

# 2025 Report

## TASKFORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES



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

**Canada** 

# Contents

## 03 INTRODUCTION

- About this Report
- About Us
- Commitment to Climate Action

## 05 GOVERNANCE

- Board Oversight
- Management Responsibilities
- ESG Governance Integration

## 09 STRATEGY

- Climate-Related Risks and Opportunities
- Impacts on Business and Strategy

## 20 RISK MANAGEMENT

- Risk Management Approach
- Ongoing Management of Climate Risks

## 22 METRICS AND TARGETS

- Greenhouse Gas (GHG) Emissions
- Basis for Preparation
- Targets

## 26 LOOKING AHEAD





# Introduction

## About the 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 2025 calendar year. The information presented covers all WDBA operations, including work undertaken on the Gordie Howe International Bridge project sites in Canada and the US.

By the end of 2025, construction of the Gordie Howe International Bridge project was almost complete, marking a transition into the final stages ahead of operations. While limited construction activities remain, any performance data presented is not reflective of future bridge operations.

As the project transitions from construction to operations, WDBA remains committed to enhancing the quality, consistency, and transparency of 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, we will set and collect tolls. WDBA reports to Parliament through the Minister of Housing, Infrastructure and Communities 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 critical 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, an Envision™ Platinum Award for the bridge and surrounding roadways, as well as a robust Community Benefits Plan.

“Windsor-Detroit Bridge Authority remains committed to delivering the Gordie Howe International Bridge as a benchmark for sustainable infrastructure. As we advance toward substantial completion, our focus is on strengthening climate resilience, enhancing transparency, and embedding continuous improvement into our operations. We are proud of the progress achieved to date and remain dedicated to ensuring this new border crossing supports a low-carbon, sustainable future that meets the needs of both today's communities and generations to come.”

**Chuck Andary, WDBA Interim Chief Executive Officer and Chief Legal Officer**



# 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 reducing greenhouse gas (GHG) emissions, planning for adaptation, and strengthening asset and operational resilience. WDBA supports continuous improvement through collaboration, innovation and the integration of climate considerations into decision-making.

As the Gordie Howe International Bridge advances toward substantial completion, WDBA continues to integrate environmental, social, and economic considerations across all phases of the project. This commitment extends into the transition from construction to operations, ensuring that sustainability and resilience remain foundational to long-term performance.

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, reduce operational energy consumption, improve facility adaptability and support a positive user experience.

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



### DURABILITY AND RESILIENCY

Supporting long-term performance through proactive maintenance, monitoring and management of short- and long-term climate risks.



### CONSERVATION OF NON-RENEWABLE RESOURCES

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



### PROTECTION OF THE NATURAL WORLD

Applying green infrastructure principles and safeguarding environmentally sensitive areas.

These goals align with WDBA’s broader sustainability objectives, including maintaining safety and security, fostering a culture of leadership, incorporating life-cycle considerations into decision-making, supporting economic opportunities, safeguarding cultural resources and engaging proactively with 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 integrated into WDBA’s Environmental, Social and Governance (ESG) commitments, policies, and frameworks. Clear lines of authority and oversight for ESG have been established, including the 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 and ESG Framework outline the organization’s commitment to achieving annual ESG and climate objectives. These objectives are implemented through corporate planning processes and supported by defined roles and responsibilities across the organization. The framework establishes clear processes to ensure effective accountability and execution.

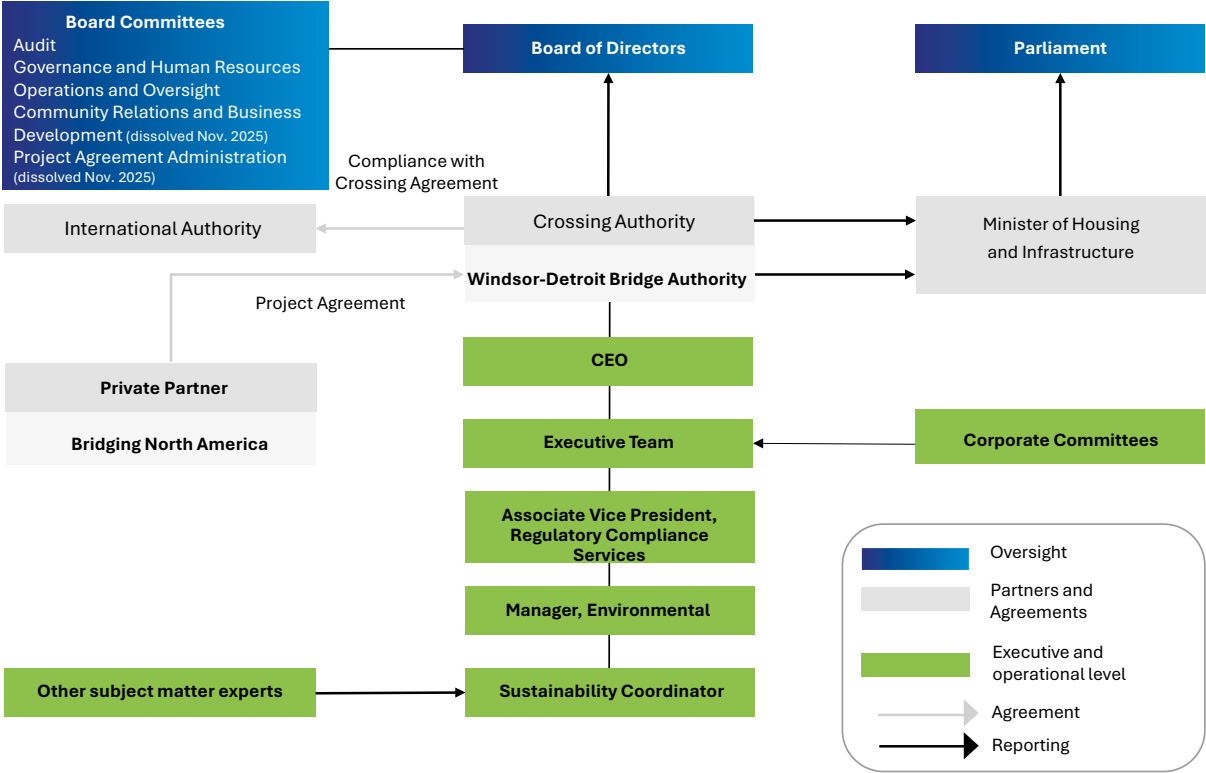
WDBA’s Board of Directors oversees the approval of the ESG Policy and ESG Framework, which undergo a bi-annual review to ensure continued relevance. The Governance and Human Resources (GHR) Committee has been delegated the responsibility for managing this process. To maintain oversight, the Board receives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

