



Land Acknowledgement

We acknowledge that the land where the Gordie Howe International Bridge project is being constructed sits on Anishinaabe Territory. The Anishinaabe in the Windsor area are known as the Three Fires Confederacy which consists of the Ojibwe, Odawa and Potawatomi Nations. This land has also served as a place of refuge for the Huron/Wendat people.

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OPERATING ENVIRONMENT AND OVERALL PERFORMANCE

The Windsor-Detroit trade corridor is the busiest commercial land border crossing between Canada and the United States (US). It handles approximately 30 per cent of Canadian-US trade that travels by truck. It is anticipated that the Gordie Howe International Bridge will become the busiest Canada-US international crossing when it opens.

WDBA continues to deliver on all aspects of the project, from its performance management of Bridging North America (BNA), its relationships with stakeholders and agencies, its close consultation with governments in Canada and Michigan, its engagement with future users of the crossing and its transparency and engagement with staff.

MAJOR OBJECTIVES

In 2025-26, WDBA will continue to implement its strategic objectives based on the figure below.

Figure 1: WDBA's strategy on-a-page



WDBA's main goals, based on strategic objectives includes delivery of the Gordie Howe International Bridge project:

- WDBA will manage the capital project with safety and quality as its top priorities. WDBA will augment its operations team to ensure the efficient and effective oversight of its contractor, BNA, and develop and maintain strong relationships with its agency partners to ensure the safe and efficient movement of people, goods and services between Canada and the US.
- Operational readiness activities, including the development of emergency response plans, will continue to be the focus during the first half of 2025-26.

- c. Once the facility is open to traffic, the focus will shift to baselining operational performance and continuous improvement.

FINANCIAL MANAGEMENT

In 2025-26, WDBA will continue to refine its renewed financial model to forecast future costs and revenues.

For 2025-26, WDBA's projected budget costs are as follows: Operating Budget of approximately \$134.8 million and Capital Budget of approximately \$208.3 million.



1.1 Mandate

Windsor-Detroit Bridge Authority's (WDBA) mandate is based on its Letters Patent, Supplementary Letters Patent and the Crossing Agreement. Consistent with that mandate, WDBA is to design, build and maintain all required infrastructure and assets, set and collect tolls and operate the facility, all to maximize the safe and efficient throughput of people and goods over the Canada-US border between Windsor, Ontario and Detroit, Michigan. WDBA is also responsible for overseeing Canada's interests and providing a high level of stewardship over the Gordie Howe International Bridge.

The efficient movement of traffic through the Windsor-Detroit trade corridor will be achieved with the Gordie Howe International Bridge and adjacent facilities by providing redundancy or crossing choice, reasonable pricing, capacity for current and future traffic, improved border processing and highway-to-highway connectivity.

WDBA has contracted with Bridging North America (BNA), under a public-private partnership agreement and is collaborating with the State of Michigan, as bridge co-owner, the Canada Border Services Agency (CBSA), Canadian Food Inspection Agency (CFIA), the US General Services Administration (GSA) and the US Customs and Border Protection (CBP) to deliver, operate and maintain the border crossing.

1.2 Key Authorities

WDBA was established by Letters Patent pursuant to ss.29(1) of the *International Bridges and Tunnels Act*. It is a Schedule III, Part I non-agent Crown corporation under Part X of the *Financial Administration Act* (FAA).

WDBA reports to Parliament through the Minister of Housing, Infrastructure and Communities (the Minister). As a Crown corporation, WDBA is subject to the Crown corporation governance regime under Part X of the FAA and a range of other applicable statutes.

1.3 Vision and Mission Statements

In 2025-26, WDBA's long-term 10-year Vision and its short-term Mission are:

- “**Seamlessly Connecting North America**”. This highlights the need to be a customer-centric, efficiently managed border crossing where the process is simplified and easily understood and travel time is minimized. It also highlights how the Gordie Howe International Bridge will ensure the efficient and effective ‘seamless’ movement of people and goods through the busiest commercial land border crossing between Canada and the US by providing redundancy or crossing choice, capacity now and in the future, improved border processing and overall highway-to-highway system connectivity.



- Beyond predictability, reliability and time-efficiency, a seamless border is also about properly balancing time-efficiency and cost-efficiency by setting reasonable toll rates. Reasonable toll rates will ensure customers do not divert to other crossings resulting in longer journey times or deciding not to cross the border at all, both impacting cross border trade and investment. By focusing on its core mandate of enabling a seamless connection, the Gordie Howe International Bridge will contribute to economic growth by helping the region and Canada be more attractive for investment, trade and tourism.
- To achieve this long-term vision, the short-term mission is for WDBA to successfully complete the transition from construction to operations with a general strategy to complete and open the new border crossing facilities, establish itself as the bridge operator and deliver unmatched customer experiences.

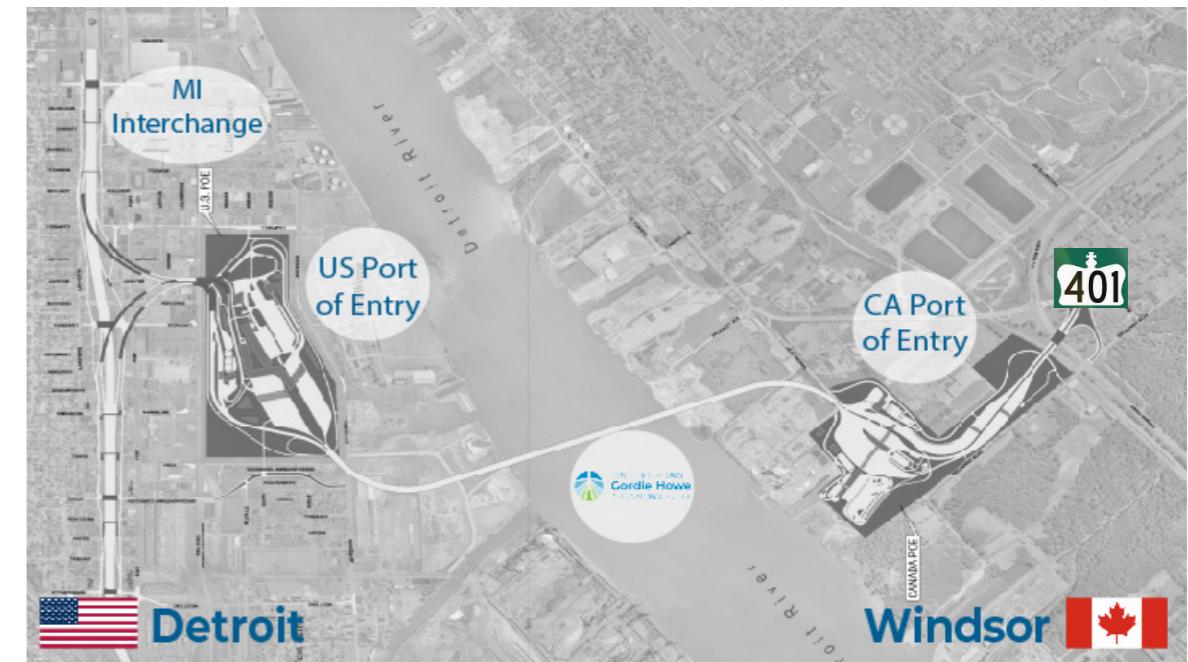
1.4 Main Activities and Principal Programs

The Gordie Howe International Bridge project consists of:

- the Canadian and US Ports of Entry (POE) which will be the two (2) largest border facilities on the Canada-US border
- the bridge which will be the longest cable-stayed bridge in North America connecting the two (2) Ports of Entry
- the Michigan Interchange which includes three (3) kilometres/1.8 miles of Interstate-75 (I-75), four (4) new ramps connecting the US POE to I-75, four (4) road bridges, five (5) pedestrian bridges and local road improvements.

As shown in the figure below, this will create an integrated system connecting I-75 in Michigan with both Highway 3 and Highway 401 in Canada via the Rt. Hon. Herb Gray Parkway.

Figure 2: Components of the Gordie Howe International Bridge



WDBA's main activities over the five (5) year planning period include:

- **completing construction:** construction finalization, commissioning and system integration, including, border facility handover and fit-out by border agencies
- **preparing for operations:** implementing the required operations and asset management systems, processes and procedures to effectively manage operations
- **opening the crossing to traffic:** public opening of the bridge crossing, followed by operations stabilization to resolve any remaining process or technical issues
- **stabilizing and optimizing operations:** achieving stable state operations, followed by ongoing optimization to improve efficiency and becoming a crossing of choice.

In parallel, and in support of the above activities, WDBA will:

- **set and implement toll rates:** implement toll rates and ensure tolls can be collected
- **recoup Canada's investment:** implement a strategy that considers the recouping of Canada's contribution in the project
- **ensure awareness of the Gordie Howe International Bridge:** continue to advance market outreach efforts to ensure future customers' satisfaction including how to effectively cross the Gordie Howe International Bridge
- **restructure WDBA:** organizational restructuring and ongoing initiatives to ensure WDBA operates more efficiently as it transitions from the management of construction to bridge operations.

Details of the required work can be found in section 3.

1.5 Government Programs Aimed at the Same Clientele (both federal and provincial)

Commercial and non-commercial vehicles looking to cross the Canada-US border at the Windsor-Detroit trade corridor have the option to cross at either the Detroit-Windsor Tunnel, owned in part by the City of Windsor (note that no large trucks are permitted at this crossing), and the privately owned Ambassador Bridge. This corridor will include the Gordie Howe International Bridge.

