



# 2019 SUSTAINABILITY REPORT

 An aerial shot of Tampa Electric's Balm Solar facility in Florida.





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# CEO Message

October 2020

The COVID-19 pandemic has highlighted the critical nature of our business and the importance of organizations like ours to be able to adapt in the face of rapidly emerging risks and challenges.

At Emera, our team came together and adapted quickly to respond to COVID-19, prioritizing health and safety while continuing to deliver the essential energy our customers rely on, now more than ever. We've continued to focus on reliability, ensuring we have the resources in place to keep energy flowing to all customers, particularly to critical emergency and health facilities.

We know the pandemic has caused financial challenges for some. To help, we implemented customer relief programs early and continue to work one-on-one with customers who need support. We've also provided additional support to organizations that help with energy costs, and other basic needs such as food and shelter, during this time. Together with our operating companies, we've contributed over \$4 million to organizations providing critical aid for the most vulnerable in our communities.

Our ability to adapt quickly comes from the strength of our proven strategy and the resiliency of our dedicated team. Our strategy for more than 15 years has been focused on safely delivering cleaner, affordable and reliable energy. This is what drives our team to work together every day to deliver on our commitments to our customers, shareholders, communities and the environment.

Our strategy is designed to both prepare for, and capitalize on, the trends facing our industry - decarbonization, digitalization and decentralization. We have proven our ability to drive the transition to cleaner energy in a way, and at a pace, that does not compromise affordability or system reliability. We're building on our strong track record of decarbonization in our home province of Nova Scotia to increase renewables and decrease GHG emissions in all of our operating jurisdictions. Nova Scotia Power has delivered the fastest transition to cleaner energy in Canada and has already achieved greenhouse gas (GHG) reductions that exceed the targets set by Canada in the COP 21 Paris Agreement - with no increases in non-fuel rates since 2014. We're also investing in digitalization and decentralization technologies that will help to make our energy systems even more reliable, giving customers more information and greater choice and control.



“We have proven our ability to drive the transition to cleaner energy in a way, and at a pace, that does not compromise affordability or system reliability.”

## Introduction

### COVID-19

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We believe our strength and resilience come from our shared commitment to managing the risks and opportunities that are important to our customers, teams, investors and communities through our Environmental, Social and Governance (ESG) responsibilities. We work every day to create value by delivering cleaner energy, fostering and maintaining safe and inclusive workplaces, ensuring long-term stakeholder value while adhering to the highest standards of governance, and providing valuable support in helping to strengthen our communities. And we do all of this while also helping to protect the environments that sustain our communities for future generations.

Our first sustainability report in 2017 was broad and informed by the Global Reporting Initiative (GRI) Standards. Last year, we also aligned with the Edison Electric Institute (EEI)/American Gas Association (AGA) ESG/Sustainability Framework. This year, we have also responded to the Sustainability Accounting Standards Board (SASB) Standards and the Task Force on Climate-related Financial Disclosures (TCFD) Recommendations - two additional frameworks that enhance our ESG disclosure. In addition, we conducted a third-party materiality assessment to ensure we're disclosing the information that is most relevant to our business, and most important to our stakeholders.

Our resilience comes from our proven strategy and strong team. As our response to the COVID-19 pandemic continues, I'm grateful for our team's unwavering commitment to our customers, communities and each other through it all.

With teams in Canada, the US and the Caribbean, we value diversity and inclusion, and they continue to be significant areas of focus for us. We have formed employee networks to celebrate our differences and to raise awareness about the diversity and inclusion issues that matter most to our teams. Whether it's through our work to eliminate biases from the hiring process, or thoughtful discussion about systemic racism, we must all play an important role in eliminating intolerance, discrimination, hatred, inequality, and violence in our workplace and our communities. Our work in this important area is ongoing, and we look forward to reporting on our progress as we move forward.



We're focused on keeping our teams and customers safe during the pandemic, while also continuing to advance major projects. This team member is wearing a mask and practising social distancing while installing smart meters for NSP customers.

We know there's always more to be done, and we're proud to share a view of our 2019 progress in this update. As always, we are keen to hear about the issues of greatest importance to you. Please reach out to me any time at [CEO@emera.com](mailto:CEO@emera.com).



**Scott Balfour**  
President & CEO, Emera



# Emera at a Glance

Data and information are as of September 30, 2020.

**From our origins in Nova Scotia, Emera has grown into an energy leader with more than \$32 billion in assets and approximately 2.5 million utility customers in Canada, the US and the Caribbean.**

Our strategic focus has been consistent for more than 15 years - to safely deliver cleaner, affordable and reliable energy to our customers. Our priorities are fundamental to our strategy as they drive us to use less coal, reduce our greenhouse gas (GHG) emissions, and ensure we provide the tools and support our team and communities need - all while maintaining the highest standards of governance across all levels of our business.

We're making investments in cleaner and renewable sources of energy, modernizing our infrastructure, and enhancing the customer experience by investing in customer-focused technologies. With our portfolio of high-quality utilities and our commitment to developing solutions for current and future energy needs, we are well positioned to continue delivering for customers while also providing long-term value to our shareholders.

Emera owns and operates electric and natural gas utilities, with some investments in natural gas transmission pipelines and an energy marketing and trading firm:

## **TAMPA ELECTRIC**

A vertically integrated, regulated electric utility serving 780,000 customers in West Central Florida.

## **PEOPLES GAS**

A regulated natural gas distribution utility serving 402,000 customers in Florida.

## **NOVA SCOTIA POWER**

A vertically integrated electric utility serving 523,000 customers in Nova Scotia.

## **NEW MEXICO GAS**

A natural gas utility serving 534,000 customers in New Mexico.

## **EMERA CARIBBEAN**

Vertically integrated, regulated electric utilities serving 184,000 customers on the islands of Barbados, Grand Bahama, Dominica and St. Lucia.

## **EMERA NEWFOUNDLAND & LABRADOR**

Owns and operates the Maritime Link and manages Emera's investments in associated projects.

## **EMERA NEW BRUNSWICK**

Owns and operates the Brunswick Pipeline, a regulated 145-kilometre natural gas pipeline in New Brunswick.

## **EMERA ENERGY**

An energy marketing and trading, asset management and optimization company in Canada and the US.

## **EMERA TECHNOLOGIES**

A technology company focused on finding new, innovative ways to deliver renewable and resilient energy to customers.

Note: In March 2020, the company completed the sale of Emera Maine, a regulated transmission and distribution electric utility serving 159,000 customers in the state of Maine.

# Financial Highlights

As of September 30, 2020, unless otherwise indicated

**\$7.5B**

capital investment plan 2020-2022  
(60% on cleaner, more reliable energy)

**8%**

rate base growth from capital investment plan

**\$2.1B+**

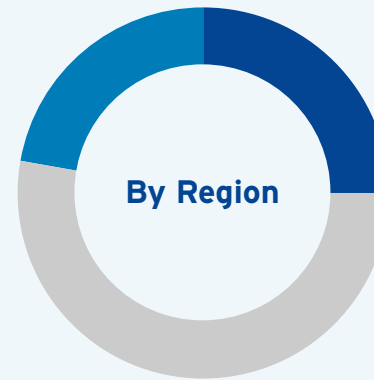
raised from asset sale program completed in 2020

**4-5%**

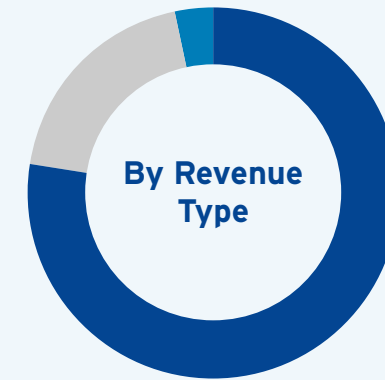
annual dividend growth target through to 2022

**ADJUSTED REVENUE\***

As of December 31, 2019



- Atlantic Canada (25%)
- Florida (53%)
- Other (22%)



- Regulated Electric (79%)
- Regulated Gas (18%)
- Other (3%)

\* Adjusted revenue is a non-GAAP measure which excludes mark-to-market adjustments.

# Environmental, Social and Governance (ESG) Highlights

As of December 31, 2019, unless otherwise indicated



**Environment**

**35%**

reduction in GHG emissions since 2005 (24% reduction in 2018)

**1,107 MW**

installed renewable capacity (832 MW in 2018)

**\$4B+**

planned capital spending on cleaner, more reliable energy through to 2022

**18%**

of Nova Scotia Power's energy generated from wind in 2019 (one of the highest wind integrations in North America)

**1,250 MW**

of solar generation to be installed at Tampa Electric by 2023



**Social**

**18%**

reduction in Injury Rate\* (1.08 in 2019)

One of Canada's **TOP 100 EMPLOYERS**

for 2020 (2nd consecutive year)

**\$13.4M**

invested in our communities in 2019

**\$4M+**

contributed to COVID-19 relief funds across the business in 2020

**38%**

of executives are women



**Governance**

**36%**

of board directors are women (as of Sept. 30, 2020)

**82%**

of board directors are independent (as of Sept. 30, 2020)

Average tenure of board directors is

**5.7 YEARS**

**95%**

of adjusted earnings derived from regulated investments\*\*

\* Emera uses the Occupational Safety and Health (OSHA) Injury Rate.

\*\* Adjusted revenue is a non-GAAP measure which excludes mark-to-market adjustments.



# COVID-19

As the world's response to the COVID-19 pandemic continues, we remain focused on keeping our teams, customers and communities safe while delivering the energy our customers count on. Our resilience and deeply ingrained safety culture prepared us to adapt quickly in the initial stages of the pandemic.

Our pandemic and business continuity plans remain in effect. Some employees have continued to work in our facilities and in the field to continue delivering essential energy to customers. We have taken extra precautions to ensure social distancing and have implemented additional protective measures.

Most office-based employees have been working from home. We've developed responsible re-entry plans and have been closely monitoring each of our service territories to evaluate the steps required to safely bring our teams back to the workplace. We're continuing to work closely with public health and government authorities to ensure we are aligned with all recommendations to protect the health and safety of our team, customers and communities.

## Health and Safety Focus

Our commitment to health and safety has been central to our pandemic response. Our team members use job-specific protective equipment and follow stringent safety protocols and processes. Since the start of the pandemic, we've elevated our safety approach, equipping critical field and facility team members with additional personal protective equipment such as respirators, disposable gloves and eye protection where necessary. We have restricted public access to our facilities, and our teams have been practising physical distancing and conducting additional risk assessments to minimize proximity with customers and community members. We've implemented new processes to disinfect work sites before and after work, and additional record keeping, including contact details for tracing, in the event of a positive infection case.



Like this team member at Grand Bahama Power, we are following pandemic protocols to keep customers, communities and each other safe while staying focused on delivering essential energy to customers.

Our workplace re-entry process varies across the geographies where we operate, informed by infection rates and local health authority recommendations in each jurisdiction. As it becomes safe to do so, employees working from home will re-enter the workplace in a phased approach, with the health and safety of our team top of mind.

## Customer Commitment

The energy we deliver is essential to customers. Throughout the pandemic, we've stayed focused on the reliability of our generation, transmission and distribution systems, ensuring we have the resources in place to keep energy flowing to all customers, particularly to critical emergency and health facilities.



We also know many of our customers are facing financial challenges as a result of the pandemic. To help, we implemented customer relief programs, and as the pandemic continues, we remain focused on working with customers who are facing financial hardship.

Our teams have been working with customers to develop payment plans and help with access to financial assistance programs, such as the Share program in Florida and the Home Energy Assistance Top-up (HEAT) Fund in Nova Scotia. These programs provide emergency support to low-income customers experiencing difficulty in paying their bills. We have provided additional financial support to these organizations at this time, when many customers may be experiencing increased financial hardship.

## Community Investment

We've also focused on providing additional support to organizations that are helping with energy costs, and other basic needs such as food and shelter. Together with our operating companies, we've contributed over \$4 million to organizations providing critical aid for the most vulnerable in our communities. Beyond our corporate commitments, we've partnered with employees to raise approximately \$218,000 through our Virtual Food Bank initiative, allowing us to help families in our communities who are experiencing financial hardship.



Nova Scotia Power was proud to support Helping Hands - a project launched by a local distillery and chemistry students to produce hand sanitizer to be distributed to front-line workers and vulnerable Nova Scotians during the COVID-19 pandemic.

# Our Approach

Our risk management approach includes reviewing our ESG priorities through materiality assessments, which help us identify the risks and opportunities for our business. The outcomes from these assessments help us determine the areas where we should offer updates to our management approaches and programs, along with performance data that’s included in our ESG Performance table and GRI/SASB Index.

Consistent with previous years, our risk management approach also considers internal assessments and feedback from a broad group of stakeholders, including our customers, investors, employees and communities. We are also informed by industry-specific resources, including:

- the Canadian Electricity Association materiality matrix of sustainability issues
- the Edison Electric Institute/American Gas Association ESG/ Sustainability Framework
- the Global Reporting Initiative (GRI)

We know investors and other stakeholders are increasingly looking for additional details related to our ESG activities, particularly relating to areas that are believed to be financially material to our sector. As a result, we’re working to enhance our ESG disclosure and to share more on how we effectively manage material ESG risks.

This year, in addition to our internal risk management approach, we engaged a third party to conduct a materiality assessment, which involved examining the key risks and opportunities for our business and considering key topics and related indicators from investor-led ESG frameworks, including:

- the Sustainability Accounting Standards Board (SASB) Standard for Electric Utilities and Power Generators, and Gas Utilities and Distributors
- the Task Force on Climate-related Financial Disclosures (TCFD) Recommendations

Based on our ESG-focused materiality assessment and our review of critical risks and opportunities we manage within our business operations and activities, our key ESG factors include:

<b>LOW-CARBON TRANSITION</b>	Coal and natural gas assets, GHG reduction, transition speed
<b>GRID RESILIENCY</b>	Reliability, extreme weather, storm hardening, cybersecurity
<b>ENERGY AFFORDABILITY</b>	Rates versus low-carbon transition, fuel costs, operations and maintenance
<b>TEAM HEALTH AND SAFETY</b>	Strong safety culture among employees and contractors
<b>PEOPLE AND CULTURE</b>	Development of teams, diversity and inclusion, health and wellness

Our enhanced ESG disclosure, based on our recent materiality assessment, is reflected in our [2019 ESG Performance table](#). We continue to be informed by the GRI Standards and the SASB indicators. We have also highlighted Emera’s support of, and current alignment with, the TCFD Recommendations. For information on our processes to manage material ESG factors, see the Governance section of our report.

# Stakeholder Engagement

Acting with integrity and working to build strong relationships are cornerstones to how we operate our business. We welcome input from our stakeholders and strive to create opportunities for open communication in a number of ways, including, but not limited to, the following:

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**Our Approach**

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STAKEHOLDER	WAYS WE ENGAGE
<b>Customers</b>	Websites
	Toll-free customer care centres
	One-on-one meetings
	Advertising campaigns
	Satisfaction surveys
	Customer solutions (i.e., energy efficiency programs, digital options, programs and services)
	Open-house events
	Social media
<b>Community</b>	Energy affordability programs (e.g., HomeWarming and HEAT Fund at Nova Scotia Power; Share program at Tampa Electric and Peoples Gas)
	Community events and sponsorships
	Business and industry organization events (e.g., conferences and seminars)
	Community liaison committees
	Websites and email (e.g., <a href="mailto:info@emera.com">info@emera.com</a> )
<b>Shareholders and Investment Community</b>	Public awareness and safety programs
	Regular investor meetings
	Annual Investor Day
	Annual General Meeting
	Industry and Shareholder Conferences
	Shareholder mailouts and notifications
	Investor presentations
	Quarterly analyst calls
	Websites and email (e.g., <a href="mailto:investors@emera.com">investors@emera.com</a> )
	News releases (quarterly results, dividends, etc.)
<b>Employees</b>	Intranets
	Ethics hotline and mailboxes
	Safety and environmental incident reporting
	Employee memos

STAKEHOLDER	WAYS WE ENGAGE
	Team meetings
	Formal feedback and career planning
	Code of Conduct and other corporate policies
	Town halls
	Engagement surveys
	Team social events
<b>Government and Regulators</b>	Union representatives for certain sectors of our team
	Internal committees and networks (e.g., Diversity & Inclusion Network)
	Regular, open communication
	Technical briefings
<b>Suppliers and Contractors</b>	Formal reporting and disclosure
	Consultation with industry organizations
	Meetings with government, regulators and intervenors
	Request for Proposal (RFP) processes
	Open-house events
<b>All</b>	Regular, open communication
	Open and transparent procurement process
	Contractor safety and environment training
	Supplier registration and classification
	Supplier information sessions
	One-on-one briefing meetings
	On-site representatives
	Company websites
	Toll-free numbers and email
	Ethics hotline
Social media	
Annual Sustainability Report	
Quarterly and Annual Reports	
Management Information Circular	







# Governance

We are committed to the highest standard of corporate governance at all levels of our business, including the Emera Board of Directors and our operating companies' boards of directors.


**36%**

of board directors  
are women\*

**82%**

of board directors  
are independent\*

\* As of September 30, 2020

 The Emera Place lobby is a bright, open space where employees can meet and collaborate.



The Emera Board of Directors delivers rigorous oversight of strategy, ESG and other risk management, senior leadership development, succession planning, financial reporting and other disclosures. Emera's Governance Policies and Tools include:

- Code of Conduct
- Respectful Workplace Policy and Procedure
- Safety Governance Framework
- Environmental Management System
- Ethics hotline
- Disclosure Policy
- Conflict of Interest protocol
- Crisis Management Team Charter and Crisis Management protocols
- Cybersecurity protocols
- Pandemic protocols
- Board of Directors Charter
- Procurement Policy Guidelines

## Strategy and Risk

The Emera Board of Directors takes a comprehensive and multi-faceted approach to risk oversight. This includes reviewing the company's annual identification and assessment of risks, the ongoing monitoring and reporting of risks, the effectiveness of Emera's mitigation response, and the alignment of risk management with corporate strategy.

The Board of Directors also annually evaluates its effectiveness - including committees and the Chair of the Board. Part of this evaluation is to determine whether the Board has appropriately examined the key risks to the company's strategy and business plan.

The Board of Directors is also responsible for ensuring transparency related to material ESG factors that drive our long-term value. Consistent with ESG best practice, our risk management activities are focused on areas that most

significantly impact safety, profitability, quality and consistency of income, and cash flow. Oversight includes quarterly reviews of strategic risks and management action plans. Other board committees oversee specific material ESG factors, including the Health, Safety and Environment Committee, the Nominating and Corporate Governance Committee, and the Management Resources and Compensation Committee (MRCC).

## The Emera Board of Directors takes a comprehensive and multi-faceted approach to risk oversight.

Risk management is also a significant focus for our operating companies' boards of directors. Each of our operating companies has a board of directors that's comprised of a combination of Emera leadership and independent directors. Generally, these boards are not required to have independent directors, but we believe local representation adds an important level of governance and valuable perspective for the communities we serve. The boards of all our regulated operating companies include independent directors, and almost all of these boards are comprised of a majority of independent directors.