## 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. ESG considerations, including climate-related risks and opportunities, are integrated into core business functions and decision-making processes across the organization. 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 Governance Integration

In 2025, WDBA evolved its approach to ESG governance by further integrating responsibilities across core corporate functions and roles. ESG considerations, including climate-related risks and opportunities, are integrated across WDBA’s core business functions and corporate governance processes. Responsibility for advancing ESG priorities is shared across departments, supporting alignment with organizational objectives and embedding sustainability into day-to-day decision-making.

Designated leaders and subject-matter experts collaborate across functional areas, including finance and administration, capital delivery, human resources, and corporate affairs and external relations. This integrated approach supports cross-departmental coordination and enables the effective implementation of ESG and climate-related initiatives.

## Subject Matter Experts:

The Sustainability Coordinator was responsible for advancing sustainability and climate-related deliverables throughout 2025, including TCFD data gathering, analysis and reporting. The Environmental Monitor supported these efforts by coordinating TCFD data collection, undertaking data analysis and tracking key sustainability metrics. As the organization shifts toward operations, responsibilities associated with this role have been integrated into other functions to ensure continuity of data management and reporting. The Manager, Environmental continues to provide oversight and direction for TCFD-related activities in collaboration with Crossing Operations and Maintenance teams.

Additionally, the Manager, Project Controls – responsible for risk and issue management - coordinates with the Manager, Environmental, Environmental Coordinator, Crossing Operations and Maintenance teams, 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 2025:

|                                          | Responsibilities                                                                                                                                                                                                                                                                                             | 2025 Activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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.                                                                                                                                                     | <ul style="list-style-type: none"><li>• Updates provided to the Board on the Corporate Plan and ESG Policy implementation, including climate related objectives (or any other plan that substantially describes WDBA’s climate commitments and actions).</li><li>• Annual updates provided on TCFD requirements and progress.</li><li>• Identification of opportunities to enhance reporting and oversight of key governance documents, including ESG and climate-related policies.</li></ul>                                                                                                                                                                                                                                                              |
| Governance and Human Resources Committee | Responsible for developing effective corporate governance practices and advising 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. | <ul style="list-style-type: none"><li>• Oversight of ESG Policy and Framework and monitoring of progress in implementation.</li><li>• Review of governance processes to support management of climate-related risks and opportunities.</li><li>• Ongoing monitoring of alignment between ESG priorities and corporate governance practices.</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                      |
| Executive Level                          |                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Executive Team                           | Oversees WDBA’s day-to-day operations in accordance with Board direction and is responsible for executing ESG Framework priorities, including climate-related goals and KPIs.                                                                                                                                | <ul style="list-style-type: none"><li>• Received climate-related updates to support decision-making purposes.</li><li>• Monitored progress against climate-related targets through corporate performance tracking.</li><li>• Received updates on TCFD reporting for communication to the Board.</li><li>• Reviewed ESG Policy to ensure alignment with Federal Sustainable Development Strategy Goals.</li><li>• Received regular reporting on environmental compliance, sustainability, and climate-related performance.</li><li>• Supported ongoing preparation for transition from construction to operations.</li><li>• Continued application of the 2022 climate risk and opportunity assessment, with the next update anticipated in 2027.</li></ul> |



|                                                     | Responsibilities                                                                                                                                                                                                                                                                | 2025 Activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-----------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Operational Level                                   |                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Environmental Team and other subject matter experts | Leads the development, implementation, and monitoring of environmental, ESG, and climate-related goals, objectives, and targets in alignment with WDBA's ESG Framework. Tracks the effectiveness of corporate and project commitments to sustainability and climate resilience. | <ul style="list-style-type: none"> <li>Advanced applied research with the University of Windsor to assess environmental quality and ecosystem function of the stormwater management system.</li> <li>Initiated collaboration with external agencies to support climate adaptation planning and identify climate risks, data gaps, and resilience opportunities.</li> <li>Completed salvage and relocation of Willowleaf Aster in partnership with the City of Windsor and Caldwell First Nation.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 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.                                                                          | <ul style="list-style-type: none"> <li>Implemented capacity-building initiative with First Nations to support environmental monitoring and knowledge sharing.</li> <li>Collaborated with external partners to advance sustainable landscaping design, including native species and low-impact development approaches.</li> <li>Participated in environmental stewardship initiatives, including shoreline clean-up activities at Ojibway Shores.</li> <li>Supported implementation of ESG and climate-related initiatives, including monitoring of climate risks identified in 2022.</li> <li>Compiled and analyzed data to support climate-related reporting and decision-making in alignment with TCFD and other ESG requirements.</li> <li>Provided ESG training and awareness initiatives to staff.</li> <li>Continued integration of ESG commitments into staff onboarding and orientation process.</li> <li>Participated in external engagement activities, including tree planting initiatives and educational workshops.</li> </ul> |

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 the transition to operations. This approach ensures that climate-related considerations are integrated into planning and decision-making.

## 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 changes in climate patterns, 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. These risks and opportunities are considered in WDBA’s strategic planning and decision-making processes.