Similarly, the Blue Water Bridge operates in the south-west Ontario region connecting into eastern Michigan. It is located, approximately 100 kilometres northeast of the Gordie Howe International Bridge and managed by the Federal Bridge Corporation Limited.

WDBA works in collaboration with other provincial/federal entities including the Ontario Ministry of Transportation (MTO), CBSA and CFIA. As the Gordie Howe International Bridge is a binational project, WDBA also works closely with US CBP and GSA. Note that each agency has a distinct role in facilitating the movement of people and goods across the border.

Customers travelling or transporting goods over long distances (non-local travel) may also choose alternative modes of transportation by rail, air, or waterways impacting related government programs.

1.6 WDBA Annual Report

For further information on the activities of the Corporation, the Annual Report can be accessed at: www.gordiehoweinternationalbridge.com/en/corporate-reports.

1.7 Office of the Auditor General Special Examination

Under section 138 of the FAA, Crown corporations must undergo a Special Examination at least once every ten (10) years. In June 2022, the Special Examination Report of the Auditor General of Canada was presented to the Board of Directors of WDBA. A copy of the Special Examination Report and Detailed Action Plan can be found at www.gordiehoweinternationalbridge.com/en/corporate-reports.

Note that all action items from the OAG Special Examination have been completed, aside from the tracking of Board appointments. WDBA continues to track that action. Please see Annex 2 for more detail.



2. STATUS AND PROGRESS OF 2024-25 AND WDBA'S CURRENT OPERATING ENVIRONMENT

2.1 Status and Progress 2024-25

The following provides highlights of 2024-25, consistent with WDBA's Treasury Board-approved strategic objectives from 2024-25.

Capital Delivery

The 2024-25 construction season continued to be busy, with around 400,000 labour hours worked per month during the fiscal year and over 17.5 million labour hours worked in total as of the end of February 2025, resulting in the capital works being 96 per cent complete. The project reached a major milestone in June 2024 with the connection of the bridge deck across the Detroit River. At that point, the bridge became an international crossing under the jurisdiction of Canada and US border control agencies.

Operational Readiness

In 2024-25, WDBA continued its preparations not only for Substantial Completion and bridge opening, but also, among other things, its work to get systems and people in place to manage the operations and the performance of BNA.

To prepare for operations activities, WDBA continued to work with border agencies, transportation authorities and other responding agencies and partners including in Canada and Ontario (CBSA, CFIA and MTO, respectively), in the US (CBP, GSA, the Department of Agriculture, US Fish and Wildlife Service, and the Food and Drug Administration) and in Michigan (MDOT), as well as local, provincial, federal and state law enforcement and other first responders, fire and emergency medical services. This has included the development of collaboration agreements, emergency/ incident response plans, traffic management plans and other priority operational plans.

Revenue Management Strategy

WDBA developed a revenue management strategy outlining the Gordie Howe International Bridge's revenue streams. In conjunction, this strategy also considered the organization's future operating costs and potential funding model.

Highlights from WDBA's revenue management strategy include:

- Enhancing customer experience
 - WDBA began, in earnest, its efforts to promote the customer-centric aspects of the Gordie Howe International Bridge.
- Operating costs and WDBA's funding model
 - WDBA re-developed its financial model improving its long term financial planning capability, even beyond the five (5) year planning period.

2.2 Current Operating Environment (Threats and Opportunities)

Like many organizations, WDBA is impacted by various internal, external and regional factors. The organization continues to work to mitigate the various threats and capitalize on opportunities associated with those factors. These threats and opportunities, over the next two (2) fiscal years, are focused on the themes of operational readiness and WDBA's transition from design-build to bridge operator.

Table 1: Threats and Opportunities

Threat/Opportunity	Assessment
Internal Environment	
<p>Opportunity: Prudent financial management practices, improved accuracy in revenue projections</p> <p>Description: The systemic application of prudent financial management practices (including robust financial controls, regular audits and comprehensive budgeting processes) can lead to improved accuracy in revenue and cost projections. By doing this, WDBA can ensure that financial resources are allocated efficiently and effectively. This approach not only enhances transparency and accountability but also builds confidence in the organization's financial stewardship.</p> <p>Impact: WDBA will, in the medium term, begin to recoup Canada's investment.</p> <p>Capitalization: WDBA is developing the tools, systems and processes it needs to ensure a reasonable recoupment period for Canada.</p>	<p>Opportunity: The Gordie Howe International Bridge will allow more capacity for people, goods and services to cross the border and will create redundancy.</p> <p>Description: The Bridge will help accommodate future growth in cross-border trade and traffic and create redundancy.</p> <p>Impact: By achieving a goal to enhance trade between Canada, the US and Mexico, the bridge could provide continued and improved access, facilitating trade to and from these markets.</p> <p>Capitalization: Similar to the opportunity above, WDBA will continue to develop and execute on its marketing plan to maximize the number of Gordie Howe International Bridge customers.</p>
<p>Opportunity: Optimization of governance and business processes</p> <p>Description: The organization has an opportunity to optimize its systems, governance and business processes and its contract administration practices.</p> <p>Impact: WDBA carries out its mandate by applying strong and prudent stewardship of its resources to maximize the return on Canada's investment.</p> <p>Capitalization: Examine and implement best practices and lean methodology to make WDBA's operations even more efficient.</p>	<p>Threat: 2026 joint review of Canada-US-Mexico Agreement (CUSMA)</p> <p>Description: CUSMA will be reviewed in 2026, which could result in changes to the existing North American free trade regime.</p> <p>Impact: Significant changes (or broader economic policies) could impact the volume of cross-border traffic, with a consequential impact on WDBA's revenues.</p> <p>Mitigation: WDBA will monitor and coordinate with Housing, Infrastructure and Communities Canada and Global Affairs Canada to address any changes in policy. WDBA will also continue to work bilaterally with the US on areas outside of the Agreement, such as border cooperation.</p> <p>Opportunity: Collaboration with other land border operators</p> <p>Description: Collaborative efforts by regional operators can improve the movement of goods and people.</p> <p>Impact: Multiple crossings provide redundancy and improved efficiency.</p> <p>Capitalization: WDBA will continue to develop its relationship with the other regional border operators to better streamline services.</p>

Threat/Opportunity	Assessment
External Environment	
<p>Opportunity: Bridge opening allows for changing traffic patterns, positive environmental impact, improved community safety and increased regional tourism</p>	<p>Description: The opening of the Bridge allows for traffic congestion to ease on local Windsor roads and, separately, should attract more users with improved traffic flow efficiency.</p> <p>Impact: Reduced traffic congestion and a second bridge will result in less idling time for cross-border traffic, resulting in a positive impact on the environment. Local roads will be significantly less congested which will positively impact residents and improve safety conditions for local residents. Increased tourism will positively impact the region and WDBA's tolling revenue as a result of general boosts in cross-border traffic.</p> <p>Capitalization: WDBA will continue to develop and execute on its marketing plan to maximize the number of Gordie Howe International Bridge customers.</p>
Regional Economic and Business Environment	
<p>Threat: 2026 joint review of Canada-US-Mexico Agreement (CUSMA)</p>	<p>Description: CUSMA will be reviewed in 2026, which could result in changes to the existing North American free trade regime.</p> <p>Impact: Significant changes (or broader economic policies) could impact the volume of cross-border traffic, with a consequential impact on WDBA's revenues.</p> <p>Mitigation: WDBA will monitor and coordinate with Housing, Infrastructure and Communities Canada and Global Affairs Canada to address any changes in policy. WDBA will also continue to work bilaterally with the US on areas outside of the Agreement, such as border cooperation.</p>
<p>Opportunity: Collaboration with other land border operators</p>	<p>Description: Collaborative efforts by regional operators can improve the movement of goods and people.</p> <p>Impact: Multiple crossings provide redundancy and improved efficiency.</p> <p>Capitalization: WDBA will continue to develop its relationship with the other regional border operators to better streamline services.</p>

Threat/Opportunity	Assessment
Opportunity: Improved border security and processing	<p>Description: The facility is designed with both security and efficiency in mind, enhanced outbound and inbound inspection facilities and the latest inspection technologies.</p> <p>Impact: Enhanced ability to secure the border and manage people and goods crossing the border.</p> <p>Capitalization: WDBA will continue to build collaborative relationships with the border agencies to maintain and build confidence in Canada's ability to secure its border.</p>

2.3 Alignment with Government Priorities

As defined in the Speech from the Throne to open the first session of the 44th Parliament, the Government of Canada's priorities are focused on the following*:

Table 2: WDBA Alignment with Government Priorities

Priority	Action
Building a healthier today and tomorrow	<ul style="list-style-type: none"> WDBA prioritizes wellness and promotes access to wellness and mental health programs for its employees and their families through multiple internal employee resources. These resources connect employees to services and learning opportunities that support wellness/mental health initiatives. WDBA will implement continuous improvement initiatives to maximize the efficiency of the facility to improve border security, enhance customer experience and reduce travel and vehicle idle times (thereby reducing CO₂ emissions). From the 2008 Environmental Assessment, the bridge and its adjacent infrastructure should eliminate stop and go traffic in the corridor and support the continued movement across ports of entry which is anticipated to reduce emissions. WDBA will also continue to work with stakeholders to ensure optimal benefits of the multi-use path in support of active and eco-friendly transportation and healthy lifestyles.
Growing a more resilient economy	<ul style="list-style-type: none"> The Windsor-Detroit corridor handles more than 25 per cent of the overall Canada-U.S. trade per year and approximately 30 per cent of the trade carried by truck. The Gordie Howe International Bridge will add redundancy, capacity and connectivity through this corridor and encourage economic growth by facilitating the overall flow of people and goods that travel through the region. Windsor, Ontario plays a vital role in supporting the \$1.3 trillion in trade that flows between Canada and the US. Windsor is notable for its trade and logistics and automotive industries. The Windsor region's annual GDP is estimated to be more than \$16 billion. As the Gordie Howe International Bridge will allow for increased traffic in the area, the potential exists to further expand economic development. WDBA supports regional economic development agencies by providing information on the Gordie Howe International Bridge so that these groups can effectively promote the region.

