

2026 GRI Index Cross Reference

The following is a cross reference of the Global Reporting Initiative (GRI) Index with information contained in the [2026 Sustainability Report](#), and other Fortis disclosures. This GRI Cross Reference was published on July 31, 2026.

GRI Cross Reference		
GRI Standard and Disclosure		References
GRI 2: General Disclosures		
2-1	Organizational details	2026 Annual Information Form , Description of the Business, page 7
2-2	Entities included in the organization’s sustainability reporting	2026 Annual Information Form , Description of the Business, page 7
2-3	Reporting period, frequency and contact point	2026 Sustainability Report , pages 3, 31; Contact Information
2-4	Restatements of information	2026 Sustainability Report , page 31
2-5	External assurance	Sustainability Report Supplements, Third-Party Assurance Report
2-6	Activities, value chain and other business relationships	2026 Annual Information Form , Description of the Business, page 5-7
2-7	Employees	2026 Annual Information Form , Human Resources, page 18
2-8	Workers who are not employees	Vendor Code of Conduct , pages 1-4
2-9	Governance structure and composition	2026 Annual Information Form , Description of the Business, page 26-29; 2026 Management Information Circular , Governance, pages 25-37
2-10	Nomination and selection	2026 Management Information Circular , pages 8-21
2-11	Chair of the highest governance body	2026 Management Information Circular , page 19; Position Description for the Chair of the Board
2-12	Role of the highest governance body in overseeing the management of impacts	Board of Directors Mandate , pages 3-8
2-13	Delegation of responsibility for managing impacts	2026 Management Information Circular , Risk Management, page 27; Board of Directors Mandate , pages 3-8
2-14	Role of the highest governance body in sustainability reporting	Governance and Sustainability Committee Mandate , page 5
2-15	Conflicts of interest	Code of Conduct , pages 16-17; 2026 Management Information Circular , Our Expectations of Directs, page 31
2-16	Communication of critical concerns	2025 Annual Report , Business Risks, pages 21-29
2-17	Collective knowledge of the highest governance body	2026 Management Information Circular , Director Profiles, pages 14-19, 33

GRI Standard and Disclosure		References
2-18	Evaluation of the performance of the highest governance body	2026 Management Information Circular , Additional Information About the Directors, pages 20-21, Assessment and Renewal, page 34
2-19	Remuneration policies	2026 Management Information Circular , Executive Compensation, pages 38-79
2-20	Process to determine remuneration	2026 Management Information Circular , Executive Compensation, pages 38-79; Human Resources Committee Mandate , pages 4-8
2-23	Policy commitments	Policies ; Sustainability Strategy
2-24	Embedding policy commitments	Fortis Policies ; 2026 Management Information Circular , Social Priorities, pages 29-30; Governance and Sustainability Committee Mandate , pages 3-5
2-26	Mechanisms for seeking advice and raising concerns	Speak Up Policy ; Code of Conduct , pages 6-7, 33-35
2-27	Compliance with laws and regulations	Code of Conduct , pages 15-25
2-28	Membership associations	Advocacy and Political Engagement Disclosure (Trade Associations)
2-29	Approach to stakeholder engagement	Advocacy and Political Engagement Disclosure ; 2026 Sustainability Report , pages 17, 24-26
2-30	Collective bargaining agreements	2026 Sustainability Report , page 40; 2025 Annual Report , page 28
GRI 3: Material Topics		
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		
101-2	Management of biodiversity impacts	2026 Sustainability Report , page 11
101-4	Identification of biodiversity impacts	2026 Sustainability Report , page 11
101-7	Changes to the state of biodiversity	2026 Sustainability Report , page 11
101-8	Ecosystems	2026 Sustainability Report , page 11

GRI Standard and Disclosure		References
GRI 102: Climate Change		
102-1	Transition plan for climate change mitigation	2026 Sustainability Report , pages 6-8
102-2	Climate change adaptation plan	2026 Climate Resiliency Report , pages 5-14
102-3	Just transition	2025 Sustainability Update Report , page 5; TEP July 2025 News Release
102-4	GHG emissions reductions targets and progress	2026 Sustainability Report , pages 6-8
102-5	Scope 1 GHG emissions	2026 Sustainability Report , page 36
102-6	Scope 2 GHG emissions	2026 Sustainability Report , page 36
102-7	Scope 3 GHG emissions	2026 Sustainability Report , page 36
102-8	GHG emissions intensity	2026 Sustainability Report , page 37
102-9	GHG removals in the value chain	2026 Sustainability Report , page 36
GRI 103: Energy		
103-1	Energy policies and commitments	2026 Sustainability Report , Responsible Advocacy and Engagement, page 28
103-2	Energy consumption and self-generation within the organization	2026 Sustainability Report , page 34
103-3	Upstream and downstream energy consumption	2026 Sustainability Report , page 33
103-4	Energy intensity	2026 Sustainability Report , page 37
103-5	Reduction in energy consumption	2026 Sustainability Report , page 34
GRI 201: Economic Performance		
201-1	Direct economic value generated and distributed	2026 Sustainability Report , page 41
201-2	Financial implications and other risks and opportunities due to climate change	2026 Climate Resiliency Report , pages 9-14; 2024 Climate Report , pages 5-22
201-3	Defined benefit plan obligations and other retirement plans	2025 Annual Report , pages 14, 28