Sustainability is a key focus area that's managed day-to-day within each operating company across Emera, feeding into our corporate sustainability program. Our Vice President, Corporate Communications & Sustainability is responsible for Emera's overall sustainability program, with guidance and oversight provided by our Chief Executive Officer, senior leadership team, as well as the Emera Board and committees.

More information on Emera's corporate governance practices can be found in our [Management Information Circular 2020](#), which can be found on our website, [www.emera.com](http://www.emera.com). Below, we highlight our approach to governance-related ESG factors that are of the highest material importance to our stakeholders.

## Board Diversity and Inclusion

As part of its succession planning, the Board's Nominating and Corporate Governance Committee (NCGC) regularly evaluates the size of the Board, the mix of skills and experience of its Directors, overall diversity and the representation of women, as well as the expected turnover of Directors.

Across Emera, we are committed to providing a culture of respect, diversity and inclusion. We have team members in Canada, the US and the Caribbean who all bring different experiences, backgrounds and perspectives to the team. And Emera is stronger for it.

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### Across Emera, we are committed to providing a culture of respect, diversity and inclusion.

Our diversity and inclusion commitment extends to the Emera Board of Directors, as well as our operating companies' boards, where we strive to have board compositions that are reflective of the communities we serve. Diversity is a key component of our board assessment and succession planning processes.

While we work to increase diverse ethnic and cultural representation, gender diversity is also a significant focus. As part of Emera's governance practices, a minimum of 30 per cent of the Board must be comprised of women - a target we have surpassed for many years. This reflects our view that gender diversity is a critical part of ensuring we have varied perspectives and experience around the table, leading to improved overall performance of our Board and its committees.

Over the past few years, we have implemented a comprehensive Board Renewal Policy that anticipates turnover due to board retirements. We have strategically recruited strong new board members with skills and experience important to the company's evolving business.

## Public Policy

As our industry evolves, we are working hard to consistently deliver service and provide products that our customers want, and in a way that is reliable and affordable.

As cost-of-service utilities with an obligation to serve customers, our regulated companies must obtain regulatory approval for capital investments and rate structures from their respective regulators. We regularly engage with regulators to identify process improvements and opportunities to deliver better results, and we work to collaborate with customer representatives and other intervenors to find solutions that can best serve our customers.

Our companies manage the regulatory process through transparent and responsive disclosure, ongoing stakeholder and government consultation, and multi-party engagement on many aspects such as utility operations, fuel-related audits, rate filings and capital plans. Our teams embrace a constructive regulatory approach through technical briefings and, where appropriate, negotiated settlements.

## Ethics and Compliance

We hold ourselves to high ethical standards and pride ourselves on our commitment to doing the right thing for our customers, our environment, our shareholders, other stakeholders and each other.

While there are many laws, regulations and policies that govern and guide us in our jobs, our Code of Conduct is central to everything we do. Our Code affirms the expectation that we will adhere to the following Principles: (1) Safety, Health & the Environment, (2) Customers, (3) Integrity, (4) Respect & Collaboration, and (5) Excellence.

In 2019, we updated our Respectful Workplace Policy and Procedure to reinforce accountability by all team members, ensuring we work in a safe environment free from all forms of bullying and harassment. We also launched a mandatory online training program to ensure our teams understand the updated Policy and Procedure.



In most cases, the first place to report concerns or suspected violations of our Code is to managers and supervisors. However, when that isn't possible or appropriate, Emera also has an anonymous ethics hotline that's available 24 hours a day, seven days a week. Depending on the nature of the reported concern, investigations will be conducted or managed by Audit Services, Ethics & Compliance, Human Resources, Legal, Safety or Corporate Security personnel, or potentially by an external expert. Every year, all Emera employees are required to complete Code of Conduct training to ensure we all understand the Code, how to apply it in the workplace and how to address irregularities or breaches.

## Executive Compensation

Our executive compensation processes are well established, rooted in best practices and designed to help us attract and retain the best people.

Compensation is heavily dependent on annual results in a given year, with the majority of executive pay being at-risk and performance-based. Our compensation practices are reviewed annually by the Management Resources and Compensation Committee (MRCC) and third-party, independent consultants who benchmark our executive salaries against companies of similar scope and size.

We hold a say-on-pay vote each year where our shareholders have the opportunity to weigh in on our compensation practices. We are pleased to see strong shareholder support, with the results of our say-on-pay resolution at over 97 per cent in 2019, and just over 99 per cent in 2020.

## Cybersecurity

Like other sectors, the energy industry must be ready to mitigate and address potential cybersecurity risks given the growing focus on digital transformation that is underway. In light of this reality, we have developed an Emera Cyber Incident Readiness and Response Protocol, which further increases our resiliency across the business.

The protocol details the overarching organizational process for managing cyber incidents, with each operating company responsible for developing its own plans in a manner that is consistent with the protocol, including obligations to escalate incidents when necessary to Emera. The protocol also includes regular cyber-incident scenarios and tabletop exercises, as well as a communications playbook outlining how Emera and its operating companies will communicate following a cyber incident.

Emera manages its cybersecurity risk by aligning with a common set of cybersecurity standards, conducting periodic security testing, and establishing program maturity objectives and strategy based, in part, on the National Institute of Standards and Technology's Cybersecurity Framework. Our approach to cybersecurity is led by a committee of executive leaders with direct oversight from the Board of Directors. Our operating company boards of directors provide oversight on progress reporting, with a status report provided to the Audit Committee on a quarterly basis.

Emera is required to comply with rules and standards relating to cybersecurity and information technology including, but not limited to, cybersecurity incident reporting mandated by bodies such as the North American Electric Reliability Corporation and Northeast Power Coordinating Council. There were no reportable cybersecurity breaches in 2019.



# Environment

Protecting our environment is central to our strategy and the way we work. For more than 15 years, our strategic focus has been to safely deliver clean, affordable and reliable energy to customers. We have a proven track record in decarbonization, driven by our ongoing investments in renewable and cleaner sources of energy.

**35%**

reduction in GHG emissions since 2005 (24% reduction in 2018)

**1,107 MW**

installed renewable capacity (832 MW in 2018)

Since 2005, we've reduced GHG emissions across our operations by 35 per cent.

We're also investing in grid intelligence and resilience, allowing us to incorporate even more renewables in the future and to ensure our systems are equipped to withstand more frequent and severe weather events.

Approximately 60 per cent of our 2020-2022 capital spending is focused on cleaner and reliable energy initiatives. These future developments are also intended to minimize our impact on the environment.

## Renewable and Cleaner Energy

### Driving Decarbonization

Our investments in renewable and cleaner energy are contributing to critical emissions reductions. In 2019, we achieved a 35 per cent reduction in GHG emissions across Emera from 2005 levels, an improvement from our 24 per cent reduction in 2018.



Sheep are an environmentally friendly way to keep the grass short around the more than 740,000 solar panels at Tampa Electric's Lithia Solar facility.

**SNAPSHOT**

**Sun Select**

In 2019, Tampa Electric became the first investor-owned utility in Florida to offer a shared solar program. Sun Select is designed for customers who are unable to - or don't want to - install solar panels on their home or business. They can choose to receive 25 per cent, 50 per cent or 100 per cent of their power from solar energy. A 17.5 MW portion of Tampa Electric's newly constructed Lake Hancock Solar plant was built specifically to power the Sun Select program.

While meeting government-mandated emissions reductions targets is critical to our business, we also strive to make cleaner energy everywhere we operate because it's the right thing to do for our customers, our communities and the environment. In our home province, Nova Scotia Power (NSP) has delivered one of the fastest clean energy transitions in Canada. Wind energy has been a significant part of the solution, with roughly 18 per cent of NSP's energy from wind in 2019 - one of the highest integrations of wind energy in North America. As a result, approximately 30 per cent of the electricity delivered to NSP customers comes from renewable sources - that's more than triple our 2005 levels. NSP is on track to generate approximately 60 per cent of its electricity from renewable sources by 2022. NSP has achieved reductions in CO<sub>2</sub> levels that already surpass - and are on track to more than double - the targets set by Canada in the COP 21 Paris Agreement.

In 2019, NSP also became part of a provincial GHG cap-and-trade system that meets the requirements of the Government of Canada's Pan-Canadian Framework on Clean Growth and Climate Change. At the same time, during this transition NSP's non-fuel rates have not increased since 2014.

We're building on our decarbonization work in Nova Scotia and adapting it for our other operating regions. In Florida, we are working to reduce GHG emissions to deliver the cleaner and affordable energy our customers expect. We've increased Tampa Electric's solar generation capacity from virtually zero when we acquired it





in 2016, to nearly 600 MW by mid-2020. This represents roughly six million solar panels. We are also advancing plans to build another 600 MW of solar capacity by the end of 2023. Once these projects are complete, approximately 22 per cent, or 1,250 MW, of Tampa Electric's total generating capacity will come from the sun - a higher percentage than any other utility in Florida.

Tampa Electric is investing \$850M USD to modernize Big Bend Generating Station, which will not only improve the efficiency and further reduce the emission profile of this important generating facility, but also enable and support additional (intermittent) solar generation. Our team in Tampa is installing state-of-the-art combined-cycle technology that will eliminate coal as the fuel for one generating unit and enable another coal-fired unit to be retired. When complete in 2023, the project will be capable of generating 1,090 MW, while also improving land, water and air emissions at our Big Bend facility, and supporting customer affordability. Tampa Electric expects to achieve a 45 per cent reduction in GHG emissions compared to 2005 levels by 2023 as a result of investments in solar energy and natural gas generation. Meanwhile, Tampa Electric rates have continued to be among the lowest in the state and are roughly 22 per cent below the national average.

We're continuing to invest in cleaner energy in the Caribbean, where our team at Barbados Light & Power installed the first large-scale solar generating facility in 2016 and the first battery storage facility in 2018. The team is currently installing the 33 MW Clean Energy Bridge diesel plant, which will be capable of being converted to burn natural gas. This project will bring service stability to the island, allow older, less efficient generation sources to be retired, reduce fuel costs, and facilitate the transition to cleaner technologies. In addition, the 10 MW Lamberts East Wind Farm is currently in development and supports the Barbados National Energy Policy goal of achieving 100 per cent renewable energy by 2030.

We're also working hard to reduce GHG emissions in our natural gas utilities. In 2019, our teams at New Mexico Gas (NMG) and Peoples Gas worked to refine their GHG inventories and to identify the most effective ways to reduce GHG emissions. These include reducing leakage, reviewing methodologies to decrease methane emissions during purging activities, exploring the use of Compressed Natural Gas fleet vehicles, increasing energy efficiency and renewable energy at our facilities, promoting customer energy efficiency programs, and proactively identifying minute system leakages using MobileGuard technologies. The MobileGuard system is a powerful, state-of-the-art tool for detecting and estimating the approximate location of natural gas pipeline leaks from roadways.

In 2019, Peoples Gas continued to advance its commitment to replace all cast iron and bare steel mains with plastic piping by 2022 to reduce fugitive emissions. Since 2012, 82 per cent of these pipes have been replaced, resulting in a 38 per cent reduction in associated emissions.

The Peoples Gas team has been working to facilitate renewable natural gas (RNG) development in Florida. Progress includes the development of a rate schedule that allows for RNG facilities to connect to the Peoples Gas system and provides a framework for Peoples Gas to invest in RNG projects. With the help of Peoples Gas, these projects will be able to add carbon neutral, or even carbon negative, RNG to the pipeline system.

NMG also established a \$5M USD research and development program to foster and assess GHG emission reduction technologies, including production of renewable natural gas from dairy operations and the production and blending of hydrogen on NMG's existing system. In its recent rate case, NMG proposed and is implementing programs for reducing GHG emissions from company operations throughout the state.



**SNAPSHOT**

**Investing in Electric Vehicles (EVs)**

Barbados Light & Power launched its Electric Vehicle Employee Program, giving team members access to the company's EV fleet and becoming ambassadors for the technology. This is an important step toward achieving Barbados Light & Power's 100/100 vision of a fully electrified Barbados.

The team at Tampa Electric delivered three Nissan LEAFs to schools in Tampa to be used in learning-to-drive programs, helping to ensure the next generation of drivers is comfortable behind the wheel of an EV.

### Highlights

Emissions Reductions	2019	2018	2017
GHG emissions (tCO <sub>2</sub> e) <i>(includes Scopes 1 and 2)</i>	<b>16,225,197</b>	21,057,405	21,634,422
Per cent reduction in GHG emissions since 2005	<b>35%</b>	24%	22%

Renewable Capacity	2019	2018	2017
Installed renewable capacity	<b>1,107 MW</b>	832 MW	696 MW

## System Intelligence and Resilience

### Digitalization and Decentralization

The transition to a low-carbon future relies on the intelligence to manage an increasingly distributed energy grid and the resilience to withstand the challenges of extreme weather and growing cybersecurity risks. We continue to invest in digitalization and decentralization initiatives, which enable the delivery of energy that's cleaner, more reliable and affordable.

By the end of 2019, 535,000 smart meters were installed across our electric utilities. By August 2020, this number grew to more than 920,000 - 65 per cent of a planned 1.4 million to be installed by 2021. This technology enables us to provide better information to our customers about their energy usage and identify efficiencies that can help them manage their energy costs. We're continuing to invest in battery storage as a way to support the use of more renewable energy and improve reliability for customers.

We've initiated and launched several battery storage pilot projects across our operating companies. An exciting example of this is the \$20M Smart Grid Nova Scotia Project, which is supported by the Government of Canada and the Province of Nova Scotia. In late 2019, NSP requested approval from its regulator to invest \$7M in this project that will include a community solar garden, distributed rooftop solar panels, distributed batteries, EV smart chargers (including vehicle to grid capability), and the integration of these distributed energy resources under the visibility and control of a central grid-connected energy system platform. The

solar garden will be built in the town of Amherst, and customers for the batteries and EV chargers will be recruited from across the province. Rooftop solar sites have already been selected in partnership with some of our commercial and industrial customers.

The team is installing an integrated solar, storage and charging canopy for our growing fleet of electric vehicles at Tampa Electric. The fleet includes several 100 per cent electric vehicles, as well as hybrid cars and pickup trucks. Tampa Electric has also equipped its diesel bucket trucks with advanced battery technology to elevate and control its bucket lifts. This eliminates the need to idle and reduces fuel consumption by approximately 30 per cent.

We're also exploring microgrid technology - smaller, distributed generation networks that can operate as part of the larger grid, or independently of it. Microgrids can help us reduce the frequency and duration of outages.



### SNAPSHOT

#### Peoples Gas Recognition

Peoples Gas was designated an "Environmental Champion" for the sixth year in a row, according to Cogent Reports. The study showed that customers care about a utility's efforts to use cleaner energy, promote energy savings and support environmental causes. Peoples Gas offers cash-back incentives to encourage residential and commercial customers to conserve energy. And through its 10-year commitment to replace legacy pipelines with modern materials, greenhouse gas and methane emissions have been reduced across its natural gas delivery system.

Through Emera Technologies, we've successfully tested a microgrid concept that delivers high levels of renewable energy and advanced reliability. In partnership with Sandia National Laboratories, we launched and tested the BlockEnergy Smart Platform at the Kirtland Air Force Base in New Mexico. BlockEnergy is a total power system for communities that links renewable generation and battery storage using scalable distributed control architecture and hybrid AC/DC technology. The unique modular design allows for easy assembly and deployment.

We're also making smaller investments to gain insights and experience in areas of potential growth. We recently acquired Grand HVAC, a small heating and cooling equipment rental company based in Ontario, to learn about the potential for providing other kinds of at-home energy solutions to customers in the future. We've also invested in Energy Impact Partners, a venture capital firm focused exclusively on the new energy sector.

### Grid Resilience

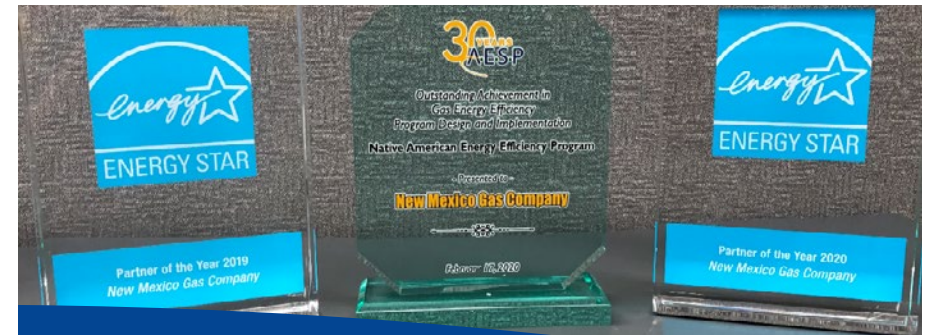
We recognize that extreme weather is affecting the regions we serve more frequently and with greater impact. We're continuing to invest in our operations and our infrastructure to better withstand more intense weather conditions. We're investing in forecasting tools and upgrading our infrastructure and processes, so our systems are stronger and more resilient.

When storms hit, we work around the clock to restore service to our communities as quickly and safely as possible. In September 2019, Hurricane Dorian significantly impacted our operations in Grand Bahama and in Nova Scotia. The Category 5 storm was the strongest hurricane on record to have hit the Bahamas, causing extensive damage to infrastructure and properties. As a result, all Grand Bahama Power customers lost power. However, in Freeport, in part due to our storm hardening efforts after Hurricane Matthew in 2016, 80 per cent of the company's grid infrastructure survived Hurricane Dorian, helping to speed up restoration in the city.

In Nova Scotia, Dorian knocked out power to more than 400,000 customers, with additional related outages in the days that followed. With the largest contingent of crews and storm response personnel in Nova Scotia Power's history, service was restored to more than 67 per cent of affected customers within 48 hours.



NSP line crews work to increase grid resilience by monitoring and upgrading equipment and system infrastructure.



### SNAPSHOT

#### New Mexico Gas Recognized for Energy Efficiency Programs

Over the last two years, NMG's energy efficiency programs have been recognized with honours including the Department of Energy's ENERGY STAR Partner of the Year Award in 2019 and 2020, and the Association of Energy Services Professionals Award for Outstanding Achievement in Gas Energy Efficiency Program Design and Implementation, in specific recognition of its Native American Energy Efficiency Program, in 2020.



Ongoing work to reduce the impact of storms includes transmission and distribution right-of-way widening, vegetation management, upgrades to older transmission and distribution equipment and the introduction of new technology to help improve reliability. In 2019, Nova Scotia Power invested about \$25M in both planned and requested vegetation management along 1,210 kilometres of power lines and over 1,900 hectares of transmission right-of-way.

