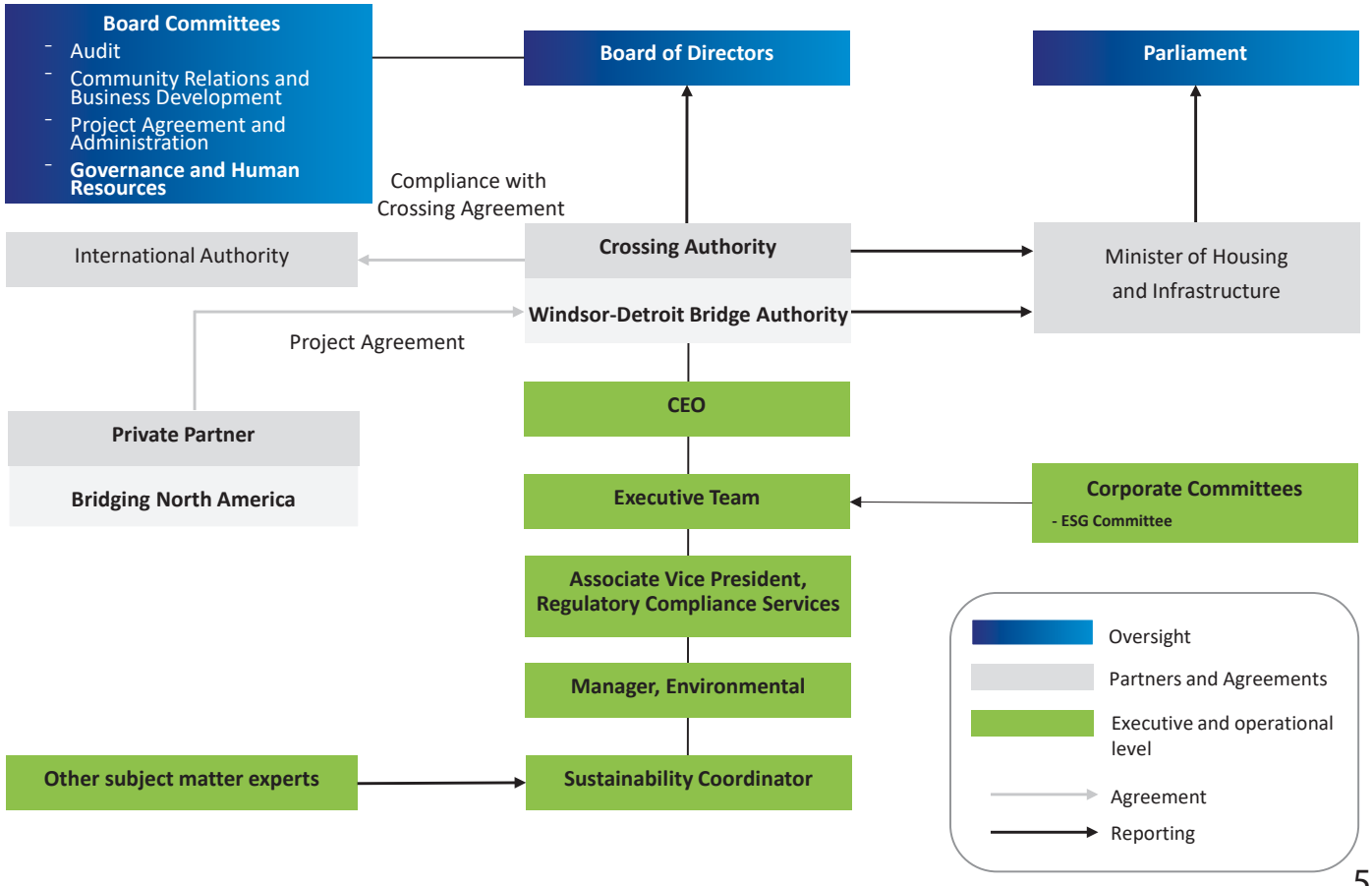
Board Oversight

WDBA's ESG Policy established an internal ESG Committee and ESG Framework. This framework outlines WDBA's commitment to achieving annual ESG and climate objectives, which are implemented through the committee's annual action plans. Additionally, the framework establishes clear processes to ensure effective accountability and execution.

WDBA's Board of Directors oversees the approval of the ESG Policy and ESG Framework, which undergo a bi-annual review to ensure continued relevance. The Governance and Human Resources (GHR) Committee has been delegated the responsibility for managing this process. To maintain oversight, the Board receives annual updates from the GHR Committee on the ESG Committee activities and action plan progress.

Management Responsibilities

WDBA's Executive Team is responsible for implementing the ESG Framework, ensuring that the proper people, systems, procedures and resources are in place for its delivery. Bi-annual updates on ESG activities are provided to the Executive Team, and Key Performance Indicators (KPIs) are used to assess ESG performance on an ongoing basis.



