2025 Annual Report

Prepared by
Ontario One Call

Reporting period: January to December 2025
Board approval date: June 25, 2026

Ontario One Call is now operating as Ontario Dig Authority (effective October 1, 2026). This is a legacy document and therefore may contain Ontario One Call branding and references.

CONTENTS

1 Vision, Mission, Mandate and Values

2 Message from Board Chair and CEO

4 By the Numbers

5 Corporate Reporting

8 Compliance Overview

12 Strategic Goals

14 Strategic Imperatives

24 Corporate Governance

27 Organizational Structure

29 Advisory Council

30 Financial Statements

Indigenous Reconciliation

We acknowledge that our offices are located on the traditional territories of Indigenous Peoples. Our Guelph office is situated on lands of the Mississaugas of the Credit First Nation and within the Dish With One Spoon Wampum Belt territory, while our Sudbury office is located on the Robinson-Huron Treaty territory, home to the Anishinaabe Peoples, including Atikameksheng Anishnawbek. We recognize the enduring presence and stewardship of Indigenous Peoples and remain committed to ongoing learning, respect, and meaningful reconciliation.

Vision

Recognized as the trusted authority for facilitating safe and timely excavation.

Mission

To regulate an efficient locate system, foster industrywide collaboration, and promote safe and timely excavation across Ontario.

Mandate

- Operate Ontario's locate request service.
- Inform excavators of the presence of underground infrastructure near a proposed dig site.
- Notify infrastructure owners of planned excavation that could affect their assets.
- Increase public awareness of Click Before You Dig and safe digging practices.
- Support activities related to compliance, enforcement, and other responsibilities under the Ontario Underground Infrastructure Notification System Act (OUINSA).
- Promote and support timely responses to locate requests.
- Carry out additional activities outlined in the Ministry of Public and Business Service Delivery and Procurement Memorandum of Understanding.
- Fulfill any other duties assigned by the Minister.

Values

CARING

COLLABORATIVE

INCLUSIVE

INTEGRITY

INNOVATIVE

This report fulfills Ontario One Call's public accountability and transparency obligations as set out in the memorandum of understanding between Ontario One Call and the Ministry of Public and Business Service Delivery and Procurement, made pursuant to section 2.1 of the OUINSA 2012.

Message from the Board Chair

As the newly appointed Board Chair, I am pleased to present the 2025 Annual Report. Over the past year, Ontario One Call (OOC) continued to strengthen the foundations required to fulfill its mandate of protecting people and underground infrastructure across the province.

Guided by the 2025 Business Plan, the Board provided oversight of key priorities, including accountability, risk management, execution of the strategic plan and leadership transition activities.

The board ensured compliance with public funding obligations and provided strategic direction on digital infrastructure priorities as well as the organization's naming and rebranding initiative. We extend our sincere appreciation to the Minister of Public and Business Service Delivery and Procurement, the Honourable Stephen Crawford and his ministry for their continued partnership and support.

With the groundwork laid in 2024 and 2025, the future of OOC is bright. Our foundations are strengthened, our leadership is energized, and our stakeholders are engaged with the common mission of a safer Ontario.

Connie Graham

Connie Graham

Board Chair
Ontario One Call

Message from the President and CEO

The past year marked continued progress as OOC enhanced the safety and reliability of Ontario's locate system. Key priorities included system modernization, improved service performance and strengthened support for industry and public stakeholders.

Looking ahead, modernization and strategic collaboration will continue to guide the organization's work. In partnership with Infrastructure Ontario, OOC developed a cost-benefit analysis to support advocacy for an Ontario underground infrastructure mapping strategy. This initiative is intended to enhance worker safety and support the province's infrastructure development objectives.

Advancing this work represents an opportunity to inform future decisions related to performance improvement and operational efficiency, subject to policy direction and funding considerations.

In 2026, the organization plans to introduce a new name and a modernized brand identity to better reflect its role as a notification system operator and modern regulator. This evolution aligns with expanded work in damage reporting, which aims to improve the measurement of the financial and social impacts of damage and support prevention-focused decision-making.

Foundational work completed in 2025 supported more coordinated and data-informed approaches to service delivery and damage prevention. The organization also advanced a sustainable cost-recovery framework and expanded safety education through strengthened partnerships and a continued emphasis on prevention across the sector.

I would like to acknowledge the resilience and dedication of our staff and executive leadership team, whose work was critical in advancing the organization through a year of significant change. As OOC enters 2026, the focus remains on innovation, system improvement and delivering a safer and more reliable locate system for Ontario.

Mitch Panciuk

Mitch Panciuk

President and Chief Executive Officer
Ontario One Call

2025 BY THE NUMBERS

1M+*
Locate requests submitted

33K
Dedicated Locator requests

97%
of OOC employees completed professional development training

53%
Increase in users clicking "request a locate" through the website

14
Formal Investigations resulting in disciplinary action

415
Formal and informal Investigations

313
Formal Investigations resulting in non-disciplinary action

86%
Locate packages delivered on time

205M
Impressions from awareness campaigns

85%**
General public satisfaction with OOC services

86%***
Of industry professionals find requesting locates easy

49%**
General public aided awareness of OOC

*2025 locate submissions 1, 028, 000
**2025 OOC public awareness research
*** 2025 OOC trust and satisfaction research

Accessibility

OOC complies with the Accessibility for Ontarians with Disabilities Act (AODA) and is committed to providing an accessible and inclusive environment for employees, visitors, and service users.

OOC works with individuals who request accommodation to ensure measures are effective and mutually agreeable. In 2025, six new AODA-specific accommodation requests were received. Ten accommodation plans were in place during the year, including one established in 2024 that continued into 2025.

French-language services

OOC responds to all French-language inquiries and ensures these services are available through the OOC website and phone system. In 2025, OOC received 1,628 French-language requests: 1,358 from businesses such as contractors and excavators, 252 from homeowners, 16 from the utility sector and two from municipalities.

Transfer payment agreement

The Ontario government committed up to $25 million in funding over three years, concluding in 2026, to support OOC's efforts to modernize its systems, enhance safe digging practices, and fulfill its public safety mandate.

The funding supported initiatives to strengthen OOC's operational capacity and function as a modern regulator, while supporting provincial priorities related to economic development, including housing construction, commercial development and the expansion of critical infrastructure, such as high-speed internet.

The funding supported the following focus areas:

Strengthening operational foundations

Improvements to internal processes and service delivery models to better align operations with industry needs and support Ontario's infrastructure activities.

Modernizing information technology systems and infrastructure

Upgrades to information technology systems and digital services to improve reliability, security and accessibility for stakeholders.

Advancing education, awareness and engagement

Enhancements to public safety education and awareness initiatives aimed at reducing risk and protecting underground infrastructure.

OOC submits regular reports to the Ministry of Public and Business Service Delivery and Procurement detailing activities completed during each funding installment. These reports document completed activities and assess performance against established key performance indicators. In 2025, OOC submitted two detailed reports that demonstrated prudent use of funds, value for money and progress on key transformation initiatives.

Administrative penalties

In 2025, OOC issued five administrative penalties (AP). Two appeals were filed. One was subsequently withdrawn by the appellant, while the other remains before the Ontario Land Tribunal.

In accordance with the OUINSA, details about issued penalties and related appeals are available on OOC's enforcement activities webpage.

In October 2025, the board of directors approved an administrative penalties fund policy, which is scheduled for implementation in 2027. The policy establishes a clear and transparent framework for the compliant use of funds collected through administrative penalties. These funds will be dedicated exclusively to educational purposes. No administrative penalty funds were spent in 2025.

