

## Appendix C: SASB Cross Reference

## SASB Standards Cross Reference

The tables below detail a Fortis cross reference of SASB Sustainability Accounting Standards for Electric Utilities & Power Generators and Gas Utilities & Distributors

Electric Utilities & Power Generators		
SASB Code	Accounting Metric	Response
Greenhouse Gas Emissions & Energy Resource Planning		
IF-EU-110a.1	Gross global Scope 1 emissions (in metric tons CO <sub>2</sub> e)	9,742,000
	Percentage covered under emissions-limiting regulations <i>(New)</i>	2 %
	Percentage covered under emissions-reporting regulations <i>(New)</i>	92 %
IF-EU-110a.2	GHG emissions associated with power deliveries (in metric tonnes CO <sub>2</sub> e) <i>(New)</i> <sup>1</sup>	7,489,000
IF-EU-110a.3	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets <i>(New)</i>	2022 Sustainability Report, <a href="#">pages 9-13</a>
IF-EU-110a.4	Number of customers served in markets subject to renewable portfolio standards (RPS) <sup>2</sup> <i>(New)</i>	918,435
	Percentage fulfillment of RPS target by market <i>(New)</i>	UNS Energy: 228% Central Hudson: 100%
	Discussion of operations in markets with RPS regulations, including compliance with current and future regulatory obligations <i>(New)</i>	UNS Energy: The Arizona Corporation Commission requires a certain percentage of UNS Energy's retail sales to be renewable electricity. In 2021 the required retail renewable electricity percentage was 11%, which UNS Energy exceeded. This percentage requirement increases by 1% every year so that after 2024, there will be a 15% retail renewable electricity requirement. This requirement has been and will be met by UNS Energy adding renewable generation capacity to its generation portfolio. As an example, in 2021, UNS Energy added 349 MW of wind generation capacity through the commissioning of Oso Grande and Borderlands Wind Facilities. Additionally, 100 MW of solar generation capacity was also added with the commissioning of the Wilmot Solar Facility. Central Hudson: The New York State Department of Public Service has developed a Clean Energy Standard (CES), which is administered by the New York State Energy Research and Development Authority. The CES is a framework for the direct procurement of qualifying generation through three financial mechanisms: (1) Renewable Energy Credits (2) Offshore Wind Renewable Energy Credits (3) Zero-Emissions Credits. Central Hudson meets its capacity and electricity obligations through contracts with capacity and energy providers, purchases from the New York Independent System Operator energy and capacity markets and its own generating capacity.
Air Quality		
IF-EU-120a.1	Air emissions of NOx (excluding N <sub>2</sub> O) (in metric tonnes)	18,000
	Air emissions of SOx (in metric tonnes)	4,000
	Air emissions of particulate matter (PM <sub>10</sub> ) (in metric tonnes)	1,000
	Air emissions of lead (Pb) (in metric tonnes) <i>(New)</i>	<1
	Air emissions of mercury (Hg) (in metric tonnes)	<1
	Percentage of each air emission in or near areas of dense population:	
	NOx <i>(New)</i>	10 %
	SOx <i>(New)</i>	6 %
	PM <sub>10</sub> <i>(New)</i>	8 %
	Lead <i>(New)</i>	34 %
Mercury <i>(New)</i>	14 %	