Tampa Electric invests more than \$55M USD annually as part of a 10-point plan to strengthen the grid. In 2019, Florida state legislators introduced a new law that requires utilities to file a 10-year storm protection plan, including more aggressive overhead line hardening, overhead to underground line conversions and additional vegetation management. Tampa Electric's plan to implement its storm protection



**SNAPSHOT**

**Helping to Save Reefs from Extinction**

We're proud to support the scientists at the Florida Aquarium in Tampa who became the first to reproduce ridged cactus coral in a laboratory setting. This work is part of an effort to restore and protect Atlantic corals off the coast of Florida, home to many unique species of animals and plants. Emera's companies in Florida are long-standing supporters of the aquarium team, partnering to deliver the Tampa Electric Manatee Viewing Centre and recently collaborating on a project to install rooftop solar panels on the aquarium.

program was approved by its regulator in 2020. The plan includes incremental capital investments ramping up to \$150M USD annually by 2022, as well as increased operating funding for vegetation management and inspections.

For all our electric utilities, our increasing investments in grid intelligence - including smart meters, storage and intelligent feeders - mean we have even better insight into the real-time performance of the energy grid, allowing our utilities to pinpoint issues and respond more quickly than ever before.



**SNAPSHOT**

**Tampa Solar Investments Help Conserve Groundwater and Support Agricultural Research**

Much of the property purchased by Tampa Electric for solar development came with existing water-use permits. Since solar generation requires minimal water, more than 1.4 billion gallons that would have been used for farming have been conserved to date - a significant amount in an area that has critical concerns over water use. In addition, Tampa Electric has donated six of its water-use permits to researchers at the University of Florida Institute of Food and Agricultural Sciences. This means the university doesn't have to construct costly ponds or irrigation systems, and researchers - who are already known for their work in the tomato and strawberry industries - are able to conduct research into other crops.





# Social

Our resilience as a business comes from our proven strategy and our strong team. Our healthy, safe and diverse teams work together and are in the best position to deliver on our commitments to customers and the communities where we live and work.

**18%**


reduction in Injury Rate (1.08 in 2019)

One of Canada's

**TOP 100 EMPLOYERS**

for 2020

(2nd consecutive year)

 Crews from across Emera gather for a safety meeting as they work to restore power after Hurricane Dorian in Grand Bahama in September 2019.



A significant part of our safety journey has been focused on embedding our strong safety culture across the business. At the same time, we're taking important steps to foster diversity and inclusion everywhere we operate, ensuring everyone is treated with respect, and has equal opportunity to learn and grow in their careers.

It's important to us to give back to our communities. Through our community investment programs across all of our businesses, we're committed to supporting initiatives that reflect our priorities as a company, and help our communities become even stronger, safer and more innovative. This also extends to energy affordability, ensuring everyone has access to this essential service.

## Health and Safety

### Safety Culture

Our objective is to build an Emera where no one gets hurt, and a strong safety culture is critical to achieve this. In 2019, we continued reinforcing our speak-up culture, empowering every member of the team to be a safety leader.



#### SNAPSHOT

#### Peer-led RISK Training at Tampa Electric

Tampa Electric provided RISK Training to more than 1,500 of its operations team members. Participants included welders, plant operators, line workers, substation electricians and team members from fleet, stores and other areas. The interactive training focused on mitigating hazards through barrier analysis, situational awareness and risk-analysis principles. The success of the program has led to Tampa Electric making these concepts part of everyday work activities and ongoing safety training.



Safety is always our first priority across Emera. In our natural gas businesses, we regularly inspect meters and other equipment to ensure everything is working properly and safely.

We have made positive progress, and our teams are more engaged in safety than ever before.

We are increasing our use of tools, such as proactive safety reporting, personal safety plans, field safety observations and frequent safety communications. Over 1,100 proactive reports were submitted and actioned in 2019 - a 30 per cent increase from the previous year. Employees also took part in Emera-wide events focused on safety, including Safety Week, an annual safety summit with over 200 leaders from across the business, and a CEO-led Safety Checkpoint, helping to reinforce our safety commitment across the business.

Our safety team is also working with Saint Mary's University in Halifax to develop a comprehensive supervisor safety leadership training program that reinforces core safety leadership principles and practices. Delivered in-house, the course will be for employees with accountabilities outlined in our Safety Management System, including those responsible for risk management, incident investigation, and auditing.



### Safety System and Processes

We completed the second year of a three-year implementation plan for our Emera-wide Safety Management System (SMS) in 2019. Our SMS is founded on Plan-Do-Check-Act principles and incorporates ISO 45001 aspects. Ownership and accountability for SMS implementation rests with senior management in each of our operating companies, who are working to implement the SMS into their respective businesses. By aligning our SMS, we're driving program consistency across our companies, ensuring risks are identified and managed appropriately. Over the next few years, these SMS elements will be fully embedded and integrated into all aspects of our business. The Emera Safety Audit Program will be used to assess and improve the quality of these systems, in conjunction with other elements of the Emera Safety Program.

In 2019, we also developed hazard risk task registers across the business, including task inventories, and an associated Job Safety Analysis for each. In addition, safety workshops were held in all areas of the business to make certain that comprehensive risk assessments and preparations are always completed before any project is started.

### Safety Performance

The injury and incident rates below are industry standard calculations based on 200,000 person hours of work.

	2019	2018	2017
OSHA Injury Rate*	<b>1.08</b>	1.29	1.49
Lost Time Injury Rate	<b>0.41</b>	0.35	0.42
Proactive Incident Report (PAIR) Rate**	<b>1,108</b>	852	272

\* Includes injuries requiring medical attention, absence from work or restricted work.

\*\* In 2018, PAIR was broadened to include additional categories of safety reports.

We measure our safety performance using the Occupational Safety and Health Administration (OSHA) (Total Recordable) Injury Rate (IR) and Lost Time Injury Rate (IR), the two most common industry standards. Our OSHA IR remains an important measure of our performance and has been trending downward over several years. Our 2019 OSHA IR was 1.08, down from 1.29 the previous year. We have seen annual improvements in our Lost Time IR leading up to 2018; however, this rate increased from 0.35 to 0.41 in 2019, which tells us we have more work to do to ensure we can return to a downward trend on this indicator.



Safety is top of mind for this member of the Tampa Electric team who is working on the modernization project at our Big Bend facility.

We also track Proactive Incident Reports as we continue to shift focus from lagging indicators to leading indicators. Our safety team began development of a Safety Performance Index (SPI), which identifies critical safety activities and leading metrics that will be used to complement OSHA IR and other lagging indicators. The SPI will be used to measure the overall effectiveness of the SMS and help predict future success.

More than 1,100 safety site visits were completed Emera-wide in 2019 by members of Emera's management teams. These are important opportunities to demonstrate active safety leadership, reinforce expectations and determine compliance with safety programs.

We continue to benchmark our approach against other companies and industries to ensure we remain current and incorporate best practices into our strategy. Through our participation in industry associations such as the Canadian Electricity Association (CEA), Edison Electric Institute (EEI) and American Gas Association (AGA), we establish peer connections and learn from others who have improved their safety performance.

### Public and Contractor Safety

Our focus on safety starts with our team and extends to our customers and the communities where we live and work.

We offer safety education sessions in local schools and advanced training sessions to first responders. Our electrical utilities support customers in preparing for storm season each year. Our natural gas teams promote Call Before You Dig initiatives to ensure safety in and around buried pipelines.

We also work to reduce public safety risks near our operations and work sites. This can include security and safety barriers around our facilities, traffic management near active job sites, visible signage along pipeline and transmission routes, and public notification around vegetation management, including trimming and spraying. When required, we also provide notification to mariners for any subsea work.

Our contractor safety management process includes assessing potential service providers before they are hired. We review their safety programs, leadership and performance and closely monitor work sites from the start of a project until it is safely completed. All contractors are required to meet Emera's safety policies and protocols when working on our sites.



#### SNAPSHOT

#### Contractor Safety at Nova Scotia Power

As part of its focus on contractor safety, the team at NSP completed over 400 safety observations for high-risk contractor work, created a new position dedicated to contractor safety management and hired five new safety specialists focused on contractor safety in 2019. NSP has also invested in new systems and processes to ensure all contractors are rigorously vetted, equipped and monitored to work safely. This work includes investing in a screening tool to help assess potential contractors and manage safety records.

### Health and Wellness

Emera's Health and Wellness team supports employees and leaders in promoting a safe and healthy workplace culture.

The team develops and administers programs to encourage healthy living, foster an open and receptive mental health culture, and assist injured, ill or disabled employees to return to work. Some of these programs include regular health challenges to promote healthy habits, health screenings and immunization clinics, smoking cessation programs and support with rehabilitation programs.

We have an Employee Family Assistance Program offering confidential, short-term counselling services to employees and their immediate family members, 24 hours a day, seven days a week. This network includes experienced counsellors, psychologists, social workers, registered dietitians, and other specialists.

Our teams can also take advantage of access to fitness facilities across the business. Each on-site corporate facility features a variety of equipment and cardio machines, space for classes and other group training, as well as full-service locker rooms for a small monthly fee. At our headquarters in Halifax, employees have 24-hour access to the Emera Place Fitness Centre, free of charge.



Emera employees can take advantage of on-site health assessments conducted by a nurse each year.



#### SNAPSHOT

#### Energy Management Challenge

Emera Health and Wellness held an employee health challenge focused on energy management in 2019. The learning-based program offered daily videos and audio messages from a motivational speaker explaining energy management principles including meditation and physical activity. The objective of the 30-day challenge was to promote a positive outlook on life - both professionally and personally.





## Our Team

### Talent Management

Being able to attract, develop and retain the best people is a significant focus across our business. We've been working to enhance our talent-management practices by understanding best practices, analyzing the labour market, proactively sourcing candidates and enhancing employer branding initiatives.

Building leadership capacity at Emera is achieved by identifying and preparing leaders with opportunities to learn and develop skills that complement the needs of the business. Annually, we assess leadership potential across the business and conduct talent reviews to ensure our employees are receiving appropriate developmental opportunities. This process includes:

- An assessment of career history and readiness for executive leadership
- Identification of next potential roles to support individual leadership development plans
- Individual profiles that identify "need for further challenge" or "currently challenged"
- Assessing employees on seven common "Leadership Competencies" which set expectations for all members of our team. There is an increasing importance placed on "how" the work gets done.

Succession planning is integral to ensuring Emera has the organizational capacity to execute on its strategic objectives. We have robust succession plans in place for all executive teams at Emera Inc. and in each operating company. We continue to align our succession planning work with our diversity and inclusion objectives.

### Learning and Development

Our resilience comes from the strength of our team. This is why we strive to offer a learning culture at Emera that enables our team to take part in continuous, purposeful development.

In 2019, we created an Emera-wide Learning and Development Strategy, grounded in our leadership competencies - a set of skills and attributes expected of every member of our team. One of the central objectives of the strategy is to ensure every employee has access to the same developmental opportunities regardless of geography.



Members of the team cross the pedway connection between Emera Place and Nova Scotia Power's offices in downtown Halifax.

A significant part of this work is focused on investing in online and digital learning. By enhancing these resources, our team benefits from self-directed, employee-driven learning that is modern, intuitive and user-friendly - linking learning and performance for purposeful development.

### Diversity and Inclusion

With our teams located in Canada, the US and the Caribbean, we are proud to have a unique blend of people and cultures across our business - and we know this diversity makes us stronger. We are committed to fostering and maintaining inclusive and respectful workplaces and relationships in our communities where everyone is treated with dignity, fairness and respect.



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This commitment starts with our leadership and extends across all levels of the company. In 2019, we developed an Emera-wide Diversity and Inclusion Strategy to identify and remove barriers from our processes, policies and practices, and to strive to continuously create opportunities for effective and meaningful participation.

As this strategy has been implemented, employees across Emera have formed networks and councils to advance diversity and inclusion initiatives. For the past three years, over 100 employees have been involved in the NSP Diversity & Inclusion Network, focused on education and increasing awareness about diversity and inclusion in our business. The Network organizes celebrations, education sessions and panel discussions, and hosts guest speakers on important diversity-related issues. This has included workshops, site visits, and celebrations providing opportunities for employees to learn about different cultures. Most recently, the Network has been working to share important information about the *Black Lives Matter* movement, hosting a series of virtual events dedicated to anti-racism.

The team at Tampa Electric recently established a Diversity & Inclusion Council and a Champion Support Network. Nearly 100 employees are focused on gathering important information through round table discussions and surveys in order to inform short- and long-term objectives. The Council is also planning to roll out unconscious bias training to the team later in 2020.

Peoples Gas also created a council of employees with the common objective of cultivating a diverse and inclusive culture that embraces and thrives on individual uniqueness.

We know we have work to do, but we've taken some important steps in the right direction. In 2019, all Emera Inc. employees took unconscious bias training to increase self-awareness about biases in the workplace. We are also implementing training specifically designed for hiring managers at Emera to eliminate bias in the hiring process. As part of this, we've reassessed the language we use in job postings to make sure we aren't discouraging any groups from applying to be part of our team.

We've also started collecting voluntary self-identification data from our teams. This important information will help us establish a baseline, identify gaps in our process and programs, and allow us to develop strategies to address them so that we can work toward ensuring our workplaces are reflective of the communities we serve.

The people and communities where we operate are valued partners across Emera's operations, and we are committed to building and maintaining strong, collaborative relationships that are based on trust, open communication and respect.

In Nova Scotia, whether it's through meaningful consultation, employment and apprenticeship opportunities, or our bursary programs, the team at NSP works closely with Mi'kmaq communities and the Assembly of Nova Scotia Mi'kmaq Chiefs. The New Mexico Gas team has strong relationships with the Native American Pueblos, Tribes and Nations within its service territory. These relationships include business partnerships, land use authorization agreements, easements, and rights-of-way on native lands. At Emera New Brunswick, the team collaborates with Mawiw Council Inc. to create education and employment opportunities for the Council's three First Nations communities.

In 2019, Nova Scotia Power launched a new scholarship program offering awards and bursaries for Mi'kmaq and African Nova Scotian students, as well as emerging leaders, women in trades, engineering and technology and NSP family members. The program also offers opportunities to participate in paid internships, maximizing benefit for students and helping them achieve their goals. Since 2010, NMG has provided scholarships to Native American students through the company's Native American Scholarship Program and has contributed to the Hispano Chamber of Commerce Scholarship program.

## Affordability and Access

### Affordability

Affordability is a top priority for our customers, so we are continuously focused on managing costs as we deliver cleaner, reliable energy.

Over the past 15 years, Nova Scotia Power has worked hard to become a Canadian leader in carbon reduction and a North American leader in wind energy. At the same time, increases in the cost of electricity to customers have, on average, stayed below the rate of inflation since 2014. In December 2019, the Nova Scotia Utility and Review Board approved Nova Scotia Power's new three-year fuel stability plan, which will increase residential electricity rates an average of 1.2 per cent between 2020 and 2022. This increase, which goes directly toward paying for renewable energy contracts and the fuel used to generate electricity, equates to about \$2 per month for the average household.



At Tampa Electric, our customers pay some of the lowest rates in the state - roughly 22 per cent below the national average - even as we've invested heavily in solar generation and in significantly reducing our use of coal. In 2019, Tampa Electric continued to manage costs and work with regulators so that residential customer bills would continue to be among the lowest in Florida - about the same as what customers paid in 2013.

Energy efficiency and conservation programs also play a large role in affordability by supporting customers in reducing their consumption and, as a result, their costs. In most of our electric utilities, we offer programs including free energy audits, numerous energy rebates and incentives, and energy education, awareness and outreach. In Nova Scotia, EfficiencyOne has the responsibility to provide efficiency programming, but NSP funds the program through customer rates. In our natural gas utilities, customers can take part in residential water heating and space heating programs, as well as rebates on natural gas appliances.

We also support social programs across Emera to assist with energy costs when customers are in need. In 2019, 2,200 Nova Scotian households received assistance from the HEAT Fund, a program funded by NSP and the Province of Nova Scotia and administered by the Salvation Army to provide emergency home heating assistance. The NSP team has also been supporting HomeWarming, a province-wide initiative to provide energy efficiency upgrades to income-qualified homeowners since 2015. In 2019, 550 electrically heated residential homes received upgrades. Customers in Florida can access a similar program called Share, which is funded by Emera's utilities in that state and administered by the Salvation Army to provide bill assistance to customers in need. The New Mexico Gas team also supports bill assistance via the Salvation Army.

**Customer Experience**

We recognize that customers want more energy choice and control. As of August 2020, we installed over 920,000 smart meters across our electric utilities. This technology will enable us to provide better information to our customers about their energy use and about process and cost efficiencies that will help ensure affordability.

We're also providing customers with new and convenient ways to connect with us. Whether it's by text message, via mobile applications or through our customer care centres, we're always striving to make it easier to connect. In 2019, both



Our teams are working hard to install smart meters for customers across our electric utilities. This technology will provide customers with more information about their energy use and allow utilities to identify and respond to outages more efficiently.

Nova Scotia Power and Barbados Light & Power launched new customer-focused websites, making it even easier for customers to access services and information. The new navigation menus have reduced the number of "clicks" required to find information, and mobile use has increased significantly, telling us the mobile user experience has improved.

We work hard to deliver a strong customer experience, and we appreciate when this is recognized by others. In 2019, Peoples Gas was ranked highest in residential customer satisfaction (among mid-sized natural gas companies in the south region) by J.D. Power for the seventh consecutive year, and by business customers for the third time. At Tampa Electric, the team was ranked in the top quartile in the business study and in the second quartile in the residential study among electric utilities in the US for overall satisfaction by J.D. Power in 2019. Tampa Electric was also named a 2019 Trusted Business Partner by Cogent Syndicated in its annual "Utility Trusted Brand & Customer Engagement: Business" study.





## Community Investment

Building on our strong history of supporting our communities, in 2019 we invested over \$13.4M in our communities across Emera.

We also launched a renewed Community Investment Program with the goal of enhancing our brand, optimizing the value of our investments and strengthening our commitments in our key focus areas: innovation, safety leadership and youth opportunities with an emphasis on diversity and inclusion.

Our Community Investment Program is managed by the Emera Corporate Communications team with executive oversight provided by the Vice President, Corporate Communications & Sustainability. The Board of Directors is provided with an annual update and a preview of the community investment plan for the following year. Our Directors provide valuable guidance and support in this area and are an important “check-point” to ensure we’re investing in the right things for our communities.

### Innovation, Youth and Future Leaders

In recent years, we have made a number of large-scale investments in innovation and entrepreneurship partnerships totalling more than \$17M. These have included the Emera Innovation Exchange at Memorial University in Newfoundland and Labrador, the Emera ideaHUB at Dalhousie University in Nova Scotia, and the Emera NB Power Research Centre for Smart Grid Technologies at the University of New Brunswick. These facilities are enabling important research, advancing new ideas and fostering entrepreneurship in Atlantic Canada and beyond.

