

# Global Reporting Initiative ("GRI") Cross Reference

|| APPENDIX B ||



Information contained in this report and other Fortis disclosures have been cross referenced with the GRI reporting initiative content index below.

Disclosure	Page number(s) and/or URL(s)
<b>GRI 100 – Universal Standards</b>	
<b>GRI 102 – General Disclosures</b>	
<b>Organizational profile</b>	
102-1: Name of the organization	2019 Annual Information Form, Name and Incorporation (page 6)
102-2: Activities, brands, products, and services	2019 Annual Information Form, Description of the Business (page 8)
102-3: Location of headquarters	2019 Annual Information Form, Description of the Business (page 8)
102-4: Location of operations	2019 Annual Information Form, Description of the Business (page 8)
102-5: Ownership and legal form	2019 Annual Information Form, Name and Incorporation (page 6)
102-6: Markets served	2019 Annual Information Form, Description of the Business (page 8)
102-7: Scale of the organization	2019 Annual Information Form, Description of the Business (pages 8-9)
102-8: Information on employees and other workers	Appendix A – Key Performance Indicators Summary (page 58); 2019 Annual Information Form, Human Resources (page 25)
102-9: Supply chain	Appendix A – Key Performance Indicators Summary (page 58)
102-12: External initiatives	Advancing the United Nations Sustainable Development Goals (page 8)
<b>Strategy</b>	
102-14: Statement from senior decision-maker	A Message from Barry Perry, President and CEO (page 2)
102-15: Key impacts, risks, and opportunities	Appendix C – Disclosure Alignment with Recommendations of TCFD (page 73); Appendix D – Significant Sustainability Issues (page 78)
<b>Ethics and integrity</b>	
102-16: Values, principles, standards, and norms of behavior	Common Approach to Compliance (page 24); Core Policies Throughout the Fortis Group of Companies (page 24); A Fortis for Everyone – Inclusion and Diversity (page 50)
102-17: Mechanisms for advice and concerns about ethics	<a href="#">Code of Conduct</a>
<b>Governance</b>	
102-18: Governance structure	A Governance Structure Grounded in Independence (page 23); 2020 Management Information Circular, Board Committees (pages 28-30)
102-19: Delegating authority	A Governance Structure Grounded in Independence (page 23); 2020 Management Information Circular, Board Committees (pages 28-30)
102-20: Executive-level responsibility for economic, environmental, and social topics	2020 Management Information Circular, Sustainability (pages 36-37)
102-21: Consulting stakeholders on economic, environmental, and social topics	The Fortis Sustainability Commitment (pages 26-27) and Community Partnerships (page 55)
102-22: Composition of the highest governance body and its committees	2020 Management Information Circular, About the nominated directors (pages 15-30)
102-23: Chair of the highest governance body	2020 Management Information Circular, Director Profiles (pages 16-25)
102-24: Nominating and selecting the highest governance body	2020 Management Information Circular, Governance and nominating committee (page 30)
102-25: Conflicts of interest	<a href="#">Code of Conduct</a>
102-26: Role of highest governance body in setting purpose, values, and strategy	Board of Directors Mandate; 2020 Management Information Circular, Roles and Responsibilities (pages 34-37)
102-27: Collective knowledge of highest governance body	2020 Management Information Circular, Skills and experience (page 41)
102-28: Evaluating the highest governance body's performance	2020 Management Information Circular, Our expectations of directors (page 38) and Assessment (page 43)
102-29: Identifying and managing economic, environmental, and social impacts	Appendix C – Disclosure Alignment with Recommendations of TCFD (page 73); 2020 Management Information Circular, Roles and Responsibilities (pages 34-37)
102-30: Effectiveness of risk management processes	2019 Annual Report, Business Risks (pages 40-47); 2020 Management Information Circular, Roles and Responsibilities (pages 34-37)
102-31: Review of economic, environmental, and social impacts	2019 Annual Report, Business Risks (pages 40-47); 2020 Management Information Circular, Roles and Responsibilities (pages 34-37)
102-32: Highest governance body's role in sustainability reporting	2020 Management Information Circular, Sustainability (pages 36-37)