SASB Code	Accounting Metric	Response
Water Management		
IF-EU-140a.1	Total water withdrawn (in thousand cubic meters (m <sup>3</sup> ))	49,000
	Percentage of water withdrawn in regions with High or Extremely High Baseline Water Stress ( <i>New</i> )	16%
	Total water consumed (in thousand cubic meters (m <sup>3</sup> ))	20,000
	Percentage of water consumed in regions with High or Extremely High Baseline Water Stress ( <i>New</i> )	38 %
IF-EU-140a.2	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations ( <i>New</i> )	0
IF-EU-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks ( <i>New</i> )	Fortis utilities that use water for combustion electricity generation have risks related to availability and climate change impacts. Risks are mitigated by regular water monitoring and one utility uses collected rainwater. The risk of rainwater drought risk is mitigated by using storage tanks with a total capacity that exceeds annual use. Fortis utilities that use water for hydrogeneration experience risks such as monitoring water levels and flow variability, impacts to biodiversity, climate change impacts and watershed degradation. Practices to mitigate these risks include water quality monitoring, wildlife and aquatic assessments, community consultations and upgrades to improve water efficiency and use of an environmental management system.
Coal Ash Management		
IF-EU-150a.1	Amount of coal combustion residuals (CCR) generated (Metric tonnes) ( <i>New</i> )	719,000
	Percentage of CCR recycled ( <i>New</i> )	2 %
IF-EU-150a.2	Total number of CCR impoundments <sup>3</sup> ( <i>New</i> )	0.35
	Total number of CCR impoundments, broken down by hazard potential classification <sup>3</sup> :	
	Less Than Low Hazard Potential ( <i>New</i> )	0.07
	Low Hazard Potential ( <i>New</i> )	0.14
	Significant Hazard Potential ( <i>New</i> )	0.14
	High Hazard Potential ( <i>New</i> )	0
	Incised ( <i>New</i> )	0
	Total number of CCR impoundments, broken down by structural integrity assessment <sup>3</sup> :	
	Satisfactory ( <i>New</i> )	0.28
	Fair ( <i>New</i> )	0
Unsatisfactory ( <i>New</i> )	0	
Poor ( <i>New</i> )	0	
Not Applicable ( <i>New</i> )	0.07	
Energy Affordability		
IF-EU-240a.1	Average retail electric rate for residential customers:	
	U.S. (US\$ per kWh) ( <i>New</i> )	0.15
	Canada (CAD\$ per kWh) ( <i>New</i> )	0.18
	Caribbean (US\$ per kWh) ( <i>New</i> )	0.35
	Average retail electric rate for commercial customers:	
	U.S. (US\$ per kWh) ( <i>New</i> )	0.13
	Canada (CAD\$ per kWh) ( <i>New</i> )	0.13
	Caribbean (US\$ per kWh) ( <i>New</i> )	0.36
	Average retail electric rate for industrial customers:	
	U.S. (US\$ per kWh) ( <i>New</i> )	0.09
	Canada (CAD\$ per kWh) ( <i>New</i> )	0.10
	Caribbean (US\$ per kWh) ( <i>New</i> )	0.25
	Average retail electric rate for wholesale customers:	
	U.S. (US\$ per kWh) ( <i>New</i> )	0.06
Canada (CAD\$ per kWh) ( <i>New</i> )	0.09	

SASB Code	Accounting Metric	Response
IF-EU-240a.2	Typical monthly electric bill for residential customers for 500 kWh of electricity delivered per month:	
	U.S. (US\$) <i>(New)</i>	79.19
	Canada (CAD\$) <i>(New)</i>	97.48
	Caribbean (US\$) <i>(New)</i>	175.14
	Typical monthly electric bill for residential customers for 1,000 kWh of electricity delivered per month:	
	U.S. (US\$) <i>(New)</i>	144.27
	Canada (CAD\$) <i>(New)</i>	162.44
	Caribbean (US\$) <i>(New)</i>	348.33
IF-EU-240a.3	Number of residential customer electric disconnections for non-payment: <i>(New)</i>	
	U.S. <sup>4</sup>	9,675
	Canada <sup>5</sup>	12,215
	Caribbean <sup>6</sup>	5,657
	Percentage of disconnected residential customers reconnected within 30 days: <i>(New)</i>	
	U.S.	85%
	Canada	79%
	Caribbean	93%
	Discussion of how policies, programs, and regulations impact the number and duration of residential customer disconnections <i>(New)</i>	Fortis utilities offer customers flexible payment options, energy efficiency product rebates and advice that is aimed to help customers better manage energy usage and costs. Some jurisdictions have disconnect bans in place during months of extreme cold or heat. During winter months Maritime Electric installs load limiting devices, which allows customers to continue heating their homes rather than disconnecting overdue residential customers. In some jurisdictions, government programs are in place that offer rebates and funding to avoid disconnections.
IF-EU-240a.4	Discussion of impact of external factors on customer affordability of electricity, including economic conditions of the service territory <i>(New)</i>	The following external factors can impact customer affordability of electricity: inflation rates; pandemic implications; climate change impacts and the need for resilient infrastructure; labour cost changes associated with hiring and retaining skilled employees; supply issues. Fortis utilities operate in 17 jurisdictions in Canada, U.S. and the Caribbean. Economic conditions vary by region.
Workforce Health & Safety		
IF-EU-320a.1	Total recordable incident rate (TRIR)	1.47
	Fatality rate	0
	Near miss frequency rate (NMFR) <i>(New)</i>	5.8
End-Use Efficiency & Demand		
IF-EU-420a.1	Percentage of electric utility revenues from rate structures that are decoupled <i>(New)</i>	39%
	Percentage of electric utility revenues that contain a lost revenue adjustment mechanism (LRAM) <i>(New)</i>	1%
IF-EU-420a.2	Percentage of electric load served by smart grid technology <sup>7</sup> <i>(New)</i>	70%
	Discussion of the opportunities and challenges associated with the development and operations of a smart grid <i>(New)</i>	Smart grids create opportunities to create efficiencies and improve system management. For example, smart grids provide the ability to connect and disconnect services remotely and can enable quicker response times during outages. Smart grid technology increases data analytics, which enables utilities to provide more detailed information to customers about their energy use. ITC Holdings Corp. is purely focused on electricity transmission and uses digital information and control technology to enhance its smart grid capabilities. As a result, ITC can monitor its transmission systems more effectively, improve reliability, and help to minimize system downtime. To develop a smart grid, additional costs are initially required, and regulatory approval of such costs may be challenging. Utilities also must ensure smart grid compatibility with existing system technologies.
IF-EU-420a.3	Customer electricity savings from efficiency measures by market (MWh) <i>(New)</i>	The following Fortis utilities are regulated to provide customer efficiency programs or have a formal program in-place to track customer electricity savings: Central Hudson: 74,000 FortisBC: 30,000 Maritime Electric: 2,000 NF Power: 30,000 UNS Energy: 174,000
	Discussion of customer efficiency regulations relevant to each market in which it operates <i>(New)</i>	Fortis utilities Central Hudson, FortisBC, and Maritime Electric are subject to customer efficiency regulations. These regulations differ in each jurisdiction. Customer efficiency programs include activities such as: energy efficiency education and training, retrofitting, providing energy efficient products, support for building codes and standards, and conservation rebates.