We continue to invest in opportunities to reinforce our commitment to innovation and youth - helping to develop the leaders of tomorrow. In honour of his retirement from our Board of Directors, we were proud to establish the Al Edgeworth Scholarship at Cape Breton University in 2019. The award supports engineering students interested in the energy sector.

We also supported several events focused on innovation, including the 15th Annual Smart Energy Conference and the Energy 3 Conference, where a number of team members from across our business took part in discussions around the future of the energy industry. Our operating companies continued to support local innovation. The team at New Mexico Gas invested \$200,000 USD to support innovation and entrepreneurship at the Arrowhead Centre at New Mexico State



Every year, the team across Emera supports local charities by raising money for the United Way. This is done through a variety of ways, including payroll deductions and events like the bake sale pictured here. Emera provides a top-up to the funds raised by employees.

University in Las Cruces, while the team at Nova Scotia Power contributed \$250,000 in support of similar goals at the Makerspace initiative in Sydney, Nova Scotia.

Nova Scotia Power has partnered with Junior Achievement through both providing in-kind space in our corporate office, and through mentorship programs. The team in Florida also supports Junior Achievement through the Junior Achievement Finance Park in Tampa, whose mission is to support young people, regardless of their background, in learning how to budget, save and invest - helping to build a generation that will be equipped with the confidence and understanding to take control of their financial futures and their careers, and with the tools they need to achieve their dreams.

We were proud to support another event that inspired future leaders and shed light on the importance of giving back. As a Platinum sponsor, Emera helped to welcome more than 9,000 people from across our region to Halifax for



“A Conversation with Barack Obama”, where the former US President spoke about community involvement, global challenges and the importance of aiming high. Many Emera and NSP employees and co-op students were in attendance to hear the former president’s views on the importance of energizing future leaders, a priority Emera shares. Helping to bring this event to Halifax is just one example of our commitment to supporting the future success of our home region.

**Safety Leadership**

As part of our company’s deeply held safety commitment, in 2019 we invested in a number of initiatives to show our commitment to safety leadership in our communities. We invested \$50,000 in a new program developed in collaboration with St. John Ambulance to offer free first-aid training for non-profit staff and volunteers across Nova Scotia. As a result, more than 600 people from 56 charitable organizations in the province are now trained in first aid. We invested \$25,000 in support of the Tema Foundation, which provides mental health services to first responders affected by post-traumatic stress disorder in Atlantic Canada. Our companies continued to invest in helping their communities be safer, which included a \$100,000 donation from Nova Scotia Power to support the Red Cross home safety and hurricane preparedness initiatives, and the Emera New Brunswick sponsorship of safe shuttle transportation during the Area 506 music festival.

**Employee Giving**

Our employees are committed and engaged members of the communities where they live and work. We support them in volunteering and giving back to community causes through programs such as Good Neighbour and the United Way. In 2019, our employees volunteered over 42,000 hours - a 10 per cent increase from 2018 - and raised \$470,000 for charitable organizations. In 2019, Emera continued to be the largest United Way workplace campaign in Atlantic Canada, raising \$330,000 to support those in need. And in support of the team and community in Grand Bahama following Hurricane Dorian, an internal campaign across all our companies raised over \$40,000.



**SNAPSHOT**

**ENB Marks 10 Years of Safety and Community Support**

July 2019 marked 10 years of safe operation of the Brunswick Pipeline. When it was built, we committed to safety and to supporting the communities along the pipeline route. We’re proud to continue these commitments today, always putting safety first and supporting numerous events and organizations in southern New Brunswick.

# ESG Performance

All 2019 data is as of December 31, 2019, unless otherwise stated.

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	2019	2018	2017	2016	GRI and SASB Disclosures
<b>Environment</b>					
Greenhouse gas (GHG) emissions (tCO <sub>2</sub> e)	<b>16,225,197</b>	21,089,911	21,634,422	23,466,306	305-1 IF-EU-110A.1
GHG intensity (tCO <sub>2</sub> e/MWh of total sales)	<b>0.48</b>	0.53	0.58	0.58	305-4
Reduction in GHG emissions since 2005	<b>35%</b>	24%	22%	14%	305-5
NO <sub>x</sub> emissions (t)	<b>22,189</b>	22,697	24,105	25,298	305-7 IF-EU-120A.1
SO <sub>2</sub> emissions (t)	<b>62,818</b>	78,669	81,521	81,343	305-7 IF-EU-120A.1
Installed generation capacity (MW)	<b>9,156<sup>1</sup></b>	10,264	10,122	9,588	EU1
Installed renewable capacity (MW)	<b>1,107</b>	832	696	657	EU1
<b>Safety</b>					
Occupational Safety and Health Administration (OSHA) Injury Rate <sup>2</sup>	<b>1.08</b>	1.29	1.49	1.90	403-9 IF-EU-320A.1
Lost Time Injury Frequency Rate <sup>2</sup>	<b>0.41</b>	0.35	0.42	0.58	403-9
Employee fatalities	<b>0</b>	0	1	0	403-9 IF-EU-320A.1
Contractor fatalities	<b>0</b>	0	5	1	403-9
Proactive Incident Report (PAIR) Rate <sup>2</sup>	<b>1,108</b>	852	272	278	IF-EU-320A.1
<b>Team</b>					
Number of employees	<b>7,300</b>	7,500	7,500	7,400	102-8
Employee turnover rate <sup>3</sup>	<b>6.8%</b>	7.5%	5.9%	6.8%	401-1
Women in workforce	<b>30%</b>	29%	28%	28%	405-1
Women on Emera's Senior Leadership team <sup>4</sup>	<b>38%</b>	33%	39%	39%	405-1





	2019	2018	2017	2016	GRI and SASB Disclosures
<b>Team (cont.)</b>					
Employee engagement rate <sup>5</sup>	-	83%	-	74%	
Employer of Choice	<b>Canada's Best Employers (Forbes); Canada's Top 100 Employers; Atlantic Canada's Top Employers; Nova Scotia's Top Employers</b>	Canada's Best Employers (Forbes); Atlantic Canada's Top Employers; Nova Scotia's Top Employers	Canada's Best Employers (Forbes)	Halifax's Best Large Business Co-op Student Employer (Halifax Partnership Game Changers)	
<b>Customers and Reliability</b>					
Number of customers	<b>1,646,000 (Electric) 940,000 (Gas)</b>	1,617,559 (Electric) 921,705 (Gas)	1,573,659 (Electric) 902,553 (Gas)	1,584,956 (Electric) 895,914 (Gas)	IF-EU-000.A IF-GU-000.A
SAIDI (System Average Interruption Duration Index) (including significant weather event days) <sup>6</sup>	<b>18.53</b>	8.37	13.82	7.50	EU28, EU29 IF-EU-550A.2
SAIDI (excluding significant weather event days) <sup>6</sup>	<b>3.49</b>	3.25	2.80	3.65	EU28, EU29 IF-EU-550A.2
SAIFI (System Average Interruption Frequency Index) (including significant weather event days) <sup>6</sup>	<b>3.44</b>	3.48	3.04	3.04	EU28, EU29 IF-EU-550A.2
SAIFI (excluding significant weather event days) <sup>6</sup>	<b>2.30</b>	2.40	2.20	2.43	EU28, EU29 IF-EU-550A.2
Number of reportable cybersecurity breaches <sup>7</sup>	<b>0</b>	0	0	0	IF-EU-550A.1
Number of smart meters installed (electric utilities)	<b>535,000</b>	287,000	209,000	-	IF-EU-420A.2
<b>Relationships</b>					
Community investment (millions of CAD) <sup>8</sup>	<b>\$13.4</b>	\$18.7	\$18.1	\$8.4	
Employee volunteerism (hours)	<b>42,800</b>	38,400	32,000	15,000	
Economic value distributed (billions of CAD)	<b>\$5.1</b>	\$5.3	\$5.1	\$4.1	201-1



	2019	2018	2017	2016	GRI and SASB Disclosures
<b>Corporate Governance</b>					
Independent Directors on Emera Board	<b>82%</b>	83%	83%	92%	
Women on Emera's Board of Directors	<b>33%</b>	33%	31%	33%	405-1
Average age of Directors	<b>63</b>	63	63	63	
Average tenure of Directors (years)	<b>5.7</b>	6.3	7.4	6.5	
Operating company board independence	Operating company boards are comprised of Emera leadership and independent local directors. Independent directors are not required, but we believe they add an important level of governance and perspective for the communities we serve. The boards of all our regulated operating companies include independent directors, and almost all of these boards are comprised of a majority of independent directors.				
Risk management	The Board takes a comprehensive and multi-faceted approach to risk oversight.				
Board and Director performance	The Board assesses its effectiveness annually to find ways to improve its performance. It voluntarily discloses the assessment outcome each year as well as the action plan to address findings in the company's Management Information Circular each year.				
Director share ownership	Directors are required to own a combination of Emera common shares and Deferred Share Units with a market value of three times the annual board retainer.				
Shareholder engagement	Emera is committed to open communication with shareholders and has a robust shareholder engagement program. This includes regular meetings with investors, investor events and presentations, quarterly analyst calls, mailouts and notifications. Our Annual General Meeting is also a significant opportunity to engage with shareholders, including through our annual "say on pay" advisory votes.				
Succession planning	The Board is focused on director/senior executive succession to ensure the right leadership for Emera into the future.				
Policies and protocols	Emera's governance policies and tools are broad, covering all critical aspects of our business. These include our Code of Conduct, Respectful Workplace Policy, Safety Governance Framework, ethics hotline, Disclosure Policy, Conflict of Interest protocol, Crisis Management Team Charter and Crisis Management protocols, Cybersecurity protocols, pandemic protocols, Board of Directors Charter and Procurement Policy Guidelines.				

1 Reduction in installed generation capacity is due to the sale of three US natural gas plants, and one natural gas plant in New Brunswick, Canada.  
 2 The injury and incident rates below are industry standard calculations based on 200,000 person hours of work.  
 3 In 2019, Emera sold assets in New England, New Brunswick and Nova Scotia. Employee numbers from these companies were not included in employee turnover.  
 4 Senior leadership is defined as Director level and above.  
 5 The Employee Engagement Survey is conducted every two years.

6 Based on the IEEE Standard 1366-2012, which includes the beta method for calculating major event days.  
 7 Emera is required to comply with rules and standards relating to cybersecurity and information technology, including those mandated by bodies such as the North American Electric Reliability Corporation and the Northeast Power Coordinating Council.  
 8 Community investment totals in 2018 and 2017 included one-time, large contributions to innovation-based partnerships such as the Emera ideaHUB at Dalhousie University in Nova Scotia, the Emera Innovation Exchange at Memorial University in Newfoundland and Labrador, and the Emera NB Power Research Centre for Smart Grid Technologies at the University of New Brunswick.



# GRI and SASB Content Index

Disclosure/Code	Description/Accounting Metric	Response
<b>102 GENERAL DISCLOSURES</b>		
102-1	NAME OF ORGANIZATION	Emera Inc.
102-2	ACTIVITIES, BRANDS, PRODUCTS AND SERVICES	Emera 2019 Annual Report, <a href="#">pages 12, 15</a>
102-3	LOCATION OF HEADQUARTERS	Emera Inc. is a geographically diverse energy and services company headquartered in Halifax, Nova Scotia, Canada.
102-4	LOCATION OF OPERATIONS	The data included in this report are relevant to Emera's significant operations located in Canada, the United States, Barbados, Grand Bahama and the Commonwealth of Dominica.  2019 Sustainability Report: Emera at a Glance, <a href="#">page 5</a>  For a full description of Emera's holdings by country, see the 2019 Emera Annual Report, <a href="#">page 2</a> .
102-5	OWNERSHIP AND LEGAL FORM	2019 Sustainability Report: Emera at a Glance, <a href="#">page 5</a>  Emera 2019 Annual Report, <a href="#">page 15</a>
102-6	MARKETS SERVED	2019 Sustainability Report: Emera at a Glance, <a href="#">page 5</a>  Emera 2019 Annual Report, <a href="#">pages 2, 23-30</a>
102-7	SCALE OF ORGANIZATION	Emera 2019 Annual Report, <a href="#">pages 15-29</a>

GRI indicators are informed by GRI Standards 2016 except for GRI 303: Water and Effluents and GRI 403: Occupational Health and Safety, which were updated by GRI in 2018. We are also continuing to report on a select number of G4 Electric Utilities Sector Disclosures that are material to our company.





Disclosure/Code	Description/Accounting Metric	Response																																																																													
102-8	INFORMATION ON EMPLOYEES AND OTHER WORKERS	<p><b>Total Number of Employees by Employment Contract, by Gender</b>  <i>(includes full-time and part-time employees)</i></p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="2">Permanent</th> <th colspan="2">Temporary</th> </tr> <tr> <th># Employees</th> <th>% Employees</th> <th># Employees</th> <th>% Employees</th> </tr> </thead> <tbody> <tr> <td>Female</td> <td>2,093</td> <td>30%</td> <td>69</td> <td>25%</td> </tr> <tr> <td>Male</td> <td>4,950</td> <td>70%</td> <td>208</td> <td>75%</td> </tr> <tr> <td><b>Total</b></td> <td><b>7,043</b></td> <td><b>100%</b></td> <td><b>277</b></td> <td><b>100%</b></td> </tr> </tbody> </table> <p><b>Total Number of Employees by Employment Contract, by Region</b>  <i>(includes full-time and part-time employees)</i></p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="2">Permanent</th> <th colspan="2">Temporary</th> </tr> <tr> <th># Employees</th> <th>% Employees</th> <th># Employees</th> <th>% Employees</th> </tr> </thead> <tbody> <tr> <td>Canada</td> <td>2,054</td> <td>29%</td> <td>198</td> <td>71%</td> </tr> <tr> <td>United States</td> <td>4,228</td> <td>60%</td> <td>0</td> <td>0%</td> </tr> <tr> <td>Caribbean</td> <td>761</td> <td>11%</td> <td>79</td> <td>29%</td> </tr> <tr> <td><b>Total</b></td> <td><b>7,043</b></td> <td><b>100%</b></td> <td><b>277</b></td> <td><b>100%</b></td> </tr> </tbody> </table> <p><b>Total Number of Employees by Employment Type, by Gender</b>  <i>(includes permanent and temporary employees)</i></p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="2">FTE</th> <th colspan="2">&lt;1 FTE</th> </tr> <tr> <th># Employees</th> <th>% Employees</th> <th># Employees</th> <th>% Employees</th> </tr> </thead> <tbody> <tr> <td>Female</td> <td>2,137</td> <td>29%</td> <td>29</td> <td>51%</td> </tr> <tr> <td>Male</td> <td>5,137</td> <td>71%</td> <td>28</td> <td>49%</td> </tr> <tr> <td><b>Total</b></td> <td><b>7,263</b></td> <td><b>100%</b></td> <td><b>57</b></td> <td><b>100%</b></td> </tr> </tbody> </table>		Permanent		Temporary		# Employees	% Employees	# Employees	% Employees	Female	2,093	30%	69	25%	Male	4,950	70%	208	75%	<b>Total</b>	<b>7,043</b>	<b>100%</b>	<b>277</b>	<b>100%</b>		Permanent		Temporary		# Employees	% Employees	# Employees	% Employees	Canada	2,054	29%	198	71%	United States	4,228	60%	0	0%	Caribbean	761	11%	79	29%	<b>Total</b>	<b>7,043</b>	<b>100%</b>	<b>277</b>	<b>100%</b>		FTE		<1 FTE		# Employees	% Employees	# Employees	% Employees	Female	2,137	29%	29	51%	Male	5,137	71%	28	49%	<b>Total</b>	<b>7,263</b>	<b>100%</b>	<b>57</b>	<b>100%</b>
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102-11	PRECAUTIONARY PRINCIPAL OR APPROACH	Emera Annual Report, <a href="#">pages 55-63</a>																																																																													
102-12	EXTERNAL INITIATIVES	Emera, through its membership in the Edison Electric Institute and the American Gas Association, supports the ESG/Sustainability Framework. Emera also supports the principles of the Canadian Electricity Association Sustainable Electricity Program.																																																																													
102-13	MEMBERSHIP OF ASSOCIATIONS	Emera has affiliates who are members of the Canadian Electricity Association (CEA), the Edison Electric Institute (EEI) and the Caribbean Electric Utility Services Corporation (CARILEC).																																																																													
102-14	STATEMENT FROM SENIOR DECISION-MAKER	2019 Sustainability Report: CEO Message, <a href="#">pages 3-4</a>																																																																													

Disclosure/Code	Description/Accounting Metric	Response
102-15	KEY IMPACTS, RISKS, AND OPPORTUNITIES	Emera 2019 Annual Report, <a href="#">pages 6-10, 15-17, 48-52, 55-63</a>
102-16	VALUES, PRINCIPLES, STANDARDS AND NORMS OF BEHAVIOUR	<a href="#">Emera Code of Conduct</a>
102-17	MECHANISMS FOR ADVICE AND CONCERNS ABOUT ETHICS	<a href="#">Emera Code of Conduct</a>
102-18	GOVERNANCE STRUCTURE	2019 Sustainability Report: Governance, <a href="#">pages 12-13</a> Management Information Circular 2020, <a href="#">pages 9-28</a> <a href="#">Emera Leadership</a>
102-19	DELEGATING AUTHORITY	Management Information Circular 2020, <a href="#">pages 40-43</a> <a href="#">HSE Committee Charter</a>
102-20	EXECUTIVE-LEVEL RESPONSIBILITY FOR ECONOMIC, ENVIRONMENTAL AND SOCIAL TOPICS	Sustainability is a key focus area that's managed day-to-day within each operating company across Emera, feeding into our corporate sustainability program. Our Vice President, Corporate Communications & Sustainability is responsible for Emera's overall sustainability program, with guidance and oversight provided by our CEO, senior leadership team and Board.
102-21	CONSULTING STAKEHOLDERS ON ECONOMIC, ENVIRONMENTAL AND SOCIAL TOPICS	2019 Sustainability Report: Stakeholder Engagement, <a href="#">page 11</a> Management Information Circular 2020, <a href="#">pages 43-44, 91</a>
102-22	COMPOSITION OF THE HIGHEST GOVERNANCE BODY	Management Information Circular 2020, <a href="#">pages 9-21</a>
102-23	CHAIR OF THE HIGHEST GOVERNANCE BODY	Management Information Circular 2020, <a href="#">pages 9-21</a>
102-24	NOMINATING AND SELECTING THE HIGHEST GOVERNANCE BODY	Management Information Circular 2020, <a href="#">page 28</a>
102-25	CONFLICTS OF INTEREST	Management Information Circular 2020, <a href="#">pages 27-33</a>
102-26	ROLE OF THE HIGHEST GOVERNANCE BODY IN SETTING PURPOSE, VALUES AND STRATEGY	Emera Senior Executives are responsible for the development of the company's purpose, strategies, policies and mission statements related to ESG issues. The Emera Board of Directors also provides oversight and guidance on the strategic issues facing Emera.
102-27	COLLECTIVE KNOWLEDGE OF THE HIGHEST GOVERNANCE BODY	Management Information Circular 2020, <a href="#">pages 36-37</a>
102-28	EVALUATING THE HIGHEST GOVERNANCE BODY'S PERFORMANCE	Management Information Circular 2020, <a href="#">pages 30-32</a>

