Scorecard - ENWIN Utilities Ltd.

8/31/2022

Performance Outcomes	Performance Categories	Measures		2017	2018	2019	2020	2021	Trend	Target: Industry	Target: Distributor
Customer Focus Services are provided in a manner that responds to identified customer preferences.	**Service Quality**	New Residential/Small Business Services Connected on Time		100.00%	100.00%	100.00%	100.00%	100.00%	flat	90.00%	
		Scheduled Appointments Met On Time		99.76%	99.71%	99.94%	100.00%	100.00%	up	90.00%	
		Telephone Calls Answered On Time		78.21%	76.93%	77.19%	64.74%	58.90%	down	65.00%	
	Customer Satisfaction	First Contact Resolution		98.04 %	98.63%	98.74%	99.10%	99.27%			
		Billing Accuracy		99.99%	99.72%	99.97%	99.95%	99.96%	up	98.00%	
		Customer Satisfaction Survey Results		84%	86%	88%	88%	86%			
Operational Effectiveness Continuous improvement in productivity and cost performance is achieved; and distributors deliver on system reliability and quality objectives.	**Safety**	Level of Public Awareness		82.00%	82.00%	82.00%	82.00%	81.00%			
		Level of Compliance with Ontario Regulation 22/04 [1]		C	C	C	C	C	flat		C
		Serious Electrical Incident Index	Number of General Public Incidents	2	0	1	1	0	down		2
			Rate per 10, 100, 1000 km of line	1.792	0.000	0.214	0.213	0.000	down		0.436
	System Reliability	Average Number of Hours that Power to a Customer is Interrupted [2]		0.72	1.11	0.88	0.86	0.86	up		0.88
		Average Number of Times that Power to a Customer is Interrupted [2]		1.70	2.22	2.23	2.11	1.68	down		1.90
	Asset Management	Distribution System Plan Implementation Progress		81 %	97.3%	100.4%	85.6%	76.8%			
	Cost Control	Efficiency Assessment		3	3	3	3	2			
		Total Cost per Customer [3]		$707	$717	$709	$692	$675			
		Total Cost per Km of Line [3]		$13,094	$13,660	$13,539	$13,236	$12,989			
Public Policy Responsiveness Distributors deliver on obligations mandated by government (e.g., in legislation and in regulatory requirements imposed further to Ministerial directives to the Board).	**Connection of Renewable Generation**	Renewable Generation Connection Impact Assessments Completed On Time [4]			57.14%		50.00%	100.00%			
		New Micro-embedded Generation Facilities Connected On Time		100.00%	100.00%	100.00%	100.00%	100.00%	flat	90.00%	
Financial Performance Financial viability is maintained; and savings from operational effectiveness are sustainable.	**Financial Ratios**	Liquidity: Current Ratio (Current Assets/Current Liabilities)		1.83	2.24	2.13	2.07	2.18			
		Leverage: Total Debt (includes short-term and long-term debt) to Equity Ratio		0.43	0.78	0.75	0.76	0.69			
		Profitability: Regulatory Return on Equity	Deemed (included in rates)	8.01%	8.01%	8.01%	8.52%	8.52%			
			Achieved	2.55%	4.35%	3.72%	5.25%	9.38%			

1. Compliance with Ontario Regulation 22/04 assessed: Compliant (C); Needs Improvement (NI); or Non-Compliant (NC).
2. An upward arrow indicates decreasing reliability while downward indicates improving reliability.
3. A benchmarking analysis determines the total cost figures from the distributor 's reported information.
4. Value displayed for 2021 reflects data from the first quarter, as the filing requirement was subsequently removed from the Reporting and Record-keeping Requirements (RRR).