2025 Administrative penalty summary					
Contravention	Applicable section of the OUINSA or Regulation	# of administrative penalties issued	# of appeals	Aggregate amount issued	Aggregate amount collected
Late advanced (specified) locate	Subsection 6 (2) of the OUINSA, 2012, S.O. 2012, c. 4 Regulation 87/23	2	0	$7,000	$7,000
Commencement of excavation or dig without a locate	Subsection 10 (1) of the OUINSA, 2012, S.O. 2012, c. 4 Regulation 87/23	2	1	$20,000	$10,000
	Total	5*	1	$27,000	$17,000

* The fifth administrative penalty was not posted until May 1, 2026 after the Ontario Land Tribunal decision.

Complaints and investigations

Anyone can submit a complaint against an underground infrastructure owner (UIO), excavator, or OOC through the Ontario One Call website. Where OOC receives a complaint about a UIO or excavator, OOC will notify the UIO or excavator in writing about the complaint. The UIO or excavator must either fix the issue and notify OOC within 5 days, or submit a written explanation within 5 days if they dispute the complaint. OOC may impose a penalty or escalate to a compliance investigation if the issue is not resolved, no satisfactory response is provided, or further review is deemed necessary. Detailed information on the complaint handling process and outcomes can be found in the rules published on OOC's website.

Public safety related complaints exceeded timeliness-related complaints throughout 2025. This trend reflects the need for stronger enforcement and highlights the importance of safe excavation practices.

Consistent with a modern regulatory approach, investigators continued to emphasize education as a compliance tool. Outcomes remain risk informed and proportionate, with mandatory education often providing greater long-term value than issuing APs. In many cases, ensuring a contravener fully understands their obligations and how to meet them in the future is the most effective way to prevent recurrence.

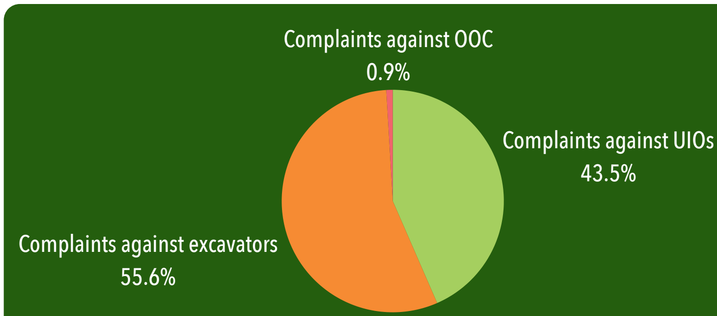
APs remain an important enforcement escalation, particularly when education has already been provided or when contraveners refuse to complete mandatory training.

2025 COMPLIANCE OVERVIEW

Below is a summary dashboard of 2025 compliance activity, as well as a breakdown by stakeholder group.

1,597 Complaints

415 Investigations

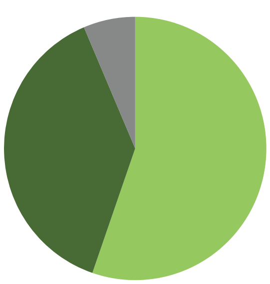


Most frequent contraventions

- Digging without locates
- Excavation in an unsafe manner
- Escalated late locate investigations

Most common complaints

- Digging without locates
- Late emergency locates
- Late locates



Types of complaints

Public safety-related complaints | 883

Timeliness related complaints | 612

Other complaints | 102

Compliance tools

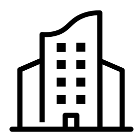
Non-disciplinary

Warning letter

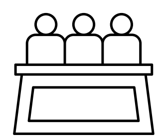
Negotiated resolutions

Educational dispositions

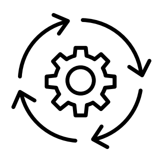
Disciplinary



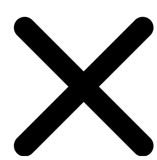
Administrative penalties



Prosecutions



Changes in internal process



Reprimand

Overall complaints in 2025 by contraventions

Click here to see the definitions of the contraventions.
The graphs below show the contravention type and are categorized per stakeholder (including OOC).

Member/UIO contraventions	Total
DL – DLSP selection	7
DL – DLSP mapping and info	6
Emergency abuse	2
Excavation without locates	3
Excavation in unsafe manner	12
Failure to register infrastructure	0
False renegotiated date(s)	28
Late locate(s) – emergency	32
Late locate(s) – advanced	492
Late locate(s) – single address	120
Incomplete locate	2
Other	0
Investigations	32

Complaints against OOC

OOC	Total
Service level complaint	12

Excavator contraventions	Total
Emergency abuse	4
Excavation with expired locates	11
Excavation without locates	857
Excavation in an unsafe manner	12
Locate abuse (single vs. advance)	2
Relocate abuse	2
Other	0
Investigations	386

Cases by UIO sector	
Electrical	374
Gas/Oil/Pipeline	377
Municipal	289
Telecommunications	871
Other	38

Complaints by region

Area	2021	2022	2023	2024	2025
Chatham-Essex	125	84	67	20	39
Grey-Bruce	153	181	81	18	17
GTA-East	88	170	74	33	46
Hamilton-Niagara	321	266	240	81	143
London-St. Thomas	173	171	177	20	33
ON-Central	152	157	179	139	122
ON-East	107	70	57	40	77
ON-North	73	378	159	201	103
ON-Northwest	14	72	41	27	20
ON-Southeast	9	7	22	15	24
ON-West	617	441	270	97	568
Sarnia	31	65	29	11	7
Toronto	513	902	527	230	398
Total	2376	2964	1923	932	1597

2025 STRATEGIC GOALS & PERFORMANCE METRICS

Strategic goal 1: reduce damages to underground infrastructure

2025 Metric	Target	2025 Result	2024 Baseline
Increase in damage reporting by underground infrastructure owners	Work with the Ministry of Public and Business Service Delivery and Procurement to develop mandatory reporting requirements and establish a consistent definition of damages.	OOC continues to work with MPBSD to introduce mandatory reporting requirements in the legislation and works with industry to increase voluntary reporting	No mandatory reporting requirements
Improving awareness of Ontario One Call and safe digging	5% public awareness score increase. Establish a new industry awareness baseline using 2024 survey results and develop corresponding improvement targets.	OOC conducted its annual public awareness research in November 2025. Public awareness increased to 49%, up from 27% in 2024. Industry awareness was 80%	A public awareness score of 27% demonstrating low awareness of Ontario One Call. A comprehensive industry awareness score does not exist

Strategic goal 2: continuous improvement in locate timeliness

2025 Metric	Target	2025 Result	2024 Baseline
Reduction in late locates	80% of all locates required at the start of a project delivered on time.	On time locate compliance improved to 85.9% in 2025, demonstrating sustained performance above the 80% KPI target	67% of all locates required for a project to commence delivered on time
Organizational reliability	Increase stakeholder perceptions to at least 77%.	The 2025 trust and satisfaction survey reported overall stakeholder satisfaction averaged 77%	Stakeholders rate Ontario One Call positively in terms of reliability with a score of 76%.