Priority	Action	Priority	Action
Bolder climate action	<ul style="list-style-type: none"> WDBA and the Gordie Howe International Bridge project are committed to the environment and sustainability. Most impactful is improving efficiency of traffic crossing the border, directly reducing idle time and related CO₂ emissions and operating energy efficient facilities. Further activity in this area is provided in Annex 6, including completing and posting on WDBA's website an annual climate risk report based on the Taskforce on Climate-related Financial Disclosure (TCFD) guidelines as managed by International Financial Reporting. Additionally, the Gordie Howe International Bridge will support the transportation of hazardous materials and was designed to meet the highest standards to ensure the safe and effective movement of this type of cargo. The bridge and the Canadian and US Ports of Entry include facilities that will mitigate the impact of any spills such as containment measures in stormwater control facilities, material management in warehouse facilities and a fire suppression system on the bridge, helping to protect the local environment. 	Moving faster on the path to reconciliation	<ul style="list-style-type: none"> WDBA meets regularly with officials from Walpole Island First Nation and Caldwell First Nation to discuss environmental mitigations and opportunities, to inform implementation of visual arts and culturally focused initiatives, to advance the Workforce Development and Participation Strategy and respond to concerns. The project team is investing in community infrastructure improvements with both First Nations. WDBA continues to discuss a unique collaboration with Caldwell First Nation relating to environmental field monitoring on the project site. WDBA engages Indigenous speakers to share experiences at all-staff meetings prior to National Day for Truth and Reconciliation in alignment with the Government of Canada's 94 Calls to Action number 57 (provide education to public servants on the history of Aboriginal peoples).
Fighting harder for safer communities	<ul style="list-style-type: none"> Increased community safety was a consideration integrated into the design and operations of the Gordie Howe International Bridge, in particular a more secure border and separation of local and international-bound traffic on municipal streets. Further, the Community Benefits Plan Neighbourhood Infrastructure Strategy includes initiatives that are enhancing community partnerships and community safety including supporting the creation of safe, community-based gathering spaces for youth and other residents as well as investments in food security and nutrition programming. 	Fighting for a secure, just and equitable world	<ul style="list-style-type: none"> The Gordie Howe International Bridge contributes to supply chain resilience by providing redundancy and efficiency for the movement of people and goods through the busiest commercial land border crossing between Canada and the US. Further, in terms of security along the Canada-US border, WDBA maintains strong working relationships with border agencies, including CBSA and CBP. WDBA has also committed to reviewing its procurement policies to ensure compliance with the <i>Fighting Against Forced Labour and Child Labour in Supply Chains Act</i>. It has further incorporated requirements in its contracts to ensure that suppliers comply with the legislation.
Standing up for diversity and inclusion	<ul style="list-style-type: none"> WDBA has engaged an external advisor to support a comprehensive organizational evaluation that will lead to the development of a five (5)-year diversity, equity and inclusion (DEI) roadmap. WDBA continues to introduce programs and resources that support DEI as an organization-wide initiative and will use the roadmap to measure its success in continuing to further embed DEI into organizational culture. 	<p><i>* With the Speech from the Throne and the opening of the 45th Parliament, Government priorities have changed. WDBA will address those changes in future Corporate Plans Summaries.</i></p>	



3. STRATEGIC OBJECTIVES, INDICATORS OF SUCCESS AND EXPECTED RESULTS FOR 2025-26 AND THE PLANNING PERIOD

3.1 Approach to Strategic Planning, Performance Management and Risk Management

PLANNING OVERVIEW

WDBA's strategic framework is governed by the 10-year Vision, its two (2)-to-three (3)-year Mission and Values.

3.2 WDBA's Strategic Objectives for the Planning Period (2025-26 to 2029-30)



Objective 1: WDBA successfully delivers the Gordie Howe International Bridge project through a proactive and comprehensive capital delivery approach, as an informed and collaborative partner.

The aim of this objective is to successfully complete the capital build of the project. This means that all four (4) components of the project will have been certified through the Substantial Completion process. Additionally, work will continue beyond Substantial Completion to correct non-critical deficiencies. WDBA will achieve this through maintaining a fair and collaborative relationship with BNA, overseeing compliance with the Project Agreement and design specifications and strong integrated management of commercial issues, risks and decisions. To further this objective, WDBA will:

- **ensure that at Substantial Completion assets comply with key operational, regulatory, scope, quality and technical requirements and are available for their intended use.** This includes verifying components are revenue ready and baselined to meet durability and functional use over the life of the asset.
- **develop and execute a comprehensive roadmap to achieve a timely and fulsome Substantial Completion.** This will ensure that roles, responsibilities and timelines of Substantial Completion are understood and agreed to by all stakeholders in advance. It will also provide advanced and specific guidance on what is expected at the time of Substantial Completion which will minimize shortfalls well in advance of the date.
- **prioritize, in order, safety, quality, cost and schedule certainty.** This will be achieved by finding the best balance between each of the performance metrics (safety, quality, cost and schedule). This reflects the need for WDBA to understand the complex work occurring and prioritizing these needs.

While WDBA continues to deliver on the objectives noted above, the following are also areas of focus for the organization in delivering capital assets by Substantial Completion:

- ensuring everyone goes home safely at the end of the day without compromise
- demonstrating WDBA is compliant with regulatory and approval requirements during the design-build phase up to Final Completion
- developing a comprehensive roadmap and resource plan to achieve Final Completion.



Objective 2: WDBA will successfully facilitate the efficient and reliable movement of people and goods through the border crossing and supporting road systems, as an informed and collaborative partner.

Under this objective, WDBA will establish itself as the bridge operator and implement the systems and processes necessary to successfully manage what is anticipated to be one of the busiest commercial land border crossings between Canada and the US. This includes getting systems and people in place to manage the operations and the performance of BNA, developing documentation to support operations, developing emergency response and other contingency plans and working with project partners to ensure that resources, responsibilities and procedures are reviewed, settled and implemented prior to bridge opening. To further this objective, WDBA will achieve the following:

- **operating and maintaining a safe and secure environment for the movement of goods and people through the border crossing and supporting road systems.** To achieve this, WDBA will ensure the safe management of all traffic (pedestrian, passenger and commercial vehicles) through all bridge facilities, implementing comprehensive systems related to Asset Management, Maintenance Management and Asset Information.
- **providing efficient tolling services and seamless integration of transactional infrastructure.** To provide these services, WDBA defines efficiency as achieving time savings by decreasing/eliminating toll plaza congestion, having the convenience of alternate payment options as well as a back-office function that provides secure and seamless customer transactions and streamlined toll accounting for WDBA.
- **supporting border services operations to maximize traffic throughput while recognizing and supporting the agencies' mandates.** WDBA will work with BNA to facilitate the timely handover of the Canadian POE to CBSA and CFIA, and the US POE to CBP and the related US tenant agencies.

While WDBA will continue its work on the items noted above, the following are additional areas of focus in 2025-26 and the planning period:

- operate and maintain assets in compliance with agency requirements and customer expectations, to ensure continued service availability

- plan and execute routine preventative maintenance and lifecycle/rehabilitation on assets, minimizing downtime and disruption while optimizing cost and expected service life
- operate assets in compliance with environmental, safety and security regulations and legislation
- utilize information, expertise and partnerships to enable informed, data-driven and reasonable decisions in operations.



Objective 3: WDBA implements a customer-centric approach to doing business that responds to bridge users' needs and expectations resulting in exceptional experiences.

In preparing for operations, WDBA's tolling strategy is intended to achieve three (3) key outcomes:

- i. Increase the efficient and effective movement of people and goods through the Windsor-Detroit trade corridor.
- ii. Support Government of Canada commitments to recoup its overall investment in delivering the project.
- iii. Meet the public's expectations that public facilities will be fairly and reasonably priced.

A critical aspect for WDBA is a consistent customer experience to engender loyalty and to support bridge usage. To further this objective, WDBA will utilize informed customer-centric service offerings aimed at customer attraction and retention. Consultation and outreach undertaken with specific future user groups informed the market outreach and engagement strategy. This strategy will align and promote specific benefits and amenities to specific customers to attract them, followed by the delivery of an exceptional experience to retain them.



Objective 4: WDBA will maintain positive, collaborative and transparent relationships with its shareholder, co-owner and stakeholders, continuously earning their respect.

WDBA's ongoing engagement with the shareholder, the bridge co-owner (Michigan), stakeholders (including the public) and First Nations is critical to the success of the Gordie Howe International Bridge and the corporation itself.