Legend:

5-year trend: up, down, flat

Current year: target met, target not met

2021 Scorecard Management Discussion and Analysis ("2021 Scorecard MD&A")

The link below provides a document titled "Scorecard - Performance Measure Descriptions" that has the technical definition, plain language description and how the measure may be compared for each of the Scorecard's measures in the 2021 Scorecard MD&A:

http://www.ontarioenergyboard.ca/OEB/_Documents/scorecard/Scorecard_Performance_Measure_Descriptions.pdf

Scorecard MD&A - General Overview

ENWIN Utilities Ltd. ("ENWIN") owns and operates the electrical distribution network in the City of Windsor, encompassing a service area of approximately 121 square kilometers. As of the end of 2021, ENWIN served approximately 90,800 customers.

2021 was again a year of challenge due to the COVID-19 pandemic, which continued to have an impact on electricity customers and Ontario's electricity distribution sector as a whole. Despite these challenges, ENWIN's 2021 scorecard results are very positive, scoring above industry targets (where such industry targets are established) for all but one measure in the performance category of Service Quality. Throughout 2021, ENWIN continued to take steps to assist customers in mitigating the impacts of the COVID-19 pandemic, such as by implementing the temporary suspension of time-of-use and tiered electricity rates, offering the COVID-19 Energy Assistance Program ("CEAP"), extending the moratorium on electricity service disconnection, and continuing to promote Ontario assistance programs that could benefit customers.

ENWIN continued to focus on providing quality customer service, scoring 86% on its Customer Satisfaction Survey Results and over 99% on First Contact Resolution and Billing Accuracy. ENWIN also increased self-service options on the myENWIN customer portal and subscribed over 5,900 customers to paperless billing in 2021 alone, reducing our environmental footprint while enhancing the customer experience. While performance on Telephone Calls Answered on Time was lower than prior years, ENWIN continued to ensure that each customer interaction was a valuable one.

ENWIN maintained focus on the safety and reliability of the electricity it supplies to customers, balancing keeping costs as low as possible while maintaining system reliability. ENWIN continued efforts to minimize both the number of outages that customers experience and the length of time the power is out. ENWIN's actual 5-year average number of hours that power is interrupted was 0.89 hours per year, and the number of times that power is interrupted was 1.99 times per year. These results are illustrative of ENWIN's successful ongoing efforts to maintain system reliability, as well as the impact of strategic investments in the renewal and modernization of our electricity distribution infrastructure.

ENWIN remains committed to ongoing strong performance and continuous improvement beyond 2021.

Service Quality

- **New Residential/Small Business Services Connected on Time**

In 2021, ENWIN connected 100% of its 536 eligible low-voltage residential and small business customers (those utilizing connections under 750 volts) to its system within the five-day timeline prescribed by the Ontario Energy Board ("OEB"). This result is well above the OEB-mandated threshold of 90%. ENWIN's successful result in this measure was achieved by performing daily checks for Electrical Safety Authority ("ESA") Authorization, providing instant notification to the Metering department when connections are ready, and by having a quick dispatch process for meter installers. ENWIN's commitment to achieving this requirement also includes pulling crews from other projects when the OEB's five-day timeline cannot be met by the regular service crews.

- **Scheduled Appointments Met On Time**

When either a customer requests an appointment with ENWIN or ENWIN requests an appointment with a customer, ENWIN must schedule the appointment during regular hours of operation, within a four-hour time window, and an ENWIN representative must arrive for the appointment within the scheduled timeframe. In 2021, ENWIN met its appointment targets for all 3,474 appointments scheduled for an overall result of 100% of appointments met on time. This result exceeds the OEB industry target set at 90% of appointments met on time and is consistent with ENWIN's 2020 performance.

- **Telephone Calls Answered On Time**

ENWIN received just over 90,000 customer calls in 2021. Of those calls, ENWIN answered 58.90% of the calls within 30 seconds, which is below the OEB mandated target of 65%.