### Physical Risks

A comprehensive physical risk assessment was completed in 2022 using Representative Concentration Pathways (RCPs), which reflect different greenhouse gas emission scenarios and associated levels of radiative forcing. These scenarios correspond to projected global temperature increases. The assessment evaluated various hazards under high warming (RCP 8.5) and low warming (RCP 2.6) scenarios. Since completion of the 2022 assessment, no material changes in WDBA’s risk profile have been identified that would impact the 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 to assess how changing climate conditions may influence extreme weather events. The basis of the climate model was Coupled Model Intercomparison Project Phase 6 (CMIP6) data, in accordance with the Intergovernmental 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 potential to impact WDBA operations include riverine flooding and extreme heat, as depicted in the table below.





| Risk Type         | Risks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Timeframe                                                                                                     |
|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| Physical – Acute  | <b>Extreme Heat and Riverine Flooding</b><br>Increase in frequency and severity of extreme weather events that may result in direct or indirect damage to assets, potentially compromising infrastructure integrity and leading to increased costs or reduced revenue. <ul style="list-style-type: none"><li>Extreme heat is highly likely to occur, though impacts to infrastructure are not expected to be consequential.</li><li>Riverine flooding is a rare possibility.</li></ul> | <div><div></div><div></div><div></div></div> <div>1-3 years3-10 years10-30 years</div> <div>(2025-2032)</div> |
| <b>Mitigation</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                               |

- Short Term (Extreme Heat):**
- Implementation of BNA’s Heat Stress Plan, including shaded areas, cooling stations, and worker safety briefings to reduce heat exposure risks.
  - Integration of heat related risk awareness into field operations and health and safety protocols.
  - Explore measures to support user safety on the multi-use path during extreme heat events.

- Long Term (Extreme Heat):**
- Integrate extreme heat considerations into operational procedures and health and safety policies.
  - Advance climate adaptation planning to address increasing temperature trends on infrastructure and users.
  - Continued applied research and monitoring to assess system performance under changing climate conditions.
  - Implement measures to support user safety on the multi-use path, including real-time communication, warnings, and other adaptive measures during extreme heat events

- Short Term (Riverine Flooding):**
- Incorporate enhanced stormwater management features into project design to reduce flood risk and improve site drainage performance.
  - Monitor stormwater system performance and drainage conditions during extreme weather events.

- Long Term (Riverine Flooding):**
- Establish and maintain a naturalized shoreline buffer (up to 30 m where feasible) to preserve vegetation, reduce flood risk, and support wildlife connectivity.
  - Implement and monitor shoreline restoration programs along the Detroit River to support integrity of the seawall and long-term ecological function.
  - Integrate flood risk considerations into long-term operational planning and infrastructure management.
  - Conduct post-construction environmental monitoring and applied research to support mitigation, adaptive management, and long-term resilience.

| Risk Type          | Risks                                                                                                                                                                                                                                                                    | Timeframe                                                                                                     |
|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| Physical – Chronic | <b>Extreme Heat and Riverine Flooding</b><br>Exposure to long-term climate trends may compromise infrastructure integrity and result in design standards that are misaligned with evolving climate conditions. and infrastructure design not meeting evolving standards. | <div><div></div><div></div><div></div></div> <div>1-3 years3-10 years10-30 years</div> <div>(2025-2032)</div> |
| <b>Mitigation</b>  |                                                                                                                                                                                                                                                                          |                                                                                                               |

- Short Term (Extreme Heat):**
- POE facilities designed and constructed using high-performance building features, including highly insulated walls, energy-efficient glass, and solar shading to reduce heat-related stress and energy demand.

- Long Term (Extreme Heat):**
- Monitor infrastructure performance and energy demand under increasing temperature conditions.
  - Continue development and refinement of climate adaptation strategies to address long-term temperature increases and associated operational impacts.
  - Integrate extreme heat risks into long-term asset management, operational planning, and life-cycle performance assessments.
  - Incorporation of centralized heating and cooling systems at POE’s to support efficient temperature regulation, improved system resilience, and operational adaptability under increasing temperature conditions.
  - Use of native and drought-tolerant vegetation across the Canadian POE lands to reduce irrigation demand and enhance resilience to prolonged heat and dry conditions.

An analysis of the lowest points of the bridge indicates that while riverine flooding is a rare possibility, it may pose a potentially significant but manageable risk, supported by existing design features and mitigation measures. Extreme heat is highly likely to affect WDBA; however, impacts to physical assets are not anticipated to be consequential. The likelihood of asset productivity loss remains low and not expected to significantly affect revenue.

Nonetheless, extreme heat presents a more significant risk to human health, function, and productivity, particularly for individuals working outdoors and other users. These risks are actively managed through health and safety measures and ongoing adaptation planning as the project transitions to operations.

Transition Risks

A transition risk assessment was completed in 2022 to evaluate the probability and impact of various transition-related risks. This assessment supported the identification and prioritization of key transition risks. When considered alongside existing mitigation measures, WDBA determined that the residual risk remains within the organization’s risk appetite tolerance. As such, transition-related risks do not present a high risk to WDBA.

Since completion of the 2022 assessment, no material changes in WDBA’s transition risk profile have been identified that would impact the risk assessment results. WDBA continues to monitor regulatory, market, and operational developments and to advance mitigation measures in alignment with evolving ESG and climate-related opportunities.

| Risk Type         | Risks                                                                                                                                                                           | Timeframe                                                                                                     |
|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| Policy/Legal      | <b>Increased Pricing in Greenhouse Gas Emissions</b><br>An increase in carbon pricing may result in higher operating costs to WDBA (e.g., utilities passed through to tenants). | <div><div></div><div></div><div></div></div> <div>1-3 years3-10 years10-30 years</div> <div>(2025-2032)</div> |
| <b>Mitigation</b> |                                                                                                                                                                                 |                                                                                                               |

- Short Term:**
- Continue implementing design strategies to reduce energy demand and operational costs.
  - Continue transitioning WDBA fleet from internal combustion engines to plug-in hybrid and battery electric vehicles, building on progress made in 2025 and aligned with the federal Greening Government Strategy.