Strategic goal 3: increase the effectiveness & quality of the locate request process

2025 Metric	Target	2025 Result	2024 Baseline
Increase accuracy of locate requests submitted	2% improvement in locate request accuracy	Progress was made in improving locate request accuracy, supported by a reduction in Requests for Clarification from 44,000 in 2023 to 41,073 in 2025, down from 44,042 in 2024. This trend indicates improved request quality and fewer rework or duplicate submissions, supporting a 2% improvement in accuracy	44,000 inaccurate locate requests submitted
Improve locate system user satisfaction score	Establish a new baseline using 2025 survey results to track year-over-year improvements	According to the 2025 trust and satisfaction survey, operating the locate request system received the highest performance rating, at 86%	A comprehensive user satisfaction score does not exist

Strategic goal 4: improve operational efficiency & build innovative workforce

2025 Metric	Target	2025 Result	2024 Baseline
Resource optimization	Initiate the re-design of the organization with resources (personnel, tools and finances) deployed strategically to meet the organization's evolving mandate.	OOC launched a strategic redesign to optimize resources and strengthen operational alignment. This included implementing core values, providing targeted professional development, executing the digital roadmap, and reorganizing and upskilling the contact centre	The organization is on a journey to transform from a service provider to a Public Safety Administrative Authority
Improve digital maturity score	A low to medium organizational digital maturity score of 53%.	Digital maturity score improved to 55%	A low digital maturity score of 43%

Strategic imperative 1: establish our role as a regulator

In 2025, OOC continued its transition toward operating as a modern regulator. Building on progress made in 2024, OOC worked with government partners to support legislative changes and engaged industry stakeholders to ensure regulatory activities reflected operational priorities.

OOC also implemented a renewed education strategy and updated public awareness initiatives to improve understanding of safe digging practices among key audiences. To further support public trust and consistency in deliverables, OOC conducted a comprehensive brand assessment to evaluate alignment with its mandate.

Initiative: legislative framework

In 2025, OOC collaborated with government partners to develop proposals for the government's consideration for legislative and regulatory amendments to OUINSA.

Working with the Ministry, the organization developed a business-case submission to support government decision-making and to propose legislative amendments for consideration. OOC completed a draft of their proposals by the end of 2025.

A stakeholder engagement approach is under development.

Initiative: stakeholder engagement and research

In 2025, OOC delivered its second conference and trade show, providing expanded networking opportunities, safety-focused programming and cross industry discussions on innovation, damage prevention and best practices.

Attendance exceeded 290 registrants, a five per cent increase from 2024. The trade show footprint expanded, and the program was extended to include an additional day of educational sessions.

OOC participated in 18 conferences throughout the year, engaging with a range of industry sectors and stakeholder groups.

As part of its damage-prevention efforts, OOC collaborated with the Ontario Regional Common Ground Alliance to share safety awareness and excavator responsibilities at the Excavator Breakfasts held in spring and fall 2025.

OOC entered a memorandum of understanding with Landscape Ontario (LO) to support education, safety and damage prevention across Ontario's landscape and horticulture sector. Through this partnership, LO members gain access to OOC training and education resources, including KnowR!sk and GroundWork.

OOC also delivered compliance-related updates through municipal engagement, including sessions with the City of Brampton. OOC provided ongoing training to Brampton By-Law and Property Standards team throughout the year on the requirements of the OUINSA.

OOC appeared before Brampton City Council in support of a proposed municipal bylaw that enables city staff to request evidence of a valid locate when investigating excavation related matters, including the construction of entryways for basement apartments. Council approved the bylaw on May 30, 2025.

Following its adoption, the City of Brampton continued to forward information directly to Compliance and Industry Performance (CAIP), triggering public safety investigations related to digging without a locate and unsafe excavation activities.

The Compliance Support Pilot, designed to support UIOs in achieving full compliance with locate performance requirements, informed OOC's engagement with the regulated community throughout the year. As part of the pilot, members of the CAIP team provided guidance and advice focused on improving locate timeliness and overall compliance outcomes.

In 2025, OOC delivered one compliance focused webinar and hosted two compliance based panel sessions at the 2025 conference and trade show, supporting increased awareness and dialogue on compliance expectations and best practices.

Research

In 2025, OOC undertook three stakeholder research studies: industry awareness, public awareness and trust and satisfaction. All research was conducted by an independent third-party research firm.

Awareness research

The research examined awareness, behaviour and knowledge gaps among industry workers and the public to better understand why damage to underground infrastructure continues.

Within the industry, the findings show a gap between perceived knowledge and safe-digging practices. While many workers reported knowing where underground infrastructure is located, fewer said that knowledge came from requesting locates. Nearly half reported striking underground infrastructure in the past year, with a notable number of workers reporting repeat strikes, indicating ongoing risk rather than isolated incidents.

Preventive behaviours have declined. Fewer crews reported consistently checking worksites for potential hazards. Men aged 18 to 34 and workers with two to 10 years of experience were the least likely to carry out hazard checks. 28 per cent of workers reported not requesting locates or being unsure whether locates had been requested. Participation in safe excavation training remained limited, particularly among smaller crews.

Among the public, digging activity remains common. Seventy per cent of respondents reported digging in the past year and 66 per cent planned to dig again. Despite this, a majority did not request locates for their most recent projects. Forty-six per cent reported striking underground infrastructure during that period.

Overall, the research shows that awareness of underground infrastructure risks is present, but safe-digging practices are applied inconsistently among both industry and the public.

Trust and satisfaction research

Trust and satisfaction research assessed satisfaction, trust, operational performance and expectations among municipal, utility, excavator, locator and other stakeholder groups.

Overall stakeholder satisfaction averaged 77 per cent. Satisfaction was lowest among locators, at 71 per cent, and highest among respondents in other industries, at 81 per cent. Timeliness of locates was identified as the primary factor influencing both satisfaction and dissatisfaction across groups.

Trust in service delivery remained high, with 81 per cent of respondents indicating that OOC is fulfilling its mandate. Operating the locate request system received the highest performance rating, at 86 per cent, followed by notification of infrastructure owners, at 85 per cent.

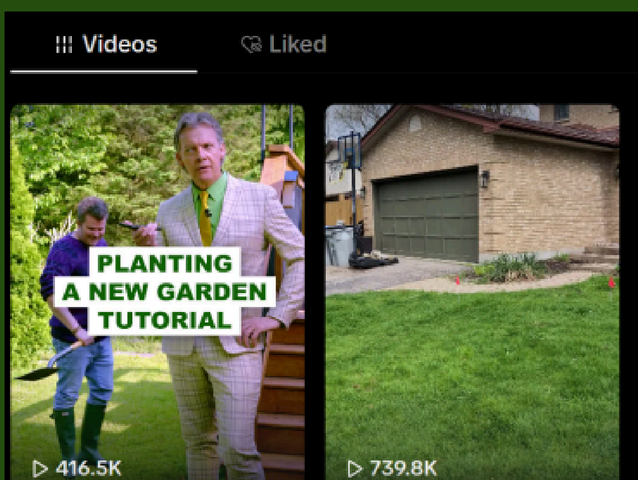
The findings indicate strong overall trust in OOC's core services, with ongoing concerns related to timeliness and enforcement. Stakeholders recommended strengthening enforcement, improving communication, and enhancing the Ontario One Call portal. Several corporate initiatives are underway in these areas.

Initiative: brand strategy

In 2025, OOC made progress toward its planned rebrand and new organizational identity. A third-party research firm completed two stakeholder studies during the year. The first examined public and industry perceptions to inform the identification of potential new names. The second evaluated visual identity elements, including logo concepts, colour palettes and overall design direction. Findings from both studies informed board-level decision-making.

Legal counsel initiated the formal registration and trademark process to support an orderly transition to the new organizational identity, planned for late 2026.

The President and Chief Executive Officer announced that OOC's new brand will be formally introduced in 2026 at OOC's in-person Annual Meeting and Industry Safety Awards.