ESG Committee

WDBA's ESG Committee recommends updates to the ESG Framework and supports the implementation of climate change related programs within the organization. In 2024, the ESG Committee was co-chaired by designated leaders working closely with key personnel across WDBA departments. Meeting monthly, the committee includes representatives from various departments, including finance and administration, capital delivery, human resources, and corporate affairs and external relations. This encourages the integration of ESG across the organization and supports the many cross departmental goals of the ESG Framework and associated plans.

Subject Matter Experts

The Sustainability Coordinator is responsible for aligning and undertaking sustainability and climate-related deliverables including all steps involved in TCFD data gathering, analysis and reporting. The Environmental Monitor supports these efforts by coordinating TCFD data collection, undertaking data analysis and tracking key sustainability metrics. The Manager, Environmental oversees TCFD related work.

Additionally, the Manager, Project Controls – responsible for risk and issue management - coordinates with the Manager, Environmental, Sustainability Coordinator, Environmental Monitor and other relevant parties. Together, they review and update climate risk assessment findings, guide climate related risk management tracking and support future adaptation planning.

Climate-related responsibilities and activities in 2024:

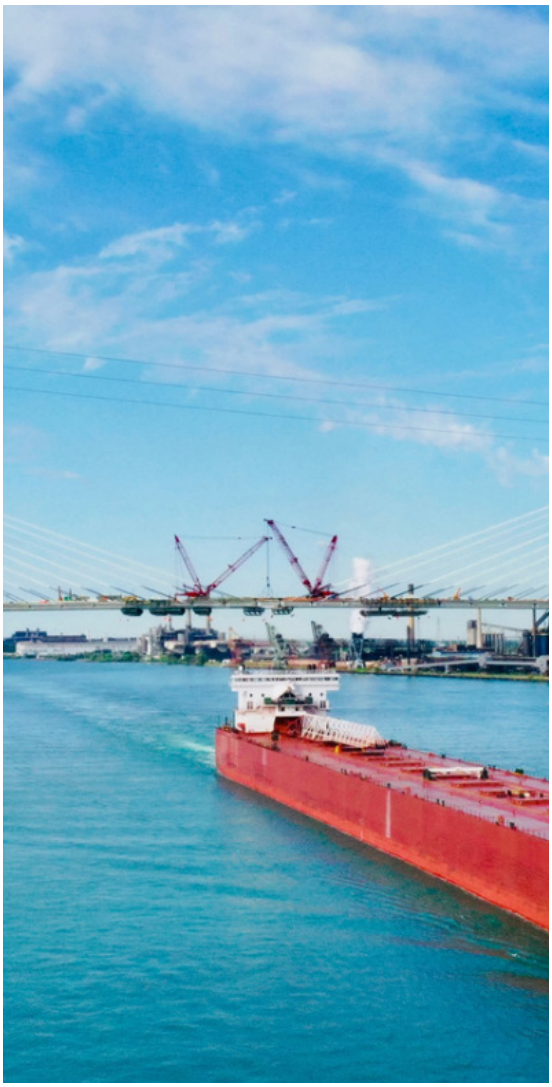
Board Level

Board of Directors: Provides oversight of business activities and other affairs at WDBA, including ESG and climate-related strategy, risk management and overall governance.

Governance and Human Resources Committee: Responsible to develop effective corporate governance practices and to advise WDBA on a range of human resource issues to ensure that appropriate strategies and plans are in place. This includes alignment and oversight of relevant climate and sustainability priorities throughout the organization and development of strategies that may affect execution of work by employees. They ensure (i) climate related risks and opportunities are managed appropriately and (ii) effective oversight and control mechanisms are in place to achieve WDBA's climate objectives.

Activities

- Updates provided to the Board on the Corporate Plan and ESG Policy amendment and implementation, including climate-related objectives (or any other plan that substantially describes WDBA's climate commitments and actions)
- Annual updates provided on TCFD requirements and progress
- Identification of gaps in reporting to the Board to ensure effective oversight of WDBA's key governance documents, including ESG and climate-related policies



Climate-related responsibilities and activities in 2024:

Executive Level

Executive Team: Oversees WDBA's day-to-day operations in accordance with the direction of the Board of Directors. Plans and directs the execution of WDBA's ESG Framework and climate-related goals, objectives and KPIs.

Activities

- Received climate-related updates for information and decision-making purposes
- Updated climate-related targets in the corporate goal tracking system
- WDBA will perform a climate risk and opportunity assessment every five years, to ensure it accurately reflects updated risk exposure. Conducted in 2022, this assessment is next anticipated in 2027.
- Received progress updates on TCFD reporting for communication to the Board
- Reviewed ESG Policy to ensure alignment with requirements of Federal Sustainable Development Strategy Goals
- Received regular reporting on environmental compliance, sustainability and climate-related oversight

Operational Level

Environmental Team and other subject matter experts: Implements and monitors corporate obligations, deliverables, policies and key processes that reflect WDBA's efforts to support a sustainable environment. Tracks the effectiveness of project and corporate commitments to apply sustainability principles in the delivery and future operation of the Gordie Howe International Bridge. Coordinates data collection and develops reports/KPIs related to environmental compliance, sustainability and TCFD.