Disclosure/Code	Description/Accounting Metric	Response
102-29	IDENTIFYING AND MANAGING ECONOMIC, ENVIRONMENTAL AND SOCIAL TOPICS	2019 Sustainability Report: Governance, <a href="#">pages 12-15</a> Management Information Circular 2020, <a href="#">page 41</a>
102-30	EFFECTIVENESS OF RISK MANAGEMENT PROCESSES	2019 Sustainability Report: Governance, <a href="#">pages 12-13</a> Board of Directors Charter, <a href="#">page 2</a> Management Information Circular 2020, <a href="#">pages 39-40</a>
102-31	REVIEW OF ECONOMIC, ENVIRONMENTAL AND SOCIAL IMPACTS	2019 Sustainability Report: Governance, <a href="#">pages 12-15</a> Management Information Circular 2020, <a href="#">page 43</a>
102-32	HIGHEST GOVERNANCE BODY'S ROLE IN SUSTAINABILITY REPORTING	Emera CEO 2019 Sustainability Report: Governance, <a href="#">pages 12-15</a>
102-33	COMMUNICATING CRITICAL CONCERNS	2019 Sustainability Report: Stakeholder Engagement, <a href="#">page 11</a> Management Information Circular 2020, <a href="#">pages 43-44</a> <a href="#">Emera Code of Conduct</a>
102-35	REMUNERATION POLICIES	Management Information Circular 2020, <a href="#">pages 49-89</a>
102-36	PROCESS FOR DETERMINING REMUNERATION	Management Information Circular 2020, <a href="#">pages 46-89</a>
102-37	STAKEHOLDERS' INVOLVEMENT IN REMUNERATION	Management Information Circular 2020, <a href="#">pages 46-89</a>
102-40	LIST OF STAKEHOLDER GROUPS	2019 Sustainability Report: Stakeholder Engagement, <a href="#">page 11</a>
102-41	COLLECTIVE BARGAINING AGREEMENTS	Approximately 38 per cent of Emera's employees were represented by a union in 2019.  Emera respects the rights of bargaining agreements. Emera and its affiliates adhere to the collective bargaining process, including the right to bargain and strike, and observes all regulatory requirements.
102-45	ENTITIES INCLUDED IN THE CONSOLIDATED FINANCIAL STATEMENTS	Emera 2019 Annual Report - Management's Discussion & Analysis, <a href="#">pages 12-13</a>





Disclosure/Code	Description/Accounting Metric	Response
102-46	DEFINING REPORTING CONTENT AND TOPIC BOUNDARIES	<p>2019 Sustainability Report: Our Approach, <a href="#">page 10</a></p> <p>The Emera Sustainability Report is based on corporate performance for 2019, unless otherwise stated. Emera applies the same reporting boundaries as the Emera 2019 Annual Report. The report contains consolidated data and stories covering Emera’s wholly owned affiliates and subsidiaries where Emera has operational control.</p> <p>We have used the GRI Standards methodology and indicators derived from the GRI Standards to inform our approach to report on our management approach disclosures and performance data. We also continue to report on data that align with the Edison Electric Institute and American Gas Association ESG/Sustainability Framework. In 2019, we are also reporting on specific Sustainability Accounting Standards Board (SASB) indicators and on the Task Force on Climate-related Financial Disclosures (TCFD) Recommendations.</p>
102-47	LIST OF MATERIAL TOPICS	2019 Sustainability Report: Our Approach, <a href="#">page 10</a>
102-48	RESTATEMENTS OF INFORMATION	There are no material restatements of information from the 2018 Sustainability Report.
102-49	CHANGES IN REPORTING	No significant changes.
102-50	REPORTING PERIOD	Data is from January 1, 2019 to December 31, 2019. Stories and case studies are from 2019 and 2020.
102-51	DATE OF MOST RECENT REPORT	2019
102-52	REPORTING CYCLE	Annual
102-53	CONTACT POINT FOR QUESTIONS REGARDING THE REPORT	<p>We welcome feedback on our sustainability progress at <a href="mailto:sustainability@emera.com">sustainability@emera.com</a>, or at any of the following:</p> <p>Mailing address: 1223 Lower Water Street Halifax, Nova Scotia B3J 3S8</p> <p>Phone: 902-450-0507 Toll free: 1-888-450-0507 Fax: 902-428-6112</p>
102-54	CLAIMS OF REPORTING IN ACCORDANCE WITH GRI STANDARDS	The Emera Sustainability Report has been informed by the GRI Standards Methodology.
102-55	GRI CONTENT INDEX	This table serves as the GRI Content Index.
102-56	EXTERNAL ASSURANCE	The report has not been externally assured.



Disclosure/Code	Description/Accounting Metric	Response
<b>SASB ACTIVITY METRICS (GENERAL DISCLOSURES) - EU (ELECTRIC UTILITIES), GU (GAS UTILITIES)</b>		
IF-EU-000.A	NUMBER OF: (1) RESIDENTIAL, (2) COMMERCIAL, AND (3) INDUSTRIAL CUSTOMERS SERVED	<ul style="list-style-type: none"> <li>Residential - 1,460,000</li> <li>Commercial - 160,000</li> <li>Industrial - 6,000</li> <li>Other - 20,000</li> </ul>
IF-EU-000.B	TOTAL ELECTRICITY DELIVERED TO: (1) RESIDENTIAL, (2) COMMERCIAL, (3) INDUSTRIAL, (4) ALL OTHER RETAIL CUSTOMERS, AND (5) WHOLESALE CUSTOMERS	<ul style="list-style-type: none"> <li>Residential - 15,528 GWh</li> <li>Commercial - 10,800 GWh</li> <li>Industrial - 4,873 GWh</li> <li>Other - 2,470 GWh</li> </ul>
IF-EU-000.C	LENGTH OF TRANSMISSION AND DISTRIBUTION LINES	Emera has approximately 10,000 kilometres of transmission lines and 60,000 kilometres of distribution lines across its electric utilities.
IF-EU-000.D	TOTAL ELECTRICITY GENERATED, PERCENTAGE BY MAJOR ENERGY SOURCE, PERCENTAGE IN REGULATED MARKETS	See <a href="#">EU2 Net Energy Output</a> .
IF-EU-000.E	TOTAL WHOLESALE ELECTRICITY PURCHASED	Emera's electric utilities purchased 5,974,264 MWh of electricity in 2019.
IF-GU-000.A	NUMBER OF: (1) RESIDENTIAL CUSTOMERS, (2) COMMERCIAL CUSTOMERS, (3) INDUSTRIAL CUSTOMERS, (4) TRANSFERRED TO A THIRD PARTY	<ul style="list-style-type: none"> <li>Residential - 860,000</li> <li>Commercial - 79,800</li> <li>Industrial - 100</li> <li>Other - 100</li> </ul>
IF-GU-000.B	AMOUNT OF NATURAL GAS DELIVERED TO: (1) RESIDENTIAL CUSTOMERS, (2) COMMERCIAL CUSTOMERS, (3) INDUSTRIAL CUSTOMERS, AND (4) TRANSFERRED TO A THIRD PARTY	<ul style="list-style-type: none"> <li>Residential - 413 (therms) millions</li> <li>Commercial - 830 (therms) millions</li> <li>Industrial - 1,482 (therms) millions</li> <li>Other - 317 (therms) millions</li> </ul>
IF-GU-000.C	LENGTH OF GAS (1) TRANSMISSION AND (2) DISTRIBUTION PIPELINES	Emera has approximately 2,500 kilometres of transmission pipelines and 51,000 kilometres of distribution pipelines across its gas utilities.

Disclosure/Code	Description/Accounting Metric	Response
<b>200 ECONOMIC</b>		
	MANAGEMENT APPROACH	<p>Environmental, Social and Governance (ESG) considerations are central to Emera's strategy, culture and overall approach to business. We understand that investors and stakeholders are increasingly evaluating the progress Emera is making on advancing its environmental commitments, social value and strong corporate governance. We are continually working to further integrate strong ESG practices into our overall corporate strategy, risk management, and financial and operational performance and are committed to improving our disclosure on material ESG factors that can impact financial performance.</p> <p>Emera has a business-wide risk management process, monitored by its Board of Directors, to ensure a consistent and coherent approach to risk management. Emera's Board oversees the development of Emera's risk management framework and allocation of responsibilities for risk management, which it does with support from the Nominating and Corporate Governance Committee of the Emera Board of Directors.</p> <p>The Board has endorsed a risk statement, which articulates Emera's risk appetite. The risk statement sets out the risk appetite across a number of areas and is intended to provide general guidance for decisions at Emera. The Board considers Emera's risk profile and oversees Emera's risk management by reviewing: (a) the annual identification and assessment of the principal risks of Emera; (b) the process for ongoing monitoring and reporting of the principal risks of Emera; (c) the effectiveness of Emera's mitigation response to its principal risks; and (d) the alignment of risk management with Emera's risk profile, its strategy and its organizational objectives, including capital and resources allocation.</p> <p>Emera's risk management activities are focused on those areas that most significantly impact profitability, quality and consistency of income, and cash flow. Our Board is committed to ensuring transparency and overseeing the risks and opportunities around the material ESG factors that drive long-term value at Emera.</p> <p>On a quarterly basis, the Board, CEO and Executive Leadership Team receive and review a risk dashboard, prepared by Emera's Enterprise Risk Management Committee. The risk dashboard identifies strategic risks and includes management action plans for the highest risks. Furthermore, a comprehensive and ongoing risk assessment is part of every project Emera undertakes.</p> <p>The Board is also responsible for reviewing Emera's annual insurance program, its uninsured exposure, and its business continuity and disaster recovery plans. The Board also annually evaluates the operation and effectiveness of the Board of Directors, its committees and the Chair of the Board. In the course of that evaluation, the question of whether the Board has examined the key risks to Emera's strategy and business plan is assessed. A similar risk management process is conducted by the Board of Directors and senior leadership at all Emera affiliated companies.</p>



Disclosure/Code	Description/Accounting Metric	Response
<b>201 ECONOMIC PERFORMANCE</b>		
	MANAGEMENT APPROACH	<p>See <a href="#">GRI 200</a>.</p> <p>Emera 2019 Annual Report, <a href="#">pages 1-72</a></p> <p>2019 Sustainability Report: Our Approach, <a href="#">page 10</a></p> <p>2019 Sustainability Report: Affordability and Access, <a href="#">pages 28-29</a></p> <p>2019 Sustainability Report: Community Investment, <a href="#">page 30</a></p> <p>2019 Sustainability Report: Renewable and Cleaner Energy, <a href="#">pages 17-18</a></p> <p>2019 Sustainability Report: System Intelligence and Resilience, <a href="#">pages 19-21</a></p>
201-1	DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED	\$5.1 B in economic value distributed in our operating markets. This includes our community investments, capital payments (including dividends, employee wages and benefits) and taxes.
201-2	FINANCIAL IMPLICATIONS AND OTHER RISKS AND OPPORTUNITIES DUE TO CLIMATE CHANGE	<p>Emera has disclosed information on the risks and opportunities posed by climate change for the company as part of its <a href="#">2020 CDP Climate Change Submission</a> (sections C2.3a and C2.4b). This submission includes a description of the risk or opportunity, the impact and financial implications, and methods and costs used to manage the risks and opportunities.</p> <p>Emera also disclosed the principal risks that management believes could materially affect our business, revenues, operating income, net income, net assets, liquidity or capital resources in the Enterprise Risk and Risk Management section of our 2019 Annual Report (<a href="#">pages 55-63</a>). This section includes a discussion on global climate change risk (<a href="#">pages 55-57</a>).</p>
201-3	DEFINED BENEFIT PLAN OBLIGATIONS AND OTHER RETIREMENT PLANS	Emera 2019 Annual Report, <a href="#">page 53</a>

Disclosure/Code	Description/Accounting Metric	Response										
<b>300 ENVIRONMENT</b>												
	MANAGEMENT APPROACH	<p>2019 Sustainability Report: Our Approach, <a href="#">page 10</a></p> <p>2019 Sustainability Report: Renewable and Cleaner Energy, <a href="#">pages 17-18</a></p> <p>2019 Sustainability Report: System Intelligence and Resilience, <a href="#">pages 19-21</a></p> <p>We are committed to working in a way that is respectful and protective of the environment. To deliver on this commitment, each Emera company adheres to a clearly defined environmental policy.</p> <p>Each Emera company has a team dedicated to managing environmental performance and risk with a senior leader who reports to the local executive team and works closely with the Emera Vice President, Safety and Environment. Local and corporate scorecards contain targets relevant to our environmental performance to make certain that strategic goals are defined.</p> <p>Emera companies manage environmental risks through an Environmental Management System (EMS) that meets the ISO 14001 standard. Our significant aspects are in the areas of:</p> <table border="0"> <tr> <td>Air Quality</td> <td>Wildlife and Terrestrial Habitat</td> </tr> <tr> <td>Fuel</td> <td>Chemical and Dangerous Goods</td> </tr> <tr> <td>Oil (non-fuel and PCB)</td> <td>Waste (non-hazardous)</td> </tr> <tr> <td>Water and Wastewater</td> <td>Cultural, Historical and Archeological Resources</td> </tr> <tr> <td>Fish and Aquatic Habitat</td> <td></td> </tr> </table> <p>Processes are in place to manage risks both during regular operation and projects.</p>	Air Quality	Wildlife and Terrestrial Habitat	Fuel	Chemical and Dangerous Goods	Oil (non-fuel and PCB)	Waste (non-hazardous)	Water and Wastewater	Cultural, Historical and Archeological Resources	Fish and Aquatic Habitat	
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<b>302 ENERGY (2016)</b>												
302-1	ENERGY CONSUMPTION WITHIN THE ORGANIZATION	<a href="#">Emera's 2020 CDP Climate Change Submission</a> , sections C8.2a, C8.2e and C-EU8.2a										
<b>303 WATER AND EFFLUENTS (2018)</b>												
303-1	INTERACTION WITH WATER AS A SHARED RESOURCE	<p>At Emera, water is an integral part of our energy generation operations. Water withdrawal for thermal generation is primarily from seawater sources as noted in GRI 303-3, and Emera affiliates discharge water to a variety of different water bodies as noted in GRI 303-4.</p> <p>Emera is compliant with water use regulations at its facilities, and its operations have not been impacted by any material water shortages. Alternatively, Emera's water use or water discharge has not impacted other local water stakeholders.</p>										
303-2	MANAGEMENT OF WATER DISCHARGE-RELATED IMPACTS	Emera thermal generation facilities discharge water effluent as part of their operations. All discharges are monitored and reported in accordance with operating approvals or permits and/or federal, provincial or state legislation requirements.										



Disclosure/Code	Description/Accounting Metric	Response																					
303-3	WATER WITHDRAWAL	<b>Total Water Withdrawal</b> <i>(megalitres)</i> <table border="1"> <thead> <tr> <th></th> <th>Freshwater</th> <th>Other Water</th> </tr> </thead> <tbody> <tr> <td>Groundwater</td> <td>895</td> <td></td> </tr> <tr> <td>Seawater</td> <td></td> <td>3,289,119</td> </tr> <tr> <td>Surface water</td> <td>6,739</td> <td></td> </tr> <tr> <td>Third-party water</td> <td>8,924</td> <td>1,355</td> </tr> <tr> <td><b>Total</b></td> <td><b>16,558</b></td> <td><b>3,290,475</b></td> </tr> </tbody> </table>		Freshwater	Other Water	Groundwater	895		Seawater		3,289,119	Surface water	6,739		Third-party water	8,924	1,355	<b>Total</b>	<b>16,558</b>	<b>3,290,475</b>			
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Disclosure/Code	Description/Accounting Metric	Response
303-5	WATER CONSUMPTION	In 2019, Emera affiliates Tampa Electric, Nova Scotia Power, Emera Energy's Brooklyn Power, New Mexico Gas and Barbados Light & Power consumed approximately 16,296 megalitres of water as part of their operations. Depending on the operational activity, water consumption is either sourced from direct measurements or invoices or estimated. Brooklyn Power also withdrew 589 megalitres of freshwater that was not consumed and later returned to the original freshwater source.
<b>SASB WATER MANAGEMENT</b>		
IF-EU-140A.1	(1) TOTAL WATER WITHDRAWN, (2) TOTAL WATER CONSUMED, PERCENTAGE OF EACH IN REGIONS WITH HIGH OR EXTREMELY HIGH BASELINE WATER STRESS	(1) 3,307,032 thousands of cubic metres, 0 per cent in locations with high or extremely high baseline water stress as defined by the World Resources Institute's (WRI) Water Risk Atlas tool, Aqueduct. (2) 16,885 thousands of cubic metres, 0 per cent in locations with high or extremely high baseline water stress as defined by the World Resources Institute's (WRI) Water Risk Atlas tool, Aqueduct.
IF-EU-140A.2	NUMBER OF INCIDENTS OF NON-COMPLIANCE WITH WATER QUANTITY AND/OR QUALITY PERMITS, STANDARDS AND REGULATIONS	See response to GRI 303-4, Water Discharge.
IF-EU-140A.3	DESCRIPTION OF WATER MANAGEMENT RISKS AND DISCUSSION OF STRATEGIES AND PRACTICES TO MITIGATE THOSE RISKS	See responses to GRI 303-1 and 303-2.