- Long Term:**
- Investigate opportunities to invest in low-carbon and renewable energy solutions to reduce long-term exposure to carbon pricing.

| Risk Type         | Risks                                                                                                                                                                        | Timeframe                                                                                                     |
|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| Policy/Legal      | <b>Enhance Emissions Reporting Obligation</b><br>Evolving regulatory expectations related to climate disclosures may increase reporting complexity and administrative costs. | <div><div></div><div></div><div></div></div> <div>1-3 years3-10 years10-30 years</div> <div>(2025-2032)</div> |
| <b>Mitigation</b> |                                                                                                                                                                              |                                                                                                               |

- Short Term:**
- Develop and refine processes to support evolving climate-related disclosure requirements, including TCFD-aligned reporting, and assess resourcing needs.
  - Continue to leverage internal expertise to support climate-related obligations while assessing training, tools, and resource needs to strengthen delivery capacity.

- Long Term:**
- Continue to develop data management systems, processes, and internal capacity to supporting ongoing climate-related reporting, risk tracking, and regulatory compliance.
  - Enhance analytical capabilities through tools such as GIS to support spatial data tracking, risk mapping, and climate-related assessment and disclosures.



| Risk Type         | Risks                                                                                                                                                                                                                                                | Timeframe                                                                                                     |
|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| Policy/Legal      | <b>Mandates and Regulations on Existing Products and Services</b><br>Government requirements (e.g., <i>Canadian Net-Zero Emissions Accountability Act</i> and Greening Government Strategy) may require additional resources and costs to implement. | <div><div></div><div></div><div></div></div> <div>1-3 years3-10 years10-30 years</div> <div>(2025-2032)</div> |
| <b>Mitigation</b> |                                                                                                                                                                                                                                                      |                                                                                                               |

- Short Term:**
- Continue to monitor and assess WDBA regulatory requirements and timelines related climate policies and integrate into planning and operational processes.
- Long Term:**
- Build internal capacity and expertise through targeted training to assess regulatory impacts and develop effective mitigation and compliance strategies to support climate-related reporting, data management, and risk assessment.

| Risk Type         | Risks                                                                                                           | Timeframe                                                                                                     |
|-------------------|-----------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| Market            | <b>Uncertainty in Market Signals</b><br>Uncertainty in energy prices and supply may increase operational costs. | <div><div></div><div></div><div></div></div> <div>1-3 years3-10 years10-30 years</div> <div>(2025-2032)</div> |
| <b>Mitigation</b> |                                                                                                                 |                                                                                                               |

- Short Term:**
- Continue transitioning fleet to low-emission vehicles and optimize fleet size as WDBA transitions from construction to operations.
- Long Term:**
- Monitor energy market trends and evaluate long-term energy strategies, including cost forecasting and system optimization.

| Risk Type         | Risks                                                                                                                                                            | Timeframe                                                                                                     |
|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| Market            | <b>Increased Costs Over Raw Materials</b><br>Volatility in the cost of materials and operational cost pressures may increase capital and operating expenditures. | <div><div></div><div></div><div></div></div> <div>1-3 years3-10 years10-30 years</div> <div>(2025-2032)</div> |
| <b>Mitigation</b> |                                                                                                                                                                  |                                                                                                               |

- Short Term:**
- Monitor availability and pricing of key materials and assess suitability of alternatives where appropriate.
- Long Term:**
- Forecast material and operational costs and incorporate into long-term capital planning and budgeting processes.
  - Assess and implement opportunities to enhance naturalized areas and green infrastructure to support carbon storage, reduce emission-related costs, and mitigate long-term operational expenditures.

| Risk Type         | Risks                                                                                                                                                        | Timeframe                                                                                                     |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| Reputation        | <b>Increased Stakeholder Concerns</b><br>Increased community concern regarding environmental and social impacts may affect WDBA's reputation and operations. | <div><div></div><div></div><div></div></div> <div>1-3 years3-10 years10-30 years</div> <div>(2025-2032)</div> |
| <b>Mitigation</b> |                                                                                                                                                              |                                                                                                               |

- Short Term:**
- Continue proactive monitoring and mitigation of environmental impacts during construction and transition to operations.
  - Maintain and expand research partnerships to support environmental performance, biodiversity, and water quality monitoring.
  - Invest in external partnerships to support climate resilience in surrounding communities.
  - Maintain proactive communication through public reporting, community engagement, media communication, and knowledge-sharing initiatives to promote transparency and build trust.
- Long Term:**
- Continue to support research, partnerships, and engagement initiatives to anticipate and mitigate environmental and climate-related concerns, including emissions, water levels, flooding, renewable energy, and ecological impacts.





Climate-Related Opportunities

WDBA assesses climate-related risks and opportunities in alignment with its climate strategy and risk management processes, supporting the protection of communities and the environment from the impacts of climate change. In addition to managing risks, WDBA identifies opportunities to enhance operational efficiency, environmental performance, and long-term resilience.

WDBA is voluntarily reporting on climate-related opportunities outlined in the table below.

| Opportunity                                                                                                                                                                                 | Timeframe                                                                                                     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| <b>Use of Efficient Modes of Transport</b><br>Advancements in zero-emission and hybrid vehicles present an opportunity to reduce emissions and align with the Greening Government Strategy. | <div><div></div><div></div><div></div></div> <div>1-3 years3-10 years10-30 years</div> <div>(2025-2032)</div> |

Strategy

- Short Term:
- Continue transitioning WDBA’s fleet from internal combustion engines to plug-in hybrid and battery electric vehicles, supporting operations and reducing emissions.
  - Monitor fleet performance and fuel consumption to inform optimization and future procurement decisions.