Disclosure	Page number(s) and/or URL(s)
102-33: Communicating critical concerns	<a href="#">Whistleblower Policy</a>
102-34: Nature and total number of critical concerns	<a href="#">Whistleblower Policy</a>
102-35: Remuneration policies	2020 Management Information Circular, Compensation Discussion and Analysis (pages 52-57)
102-36: Process for determining remuneration	2020 Management Information Circular, Compensation design and decision-making (pages 58-61)
102-37: Stakeholders' involvement in remuneration	2020 Management Information Circular, Have a say on executive pay (page 13)
<b>Stakeholder engagement</b>	
102-40: List of stakeholder groups	Community Partnerships (page 55)
102-41: Collective bargaining agreements	Appendix A – Key Performance Indicators Summary (page 58)
102-42: Identifying and selecting stakeholders	Community Partnerships (pages 55)
102-43: Approach to stakeholder engagement	Community Partnerships (pages 55); <a href="#">Shareholder Engagement Policy</a>
102-44: Key topics and concerns raised	Appendix D – Significant Sustainability Issues (page 78)
<b>Reporting practice</b>	
102-45: Entities included in the consolidated financial statements	2019 Annual Report, Business Unit Performance (page 25)
102-46: Defining report content and topic boundaries	Our Approach to Sustainability Reporting (page 7)
102-47: List of material topics	Appendix D – Significant Sustainability Issues (page 78)
102-48: Restatements of information	Appendix A – Key Performance Indicators Summary (page 58)
102-49: Changes in reporting	New Additions to Our Reporting (page 9)
102-50: Reporting period	This report provides information up to and including the 2019 calendar year
102-51: Date of most recent report	Cover page
102-52: Reporting cycle	Fortis plans to report its sustainability key performance indicators annually and produce a sustainability report every two years.
102-53: Contact point for questions regarding the report	Contact Us (page 81)
102-55: GRI content index	Appendix B – GRI Cross Reference (page 68)
<b>GRI 103 – Management Approach</b>	
103-1: Explanation of the material topic and its boundary	Appendix C – Disclosure Alignment with Recommendations of TCFD (page 73); Appendix D – Significant Sustainability Issues (page 78); and 2019 Annual Report, Business Risks (pages 40-47)
103-2: Management approach and its components	Appendix C – Disclosure Alignment with Recommendations of TCFD (page 73); Appendix D – Significant Sustainability Issues (page 78) and 2019 Annual Report, Business Risks (pages 40-47)
103-3: Evaluation of the management approach	Appendix C – Disclosure Alignment with Recommendations of TCFD (page 73); Appendix D – Significant Sustainability Issues (page 78) and 2019 Annual Report, Business Risks (pages 40-47)
<b>GRI 200 – Economic Standard Series</b>	
<b>GRI 201 – Economic Performance</b>	
201-1: Direct economic value generated and distributed	Appendix A – Key Performance Indicators Summary (page 58)
201-2: Financial implications and other risks and opportunities due to climate change	Appendix C – Disclosure Alignment with Recommendations of TCFD (page 73)
201-3: Defined benefit plan obligations and other retirement plans	2019 Annual Report, Employee Future Benefits (pages 49-50)
<b>GRI 202 – Market Presence</b>	
202-1: Ratios of standard entry level wage by gender compared to local minimum wage	Appendix A – Key Performance Indicators Summary (page 58)
<b>GRI 203 – Indirect Economic Impacts</b>	
203-1: Infrastructure investments and services supported	Capital Plan Mainly Focused on Resiliency and Delivery of Cleaner Energy (pages 12-14) and Appendix A – Key Performance Indicators Summary (page 58)
203-2: Significant indirect economic impacts	Appendix A – Key Performance Indicators Summary (page 58)
<b>GRI 205 – Anti-Corruption</b>	
205-1: Operations assessed for risks related to corruption	<a href="#">Anti-Corruption Policy</a> and <a href="#">Code of Conduct</a>
205-2: Communication and training about anti-corruption policies and procedures	A Governance Structure Grounded in Independence (page 23); 2019 Annual Information Form, Social and Environmental Policies (pages 27-28)