Initiative: Awareness campaigns

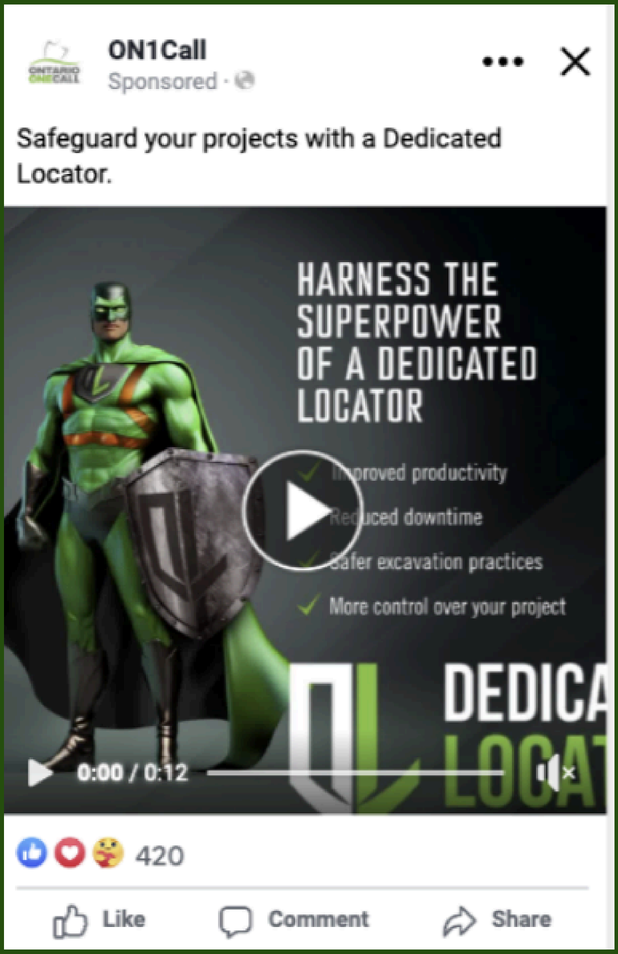
In 2025, OOC advanced its provincewide public awareness efforts to strengthen safe digging behaviours and support damage prevention across Ontario. Building on 2024 activities, the campaign focused on reaching both the public and industry with clear, consistent messaging at key decision points before excavation and infrastructure work began.

Damage to underground infrastructure remains a persistent risk across Ontario, driven by a mix of public unawareness, industry knowledge gaps, and pressure on locate delivery timelines. Homeowners, contractors, and project owners interact with underground infrastructure in very different contexts, yet each plays a critical role in preventing damage and ensuring safety. The challenge was to influence behaviour across these diverse audiences before digging, when clearing sewer blockages, and during large-scale excavation, while also promoting more efficient use of locate services to support timely and safe project delivery.

OOC addressed these challenges through three public awareness and industry-focused campaigns.

Click Before You Dig-It's the Law delivered provincewide messaging encouraging safe digging practices before excavation begins. The multi-channel campaign used billboards, television, radio, digital and social media, and industry outreach to reach Ontarians at home, at work and on job sites. Not-for-profit (NFP) and public safety announcement (PSA) designations generated additional media value and extended reach. The campaign delivered 205.5 million impressions, reflecting broad visibility across the province.

Call Before You Clear, delivered through Sewer Safety Week, focused on raising awareness of cross bores during sewer clearing. The campaign was developed in partnership with Enbridge, the Technical Standards and Safety Authority, Kitchener Utilities and Utilities Kingston. Educational content and targeted digital messaging highlighted the importance of contacting OOC before clearing sewer blockages. The Call Before You Clear campaign delivered 10.5 million impressions.



Dedicated Locator (DL) targeted project owners and industry decision makers involved in large-scale and complex excavations. The digital-first campaign emphasized the efficiency, safety and reliability of the DL program, supporting safe digging while reducing demand on standard locate delivery. The DL campaign delivered 6.5 million impressions and generated more than 260,000 video views, reinforcing the value of DL services in preventing damage and supporting major infrastructure work across the province.

Collectively, the three initiatives demonstrate that damage prevention and locate efficiency are mutually reinforcing goals. Public safety campaigns like Click Before You Dig and Call Before You Clear help reduce avoidable incidents by increasing awareness about safety behaviours, while targeted industry programs like DL improve system efficiency by directing complex projects to the right service model.

Performance metrics, including provincewide reach, increased awareness, and growing adoption of the DL program, indicate that a targeted approach is effective. By meeting audiences at the moment of risk and tailoring messages to their specific actions, OOC continues to support both damage prevention and ongoing improvements to locate service efficiency across Ontario.

Initiative: Education and training

OOC continued to strengthen its education and training programs by redesigning and updating its signature courses, KnowR!sk and GroundWork. Both courses were launched on a new learning management system in late 2025, improving accessibility, consistency and learner experience.

With the launch of the updated courses, an education-effectiveness baseline of 79 per cent was established, along with clear year-over-year improvement targets to measure ongoing performance and impact.

OOC also developed dedicated versions of its signature courses for compliance purposes. These educational dispositions may be applied as a compliance tool when addressing non-compliant cases, supporting improved understanding and adherence to regulatory requirements.

Strategic imperative 2: enhance operations and capabilities

Initiative: evolve foundational capabilities

In 2025, OOC delivered measurable improvements in service delivery and operational performance, while advancing work to modernize systems and clarify organizational accountabilities.

Service channels were adjusted to improve the quality of locate requests and reduce processing time. Homeowner submissions were moved to a web based platform, improving the accuracy of map selections and the information provided to locators.

Efforts to reduce locate completion times focused on improving response and issue resolution. A new phone system and live chat function increased access to real time support, allowing more inquiries to be resolved at first contact. Standardized email templates reduced delays caused by repeated follow-up and clarification.

Together, these changes improved the speed and consistency of locate request handling.

Initiative: digital roadmap execution

In 2025, OOC advanced its digital roadmap, delivering measurable progress against its multiyear modernization strategy to improve service delivery, strengthen operational resilience, enhance transparency, and support safe excavation across Ontario. A key focus was technology modernization, including cloud migration, cybersecurity, and service reliability. System reliability improved by 38 per cent, reducing the risk of service interruptions to 2 days 27 minutes in 2025, compared to 3 days 6 hours in Feb–Dec 2024. System downtime was reduced by over 30 per cent, and system performance improved by more than 6 per cent. OOC successfully migrated eligible services to a secure cloud environment without disruption.

While overall locate request volumes remained stable (2025: 1,027,026 vs. 2024: 1,066,867), these improvements increased OOC's capacity to manage higher volumes during peak periods and ensured dependable access during periods of increased demand.

Data quality also improved compared to 2024 through reductions in duplicate requests and data discrepancies. Data processing time improved by approximately 98 per cent (~5 hours → <5 minutes) through process standardization and system integration, enabling more reliable operational data for service delivery and reporting. Access to key operational information was streamlined, reducing manual processes from 95% to 80%, and enabling more timely, informed decision making. Consolidated reporting further improved consistency and accountability across the organization.

Progress continued in strengthening organizational capabilities, data management, and reporting. A digital maturity reassessment showed a 12 percentage point improvement since 2024, and enhancements to reporting and analytics reduced ad hoc report generation time by 50 per cent, supporting more timely, evidence-based decision making. New governance controls and training also strengthened data stewardship.

Customer-focused digital initiatives advanced significantly. Enhancements to digital services and the online portal improved usability, accessibility, and self-service capabilities, while reducing submission errors by 6.25 per cent compared to 2024. Expansion of the sharing locates capability resulted in a 116 per cent increase in shared locates, reducing duplicate requests and administrative effort.

Customer service modernization initiatives delivered a new cloud-based contact centre platform and foundational CRM capabilities. The platform achieved 99.9 per cent uptime and improved monitoring and reporting, while enhancements to online services contributed to a 16 per cent reduction in requests redirected to the contact centre. Improvements in request tracking and communication supported faster issue resolution, including a 2 per cent decrease in resolution time, and enabled clearer service expectations across web and phone channels.

