2024 GRI Cross Reference

The following is a cross reference of the GRI with information contained in the 2024 Sustainability Report and other Fortis disclosures. This document was published on July 31, 2024.

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GRI Standard	Disclosure	Location
	2-26 Mechanisms for seeking advice and raising concerns	Speak Up Policy
	2-27 Compliance with laws and regulations	Code of Conduct (pages 15-17)
	2-28 Membership associations	Approach to Advocacy and Political Engagement
	2-29 Approach to stakeholder engagement	2024 Sustainability Report, Community section (pages 27-29)
	2-30 Collective bargaining agreements	<u>2023 Annual Report, MD&A (page 32)</u>
GRI 3: Material Topics 2021	3-1 Process to determine material topics	2023 Sustainability Update Report (page 4)
	3-2 List of material topics	2023 Sustainability Update Report (page 4)
	3-3 Management of material topics	2023 Sustainability Update Report (page 4)
GRI 101: Biodiversity 2024	101-2 Management of biodiversity impacts	<u>2024 Sustainability Report (page 14)</u>
	101-4 Identification of biodiversity impacts	<u>2024 Sustainability Report (page 14)</u>
	101-7 Changes to the state of biodiversity	<u>2024 Sustainability Report (page 14)</u>
	101-8 Ecosystem services	<u>2024 Sustainability Report (page 14)</u>
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	2024 Sustainability Report, KPI Appendix (pages 45-46)
	201-2 Financial implications and other risks and opportunities due to climate change	2024 Climate Report
	201-3 Defined benefit plan obligations and other retirement plans	2023 Annual Report, MD&A (page 32)
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	2024 Sustainability Report, KPI Appendix (page 45)
	202-2 Proportion of senior management hired from the local community	2024 Sustainability Report, KPI Appendix (page 44)
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Fourth Quarter 2024 Earnings Presentation (pages 5-6)
	203-2 Significant indirect economic impacts	2024 Sustainability Report, KPI Appendix (page 45)
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	2024 Sustainability Report, KPI Appendix (page 45)
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Anti-Corruption Policy (page 4)
	205-2 Communication and training about anti-corruption policies and procedures	Anti-Corruption Policy (page 4)
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2023 Annual Information Form, Directors and Officers (page 19)

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GRI 207: Tax 2019	207-1 Approach to tax	2023 Annual Report, MD&A (page 32) and 2024 Sustainability Report, KPI Appendix (page 45)
	207-4 Country-by-country reporting	2023 Annual Report, MD&A Income Tax (pages 34-35)
GRI 301: Materials 2016	301-1 Materials used by weight or volume	<u>2024 Sustainability Report, KPI Appendix (page 40)</u>
	301-2 Recycled input materials used	<u>2024 Sustainability Report, KPI Appendix (page 40)</u>
GRI 302: Energy 2016	302-1 Energy consumption within the organization	2024 Sustainability Report, KPI Appendix (page 37)
	302-2 Energy consumption outside of the organization	<u>2024 Sustainability Report, KPI Appendix (page 36)</u>
	302-3 Energy intensity	<u>2024 Sustainability Report, KPI Appendix (page 40)</u>
	302-4 Reduction of energy consumption	2024 Sustainability Report, KPI Appendix (page 36)
	302-5 Reductions in energy requirements of products and services	2024 Sustainability Report, KPI Appendix (page 36)
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	2024 Sustainability Report, KPI Appendix (page 40)
	303-2 Management of water discharge-related impacts	2024 Sustainability Report, KPI Appendix (page 40)
	303-3 Water withdrawal	2024 Sustainability Report, KPI Appendix (page 40)
	303-4 Water discharge	2024 Sustainability Report, KPI Appendix (page 40)
	303-5 Water consumption	2024 Sustainability Report, KPI Appendix (page 40)
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	2024 Sustainability Report, KPI Appendix (page 39)
	305-2 Energy indirect (Scope 2) GHG emissions	2024 Sustainability Report, KPI Appendix (page 39)
	305-3 Other indirect (Scope 3) GHG emissions	2024 Sustainability Report, KPI Appendix (page 39)
	305-4 GHG emissions intensity	2024 Sustainability Report, KPI Appendix (page 40)
	305-5 Reduction of GHG emissions	2024 Sustainability Report, KPI Appendix (page 39)
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	2024 Sustainability Report, KPI Appendix (page 40)
GRI 306: Effluents and Waste 2016	306-3 Significant spills	2024 Sustainability Report, KPI Appendix (page 40)
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	2024 Sustainability Report, KPI Appendix (page 40)
	306-2 Management of significant waste-related impacts	2020 Sustainability Report, Waste Management (page 44)
	306-3 Waste generated	2024 Sustainability Report, KPI Appendix (page 40)
	306-4 Waste diverted from disposal	2024 Sustainability Report, KPI Appendix (page 40)
	306-5 Waste directed to disposal	<u>2024 Sustainability Report, KPI Appendix (page 40)</u>

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GRI 401: Employment 2016	401-1 New employee hires and employee turnover	2024 Sustainability Report, KPI Appendix (pages 43-44)
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	2024 Sustainability Report, KPI Appendix (page 45)
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	2024 Sustainability Report, KPI Appendix (page 37) and Code of Conduct. (pages 10-15)
	403-2 Hazard identification, risk assessment, and incident investigation	2024 Sustainability Report (page 16)
	403-4 Worker participation, consultation, and communication on occupational health and safety	2024 Sustainability Report (page 14)
	403-5 Worker training on occupational health and safety	Fortis Code of Conduct (pages 10-15)
	403-6 Promotion of worker health	Fortis Code of Conduct (pages 10-15)
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Vendor Code of Conduct
	403-8 Workers covered by an occupational health and safety management system	2024 Sustainability Report, KPI Appendix (page 37)
	403-9 Work-related injuries	2024 Sustainability Report, KPI Appendix (page 37)
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	2024 Sustainability Report, KPI Appendix (page 45)
	404-2 Programs for upgrading employee skills and transition assistance programs	2024 Sustainability Report, KPI Appendix (page 45)
	404-3 Percentage of employees receiving regular performance and career development reviews	<u>2024 Sustainability Report (page 45)</u>
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	2024 Sustainability Report, KPI Appendix (pages 41-44)
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Fortis Code of Conduct (page 11)
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Human Rights Statement and Vendor Code of Conduct
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human Rights Statement and Vendor Code of Conduct
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	<u>Human Rights Statement (pages 5-6)</u>

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GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	2024 Sustainability Report, Community section (pages 27-29)
	413-2 Operations with significant actual and potential negative impacts on local communities	2024 Sustainability Report, Community section (page 13)
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Vendor Code of Conduct and Human Rights Statement
	414-2 Negative social impacts in the supply chain and actions taken	Modern Slavery Report
GRI 415: Public Policy 2016	415-1 Political contributions	Political contributions web page
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	2024 Sustainability Report, KPI Appendix (page 38)