ENWIN's Customer Service department has shown consistent results over the years and has achieved a Telephone Calls Answered On Time service level greater than 75% in three out of the last five years. In 2021, the COVID-19 pandemic continued to have an impact on the Customer Service department's operations in several ways, including challenges hiring, training and retaining employees due to the increasingly competitive job market and the need for continued social distancing. ENWIN also experienced longer average customer call durations, which call tracking data shows was driven in large part by multiple rate changes, payment priority, Regulated Price Plan ("RPP") Customer Choice, modified disconnection moratorium periods, and the COVID-19 Energy Assistance Program. The frequency of unique and non-routine customer inquiries manifested in longer call lengths, with average call durations increasing by 44% since 2019, which had a significant impact on ENWIN's ability to answer incoming calls at the same pace as prior years.

ENWIN is focused on efforts to reduce call lengths through proactive messaging with customers, reviewing and improving call scripts, and by offering additional easy-to-use self-service options on the myENWIN customer portal. For example, ENWIN now provides a bill comparison tool on the myENWIN customer portal so that customers can make an informed decision on which RPP rate plan is best for them. ENWIN has also sent letters to customers to explain the payment priority rules, as well as providing an easy-to-use option for customers to select alternate payment priorities upon request. ENWIN has also committed to increasing the number of Customer Service Representatives in 2022 to help address the increase in call durations and improve the calls answered on time performance.

ENWIN is also dedicated to making each customer interaction a valuable one. Throughout 2021, ENWIN ensured that the quality of our customer interactions was not sacrificed to achieve a higher "calls answered on time" metric. This is demonstrated by maintaining our high customer satisfaction rating despite the longer wait times, as is further discussed in the section below.

Customer Satisfaction

- **First Contact Resolution**

ENWIN provides its Customer Service Representatives with the ability to retrieve information on service requests, such as the status of tree trimming requests, so that they no longer need to transfer calls to other departments. This shows ENWIN's continued focus on positive interactions and resolving enquiries at the first point of contact. In addition, these tools have greatly assisted ENWIN in maintaining our high level of first call resolution. In 2021, ENWIN was able to successfully resolve 99.27% of calls during the customer's initial contact. This is ENWIN's highest level achieved in the past five years, demonstrating the organization's drive to continuously improve.

- **Billing Accuracy**

ENWIN produced over 1 million bills in 2021 and made only 4 errors for every 10,000 bills produced. This means ENWIN achieved 99.96% billing accuracy, which is well above the OEB's industry target of 98%. ENWIN has made efforts over the years to pro-actively search out and resolve bills with errors before they are sent to customers. If a billing error does occur, ENWIN uses a corrective and preventive action methodology to investigate the root cause of the error and implement measures to prevent a similar error from happening again. These measures have helped ENWIN maintain a high level of billing accuracy over the years.

- **Customer Satisfaction Survey Results**

ENWIN utilizes a third party to conduct annual customer satisfaction surveys. ENWIN reports the "Customer Experience Performance Rating" ("CEPr") for its customer satisfaction scorecard metric, which assists customers in quantifying and comparing ENWIN's performance each year. Factors that are considered as part of the overall CEPr include delivery of accessible and consistent customer service, understanding customer expectations, providing timely issue resolution, providing effective communication according to customer needs, demonstrating responsiveness, conducting problem analysis to prevent recurring issues, ease of engagement on issues, seeking customer feedback and following through on recommendations.

In 2021, ENWIN achieved a CEPr rating of 86%, which is above the National average of 84% and the Ontario average of 85% based on other electricity distributors surveyed by ENWIN's third party survey provider. ENWIN's customer satisfaction continues to remain high despite the difficulties ENWIN experienced in achieving its Telephone Calls Answered On Time service levels in 2021.

ENWIN places a high value on the feedback it receives from its customers. As such, in 2018 ENWIN started conducting customer satisfaction surveys once per year, which exceeds the minimum requirement established by the OEB to conduct customer satisfaction

surveys once every two years. ENWIN reviews the data gathered in its customer satisfaction surveys to help drive decision making and to continuously improve ENWIN's customer experience. For example, ENWIN updates its Customer Value Map each year based on insights gained from its customer satisfaction surveys, and it develops a list ranking the services most demanded by ENWIN's customers. ENWIN uses this list to prioritize future ENWIN initiatives and will continue to update this list as customer preferences change over time.