ESG Committee: Develops, initiates, measures and reports on WDBA's ESG goals. Identifies objectives and targets for maintaining and/or enhancing WDBA's corporate ESG and climate-related performance in alignment with the organization's ESG Framework.

Employees: Actively support ESG and climate-related initiatives adopted by WDBA. Employees who are ESG/climate risk and opportunity owners are responsible for implementing initiatives at the operational level.

Activities

- Supported the execution of ESG and climate-related initiatives, including monitoring of climate-related risks identified in 2022
- Compiled data to provide climate change related updates for information and decision-making purposes
- Collected and analysed data for this report
- Provided training opportunities to staff related to ESG
- Incorporated ESG commitments into staff orientation training for new employees
- Participated in external events such as tree planting initiatives and educational workshops
- Organized a species at risk related workshop and litter clean-ups for staff

STRATEGY

The Gordie Howe International Bridge project is inherently exposed to physical and transitional climate-related risks and opportunities due to the ports of entry (POEs) being constructed in both Canada and the US and the bridge crossing the Detroit River. Risks and opportunities range from the impact of weather events on infrastructure integrity, to the operational impacts of transitioning to a lower-carbon economy. To effectively identify, assess and manage climate-related risks and opportunities, consideration has been given to the full lifecycle of the project, including design, construction and operations.

Climate-related Risks and Opportunities

Climate-related risks are the potential impacts that may arise from climate change (physical risks) or the transition to a lower-carbon economy (transition risks), and how they may affect an organization's operations, strategy, and financial planning over the short, medium, and long term. **Physical risks** include risks due to increased extreme weather events, longer-term gradual shifts of the climate and indirect effects of climate change such as loss of ecosystem services. **Transition risks** arise from the economic shift toward reduced carbon intensity, encompassing changes in regulations, market dynamics and technology.

Physical Risks

A comprehensive physical risk assessment was completed in 2022 using Representative Concentration Pathways (RCPs) – climate scenarios that represent anthropogenic radiative forcing in W/m2 related to various emission scenarios. This in turn relates to global temperature increases. The assessment evaluated various hazards under high warming (RCP 8.5) and low warming (RCP 2.6) scenarios. Between 2022 and 2024, no changes in WDBA's risk profile were observed that would impact risk assessment results. Maximum Value at Risk (MVAR) and Failure Probability metrics were used to assess potential financial impacts, and the likelihood of impact on WDBA assets, including the Bridge, Ports of Entry and business operations. Hazards assessed include:

- riverine flooding
- coastal inundation
- extreme wind
- soil subsidence
- freeze-thaw events
- surface water flooding
- extreme heat
- forest fire

The MVAR and failure probability were calculated using advanced modeling techniques which analyze how the changing climate may impact extreme weather events. The basis of the climate model was Coupled Model Intercomparison Project Phase 6 (CMIP6) data, in accordance with the International Panel on Climate Change (IPCC) recommendations.

Overall, the physical risk exposure and associated impacts for WDBA were determined to be low. The MVAR did not exceed 1% and failure probability was assessed as low for coastal inundation, extreme wind, soil subsidence, freeze-thaw events, surface water flooding and forest fires. However, hazards identified with possible impacts to WDBA operations include riverine flooding and extreme heat as depicted in the following table.

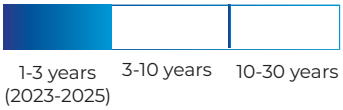
Risk Type	Risks	Timeframe	Mitigation
Physical – Acute	**Extreme Heat and Riverine Flooding** Increase in frequency and severity of extreme weather events that may result in direct or indirect damage to assets, compromising integrity of key infrastructure that could lead to reduction in revenue and increased costs. • Extreme heat is highly likely to impact WDBA but the impact itself would not be consequential. • Riverine flooding is a rare possibility.	 1-3 years 3-10 years (2025-2032) 10-30 years	**Short Term (Riverine Flooding):** Improved and enhanced stormwater management features incorporated into project design to reduce flooding risk. **Short Term (Extreme Heat):** Adopted BNA's Heat Stress Plan, and implemented measures to address heat stress, including shaded areas/ cooling stations for workers on the bridge deck, and toolbox talks for safety measures around heat waves. **Long Term:** • Establish and maintain a 30 m setback from the shoreline of the Detroit River where feasible, maintaining a vegetation and soil protection zone. • Incorporate climate risks into health and safety policies. • Explore establishing adaption plans. • Plan for management of extreme weather impacts for bridge users.
Physical - Chronic	**Extreme Heat and Riverine Flooding** Exposure to long term chronic weather shifts may result in compromised integrity of key infrastructure and infrastructure design not meeting evolving standards.	 1-3 years 3-10 years 10-30 years (2032-2052)	**Short Term:** POE facilities have been constructed with highly insulated walls and energy efficient glass and solar shading which will decrease heating and cooling costs. **Long Term:** • Investigate industry standards to ensure current design meets standards as they evolve. • Each POE has a central cooling and heating plant, rather than separate systems. • Use of native and drought tolerant vegetation through the Canadian POE lands.