SASB Code	Accounting Metric	Response
Nuclear Safety & Emergency Management		
IF-EU-540a.1	Total number of nuclear power units, broken down by U.S. Nuclear Regulatory Commission (NRC) Action Matrix Column	Not Applicable
IF-EU-540a.2	Description of efforts to manage nuclear safety and emergency preparedness	Not Applicable
Grid Resiliency		
IF-EU-550a.1	Number of incidents of non-compliance with physical and/or cybersecurity standards or regulations ( <i>New</i> )	In 2021, Fortis experienced no material physical or cybersecurity breaches of any mandatory, enforceable standards or regulations. This includes the North American Electric Reliability Corporation (NERC) Critical Infrastructure Protection (CIP) standards applicable to electricity infrastructure. As operators of critical energy infrastructure, Fortis understands the risk and consequences associated with physical and cyber security. Fortis companies work with government agencies, regulators, and industry peers to identify risks and develop and implement industry best practices to protect customers and infrastructure.
IF-EU-550a.2	SAIDI under normal operations	2.28
	SAIDI during major events	1.70
	SAIFI under normal operations	1.37
	SAIFI during major events	0.35
	CAIDI under normal operations	1.66
	CAIDI during major events	4.86
	Discussion of notable service disruptions such as those that affected a significant number of customers or disruptions of extended duration ( <i>New</i> )	The following are notable service disruptions at Fortis companies: <ul style="list-style-type: none"> <li>On July 21, 2021, a wildfire resulted in electricity lines damage and service disruptions in FortisBC's service territory. Due to the continued fire risk and safety concerns, the lines could not be rebuilt, and power restored for an extended duration.</li> <li>On September 11, 2021, Hurricane Larry struck the east coast of Newfoundland causing service disruptions due to winds in excess of 145km/h.</li> <li>UNS Energy in Arizona experienced a very active storm season during Q3 2021, which brought excessive monsoons causing service disruptions.</li> <li>In December 2021, Central Hudson's service territory experienced a series of winter storms causing service disruptions due to high winds and snow.</li> </ul>
Activity Metrics		
IF-EU-000.A	Number of residential customers served (# in thousands)	1,800
	Number of commercial customers served (# in thousands)	245
	Number of industrial customers served (# in thousands)	11
	Number of other customers served (# in thousands)	18
IF-EU-000.B <sup>9</sup>	Total electricity delivered to residential customers (MWh) ( <i>New</i> )	18,586,000
	Total electricity delivered to commercial customers (MWh) ( <i>New</i> )	11,452,000
	Total electricity delivered to industrial customers (MWh) ( <i>New</i> )	14,147,000
	Total electricity delivered to wholesale customers (MWh) ( <i>New</i> )	7,018,000
	Total electricity delivered to all other retail customers (MWh) ( <i>New</i> )	155,000
IF-EU-000.C	Length of electricity transmission and distribution lines (km)	185,200
IF-EU-000.D	Total electricity generated, percentage by major energy source (MWh/%):	
	Coal	5,341,000 / 30%
	Natural Gas	8,324,000 / 48%
	Nuclear	0 / 0%
	Petroleum	942,000 / 5%
	Hydropower	2,239,000 / 13%
	Solar	101,000 / 1%
	Wind	573,000 / 3%
	Total electricity generated (MWh)	17,520,000
	Total electricity generated in regulated markets (%) ( <i>New</i> )	97%
IF-EU-000.E	Total wholesale electricity purchased (MWh)	18,832,000

