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Appendix B: GRI Cross Reference

The following is a cross reference of the GRI with information contained in this report and other Fortis Disclosures

GRI Standard	Disclosure	Response
GRI 2: General Disclosures 2021	2-1 Organizational details	2021 Annual Information Form, Description of the Business (page 8)
	2-2 Entities included in the organization's sustainability reporting	2022 Sustainability Report (pages 5, 30)
	2-3 Reporting period, frequency and contact point	2022 Sustainability Report (pages 30, 53)
	2-4 Restatements of information	2022 Sustainability Report, Appendix A (pages 31-42)
	2-6 Activities, value chain and other business relationships	2021 Annual Information Form, Description of the Business (page 8)
	2-7 Employees	2021 Annual Report (page 11)
	2-9 Governance structure and composition	2021 Annual Information Form, Directors and Officers (page 26)
	2-10 Nomination and selection of the highest governance body	2022 Management Information Circular (pages 38-39)
	2-11 Chair of the highest governance body	2022 Management Information Circular (page 27)
	2-12 Role of the highest governance body in overseeing the management of impacts	Board of Directors Mandate
	2-13 Delegation of responsibility for managing impacts	2022 Management Information Circular, Risk Management (page 43)
	2-14 Role of the highest governance body in sustainability reporting	Governance and Sustainability Committee Mandate
	2-15 Conflicts of interest	Code of Conduct
	2-16 Communication of critical concerns	2021 Annual Report, Business Risks (page 36-42)
	2-17 Collective knowledge of the highest governance body	2022 Management Information Circular (pages 17-30, and page 51)
	2-18 Evaluation of the performance of the highest governance body	2022 Management Information Circular (page 31)
	2-19 Remuneration policies	2022 Management Information Circular (pages 57-60)
	2-20 Process to determine remuneration	2022 Management Information Circular (pages 62-73)
	2-21 Annual total compensation ratio	2022 Sustainability Report (page 43)
	2-22 Statement on sustainable development strategy	Fortis Sustainability Commitment
	2-23 Policy commitments	Fortis' Core Policies
	2-24 Embedding policy commitments	2022 Sustainability Report (pages 27, 28, 39)
	2-26 Mechanisms for seeking advice and raising concerns	Speak Up Policy
	2-27 Compliance with laws and regulations	Code of Conduct (page 5)
	2-28 Membership associations	Our Approach to Advocacy and Political Engagement
	2-29 Approach to stakeholder engagement	2020 Sustainability Report, Community Partnerships (page 55)
	2-30 Collective bargaining agreements	2021 Annual Information Form, Human Resources (page 19)
GRI 3: Material Topics 2021	3-2 List of material topics	2022 Sustainability Report (page 52)
	3-3 Management of material topics	Fortis Sustainability Reports and Additional Disclosures
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	2022 Sustainability Report, Economic Value Distributed (page 42)
	201-2 Financial implications and other risks and opportunities due to climate change	2022 TCFD and Climate Assessment Report, Climate-related risks and opportunities (pages 13-23)
	201-3 Defined benefit plan obligations and other retirement plans	2021 Annual Report, Employee Future Benefits (pages 91-95)
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	2022 Sustainability Report, page 42