In support of future roadmap initiatives, OOC also completed foundational work related to enhanced mapping capabilities and the use of data and analytics to improve service delivery. Assessments, stakeholder engagement activities, and technical planning were undertaken to better understand opportunities to improve the consistency, accessibility, and use of underground infrastructure information across Ontario's damage-prevention system.

Initiative: operations and contact centre transformation

Operations underwent structural changes aimed to improve service consistency and accountability. A strengthened Support Services function replaced the former contact centre model, with updated roles, responsibilities and performance expectations.

An updated organizational structure and targeted training supported the transition to new role definitions. These changes aligned resources more closely with user needs and service demand.

A Business Solutions team was established to support process and system improvements. The team focuses on identifying service gaps and developing solutions informed by stakeholder input. By leveraging enhanced CRM capabilities, OOC implemented targeted outreach strategies to support mapping improvements. This approach strengthened engagement and relationship building while enabling progress toward more accurate mapping.

The Infrastructure Accounts Team worked with UIOs to help in achieving defined coverage, reducing notification volumes and enhanced notification quality while maintaining accurate notification.

Initiative: unified mapping strategy

In 2025, OOC completed an assessment of the benefits and requirements for enhanced underground infrastructure mapping in Ontario. The assessment, developed in collaboration with Infrastructure Ontario, examined opportunities to improve data consistency, accessibility and security across the damage-prevention system.

The work informed the development of a proposed long term strategy and implementation framework to guide the development of a unified, standards based digital register of underground infrastructure. The framework describes a potential phased approach extending from 2025 to 2032 and identifies foundational requirements that would be needed to support a centralized register.

As part of the strategy, OOC developed a data and governance framework to support the intake and transformation of mapping information from UIOs across the province. The framework proposes a harmonized data model and a secure technology approach to support consistent, reliable and centralized asset information.

A stakeholder engagement plan was also developed to support future collaboration with infrastructure owners and industry partners. The plan outlines a structured approach to engagement during potential and implementation stages of the mapping initiative should the work proceed. Implementation of the engagement plan is contingent on future funding.

Strategic imperative 3: building financial stability

Initiative: new business model

In 2025, OOC reached a key milestone in its strategic development with the creation of a proposed new business model, informed by research completed in 2024. Building on this work, OOC conducted a broad consultation process with industry partners and stakeholders across Ontario during 2025.

Input gathered through these consultations informed the development of a model designed to support equity and long-term sustainability. The framework distributes organizational costs more fairly while supporting OOC's operational and financial requirements over time.

Decision making on the proposed business model was initiated in early 2025, followed by industry engagement and consultation activities through mid-year. A fee review analysis and recommendations were developed later in the year, incorporating stakeholder feedback.

The board and ministry staff were briefed on the proposed model in November and December 2025, with related work continuing into 2026.

Strategic imperative 4: evolve our workforce

Initiative: change management

A comprehensive change management strategy was developed in 2025 centred on building organizational resilience and supporting employees through ongoing transformation. By establishing a baseline Workplace Experience Survey score for change management, the organization created a consistent measure for tracking progress and effectiveness. Key elements of the strategy included integrating change management principles into leadership practices, ensuring multiple communications channels and feedback loops, and prioritizing investment in targeted training and development.

To support alignment and transparency, OOC also hosted quarterly change events that provided staff with opportunities to connect with the business plan, organizational goals, and overall strategic direction, reinforcing understanding and engagement across the organization.

Survey results indicated strong overall engagement, alongside opportunities to improve communication related to change initiatives. Employee sentiment remained positive with most employees reported high job satisfaction and pride in their work. Perceptions of team effectiveness increased year over year, reflecting strong collaboration across the organization.
At the same time, survey results identified a decline in perceptions of open and two-way communication, highlighting an area for continued focus.

Initiative: culture and values

OOC fully integrated its refreshed core values, caring, integrity, collaborative, inclusive, and innovative, across the organization. These values were embedded across internal and external platforms, from the public facing website to the internal intranet, The Hive, ensuring consistent visibility and alignment.

Initiative: improve organizational capabilities

OOC strengthened workforce capacity in 2025 to support evolving operational needs and service demands. Staffing levels and use of specialized resources supported business continuity and contributed to reduced employee turnover.

2025 Staffing breakdown:

- Onboarded 40 new employees, including co-op and contract resources, and board directors
- Engaged 15 independent contractors to provide specialized and temporary support
- Drafted approximately 47 new job descriptions
- Continued decline in turnover rates

Employee development remained strong. More than half of employees completed the 2025 learning and development program, and nearly all employees participated in professional development training. Training investments focused on building capabilities required to support digital modernization, collaboration and change readiness.

Overall, workforce and development results indicate a stable, engaged workforce with the capacity to support organizational change while maintaining service delivery.

OOC is committed to transparent, accountable governance in accordance with Section 2.3 of the Memorandum of Understanding with the Ministry of Public and Business Service Delivery. The Board of Directors provides strategic leadership through policy, decision-making and oversight, ensuring the organization meets its mandate and serves the public interest.

The Board is composed of up to 12 directors, including elected members and ministerial appointees. It reflects a balance of key stakeholders, including municipalities, excavators and UIOs. To support equitable representation, no more than 34 per cent of directors may come from either UIO or excavator representative groups. All directors must meet established eligibility requirements and provide consent to act within 10 days of election.

Directors are selected through a dual process of election and ministerial appointment. The annual nominations process for elected positions is led by the Human Resources, Governance and Nominating Committee. A call for candidates is shared broadly across stakeholder networks and diversity focused channels, with an emphasis on qualifications, experience and competencies identified through ongoing board assessments.

Candidates are evaluated against established criteria and participate in a structured screening process, including interviews and background checks. The Board reviews the recommended slate of nominees and presents candidates to UIOs for election at the annual meeting.

Ministerial appointees are selected by the Minister, guided by board defined competencies and the objective of ensuring diverse perspectives and strong public interest representation. This combined approach supports a skilled, balanced and effective board.

Committees

Human resources, governance and nominations committee

The human resources, governance and nomination committee oversees human resources matters and the nomination process for board candidates, and reviews and recommends changes to the board relating to the governance of OOC.

Risk, finance and audit committee

The risk, finance and audit committee oversees all elements of Ontario One Call’s banking, financial reporting and risk management.

Board Members (2025-2026)

**Connie Graham, BSc, ICD.D,
Board Chair**

Year 1 of Term 1

Board Chair, Ontario One Call

Previously: Director and Chair of the Safety and Regulatory Affairs Committee at the TSSA; Board Chair, London Hydro Inc.; Governor, Fanshawe College Board of Governors; Board Chair, Federal Bridge Corporation Ltd.

Mike Callaghan, Committee Chair, Human Resources, Governance and Nominations (current)

Year 1 of Term 1

Former Chief of Police, Belleville

Previously: various law enforcement roles; Volunteer, Children's Foundation.

Jason Kottelenberg, Committee Chair, Risk, Finance and Audit

Year 4 of Term 3

President, Avertex Utility Solutions Inc.

Previously: Vice-President, Director of Sales and Estimating, Contract Manager, Estimator, Labourer, Avertex Utility Solutions Inc.

Jennifer Mills, Director

Year 1 of Term 1

Realtor, RE/MAX Hallmark Alliance Realty

Previously: Team Lead, RE/MAX Hallmark; Founder and CEO The Spark; Founder and CEO, Toronto Luxury Staging.

Dean Dalpe, Vice-Chair

Year 1 of Term 2

Vice-President, Field and Operational Services, Enbridge Gas Distribution

Previously: Vice-President, Operational Services and Governance; Director, Operational Services and Governance; Director, Human Resources; Director, Gas Storage; Director, Distribution Planning and Records, Enbridge Gas Inc.