Disclosure/Code	Description/Accounting Metric	Response																																													
<b>304 BIODIVERSITY (2016)</b>																																															
304-1	OPERATIONAL SITES OWNED, LEASED, MANAGED IN, OR ADJACENT TO, PROTECTED AREAS AND AREAS OF HIGH BIODIVERSITY VALUE OUTSIDE PROTECTED AREAS	<p>Emera operates a wide variety of facilities, including electrical transmission and distribution lines, natural gas mains and service lines, hydro sites, solar sites, substations, generating stations and wind farms. When we are building new or maintaining existing energy infrastructure, we follow a process that is respectful of the environment. Screening for biological resources, sensitive and protected areas is conducted as part of work planning processes so that negative impacts are avoided.</p> <p><b>Number of Sites That Either Are Adjacent to or Intersect Protected Areas or Areas Where There Have Been Identified Threatened or Endangered Species</b></p> <table border="1"> <thead> <tr> <th></th> <th>Regulated Protected Area</th> <th>Area Where Threatened and Endangered Species Are Located</th> </tr> </thead> <tbody> <tr> <td>Nova Scotia Power (NSPI)</td> <td>215</td> <td>0</td> </tr> <tr> <td>Tampa Electric (TEC)</td> <td>0</td> <td>32</td> </tr> <tr> <td>Emera Newfoundland and Labrador (ENL)</td> <td>3</td> <td>4</td> </tr> <tr> <td><b>Total</b></td> <td><b>218</b></td> <td><b>32</b></td> </tr> </tbody> </table> <p><b>Number of Sites by Operational Area</b></p> <table border="1"> <thead> <tr> <th></th> <th>NSPI</th> <th>TEC</th> <th>ENL</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Thermal</td> <td>1</td> <td>0</td> <td>0</td> <td>1</td> </tr> <tr> <td>Hydro</td> <td>10</td> <td>0</td> <td>0</td> <td>10</td> </tr> <tr> <td>Transmission</td> <td>26</td> <td>18</td> <td>7</td> <td>51</td> </tr> <tr> <td>Distribution</td> <td>202</td> <td>0</td> <td>0</td> <td>202</td> </tr> <tr> <td>Photovoltaic generating facility</td> <td>0</td> <td>14</td> <td>0</td> <td>14</td> </tr> </tbody> </table>		Regulated Protected Area	Area Where Threatened and Endangered Species Are Located	Nova Scotia Power (NSPI)	215	0	Tampa Electric (TEC)	0	32	Emera Newfoundland and Labrador (ENL)	3	4	<b>Total</b>	<b>218</b>	<b>32</b>		NSPI	TEC	ENL	Total	Thermal	1	0	0	1	Hydro	10	0	0	10	Transmission	26	18	7	51	Distribution	202	0	0	202	Photovoltaic generating facility	0	14	0	14
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304-2	SIGNIFICANT IMPACTS OF ACTIVITIES, PRODUCTS AND SERVICES ON BIODIVERSITY	<p>Emera's operations do not have a significant impact on biodiversity, either directly or indirectly; however, Emera recognizes that its operations can contribute to negative impacts including habitat fragmentation, loss of wetlands and forested areas through clearing activities, the creation of access corridors and the conversion of riverine habitat for hydro development.</p> <p>Emera mitigates its impact through avoidance and site-specific environmental protection procedures that include (but are not limited to) water management, sedimentation control, wetland protection, and protection measures for wildlife and species of concern.</p>																																													



Disclosure/Code	Description/Accounting Metric	Response
304-3	HABITATS PROTECTED AND RESTORED	<p>Some restoration work completed by our affiliates was as follows:</p> <ul style="list-style-type: none"> <li>• Emera New Brunswick - Wetlands and watercourses along the right-of-way were repaired due to damage caused by recreational ATV traffic.</li> <li>• New Mexico Gas Company - Impacted habitats were restored to pre-construction conditions by reseeding rangelands post-construction and monitoring effectiveness of the remediation.</li> <li>• Nova Scotia Power - NSPI completed over 300 m<sup>2</sup> of stream restoration. Restoration completed was a series of step pools and cross vanes to reduce channel braiding, grade and erosion, and to restore the natural run of pool/riffle based on DFO guidance for stream restoration. The restoration established permanent upstream passage, as well as creating suitable habitat for various life stages throughout the 250 m stretch of stream. Trout was caught during both pre- and post-monitoring studies and was also observed migrating upstream during the actual restoration activities. Post-monitoring is scheduled for 2020 and 2021. Restoration was completed in partnership with Acadia First Nation and the Salmon River Salmon Association based out of Meteghan, Nova Scotia.</li> </ul> <p>In addition, NSPI also wrapped up restoration activities on the Fales River in Annapolis, Nova Scotia. This was a two-year habitat enhancement project and was an offset for the Tusket Main Dam Refurbishment Project. The total reach restored was approximately 3,000 m<sup>2</sup> (about a 700-metre-long stretch of the river). The Fales River has habitat suitable for salmonids, including trout and Atlantic salmon. The project was completed by the Clean Annapolis River Project organization.</p>



Disclosure/Code	Description/Accounting Metric	Response												
<b>305 EMISSIONS (2016)</b>														
305-1	DIRECT (SCOPE 1) GHG EMISSIONS	<p>Emera has a strong track record of reducing GHG emissions through investments in renewables and lower carbon energy alternatives. Emera has had a 35 per cent reduction in Scope 1 GHG emissions (MtCO<sub>2</sub>e) since 2005. Emera has chosen 2005 as the base year for emissions calculations, as it aligns with the 2005 base year used by the Government of Canada for national GHG reduction targets. Operational control is the consolidation approach for emissions used at Emera.</p> <p>Scope 1 emission calculations include CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O and SF<sub>6</sub>. Scope 2 and 3 emissions include CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O. Emera used the IPCC 4th Assessment Report as the source for emission factors, and global warming potential (GWP) rates and regional emissions factors for Nova Scotia, Emera Maine and Tampa Electric. Emera's Scope 3 emissions include CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O, as calculated using regional emissions factors for Nova Scotia, Emera Maine and Tampa Electric. Emera does not report market-based energy indirect (Scope 2) GHG emissions.</p> <p>Emera's GHG intensity ratio in 2019 was 0.48 metric tonnes CO<sub>2</sub>e/MWh. This ratio is calculated using total MWh energy sold, and Scope 1 and 2 GHG emissions (CO<sub>2</sub>e).</p> <p>For further information, see <a href="#">Emera's 2020 CDP Climate Change Submission</a>.</p> <p><b>GHG Emissions</b> (tonnes CO<sub>2</sub>e)</p> <table border="1"> <thead> <tr> <th></th> <th>Scope 1</th> <th>Scope 2</th> <th>Scope 3</th> </tr> </thead> <tbody> <tr> <td>2019</td> <td>16,224,673</td> <td>524</td> <td>9,547,482</td> </tr> <tr> <td>2005 (base year)</td> <td>25,017,167</td> <td>4,683</td> <td>1,884,572</td> </tr> </tbody> </table> <p>In addition to the above, Emera's CO<sub>2</sub> emissions from biomass generating facilities were 362,769 metric tonnes in 2019.</p> <p>Scope 1 base year 2005 was adjusted to remove Emera Energy US Gas Plants and Bayside Energy, which were sold in 2019. Base year changed from 27,770,819 metric tonnes to 25,017,617 metric tonnes.</p>		Scope 1	Scope 2	Scope 3	2019	16,224,673	524	9,547,482	2005 (base year)	25,017,167	4,683	1,884,572
	Scope 1	Scope 2	Scope 3											
2019	16,224,673	524	9,547,482											
2005 (base year)	25,017,167	4,683	1,884,572											
305-2	ENERGY INDIRECT (SCOPE 2) GHG EMISSIONS	See response to GRI 305-1.												
305-3	OTHER INDIRECT (SCOPE 3) GHG EMISSIONS	See response to GRI 305-1.												
305-4	GHG EMISSIONS INTENSITY	See response to GRI 305-1.												
305-5	REDUCTION OF GHG EMISSIONS	See response to GRI 305-1.												



Disclosure/Code	Description/Accounting Metric	Response																
305-7	NITROGEN OXIDES (NO <sub>x</sub> ), SULFUR OXIDES (SO <sub>x</sub> ), AND OTHER SIGNIFICANT AIR EMISSIONS	<p>In 2020, Emera's other emissions for NO<sub>x</sub>, SO<sub>2</sub>, mercury (Hg), carbon monoxide (CO), total particulate matter, PM<sub>10</sub> and PM<sub>2.5</sub> were as noted in the following table. Persistent organic pollutants (POP), volatile organic compounds (VOC), hazardous air pollutants (HAP), and other standard categories of air emissions identified in relevant regulations are included in NPRI reporting for Nova Scotia Power and in TRI or FDEP reporting for Tampa Electric.</p> <p><b>Other Emissions</b> (tonnes CO<sub>2</sub>e)</p> <table border="1"> <thead> <tr> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>NO<sub>x</sub></td> <td>22,189</td> </tr> <tr> <td>SO<sub>2</sub></td> <td>62,818</td> </tr> <tr> <td>Hg*</td> <td>0.65</td> </tr> <tr> <td>CO**</td> <td>3,639</td> </tr> <tr> <td>Total particulate matter**</td> <td>813</td> </tr> <tr> <td>PM<sub>10</sub>**</td> <td>566</td> </tr> <tr> <td>PM<sub>2.5</sub>**</td> <td>398</td> </tr> </tbody> </table> <p>* Applies to Tampa Electric and Nova Scotia Power only.            ** Reported for Tampa Electric, Nova Scotia Power and Emera Energy's Brooklyn Power.</p>			NO <sub>x</sub>	22,189	SO <sub>2</sub>	62,818	Hg*	0.65	CO**	3,639	Total particulate matter**	813	PM <sub>10</sub> **	566	PM <sub>2.5</sub> **	398
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SASB GREENHOUSE GAS EMISSIONS AND ENERGY RESOURCE PLANNING		
IF-EU-110A.1	(1) GROSS GLOBAL SCOPE 1 EMISSIONS, PERCENTAGE COVERED UNDER (2) EMISSIONS-LIMITING REGULATIONS AND (3) EMISSIONS-REPORTING REGULATIONS	<p>(1) 16,224,673 tonnes CO<sub>2</sub>e*</p> <p>(2) 41 per cent covered under emissions-limiting regulations</p> <p>(3) 93 per cent covered under emissions-reporting regulations</p> <p>* Emera emissions are calculated in accordance with 100-year time horizon global warming potential (GWP) values. GWP factors are sourced from the Intergovernmental Panel on Climate Change IPCC 4th Assessment Report, which is referenced by the Government of Canada.</p>
IF-EU-110A.2	GREENHOUSE GAS (GHG) EMISSIONS ASSOCIATED WITH POWER DELIVERIES	17,490,720 tonnes CO <sub>2</sub> e
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	2019 Sustainability Report: Renewable and Cleaner Energy, <a href="#">pages 17-18</a>



Disclosure/Code	Description/Accounting Metric	Response
IF-EU-110A.4	(1) NUMBER OF CUSTOMERS SERVED IN MARKETS SUBJECT TO RENEWABLE PORTFOLIO STANDARDS (RPS) AND (2) PERCENTAGE FULFILLMENT OF RPS TARGET BY MARKET	(1) Approximately 523,000 customers (2) 100 per cent. Beginning in calendar year 2015 until 2020, Emera affiliate Nova Scotia Power was required to supply its customers with renewable electricity in an amount equal to or greater than 25 per cent of the total amount of electricity supplied to its customers. In 2019, Nova Scotia Power supplied its customers with 30 per cent renewable energy.
<b>SASB AIR QUALITY</b>		
IF-EU-120A.1	AIR EMISSIONS OF THE FOLLOWING POLLUTANTS: (1) NO <sub>x</sub> (EXCLUDING N <sub>2</sub> O), (2) SO <sub>x</sub> , (3) PARTICULATE MATTER (PM <sub>10</sub> ), (4) LEAD (PB), AND (5) MERCURY (HG); PERCENTAGE OF EACH IN OR NEAR AREAS OF DENSE POPULATION	(1) NO <sub>x</sub> - 22,189 tonnes, 44 per cent in or near areas of dense population (2) SO <sub>2</sub> - 62,818 tonnes, 20 per cent in or near areas of dense population (3) Particulate matter (PM <sub>10</sub> ) - 566 tonnes, 34 per cent in or near areas of dense population (4) Lead (Pb) - Emera does not consider lead emissions to be material to its operations. (5) Mercury (Hg) - 0.065 tonnes, 9 per cent in or near areas of dense population
<b>306 EFFLUENTS AND WASTE (2016)</b>		
306-2	WASTE BY TYPE AND DISPOSAL METHOD	<p>Emera companies are focused on reducing waste at its source and minimizing the amount of non-hazardous and hazardous waste that is produced and in need of disposal. All waste is managed and disposed of in accordance with applicable regulations and at approved facilities. As Emera's sustainability program continues to improve, efforts are being made to improve data collection related to waste metrics.</p> <p>In 2019, Emera companies disposed of approximately 165 tonnes of solid hazardous waste and 38,000 litres of liquid hazardous waste. This included approximately 121 tonnes of solid PCB and 5,600 litres of liquid PCB waste.</p> <p>In 2019, Emera companies produced a total of 405,327 tonnes of coal ash, of which approximately 18 per cent (73,300 tonnes) was repurposed for other industrial uses. Emera's Tampa Electric produced 80,458 tonnes of gypsum, of which 96 per cent was beneficially reused.</p>



Disclosure/Code	Description/Accounting Metric	Response
306-3	SIGNIFICANT SPILLS	<p>Emera Inc. has an internal program for tracking and reporting environmental incidents. There were 18 moderate incidents (12 incidents were associated with release of material) and no significant incidents in 2019.</p> <p>No spills had a material financial impact, and all were fully addressed.</p> <p>Moderate environmental incident - Includes regulatory non-conformances with a low risk of sanction and releases that may cause some off-site environmental impacts but do not result in public or regulatory attention.</p> <p>Significant environmental incident - Includes sanctions or non-conformances that pose a risk of sanction and releases that cause off-site environmental impacts with heightened regulatory or public attention.</p>
306-4	TRANSPORT OF HAZARDOUS WASTE	<p>At Emera, we focus on reducing waste at its source and minimizing the amount of hazardous waste that is produced. All waste, including hazardous waste, is transported, and disposed in accordance with regulatory and legal requirements.</p>

Disclosure/Code	Description/Accounting Metric	Response																																																																																																			
306-5	WATER BODIES AFFECTED BY WATER DISCHARGES AND/OR RUNOFF	<p>No water bodies were significantly affected by discharges from Emera’s facilities. All discharges are monitored and reported in accordance with regulatory requirements. Our facilities discharge to the following water bodies:</p> <table border="1"> <thead> <tr> <th>Emera Company</th> <th>Generating Station</th> <th>Water Body</th> </tr> </thead> <tbody> <tr> <td>Barbados Light &amp; Power</td> <td>Spring Garden Operations</td> <td>Atlantic Ocean</td> </tr> <tr> <td>DOMLEC</td> <td>Hydroelectric Station</td> <td>Freshwater Lake</td> </tr> <tr> <td>DOMLEC</td> <td>Sugar Loaf</td> <td>Sugar Loaf River</td> </tr> <tr> <td>DOMLEC</td> <td>Fond Cole</td> <td>Atlantic Ocean</td> </tr> <tr> <td>Grand Bahama Power Co.</td> <td>Peel Street and West Sunrise</td> <td>Hawksbill Creek and Freeport Harbour</td> </tr> <tr> <td>Emera Energy</td> <td>Brooklyn Power</td> <td>Herring Cove, Atlantic Ocean</td> </tr> <tr> <td>Nova Scotia Power</td> <td>Point Aconi Generating Station</td> <td>Atlantic Ocean</td> </tr> <tr> <td>Nova Scotia Power</td> <td>Lingan Generating Station</td> <td>Indian Bay, Atlantic Ocean</td> </tr> <tr> <td>Nova Scotia Power</td> <td>Point Tupper Generating Station</td> <td>Strait of Canso, Atlantic Ocean</td> </tr> <tr> <td>Nova Scotia Power</td> <td>Port Hawkesbury Generating Station</td> <td>Strait of Canso, Atlantic Ocean</td> </tr> <tr> <td>Nova Scotia Power</td> <td>Trenton Generating Station</td> <td>East River Estuary</td> </tr> <tr> <td>Nova Scotia Power</td> <td>Tufts Cove Generating Station</td> <td>Halifax Harbour, Atlantic Ocean</td> </tr> <tr> <td>Nova Scotia Power</td> <td>Lequille Generating Station</td> <td>Allains River, NS</td> </tr> <tr> <td>Nova Scotia Power</td> <td>Annapolis Tidal Generating Station</td> <td>Annapolis River, NS</td> </tr> <tr> <td>Nova Scotia Power</td> <td>Avon Generating Stations</td> <td>Avon River, NS</td> </tr> <tr> <td>Nova Scotia Power</td> <td>Gulch and Ridge Generating Stations</td> <td>Bear River, NS</td> </tr> <tr> <td>Nova Scotia Power</td> <td>Hell’s Gate, Hollow Bridge, Lumsden and Methals Generating Stations</td> <td>Black River, NS</td> </tr> <tr> <td>Nova Scotia Power</td> <td>Dickie Brook Generating Station</td> <td>Dickie Brook, NS</td> </tr> <tr> <td>Nova Scotia Power</td> <td>Malay and Ruth Falls Generating Stations</td> <td>East River, Sheet Harbour, NS</td> </tr> <tr> <td>Nova Scotia Power</td> <td>White Rock Generating Station</td> <td>Gaspereau River, NS</td> </tr> <tr> <td>Nova Scotia Power</td> <td>Fall River Generating Station</td> <td>Fall River, NS</td> </tr> <tr> <td>Nova Scotia Power</td> <td>Gisborne Generating Station</td> <td>Indian Brook, NS</td> </tr> <tr> <td>Nova Scotia Power</td> <td>Upper Lake, Lower Lake, Big Falls, Cowie Falls, Deep Brook and Lower Great Brook Generating Station</td> <td>Mersey River, NS</td> </tr> <tr> <td>Nova Scotia Power</td> <td>Nictaux Generating Station</td> <td>Nictaux River, NS</td> </tr> <tr> <td>Nova Scotia Power</td> <td>Mill Lake and Tidewater Generating Station</td> <td>North East River, NS</td> </tr> <tr> <td>Nova Scotia Power</td> <td>Paradise Generating Station</td> <td>Paradise River, NS</td> </tr> <tr> <td>Nova Scotia Power</td> <td>Sissiboo Falls, Weymouth and Fourth Lake Generating Stations</td> <td>Sissiboo River, NS</td> </tr> <tr> <td>Nova Scotia Power</td> <td>Tusket Generating Station</td> <td>Tusket River, NS</td> </tr> <tr> <td>Nova Scotia Power</td> <td>Wreck Cove Generating Station</td> <td>Wreck Cove Brook, NS</td> </tr> <tr> <td>Tampa Electric</td> <td>Big Bend Power Station</td> <td>Hillsborough Bay</td> </tr> <tr> <td>Tampa Electric</td> <td>Bayside Power Station</td> <td>Hillsborough Bay</td> </tr> <tr> <td>Tampa Electric</td> <td>Polk Power Station</td> <td>Unnamed Lake</td> </tr> </tbody> </table>	Emera Company	Generating Station	Water Body	Barbados Light & Power	Spring Garden Operations	Atlantic Ocean	DOMLEC	Hydroelectric Station	Freshwater Lake	DOMLEC	Sugar Loaf	Sugar Loaf River	DOMLEC	Fond Cole	Atlantic Ocean	Grand Bahama Power Co.	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<b>SASB COAL ASH MANAGEMENT</b>																																											
IF-EU-150A.1	AMOUNT OF COAL COMBUSTION RESIDUALS (CCR) GENERATED, PERCENTAGE RECYCLED	Tampa Electric generated 133,521 metric tonnes of CCR and recycled 93 per cent in 2019. Please note that Emera is only reporting CCR for its US affiliates that burn coal, in this case Tampa Electric only, as this CCR indicator defined by SASB is based on US regulations. We will investigate how the SASB methodology can be applied to CCR generated at Nova Scotia Power for future reports.																																									
IF-EU-150A.2	TOTAL NUMBER OF COAL COMBUSTION RESIDUAL (CCR) IMPOUNDMENTS, BROKEN DOWN BY HAZARD POTENTIAL CLASSIFICATION AND STRUCTURAL INTEGRITY ASSESSMENT	<table border="1"> <thead> <tr> <th rowspan="2">Integrity Rating</th> <th colspan="5">Hazard Potential</th> </tr> <tr> <th>Less Than Low</th> <th>Low</th> <th>Significant</th> <th>High</th> <th>Incised</th> </tr> </thead> <tbody> <tr> <td>Satisfactory</td> <td>N/A</td> <td>3</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> </tr> <tr> <td>Fair</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> </tr> <tr> <td>Poor</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> </tr> <tr> <td>Unsatisfactory</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> </tr> <tr> <td>Not Applicable</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> </tr> </tbody> </table> <p>Please note that this is reported for Tampa Electric only. This CCR indicator defined by SASB is based on US regulations, and we will investigate how the SASB methodology can be applied to CCR generated at Nova Scotia Power for future reports.</p>	Integrity Rating	Hazard Potential					Less Than Low	Low	Significant	High	Incised	Satisfactory	N/A	3	N/A	N/A	N/A	Fair	N/A	N/A	N/A	N/A	N/A	Poor	N/A	N/A	N/A	N/A	N/A	Unsatisfactory	N/A	N/A	N/A	N/A	N/A	Not Applicable	N/A	N/A	N/A	N/A	N/A
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<b>307 ENVIRONMENTAL COMPLIANCE (2016)</b>																																											
307-1	NON-COMPLIANCE WITH ENVIRONMENTAL LAWS AND REGULATIONS	Emera affiliates received one fine for non-compliance and one consent order with a total of \$8,174.50 CAD in fines. A second consent order was received by an Emera affiliate with no associated monetary fine.																																									
<b>SASB INTEGRITY OF GAS DELIVERY INFRASTRUCTURE</b>																																											
IF-GU-540A.1	NUMBER OF (1) REPORTABLE PIPELINE INCIDENTS, (2) CORRECTIVE ACTION ORDERS (CAO), AND (3) NOTICES OF PROBABLE VIOLATION (NOPV)	(1) Reportable pipeline incidents - 0 (2) Corrective Action Orders (CAO) - 0 (3) Notices of Probable Violation (NOPV) - 10. In 2019, Emera affiliate New Mexico Gas reported 10 notices of probable violation related to failure to properly locate and mark underground facilities. All locates were identified and marked.																																									
IF-GU-540A.2	PERCENTAGE OF DISTRIBUTION PIPELINE THAT IS (1) CAST AND/OR WROUGHT IRON AND (2) UNPROTECTED STEEL	(1) Cast and/or wrought iron - 0.04 per cent (2) Unprotected steel - 0.31 per cent  Emera affiliate Peoples Gas has publicly committed to replacing all cast iron and bare steel mains with plastic piping by 2021. At the end of 2019, 82 per cent had been replaced. New Mexico's distribution pipelines are made of plastic or cathodically protected steel.																																									



