

									Target		
Performance Outcomes	Performance Categories	Measures		2021	2022	2023	2024	2025	Trend	Industry	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%	➡	90.00%	
		Scheduled Appointments Met On Time		100.00%	99.97%	100.00%	100.00%	99.97%	⬇	90.00%	
		Telephone Calls Answered On Time		58.90%	65.76%	78.74%	74.74%	72.88%	⬆	65.00%	
	Customer Satisfaction	First Contact Resolution		99.27%	99.18%	99.16%	99.32%	99.39%			
		Billing Accuracy		99.96%	98.49%	99.93%	99.89%	99.94%	⬆	98.00%	
		Customer Satisfaction Survey Results		86%	86%	83%	84%	84%			
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		81.00%	81.00%	82.00%	82.00%	82.00%			
		Level of Compliance with Ontario Regulation 22/04 ¹		C	C	C	C	C	➡		C
		Serious Electrical Incident Index	Number of General Public Incidents	0	0	0	1	0	➡		0
			Rate per 10, 100, 1000 km of line	0.000	0.000	0.000	0.212	0.000	➡		0.060
	System Reliability	Average Number of Hours that Power to a Customer is Interrupted ²		0.86	0.63	0.94	0.86	1.02	⬆		0.83
		Average Number of Times that Power to a Customer is Interrupted ²		1.68	1.03	1.60	1.53	2.18	⬆		1.59
	Asset Management	Distribution System Plan Implementation Progress		76.8%	107.1%	109.4%	136.1%	99.1%			
	Cost Control	Efficiency Assessment		2	2	1	1	1			
		Total Cost per Customer ³		\$675	\$717	\$817	\$853	\$868			
		Total Cost per Km of Line ³		\$12,989	\$13,854	\$15,817	\$16,632	\$17,060			
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	New Micro-embedded Generation Facilities Connected On Time		100.00%	100.00%	100.00%	100.00%	100.00%	➡	90.00%	
Financial Performance Financial viability is maintained; and savings from operational effectiveness are sustainable.	Financial Ratios	Liquidity: Current Ratio (Current Assets/Current Liabilities)		2.18	2.03	1.92	1.83	1.88			
		Leverage: Total Debt (includes short-term and long-term debt) to Equity Ratio		0.69	0.57	0.55	0.51	0.84			
		Profitability: Regulatory Return on Equity	Deemed (included in rates)	8.52%	8.52%	8.52%	8.52%	8.52%			
			Achieved	9.38%	10.78%	9.75%	10.33%	10.62%			

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.

Legend:

5-year trend

⬆ up ⬇ down ➡ flat

Current year

🟢 target met 🟡 target not met

2025 Scorecard Management Discussion and Analysis (“2025 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 2025 Scorecard MD&A:

<http://www.oeb.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 2025, ENWIN served approximately 92,700 customers.

ENWIN’s 2025 scorecard results are very positive, scoring at or above industry and distributor targets (where such targets are established) in the performance categories of Service Quality, Customer Satisfaction, Safety, and Connection of Renewable Generation. ENWIN continued to focus on enhancing our customers’ service experiences, scoring over 99% on First Contact Resolution and Billing Accuracy. ENWIN continues to strengthen its connection to the community by volunteering at events such as Meet-a-Machine, Open Streets Windsor, Safety Village Trick or Treat and ERCA’s Tree Planting event, among others. The company also supports local initiatives and organizations through its Community Support Program.

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 five-year average number of hours that power is interrupted was 0.86 hours per year, and the five-year average of the number of times that power is interrupted was 1.60 times per year. These results are illustrative of ENWIN’s ongoing efforts to maintain system reliability, while reinforcing the importance of continuing strategic investments in the renewal and modernization of our electricity distribution infrastructure. Due to an increase in Equipment Failure and Foreign Interference, ENWIN’s reliability metrics were above the associated distributor targets. Despite these challenges, ENWIN is committed to continued system investment and prompt power restoration efforts.