An analysis of the lowest points of the bridge indicate that while riverine flooding is a rare possibility, it poses a potentially significant but manageable risk with existing mitigation measures. Extreme heat is highly likely to impact WDBA, however, impacts are not anticipated to be consequential on WDBA assets. The probability of asset productivity loss is considered low and unlikely to hinder revenue. Nevertheless, extreme heat can significantly impact human health, function and productivity, particularly for those working outside.

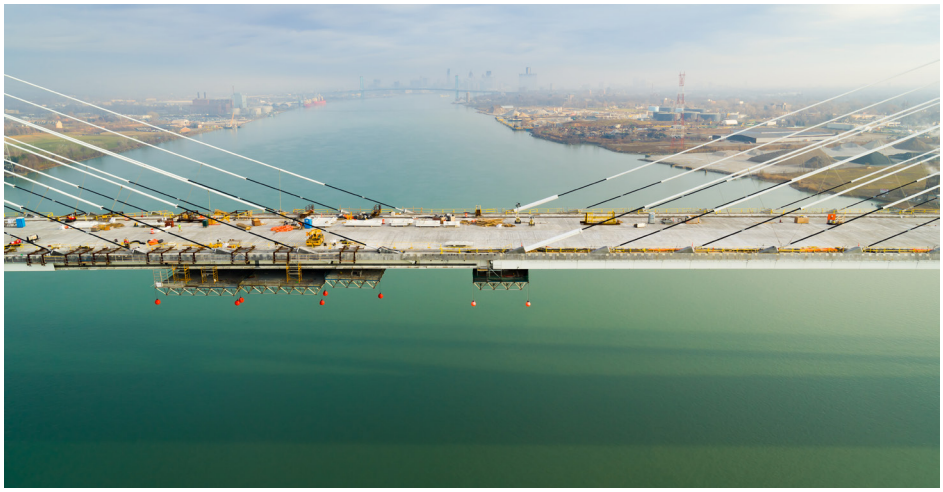
Transition Risks

A transition risk assessment was completed in 2022 to evaluate the probability and impact of various transition-related risks. This assessment assisted with identifying and prioritizing key transition risks. When considering these risks alongside existing mitigation measures, WDBA determined that the residual risk is within the organization's risk appetite tolerance. Transition-related risks therefore do not present a high risk to WDBA.

Between 2022 and 2024, no changes in WDBA's risk profile were observed that would impact the risk assessment results. WDBA continues to actively monitor opportunities to further reduce risk ratings.

Risk Type	Risks	Timeframe	Mitigation
Policy/Legal	**Increased Pricing in Greenhouse Gas Emissions** An increase in carbon price may result in increased costs to WDBA (e.g. instances where utility expenses are passed through to the tenants).		**Short Term:** Continue to implement design strategies to take advantage of natural light to reduce energy needs. Transition fleet from internal combustion engines to battery electric and plug in hybrid in alignment with the federal Greening Government Strategy. **Long Term:** Investigate opportunities to invest in initiatives such as renewable energy sources.
Policy/Legal	**Enhance Emissions Reporting Obligation** Rapidly evolving regulatory expectations in relation to climate disclosures may result in increased compliance and administrative costs for WDBA.		**Short Term:** Continue to leverage existing staff to support obligations to deliver climate-related reporting needs and determine if additional training or resources are required. **Long Term:** Develop processes to track risk, approach and budget requirements.
Policy/Legal	**Mandates and Regulations on Existing Products and Services** Government requirements (e.g. Canadian Net-Zero Emissions Accountability Act and Greening Government Strategy) to advance measures that support the transition to net-zero may be onerous for WDBA to implement, requiring additional resources and costs.		**Short Term:** Determine WDBA regulatory requirements and identify timelines for implementation. **Long Term:** Enhance education and upskill existing employees and ESG Comittee members, to be able to assess and develop mitigation strategy, as required.