- Long Term:
- Track fleet emissions and fuel consumption to support long-term emissions reduction targets.
  - Evaluate opportunities to further reduce emissions through advancements in vehicle technology and operational deficiency.

| Opportunity                                                                                                                                                                                               | Timeframe                                                                                                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| <b>Development of Low Emission Goods and Services</b><br>Encouraging low-emission vehicular traffic presents an opportunity to support emission reductions and increase sustainable transportation usage. | <div><div></div><div></div><div></div></div> <div>1-3 years3-10 years10-30 years</div> <div>(2025-2032)</div> |

Strategy

- Short Term:
- Assess feasibility of initiatives that encourage low-emission vehicle usage.

- Long Term:
- Support development of policies or incentives that encourage low-emission vehicular traffic.
  - Explore opportunities to increase usage and associated revenue through low-emission transportation trends.

| Opportunity                                                                                                                                                                | Timeframe                                                                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| <b>Use of Public Sector Initiatives</b><br>Participation in climate-related programs and funding opportunities may provide financial, operational, and strategic benefits. | <div><div></div><div></div><div></div></div> <div>1-3 years3-10 years10-30 years</div> <div>(2025-2032)</div> |

Strategy

- Short Term:
- Identify and pursue grant opportunities, partnerships, and funding programs aligned with climate and sustainability initiatives.
- Long Term:
- Develop and implement strategies to leverage available funding and align projects with federal climate and sustainability priorities.

| Opportunity                                                                                                                                                                                                                                   | Timeframe                                                                                                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| <b>Nature-Based and Green Infrastructure Solutions</b><br>Integration of naturalized areas and green infrastructure presents opportunities to enhance climate resilience, support ecosystem services, and reduce long-term operational costs. | <div><div></div><div></div><div></div></div> <div>1-3 years3-10 years10-30 years</div> <div>(2025-2032)</div> |
| Strategy                                                                                                                                                                                                                                      |                                                                                                               |

- Short Term:
- Identify opportunities to increase naturalized areas and integrate green infrastructure into site design and operations.

- Long Term:
- Enhance naturalized systems to support carbon storage, ecosystem function, stormwater management, and climate resilience.
  - Apply findings from environmental monitoring and research to support continuous improvement and adaptive management.





# Impact on Business and Strategy

## WDBA's Climate Strategy

To effectively manage climate-related risks and opportunities, WDBA implements a forward-looking climate strategy focused on reducing emissions, enhancing resilience, and supporting sustainable operations. Climate considerations are integrated into WDBA's Corporate Plan, Project Agreement, ESG Framework, and operational decision-making processes.

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

- **Design for durability and resiliency** by incorporating long-term climate considerations into infrastructure planning, supporting ongoing maintenance and monitoring, and extending the useful life of the project assets.
- **Conserve non-renewable resources** by reducing energy and water demands, improving energy efficiency in construction and operations, incorporating renewable energy considerations, using sustainable and recycled materials, and minimizing waste through diversion and reuse practices.
- **Protect and enhance the natural environment** by applying green infrastructure stormwater management principles, conserving and restoring environmentally sensitive areas, and integrating measures to support biodiversity, habitat connectivity, and ecosystem function. This includes addressing key environmental considerations such as aquatic resources, air and water quality, noise and vibration, invasive species, wildlife habitats, erosion and sediment control, cultural resources, wetland protection, and light pollution.

## Sustainability Action Plan

Sustainability action plans are developed and implemented as part of WDBA's ESG Framework to identify priorities, establish goals, and track progress against climate-related commitments. These plans align with Canada's Federal Sustainable Development Strategy and support the integration of ESG considerations into planning, decision-making, and operations.

Progress against ESG and climate-related objectives is monitored through a combination of performance indicators, reporting processes, and ongoing review.

Key performance areas include:

- **Delivering ESG initiatives and climate-related targets** through structured reporting, staff onboarding, and internal tracking processes.
- **Tracking, monitoring and reporting** on GHG emissions, waste, and environmental performance through improved data collection and analysis.
- **Supporting ongoing climate risk and opportunity assessments** into the corporate risk register.
- **Maintaining oversight of sustainable design and construction commitments**, including adherence to LEED Silver requirements.
- **Supporting active transportation** through development of multi-use path and regional trail connections.
- **Encouraging local participation** through workforce development and community initiatives, reducing emissions associated with travel.
- **Supporting public awareness** of and engagement through participation in events, workshops, and knowledge-sharing initiatives.

- **Climate related adaptation planning**, including the initial development phase of a Climate Risk and Vulnerability Assessment and Climate Adaptation Plan for critical infrastructure.
- **Ongoing installation of 37, level 2 electric vehicle charging stations** at the Canadian and US Ports of Entry.
- **Transition of the WDBA fleet toward plug in hybrid and battery electric vehicles**, with four plug in hybrid vehicles and one battery electric vehicle currently incorporated into the fleet
- **Collaboration and information sharing with various federal departments and Crown corporations** on sustainability-related topics
- **Continue maintaining mass notification system** to support staff safety and communication, including notifications during extreme weather.

WDBA's climate-related initiatives are organized in three pillars that reflect the project lifecycle: design and construction, operations and, corporate operations.



## Climate Considerations in Design and Strategy

WDBA has embedded sustainability and resilience into project design and construction through the following initiatives:

- Designing infrastructure to support a **125-year service life**, enhancing long-term durability and resilience.
- Achieving **Envision Platinum** (2021) for sustainable infrastructure design and delivery.
- Implementation of BNA's Sustainability Management Plan and **ISO 14001 Environmental Management System**, supported by detailed environmental mitigation and monitoring plans.
- Advancing **LEED v4 BD+C Silver certification** for US and Canadian POE facilities.
- Continued installation of **energy- and water-efficient design elements**, including insulated building materials, energy efficient glazing, solar shading, and low-flow fixtures.
- Completion of **green roof** construction on select buildings.
- Ongoing landscaping and incorporation of **native and drought-tolerant vegetation**.
- Continued construction of a multi-use path and pedestrian processing areas, including completion of **multi-use path** on Broadway Blvd.
- Supporting climate resilience through **Community Benefits Plan** partnerships.
- Implementing **Species at Risk protection measures**, including surveys, avoidance, salvage, relocation, and post-relocation monitoring in accordance with approved plans.