Safety

- **Public Safety**

  - **Component A – Public Awareness of Electrical Safety**

    ENWIN engaged a third party to conduct a survey of customer perception and overall electrical safety awareness and achieved an overall score of 81%. In addition, ENWIN engaged in Public Service Announcements through radio broadcasting on electrical safety topics, including seasonal themes. ENWIN continued its partnership with Windsor's Ontario Hockey League team, the Windsor Spitfires, which provided messaging to the public during the games on powerplays and on social media. ENWIN's social media also regularly promotes safety messaging provided by the ESA as well as unique content created by ENWIN. ENWIN will continue to support and provide education and training to the community on electrical safety through these initiatives.

  - **Component B – Compliance with Ontario Regulation 22/04**

    ENWIN remains fully compliant with all sections of Ontario Regulation 22/04 (Electrical Distribution Safety) (the "Regulation"). This continued achievement is reflective of ENWIN's strong commitment to safety and its adherence to company procedures, policies and the Regulation itself.

    The Regulation establishes objective-based electrical safety requirements for design, construction and maintenance of electrical distribution systems owned by licensed distributors. More specifically, the Regulation requires the approval of equipment, plans, specifications and the inspection of construction before it is put into service. The ESA also performs Due Diligence Inspections throughout the year to ensure utilities remain compliant with the objectives set out in the Regulation.

    ENWIN retained a third party to conduct an independent compliance audit, which concluded that ENWIN has developed and implemented key processes and guidelines relevant to the Regulation and recommended that ENWIN continue to maintain its current processes and guidelines. The Due Diligence Inspections performed by the ESA concluded with zero non-compliances, one needs improvement and one safety-related observation identified. In summary, ENWIN has successfully completed its 2021 ESA audit cycle, achieving full compliance with the Regulation.

  - **Component C – Serious Electrical Incident Index**

    ENWIN did not experience any Serious Electrical Incidents, as defined in the Regulation, between January 1, 2020 to December 31, 2020, which is the period of time used to calculate performance for this component. Accordingly, the calculated rate of incidents per 1000 km of line is 0.000 for this period. These figures are below the OEB's target of no more than two Serious Electrical Incidents

and an incident rate of 0.436 per 1000 km of line as reflected on the OEB Scorecard. In an ongoing effort to prevent incidents, ENWIN continues its broad-based approach to delivering public safety messages through radio, bill inserts, and media releases, in addition to social media and public events.

System Reliability

- **Average Number of Hours that Power to a Customer is Interrupted**

ENWIN's adjusted System Average Interruption Duration Index ("SAIDI", which is the average number of hours power to a customer is interrupted) for 2021 was 0.86 hours (51.6 minutes), which is equal to the 2020 adjusted SAIDI value and is below the Distributor Target of 0.88 hours (52.8 minutes). This is also below the Distributor's 5-year historical average value of 0.89 hours (53.4 minutes). Overall, ENWIN's SAIDI has decreased over the past three years, from 0.88 in 2019 to 0.86 in 2020 and 2021. ENWIN crews have remained diligent over 2021 to ensure that power to customers was restored promptly. ENWIN is committed to continued investments in system automation and modernization as well as proactive investment in the replacement of end-of-life equipment that enable ENWIN to restore power as soon as possible. Scheduled Outages accounted for the highest proportion of hours of interruption, followed by Defective Equipment and outages due to Tree Contacts.

- **Average Number of Times that Power to a Customer is Interrupted**

In 2021, ENWIN's adjusted System Average Interruption Frequency Index ("SAIFI", which is the average number of times power is interrupted) was 1.68 interruptions. This figure has decreased from the 2020 SAIFI value of 2.11 interruptions. In addition, it is lower than the 5-year historical average value of 1.99 interruptions and the Distributor Target of 1.90 interruptions. Over the past 3 years, ENWIN has shown significant improvement in this area, from 2.23 interruptions in 2019 to 1.68 interruptions in 2021.