Areas of emphasis in the planning period include:

- **fostering positive and productive relationships with neighbouring communities and the public.** This activity aligns with efforts to attract non-commercial travellers and supports WDBA determining its active role in the communities after the delivery of the Community Benefits Plan is completed in March 2026. Project milestone event celebrations (leading up to Substantial Completion and official opening), completion of the commemoration of Canadian and community history and culture through the visual arts program and promotion of the multi-use path for recreational and tourism opportunities will maintain WDBA's reputation as a trusted and dependable member of the community.
- **maintaining resilient and supportive relationships with our stakeholders.** External relationships are valuable to support positive brand awareness of the Gordie Howe International Bridge and serve as a link to potential sales and marketing opportunities. Stakeholders will be well engaged on operational plans, amenities and features, timelines and activities (like account registration) to help grow interest and expectations for launch. Similar to the action on community relations above, WDBA's responsibility is to be a dependable partner that can be trusted to deliver on commitments and deliver on the expected outcomes of the new border facilities that result in positive impact to the region.
- **exploring opportunities to utilize the crossing as a catalyst for increased economic impact.** WDBA will support third-party stakeholders in their efforts to bring in new business or opportunities in Windsor-Detroit or through the Montreal-to-Laredo corridor where the bridge is seen as an influential part of the attraction. WDBA views its role in these efforts to include coordinating and connecting people, dispersing bridge information and leveraging these opportunities to promote bridge awareness, attract customers and facilitate account registration. Additionally, in 2025-26, several Community Benefits Plan initiatives that directly contribute to regional tourism and economic development in Windsor and Detroit will be delivered.

In addition to the actions described above, WDBA will also continue to work with and acknowledge the importance of First Nations as Rights Holding Groups.



Objective 5: Our people have a culture of excellence, a passion to serve and good stewardship with integrity.

As WDBA prepares for and begins the operations period, it recognizes that its greatest strengths are its dedicated staff, its continued implementation of good governance and demonstrating value for money to Canadians in operating the Gordie Howe International Bridge. WDBA acknowledges that it can only achieve this objective if it applies strong/consistent governance practices and prudent resources management techniques. To further these objectives, WDBA will focus on the following in 2025-26 and the planning period:

- **ensuring WDBA is an informed owner capable of making reasonable, risk-aware, evidence-based decisions.** This will be achieved by continuing to embed risk management principles into WDBA processes, culture and decision making.
- **deploying effective business practices to ensure the greatest benefits at the best value for Canadian taxpayers.** To ensure WDBA is operating effectively and efficiently it will:
 - implement a lean approach to processes
 - WDBA staff have participated in Lean Six Sigma Green Belt training. Lessons learned in this training will be instrumental as the bridge begins operations.
 - refine its strong financial management practices
 - ensure information and technology assets are safe and secure through rigorous quality assurance practices
 - equip its employees with the right tools and appropriate facilities to succeed.

WDBA is also looking at ways it can reduce costs. In 2025-26, WDBA will reduce its office footprint by more than half. WDBA is also generating savings by reducing its sourcing of activities from external sources that can be provided from existing sources.

While WDBA will continue its work on the issues noted above, the following will also be areas of focus in 2025-26 and the planning period:

- supporting a thriving, inclusive and accessible employee-centric workplace
- achieving transparency and accountability by exceeding compliance obligations
- contributing to climate initiatives by applying an ESG lens to decisions, actions and policies.



4. RISK MANAGEMENT

WDBA's Enterprise Risk Management policy and procedure ensures a consistent and comprehensive approach to risk management that is integrated into planning, decision-making and operational processes. WDBA considers risk management to be a shared responsibility within the organization.

WDBA monitors and manages its risk profile and tracks all identified project, operations and corporate risks. WDBA regularly briefs the Assistant Deputy Ministers (ADM) Committee on project risks.

Other sections/annexes where key risks, issues, threats and opportunities are discussed include Section 2 and Annex 4.



5. FINANCIAL OVERVIEW

This Corporate Plan Summary presents five (5)-year operating and capital budgets.

WDBA conforms to the obligations listed under Part X of the *Financial Administration Act*, with policies and procedures in place to ensure it meets or exceeds its legislated obligations. WDBA has strong financial management practices in place to safeguard and optimize the use of its resources. WDBA follows the Canadian Public Sector Accounting Standards and its annual financial statements are audited every year by the Office of the Auditor General of Canada.

Table 3: Proforma Statement of Operations

	Actual	Forecast	Estimate	Estimate	Estimate	Estimate	Estimate
For the year ending March 31 (\$'000s)	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Revenue	7,659	-	35,346	132,637	138,252	141,926	147,390
Gordie Howe International Bridge Project	315,281	150,376	138,601	161,812	156,089	152,110	146,237
Internal Services	13,607	46,461	45,596	41,796	33,549	29,130	23,469
Work performed for government agencies	-	-	-	-	-	-	-
TOTAL EXPENSES	328,888	196,836	184,197	203,608	189,638	181,240	169,706
Government transfers - Appropriations	1,168,943	1,076,582	307,740	15,526	-	-	-
Reimbursement of Appropriations	-	(17,977)	-	-	-	-	-
Prior year appropriations received in current year	-	254,493	-	-	-	-	-
Government transfers - Recoveries	-	-	-	-	-	-	-
Transfers - Consolidated Revenue Fund	-	-	-	(5,635)	(17,175)	(33,657)	-
TOTAL GOVERNMENT FUNDING	1,168,943	1,313,098	307,740	15,526	(5,635)	(17,175)	(33,657)
ANNUAL OPERATING SURPLUS (DEFICIT)	847,714	1,116,262	158,889	(55,446)	(57,021)	(56,488)	(55,973)

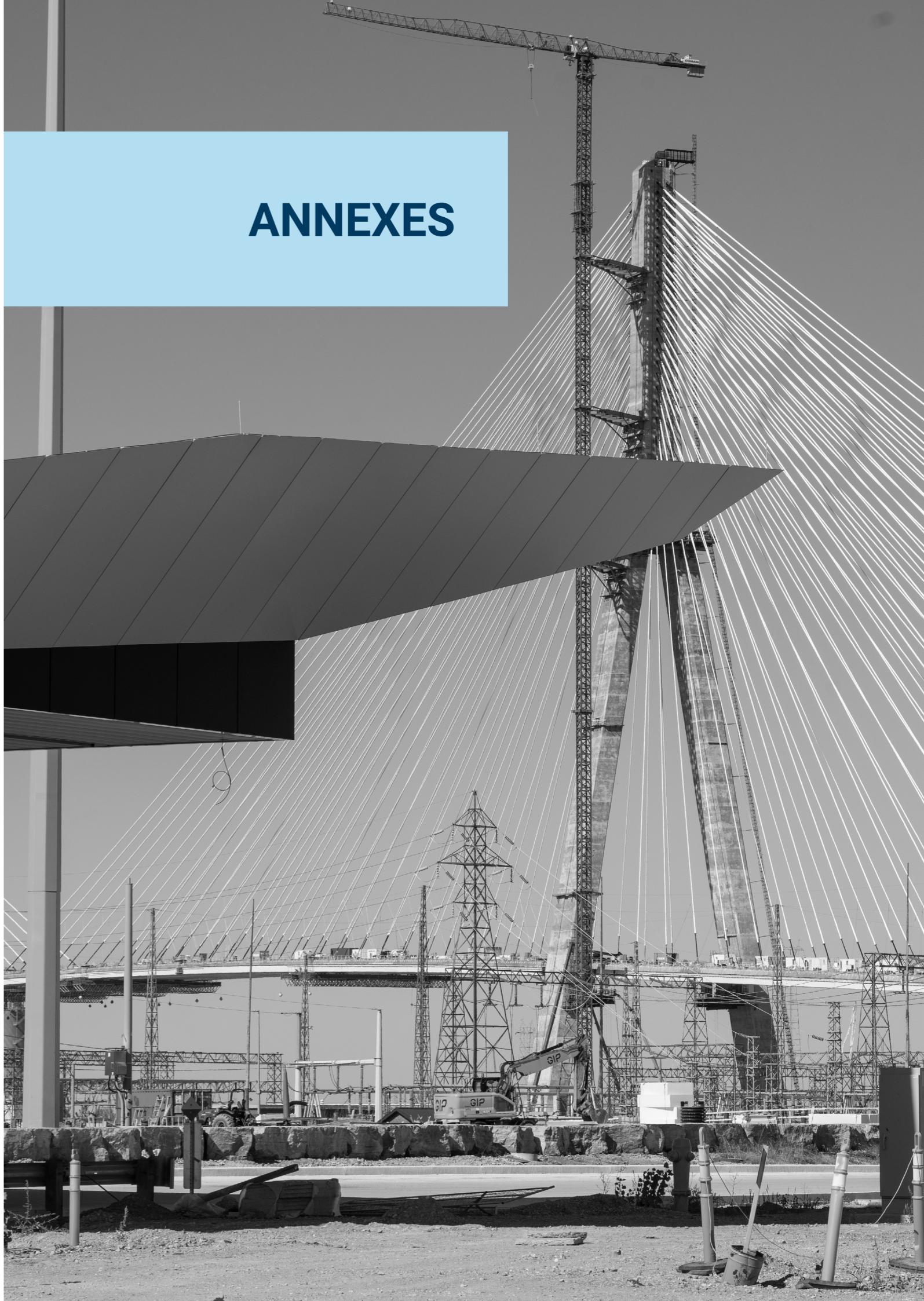
Table 4: Proforma Statement of Financial Position