Disclosure	Page number(s) and/or URL(s)
<b>GRI 206 – Anti-Competitive Behavior</b>	
206-1: Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2019 Annual Information Form, Legal Proceedings and Regulatory Actions (page 26)
<b>GRI 207 – Tax</b>	
207-4: Country-by-country reporting	2019 Annual Report; Appendix A – Key Performance Indicators Summary (page 58)
<b>GRI 300 – Environmental Standards Series</b>	
<b>GRI 301 – Materials</b>	
301-1: Materials used by weight or volume	Appendix A – Key Performance Indicators Summary (page 58)
301-2: Recycled input materials used	Appendix A – Key Performance Indicators Summary (page 58)
<b>GRI 302 – Energy</b>	
302-2: Energy consumption outside of the organization	Appendix A – Key Performance Indicators Summary (page 58)
302-3: Energy intensity	Appendix A – Key Performance Indicators Summary (page 58)
302-4: Reduction of energy consumption	Appendix A – Key Performance Indicators Summary (page 58)
302-5: Reductions in energy requirements of products and services	Appendix A – Key Performance Indicators Summary (page 58)
<b>GRI 303 – Water</b>	
303-1: Water withdrawal by source	Water Management (page 43) and Appendix A – Key Performance Indicators Summary (page 58)
303-3: Water recycled and reused	Water Management (page 43) and Appendix A – Key Performance Indicators Summary (page 58)
<b>GRI 304 – Biodiversity</b>	
304-2: Significant impacts of activities, products, and services on biodiversity	Promoting Biodiversity at Fortis Utilities (pages 40-42)
304-3: Habitats protected or restored	Promoting Biodiversity at Fortis Utilities (pages 40-42)
<b>GRI 305 – Emissions</b>	
305-1: Direct (Scope 1) GHG emissions	Decreasing Scope 1 GHG Emissions Related to Coal-Fired Electricity Generation (page 29) and Appendix A – Key Performance Indicators Summary (page 58)
305-2: Energy indirect (Scope 2) GHG emissions	Supporting Carbon Reduction Across Fortis Utilities (pages 36) and Appendix A – Key Performance Indicators Summary (page 58)
305-3: Other indirect (Scope 3) GHG emissions	Supporting Carbon Reduction Across Fortis Utilities (pages 36), Taking Action to Decrease Carbon Emissions in the Transportation Sector (pages 37-39) and Appendix A – Key Performance Indicators Summary (page 58)
305-4: GHG emissions intensity	Appendix A – Key Performance Indicators Summary (page 58)
305-5: Reduction of GHG emissions	TEP and FortisBC's Carbon Reduction Targets (pages 30-35) and Appendix A – Key Performance Indicators Summary (page 58)
305-7: Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Appendix A – Key Performance Indicators Summary (page 58)
<b>GRI 306 – Effluents and Waste</b>	
306-2: Waste by type and disposal method	Waste Management (page 44) and Appendix A – Key Performance Indicators Summary (page 58)
306-3: Significant spills	Appendix A – Key Performance Indicators Summary (page 58)
306-4: Transport of hazardous waste	Waste Management (page 44) and Appendix A – Key Performance Indicators Summary (page 58)
<b>GRI 307 – Environmental Compliance</b>	
307-1: Non-compliance with environmental laws and regulations	Appendix A – Key Performance Indicators Summary (page 58)
<b>GRI 400 – Social Standards Series</b>	
<b>GRI 401 – Employment</b>	
401-1: New employee hires and employee turnover	Appendix A – Key Performance Indicators Summary (page 58)
401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees	Appendix A – Key Performance Indicators Summary (page 58)
<b>GRI 403 – Occupational Health and Safety</b>	
403-2: Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	An Industry Leader in Safety and Reliability (pages 16-19) and Appendix A – Key Performance Indicators Summary (page 58)

Disclosure	Page number(s) and/or URL(s)
<b>GRI 404 – Training and Education</b>	
404-2: Programs for upgrading employee skills and transition assistance programs	Providing the Skills and Knowledge for Success (page 49)
404-3: Percentage of employees receiving regular performance and career development reviews	Providing the Skills and Knowledge for Success (page 49)
<b>GRI 405 – Diversity and Equal Opportunity</b>	
405-1: Diversity of governance bodies and employees	A Fortis for Everyone – Inclusion and Diversity (page 50) and Appendix A – Key Performance Indicators Summary (page 58)
<b>GRI 407 – Freedom of Association and Collective Bargaining</b>	
407-1: Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Constructive Union Relations (page 49)
<b>GRI 408 – Child Labor</b>	
408-1: Operations and suppliers at significant risk for incidents of child labor	<a href="#">Code of Conduct</a>
<b>GRI 409 – Forced or Compulsory Labor</b>	
409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labor	<a href="#">Code of Conduct</a>
<b>GRI 410 – Security Practices</b>	
410-1: Security personnel trained in human rights policies or procedures	<a href="#">Code of Conduct</a>
<b>GRI 411 – Rights of Indigenous Peoples</b>	
411-1: Incidents of violations involving rights of indigenous peoples	<a href="#">Code of Conduct</a>
<b>GRI 412 – Human Rights Assessment</b>	
412-2: Employee training on human rights policies or procedures	<a href="#">Code of Conduct</a>
<b>GRI 413 – Local Communities</b>	
413-1: Operations with local community engagement, impact assessments, and development programs	Community Partnerships (pages 55-56) and Community Investment (page 57)
<b>GRI 416 – Customer Health and Safety</b>	
416-1: Assessment of the health and safety impacts of product and service categories	An Industry Leader in Safety and Reliability (pages 16-19)
<b>GRI 417 – Marketing and Labeling</b>	
417-1: Requirements for product and service information and labelling	Supporting Carbon Reduction Across Fortis Utilities (page 36), Taking Action to Decrease Carbon Emissions in the Transportation Sector (pages 37-39) and Appendix A – Key Performance Indicators Summary (page 58)
<b>GRI 418 – Customer Privacy</b>	
418-1: Substantiated complaints concerning breaches of customer privacy and losses of customer data	Appendix A – Key Performance Indicators Summary (page 58)