Veronica McAlea Major, Committee Chair, Human Resources, Governance and Nominations 2023-2025

Year 2 of Term 1

Director, Ontario One Call Board of Directors

Previously: Director of HR, City of Belleville, Director of HR, City of Brampton.

Dr. Natalia Lishchyna, Director

Year 1 of Term 1

Municipal Councillor, Town of Oakville

Previously: Governor, McMaster University Board of Governors; Board Chair, Ukrainian Credit Union Ltd.; Clinician, Bronte Harbour Chiropractic Clinic.

Board members (2025-2026)

Nick Colucci, P.Eng., BASc., MBA, FEC, Director

Year 1 of Term 2

Director, Operational Services, Town of Muskoka Lakes

Previously: Director, Infrastructure Services, and Engineer, Town of Erin; Director, Public Works, Township of Brock; Director, Public Works, Township of Tay; President and Consulting Engineer, Greenrock Engineering Ltd.

Chantal Chiddle, P.Eng., FEC, Director

Year 1 of Term 2

Senior Engineer at Lencorcoran Excavating Ltd.

Previously: Utilities Engineer at Utilities Kingston; Engineer-in-Training at Simcoe Engineering Group Ltd.; Board Engineer-in-Training at Greater Napanee Water Utilities.

Wanda Richardson, MCIP, RPP, Director

Year 1 of Term 2

Director, Ontario One Call Board of Directors

Previously: Board Director at BluMetric Environmental Inc.; Vice-President, Federal Services at AECOM; Director, Business Development, Transportation at Hatch Mott MacDonald.

Dennis Colautti, Director

Year 2 of Term 2

Senior Technical Adviser, Ottawa Construction Division, R.W. Tomlinson Ltd.

Previously: Owner, Colautti Construction Ltd.; President and Executive Director, National Capital Heavy Construction Association; President and Executive Member, Spencerville Agricultural Society.

Darrin Husack, Director

Year 2 of Term 2

EH&S Condrain Group

Previously: Project Engineer, Safety Advisor, Dufferin Construction; Construction Management Member, Chief Prevention Officer's Prevention Program Review Group; Co-chair, Construction Legislative Review Committee, Member of WSIB's Construction Advisory Group.

Ysni Semsedini, Director

Year 2 of Term 4

CEO, London Hydro

Previously: President and CEO at NT Power; President and CEO at Rhyzome Networks; CEO at Festival Hydro.

Officers as of November, 2025

Mitch Panciuk
President and Chief Executive Officer

Previously: Board Director and Chair, Audit Committee at Hydro One; President and Managing Partner at Boston Pizza Belleville; Board Chair at Ontario One Call; City Councillor and Mayor, City of Belleville

Anthony Martinello, CFA, CPA, CA, MBA
Chief Financial Officer and Treasurer

Previously: Chief Financial Officer, Corporate Secretary and Treasurer; Director, Finance at Ontario One Call; Board Director at Joseph Brant Hospital Foundation; Senior financial roles at IESO, TD Bank, Deloitte and PricewaterhouseCoopers.

Executive Management Team

Katie Gotsman

Vice-President, Service Delivery and Business Solutions

Jean Lepine*

Vice-President, Communications and Corporate Affairs

Samantha Pinto**

Vice-President, Legislative and Regulatory Affairs

Mohammad Reghabi

Vice-President, Digital and Data Services

Morgan Malinski

Senior Director of People, Performance and Culture

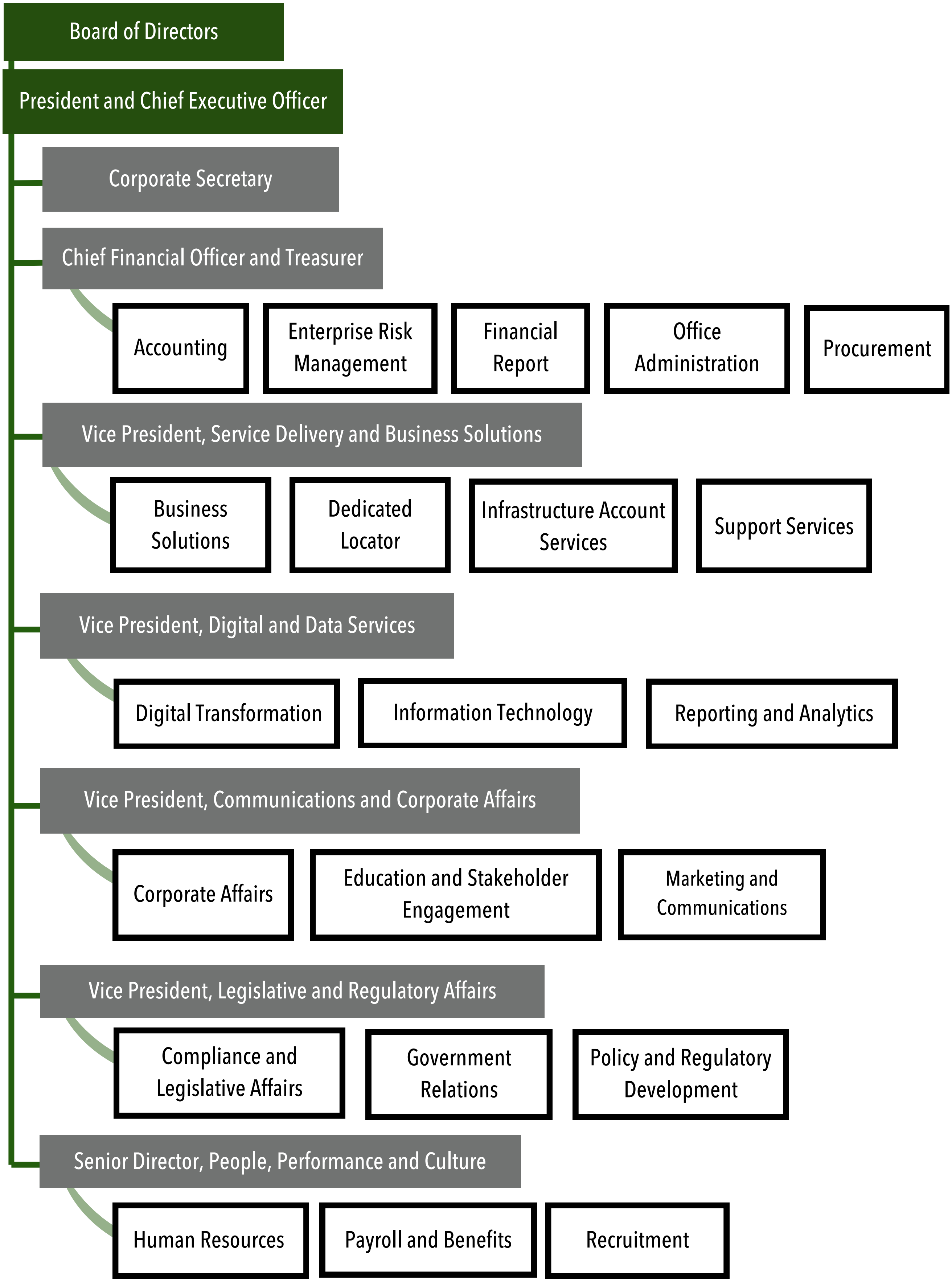
Melinda Rosauro

Corporate Secretary

*As of January 2026, the Vice President, Communications and Corporate Affairs (Interim) is Ian Simpson.

** As of April 2026, the Vice President, Legislative and Regulatory Affairs is Edyta McKay.

ORGANIZATIONAL CHART



*This graph resembles the most up to date (2026) version of OOC's organization chart.

OOC's Stakeholder Advisory Council

The Stakeholder Advisory Council (SAC) provides advice to OOC on strategic matters related to fulfilling its mandate and three-year strategic plan.