	Actual	Forecast	Estimate	Estimate	Estimate	Estimate	Estimate
For the year ending March 31 (\$'000s)	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
TOTAL FINANCIAL ASSETS	142,122	100,627	41,216	21,220	22,687	24,714	26,609
Due to private partner	671,193	657,374	643,107	628,377	613,171	597,472	581,264
Other Liabilities	712,383	31,728	29,900	15,601	14,376	13,675	12,836
TOTAL LIABILITIES	1,383,576	689,102	673,007	643,978	627,547	611,147	594,100
NET FINANCIAL ASSETS	(1,241,454)	(588,475)	(631,791)	(622,758)	(604,860)	(586,433)	(567,491)
Tangible Capital Assets	4,296,445	4,746,752	4,960,534	4,896,055	4,821,140	4,746,225	4,671,310
Prepaid Expenses	1,132	14,107	2,531	2,531	2,528	2,528	2,528
TOTAL NON-FINANCIAL ASSETS	4,297,577	4,760,859	4,963,065	4,898,586	4,823,668	4,748,753	4,673,837
ACCUMULATED SURPLUS	3,056,123	4,172,385	4,331,274	4,275,829	4,218,808	4,162,319	4,106,347

Table 5: Proforma Summary of Operating and Capital Cost

For the year ending March 31 (\$'000s)	Actual 2023-2024	Forecast 2024-2025	Estimate 2025-2026	Estimate 2026-2027	Estimate 2027-2028	Estimate 2028-2029	Estimate 2029-2030
Operating Profile WDBA	294,951	274,912	134,798	135,697	119,684	111,426	99,965
Capital Profile WDBA	994,512	801,670	208,289	11,931	12,317	12,716	13,128
Total	1,289,463	1,076,582	343,086	147,628	132,001	124,142	113,093

ANNEXES



Annex 1: Corporate and Project Governance Structure

Overview

WDBA was established by Letters Patent pursuant to ss.29(1) of the *International Bridges and Tunnels Act*. It is a Schedule III, Part I non-agent Crown corporation under Part X of the *Financial Administration Act* (FAA).

WDBA reports to Parliament through the Minister of Housing, Infrastructure and Communities (the Minister). As a Crown corporation, WDBA is subject to the Crown corporation governance regime under Part X of the FAA and a range of other applicable statutes.

WDBA has a Board of Directors accountable for general oversight, including a CEO, supported by an executive leadership team, accountable for day-to-day operations. WDBA's governance is unique as oversight is also provided by an International Authority. This entity is responsible for monitoring WDBA's compliance with the Crossing Agreement signed by Canada and Michigan. Under the terms of its Letters Patent and of the Crossing Agreement, WDBA is responsible for carrying out the obligations of the Crossing Authority as a party to the Crossing Agreement and to construct and/or operate the Gordie Howe International Bridge.

WDBA has overall accountability for the construction and operations of the border crossing, however, it has sub-contracted the responsibility to perform primary design, construction, maintenance and certain tolling operations obligations to BNA, a general partnership between AECON, Fluor and FlatironDragados. The governance structure between WDBA and BNA is defined in the Project Agreement.

The nature of the project and risk profile led the Treasury Board to institute additional oversight through Assistant Deputy Ministers (ADM) and Deputy Ministers (DM) Committees to supplement normal ministerial and Crown oversight and corporate planning. For further detail, please see the section on ADM and DM Committees in this annex.

Board of Directors

The Letters Patent (and Supplementary Letters Patent) that establishes WDBA provides for a Board of Directors (the WDBA Board). WDBA's Board is comprised of nine (9) directors including the Chair of the Board of Directors and the CEO, as defined in the table below. Note that WDBA continues to track its Board Appointments as an item from the OAG's Special Examination. Specifically, as vacancies on the Board occurred after the OAG Special Examination, WDBA will continue to follow its action plan to engage with the Minister of Housing, Infrastructure and Communities as it relates to the two (2) vacant Director positions.

WDBA's Board is accountable for the stewardship and oversight of the corporation. The CEO is accountable to the WDBA Board for the day-to-day management and performance of WDBA and supports the Board in its oversight role. The Board members are appointed by the Minister with the approval of the Governor in Council. The Chairperson and the CEO are appointed by the Governor in Council.

There are currently four (4) committees that report to the WDBA Board, supporting WDBA's Board in fulfilling its duties and responsibilities:

- Audit Committee. This committee performs the duties set out in Section 148 of the FAA, including reviewing audited (annual) and un-audited (quarterly) financial statements, the annual report from the Office of the Auditor General, internal audits and the corporation's internal control and risk management systems.
- Governance and Human Resources Committee. Assists and advises WDBA's Board on human resources issues, including compensation, environmental, social and governance initiatives and the establishment of effective corporate governance practices.
- Community Relations and Business Development Committee. Assists with overseeing and holding management accountable to ensure WDBA is ready to perform all activities related to being the Bridge Operator above and beyond those activities subcontracted to BNA.
- Project Agreement Administration Committee. Provides oversight of and requires accountability from management in respect of the resolution of significant contractual and commercial issues impacting the delivery of the Gordie Howe International Bridge project with the objective of achieving Substantial Completion, first day operations and Final Completion. The Committee will further provide oversight and accountability from management in respect of significant contractual and commercial issues impacting operations and maintenance.

Board and Committee meetings are held quarterly (or more frequently, if required). Members of Committees, as well as relevant WDBA management and other Board members, regularly attend Committee meetings. This enhanced governance structure is expected to continue into the operations period, until WDBA has reached a steady state of operations.

Table 6: Membership of the Board of Directors and Committees of the WDBA Board

*NOTE: On August 27, 2024, the Committee Structure was rearranged due to the former Board Chair's (Tim Murphy) departure.

Name	Position (Board and Committees)	Appointment Date (A) Expiry Date (E)	Appointment Type	Compensation
Marie Campagna	Board Chairperson* Audit Committee Member (ex officio) Governance and HR (GHR) Committee Member (ex officio) Project Agreement Administration Committee (PAAC) (ex officio) Community Relations and Business Development Committee (CRBDC) (ex officio)	(A) 2025-02-17 (E) 2030-02-16	During Pleasure	<ul style="list-style-type: none"> Fixed by GiC: Position; per diem (\$200 - \$300) Incumbent; annual (\$6,400 - \$7,500)
Charl van Niekerk	WDBA CEO	(A) 2023-07-25 (E) 2028-07-24	Full-Time Appointment During Pleasure	<ul style="list-style-type: none"> CEO-4
Jeffrey Allsop	Director Audit Committee Chairperson PAAC Member	(A) 2022-12-02 (E) 2026-12-01	During Pleasure	<ul style="list-style-type: none"> Fixed by GiC: Position; per diem (\$200 - \$300) Position; annual (\$3,200 - \$3,800)
Karla Avis	Director CRBDC Chairperson GHR Committee Member	(A) 2017-10-27 (E) 2025-08-09	During Pleasure	<ul style="list-style-type: none"> Fixed by GiC: Position; per diem (\$200 - \$300) Position; annual (\$3,200 - \$3,800)
Lindsay Krauss	Director GHR Committee Member PAAC Member CRBDC Member	(A) 2023-06-22 (E) 2027-06-21	During Pleasure	<ul style="list-style-type: none"> Fixed by GiC: Position; per diem (\$200 - \$300) Position; annual (\$3,200 - \$3,800)
Helga Reidel	Director GHR Committee Chairperson Audit Committee Member CRBDC Member	(A) 2022-12-02 (E) 2026-12-01	During Pleasure	<ul style="list-style-type: none"> Fixed by GiC: Position; per diem (\$200 - \$300) Position; annual (\$3,200 - \$3,800)

Name	Position (Board and Committees)	Appointment Date (A) Expiry Date (E)	Appointment Type	Compensation
Tim Smith	Director PAAC Chairperson Audit Committee Member	(A) 2022-09-15 (E) 2026-09-14	During Pleasure	<ul style="list-style-type: none"> Fixed by GiC: Position; per diem (\$200 - \$300) Position; annual (\$3,200 - \$3,800)
Vacant	Director		During Pleasure	<ul style="list-style-type: none"> Fixed by GiC: Position; per diem (\$200 - \$300) Position; annual (\$3,200 - \$3,800)
Vacant	Director		During Pleasure	<ul style="list-style-type: none"> Fixed by GiC: Position; per diem (\$200 - \$300) Position; annual (\$3,200 - \$3,800)

International Authority

The International Authority is a joint Canada-Michigan governance entity responsible for monitoring compliance of WDBA with the Canada-Michigan Crossing Agreement signed by Canada and Michigan.

The International Authority consists of six (6) members with equal representation from Canada and Michigan. Two (2) members are appointed by Canada, one (1) appointed by WDBA and three (3) appointed by Michigan.

To provide further context, the Canada-Michigan Crossing Agreement provides the framework for both parties' roles and responsibilities for the Gordie Howe International Bridge. This Agreement provides the foundation for the building of the new bridge, the POEs and the Michigan Interchange. It also includes important provisions for the design, build, financing, operation and maintenance of the Gordie Howe International Bridge project. Note that one (1) year after the bridge opens, members of the International Authority are appointed to three (3)-year terms. Two (2) members are appointed by Canada, one (1) by WDBA and three (3) by Michigan. The Chair designation will rotate between Canada and Michigan in five (5)-year terms.