ENWIN remains committed to maintaining strong performance and continuous improvement beyond 2025, continuing to innovate and position itself as a leader within the Windsor community.

Service Quality

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

In 2025, ENWIN successfully connected 100% of its 614 eligible low-voltage residential and small business customers (those utilizing connections under 750 volts) within the five-day timeline prescribed by the Ontario Energy Board (“OEB”). This performance significantly exceeds the OEB’s minimum compliance threshold of 90%.

This achievement was made possible through several proactive measures: conducting daily checks for Electrical Safety Authority (“ESA”) authorizations, immediately notifying the Metering department when connections were ready, and implementing a rapid dispatch process for meter installers. Additionally, ENWIN demonstrated its commitment to meeting the OEB’s timeline by reallocating crews from other projects when regular service teams were unable to meet the five-day requirement.

- **Scheduled Appointments Met On Time**

When 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 2025, ENWIN met its appointment targets for all but one of its 3,396 appointments scheduled for an overall result of 99.97% 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 historically strong performance.

- **Telephone Calls Answered On Time**

In 2025, ENWIN received over 98,000 customer calls, representing an increase of approximately 6% over 2024 and continuing the trend of increasing call volumes observed in recent years. ENWIN answered 72.88% of calls within 30 seconds, exceeding the OEB-mandated target of 65%. While this reflects a modest decline from 74.74% in 2024, performance remained stable despite sustained pressure on service levels. Higher call volumes in early 2025 were driven partly by the lingering effects of the late 2024 Canada Post labour disruption, which prompted increased customer inquiries regarding billing and account information.

These results demonstrate ENWIN’s ability to maintain compliant and responsive service levels under increased demand. ENWIN continues to focus on staff training, process improvements, and the expansion of digital customer service options to enhance accessibility and support improved response times.

Customer Satisfaction

- **First Contact Resolution**

In 2025, ENWIN resolved 99.39% of customer inquiries on first contact, slightly improving on the 99.32% achieved in 2024. This result reflects the continued strength of ENWIN’s frontline service model, supported by staff training, internal knowledge resources, and a clear focus on resolving customer needs efficiently at the first point of contact. It also indicates that, despite higher contact volumes, ENWIN maintained a consistently high standard of service and avoided unnecessary repeat contacts with customers.

- **Billing Accuracy**

Throughout the 2025 calendar year, ENWIN demonstrated exceptional billing precision, surpassing the OEB’s 98% billing accuracy industry target with a 99.94% success rate across more than one million customer bills. Recognizing the critical nature of first-time accuracy in billing, ENWIN continues to monitor bill accuracy and evaluate billing processes to identify opportunities for improvement.

- **Customer Satisfaction Survey Results**

ENWIN utilizes a third party to conduct customer satisfaction surveys and reports the “Customer Experience Performance Rating” (“CEPr”) for its customer satisfaction scorecard metric, assisting customers in quantifying and comparing ENWIN’s performance. Factors that are considered as part of the overall CEPr include understanding customer expectations, providing timely issue resolution, providing prompt and accurate responses, and ease of engagement.

ENWIN achieved an 84% CEPr in its most recent independent customer satisfaction survey, an improvement from 83% achieved in the prior survey. These results highlight ENWIN’s ongoing commitment to delivering high-quality and responsive service.

ENWIN continues to leverage customer feedback to guide enhancements in digital engagement, communication options (such as e-billing and SMS notifications), and multilingual support. These efforts are designed to address evolving customer expectations and ensure accessible, efficient, and personalized service for all segments of the community.

Through its ongoing customer engagement efforts, ENWIN identifies opportunities for improvement and prioritizes investments and initiatives that enhance the overall customer experience. ENWIN remains committed to continuous improvement and to maintaining a high standard of customer satisfaction.