Risk Type	Risks	Timeframe	Mitigation
Market	**Uncertainty in Market Signals** Increase and/or uncertainty in energy pricing (e.g. affecting co-gen) may result in increased operating costs.	1-3 years 3-10 years (2025-2032) 10-30 years	**Short Term:** Fleet management and procurement teams explored obtaining battery electric and plug-in hybrid vehicles to replace internal combustion engines at the end of their lease cycles. Plan right sizing of the fleet as WDBA moves from construction to operations. **Long Term:** Investigate and project fossil fuel costs to determine if cogeneration is feasible for long term operation.
Market	**Increased Costs Over Raw Materials** Increased and/or uncertain prices of raw materials (e.g. lumber, concrete, steel, aggregate) may result in increased capital expenditures during construction and operations.	1-3 years 3-10 years (2025-2032) 10-30 years	**Short Term:** Investigate availability of raw materials and determine if suitable alternatives are appropriate. **Long Term:** Project costs of raw materials to determine, properly allocate and budget for required items.
Reputation	**Increased Stakeholder Concerns** Increased community concern regarding project impacts on human health and the environment may have adverse impacts on WDBA's reputation and operations.	1-3 years (2023-2025) 3-10 years 10-30 years	**Short Term:** • Continue to monitor and mitigate construction and operation impacts on the environment using a proactive approach. • Maintain research partners and projects that support environmental targets related to species at risk, construction monitoring and water quality. • Invest in partnerships through the Community Benefits Plan that support climate resiliency in adjacent communities. **Long Term:** Conduct and support research opportunities and partnerships to forecast and mitigate for environmental concerns such as emissions, water levels, flood events, renewable energy and wildlife.



Climate-related Opportunities

WDBA assesses climate-related risks and opportunities in accordance with the climate strategy and risk management processes identified below to support the protection of communities and the environment from impacts of climate change. WDBA is voluntarily reporting on climate-related opportunities outlined in the table below.

Opportunity	Timeframe	Strategy
Use of Efficient Modes of Transport Advancements in zero-emission and hybrid vehicles present an opportunity to align with Greening Government Strategy for WDBA's fleet vehicles.	 1-3 years 3-10 years (2025-2032) 10-30 years	**Short Term:** Focus on the feasibility of obtaining zero-emission or plug-in hybrid fleet vehicles for new leases, specifically in the operations phase of the project. **Long Term:** Monitor fleet vehicle usage and track emissions to align with reduction targets over the long term. Fuel usage tracked for all fleet vehicles during 2024.
Development and/or Expansion of Low Emission Goods and Services Potential development of incentive programs for low emission light and heavy-duty vehicular traffic to encourage repeat use.	 1-3 years 3-10 years 10-30 years (2032-2052)	**Short Term:** Investigate existing incentive programs to assess feasibility of implementation. **Long Term:** Support and pursue changes to regulatory and economic drivers to develop incentives that encourage low emission vehicular traffic. Explore bringing in revenue related to more frequent travel of low emission vehicles.
Use of Public Sector Initiatives Low-carbon initiatives may unlock financial incentives or policy exemptions.	 1-3 years (2023-2025) 3-10 years 10-30 years	**Short Term:** Investigate grant opportunities and partnerships available for climate-related initiatives and assess action plans needed to leverage funds. **Long Term:** Develop strategies and action plans in alignment with grant opportunities.

Impacts on Business - Climate strategy, planning and initiatives

WDBA's Climate Strategy

To effectively manage climate-related risks and opportunities, WDBA maintains a forward-looking plan with a focus on initiatives that reduce emissions and manage risk. Other environmental considerations are also incorporated into our Corporate Plan, Project Agreement and ESG Framework.

WDBA's climate strategy is shaped by the following goals and objectives:

- **Design for durability and resiliency** by planning for long-term maintenance and monitoring; considering short- and long-term risks; and demonstrating attention to extending the project's useful life.
- **Conserve non-renewable resources** by reducing energy and water demands; considering sources of renewable energy and water re-use; using recycled, recyclable, local, biobased, and salvaged materials; reducing waste generation; diverting waste from landfills; optimizing energy efficiency in construction and operations; and monitoring energy and water consumption during operations.
- **Protect the natural world** by employing green infrastructure stormwater management design principles; protecting, conserving, and enhancing environmentally sensitive areas; avoiding unsuitable geography and greenfields; and satisfying all environmental obligations, including, those related to aquatic resources, air and water quality, noise and vibration, invasive species, wildlife habitats, erosion and sedimentation control, historic and cultural resources, wetland protection, stormwater management, and light pollution.

Sustainability Action Plans

Sustainability action plans are developed annually by the ESG Committee to identify priorities, establish goals and identify actions to achieve them. These align with Canada's Federal Sustainable Development Strategy goals and help guide WDBA's efforts to achieve its climate-related goals and objectives.