## Climate Considerations in Future Operations

WDBA continues to integrate climate considerations as the project transitions from construction to operations:

- Supporting **efficient traffic flow** through design of the border crossing systems to reduce idling and associated air quality impacts.
- Continuing implementation of the Sustainability Management Plan and **ISO 14001 Environmental Management System**.
- Advancing **LEED v4 O+M Silver certification** for the US and Canadian POE facilities.
- Targeting **Energy Star certification** for the US POE with a score of at least 75.
- Providing **electric vehicle charging infrastructure** for staff and tenants.
- Supporting active transportation through toll-free access to the **multi-use path** regional trail connections.
- Operating the first international crossing as part of the 28,000 km **Trans Canada Trail** network, supporting low-emission transportation.
- Implementing and maintaining a **mass notification system** to communicate extreme weather events and support staff and user safety.
- Advancing climate adaptation planning, including development of a **Climate Risk and Vulnerability Assessment and Climate Adaptation Plan**.



## Climate Considerations in Corporate Operations

WDBA continues to advance internal ESG practices and corporate climate initiatives:

- Integrating **ESG principles** into procurement, planning, governance, and decision-making processes.
- Maintaining certification and reporting requirements (**LEED, Envision, EMS**).
- Enhancing **greenhouse gas data collection**, analysis, and reporting across Scope 1, 2, and 3 emissions.
- Strengthening **data management and analytical capabilities**, including use of tools such as GIS to support environmental monitoring and climate risk assessment.
- Supporting **knowledge-sharing** and collaboration with federal departments, Crown corporations, and partners.
- Continuing transition to **low-emission fleet vehicles**, with plug-in hybrid and electric vehicles incorporated into operations.
- Advancing implementation of commitments under the **Greening Government Strategy**.
- Supporting **applied research and monitoring** through academic, agency, and community partnerships.



# 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 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.

## Risk Management Approach

WDBA's Risk Management Framework is informed by 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.

Risk identification is an ongoing activity and happens through formal workshops or ad-hoc meetings, discussions or reports. All risks are recorded and managed in the risk register and reviewed monthly by the risk manager and risk owners.

Risks are assessed against several dimensions of potential impact (e.g. schedule, cost, quality, reputation, etc.) informed by the Risk Appetite Statements and Tolerances approved by the Board of Directors. Risk ratings are assigned based on probability and impact on a 5x5 scale with ratings from 1-25. Ratings are based on the likelihood and impact of a risk. For example, a risk with a very high likelihood (5) and very high impact (5) would receive a rating of 25. For risks with multiple impacts (e.g. cost, schedule and reputational impacts) the highest impact rating is counted toward the total risk rating.

Risks receive an initial qualitative assessment to prioritize them based on severity and are then further evaluated quantitatively to provide cost and/or schedule values where applicable. All risks receive a rationale which describes the basis of the assessment.

Risk response plans and mitigation measures are completed after risks receive an assessment, the 'target' or residual risk assessment is completed after risk response planning and then risk status, assessment and plan progress are reviewed monthly by the risk owner.

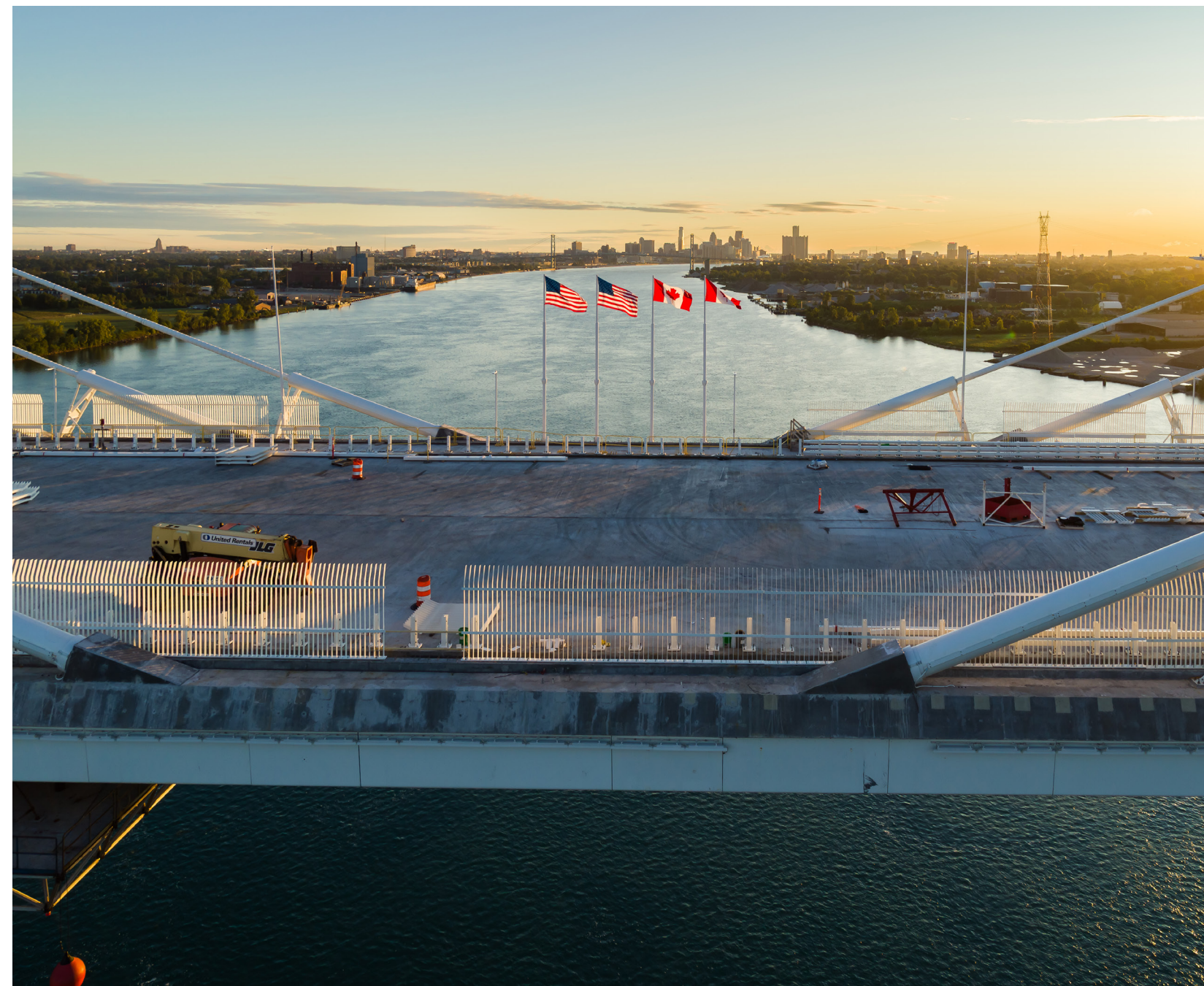
Monthly risk reports are prepared, the highest risks or risks that have had significant changes or require escalation are reported and discussed with senior management and the Board.