Safety

- **Public Safety**

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

ENWIN’s most recent survey assessing customer perception and electrical safety awareness was conducted by a third party and achieved an overall score of 82%. ENWIN also ran Public Service Announcements (“PSAs”) on electrical safety topics, including seasonal themes, through radio broadcasts. Additionally, ENWIN continued its partnership with Windsor’s Ontario Hockey League team, the Windsor Spitfires, to share safety messages during games, on AM800 game broadcasts, and on social media. ENWIN’s social media platforms regularly promote safety messages from the ESA as well as unique content created by ENWIN. ENWIN will continue to support and educate 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 (“Regulation”), reflecting its strong commitment to safety and adherence to the Regulation and all ENWIN policies and procedures. The Regulation sets objective-based electrical safety requirements for the design, construction, inspection, and maintenance of electrical distribution systems owned by licensed distributors. The ESA also conducts Due Diligence Inspections throughout the year to ensure utilities remain compliant with the Regulation's objectives. ENWIN engaged 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. In summary, ENWIN successfully completed its 2025 ESA audit cycle, achieving full compliance with the Regulation.

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

ENWIN experienced no Serious Electrical Incidents, as defined in the Regulation, between January 1, 2024, and December 31, 2024. Accordingly, the calculated rate of incidents per 1000 km of line for this period is zero. This is aligned with the OEB’s target of zero Serious Electrical Incidents and below the targeted incident rate of 0.060 per 1000 km of line reflected on the OEB Scorecard. To prevent incidents, ENWIN continues its comprehensive approach to delivering public safety messages through radio, bill inserts, media releases, social media, and public events.

System Reliability

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

ENWIN’s 2025 adjusted System Average Interruption Duration Index (“SAIDI”), which measures the average duration of power interruptions per customer, was 1.02 hours (61.3 minutes). This represents an increase from the 2024 SAIDI of 0.86 hours (51.5 minutes) and is above the Distributor Target of 0.83 hours (49.8 minutes). It also remains above the five-year historical average of 0.86 hours (51.8 minutes). ENWIN’s SAIDI has shown a modest upward trend over the past three years, increasing from an average of 0.81 hours (2022-2024) to 1.02 hours in 2025. The year-over-year increase from 2024 to 2025 is attributed to longer outage hours caused by Equipment Failure and Adverse Weather. Throughout 2025, ENWIN crews have remained diligent in restoring power promptly. Notably, the utility experienced no Major Event Days during the year. ENWIN is committed to continued investments in system automation and modernization that enable ENWIN to restore power as soon as possible, as well as proactive investment in the replacement of end-of-life equipment. As such, Scheduled Outages accounted for the highest proportion of hours of interruption, followed by Equipment Failure and Adverse Weather.

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

ENWIN’s 2025 System Average Interruption Frequency Index (“SAIFI”), which measures the average number of power interruptions per customer, was 2.18 interruptions. This marks an increase from the 2024 SAIFI value of 1.53 and is higher than both the five-year historical average of 1.60 and the Distributor Target of 1.59. ENWIN has experienced an increase in outage frequency over the past three years, from an average of 1.39 interruptions (2022-2024) to 2.18 in 2025. In 2025, the leading cause of interruptions was Equipment Failure, which accounted for 0.72 interruptions, up from 0.41 in 2024. The second most common cause was Foreign Interference, contributing 0.66 interruptions. ENWIN is continuously implementing its Capital Investment Plan in effort to decrease the frequency of interruptions to ENWIN 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 which may result in a scheduled outage. ENWIN additionally works to learn from the failure of equipment to better improve targeted replacement planning.

