

## 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. Information is as of December 31, 2022.

Unless otherwise specified, all financial information is referenced in Canadian dollars based on the average U.S. dollar-to-Canadian dollar foreign exchange rates. This SASB Cross Reference was published August 2, 2023.

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 tonnes CO <sub>2</sub> e)	8,748,000
	Percentage covered under emissions-limiting regulations	5%
	Percentage covered under emissions-reporting regulations	92%
IF-EU-110a.2	GHG emissions associated with power deliveries (in metric tonnes CO <sub>2</sub> e) <sup>1</sup>	7,137,000
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	<a href="#">2023 Sustainability Update Report, pages 2-3</a>
IF-EU-110a.4	Number of customers served in markets subject to renewable portfolio standards (RPS) <sup>2</sup>	924,597
	Percentage fulfillment of RPS target by market	UNS Energy: 190% Central Hudson: 100%
	Discussion of operations in markets with RPS regulations, including compliance with current and future regulatory obligations	<ul style="list-style-type: none"> <li>• <b>UNS Energy:</b> The Arizona Corporation Commission requires a certain percentage of UNS Energy's retail sales to be renewable electricity. In 2022 the required retail renewable electricity percentage was 12%, 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 added with the commissioning of the Wilmot Solar Facility.</li> <li>• <b>Central Hudson:</b> 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.</li> </ul>
Air Quality		
IF-EU-120a.1	Air emissions of NO <sub>x</sub> (excluding N <sub>2</sub> O) (in metric tonnes)	17,000
	Air emissions of SO <sub>x</sub> (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)	<1
	Air emissions of mercury (Hg) (in metric tonnes)	<1
	Percentage of each air emission in or near areas of dense population:	
	NO <sub>x</sub>	8%
	SO <sub>x</sub>	5%
	PM <sub>10</sub>	10%
	Lead	45%
Mercury	20%	

Note: Fortis recognizes SASB Standards were updated in June 2023; however, the following SASB Standards cross reference is in accordance with 2018 standards.

SASB Code	Accounting Metric	Response
<b>Water Management</b>		
IF-EU-140a.1	Total water withdrawn (in thousand cubic meters (m <sup>3</sup> ))	46,000
	Percentage of water withdrawn in regions with High or Extremely High Baseline Water Stress	15%
	Total water consumed (in thousand cubic meters (m <sup>3</sup> ))	18,000
	Percentage of water consumed in regions with High or Extremely High Baseline Water Stress	38%
IF-EU-140a.2	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	2
IF-EU-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	<p>One Fortis utility (UNS Energy) accounts for approximately 99% of Fortis' water consumption for electricity generation operations, primarily associated with fossil fuel steam generation. There are currently no regulatory constraints on water availability as the necessary water rights have been obtained. Risks associated with water availability are addressed by UNS Energy in Tucson Electric Power's 2020 Integrated Resource Plan by establishing a plan to reduce total annual water use by 70% by 2035 (using 2019 as a baseline year). This will be accomplished utilizing various strategies to reduce reliance on water. In the short-term, this includes operating cooling towers at high cycles of concentration and maximizing wastewater re-use at each generation facility. Over the long-term, TEP will transition away from fossil fuel steam generation (e.g, retirement of coal-fired generation) to more water efficient electricity generation resources, such as natural gas-fired turbines and renewable energy resources. Through 2022, UNS Energy's total annual water use has been reduced by 30%.</p> <p>Other Fortis utilities that use water for hydrogeneration experience risks such as water levels, flow variability and impacts to biodiversity. Practices to mitigate these risks include water quality monitoring and assessment, terrestrial and aquatic resource management, community consultations, upgrades to improve water efficiency and use of an environmental management system. Fortis utilities that use water for hydrogeneration maintain close relationships with the appropriate regulatory authorities and watershed stakeholders, including First Nations and other hydroelectric operators.</p>
<b>Coal Ash Management</b>		
IF-EU-150a.1	Amount of coal combustion residuals (CCR) generated (Metric tonnes)	623,000
	Percentage of CCR recycled	1%
IF-EU-150a.2	Total number of CCR impoundments <sup>3</sup>	0.35
	Total number of CCR impoundments, broken down by hazard potential classification <sup>3</sup> :	
	Less Than Low Hazard Potential	0.00
	Low Hazard Potential	0.14
	Significant Hazard Potential	0.14
	High Hazard Potential	0.00
	Incised	0.07
	Total number of CCR impoundments, broken down by structural integrity assessment <sup>3</sup> :	
	Satisfactory	0.28
	Fair	0.00
	Unsatisfactory	0.00
Poor	0.00	
Not Applicable	0.07	