## Ongoing Management of Climate Risks

Climate and environmental risks are actively monitored and reviewed on an ongoing basis with the appropriate risk owners as part of WDBA's risk management. Risks that exceed established risk appetite tolerances, experience significant changes, or are newly identified are reported to the Governance and Human Resources Committee and escalated to the Board of Directors, as required.

Since completion of the most recent climate risk assessment, no material changes in WDBA's climate risk profile have been identified. Climate-related risks and opportunities continue to be monitored and managed through established processes, supported by ongoing data collection, analysis, and integration into planning and operational decision-making.

WDBA undertakes comprehensive Climate Risk and Opportunity Assessments on a five-year cycle, with the next assessment anticipated in 2027. In the interim, WDBA continues to advance climate adaptation planning and refine its approach to managing climate-related risks as the project transitions to operations in 2026.





# Metrics and Targets

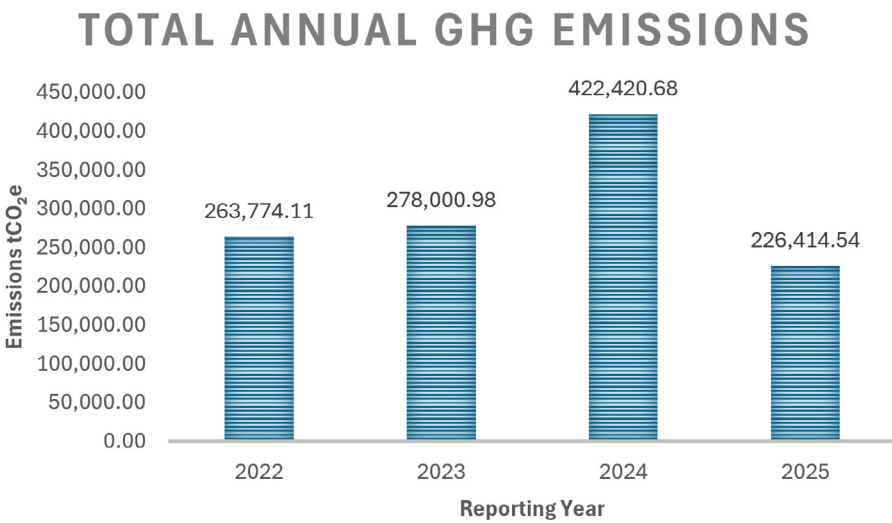
## Greenhouse Gas (GHG) Emissions

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. The inventory includes emissions from WDBA operations as well as construction-related emissions associated with the Gordie Howe International Bridge project, including emissions from BNA and its subcontractors, which are reported within Scope 3.

Scope 1 GHG emissions represent direct emissions from WDBA-controlled operations. Scope 2 emissions represent indirect emissions from the consumption of electricity or heat. Scope 3 emissions include all other indirect emissions resulting from organizational activities that arise from sources not owned or directly controlled by WDBA, including construction activities undertaken by contractors. Scope 3 emissions also include upstream fuel and energy-related activities, waste, business travel, and employee commuting, including contributions from contractors where applicable.

In 2025, WDBA’s total GHG emissions were 226,414.54 (tCO2e), a decrease from 422,420.68 tCO2e in 2024. As part of ongoing data quality improvements, WDBA undertook a review of its prior year inventory and implemented adjustments to Scope 1, Scope 2, and Scope 3 Category 3 emissions, resulting in a restated 2024 total (previously reported as 422,099.69 tCO2e). As depicted below (Figure 2), the year-over-year decrease reflects the progression toward completion of major construction activities and the corresponding declines in construction-related emissions.

Figure 1. Total annual GHG emissions for WDBA (2022 – 2025). Emissions reached their highest level in 2024 during peak construction activity and declined in 2025 as the project progressed toward completion.



The majority of emissions continue to be associated with Scope 3 – Category 1 (Purchased Goods and Services), which includes emissions related to construction materials (e.g., steel and cement) and construction activities carried out by WDBA contractors, including BNA. These emissions remain the dominant contributor to WDBA’s overall GHG profile and reflect the scale and material intensity of the Gordie Howe International Bridge project during the construction phase.

WDBA’s Scope 1 and 2 emissions are comparatively small and primarily associated with fuel and electricity consumption at project offices, trailer complexes, and a small fleet of vehicles.

WDBA’s overall emissions profile is therefore strongly influenced by project-related construction activities, which are accounted for under Scope 3 in accordance with the GHG Protocol. Throughout construction, efforts to support sustainable development have included alignment with LEED certification requirements and the En-vision Platinum rating system, with the objective of reducing both embodied and operational emissions.