Disclosure/Code	Description/Accounting Metric	Response
IF-GU-540A.3	PERCENTAGE OF GAS (1) TRANSMISSION AND (2) DISTRIBUTION PIPELINES INSPECTED	Emera's Canadian and US gas utilities have pipeline inspection programs in place that meet the requirements set out by Canada Energy Regulator (CER) in Canada and the Pipeline and Hazardous Materials Safety Administration (PHMSA) in the United States. Our affiliates work to meet and exceed the minimum inspection requirements set out by CER and PHMSA.
IF-GU-540A.4	DESCRIPTION OF EFFORTS TO MANAGE THE INTEGRITY OF GAS DELIVERY INFRASTRUCTURE, INCLUDING RISKS RELATED TO SAFETY AND EMISSIONS	<p>Emera's Canadian and US gas utilities have transmission and distribution integrity management programs in place to identify and manage risks to its systems. For example, New Mexico Gas Company's (NMG) transmission and distribution integrity management programs include annual risk modelling to determine the highest risks to the system and to identify projects for remediation or preventative measures to mitigate these risks. Our gas utilities also make certain that employees are sufficiently qualified to perform their tasks. For example, Peoples Gas has an advanced Personnel Qualification Program that exceeds regulatory requirements and NMG has a structured employee training schedule for integrity management engineers, which documents each employee's qualifications and is updated annually.</p> <p>Emera has a safety management system that is being implemented across its affiliates, including its gas utilities, focused on employee, contractor and public safety. For example, at New Mexico Gas, engineers perform job site safety assessments and tailboards each day while working in the field, as well as completing owners identified hazardous and control forms for all work before it is sent to contractors. Public safety is a top priority across all our gas utilities, with extensive programs in place covering public awareness and damage prevention, one call, and call before you dig, pipeline markers, and emergency preparedness programs. For example, mock exercises at Emera New Brunswick are routine and provide emergency responders and our employees the opportunity to test our emergency response plans and interagency communications practices in a simulated emergency scenario. Staff at New Mexico Gas participate annually/biannually in public awareness/first responder emergency preparedness meetings around the state that include mock tabletop exercises.</p> <p>NMG and Peoples Gas are members of the American Gas Association and participate in various activities offered by the association, including annual conferences, best practice reviews, the Peer Review program and various committees, all to share best practices and stay current on important topics to the sector.</p> <p>Regarding emissions, New Mexico Gas and Peoples Gas worked with a third-party consultant in 2019 to identify the most effective ways to reduce GHG emissions, both internally (e.g., through further opportunities to reduce transmission and distribution methane leakage, compressed natural gas fleet vehicles, and increased energy efficiency and renewable energy at our facilities) and externally (e.g., through enhancing customers' energy efficiency programs and renewable natural gas opportunities). In 2019, Peoples Gas continued to advance its commitment to replace all cast iron and bare steel mains with plastic piping by 2021 to reduce fugitive emissions. Since 2011, 82 per cent of these pipes have been replaced, resulting in a 38 per cent reduction in associated emissions.</p>





Disclosure/Code	Description/Accounting Metric	Response																																																																					
<b>400 SOCIAL</b>																																																																							
	MANAGEMENT APPROACH	<p>2019 Sustainability Report: Our Approach, <a href="#">page 10</a></p> <p>2019 Sustainability Report: Health and Safety, <a href="#">pages 23-25</a></p> <p>2019 Sustainability Report: Our Team, <a href="#">pages 27-28</a></p> <p>2019 Sustainability Report: Community Investment, <a href="#">pages 30-31</a></p> <p>Our teams are located in Canada, the US and the Caribbean. We are committed to an inclusive and respectful workplace where everyone is treated with dignity, fairness and respect. Our growth and success depend on the strength of our people. Our goal is to be the employer of choice in all areas where we operate.</p> <p>In addition to the laws, regulations and policies that govern and guide us in all of our operating areas, our Code of Conduct is central to the way we work.</p>																																																																					
<b>401 EMPLOYMENT (2016)</b>																																																																							
401-1	NEW EMPLOYEE HIRES AND EMPLOYEE TURNOVER	<table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="2">Hires</th> <th colspan="2">Turnover</th> </tr> <tr> <th>#</th> <th>Rate</th> <th>#</th> <th>Rate</th> </tr> </thead> <tbody> <tr> <td><b>Age Group</b></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Under 30</td> <td>194</td> <td>2.7%</td> <td>68</td> <td>1.0%</td> </tr> <tr> <td>30-50</td> <td>226</td> <td>3.1%</td> <td>200</td> <td>2.8%</td> </tr> <tr> <td>Over 50</td> <td>113</td> <td>1.5%</td> <td>212</td> <td>3.0%</td> </tr> <tr> <td><b>Gender</b></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Female</td> <td>153</td> <td>2.1%</td> <td>154</td> <td>2.2%</td> </tr> <tr> <td>Male</td> <td>380</td> <td>5.2%</td> <td>326</td> <td>4.6%</td> </tr> <tr> <td><b>Region</b></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Canada</td> <td>120</td> <td>1.6%</td> <td>146</td> <td>2.1%</td> </tr> <tr> <td>United States</td> <td>372</td> <td>5.1%</td> <td>287</td> <td>4.0%</td> </tr> <tr> <td>Caribbean</td> <td>41</td> <td>0.6%</td> <td>47</td> <td>0.7%</td> </tr> <tr> <td><b>Total</b></td> <td><b>533</b></td> <td><b>7.3%</b></td> <td><b>480</b></td> <td><b>6.8%</b></td> </tr> </tbody> </table> <p>Rates are calculated using total employee count at end of reporting period.</p> <p>Note that, in 2019, Emera sold assets in New England, New Brunswick and Nova Scotia. Employee numbers from these companies were not included in employee turnover and tenure numbers. Turnover is calculated by excluding summer students, co-op students and temporary storm workers.</p>		Hires		Turnover		#	Rate	#	Rate	<b>Age Group</b>					Under 30	194	2.7%	68	1.0%	30-50	226	3.1%	200	2.8%	Over 50	113	1.5%	212	3.0%	<b>Gender</b>					Female	153	2.1%	154	2.2%	Male	380	5.2%	326	4.6%	<b>Region</b>					Canada	120	1.6%	146	2.1%	United States	372	5.1%	287	4.0%	Caribbean	41	0.6%	47	0.7%	<b>Total</b>	<b>533</b>	<b>7.3%</b>	<b>480</b>	<b>6.8%</b>
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- Introduction
- COVID-19
- Our Approach
- Governance
- Environment
- Social
- Performance**

Disclosure/Code	Description/Accounting Metric	Response
401-2	BENEFITS PROVIDED TO FULL-TIME EMPLOYEES THAT ARE NOT PROVIDED TO TEMPORARY OR PART-TIME EMPLOYEES	Emera companies provide a comprehensive range of benefits for our eligible employees which include health and dental insurance, life insurance, disability insurance, parental leave, wellness programs, pension plans and stock ownership. Eligibility terms of benefits vary by company and are in compliance with local jurisdictions' legal requirements.
401-3	PARENTAL LEAVE	Parental leave with employment position security upon return from leave is offered to all full-time Emera employees.
<b>403 OCCUPATIONAL HEALTH AND SAFETY (2018)</b>		
403-1	OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM	<p>Emera Inc. has developed a framework for the development and implementation of a Safety Management System (SMS). The SMS has been developed utilizing identified best practices from various safety standards associations, industry regulatory authorities, and safety associations, including Canada Energy Regulator (CER), American Petroleum Institute API 1170, CEA, Pipeline and Hazardous Materials Safety Administration (PHMSA), and ISO 45001.</p> <p>The Emera SMS applies to Emera Inc. and its affiliate group of companies. Emera and each of the affiliates have developed a Corporate Safety Policy that is kept updated and is signed off by the affiliate CEO or affiliate lead.</p> <p>Work activities of contractors are addressed primarily within the Contractor Safety Program (CSP), a subsection (element) of the SMS.</p>



Disclosure/Code	Description/Accounting Metric	Response
403-2	HAZARD IDENTIFICATION, RISK ASSESSMENT AND INCIDENT INVESTIGATION	<p>As part of the Safety Management System (SMS), Emera affiliates have developed Hazard Risk Registers (HRRs) to identify the hazards associated with the basic/root activities that their organizations perform. Affiliates, in collaboration with Emera Safety, have assessed these common activities to arrive at consistency for severity levels of activities contained within the HRR.</p> <p>After the development of a consistent hazard register, the affiliates created Task Inventories, which list work tasks or jobs commonly performed by the organization. The ability to relate hazard information contained within the risk register to the task allows the organizations to make certain that effective controls are implemented. Once operational tasks have been identified, affiliates make certain that processes, policies and procedures, inclusive of safe work practices, safety rules, and job safety analyses, are aligned. Regular safety audits and other assurance practices are conducted to review effectiveness and continually improve the process.</p> <p>Emera has instituted common processes for incident reporting, including near-miss and proactive reporting. Emera and its affiliates are increasingly focused on proactive leading indicators, such as proactive reporting, and promote a “speak up”, “say something, do something” culture. Employee safety committees have been instituted, where employees have an opportunity to raise safety concerns, discuss these amongst peers and determine recommended courses of action. Recognition of the identification and reporting of safety hazards and concerns is promoted by all levels of management within the business by various forms of positive employee recognition programs. Under Emera’s Code of Conduct, managers and supervisors are responsible for encouraging open communication and ensuring that employees are not retaliated against for reporting concerns in good faith.</p> <p>Employees across Emera and its affiliates have the right to refuse unsafe work practices. These practices allow for employees to identify when they have concerns about working safely, report concerns to management so they can be addressed, and communicate concerns so that others are made aware of the status, refusals or work modifications. Emera’s Code of Conduct safeguards employees from retaliation for reporting concerns in good faith.</p> <p>Employees are made aware of their responsibilities under the SMS through education and training. This includes incident reporting and investigation processes, identification of effective corrective actions, and consideration of continual improvement opportunities. Learnings are shared across Emera.</p>

Disclosure/Code	Description/Accounting Metric	Response
403-3	OCCUPATIONAL HEALTH SERVICES	<p>Emera affiliates have health and wellness resources that provide information and services to employees in areas including, but not limited to, ergonomics, strength and mobility assessments, and physical and psychological wellness participation programs. Confidential post-incident debriefing discussions and support are provided.</p> <p>Some Emera affiliates have programs that allow for early access to assessment and treatment to eliminate or minimize lost time associated with an incident, early return to work, or other measures to improve workers' well-being.</p> <p>Where regular hazard exposure is known, Emera affiliates have health monitoring programs, such as audiometric testing and respiratory fit testing programs.</p>
403-4	WORKER PARTICIPATION, CONSULTATION, AND COMMUNICATION ON OCCUPATIONAL HEALTH AND SAFETY	<p>As part of the Safety Management System, Emera affiliates have various processes in place for employee participation and consultation, including Emera's "speak up" safety culture, regular corporate-wide safety checkpoints, pre-shift/meeting safety talks, annual safety initiatives, communication of safety incidents, and Occupational Health and Safety bulletin boards.</p> <p>Occupational Health and Safety Committees (OHSC) have been established at operational levels within each Emera affiliate, and all Emera employees are represented by a safety committee. Safety committee meetings are held regularly throughout the year. Representation on committees include unionized and non-unionized employees, as well as management and non-management employees.</p>
403-5	WORKER TRAINING ON OCCUPATIONAL HEALTH AND SAFETY	<p>There are various mechanisms through which safety information/training is provided to employees, visitors or contractors, depending on job requirements and different learning techniques within Emera. These include:</p> <ul style="list-style-type: none"> <li>• Safety moments at the start of meetings;</li> <li>• Site orientations where work-related safety considerations are reviewed;</li> <li>• Review of Emera safety policies and requirements;</li> <li>• Training and awareness requirements under the Emera Safety Management System; and</li> <li>• Job-specific safety training.</li> </ul> <p>A process for identification and tracking of training requirements for each affiliate is an aspect of Emera's Safety Management System. The effectiveness of communication and training is reviewed through regular inspections and audits.</p>



Disclosure/Code	Description/Accounting Metric	Response
403-6	PROMOTION OF WORKER HEALTH	<p>Emera is committed to providing a safe and healthy workplace and culture that supports leadership effectiveness, respectful workplace practices and employee health and wellness. Emera offers a range of services, programs and incentives in its efforts to promote safe and healthy living to reduce lifestyle risk factors and prevent injury/illness.</p> <p>Emera organizes regular health challenges - friendly competitions that encourage positive, healthy habits. These initiatives have increased awareness of the importance of overall wellness across Emera. The Employee Assistance Program is inclusive of all employees across Emera, allowing Emera employees and their families to receive high-quality support services for a variety of needs.</p>
403-7	PREVENTION AND MITIGATION OF OCCUPATIONAL HEALTH AND SAFETY IMPACTS DIRECTLY LINKED BY BUSINESS RELATIONSHIPS	Emera and its affiliates have implemented a Safety Management System (SMS) that addresses safety performance and injury prevention for employees and contractors. The effectiveness of the SMS and of Emera's overall safety performance is reviewed regularly.
403-8	WORKERS COVERED BY AN OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM	The Emera Safety Management System (SMS) includes all employees. Contractor requirements are also covered as part of the Emera SMS. The SMS is audited regularly.
403-9	WORK-RELATED INJURIES	<p>In 2019, for Emera employees, there were no fatalities and 77 OSHA recordable injuries, with a rate of 1.08, based on approximately 14.2 million hours. Emera had a Lost Time Injury Frequency Rate of 0.41. For contractors, there were no fatalities and 37 OSHA recordable injuries, with a rate of 0.69, based on an estimate of approximately 8.1 million hours worked.</p> <p>All rates for Emera employees and contractors are based on a 200,000-hour conversion. Please note that consultants' exposure hours are not included within the contractor data provided. However, incident reports associated with consultants working at Emera locations are captured.</p> <p>Hazard identification and the development of the appropriate procedures/mitigations are part of the Emera Safety Management System. This includes using the hierarchy of controls.</p>
<b>SASB WORKFORCE HEALTH AND SAFETY</b>		
IF-EU-320A.1	(1) TOTAL RECORDABLE INCIDENT RATE (TRIR), (2) FATALITY RATE, AND (3) NEAR-MISS FREQUENCY RATE (NMFR)	<p>(1) Total Recordable Incident Rate (TRIR) - Emera reports an OSHA Injury Rate. In 2019, our OSHA rate was 1.08.</p> <p>(2) Fatality Rate - We had zero fatalities in 2019.</p> <p>(3) Near-Miss Frequency Rate (NMFR) - Emera reports the number of proactive reports per 100 employees (PAIR) rather than a near-miss frequency rate. PAIR in 2019 was 1,108. PAIR is a leading measure used to promote prevention of incidents and positive safety culture.</p>