SASB Code	Accounting Metric	Response
Energy Affordability		
IF-EU-240a.1	Average retail electric rate for residential customers:	
	U.S. (US\$ per kWh)	0.18
	Canada (CAD\$ per kWh)	0.15
	Caribbean (US\$ per kWh)	0.41
	Average retail electric rate for commercial customers:	
	U.S. (US\$ per kWh)	0.16
	Canada (CAD\$ per kWh)	0.12
	Caribbean (US\$ per kWh)	0.45
	Average retail electric rate for industrial customers:	
	U.S. (US\$ per kWh)	0.14
	Canada (CAD\$ per kWh)	0.11
	Caribbean (US\$ per kWh)	0.37
	Average retail electric rate for wholesale customers:	
U.S. (US\$ per kWh)	0.09	
Canada (CAD\$ per kWh)	0.09	
IF-EU-240a.2	Typical monthly electric bill for residential customers for 500 kWh of electricity delivered per month:	
	U.S. (US\$)	97.21
	Canada (CAD\$)	119.04
	Caribbean (US\$)	217.12
	Typical monthly electric bill for residential customers for 1,000 kWh of electricity delivered per month:	
	U.S. (US\$)	181.41
	Canada (CAD\$)	209.62
Caribbean (US\$)	429.61	
IF-EU-240a.3	Number of residential customer electric disconnections for non-payment:	
	U.S. <sup>4</sup>	7,563
	Canada <sup>4</sup>	12,981
	Caribbean <sup>5</sup>	5,547
	Percentage of disconnected residential customers reconnected within 30 days:	
	U.S.	90%
	Canada	80%
	Caribbean	86%
	Discussion of how policies, programs, and regulations impact the number and duration of residential customer disconnections	Fortis utilities offer customers flexible payment options, energy efficiency product rebates, energy audits and load-limiting devices/consumption thresholds that are aimed to help customers better manage their energy usage and costs. A number of our jurisdictions have disconnection bans in place, such as during months of extreme weather, cold or heat. Additionally, government subsidy programs are in place in some of our jurisdictions, which offer assistance to customers by waiving disconnection/reconnection fees, providing fuel cost subsidies, payment deferral programs, and low-income energy assistance.
	IF-EU-240a.4	Discussion of impact of external factors on customer affordability of electricity, including economic conditions of the service territory

SASB Code	Accounting Metric	Response
<b>Workforce Health &amp; Safety</b>		
IF-EU-320a.1	Total recordable incident rate (TRIR)	1.05
	Fatality rate	1
	Near miss frequency rate (NMFR)	5.9
<b>End-Use Efficiency &amp; Demand</b>		
IF-EU-420a.1	Percentage of electric utility revenues from rate structures that are decoupled	36.8%
	Percentage of electric utility revenues that contain a lost revenue adjustment mechanism (LRAM)	0.5 %
IF-EU-420a.2	Percentage of electric load served by smart grid technology <sup>a</sup>	69%
	Discussion of the opportunities and challenges associated with the development and operations of a smart grid	The potential opportunities and challenges associated with the development and operation of smart grids by Fortis utilities are:  Opportunities: (1) improved system reliability minimizing downtime; (2) improved system management, which can improve service (e.g, quicker response time during outages) and reduced customer costs; and (3) improved customer data analytics and demand side management.  Challenges: (1) ensuring interoperability and compatability with other system technologies, especially maintaining IT security; (2) cost, time and customer outages associated with upgrading equipment; and (3) regulatory requirement to show least cost service option.
IF-EU-420a.3	Customer electricity savings from efficiency measures by market (MWh)	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: 78,000 FortisBC: 36,000 Newfoundland Power: 33,000 Maritime Electric: 2,000 UNS Energy: 194,000
	Discussion of customer efficiency regulations relevant to each market in which it operates	Fortis utilities Central Hudson, FortisBC, and Maritime Electric are subject to customer efficiency regulations. Their customer efficiency programs typically provide a variety of energy efficiency solutions for residential, commercial and industrial customers. These programs may include activities such as: energy efficiency education and training; retrofitting; use of innovative technologies; providing energy efficient products and rebates; support for meeting building codes and standards; and targeted customer programs (eg, income-qualified and rentals).
<b>Nuclear Safety &amp; Emergency Management</b>		
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
<b>Grid Resiliency</b>		
IF-EU-550a.1	Number of incidents of non-compliance with physical and/or cybersecurity standards or regulations	In 2022, 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 risks and consequences associated with physical and cybersecurity. Fortis companies work with government agencies, regulators, and industry peers to identify risks to develop and implement industry best practices to protect customers and infrastructure.
IF-EU-550a.2	SAIDI under normal operations	2.02
	SAIDI during major events	8.77
	SAIFI under normal operations	1.32
	SAIFI during major events	0.41
	CAIDI under normal operations	1.53
	CAIDI during major events	21.39
	Discussion of notable service disruptions such as those that affected a significant number of customers or disruptions of extended duration	The following were notable 2022 service disruptions at Fortis utilities: <ul style="list-style-type: none"> <li>• <b>Central Hudson:</b> In July 2022, a series of wind/tornado/thunderstorms caused major event level outages. Also, in November/December 2022, multiple storms hit the northeastern U.S., which caused service disruptions due to high winds and snow.</li> <li>• <b>UNS Energy:</b> In August/September 2022, three storms (monsoons) caused significant outages.</li> <li>• <b>Maritime Electric and FortisTC:</b> During September 2022, Hurricane Fiona significantly impacted Maritime Electric &amp; FortisTC, leading to extended outages at both utilities.</li> </ul>

