



GRI

Disclosure Description Response

102	GENERAL DIS	SCLOSURES
102-01	NAME OF ORGANIZATION	Emera Inc.
102-02	ACTIVITIES, BRANDS, PRODUCTS AND SERVICES	Emera 2018 Annual Report page 12, 14
102-03	LOCATION OF HEADQUARTERS	Emera Inc. is a geographically diverse energy and services company headquartered in Halifax, Nova Scotia, Canada.
102-04	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.
		For a full description of Emera's holdings by country see <u>Emera 2018 Annual Report</u> page 2.
102-05	OWNERSHIP AND LEGAL FORM	Emera 2018 Annual Report pages 2, 12
102-06	MARKETS SERVED	Emera 2018 Annual Report pages 1-2, 23-29
102-07	SCALE OF ORGANIZATION	Emera 2018 Annual Report

102-08 INFORMATION ON EMPLOYEES AND OTHER

WORKERS

Percentage of Employees by Employment Contract, by Gender

(Includes full-time and part-time employees)

	Perman	Permanent Employees		Temporary Employees	
	# Employees	% Employees	# Employees	% Employees	
Female	2,035	29%	91	31%	
Male	5,090	71%	206	69%	
TOTAL	7,125	100%	297	100%	

Percentage of Employees by Employment Contract, by Region

(Includes full-time and part-time employees)

	Perman	Permanent Employees		Temporary Employees	
	# Employees	% Employees	# Employees	% Employees	
Canada	2,149	30%	201	68%	
United States	4,214	59%	22	7%	
Caribbean	762	11%	74	25%	
TOTAL	7,125	100%	297	100%	

Percentage of Employees by Employment Type, by Gender

(Includes permanent and temporary employees)

	Equivale	FTE (Full-Time Equivalent Employees)		<1 FTE than Full-Time lent Employees)
	# Employees	% Employees	# Employees	% Employees
Female	2,099	28%	27	64%
Male	5,281	72%	15	36%
TOTAL	7,380	100%	42	100%

102-11 PRECAUTIONARY
PRINCIPLE OR APPROACH

Emera 2018 Annual Report pages 57-65

GRI Disclosure	Description	Response	
102-12	EXTERNAL INITIATIVES	Emera, through its membership in the Edison Electric Institute and the American Gas Association, supports the ESG/Sustainability Initiative.	
		Emera also supports the principles of the Canadian Electricity Association Sustainable Electricity $^{\text{TM}}$ Program.	
102-13	MEMBERSHIP OF ASSOCIATIONS	Emera has affiliates that are members of the Canadian Electricity Association (CEA), the Edison Electric Institute (EEI), the American Gas Association (AGA), and the Caribbean Electric Utility Services Corporation (CARILEC).	
102-14	STATEMENT FROM SENIOR DECISION-MAKER	2018 Sustainability Report: CEO Message	
102-15	KEY IMPACTS, RISKS AND OPPORTUNITIES	Emera 2018 Annual Report pages 6-10, 12-14, 57-64	
102-16	VALUES, PRINCIPLES, STANDARDS AND NORMS OF BEHAVIOUR	Emera Code of Conduct Emera: Our Story	
102-17	MECHANISMS FOR ADVICE AND CONCERNS ABOUT ETHICS	Emera Code of Conduct	
102-18	GOVERNANCE STRUCTURE	Management Information Circular 2019 Emera Inc. Executive Team	
102-19	DELEGATING AUTHORITY	Management Information Circular 2019 page 40 HSE Charter	
102-20	EXECUTIVE-LEVEL RESPONSIBILITY FOR ECONOMIC, ENVIRONMENTAL AND SOCIAL TOPICS	There are several executive positions at Emera Inc. that hold responsibility for economic, environmental and social topics. These include the Executive Vice President, Stakeholder Relations and Regulatory Affairs, the Chief Operating Officer, and the Chief Financial Officer. These positions report to the President and Chief Executive Officer and report to the Emera Board of Directors.	
102-21	CONSULTING STAKEHOLDERS ON ECONOMIC, ENVIRONMENTAL AND SOCIAL TOPICS	Management Information Circular 2019 page 84	
102-22	COMPOSITION OF THE HIGHEST GOVERNANCE BODY	Management Information Circular 2019 pages 8-20	
102-23	CHAIR OF THE HIGHEST GOVERNANCE BODY	Management Information Circular 2019 pages 8-20	
102-24	NOMINATING AND SELECTING THE HIGHEST GOVERNANCE BODY	Management Information Circular 2019 page 27	
102-25	CONFLICTS OF INTEREST	Management Information Circular 2019 pages 26-32	
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.	