The following KPIs and targets are in place to track progress against our commitments:

Delivery of ESG Policy and Framework, including climate-related targets

Participate in events, programs, meetings and workshops to raise awareness of the project and environmental monitoring, mitigation and initiatives

Facilitate climate risk and opportunity assessments and ongoing management of identified risks

Plan purchases or leases of suitable battery electric and plug-in hybrid vehicles for future fleet vehicles

Incorporate and invest in active transportation infrastructure

Create opportunities for local people and organizations to be involved in the project, reducing travel emissions

Track, monitor and report on waste and WDBA carbon footprint GHG emissions

Continued oversight of asset design and construction to ensure sustainable building standards

Ongoing management of mass notification system, including inclement weather warnings

WDBA's climate-related initiatives are organized in three pillars - climate considerations in design and construction, operations and, corporate operations. The pillars recognize the nature of the project lifecycle. Ongoing efforts and progress:

Climate Considerations in Design and Construction

- Designed to extend useful life of project assets to achieve **125-year lifespan**
- In 2021, **Envision Platinum** was awarded for sustainable roads and bridges
- Implementation of BNA Sustainability Management Plan and **ISO 14001 Environmental Management System**, including over 30 specific environmental management and monitoring plans
- Commitments to **LEED v4 BD+C Silver certification** for US and Canadian POE facilities
- Installation of **materials selected to reduce energy and water demands** including highly insulated walls, energy efficient glass, solar shading and low flow faucets and toilets
- Construction of **green roofs** on select buildings
- Landscaping and **incorporation of native vegetation**
- Construction of a **multi-use path** and pedestrian processing areas
- Integrating **active transportation infrastructure** to adjacent local roads
- Ongoing investments in Community Benefits Plan and **partnerships that support climate resiliency** in adjacent communities.

Climate Considerations in Future Operations

- The end-to-end border transportation system will allow for the **free-flowing movement of traffic** by removing traffic lights and reducing idiling-related air quality impacts
- Ongoing complicance with BNA's Sustainability Management Plan and **ISO 14001 Environmental Management System**
- Commitment to **LEED v4 O+M Silver certification** for the US and Canadian POE facilities
- US POE to be **Energy Star Certified** with score of at least 75
- **Electric vehicle charging stations** will be made accessible to staff and tenants at the POEs
- Use of the multi-use path to be **toll free**
- **Connections** from the multi-use path **to regional trail networks** in Canada and the US
- Operation of the first international crossing on the **28,000km Trans Canada Trail Network**
- **Mass notification system** to provide extreme weather warnings

Climate Considerations in Corporate Operations

- Operation of a **ESG Committee and implementation** of policy, framework and associated activities
- **Integration of ESG** into procurement processes
- Maintain **LEED, Envision, and Energy Star** portfolio manager requirements
- **Operation of mass notification system** to provide extreme weather warnings to staff
- Improved **GHG emission data collection** in scope 1, 2 and 3 and TCFD reporting brought in-house and supported by partnerships with Natural Resources Canada
- **Knowledge sharing** with Natural Resources Canada, Public Services and Procurement Canada, Environment and Climate Change Canada, and other Crown Corporations
- **Request for Quotations** issued to obtain battery electric, plug-in hybrid or hydrogen fuel cell vehicles for new leases
- Ongoing efforts to meet relevant **Greening Government Strategy** commitments
- **Partnership with the University of Windsor, Great Lakes Institute for Environmental Research** to study stormwater management on the Canadian POE

RISK MANAGEMENT

In providing oversight of the Gordie Howe International Bridge project, WDBA performs activities to ensure sound corporate governance in the stewardship of the project. This includes managing risks and further developing the framework for risk-related decision-making and execution of associated strategies.

WDBA considers risk management to be a shared responsibility within the organization. Accordingly, WDBA's Board and its related committees are accountable for oversight. The Executive Team and all employees are accountable for managing risk within their areas of expertise.

Risk management policies ensure a consistent, comprehensive and enterprise-wide risk management approach that is integrated into planning, decision-making and operational processes. WDBA's Board of Directors approve the Enterprise Risk Management Policy and Risk Appetite Statements which set the tone and expectations for risk management throughout the organization. WDBA monitors and manages its risk profile, tracking risks that are most impactful to the project and organization. Risk assessments and mitigation strategies are regularly reviewed and challenged to ensure risks are appropriately identified and managed.

A detailed review and update is planned for the risk program in 2025 including a revised risk management policy and further development of the risk appetite statements and tolerances.

Risk Management Approach

WDBA's Risk Management Framework is based on ISO 31000: 2018 Risk Management, Committees of Sponsoring Organizations of the Treadway Commission (COSO) Enterprise Risk Management Integrated Framework, as well as the Project Management Institute's Practice Standard for Project Risk Management.

WDBA's top risks are identified and managed in the risk register. WDBA's risk assessment methodology uses as 5x5 Risk Matrix (i.e. a risk having a high impact of 5 as well as a high probability of occurring at 5 receives a score of 25). Qualitative ratings are based on the judgement of subject matter experts. This is a more subjective analysis, prioritizing risks based on risk rating and colour coding.