SASB Code	Accounting Metric	Response
<b>Activity Metrics</b>		
IF-EU-000.A	Number of residential customers served (# in thousands)	1,818
	Number of commercial customers served (# in thousands)	250
	Number of industrial customers served (# in thousands)	11
	Number of other customers served (# in thousands)	18
IF-EU-000.B <sup>7</sup>	Total electricity delivered to residential customers (MWh)	18,666,000
	Total electricity delivered to commercial customers (MWh)	11,645,000
	Total electricity delivered to industrial customers (MWh)	14,574,000
	Total electricity delivered to wholesale customers (MWh)	6,261,000
	Total electricity delivered to all other retail customers (MWh)	75,000
IF-EU-000.C	Length of electricity transmission and distribution lines (km)	184,900
IF-EU-000.D	Total electricity generated, percentage by major energy source (MWh/%):	
	Coal	4,665,000 / 29%
	Natural Gas	7,191,000 / 45%
	Nuclear	0 / 0%
	Petroleum	979,000 / 6%
	Hydropower	2,292,000 / 14%
	Solar	115,000 / 1%
	Wind	727,000 / 5%
	Total electricity generated (MWh)	15,969,000
	Total electricity generated in regulated markets (%)	98%
IF-EU-000.E	Total wholesale electricity purchased (MWh)	20,846,000
<b>Gas Utilities &amp; Distributors<sup>8</sup></b>		
<b>Energy Affordability</b>		
IF-GU-240a.1	Average retail gas rate for residential customers	
	U.S. (US\$ per MMBtu)	13.97
	Canada (CAD\$ per MMBtu)	14.19
	Average retail gas rate for commercial customers	
	U.S. (US\$ per MMBtu)	11.11
	Canada (CAD\$ per MMBtu)	11.42
	Average retail gas rate for industrial customers	
	U.S. (US\$ per MMBtu)	12.68
	Canada (CAD\$ per MMBtu)	8.45
	Average retail gas rate for transportation services only	
U.S. (US\$ per MMBtu)	1.21	
Canada (CAD\$ per MMBtu)	1.31	
IF-GU-240a.2	Typical monthly gas bill for residential customers for 50 MMBtu of gas delivered per year <sup>9</sup> :	
	U.S. (US\$)	58.22
	Canada (CAD\$)	59.11
	Typical monthly gas bill for residential customers for 100 MMBtu of gas delivered per year <sup>9</sup> :	
	U.S. (US\$)	116.44
	Canada (CAD\$)	118.23