The Crossing Agreement requires WDBA to secure insurance coverage as necessary for the benefit of itself and the International Authority and their members to protect against claims or liabilities arising out of the performance of the Crossing Agreement. WDBA maintains Director and Officer Liability insurance coverage for the WDBA Board of Directors and International Authority.

Legislative Framework

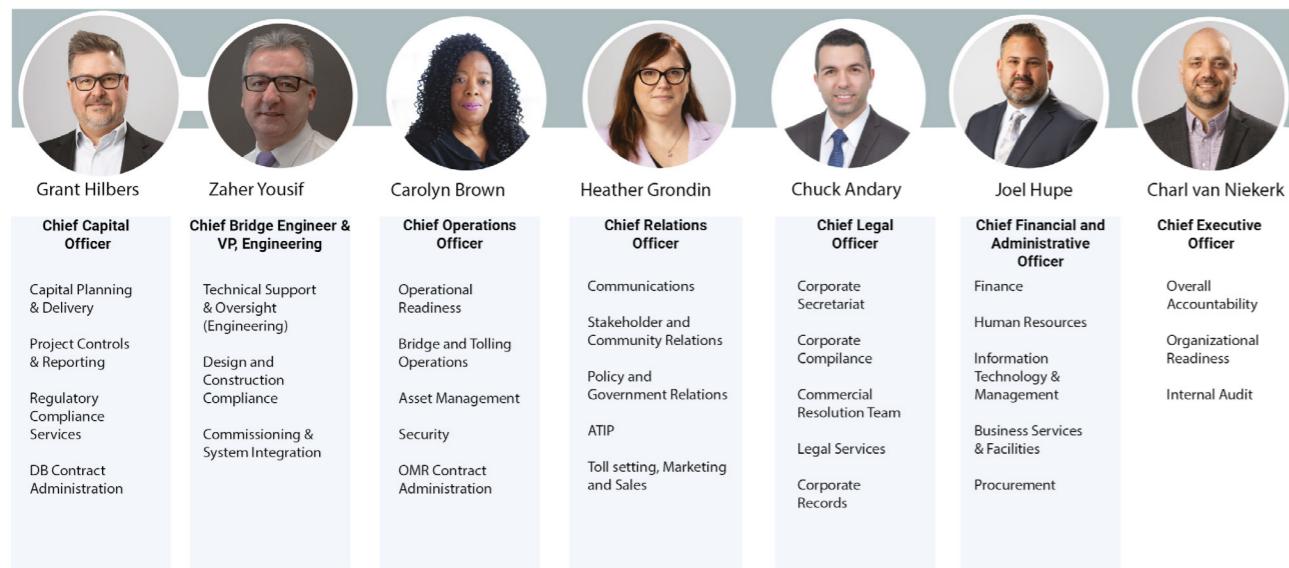
Part X of the FAA establishes that the duties and responsibilities of the WDBA Board are to: set corporate objectives and direction, ensure good governance, monitor financial performance, approve budgets and financial statements, approve policies and by-laws and ensure that risks are identified and managed. Directors of the WDBA Board are required to act honestly, diligently, carefully and in good faith, in accordance with the FAA. They operate under the terms of corporate by-laws designed, among other objectives, to prevent conflict of interest and are required to recuse themselves from decision-making on issues where they are potentially in a conflict of interest.

WDBA has been building a strong foundation for sound corporate governance. As outlined above, the Board has established an Audit Committee (as required by Section 148 of the FAA), Governance and Human Resources Committee, a Project Agreement Advisory Committee and a Community Relations and Business Development Committee to support carrying out its duties and responsibilities.

Organization Structure

The CEO is supported by an executive leadership team, all officers of the organization, who jointly manage day-to-day operations. The following figure provides the organizational structure for the executive leadership team at WDBA with an outline of general accountabilities.

Figure 3: WDBA Executive Leadership Team



Housing, Infrastructure and Communities Canada Engagement

Beyond the Infrastructure Liaison Committee, WDBA has established an executive-level monthly touchpoint for its Executive Team and Housing, Infrastructure and Communities Canada's ADM and DG.

In addition to the committees and touchpoints described above, including as an observer on the Change Review Board, WDBA engages with Housing, Infrastructure and Communities Canada regularly. This includes separate meetings that provide the department with updates on, among other things, corporate matters, communications (meetings held weekly) and property. Engagement with Housing, Infrastructure and Communities Canada has also increased on a regular basis and in discussing legal/commercial matters.

Assistant Deputy Ministers (ADM) and Deputy Ministers (DM) Committees

As part of Budget 2016 and the associated approvals of the Project Agreement, an ADM Committee was established to provide Government of Canada input on key project issues. The ADM Committee (composed of WDBA and Housing, Infrastructure and Communities Canada as co-chairs, along with membership from Treasury Board Secretariat, Privy Council Office, Finance Canada) supports and provides advice to a previously established DM Committee with respect to the progress and risks associated with the construction of the Gordie Howe International Bridge project.

Deputy Ministers of Housing, Infrastructure and Communities Canada and Central Agencies (and relevant departments such as PSPC, as warranted) will be provided an update twice per year. Membership includes the DM of Housing, Infrastructure and Communities Canada and members from Treasury Board Secretariat, Privy Council Office and Finance Canada. The role of this committee is to monitor the project, to ensure value for money and realize benefits to Canadians and neighbouring communities. Topics to be discussed at DM Committee meetings include the status of construction, major issues and risks and strategic considerations.

Annex 2: Planned Results

WDBA's planned results are based on the strategic objectives, accompanying activities and measures of success listed in Section 3. Note, some of the planned results in this annex may be adjusted to adapt to unforeseen circumstances. WDBA will prioritize three (3) core outcomes that all other planned results support, including:

1. preparing for and achieving Substantial Completion of the capital works and delivering the capital works within the approved budget.
2. preparing for and allowing traffic to cross the bridge, thereby achieving the overarching goals of improving system connectivity, providing new crossing capacity, creating redundancy, improving processing capability and ensuring sustainability.
3. continuing efforts to improve the customer experience, operate more efficiently to lower operating cost while improving effectiveness and performance.

Table 7: Planned Results for WDBA and the Gordie Howe International Bridge project

Result Statements	Indicators	Data Source	Frequency	Baseline	Target	Methodology
1. Create border crossing redundancy, reliability, connectivity and system capacity. Achieved by designing, building and maintaining the Gordie Howe International Bridge infrastructure to ensure (a) border crossing choice, (b) system redundancy, (c) processing capacity for current and future traffic volumes and (d) highway-to-highway connectivity. Aligned with WDBA Strategic Objective 1 (to safely build good quality infrastructure within budget and within a reasonable time.)						
Intermediate: Staff and workers return home safely.	Rolling Total Recordable Incident Rate (TRIR) is below industry standard and improving.	WDBA and BNA safety data	Monthly	In each case the TRIR of the preceding month.	TRIR is at or lower than previous month's, TRIR always under one (1) (Industry average for federal bridge construction is 2.5).	TRIR = (Number of OSHA recordable incidents x 200,000) / Total number of hours works. All within preceding 12 months.
	No fatalities.	WDBA and BNA safety data	Monthly	Zero (0) Fatalities.	Zero (0) fatalities (ongoing)	Incident count.
Ultimate: Assets delivered within budget.	All medium and critical non-conformance resolved by Substantial Completion.	WDBA and BNA NCR data log	Once	N/A.	Zero (0) Medium and Critical NCRs by Substantial Completion.	Non-compliance identification defined in Project Agreement. Result certified by Independent Certifier.
Ultimate: Assets delivered within Budget.	Actual expenditure compared to approved budget.	WDBA, TBS	Annually	Approved budget.	Actual cost at or below budget.	Actual expenditure divided by approved budget.

Result Statements	Indicators	Data Source	Frequency	Baseline	Target	Methodology
2. Utilizes and maintains Gordie Howe International Bridge assets to facilitate the efficient and reliable movement of people and goods through the border crossing and supporting road systems, as an informed and collaborative partner. Aligned with WDBA Strategic Objective 2.						
Ultimate: Facility operates efficiently: Travel time to cross the border is predictable and below acceptable threshold.	The travel time to cross the entire facility is predictable and below acceptable threshold.	WDBA, BNA Reporting	Monthly	Baseline to be established within six (6) months of opening.	Data collected to support operations baseline development in 2026-27 Corporate Plan.	Travel time of vehicles is captured by intelligent traffic monitoring system and data analyzed for trends and average crossing time.
3. Maximizing Canada's investment in a new border crossing at its busiest land trade corridor by attracting travellers through exceptional customer experience, increasing commercial viability of the region and leveraging the criticality of the bridge to Canada's North-South trade activity. Aligned with WDBA Strategic Objective 3						
Immediate: WDBA has customer service offerings aimed at attraction and retention.	Is a new operations-focused website launched? Yes/No.	WDBA	Once	N/A.	Website to be operational in 2025-26.	N/A.
4. WDBA works collaboratively with shareholder, co-owner and stakeholders to build strong and meaningful relationships that support the ongoing achievement of its mandate. Aligned with WDBA Strategic Objective 4.						
Immediate: WDBA maintains resilient and supporting relationships with its shareholder.	WDBA has incorporated applicable sections of the Auditor General's report on Professional Services Contracts into policies and procedures.	WDBA	Annual	N/A.	WDBA demonstrates revisions to policies by end of 2025-26.	N/A.
Intermediate: WDBA maintains resilient and supporting relationships with its co-owner.	WDBA ensure ongoing compliance with free trade agreements.	WDBA	Annual	N/A.	WDBA demonstrates compliance with practices by end of 2026-27.	WDBA to publish a signed legal statement confirming compliance.
Immediate: WDBA maintains transparent records on compliance with applicable legislation.	WDBA has published the annual compliance register signed by applicable officers. Yes/No.	WDBA	Annual	N/A.	WDBA to certify and submit compliance register demonstrating compliance by July 31 of each calendar year.	N/A.