A detailed overview of total GHG emissions for the 2025 calendar year is presented below:

| GHG Emissions Type    |                      | Activities                   | Scope Description[AS1.1]                                                                                                                                            | GHG emissions (tCO2e) |            |           |            |           |           |
|-----------------------|----------------------|------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------|-----------|------------|-----------|-----------|
|                       |                      |                              |                                                                                                                                                                     | 2022                  | 2023       | 2024      |            | 2025      |           |
|                       |                      |                              |                                                                                                                                                                     | Combined              | Combined   | WDBA      | BNA        | 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     | 138.08    | -          | 55.05     | 1,979.89  |
|                       |                      | Mobile                       | Combustion of fuel associated with mobile sources such as work vehicles                                                                                             |                       |            | 32.24     | 13,430.44  | 21.30     | 9,286.74  |
|                       | Scope 2              | Electricity                  | Emissions from the electricity consumption                                                                                                                          | 36.90                 | 39.34      | 51.17     | 1,608.93   | 40.52     | 4,572.37  |
| 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 | 12,047.16 | 182,518.5 |
|                       | 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   | 68.00     | 9,911     |



| GHG Emissions Type |                      | Activities       | Scope Description[AS1.1]                                                                                                                                                                                                       | GHG emissions (tC02e) |            |            |            |            |            |
|--------------------|----------------------|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------|------------|------------|------------|------------|
|                    | 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   | -          | 4,001.19   |
| Indirect Emissions | 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      | -          | 26.16      | -          |
|                    | 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   | 83.66      | 1,803      |
|                    |                      |                  | Subtotal                                                                                                                                                                                                                       |                       |            | 10,581.67  | 411,839.01 | 12,341.85  | 214,072.69 |
|                    |                      |                  | Annual Total                                                                                                                                                                                                                   | 263,774.11            | 278,000.98 | 422,420.69 |            | 226,414.54 |            |

## Basis for Preparation

WDBA utilizes a financial control approach to estimate GHG emissions data. The following organizational and operational boundaries have been applied:

- The inventory includes operational emissions from WDBA, as well as construction-related emissions associated with Gordie Howe International Bridge project work in Canada and the United States.
- Due to the significant role of the private-sector partner in project delivery, Scope 1, Scope 2, and Scope 3 (Categories 1, 2, 3, 5, and 7) emissions attributable to BNA are either directly measured or estimated, subject to data availability, and are reported as Scope 3 emissions with WDBA’s inventory.
- Select emission sources, including mobile combustion, business travel, and employee commuting, have been extended to include BNA’s sub-contractors and are also included in WDBA’s Scope 3 emissions.
- Emission factors were reviewed and updated in accordance with current best practices.
- Global warming potentials were derived from the IPCC Sixth Assessment Report (AR6, 2023).
- As part of ongoing data quality improvements and system enhancements, prior years’ datasets (2022 – 2024) were reviewed and refined. Adjustments were made to correct data gaps, incorporate previously excluded emission sources, and improve calculation methodologies, resulting in restated values where applicable.

WDBA continues to strengthen its data management, validation, and reporting processes to support accuracy, consistency, and transparency.

## Targets

WDBA is committed to achieving carbon neutrality for its internal corporate operations, covering Scope 1 and Scope 2 emissions associated with office operations, project facilities, and its vehicle fleet.

To support this commitment, WDBA is implementing measures to reduce operational emissions, including:

- Transitioning toward zero-emission and plug-in hybrid vehicles.
- Right-sizing office space and fleet assets as the project transitions from construction to operations.
- Operating LEED-certified facilities to improve energy efficiency and reduce consumption.

By the end of fiscal year 2026, WDBA will develop a comprehensive decarbonization plan outlining measures required to achieve carbon neutrality for its corporate operations. This work is being advanced through internal collaboration and leveraging partnerships with agency partners.

As the Gordie Howe International Bridge was in the final stages of construction through 2025, WDBA recognizes that construction-phase emissions are not representative of long-term operations. Accordingly:

- A baseline year for operational emissions will be established following the first full year of bridge operations.
- A formal emissions reduction target for operations will be set thereafter based on representative data.





# Looking

# Ahead

As Canada transitions toward a net-zero economy, WDBA recognizes the importance of integrating climate considerations into decision-making, asset management, and long-term operations.

With the Gordie Howe International Bridge transitioning from construction to operations, WDBA expects a continued decline in total GHG emissions, driven by the completion of emissions-intensive construction activities. The emissions profile will shift from construction-driven Scope 3 emissions toward a more stable profile associated with operations, maintenance, and asset management.

WDBA is focused on:

- Establishing a robust operational emissions baseline.
- Advancing a long-term emissions reduction strategy aligned with federal climate objectives.
- Strengthening climate governance, performance tracking, and disclosure practices.

Environmental stewardship remains a core priority. In collaboration with BNA, WDBA continues to implement a comprehensive environmental management program to ensure that the Gordie Howe International Bridge is constructed and operated in accordance with leading sustainable development standards. WDBA remains committed to fostering a culture of leadership in sustainability.

The environmental achievements and recognitions associated with this project demonstrate WDBA's commitment of minimizing environmental impacts while delivering critical binational infrastructure.

Looking ahead, WDBA will continue to:

- Improve data quality, transparency, and consistency in climate reporting.
- Expand collaboration with partners, stakeholders, and Indigenous communities.
- Integrate climate resilience and adaptation considerations into long-term operations and asset management.

As the Gordie Howe International Bridge transitions into operations, WDBA will continue to build on the foundations established during design and construction to enhance resilience, reduce emissions, and strengthen transparency in climate-related reporting. Ongoing collaboration with partners, stakeholders, and communities on both sides of the border will support alignment with evolving climate expectations and federal objectives. Through this approach, the Gordie Howe International Bridge Project is positioned to operate as a sustainable, resilient, and forward-looking system supporting critical binational transportation and trade.

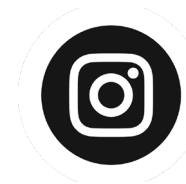
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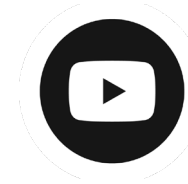
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info@wdbridge.com



gordiehoweinternationalbridge.com





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