The council provides advice and a range of industry and stakeholder perspectives that support informed discussion on emerging issues, risks and opportunities.

The SAC met quarterly in 2025. An annual report is prepared each year to summarize activities and identify priorities for the year ahead.

Key activities and highlights in 2025:

- Reviewed OOC's legislative framework to provide stakeholder input on legislative changes that can better align authority, tools, and accountability as part of OOC's plan to become a credible public safety administrative authority.
- Provided input into the Ontario underground infrastructure mapping strategy.
- Advised on the development of a new business model to support cost recovery.
- Convened meetings hosted by industry and municipal associations
- Participated in OOC's second annual conference and trade show.
- Contributed to panel discussions on innovation and safety in damage prevention.

SAC is made up of industry representatives including:

- Brad Gowan – Oakville Enterprises Corporation (OEC)
- Enrico Scalera – City of Burlington
- Grant Roughley – North Frontenac Telephone Company (NFTC)
- Joe Salemi – Landscape Ontario (LO)
- Karen Nesbitt – Association of Municipalities (AMO)
- Ministry of Public and Business Service Delivery and Procurement (observer)
- Moranne McDonnell (Vice Chair) – Promark Utility Services
- Nadia Todorova – Residential Civil Construction Alliance of Ontario (RCCAO)
- Patrick McManus (Chair) – Ontario Sewer and Watermain Construction Association (OSWCA)
- Ryan Quesnel – Thomas Cavanagh Construction
- Steven Crombie – Ontario Road Builders' Association (ORBA)
- Teresa Sarkesian – Electricity Distributors Association (EDA)
- Tom Aicklen – Infrastructure Ontario (IO)

Financial Statements of

ONTARIO ONE CALL

Year ended December 31, 2025

ONTARIO ONE CALL

Table of Contents

	Page
Independent Auditor's Report	
Financial Statements of Ontario One Call	
Financial Position	1
Statement of Operations	2
Statement of Changes in Net Assets	3
Statement of Cash Flows	4
Notes to Financial Statements	5 - 12

KPMG LLP
120 Victoria Street South
Suite 600
Kitchener, ON N2G 0E1
Canada
Telephone 519 747 8800
Fax 519 747 8811

INDEPENDENT AUDITOR'S REPORT

To the Members of Ontario One Call

Opinion

We have audited the financial statements of Ontario One Call (the Organization), which comprise:

- the statement of financial position as at December 31, 2025
- the statement of operations for the year then ended
- the statement of changes in net assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2025 and its results of operations, changes in net assets and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the ***"Auditor's Responsibilities for the Audit of the Financial Statements"*** section of our auditor's report.

We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

  The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.

KPMG

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Kitchener, Canada

April 17, 2026

ONTARIO ONE CALL

Statement of Financial Position

December 31, 2025, with comparative information for 2024

	2025	2024
Assets		
Current assets:		
Cash	$ 7,165,220	$ 3,263,235
Accounts receivable (note 2)	2,300,254	2,115,371
Harmonized sales taxes recoverable	16,894	40,752
Prepaid expenses	481,158	631,800
	9,963,526	6,051,158
Tangible capital assets (note 3)	786,940	900,975
Intangible assets (note 4)	925,446	1,165,316
	$ 11,675,912	$ 8,117,449
Liabilities and Net Assets		
Current liabilities:		
Accounts payable and accrued liabilities (note 5)	$ 2,160,933	$ 2,202,035
Deferred contributions (note 7)	4,246,072	1,746,744
	6,407,005	3,948,779
Deferred capital contributions (note 6)	1,332,112	1,334,447
	7,739,117	5,283,226
Net assets	3,936,795	2,834,223
	$ 11,675,912	$ 8,117,449

See accompanying notes to financial statements.

On behalf of the Board:

Connie Graham (Apr 27, 2026 11:44:58 EDT)

Connie Graham,
Chair of the Board

Jason Kottelenberg,
Chair of the Risk, Finance and Audit Committe

ONTARIO ONE CALL

Statement of Operations

Year ended December 31, 2025, with comparative information for 2024

	2025	2024
Revenue:		
Fees from operations	$ 15,451,011	$ 13,062,624
Government grant	7,520,007	6,677,496
Interest income	32,078	30,968
	23,003,096	19,771,088
Expenses:		
Compensation	9,919,015	9,814,979
Professional fees	5,091,882	4,518,882
Digital and technology	2,708,649	2,454,066
Advertising and promotion	2,166,857	1,818,569
Other operating	763,926	319,210
Amortization	678,191	679,243
Occupancy	572,004	642,398
	21,900,524	20,247,347
Excess (deficiency) of revenue over expenses	$ 1,102,572	$ (476,259)

See accompanying notes to financial statements.

ONTARIO ONE CALL

Statement of Changes in Net Assets

Year ended December 31, 2025, with comparative information for 2024

	2025	2024
Net assets, beginning of year	$ 2,834,223	$ 3,310,482
Excess (deficiency) of revenue over expenses	1,102,572	(476,259)
Net assets, end of year	$ 3,936,795	$ 2,834,223

See accompanying notes to financial statements.

ONTARIO ONE CALL

Statement of Cash Flows

Year ended December 31, 2025, with comparative information for 2024

	2025	2024
Cash provided by (used in):		
Operations:		
Excess (deficiency) of revenue over expenses	$ 1,102,572	$ (476,259)
Items not involving cash:		
Amortization of tangible capital assets	347,862	382,382
Amortization of intangibles	330,329	296,861
Amortization of deferred capital contributions	(243,969)	(135,901)
Changes in non-cash operating working capital:		
Accounts receivable	(184,883)	(547,433)
Harmonized sales taxes recoverable	23,858	(26,291)
Prepaid expenses	150,642	(314,009)
Accounts payable and accrued liabilities	(41,102)	501,211
Deferred revenue	2,499,328	1,134,784
	3,984,637	815,345
Financing:		
Receipt of deferred capital contributions	241,634	895,471
Investing:		
Additions to tangible capital assets	(278,535)	(92,716)
Additions to intangibles	(45,751)	(840,860)
	(324,286)	(933,576)
Increase in cash	3,901,985	777,240
Cash, beginning of year	3,263,235	2,485,995
Cash, end of year	$ 7,165,220	$ 3,263,235

See accompanying notes to financial statements.

Description of organization:

Ontario One Call (the “Organization”) is a not-for-profit, non-taxable corporation established pursuant the Ontario Underground Infrastructure Notification System Act, 2012 (the “Act”). The objects of the Organization are contained in the Act and associated Ontario regulations. The Organization operates the province’s underground infrastructure locate requests notification system.

The Organization is a not-for-profit under the Income Tax Act and accordingly is exempt from income taxes, provided certain requirements of the Income Tax Act are met.

1. Significant accounting policies:

These financial statements have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the Chartered Professional Accountants Canada Handbook. The Organization's significant accounting policies are as follows:

(a) Revenue recognition:

The Organization follows the deferral method of accounting for contributions, which includes grants. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Restricted contributions for the purchase of tangible capital assets are deferred and amortized into revenue on the same basis as the acquired tangible capital asset. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Fees from operations revenue is recognized as the related services are rendered.

Interest income is recognized as revenue when earned.

(b) Pension Plan:

The Organization is an employer member of the Colleges of Applied Arts and Technology Pension Plan (the "Plan"), which is a multi-employer defined benefit pension plan. The Organization expenses contributions when made.

1. Significant accounting policies (continued):

(c) Tangible capital assets:

Tangible capital assets are stated at cost less accumulated amortization. Tangible capital assets are amortized over their estimated useful lives at the following rates and methods. When a tangible capital asset no longer contributes to an Organization's ability to provide goods and services, or the value of future economic benefits or service potential associated with the tangible capital asset is less than its net carrying amount, the net carrying amount of the tangible capital asset is written-down to the asset's fair value or replacement cost.