In assessing risks quantitatively, a more detailed and objective analysis is applied. Using standard criteria, risks are analyzed by providing a range of estimates for impacts to assess the probability of those impacts occurring and the potential consequence to WDBA if the risk materializes over a five to ten-year period.

Ongoing Management of Climate Risks

Climate and environmental risks are reviewed regularly with the appropriate risk owner. Any risks that fall outside of the identified risk appetite tolerance, have significant changes or are newly identified, are reported to the Governance and Human Resources Committee which will escalate any significant risks to the Board of Directors. There were no noteworthy changes in 2024 to WDBA's climate risk profile, as reflected in the climate-related risks and opportunities section. WDBA will undertake fulsome Climate Risk and Opportunity Assessments every five years, with the next assessment anticipated in 2027.

METRICS AND TARGETS

Greenhouse Gas Emissions

WDBA prepares its corporate-wide consolidated Scope 1, 2 and 3 GHG emissions inventory in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (GHG Protocol) and its annexes.

Scope 1 GHG emissions refer to direct emissions from organizational operations. Scope 2 emissions refer to indirect emissions arising from the consumption of electricity or heat, and Scope 3 emissions are all indirect emissions that occur as a result of organizational activities but are outside of direct operations.

In 2024, WDBA's total GHG emissions amounted to 422,099.69 tons of CO2 equivalent. The vast majority of emissions resulted from purchased goods and services (Scope 3 – Category 1), which are emissions associated with construction materials, such as steel and concrete, and construction activities carried out by WDBA and its contractors, including BNA. To this extent and throughout construction, the selected construction materials and resources are in alignment with efforts to achieve sustainable development and environmental performance standards identified through LEED certification and the Envision rating system, for which the project was awarded the Platinum level, these efforts are an attempt to reduce the embodied and operational emissions of the project.

WDBA's Scope 1 and 2 emissions relate to fuel and electricity consumption at project offices, trailers and the fleet of staff vehicles. Emission levels are expected to remain at a similar level until the completion of construction activities. Once operational, it is expected that emissions will decline significantly and pivot from construction-related emissions to those associated with operations, maintenance and repair of the bridge and related facilities.

A detailed overview of total GHG emissions for the 2024 calendar year is presented below:

GHG emissions type		Activities	Scope Description	GHG emissions (tC02e)			
				2022	2023	2024	
				Combined	Combined	WDBA	BNA
Operational emissions	Scope 1	Stationary	Combustion of fuels associated with stationary (non-self-propelled equipment) combustion sources such as office buildings, community offices, and trailer complexes	141.97	138.80	113.08	-
		Mobile	Combustion of fuel associated with mobile sources such as work vehicles			32.24	13,430.44
	Scope 2	Electricity	Emissions from the electricity consumption	36.90	39.34	51.17	1,608.93
Indirect emissions	Scope 3 - Category 1	Purchased goods and services	This category aggregates all products and services purchased that are not otherwise detailed in the other categories (i.e., category 2 through category 8).	263,009.00	277,615.14	10,052.43	383,308.15
	Scope 3 - Category 2	Capital Goods	Capital goods procured by WDBA or BNA during the calendar year	425.69	13.83	-	-
	Scope 3 - Category 3	Fuel and Energy	This category consists into aggregating fuels and energy purchased and consumed in the context of the Gordie Howe project to estimate their upstream impact.	99.61	102.34	104.71	6,583.61
	Scope 3 - Category 5	Waste	Disposal and treatment of waste generated in the reporting company's operations in the reporting year (including facilities not owned or controlled by the reporting company).	-	-	-	3,169.41
	Scope 3 - Category 6	Business Travel	Includes emissions from the transportation of employees for business related activities in vehicles owned or operated by third parties such as: air travel, rail travel, bus travel, automobile travel, other modes of travel.	39.76	71.50	44.59	-
	Scope 3 - Category 7	Employee Commute	This category includes emissions from the transportation of employees between their homes and their worksites, including, automobile, bus, rail, air or other modes of transportation (e.g., subway, bicycling, walking)	21.18	20.03	183.45	3,417.48
					Subtotal	**10,581.67**	**411,518.02**
			Annual Total	**263, 774.11**	**278,000.98**		**422,099.69**