ENWIN continues to take steps to ensure that the number of outages experienced by customers are as low as possible. In 2021, Defective Equipment accounted for the highest proportion of the number of times that power to a customer was interrupted. However, power interruptions caused by Defective Equipment decreased from 0.55 interruptions in 2020 to 0.47 interruptions in 2021, demonstrating ENWIN's continued efforts to improve. The next highest contribution to the number of times that power to a customer was interrupted was Scheduled Outages, at 0.28 interruptions in 2021. ENWIN is continuously implementing its Distribution System Plan ("DSP") in an effort to decrease the frequency of interruptions to customers, including replacing equipment at end-of-life, implementing system enhancements to provide automation and redundancy to the system, and keeping up with maintenance activities. In addition, ENWIN works to learn from the failure of equipment to better improve targeted replacement planning.

Asset Management

- **Distribution System Plan Implementation Progress**

Distribution System Plan implementation progress is a performance measure instituted by the OEB starting in 2014, which is intended to assess ENWIN's ability to plan and implement the DSP. The DSP was prepared by ENWIN and submitted to the OEB in 2019 for the period 2020-2024. The DSP outlined ENWIN's forecasted capital expenditures required to maintain and expand the electricity distribution

system to serve its current and future customers over the period. The DSP Investment Plan for 2021 was forecast at $17.9M. The actual capital spending for 2021 was $13.7M, resulting in an implementation progress of approximately 76.8%. The COVID-19 pandemic once again had significant impacts on the 2021 DSP Investment Plan, as ongoing uncertainty regarding the pandemic's impacts required spending to be conserved in some areas. Furthermore, global supply chain issues, together with roadwork project changes by the municipality, prevented some 2021 projects from being completed as planned. Despite these challenges, ENWIN worked with dedication to implement sustainment and enhancement projects to benefit customers. In some cases, and when availability permitted, ENWIN purchased materials in advance for 2022 projects so that future projects would have a higher likelihood of being able to proceed as planned.

Cost Control

- **Efficiency Assessment**

Ontario electricity distributors are divided into five cohort groups based on the magnitude of the difference between their respective individual actual and predicted costs, as determined by a third-party (Pacific Economics Group or "PEG") statistical cost benchmarking methodology that uses a three-year average from 2019 to 2021. ENWIN's efficiency performance has been improving year over year since 2014. In 2021, ENWIN transitioned from the Group 3 cohort to the Group 2 cohort, which is indicative of even stronger cost performance results, with actual costs being more than 15% below predicted costs. ENWIN is managing operating costs and replacing assets proactively along a carefully managed timeframe in a manner that balances system risks and customer rate impacts.

- **Total Cost per Customer**

Total cost per customer is calculated by the PEG methodology, as the sum of ENWIN's capital and operating costs divided by the total number of customers that ENWIN serves.

ENWIN's 2021 total cost per customer is $675, which represents a 2.5% decrease from the prior year. Over the past 5 years, ENWIN has held a relatively stable total cost per customer despite inflationary pressures.

ENWIN's cost per customer is comparable to other distributors serving built-out and established communities, as well as distributors serving energy-intensive customers. ENWIN is committed to infrastructure reinvestment to meet its customer's expectations for reliability with a reasonable cost. While ENWIN's load base has continued to decline since peaking in 2006, ENWIN continues to invest in the replacement of its infrastructure as that infrastructure reaches end-of-life. This investment is to ensure that ENWIN's customers continue to have the reliable electrical service they currently enjoy.

- **Total Cost per Km of Line**

This measure uses the same total cost that is used in the Total Cost per Customer calculation above. The total cost is divided by the kilometers of line that ENWIN operates to serve its customers.