Result Statements	Indicators	Data Source	Frequency	Baseline	Target	Methodology
5. WDBA is an organization that serves Canada and provides value to taxpayers with a culture of excellence, engaged people and good stewardship. Aligned with WDBA Strategic Objective 5.						
Immediate: WDBA staff have the tools and training to ensure everyone goes home safe at the end of the day.	Percentage of staff who have completed first aid training.	WDBA	Annual	51%	75% of employees have maintained first aid qualification by end of 2025-26.	# of active WDBA staff with completed training / Total # of active WDBA staff.
Immediate: WDBA staff have the training necessary to keep WDBA systems and data safe from cyber security threats.	Percentage staff success rates for identifying and positively responding to simulated phishing instances.	WDBA	Annual	90%	95% by end of 2025-26.	Number of simulated phishing emails resulting in link activation from staff / Total number of simulated phishing emails.
Ultimate: WDBA operates in commercially responsible and reliable manner.	WDBA corporate operating financial results variance to budget within tolerance of planned operating expenditures	WDBA	Annual	15%	9% by end of 2025-26.	Absolute value of the difference between actual result and planned results is less than target percent of the corporate operating expenditures.
Ensuring WDBA is actively working towards sustainable operations of the asset in a responsible manner befitting a Crown corporation.						
Immediate: WDBA's asset is completed within expectations on sustainability.	WDBA has achieved LEED certification on POE Buildings.	WDBA, BNA Reporting	Once	N/A.	LEED Certification occurs as part of substantial completion process.	N/A.
Intermediate: WDBA supports portions of operational power needs with on-site generation.	WDBA has developed a strategy around cogeneration.	WDBA, BNA Reporting	Once	N/A.	Commercial strategy developed by end of 2025-26.	N/A.
Ultimate: WDBA contributes to lowering CO ₂ emissions of travelling vehicles by reducing time spent idling.	Average time idling during crossing.	WDBA, BNA Reporting	Quarterly	Baseline to be established within six (6) months of opening.	Baseline to be established following baseline information.	Average time to cross - Average time to cross (unimpeded).

Result Statements	Indicators	Data Source	Frequency	Baseline	Target	Methodology
Intermediate: Contributes to climate initiatives.	WDBA has a plan to align with commitments with the Greening Government Strategy, including achieving net-zero carbon emissions (in operations) by 2050 and enhancing climate resilience by 2035, while also reducing environmental impacts beyond carbon, including on waste, water and biodiversity.	WDBA	Once	N/A.	Plan to be completed by end of 2026-27.	N/A.

Annex 3: Financial Statements and Budgets

This Corporate Plan Summary is presented in accordance with the Canadian Public Sector Accounting Standards (PSAS).

Table 8: Statement of Financial Position

For the year ending March 31 (\$'000s)	Actual 2023-2024	Forecast 2024-2025	Estimate 2025-2026	Estimate 2026-2027	Estimate 2027-2028	Estimate 2028-2029	Estimate 2029-2030
FINANCIAL ASSETS							
Cash and cash equivalents							
Cash and cash equivalents	41,852	19,383	19,654	9,056	10,554	12,538	14,457
Restricted cash	96,807	81,186	20,436	10,000	10,000	10,000	10,000
Accounts receivable	3,405	-	1,067	2,107	2,075	2,118	2,094
Deposits	58	58	58	58	58	58	58
TOTAL FINANCIAL ASSETS	142,122	100,627	41,216	21,220	22,687	24,714	26,609
LIABILITIES							
Accounts payable and accrued liabilities							
Accounts payable and accrued liabilities	287,181	24,791	24,527	12,245	11,027	10,295	9,413
Prepaid Income	-	-	535	616	609	640	683
Accrued Employee Benefits	2,740	2,740	2,740	2,740	2,740	2,740	2,740
Holdback	414,068	-	-	-	-	-	-
Environmental liability	8,394	4,197	2,099	-	-	-	-
Due to private partner	671,193	657,374	643,107	628,377	613,171	597,472	581,264
TOTAL LIABILITIES	1,383,576	689,102	673,007	643,978	627,547	611,147	594,100
NET ASSETS	(1,241,454)	(588,475)	(631,791)	(622,758)	(604,860)	(586,433)	(567,491)
NON-FINANCIAL ASSETS							
Tangible capital assets							
Tangible capital assets	4,296,445	4,746,752	4,960,534	4,896,055	4,821,140	4,746,225	4,671,310
Prepaid expenses	1,132	14,107	2,531	2,531	2,528	2,528	2,528
TOTAL NON-FINANCIAL ASSETS	4,297,577	4,760,859	4,963,065	4,898,586	4,823,668	4,748,753	4,673,837
ACCUMULATED SURPLUS	3,056,123	4,172,385	4,331,274	4,275,829	4,218,808	4,162,319	4,106,347

Table 9: Statement of Cash Flow

For the year ending March 31 (\$'000s)	Actual 2023-2024	Forecast 2024-2025	Estimate 2025-2026	Estimate 2026-2027	Estimate 2027-2028	Estimate 2028-2029	Estimate 2029-2030
CASH FLOW FROM OPERATING ACTIVITIES							
Cash - Tolling Revenues							
Cash - Tolling Revenues	-	-	35,881	132,718	138,245	141,957	147,433
Cash receipts from Government transfers	1,168,943	1,331,075	307,740	15,526	-	-	-
HST Refunds	3,447	3,405	0	1,068	2,107	2,075	2,119
Other cash receipts	988	-	-	-	-	-	-
Transfers to International Authority	(45)	-	-	-	-	-	-
Proceeds from insurance claims	-	-	-	-	-	-	-
Interest Received	7,014	-	-	-	-	-	-
Cash payments to suppliers	(271,032)	(534,676)	(132,351)	(145,180)	(118,012)	(109,175)	(97,767)
Cash payments to and on behalf of employees	(19,600)	-	-	-	-	-	-
Return of Parliamentary appropriations	-	(17,977)	-	-	-	-	-
Cash transfers to Consolidated Revenue Fund	-	-	-	-	(5,635)	(17,175)	(33,657)
CASH PROVIDED BY OPERATING TRANSACTIONS	889,715	781,827	211,271	4,131	16,705	17,682	18,128
CAPITAL TRANSACTIONS							
Cash used to acquire tangible capital assets							
Cash used to acquire tangible capital assets	(857,382)	(806,097)	(257,482)	(10,436)	-	-	-
CASH APPLIED TO CAPITAL TRANSACTIONS	(857,382)	(806,097)	(257,482)	(10,436)	-	-	-
FINANCING TRANSACTIONS							
Cash used to pay down due to private partner							
Cash used to pay down due to private partner	(4,509)	(13,819)	(14,267)	(14,729)	(15,207)	(15,699)	(16,208)
CASH APPLIED TO FINANCING TRANSACTIONS	(4,509)	(13,819)	(14,267)	(14,729)	(15,207)	(15,699)	(16,208)
Effect of exchange rate changes on cash	137	-	-	-	-	-	-
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	27,961	(38,090)	(60,479)	(21,035)	1,499	1,983	1,920
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	110,698	138,659	100,569	40,091	19,056	20,554	22,538
CASH AND CASH EQUIVALENTS, END OF YEAR	138,659	100,569	40,091	19,056	20,554	22,538	24,457

Annex 4: Risk and Risk Responses

Risk Management Methodology

WDBA's Risk Management Framework is based on ISO 31000: 2018 Risk Management, as well as the Project Management Institute's Practice Standard for Project Risk Management.

The Risk Appetite Framework, part of the risk policy previously approved by WDBA's Board, provides the basis for WDBA's risk assessment and tolerance.

For 2025-26, risks continue to be subcategorized into registers, with some key risks including:

- **Design-build:** Includes risks related to quality, safety, schedule and cost.
- **Enterprise (Corporate):** Includes risks related to current owner/stakeholder relationships and business continuity.
- **Operations:** Includes risks related to owner/stakeholder relationships, business continuity and performance during operations.