Gas Utilities & Distributors <sup>9</sup>		
SASB Code	Accounting Metric	Response
Energy Affordability		
IF-GU-240a.1	Average retail gas rate for residential customers ( <i>New</i> )	
	U.S. (US\$ per MMBtu)	14.24
	Canada (CAD\$ per MMBtu)	11.67
	Average retail gas rate for commercial customers ( <i>New</i> )	
	U.S. (US\$ per MMBtu)	9.16
	Canada (CAD\$ per MMBtu)	9.20
	Average retail gas rate for industrial customers ( <i>New</i> )	
	U.S. (US\$ per MMBtu)	7.02
	Canada (CAD\$ per MMBtu)	6.53
	Average retail gas rate for transportation services only ( <i>New</i> )	
U.S. (US\$ per MMBtu)	1.12	
Canada (CAD\$ per MMBtu)	1.35	
IF-EU-240a.2	Typical monthly gas bill for residential customers for 50 MMBtu of gas delivered per year <sup>10</sup> : ( <i>New</i> )	
	U.S. (US\$)	\$59.33
	Canada (CAD\$)	\$48.63
	Typical monthly gas bill for residential customers for 100 MMBtu of gas delivered per year <sup>10</sup> : ( <i>New</i> )	
U.S. (US\$)	\$118.67	
Canada (CAD\$)	\$97.25	
IF-GU-240a.3	Number of residential customer gas disconnections for non-payment ( <i>New</i> ):	
	U.S. <sup>11</sup>	1,840
	Canada <sup>12</sup>	3,794
	Percentage of residential customers reconnected within 30 days ( <i>New</i> ):	
	U.S.	67%
	Canada	65%
Discussion of how policies, programs, and regulations impact the number and duration of residential customer disconnections ( <i>New</i> )	<ul style="list-style-type: none"> <li>FortisBC: A moratorium imposed by the British Columbia Utility Commission on disconnections was lifted on June 17, 2020. FortisBC continued a self-imposed moratorium on disconnections until March 1, 2021. After this date, eased reconnection requirements were introduced to allow for faster reconnection of service. Additionally, FortisBC has introduced several new programs that have made it easier for customers to afford and repay their natural gas bills, such as energy efficiency, a customer recovery fund, security deposit flexibility, and a softened debt collections approach.</li> <li>Central Hudson: A disconnection moratorium is currently in-effect and shutoffs are currently prohibited. If the moratorium is ended, disconnections can only occur after several attempts are made to collect past due arrears and a final termination notice is received by the customer. The final termination notice communicates the amount that must be paid to prevent a disconnect, informs the customer of their right to an installment plan to pay the balance over time, and provides a date after which a disconnection is possible.</li> <li>UNS Energy: The Arizona Administrative Code prohibits natural gas utility disconnection of residential customers for non-payment from June 1 through October 15 of each year and during extreme weather events. A COVID-19 moratorium on customer disconnections was implemented from March 12, 2020 through to January 11, 2021. Customer Assistance Residential Energy Support discount programs are available for eligible customers. UNS Energy also offers energy efficiency programs to help customers reduce monthly bills and risk management and hedging policies are in place to mitigate increases and volatility in natural gas prices.</li> </ul>	
IF-GU-240a.4	Discussion of impact of economic conditions of the service territory on customer affordability of gas ( <i>New</i> )	The following external factors can impact customer affordability of natural gas: climate change impacts and more frequent extreme weather, increased natural gas pricing, increased labour costs associated with hiring and retaining skilled employees, and reduction in natural gas pipeline availability. There are three Fortis utilities that provide natural gas service to customers (FortisBC, Central Hudson, UNS Energy). Economic conditions vary by region.
End-Use Efficiency		
IF-GU-420a.1	Percentage of gas utility revenues from rate structures that are decoupled ( <i>New</i> )	55%
	Percentage of gas utility revenues from rate structures that contain a lost revenue adjustment mechanism (LRAM) ( <i>New</i> )	0%