Basis for Preparation

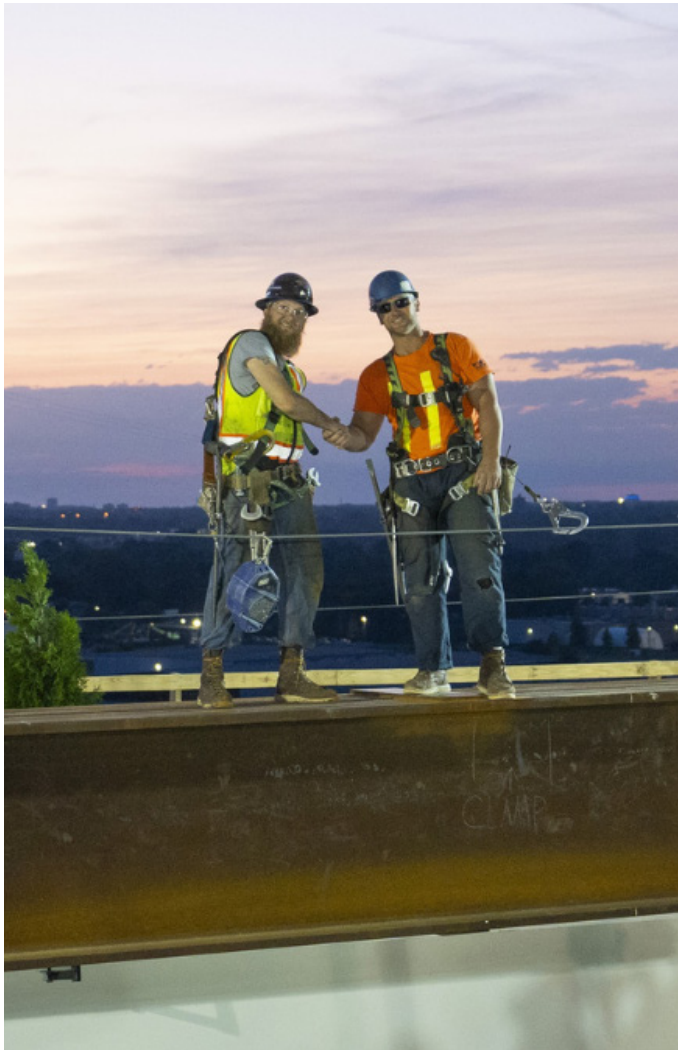
WDBA utilized a financial control approach to estimate GHG emissions data. The following organizational boundaries were applied:

- The emissions include operational emissions from WDBA as well as construction-related emissions associated with Gordie Howe International Bridge project work in Canada and the US.
- Due to BNA's high level of involvement in the construction of the Gordie Howe International Bridge, the Scope 1, 2 and select Scope 3 emissions (categories 1,2, 3, 5 and 7) of our private-sector partner were directly measured, or estimated subject to data availability, and are accounted for as WDBA's Scope 3 emissions.
- WDBA's organizational boundaries for select emissions sources (mobile emissions, business travel and employee commute) have been extended to BNA's sub-contractors and can be accounted for as WDBA's Scope 3 emissions.
- Emission factors were reviewed and updated according to best practice.
- The global warming potentials of GHGs were selected from the IPCC Sixth Assessment Report, 2023 (AR6).
- During the analysis of 2024 data, 2022 and 2023 data was reviewed as part of a migration to a new software system. Adjustments to previous year's data was made which accounted for past errors and changes in the calculation methods.

Targets

WDBA is committed to achieving carbon neutrality within its internal corporate operations. To fulfill this commitment, WDBA will work to improve its sustainability metrics and implement strategic measures and controls. By the conclusion of fiscal year 2026, WDBA will have developed a comprehensive plan to achieve this goal. The target covers all Scope 1 and 2 emissions associated with office use and our vehicle fleet. Measures have been implemented to support reduction of corporate emissions, including progress towards expanding the teams' fleet of zero emission and plug in hybrid vehicles and the construction of a LEED certified office to help manage energy consumption. Right sizing of previous office space and fleet vehicles will be occurring in 2025 as the project moves from the construction to operation phase. The development of a more comprehensive emission reduction strategy is also underway between our ESG committee and Environment/Sustainability Team to ensure necessary measures are put in place to achieve our target.

As the Gordie Howe International Bridge is still in the construction phase, there is limited value in setting an emissions reduction target for future bridge operations without a valid baseline year. WDBA will set a baseline year and emission reduction target following the first full year of bridge operations, anticipated to commence in fall 2025.



LOOKING AHEAD

As Canada transitions to a net-zero economy, WDBA recognizes the importance of its day-to-day business decisions and is developing plans for the future operation of the new Gordie Howe International Bridge. WDBA is committed to creating a culture of leadership that will be reflected in the development of a strategic and collaborative commitment to sustainability and climate action. Key future priorities include continuing to improve and disclose impact metrics under an ESG Framework and ESG Policy which will enable WDBA to further develop and achieve environmental, social and governance.

WDBA recognizes the importance of environmental protection to communities and the natural environment on both sides of the border and, together with Bridging North America, we are working to deliver a robust environmental management program to ensure the Gordie Howe International Bridge is constructed and operated in accordance with the highest standards of sustainable development.

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