

**ONTARIO LOTTERY AND GAMING CORPORATION
REPORT UNDER THE *FIGHTING AGAINST FORCED LABOUR AND
CHILD LABOUR IN SUPPLY CHAINS ACT***

This Report is made by Ontario Lottery and Gaming Corporation (“**OLG**”, the “**Corporation**”, “**our**” or “**we**”) pursuant to Canada’s *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (the “**Act**”). This Report relates to actions and activities during OLG’s financial year ending March 31, 2026 (the “**Reporting Period**”) and is the third report prepared by the Corporation under the Act.

A. Structure, Activities, and Supply Chains

OLG is a corporation without share capital established under the *Ontario Lottery and Gaming Corporation Act, 1999* (the “**OLG Act**”). It is headquartered in Sault Ste. Marie, Ontario and maintains additional Ontario offices in Toronto, Mississauga and Oakville. OLG is for all its purposes an agent of the Crown in right of Ontario pursuant to the OLG Act, and reports through its Board of Directors (the “**Board**”) to the Minister of Tourism, Culture and Gaming.

Pursuant to the OLG Act, OLG’s purpose includes enhancing Ontario’s economic development, generating revenues for the province, and promoting Responsible Gambling. OLG advances its purpose by pursuing the following objects enumerated under the OLG Act:

- To develop, undertake, organize, conduct and manage lottery schemes on behalf of the Crown in right of Ontario.
- To provide for the operation of gaming sites.
- To ensure that the lottery schemes and gaming sites are conducted, managed and operated in accordance with the *Criminal Code (Canada)*, the OLG Act and the *Gaming Control Act, 1992* and the regulations made thereunder.
- To provide for the operation of any business that the Corporation considers to be reasonably related to operating a gaming site or lottery scheme, including any business that offers goods and services to persons who play lottery schemes in a gaming site.
- If authorized by the Lieutenant Governor in Council, to enter into agreements to develop, undertake, organize, conduct and manage lottery schemes on behalf of, or in conjunction with, the government of one or more provinces of Canada.
- To undertake activities with respect to the support of live horse racing in Ontario.
- To do such other things as the Lieutenant Governor in Council may by order direct.

OLG

During the Reporting Period, only 3.9% of OLG's vendor spend involved Goods, and were purchased from 130 vendors for: Lottery products, IT technology, Security Surveillance, Office Products, and Facilities.

OLG's lottery and gaming activities in Ontario are subject to the oversight of the Alcohol and Gaming Commission of Ontario ("**AGCO**") which regulates lottery and gaming operators, including OLG and gaming and non-gaming related suppliers/vendors. With respect to OLG's suppliers and vendors, we note the following: suppliers are registered and regulated by the AGCO.

As part of the AGCO's regulatory responsibilities, the AGCO conducts eligibility assessments on those looking to supply goods or services to Ontario's gaming industry to determine if applicants are suitable for registration under the Gaming Control Act. One of the requirements for registrations is that applicants comply with applicable law.

- Suppliers who provide, install, test, maintain or repair gaming equipment or who provide consulting or similar services directly related to the operation of a gaming site are required to hold a gaming-related supplier registration with the AGCO.
- Suppliers who provide goods or services that relate to the construction, furnishing, repair, maintenance or business but that are not directly related to the operation of a gaming site, are required to hold a non-gaming related supplier registration with the AGCO.

As a Crown agency, the acquisition of Goods by OLG is governed by procurement related legislation, regulations, government directives and internal governance requirements. The Government of Ontario is a party to certain domestic and international trade agreements for which OLG is considered a covered entity (the "**Trade Agreements**"). Where applicable, OLG must also conduct its procurements in a manner which adheres to the Trade Agreements.

B. Policies and Due Diligence processes that address risk of Forced Labour and Child Labour

Sustainability Report and External Webpage

In the Reporting Period, OLG's inaugural Sustainability report was approved by OLG's Board in June 2025, then by the Ministry of Tourism Culture and Gaming. OLG's external Sustainability website went live in June 2025.

Both the Sustainability report and external website make reference to several focus areas for OLG, including Responsible Procurement and Partnerships, under which OLG's Supplier Code of Conduct (originally published on April 26, 2024) is referenced. OLG's Supplier Code of Conduct outlines the standards OLG expects from people, companies and others, which provide goods, services and/or deliverables to OLG.

As noted in last year's 2024 Fighting Against Forced Labour and Child Labour report, OLG's Code of Conduct includes the following provisions in the Requirements section that address the risk of Forced Labour and Child Labour:

- **I. Compliance with Laws:** Suppliers must comply with all applicable laws, statutes and regulations of the jurisdictions in which they and OLG operates, including the Fighting against Forced Labour and Child Labour in Supply Chains Act S.C. 2023, c.9.

- **IV. Forced Labour and Child Labour**
 - a) **Forced Labour:** Suppliers shall only utilize workers whose labour or services is provided, or offered to be provided, voluntarily and is not forced, compulsory, extracted under the menace of penalty, or could reasonably cause the worker to believe their safety, or the safety of a person known to them, would be threatened if they fail to provide such labour or services.

 - b) **Child Labour:** All workers of Suppliers must be of, at least, the legal minimum employment age of the applicable jurisdiction. Notwithstanding the foregoing, Suppliers shall not utilize workers under the age of eighteen (18) whose labour or services provided, or offered to be provided, would:
 - a) be contrary to the laws applicable in Canada, where such labour or services is provided, or offered to be provided, in Canada;
 - b) be under circumstances that are mentally, physically, socially or morally dangerous to them;
 - c) interfere with their schooling by depriving them of the opportunity to attend school, obliging them to leave school prematurely or requiring them to attempt to combine school attendance with excessively long and heavy work; or
 - d) constitute the Worst Forms of Child Labour.¹

 - d) **Importation of Goods Produced by Forced or Child Labour:** Suppliers will not import, or attempt to import, goods into Canada that are mined, manufactured, or produced, in whole or in part, by forced or child labour regardless of the country of origin.