SASB Code	Accounting Metric	Response
IF-GU-240a.3	Number of residential customer gas disconnections for non-payment:	
	U.S. <sup>10</sup>	1,873
	Canada <sup>10</sup>	7,290
	Percentage of residential customers reconnected within 30 days:	
	U.S.	68%
	Canada	63%
	Discussion of how policies, programs, and regulations impact the number and duration of residential customer disconnections	<p>Information on residential customer disconnections is provided below:</p> <ul style="list-style-type: none"> <li>• <b>FortisBC:</b> On September 1, 2021, FortisBC's disconnection process for non-payment was normalized back to fully automated with a higher balance threshold compared to previous years to assist with managing the workload. On July 27, 2022, the balance threshold for disconnection was reduced to the pre-pandemic level. Additionally in 2022, the full year of automation in the non-payment disconnection process contributed to higher disconnections.</li> <li>• <b>Central Hudson:</b> 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 the right to an installment plan to pay the balance over time, and provides a date after which a disconnection is possible.</li> <li>• <b>UNS Energy:</b> 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.</li> </ul>
IF-GU-240a.4	Discussion of impact of economic conditions of the service territory on customer affordability of gas	Fortis utilities have risk management and hedging policies in-place that are designed to mitigate increases and volatility in natural gas rates. However, external factors across the three jurisdictions in Canada and the U.S. can impact customer affordability. Local economic conditions and cost-of-living in each of our service territories play a decisive factor in customer affordability, as well as the following more global economic trends: (1) cost of climate change/ increased extreme weather events; (2) increasing labour costs associated with hiring and retaining skilled employees; (3) increasing fuel costs and supply chain issues; (4) high inflation and increasing interest rates; and (5) constrained natural gas pipeline capacity.
<b>End-Use Efficiency</b>		
IF-GU-420a.1	Percentage of gas utility revenues from rate structures that are decoupled	47%
	Percentage of gas utility revenues from rate structures that contain a lost revenue adjustment mechanism (LRAM)	0%
IF-GU-420a.2	Customer gas savings from efficiency measures by market (MMBtu)	<p>Information on customer gas savings from efficiency measures are provided below:</p> <p><b>FortisBC:</b> 1,109,000</p> <p><b>Central Hudson:</b> 63,000</p> <p><b>UNS Energy:</b> 45,000</p>
	Discussion of customer efficiency measures that are required by regulations for each of its relevant markets	<p>Information on customer efficiency measures that are required by regulations is provided below:</p> <ul style="list-style-type: none"> <li>• <b>FortisBC:</b> 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 meeting building codes and standards; technology innovation; and an energy efficiency program for rentals.</li> <li>• <b>Central Hudson:</b> The company is subject to regulations that require customer natural gas efficiency measures to be taken. This includes a variety of solutions for residential, commercial and industrial customers, such as: residential HVAC offerings; customized commercial energy efficiency solutions; and behavioral modification.</li> </ul>
<b>Integrity of Gas Delivery Infrastructure</b>		
IF-GU-540a.1	Number of reportable pipeline incidents	12
	Number of Corrective Action Orders (CAO)	1
	Number of Notices of Probable Violation (NOPV)	12
	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	In 2022, there were 12 NOPV's. None of these impacted a significant number of customers, created extended disruptions to service, or resulted in serious injury or death.

SASB Code	Accounting Metric	Response
IF-GU-540a.2	Percentage of distribution pipeline that is cast and/or wrought iron (% by length)	0.1%
	Percentage of distribution pipeline that is unprotected steel (% by length)	0.2%
IF-GU-540a.3	Percentage of gas transmission pipelines inspected (% by length) <sup>(1)</sup>	100%
	Percentage of gas distribution pipelines inspected (% by length) <sup>(1)</sup>	100%
IF-GU-540a.4	Description of efforts to manage the integrity of gas delivery infrastructure, including risks related to safety and emissions	<p>Our utilities have comprehensive natural gas distribution and transmission integrity plans in accordance with Federal, State and Provincial requirements. These include robust construction, inspection and maintenance practices along with strict operator qualifications and training requirements.</p> <p>Our utilities also work with relevant stakeholders to promote awareness of safe digging practices and are active participants in organizations such as Dial Before You Dig, Pipeline and Hazardous Materials Administration and the Common Ground Alliance. Our utilities are also actively engaged with in-line inspections, above ground cathodic protection and coating surveys, integrity digs and leak surveys. Additionally, our utilities conduct annual winter preparedness seminars with suppliers. Finally, our utilities use state-of-the-art geographic information systems with mobile capability for both field and operations personnel.</p> <p>There are also capital programs in place to deal with leak prone pipe that needs upgrading or replacing. As an example, both FortisBC and UNS Energy inspect their gas lines using the latest in-line inspection equipment, which enhances their ability to monitor the condition of their gas lines. Furthermore, FortisBC is currently seeking approval to upgrade to new advanced in-line monitoring tools, which would further enhance natural gas safety and reliability.</p>
<b>Activity Metric</b>		
IF-GU-000.A	Number of residential customers served (in thousands)	1,199
	Number of commercial customers served (in thousands)	122
	Number of industrial customers served (in thousands)	1
	Number of other customers served (in thousands)	1
IF-GU-000.B <sup>7</sup>	Amount of natural gas delivered to residential customers (MMBtu)	96,965,483
	Amount of natural gas delivered to commercial customers (MMBtu)	68,798,253
	Amount of natural gas delivered to industrial customers (MMBtu)	27,082,926
	Amount of natural gas delivered to wholesale customers (MMBtu)	1,706,071
	Amount of natural gas delivered to other customers (MMBtu)	63,348,305
IF-GU-000.C	Length of gas transmission and distribution pipelines (km)	58,683

(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 approximately 1% of total residential customers

(5) Represents approximately 11% of total residential customers

(6) Excludes Fortis utilities: Fortis Belize and ITC Holdings Corp.

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

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

(9) Based on average retail gas rates for residential customers

(10) Represents < 1% of total residential customers

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