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INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the City Council of the City of Winnipeg

We have reviewed the Financial Impact Statement included in the Administrative Report dated January 23, 2026 titled "Negotiations - City of Winnipeg and the Winnipeg Fire Paramedic Senior Officers' Association" (the "schedule") to analyze forecasted net incremental costs of the provisions of the Memorandum of Agreement dated November 27, 2025 between the City of Winnipeg and the Winnipeg Fire Paramedic Senior Officers' Association" covering the period from January 1, 2025 to December 31, 2029 (Memorandum of Agreement). The schedule has been prepared by management in accordance with the financial reporting provisions of the Memorandum of Agreement.

Management's Responsibility for the Schedule

Management is responsible for the preparation of the schedule in accordance with the provisions of the Memorandum of Agreement dated November 27, 2025, and for such internal control as management determines is necessary to enable the preparation of the schedule that is free from material misstatement, whether due to fraud or error. Management of the City of Winnipeg has made assumptions regarding the interpretations of the provisions of the Memorandum of Agreement, which have been disclosed in the schedule.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying schedule based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of the schedule in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

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The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on this schedule.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the schedule prepared by management does not, in all material respects, reflect the cost of the provisions, and the assumptions regarding the interpretations of these provisions, of the Memorandum of Agreement dated November 27, 2025 between the City of Winnipeg and the Winnipeg Fire Paramedic Senior Officers' Association for the period from January 1, 2025 to December 31, 2029.

Basis of Accounting

We draw attention to the Additional Comment section of the schedule, which describes the basis of accounting. The schedule is prepared to provide information to City Council to ratify the proposed Memorandum of Agreement. As a result, the schedule may not be suitable for another purpose. Our conclusion is not modified in respect of this matter.

KPMG LLP

Chartered Professional Accountants

Winnipeg, Canada

February 5, 2026