Disclosure/Code	Description/Accounting Metric	Response
<b>404 TRAINING AND EDUCATION (2016)</b>		
404-2	PROGRAMS FOR UPGRADING EMPLOYEE SKILLS AND TRANSITION ASSISTANCE PROGRAMS	<p>Emera's ability to deliver service to its customers and to execute its growth plan depends on its ability to attract, develop and retain a skilled workforce. Emera works hard to attract top-quality talent and to provide people the tools they need to achieve greater success. Emera offers many opportunities for employees to grow in their careers by taking on new roles in different parts of the business.</p> <p>Emera's annual performance plan (MAPP) process provides an opportunity for employees, in conjunction with their leaders, to identify development areas and formal and informal training opportunities. Emera affiliates offer longer-term career planning to employees through the Employee Development Assistance program (for Canadian affiliates) and other tuition assistance programs, which allow employees to apply for funding for training outside their current role. Emera's workforce planning programs help us determine the skillsets and competencies required to successfully execute on the company's business strategy. Emera places emphasis on identifying future leaders and building leadership talent within the company. In 2019, all company leaders and high-potential leaders were fully assessed and included in Emera Talent Review and Succession Planning activities.</p> <p>Emera companies contribute to apprenticeship programs, participate in co-op student programs and support scholarship and bursary programs to attract top talent early. Scholarship programs are designed to be inclusive and serve our communities. NSPI offers scholarships and bursaries including those for emerging leaders; women in trades, engineering, technology and innovation; African Nova Scotians; and Mi'kmaq.</p> <p>In 2019, Emera was named one of Canada's Best Employers (<i>Forbes</i>), one of Canada's Top 100 Employers, one of Atlantic Canada's Top Employers and one of Nova Scotia's Top Employers.</p>
404-3	PERCENTAGE OF EMPLOYEES RECEIVING REGULAR PERFORMANCE AND CAREER DEVELOPMENT	<p>Employees of all Emera companies complete an annual performance and career development review. The program involves employees and leaders working together to set goals and measures of success and identify development areas to be reviewed and evaluated throughout the year.</p>
<b>405 DIVERSITY AND EQUAL OPPORTUNITY (2016)</b>		
405-1	DIVERSITY OF GOVERNANCE BODIES AND EMPLOYEES	<p>In 2019, 30 per cent of Emera's total workforce were female, 38 per cent of Emera Senior Executives were female and 33 per cent of Emera Board of Directors were female.</p>

Disclosure/Code	Description/Accounting Metric	Response
<b>411 RIGHTS OF INDIGENOUS PEOPLES (2016)</b>		
411-1	RIGHTS OF INDIGENOUS PEOPLES	Indigenous communities are an important and valued partner across Emera's operations. We are committed to building and maintaining strong, collaborative relationships that are based on trust, open communication, and respect. We know that by working together we can create a more collaborative future for all, everywhere we work. We acknowledge and respect the culture, heritage and traditions of indigenous peoples. There have not been any legal cases involving the rights of indigenous peoples associated with Emera operations.
<b>SASB END-USE EFFICIENCY AND DEMAND</b>		
IF-EU-420A.1	PERCENTAGE OF ELECTRIC UTILITY REVENUES FROM RATE STRUCTURES THAT (1) ARE DECOUPLED AND (2) CONTAIN A LOST REVENUE ADJUSTMENT MECHANISM (LRAM)	(1) Emera electric utilities do not have rate structures that are decoupled. Therefore, no revenues are derived from this rate structure. (2) Emera electric utilities do not have rate structures that contain a lost revenue adjustment mechanism. Therefore, no revenues are derived from this rate structure.
IF-EU-420A.2	PERCENTAGE OF ELECTRIC LOAD SERVED BY SMART GRID TECHNOLOGY	At the end of 2019, Emera had approximately 535,000 smart meters installed across our electric utilities. At DOMLEC, 100 per cent of our customers are already served by smart meters. Continued deployment of smart meters across our remaining affiliates is expected to be complete by 2022. Once full deployment has been achieved, the smart technology will be turned on, which will help our customers better manage electricity costs, improve response time in the event of an outage, and make connecting or disconnecting power easier and faster.
IF-EU-420A.3	CUSTOMER ELECTRICITY SAVINGS FROM EFFICIENCY MEASURES, BY MARKET	<p><b>Florida</b></p> <p>In 2019, Tampa Electric continued operating within the 2015-2024 Demand-side Management (DSM) Plan, which supports the approved Florida Public Service Commission (FPSC) goals, which are reasonable, beneficial and cost-effective to all customers, as required by the <i>Florida Energy Efficiency and Conservation Act (FEECA)</i>. Tampa Electric files annual reports with the FPSC and the US Energy Information Administration, which summarize its DSM program accomplishments. Examples of DSM programs at Tampa Electric include free energy audits, numerous energy rebate and incentive programs, and energy education, awareness and outreach. In 2019, Tampa Electric's conservation programs reduced the use of energy by 91,400 MWh (91.4 GWh), and the company incurred DSM costs of approximately \$44 million USD.</p> <p><b>Nova Scotia</b></p> <p>In Nova Scotia, DSM programs are funded by Nova Scotia Power, pursuant to legislation requirements within the <i>Public Utilities Act</i>. This legislation requires that Nova Scotia Power purchase electricity efficiency and conservation services from EfficiencyOne, which is a public utility regulated by the Nova Scotia Utility and Review Board. Examples of these services include home energy assessments, numerous energy rebate and incentive programs, free energy efficient products, and energy efficiency education and advice. In 2019, the energy savings achieved were 125,000 MWh (125 GWh), and the approved contribution to EfficiencyOne by NSPI was \$34 million CAD.</p>



Disclosure/Code	Description/Accounting Metric	Response
IF-GU-420A.1	PERCENTAGE OF GAS UTILITY REVENUES FROM RATE STRUCTURES THAT (1) ARE DECOUPLED OR (2) CONTAIN A LOST REVENUE ADJUSTMENT MECHANISM (LRAM)	<p>(1) Emera gas utilities do not have rate structures that are decoupled. Therefore, no revenues are derived from this rate structure.</p> <p>(2) Emera gas utilities do not have rate structures that contain a lost revenue adjustment mechanism. Therefore, no revenues are derived from this rate structure.</p>
IF-GU-420A.2	CUSTOMER GAS SAVINGS FROM EFFICIENCY MEASURES, BY MARKET	<p><b>New Mexico</b></p> <p>Utilities in the state of New Mexico are required to offer energy efficiency programs to customers through the Efficient Use of Energy Act. New Mexico Gas (NMG) provides energy efficiency programs designed to incentivize residential and commercial customers to purchase or install high efficiency measures that decrease the use of natural gas in their homes or businesses. For example, NMG offers residential water heating and space heating programs, and its Efficient Buildings Program offers multiple natural gas saving measures for commercial and school facilities. In 2019, NMG energy efficiency programs saved approximately 150,000 MMBtu (1.5 million therms) and cost approximately \$6.4 million USD, recovered through an Energy Efficiency rider on customer bills. The annual program runs from April 1 to March 31.</p> <p><b>Florida</b></p> <p>Peoples Gas also offers conservation programs, which include rebates on natural gas appliances for residential and commercial customers. Program costs are approved annually by the Florida Public Service Commission (FPSC), with the cost recovered through a clause rate on the customer's gas bill. In 2019, these programs saved approximately 76,800 MMBtu (768,000 therms) and cost approximately \$15 million USD.</p>



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<b>G4 SECTOR DISCLOSURES</b>																																															
EU1	INSTALLED CAPACITY	<b>Installed Capacity (MW)</b> <table border="1"> <thead> <tr> <th>Energy Source</th> <th>Canada</th> <th>United States</th> <th>Caribbean</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Coal</td> <td>1,225</td> <td>932</td> <td></td> <td><b>2,157</b></td> </tr> <tr> <td>Natural gas*</td> <td>159</td> <td>4,797</td> <td></td> <td><b>4,956</b></td> </tr> <tr> <td>Petroleum</td> <td>560</td> <td></td> <td>374</td> <td><b>934</b></td> </tr> <tr> <td>Biomass</td> <td>93</td> <td></td> <td></td> <td><b>93</b></td> </tr> <tr> <td>Hydroelectric</td> <td>407</td> <td></td> <td>7</td> <td><b>414</b></td> </tr> <tr> <td>Solar**</td> <td></td> <td>445</td> <td>10</td> <td><b>455</b></td> </tr> <tr> <td>Wind</td> <td>147</td> <td></td> <td></td> <td><b>147</b></td> </tr> <tr> <td><b>Total</b></td> <td><b>2,591</b></td> <td><b>6,174</b></td> <td><b>390</b></td> <td><b>9,156</b></td> </tr> </tbody> </table> <p>* Unit 1 at Polk is included in natural gas.            ** There was an additional 17.6 MW of battery storage installed at Emera solar sites at the end of 2019. This included battery storage at the Barbados Light &amp; Power solar farm in Trents, St. Lucy (5 MW), and Tampa Electric's Big Bend Solar (12.6 MW).</p>	Energy Source	Canada	United States	Caribbean	Total	Coal	1,225	932		<b>2,157</b>	Natural gas*	159	4,797		<b>4,956</b>	Petroleum	560		374	<b>934</b>	Biomass	93			<b>93</b>	Hydroelectric	407		7	<b>414</b>	Solar**		445	10	<b>455</b>	Wind	147			<b>147</b>	<b>Total</b>	<b>2,591</b>	<b>6,174</b>	<b>390</b>	<b>9,156</b>
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EU26	PERCENTAGE OF POPULATION UNSERVED	Within the service areas of Emera's regulated utilities, there are no material areas that are unserved. All customers have access to electricity service.																				
EU28	POWER OUTAGE FREQUENCY	In 2019, Emera's System Average Interruption Frequency Index (SAIFI) over the course of the year was 3.44 (All-in) and 2.30 (MEDS & Planned Outages not included). SAIFI is calculated using total number of customer interruptions (over one-minute long) against average number of customers for the reporting period. Emera uses the IEEE Standard 1366-2012, which includes the beta method for calculating major event days. Please note that we have adjusted previously provided SAIFI data for 2016-2018 based on changes to the accounting of major event days. See the <a href="#">ESG Performance table</a> for this updated information.																				



Disclosure/Code	Description/Accounting Metric	Response
EU29	AVERAGE POWER OUTAGE DURATION	In 2019, Emera's System Average Interruption Duration Index (SAIDI) over the course of the year was 18.53 (All-in) and 3.49 (MEDS & Planned Outages not included). SAIDI is calculated using total customer interruption duration (over one-minute long) against average number of customers for the reporting period. Emera uses the IEEE Standard 1366-2012, which includes the beta method for calculating major event days. Hurricane Dorian was a major event that impacted our affiliates in Grand Bahama Power, Tampa Electric and Nova Scotia Power and is responsible for the increase in SAIDI from 2018 to 2019. Please note that we have adjusted previously provided SAIDI data for 2016-2018 based on changes to the accounting of major event days. See the <a href="#">ESG Performance table</a> for this updated information.
<b>SASB GRID RESILIENCY</b>		
IF-EU-550A.1	NUMBER OF INCIDENTS OF NON-COMPLIANCE WITH PHYSICAL AND/OR CYBERSECURITY STANDARDS OR REGULATIONS	Emera is required to comply with rules and standards relating to cybersecurity and information technology including, but not limited to, those mandated by bodies such as the North American Electric Reliability Corporation and Northeast Power Coordinating Council. The status of key elements of the company's cybersecurity program is reported to the Audit Committee on a quarterly basis. There were no reportable cybersecurity breaches in 2019.
IF-EU-550A.2	(1) SYSTEM AVERAGE INTERRUPTION DURATION INDEX (SAIDI), (2) SYSTEM AVERAGE INTERRUPTION FREQUENCY INDEX (SAIFI), AND (3) CUSTOMER AVERAGE INTERRUPTION DURATION INDEX (CAIDI), INCLUSIVE OF MAJOR EVENT DAYS	(1) SAIDI - See G4 Sector Disclosure EU29. (2) SAIFI - See G4 Sector Disclosure EU28. (3) CAIDI - Emera does not currently track CAIDI.

Disclosure/Code	Description/Accounting Metric	Response
G4 DMA	MANAGEMENT APPROACH: DEMAND-SIDE MANAGEMENT	<p>In 2019, Tampa Electric continued operating within the 2015-2024 Demand-side Management (DSM) Plan, which supports the approved Florida Public Service Commission (FPSC) goals, which are reasonable, beneficial and cost-effective to all customers, as required by the <i>Florida Energy Efficiency and Conservation Act</i> (FEECA). Tampa Electric files annual reports with the FPSC and the US Energy Information Administration, which summarize its DSM program accomplishments. Examples of DSM programs at Tampa Electric include free energy audits, numerous energy rebate and incentive programs, and energy education, awareness and outreach. In 2019, Tampa Electric's conservation programs reduced the use of energy by 91.4 GWh, and the company incurred DSM costs of approximately \$44 million USD.</p> <p>In Nova Scotia, DSM programs are funded by Nova Scotia Power, pursuant to legislation requirements within the <i>Public Utilities Act</i>. This legislation requires that Nova Scotia Power purchase electricity efficiency and conservation activities from EfficiencyOne, which is a public utility regulated by the Nova Scotia Utility and Review Board. Examples of these activities include home energy assessments, numerous energy rebate and incentive programs, free energy efficient products, and energy efficiency education and advice. In 2019, the energy savings achieved were 125 GWh, and the approved contribution to EfficiencyOne by NSPI was \$34 million CAD.</p> <p>Utilities in the state of New Mexico are required to offer energy efficiency programs to customers through the <i>Efficient Use of Energy Act</i>. New Mexico Gas (NMG) provides energy efficiency programs designed to incentivize residential and commercial customers to purchase or install high efficiency measures that decrease the use of natural gas in their homes or businesses. For example, NMG offers residential water heating and space heating programs, and its Efficient Buildings Program offers multiple natural gas saving measures for commercial and school facilities. In 2019, the NMG energy efficiency programs saved approximately 1.5 million therms and cost approximately \$6.4 million USD, recovered through an Energy Efficiency rider on customer bills. The annual program runs from April 1 to March 31.</p> <p>Peoples Gas also offers conservation programs, which include rebates on natural gas appliances for residential and commercial customers. Program costs are approved annually by the Florida Public Service Commission (FPSC), with the cost recovered through a clause rate on the customer's gas bill. In 2019, these programs saved approximately 768,000 therms and cost approximately \$15 million USD.</p>
G4	MANAGEMENT APPROACH: DMA DISASTER/ EMERGENCY PLANNING AND RESPONSE	<p>Emera and its affiliates have processes in place to address disaster/emergency planning and response, which are reviewed regularly.</p> <p>As the world responds to the COVID-19 pandemic, at Emera we're focused on keeping our teams and communities safe while continuing to deliver the energy our customers rely on, now more than ever. Our rigorous pandemic and business continuity plans are in effect across the company. We're working closely with public health and government authorities to ensure we are aligned with all recommendations to minimize the spread of this virus.</p>

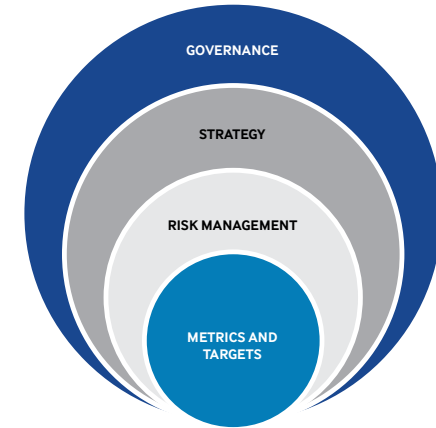




# Appendix: TCFD Alignment Table

- Introduction
- COVID-19
- Our Approach
- Governance
- Environment
- Social
- Performance**

The Task Force on Climate-related Financial Disclosures (TCFD) was established to help identify the information needed by investors, lenders and insurance underwriters to appropriately assess and price climate-related risks and opportunities. The Task Force developed 11 recommendations under four core elements of climate-related financial disclosures: Governance, Strategy, Risk Management, and Metrics and Targets. Emera is supportive of the TCFD Recommendations, and we are well on our way to achieving full alignment with them. We conducted an internal review of the recommendations to assess our current alignment and gaps. The table below shows our current alignment. Further work is underway to close remaining gaps.



Core Elements of Recommended Climate-related Financial Disclosures (TCFD Final Report, 2017)

TCFD Element	TCFD Recommendations	How We Align
<b>Governance</b>	<ul style="list-style-type: none"> <li>a. Describe the Board’s oversight of climate-related risks and opportunities.</li> <li>b. Describe management’s role in assessing and managing climate-related risks and opportunities.</li> </ul>	<ul style="list-style-type: none"> <li><a href="#">2019 Annual Report</a>, pages 55-63</li> <li><a href="#">Management Information Circular 2020</a>, pages 27-31, 39-42</li> <li><a href="#">Board of Directors Charter</a></li> <li><a href="#">2019 Sustainability Update</a>, pages 9, 12-15</li> <li><a href="#">2019 GRI and SASB Index</a>, GRI 102-18, 19, 20, 26, 27, 29, 31, 32, GRI 103</li> <li><a href="#">2020 CDP Climate Change Submission</a>, C1.1b, 1.2, 1.2a</li> </ul>



TCFD Element	TCFD Recommendations	How We Align
<p><b>Strategy</b></p>	<p>a. Describe the climate-related risks and opportunities the organization has identified over the short, medium and long term.</p> <p>b. Describe the impact of climate-related risks on the organization's businesses, strategy and financial planning.</p> <p>c. Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.</p>	<p><a href="#">2019 Annual Report</a>, pages 6-10, 23-29, 55-63</p> <p><a href="#">Management Information Circular 2020</a>, pages 6-20, 23-29, 39-42, 55-63</p> <p><a href="#">2019 Sustainability Update</a>, pages 10, 16-21</p> <p><a href="#">2019 GRI and SASB Index</a>, GRI 102-15, GRI 201-2</p> <p><a href="#">2020 CDP Climate Change Submission</a>, C2.1, 2.3, 2.3a, 2.4, 2.4a, 3.1, 3.1a, 3.1b, 3.1d, 3.1e, 3.1f, SASB IF-EU-110a.3</p> <p>Integrated Resource Plans: <a href="#">Nova Scotia Power</a>, <a href="#">Tampa Electric</a></p>
<p><b>Risk Management</b></p>	<p>a. Describe the organization's processes for identifying and assessing climate-related risks.</p> <p>b. Describe the organization's processes for managing climate-related risks.</p> <p>c. Describe how processes for identifying, assessing and managing climate-related risks are integrated into the organization's overall risk management.</p>	<p><a href="#">2019 Annual Report</a>, pages 55-63</p> <p><a href="#">Management Information Circular 2020</a>, pages 39-42</p> <p><a href="#">2019 Sustainability Update</a>, page 10</p> <p><a href="#">2019 GRI and SASB Index</a>, GRI 201-2</p> <p><a href="#">2020 CDP Climate Change Submission</a>, C2.1, 2.1a, 2.2, 2.2a</p>
<p><b>Metrics and Targets</b></p>	<p>a. Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.</p> <p>b. Disclose Scope 1, 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.</p> <p>c. Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.</p>	<p><a href="#">2019 Annual Report</a>, pages 5-10, 23-29</p> <p><a href="#">Management Information Circular 2020</a>, pages 27, 47-48, 61-63</p> <p><a href="#">2019 Sustainability Update</a>, pages 7, 32</p> <p><a href="#">2019 GRI and SASB Index</a>, GRI 102-29, 102-30, 201-2, 305-1, SASB IF-EU-110a.1-4</p> <p><a href="#">2020 CDP Climate Change Submission</a>, C4.1, 4.1a, 4.1b, 4.2, 4.2a, 4.2b, 6, 9.1</p>

