

## 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.

GRI Standard	Disclosure	Location	
<b>GRI 2: General Disclosures 2021</b>	2-1	Organizational details	<a href="#">2023 Annual Information Form, Description of the Business (page 8)</a>
	2-2	Entities included in the organization's sustainability reporting	<a href="#">2023 Annual Information Form, Description of the Business (page 8)</a>
	2-3	Reporting period, frequency and contact point	<a href="#">2024 Sustainability Report, KPI Appendix (pages 4-5)</a>
	2-4	Restatements of information	<a href="#">2024 Sustainability Report, KPI Appendix (pages 34-46)</a>
	2-5	External assurance	<a href="#">Third-Party Assurance Report</a>
	2-6	Activities, value chain and other business relationships	<a href="#">2023 Annual Information Form, Description of the Business (page 7)</a>
	2-7	Employees	<a href="#">2023 Annual Report, People (pages 7-8)</a>
	2-8	Workers who are not employees	<a href="#">2023 Annual Report, People (page 7)</a>
	2-9	Governance structure and composition	<a href="#">2023 Annual Information Form, Directors and Officers (page 25)</a>
	2-10	Nomination and selection of the highest governance body	<a href="#">2024 Management Information Circular (page 8)</a>
	2-11	Chair of the highest governance body	<a href="#">2024 Management Information Circular (page 22)</a>
	2-12	Role of the highest governance body in overseeing the management of impacts	<a href="#">Board of Directors Mandate</a>
	2-13	Delegation of responsibility for managing impacts	<a href="#">2024 Management Information Circular, Risk Management (page 28)</a>
	2-14	Role of the highest governance body in sustainability reporting	<a href="#">2024 Management Information Circular, Sustainability (pages 32-34)</a>
	2-15	Conflicts of interest	<a href="#">Code of Conduct</a>
	2-16	Communication of critical concerns	<a href="#">2023 Annual Report, Business Risks (pages 25-32)</a>
	2-17	Collective knowledge of the highest governance body	<a href="#">2024 Management Information Circular, Skills and Experience (page 37)</a>
	2-18	Evaluation of the performance of the highest governance body	<a href="#">2024 Management Information Circular, Additional Information About the Directors (pages 23-24)</a>
	2-19	Remuneration policies	<a href="#">2024 Management Information Circular, Executive Compensation (pages 43-44)</a>
	2-20	Process to determine remuneration	<a href="#">2024 Management Information Circular, Compensation Discussion and Analysis (pages 46-51)</a>
	2-21	Annual total compensation ratio	<a href="#">2024 Sustainability Report, KPI Appendix (page 45)</a>
	2-22	Statement on sustainable development strategy	<a href="#">Sustainability Commitment</a>
	2-23	Policy commitments	<a href="#">Fortis Policies</a>
	2-24	Embedding policy commitments	<a href="#">2024 Sustainability Report, Governance section (pages 30-32)</a>

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

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

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

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