Annex 5: Compliance with Legislative and Policy Requirements

WDBA supports and complies with the following legislation and directives that affect various facets of its operations:

- **Access to Information and Privacy Acts:** WDBA overhauled its Info Source page to comply with TBS' Info Source Online Publishing Requirements. Moving forward, WDBA will update this page annually by March 1, of each year. This will allow requesters to more accurately determine the types of records WDBA holds and where to direct their requests of information. WDBA will review its *Access to Information Act* and *Privacy Act* policies again in 2026-27. WDBA continues to follow updates related to ATIP legislation and TBS direction. This includes monitoring/ implementing notices and calls for feedback on updates to the core ATIP policy suite and chapters of the request manuals.
- **Conflict of Interest Act:** At WDBA, the CEO and Board of Directors are required to comply with the *Conflict of Interest Act*.
- **Canadian Human Rights Act:** WDBA continues to promote a culture where employees are given equal opportunity and are free from discrimination, as per the Act. WDBA has updated its Board of Directors Code of Conduct and Employee Code of Conduct, which further aims to operationalize the principles and objectives of the Act and has provided the necessary training for staff. WDBA also continues to integrate diversity, equity and inclusion and accessibility principles in its policies, programs and practices. WDBA continues to ensure that it meets the standards and requirements outlined in the Act.
- **Employment Equity Act:** As identified under government priorities, WDBA is fully committed to achieving equality in the workplace and to promoting equal opportunity and fair treatment in employment. WDBA's Executive Leadership Team consists of 29 per cent female representation and 71 per cent male. In terms of WDBA employees, 42 per cent are female and 58 per cent are male. WDBA is evaluating opportunities to further achieve gender parity.
- **Official Languages Act and Policy Instruments:** WDBA is subject to compliance with the *Official Languages Act*, the *Official Languages (Communications with and Services to the Public) Regulations* and the Treasury Board Policy on Official Languages.

With that, WDBA has implemented an Official Languages policy and procedure and has assigned an Official Languages Champion to monitor and promote the use of official languages within WDBA. It is also committed to taking positive measures to serve its employees and stakeholders in the official language of their choice.

WDBA's Official Languages policy also ensures that:

- the necessary capacity is in place so that the public can communicate with and receive services from WDBA, in either official language verbally or in writing
- appropriate measures are taken to clearly identify that the public can receive services and communicate in the language of their choice under the *Official Languages Act*
- all written documentation that is intended for the public is available in both official languages, including material posted on the project's website
- an active offer of service is used when WDBA communicates/interacts with members of the public.

WDBA will continue respecting the language-of-work rights of employees, notably with respect to work instruments, supervision and training. Additionally, language requirements of positions will be objectively justified in terms of the duties of the position and the linguistic composition of the clientele to which the incumbent provides service.

- **Canada Labour Code:** WDBA will continue to ensure that it meets the requirements of the Canada Labour Code. As such, WDBA continues to review and update its human resources-related policies to reflect any amendments to the Code.
- **Public Servants Disclosure Protection Act:** WDBA has implemented its Disclosure of Wrongdoing Policy and has timely submitted its *Public Servants Disclosure Protection Act* Annual Report. WDBA also conducts ethics suite training for new WDBA employees, which includes an overview of the Act, WDBA's Disclosure of Wrongdoing Policy and its associated procedures. In 2023-24, WDBA received two (2) disclosures.
- **Canada's Corruption of Foreign Public Officials Act and Criminal Code and US Foreign Corrupt Practices:** WDBA's Anti-Bribery and Anti-Corruption Policy reiterates its commitment to these laws. WDBA has not received any reports, complaints, or disclosures regarding violations of these laws and the policy. Note that compliance with this policy is part of the terms and conditions of WDBA procured contracts. Ethics suite training for new WDBA employees also covers an overview of the Anti-Bribery and Anti-Corruption Policy and these Acts.
- **Accessible Canada Act:** WDBA is implementing its initial Multi-Year Accessibility Plan (2022-2025), please see Annex 6 for more detail. WDBA's Progress Reports are available on its website at www.gordiehoweinternationalbridge.com/corporate/diversity/. An updated version of this Plan for 2025-2028 will be completed and published by December 2025, as required under the Act.
- **Pay Equity Act:** WDBA is compliant with the *Pay Equity Act* requirements as outlined in WDBA's Pay Equity plan posted September 2024.

- **Directive on Travel, Hospitality, Conference and Event Expenditures:**

- WDBA implemented directive P.C. 2015-1114 (dated July 15, 2015) in its policies effective August 7, 2015, and remains compliant with the directive.

- **Pension Plan Reform Directives:**

- In accordance with the directive to comply with s. 89 of the FAA, WDBA implemented a change to its defined contribution pension plan benefits as of December 31, 2017, to align with a 50-50 contribution ratio. WDBA established a Pension Committee to support governance of the plan. In 2024, WDBA expanded the fund options available to members of the Pension Plan.

WDBA also supports and complies with other legislation, including:

- *Financial Administration Act*
- *International Bridges and Tunnels Act*
- *Bridge to Strengthen Trade Act*
- *Bridges Act*
- *Canadian Environmental Assessment Act*.

Annex 6: Government Priorities and Direction

The Government of Canada's priorities have helped to shape WDBA's direction. As seen in Section 2, WDBA is delivering on the following priorities:

- building a healthier today and tomorrow
- growing a more resilient economy
- bolder climate action
- fighting harder for safer communities
- standing up for diversity and inclusion
- moving faster on the path to reconciliation
- fighting for a secure, just and equitable world.

In addition to the actions taken on these priorities, as noted in section 2.4, WDBA has also placed emphasis on:

- **Transparency and Open Government:**

- Transparency is fundamental in keeping the public informed on the project and assists WDBA in fulfilling its mandate. Open communication with the media, customers, partners, host communities and the general public is essential for WDBA to achieve its objectives and its vision.
- WDBA makes available on its website, within the required timeframes, documents including the Annual Report, Community Benefits Year-in-Review, Quarterly Financial Reports, Corporate Plan Summaries, Proactive Disclosures and Access to Information Act inquiries.

- **Gender-based analysis plus:**

- WDBA has established a Pay Equity Plan that objectively ensures that each position at WDBA is assessed to ensure fairness among female and male candidates and incumbents. WDBA is also currently working to strengthen reporting in this area. WDBA's Pay Equity Committee supports components of the job evaluation process.

- **Diversity and employment equity:**

- WDBA's employment equity achievements include, but are not limited to, gender and linguistic diversity of both staff and Board of Directors.
- The Gordie Howe International Bridge project demonstrates its commitment to DEI within the community through the Community Benefits Plan. Under the Plan's Workforce Development and Participation Strategy, partnerships are leveraged to serve equity-seeking groups and workforce and training-relating engagements with women, youth, etc. Under the Plan's Neighbourhood Infrastructure Strategy, investments were made in programming and infrastructure that is accessible to Black, Indigenous and People of Colour youth, seniors and community members of varying abilities and celebrating the history of local cultures.

- **Indigenous engagement:**

- WDBA continues to engage Caldwell First Nation and Walpole Island First Nation on environmental consultations, implementation of culturally focused initiatives, Community Benefits Plan initiatives, delivery and general outreach and partnership opportunities. Programming for Indigenous youth residing in the City of Windsor and surrounding areas continues to be supported through the Community Benefits Plan in 2025. WDBA continues to discuss a unique collaboration with Caldwell First Nation, providing exposure to environmental field monitoring to select members and staff.

- **Safe workspaces:**

- WDBA has updated select policies and procedures related to creating a safe work environment. WDBA uses the Canada School of Public Service for Workplace Violence and Harassment refresher training for all employees. WDBA has provided First Aid and CPR training to the majority of its employees. Future offerings in calendar year 2025 are anticipated.

- **Accessibility:**

- WDBA has implemented policies, programs, practices and services related to its Accessibility Policy and an Accessibility Plan. These support inclusion and contribute to creating a Canada without barriers. Out of a total of 42 initiatives for the 2022-2025 planning cycle, 36 action items have been achieved and six (6) are on target to be achieved in 2025.

- **Public Accounts Reporting:**

- WDBA continues to make reasonable attempts to standardize disclosures, in line with the letter issued from the Treasury Board President to the Minister of Housing, Infrastructure and Communities Canada, dated July 25, 2024.

- **Government Greening strategy and ESG Principles in procurement:**

- WDBA continues to incorporate the Greening Government Strategy and Federal Sustainability Development Strategy into its ESG Plan objectives.
- Related to procurement, WDBA's current fleet is composed of various gas-powered vehicles. This fleet will be replaced with hybrid or electric vehicles, in line with the Government Greening strategy, starting in October 2025 as the lease of existing vehicles expires.

- **Canadian Net-Zero Emissions Accountability:**

- When the operations period begins, WDBA's TCFD working group will begin tracking required data relevant to the operations period. It will set a baseline year and emission reduction target towards the government's Sustainable Development Goals.
- WDBA's sustainability related risks and opportunities and climate related disclosures report will be available in calendar year 2025. Future reporting will be undertaken through the ESG Committee, WDBA's Environmental Manager and an external advisor. Data will be collected and compiled for the 2025 Greenhouse Gas Inventory.
- Detailed climate-related risk workshops will be conducted every three (3) years, beginning in 2026 and will be overseen by WDBA's Board of Directors and Executive Team.

- **Access to Information and Privacy Acts:**

- WDBA will review its Access to *Information* Act and *Privacy* Act policies again in 2026-27. WDBA continues to seek out opportunities to promote efforts of open access, trust in government, diversity and reconciliation related to ATIP.

- **Cybersecurity:**

- WDBA continues its staff cyber training and phishing simulations.
- A Business Continuity Plan was developed and approved. Training has been provided to staff and a full continuity plan test was completed.

- **Canada Housing Plan:**

- WDBA supports the Canada Housing Plan by providing funding to communities to help end homelessness through the Community Benefits Plan. Confirmed and potential partnerships include the Windsor-Essex Community Housing Corporation, to develop recreational facilities and recreational programming to benefit their residents. There is also a partnership with the Downtown Mission of Windsor to provide preventative services to west Windsor youth.



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