Asset Management

- **Distribution System Plan Implementation Progress**

The OEB introduced the Distribution System Plan (“DSP”) Implementation Progress performance measure in 2014 to evaluate how effectively utilities plan and execute their DSPs. ENWIN submitted its current DSP in 2019, covering the 2020–2024 period. This plan outlines the forecasted capital investments required to maintain and expand the electricity distribution system to meet the needs of current and future customers. As ENWIN deferred its next Cost of Service rate application by three years to 2028, the most recent OEB-approved DSP does not directly address the interim period from 2025 through 2027. As a result, the 2025 interim DSP investment values are derived from ENWIN's 2025-2030 Capital Plan, completed in 2024. The interim DSP investment plan for 2025 was forecast at \$24.4 million. The actual capital spend reached \$24.2 million, resulting in an implementation progress rate of approximately 99.1%. Several factors contributed to this variance. Supply chain conditions have improved in 2025, however, long lead times for key materials such as transformers and switching units continued to affect project scheduling. Some work initially planned for late 2024 shifted into early 2025 due to material delivery constraints. In select cases, materials for future year projects were procured early when availability permitted, reducing delivery risk for upcoming programs. During the 2020–2024 DSP cycle, earlier years experienced reduced work due to material and resource constraints during the COVID-19 pandemic, while more recent years have seen increased activity to maintain overall DSP progress. Inflationary pressures also increased the cost of executing planned work. Despite these challenges, the majority of forecasted work remains on track.

ENWIN's next DSP is currently under development and will be filed as part of ENWIN's 2028 Cost of Service rate application.

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 2023 to 2025. ENWIN's efficiency performance has been improving year over year since 2014. In 2025, ENWIN maintained its position in Group 1, a position it achieved for the first time in 2023. Achieving Group 1 status is a mark of distinction awarded to the industry's top cost performers. ENWIN is managing its 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 2025 total cost per customer is \$868, which represents a slight increase from the prior year mainly attributed to continued inflationary pressures. An increase in total cost per customer is consistent with trends

observed across the industry, and ENWIN's cost per customer is comparable to other distributors serving built-out and established communities and energy-intensive customers. ENWIN is committed to infrastructure reinvestment to meet its customers' expectations for reliability with a reasonable cost. While ENWIN's load base has declined 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 2025 total cost per kilometer of line is \$17,060 which represents a modest increase compared to the prior year and was mainly attributed to continued inflationary pressures. Rising total cost per kilometer of line is consistent with trends observed across the industry. ENWIN takes great care to adequately plan the annual level of spending needed to operate and maintain its distribution system.

Connection of Renewable Generation

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

In 2025, ENWIN successfully connected nine micro-embedded generation facilities within the OEB's prescribed five working days service window, matching its performance from 2024. This result exceeds the OEB's minimum industry performance standard, which requires 90% of such connections to be completed within the specified timeframe. ENWIN's consistent success in this area is attributed to several proactive measures: conducting daily checks for ESA authorizations, providing immediate notifications to the Metering department when connections are ready, and maintaining a rapid dispatch process for meter installers. Additionally, ENWIN demonstrates its commitment to meeting the OEB's service standards by having robust processes to handle generation connection and reallocating crews from other projects when regular service teams are unable to meet the five-day requirement.

Financial Ratios

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

ENWIN's current ratio is 1.88 in 2025 (1.83 in 2024). Compared to the 2024 Ontario industry average of 1.29, this metric demonstrates ENWIN's strong financial position and ability to meet short-term financial obligations. The year-over-year increase in the current ratio is attributed to a cash increase due to timing differences in the sale and cost of electricity. Overall, ENWIN's current ratio exceeds the industry average and is a result of a strong balance sheet and sound financial management.

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

ENWIN's debt to equity ratio is 0.84 in 2025, up from 0.51 in 2024. This increase is a result of the issuance of a \$31 million promissory note and offsetting reduction to common share capital. ENWIN's debt to equity ratio is in line when compared to LDCs of similar size within the province of Ontario. This low debt to equity ratio has been achieved through financial practices focused on liquidity and stability which ensures resources are available to continue future investments in necessary 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 return achieved 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 is 10.62% in 2025 (10.33% in 2024). ENWIN's 2025 regulated return on equity exceeded the deemed return of 8.52% as a result of a continued focus on controlling operating expenses and maximizing passive income sources.

Note to Readers of 2025 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.