In the reporting period, OLG continued to socialize it's Supplier Code of Conduct with our suppliers to ensure they understand our expectations.

¹ As defined in Article 3 of the Worst Forms of Child Labour Convention, 1999.

C. Parts of its activities and supply chains that carry a risk of Forced Labour or Child Labour being used and the steps taken to assess and manage the risk

Section 11 of the Act requires reporting on the steps taken by OLG during the reporting period to prevent and reduce the risk that forced labour or child labour is used at any step of the production of goods in Canada or elsewhere by OLG or of goods imported into Canada by OLG.

During the reporting period, **OLG did not produce any goods in Canada, nor did it import (based on the reasonable meaning of the term) any goods into Canada. Accordingly, OLG does not have information to report that is responsive to Section 11.**

While OLG did not produce or import goods, going forwards, OLG is committed to reviewing and considering what further controls can be effectively implemented in this regard. In addition to the steps outlined in Part B above, in the Reporting Period OLG did undertake efforts to prevent and reduce the risk of Forced Labour and Child Labour in its business and supply chains.

Ambiguity as to what entity is “importing” for the purposes of the Act

- Prior to March 2026, pursuant to an operating agreement, OLG conducted and managed the Caesars Windsor Hotel and Casino through its operator, Caesars Entertainment Windsor Limited (“Caesars”). Caesars is a private company incorporated under the Business Corporations Act (Ontario) and is an indirectly-wholly owned subsidiary of Caesars Entertainment, Inc. “Caesars Entertainment”). Caesars also wholly owns Windsor Casino Limited, which is the employer for all employees at Caesars.
- Caesars is responsible for the day-to-day operations of the Hotel and Casino, including the importation into Canada of all goods necessary to support its operations. Caesars enters into contracts with suppliers for these goods, as agent for the OLG. Because the goods imported were indirectly paid for by OLG, they were ultimately owned by OLG.
- In prior Reporting Years, OLG elected to describe in the Reports the due diligence we understood Caesars took to address the risk of Forced Labour or Child Labour in the imported goods.

Modernization of Windsor Gaming Bundle and New Operating Agreement signed

- In the previous Reporting Period, OLG completed the Request for Proposal (RFP) to qualify a proponent to become the operator for the Windsor casino. In this reporting period, the award notice was granted government approval and the operator announced.
- In March 2026, OLG and Caesars Entertainment Windsor Limited finalized a Casino Operating and Services Agreement (COSA) that will see Caesars operate the Windsor property for the next 20 years.

- Under the new operating agreement, imports of goods into Canada will clearly and exclusively be the responsibility of Caesars.
 - However, as reported in prior years, Caesars regularly reviews and considers the risk of child and forced labour within its operations and the risk to be negligible. This is due to their almost exclusively Canadian workforce, extensive policies, and the procedures that govern the recruitment, working conditions, and ethical treatment of their employees.
 - Additionally, the majority of Caesars suppliers, approximately 99%, are based in North America. Specifically, 78% are based in Canada and 21.5% are based in the United States. Given almost 100% of Caesar’s first-level suppliers are based in jurisdictions with a low prevalence of forced/child labour, and that the gaming industry is highly regulated, with many employees and Suppliers holding registration with the AGCO, the risk remains minimal.

D. Measures taken to remediate any Forced Labour or Child Labour

Not Applicable as OLG did not produce any goods in Canada, nor did it import any goods into Canada. In the Reporting Period, prior to new COSA being signed, Caesars has advised us that it also did not identify any instances of forced/child labour in their supply chains, and therefore, no remedial measures were taken, including those related to remediating the economic impact on the most vulnerable families.

E. Measures taken to remediate the loss of income to the most vulnerable families that results from any measure taken to eliminate the use of Forced Labour or Child Labour in its activities and supply chains.

Not Applicable as OLG did not produce any goods in Canada, nor did it import any goods into Canada. In the Reporting Period, Caesars has advised us that it did not identify any instances of forced/child labour in their supply chains, and therefore, no remedial measures were taken, including those related to remediating the economic impact on the most vulnerable families.

F. Training provided to employees on Forced Labour and Child Labour

During the Reporting Period, OLG conducted Sustainability training for people leaders in November 2025, which included the topic of Responsible Procurement and Partnerships and the Supplier Code of Conduct. Although OLG did not produce any goods in Canada, nor did it import any goods into Canada, we will continue to evaluate our future training requirements.

G. How the government institution assesses its effectiveness in ensuring that Forced Labour and Child Labour are not being used in its activities and supply chains.

Not Applicable as OLG did not produce any goods in Canada, nor did it import any goods into Canada.

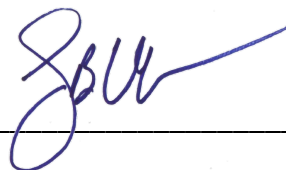
Approval and Attestation

In accordance with the requirements of the Act, and in particular section 11 thereof, I attest that I have reviewed the information contained in the report for OLG. Based on my knowledge, and having exercised reasonable diligence, I attest that the information in the report is true, accurate and complete in all material respects for the purposes of the Act, for the financial year ended March 31, 2026.

This Report will be dealt with as a consent agenda item at the May 28, 2026 meeting of OLG's Board of Directors.

Dated: May 11, 2026

**ONTARIO LOTTERY AND GAMING
CORPORATION**



Name: Jim Warren
Title: Chair

I have the authority to bind the OLG