ENWIN's 2021 total cost per kilometer of line is $12,989, which represents a 1.9% decrease compared to the prior year result. This measure has continued to remain stable over the past 5 years, reflecting ENWIN's efforts to adequately plan the annual level of spending needed to operate and maintain its distribution system.

Connection of Renewable Generation

- **Renewable Generation Connection Impact Assessments Completed on Time**

Electricity distributors are required to conduct Connection Impact Assessments ("CIAs") within 60 days of receiving all required documentation. ENWIN has developed and implemented measures to ensure CIAs are completed within the required timeframe by clearly defining requirements for proponents and by standardizing both the format and technical components of its consultant's reports. In 2021, ENWIN received two requests to complete CIAs, both of which were completed on time.

- **New Micro-embedded Generation Facilities Connected On Time**

In 2021, ENWIN connected one micro-embedded generation facility and it was connected within the prescribed time frame of five working days, consistent with the 2020 result. As such, ENWIN exceeded the minimum acceptable OEB-mandated industry performance level for this measure, which is to connect within the prescribed time frame 90% of the time. ENWIN's successful result in this measure was achieved by performing daily checks for ESA Authorization, providing instant notification to the Metering department when connections are ready, and by having a quick dispatch process for meter installers. ENWIN's commitment to achieving this requirement also includes pulling crews from other projects when the OEB's five-day time frame cannot be met by the regular service crews.

Financial Ratios

- **Liquidity: Current Ratio (Current Assets/Current Liabilities)**

ENWIN's current ratio was 2.18 in 2021 (2.07 in 2020). Compared to the 2020 Ontario industry average current ratio of 0.82, this metric demonstrates ENWIN's strong financial position and an ability to meet short term financial obligations. The year-over-year increase in the current ratio was primarily a result of a decrease in current liabilities compared to the prior year. The lower current liability balance in 2021 was a result of payment cycle differences and does not represent a significant change compared to the previous year. Overall, the focus on liquidity and a continuing strengthening of the balance sheet is contributing to this strong liquidity ratio.

- **Leverage: Total Debt (includes short-term and long-term debt) to Equity Ratio**

ENWIN's debt to equity ratio was 0.69 in 2021 (0.76 in 2020). This decrease was a result of a gain to ENWIN's other comprehensive income, which was related to the remeasurement of employee future benefits which increased retained earnings in 2021. ENWIN's debt to equity ratio is among the lowest when compared to other LDCs of similar size within the province of Ontario, and is well below the 2020 Ontario industry average of 1.35. This low debt to equity ratio has been achieved through financial practices targeting liquidity and financial stability to ensure resources are available to continue future investments in new infrastructure.

- **Profitability: Regulatory Return on Equity – Deemed (included in rates)**

ENWIN's current distribution rates were approved by the OEB under the expectation that it will earn an 8.52% regulatory return on equity (deemed return). Should the achieved return fall outside of this expectation by plus or minus 3%, a regulatory review may be conducted by the OEB.

- **Profitability: Regulatory Return on Equity – Achieved**

ENWIN's regulated return on equity achieved was 9.38% in 2021 (5.25% in 2020). ENWIN's rates were rebased through a Cost of Service rate application in 2020, which resulted in certain rate riders being returned to customers and reducing regulated return on equity. ENWIN's 2021 return on equity was improved compared to the prior year as a result of one major rate rider being settled in 2020.

Note to Readers of 2021 Scorecard MD&A

The information provided by distributors on their future performance (or what can be construed as forward-looking information) may be subject to a number of risks, uncertainties and other factors that may cause actual events, conditions or results to differ materially from historical results or those contemplated by the distributor regarding their future performance. Some of the factors that could cause such differences include legislative or regulatory developments, financial market conditions, general economic conditions and the weather. For these reasons, the information on future performance is intended to be management's best judgement on the reporting date of the performance scorecard, and could be markedly different in the future.