GRI Standard and Disclosure		References
GRI 202: Market Presence		
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	2026 Sustainability Report , page 40
202-2	Proportion of senior management hired from the local community	2026 Sustainability Report , page 40
GRI 203: Indirect Economics Impacts		
203-1	Infrastructure investments and services supported	2025 Annual Report , pages 4, 18
203-2	Significant indirect economic impacts	2026 Sustainability Report , page 41
GRI 205: Anti-corruption		
205-1	Operations assessed for risks related to corruption	Anti-Corruption Policy , pages 2-5
205-2	Communication and training about anti-corruption policies and procedures	Anti-Corruption Policy , page 4
GRI 206: Anti-competitive behavior		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2026 Annual Information Form , Legal Proceedings, page 19
GRI 207: Tax		
207-1	Approach to tax	2025 Annual Report , pages 16, 28-29
207-4	Country-by-country reporting	2025 Annual Report , pages 28-29
GRI 301: Materials		
301-1	Materials used by weight or volume	2026 Sustainability Report , page 37
301-2	Recycled input materials used	2026 Sustainability Report , page 37
GRI 303: Water and Effluents		
303-1	Interactions with water as a shared resource	2026 Sustainability Report , page 37
303-2	Management of water discharge-related impacts	2026 Sustainability Report , page 37
303-3	Water withdrawal	2026 Sustainability Report , page 37
303-4	Water discharge	2026 Sustainability Report , page 37

GRI Standard and Disclosure		References
303-5	Water consumption	2026 Sustainability Report , page 37
GRI 306: Waste		
306-1	Waste generation and significant waste-related impacts	2026 Sustainability Report , page 37
306-2	Management of significant waste-related impacts	2026 Sustainability Report , page 37
306-3	Waste generated	2026 Sustainability Report , page 37
306-4	Waste diverted from disposal	2026 Sustainability Report , page 37
306-5	Waste directed to disposal	2026 Sustainability Report , page 37
GRI 401: Employment		
401-1	New employee hires and employee turnover	2026 Sustainability Report , page 40
GRI 403: Occupational Health and Safety		
403-1	Occupational health and safety management system	2026 Sustainability Report , page 34
403-2	Hazard identification, risk assessment, and incident investigation	Code of Conduct , pages 10-14
403-4	Worker participation, consultation, and communications on occupational health and safety	Code of Conduct , pages 10-14
403-5	Worker training on occupational health and safety	Code of Conduct , pages 10-14
403-6	Promotion of worker health	Code of Conduct , pages 10-14; 2026 Sustainability Report , page 23
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Vendor Code of Conduct , pages 1-4
403-8	Workers covered by an occupational health and safety management system	2026 Sustainability Report , page 34
403-9	Work-related injuries	2026 Sustainability Report , page 34
GRI 404: Training and Education		
404-1	Average hours of training per year per employee	2026 Sustainability Report , page 40
404-2	Programs for upgrading employee skills and transition assistance programs	2026 Sustainability Report , page 40
404-3	Percentage of employees receiving regular performance and career development reviews	2026 Sustainability Report , page 40

GRI Standard and Disclosure		References
GRI 405: Diversity and Equal Opportunity		
405-1	Diversity of governance bodies and employees	2026 Sustainability Report , page 38-39
GRI 407: Freedom of Association and Collective Bargaining		
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; Human Rights Statement
GRI 408: Child Labor		
408-1	Operations and suppliers at significant risk for incidents of child labor	2026 Sustainability Report , page 29; 2025 Annual S-211 Report ; Human Rights Statement
GRI 409: Forced or Compulsory Labor		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	2026 Sustainability Report , page 29; 2025 Annual S-211 Report ; Human Rights Statement
GRI 410: Security Practices		
410-1	Security personnel trained in human rights policies or procedures	Human Rights Statement , page 5
GRI 413: Local Communities		
413-1	Operations with local community engagement, impact assessments, and development programs	2026 Sustainability Report , pages 24-26
GRI 414: Supplier Social Assessment		
414-1	New suppliers that were screened using social criteria	2026 Sustainability Report , page 29; 2025 Annual S-211 Report ; Human Rights Statement ; Vendor Code of Conduct , pages 7-8
414-2	Negative social impacts in the supply chain and actions taken	2026 Sustainability Report , page 29; 2025 Annual S-211 Report
GRI 415: Public Policy		
415-1	Political contributions	Advocacy and Political Engagement , Political Contributions
GRI 418: Customer Privacy		
418-1	Substantiated complaints concerning breaches of customer privacy losses of customer data	2026 Sustainability Report , page 35