Asset	Basis	Rate
Computer equipment	Straight-line	5 years
Furniture and equipment	Straight-line	10 years
Leasehold improvements	Straight-line	10 years

(d) Intangible assets:

Intangible assets, consisting of software and related items are purchased are recorded at cost. Amortization is provided over the estimated useful lives of the assets using the straight-line method at the rate of 5 years.

Asset	Basis	Rate
Computer software	Straight-line	5 years

1. Significant accounting policies (continued):

(e) Financial instruments:

Measurement of financial instruments

The Organization initially measures its financial assets and financial liabilities originated or exchanged in arm's length transactions at fair value.

Financial assets and financial liabilities originated or exchanged in related party transactions, except for those that involve parties whose sole relationship with the organization is in the capacity of management, are initially measured at cost. The cost of a financial instrument in a related party transaction depends on whether the instrument has repayment terms.

The Organization subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

Impairment

Financial assets measured at cost are tested annually for impairment if there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

(f) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in operations in the period in which they become known. Actual results could differ from these estimates. Specifically, these financial statements include management estimates and assumptions relating to the valuation of accounts receivable and the valuation of tangible capital assets and their useful lives.

2. Accounts receivable:

	2025	2024
Receivable from customers	$ 2,355,254	$ 2,115,371
Allowance for doubtful accounts	(55,000)	-
	$ 2,300,254	$ 2,115,371

3. Tangible capital assets:

	Cost	Accumulated amortization	2025 Net book value	2024 Net book value
Computer equipment	$ 2,070,075	$ 1,424,153	$ 645,922	$ 576,434
Furniture and equipment	464,989	432,228	32,761	73,960
Leasehold improvements	1,555,735	1,447,478	108,257	250,581
	$ 4,090,799	$ 3,303,859	$ 786,940	$ 900,975

4. Intangible assets:

	Cost	Accumulated Amortization	2025 Net book value	2024 Net book value
Software	$ 2,649,987	$ 1,721,541	$ 925,446	$ 1,165,316
	$ 2,649,987	$ 1,721,541	$ 925,446	$ 1,165,316

5. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities are government remittances payable of - $123,473 (2024 - $75,016), which includes amounts payable for HST and payroll related taxes.

6. Deferred capital contributions:

Deferred capital contributions represent the unamortized amount and unspent amount of grants received for the purchase of capital assets. The amortization of deferred capital contributions is recorded as revenue in the Statement of Operations. The changes in the deferred capital contributions balances are as follows:

	2025	2024
Balance, beginning of year	$ 1,334,447	$ 574,877
Amortization of deferred capital contributions	(311,435)	(135,901)
Capital contributions received	309,100	895,471
Balance, end of year	$ 1,332,112	$ 1,334,447

7. Deferred contributions:

Deferred contributions represent externally restricted unspent resources received in the current period that relate to a subsequent period. During 2023, the Organization entered into a Transfer Payment Agreement ("TPA") with the Ministry of Public and Business Service Delivery for Ontario ("Province") as part of a three year project to bolster the Organization's organizational capabilities and expedite a move to financial stability and sustainability. In 2025, the Organization began to levy compliance enforcement amounts in the total of $88,850 (2024 - $75,100) which are subject to Board of Director’s approval for any future distribution. Changes in the deferred contributions balance are as follows:

	2025	2024
Balance, beginning of year	$ 1,746,744	$ 611,960
TPA amounts received during the year	9,690,900	7,601,278
Administrative penalties received during the year	17,000	75,100
Less: TPA amounts recognized as revenue during the year (note 8)	(7,208,572)	(6,541,594)
Balance, end of year	$ 4,246,072	$ 1,746,744

8. Government grant:

Grant revenue and project expenses recognized in the year under the TPA with the Province amounted to $7,520,007 (2024 - $6,677,496) and are included in the Statement of Operations. The breakdown of the project expenses is as follows:

	2025	2024
IT maintenance and support	$ 1,927,690	$ 1,716,611
Advertising and promotion	1,597,522	1,632,815
Professional fees	3,557,637	3,064,341
Professional development	21,134	-
Other operating expenses	104,589	127,828
Amortization of tangible capital assets	311,435	135,901
	7,520,007	6,677,496
Amortization of deferred capital contributions (Note 6)	$ (311,435)	$ (135,901)

Tangible capital assets acquired during the year under the TPA and recorded on the Statement of Financial Position amounted to $241,634 (2024 - $895,471). The amortization of these assets is included above. Prepaid expenses of $723,185 (2024 - $1,018,454) in connection with this project are recorded on the Statement of Financial Position.

9. Credit facilities:

The Organization has a revolving demand credit facility of $1,000,000 which bears interest at a commercial bank prime rate plus 1.64%. The balance at the year end was $nil (2024 - $nil).

The Organization has a credit card facility to a maximum of $130,000.

These facilities are secured by a general security agreement on its assets.

10. Pension agreement:

The Organization belongs to the Colleges of Applied Arts and Technology Pension Plan (the "Plan") which is a multi-employer, jointly sponsored defined benefit plan for eligible employees of public colleges in Ontario and other employers. The Organization makes contributions to the Plan at least equal to those of its employees. The Organization does not recognize any share of the Plan’s pension surplus or deficit.

The most recent actuarial valuation filed with pension regulators indicated an actuarial surplus on a going concern basis of $6.1 billion for December 31, 2024. The Organization made contributions to the Plan of $364,752 (2024 - $109,952) which have been included in expenses.

11. Contingent liabilities:

The Organization is subject to various claims, legal actions and investigations that arise in the normal course of business. While the final outcome of such matters cannot be predicted with certainty, management believes that the resolution of such claims, actions and investigations will not have a material impact on the Organization's financial position or results of operations.

12. Lease commitments:

The Organization leases premises under two long term leases expiring June 30, 2028 and December 31, 2031. Future minimum lease payments exclusive of harmonized sales tax and operating charges are as follows:

2026	$	544,331
2027		550,270
2028		381,303
2029		212,336
Thereafter		424,672
	$	2,112,912

13. Financial risks and concentration of risk:

(a) Credit risk:

Credit risk represents the financial loss that the Organization would experience if a counterparty to a financial instrument failed to meet its obligations. The Organization's credit risk is primarily attributable to its accounts receivable. It does have concentration of credit risk in that two of its Members account for 19% of total fee revenue generated by the Organization in 2025 (2024 - 23%). The Organization has established various internal controls designed to mitigate credit risk such as account monitoring procedures.

(b) Liquidity risk:

Liquidity risk is the risk that the Organization will be unable to fulfill its obligations on a timely basis or at reasonable cost. Management manages liquidity risk by monitoring its operating requirements and preparing budgets to ensure it has sufficient funds to fulfill its obligations.

13. Financial risks and concentration of risk (continued):

(c) Market risk:

Market risk is the risk that the value of a financial instrument will fluctuate as a result of changes in market prices whether those changes are caused by factors specific to the individual security or its issuer or factors affecting all securities traded in the market. Management has attempted to control the effects of market risk by maintaining a conservative investment portfolio 100% invested in high interest savings accounts.

(d) Interest rate and currency risks:

It is management's opinion that the Organization is not exposed to significant interest or currency risks arising from these financial instruments.

There has been no change to the extent of exposure to the above risks from 2024.

14. Comparative information:

Certain comparative information have been reclassified from those previously presented to conform to the presentation of the 2025 financial statements.

Contact Ontario One Call
104 Cooper Drive
Guelph, ON.
N1C 0A4
1 800-400-2255