SASB Code	Accounting Metric	Response
IF-GU-420a.2	Customer gas savings from efficiency measures by market (MMBtu)	FortisBC: 1,083,000 Central Hudson: 69,000 UNS Energy: 43,000
	Discussion of customer efficiency measures that are required by regulations for each of its relevant markets ( <i>New</i> )	<ul style="list-style-type: none"> <li>FortisBC: The company is mandated to consider energy efficiency as a potential resource option for its long-term natural gas resource planning. FortisBC's portfolio of energy efficiency programs include: programs for income qualified customers; energy efficiency education and training; community engagement; support for building codes and standards; technology innovation and an energy efficiency program for rental properties.</li> <li>Central Hudson: The company is subject to regulations that require customer natural gas efficiency measures to be taken. This includes solutions for residential, commercial and industrial customers, such as: residential HVAC offerings and customized commercial energy efficiency solutions.</li> <li>UNS Energy is not subject to regulations that require customer natural gas efficiency measures to be taken.</li> </ul>
Integrity of Gas Delivery Infrastructure		
IF-GU-540a.1	Number of reportable pipeline incidents	17
	Number of Corrective Action Orders (CAO)	0
	Number of Notices of Probable Violation (NOPV) <sup>(3)</sup>	4
	Discussion of notable incidents such as those that affected a significant number of customers, created extended disruptions to service, or resulted in serious injury or death ( <i>New</i> )	In 2021, there were four NOPVs. None of these NOPVs impacted a significant number of customers, created extended disruptions to service, or resulted in serious injury or death.
IF-GU-540a.2	Percentage of distribution pipeline that is cast and/or wrought iron (% by length)	0.5%
	Percentage of distribution pipeline that is unprotected steel (% by length)	0.7%
IF-GU-540a.3	Percentage of gas transmission pipelines inspected (% by length) <sup>(4)</sup>	100%
	Percentage of gas distribution pipelines inspected (% by length) <sup>(4)</sup>	100%
IF-GU-540a.4	Description of efforts to manage the integrity of gas delivery infrastructure, including risks related to safety and emissions ( <i>New</i> )	Fortis utilities that provide natural gas to customers have comprehensive distribution and transmission integrity plans in accordance with Federal, State and Provincial requirements. Utilities work with stakeholders to promote awareness of safe digging practices and participate in organizations such as Dial Before you Dig, Pipeline Hazardous Materials Administration and the Common Ground Alliance. Fortis utilities also conduct in-line inspections, above ground cathodic protection and coating surveys, integrity digs and leak surveys. They also utilize geographic information system mapping with mobile capacity available for field and operations personnel.
Activity Metric		
IF-GU-000.A	Number of residential customers served (in thousands)	1,187
	Number of commercial customers served (in thousands)	120
	Number of industrial customers served (in thousands)	1
	Number of other customers served (in thousands)	2
IF-GU-000.B <sup>(8)</sup>	Amount of natural gas delivered to residential customers (MMBtu) ( <i>New</i> )	92,601,733
	Amount of natural gas delivered to commercial customers (MMBtu) ( <i>New</i> )	63,977,656
	Amount of natural gas delivered to industrial customers (MMBtu) ( <i>New</i> )	20,567,632
	Amount of natural gas delivered to other customers (MMBtu) ( <i>New</i> )	75,825,370
IF-GU-000.C	Length of gas transmission pipelines (km)	3,480

(1) Scope 1, 2 and 3 GHG emissions related to retail energy deliveries (excludes emissions from wholesale sales) from owned fossil generation, purchased electricity, SF<sub>6</sub> and transmission and distribution losses

(2) UNS Energy and Central Hudson are the two Fortis utilities with regulated RPS in their respective jurisdictions

(3) UNS Energy has a 7% ownership in the Four Corners Power Plant. The Four Corners Power Plant currently has five CCR impoundments.

(4) Represents 1% of total residential customers

(5) Represents 1% of total residential customers

(6) Represents 14% of total residential customers

(7) Excludes Fortis utilities: BECOL, Caribbean Utilities Co., FortisAlberta, FortisOntario, FortisTCI, ITC Holdings Corp.

(8) Excludes deliveries where the utility transmits and/or distributes the energy only and does not purchase or sell the energy.

(9) FortisBC, Central Hudson, and UNS Energy are the only Fortis utilities that provide natural gas service to customers.

(10) Based on average retail gas rates for residential customers.

(11) Represents 1% of total residential customers

(12) Represents 0.4% of total residential customers

(13) Notices did not impact a significant number of customers, create extended disruption in service or result in serious injury or death.

(14) Percentage inspected in accordance with regulatory and inspection program requirements.