GRI Standard	Disclosure	Response
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	2022 Sustainability Report, Capital Expenditures, page 32
	203-2 Significant indirect economic impacts	2022 Sustainability Report, Appendix A (pages 31-42)
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Anti-Corruption Policy
	205-2 Communication and training about anti-corruption policies and procedures	2022 Sustainability Report, page 39
	205-3 Confirmed incidents of corruption and actions taken	No confirmed incidents reported in 2021
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2021 Annual Information Form, Legal Proceedings and Regulatory Actions (page 20)
GRI 207: Tax 2019	207-1 Approach to tax	2021 Annual Report, Income Taxes (pages 90-91) and 2022 Sustainability Report (page 43)
	207-4 Country-by-country reporting	2021 Annual Report, Income Taxes (pages 90-91) and 2022 Sustainability Report (page 43)
GRI 301: Materials 2016	301-1 Materials used by weight or volume	2022 Sustainability Report (page 37)
	301-2 Recycled input materials used	2022 Sustainability Report, Appendix A (pages 31-42)
GRI 302: Energy 2016	302-1 Energy consumption within the organization	2022 Sustainability Report (page 34)
	302-2 Energy consumption outside of the organization	2022 Sustainability Report, Appendix A (pages 31-42)
	302-3 Energy intensity	2022 Sustainability Report (page 37)
	302-4 Reduction of energy consumption	2022 Sustainability Report, Appendix A (pages 31-42)
	302-5 Reductions in energy requirements of products and services	2022 Sustainability Report, Appendix A (pages 31-42)
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	2020 Sustainability Report (page 43) and 2022 Sustainability Report (page 47)
	303-2 Management of water discharge-related impacts	2020 Sustainability Report (page 43) and 2022 Sustainability Report (page 47)
	303-3 Water withdrawal	2022 Sustainability Report (page 37)
	303-4 Water discharge	2022 Sustainability Report (page 37)
	303-5 Water consumption	2022 Sustainability Report (page 37)
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	2020 Sustainability Report, A Good Steward of the Environment (pages 40-42)
	304-2 Significant impacts of activities, products and services on biodiversity	2020 Sustainability Report, A Good Steward of the Environment (pages 40-42)
	304-3 Habitats protected or restored	2020 Sustainability Report, A Good Steward of the Environment (pages 40-42)
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	2022 Sustainability Report (page 36)
	305-2 Energy indirect (Scope 2) GHG emissions	2022 Sustainability Report (page 36)
	305-3 Other indirect (Scope 3) GHG emissions	2022 Sustainability Report (page 36)
	305-4 GHG emissions intensity	2022 Sustainability Report (page 36)
	305-5 Reduction of GHG emissions	2022 Sustainability Report (page 36)
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	2022 Sustainability Report (page 37)
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	2020 Sustainability Report, Waste Management (page 44)
	306-3 Waste generated	2022 Sustainability Report (page 37)
	306-4 Waste diverted from disposal	2022 Sustainability Report (page 37)

GRI Standard	Disclosure	Response
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	2022 Sustainability Report (page 41)
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	2022 Sustainability Report (page 42)
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	2022 Sustainability Report (page 35)
	403-4 Worker participation, consultation, and communication on occupational health and safety	2020 Sustainability Report (pages 18-19) and 2022 Sustainability Report (pages 14 and 36)
	403-5 Worker training on occupational health and safety	2020 Sustainability Report (pages 18-19) and 2022 Sustainability Report (pages 14 and 36)
	403-6 Promotion of worker health	2020 Sustainability Report (pages 18-19) and 2022 Sustainability Report (pages 14 and 36)
	403-8 Workers covered by an occupational health and safety management system	2020 Sustainability Report (pages 18-19) and 2022 Sustainability Report (pages 14 and 36)
	403-9 Work-related injuries	2020 Sustainability Report (pages 18-19) and 2022 Sustainability Report (pages 14 and 36)
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	2022 Sustainability Report (page 35)
	404-2 Programs for upgrading employee skills and transition assistance programs	2022 Sustainability Report (page 23)
	404-3 Percentage of employees receiving regular performance and career development reviews	2022 Sustainability Report (page 35)
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	2022 Sustainability Report (pages 38-41)
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	Code of Conduct (page 11)
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Code of Conduct (page 11)
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Code of Conduct
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Code of Conduct
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	2020 Sustainability Report, Community Partnerships (page 55)
GRI 415: Public Policy 2016	415-1 Political contributions	Our Approach to Advocacy Political Engagement
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	2020 Sustainability Report, Community Partnerships (page 36)