GRI Disclosure	Description	Response	
102-27	COLLECTIVE KNOWLEDGE OF THE HIGHEST GOVERNANCE BODY	Management Information Circular 2019 page 35	
102-28	EVALUATING THE HIGHEST GOVERNANCE BODY'S PERFORMANCE	Management Information Circular 2019 pages 30-31	
102-29	IDENTIFYING AND MANAGING ECONOMIC, ENVIRONMENTAL AND SOCIAL TOPICS	Management Information Circular 2019 page 40	
102-30	EFFECTIVENESS OF RISK MANAGEMENT PROCESSES	Board of Director's Charter page 2 Management Information Circular 2019 pages 38-39	
102-31	REVIEW OF ECONOMIC, ENVIRONMENTAL AND SOCIAL IMPACTS	Management Information Circular 2019 page 40	
102-32	HIGHEST GOVERNANCE BODY'S ROLE IN SUSTAINABILITY REPORTING	Emera CEO	
102-33	COMMUNICATING CRITICAL CONCERNS	Emera Code of Conduct pages 35-36	
102-35	REMUNERATION POLICIES	Management Information Circular 2019 pages 46-82	
102-36	PROCESS FOR DETERMINING REMUNERATION	Management Information Circular 2019 pages 46-82	
102-37	STAKEHOLDERS' INVOLVEMENT IN REMUNERATION	Management Information Circular 2019 page 43	
102-41	COLLECTIVE BARGAINING AGREEMENTS	Approximately 38 per cent of Emera's employees were represented by a union in 2018.	
102-45	ENTITIES INCLUDED IN THE CONSOLIDATED FINANCIAL STATEMENTS	Emera 2018 Annual Report - Management's Discussion & Analysis pages 12-75	
102-46	DEFINING REPORTING CONTENT AND TOPIC BOUNDARIES	The Emera Sustainability Report is based on corporate performance for 2018, unless otherwise stated. Emera applies the same reporting boundaries as the Emera 2018 Annual Report. The report contains consolidated data and stories covering Emera's wholly owned affiliates and subsidiaries where Emera has operational control.	
		We have used the GRI Standards methodology and indicators derived from the GRI Standards to inform our approach to report on sustainability data. In addition, for the first time we are also reporting on data that align with the Edison Electric Institute and American Gas Association ESG/Sustainability template.	

GRI Disclosure	Description	Response
102-47	LIST OF MATERIAL TOPICS	Emera selects the topics and data to include in the sustainability report based on the issues that we understand are important to our stakeholders and business strategy. Emera also draws on the opinions and insights shared by our stakeholders, including (but not limited to) customers, shareholders, team members, communities, regulators and government, industry associations, business partners, suppliers and NGOs.
		Emera conducted a review of sustainability materiality assessments for the electric utility industry, many of which were developed using multi-stakeholder input including: the CEA sustainability materiality matrix for the Canadian electric utility industry, SASB Electric Utilities Research Brief, the Edison Electric Institute (EEI) ESG/Sustainability Initiative, the American Gas Association (AGA) ESG/sustainability metrics, RobecoSAM Defining What Matters - Mining, Metals and Electric Utilities, EPRI Material Issues for the North American Electric Power Industry, and GRI G4 Sector Disclosures - Electric Utilities.
		Based on this approach, Emera developed the following topic areas: Customers, Safety, Relationships, Environment and Team.
102-48	RESTATEMENTS OF INFORMATION	Based on available information, we reported a 16 per cent reduction in Scope 1 Greenhouse Gas Emissions (GHG) in 2017. Since then, new information has become available and we adjusted the value retroactively to a 22 per cent GHG reduction in 2017 (from 2005 levels).
102-49	CHANGES IN REPORTING	No significant changes.
102-50	REPORTING PERIOD	Data are from January 1, 2018 - December 31, 2018.
		Stories and case studies are from 2018 and 2019.
102-51	DATE OF MOST RECENT REPORT	2018
102-52	REPORTING CYCLE	Annual
102-53	CONTACT POINT FOR QUESTIONS REGARDING	We welcome feedback on our sustainability progress at <u>sustainability@emera.com</u> , or at any of the following:
	THE REPORT	Mailing address: 1223 Lower Water Street Halifax, Nova Scotia B3J 3S8
		Phone: 902-450-0507 Toll free: 1-888-450-0507
		Fax: 902-428-6112
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.
103 N	MANAGEMEN	IT APPROACH
103	MANAGEMENT APPROACH	Information relating to our management approach with respect to our priority topics can be found in the following:
		Emera 2018 Appual Report pages 14, 57-63

103	MANAGEMENT APPROACH	Information relating to our management approach with respect to our priority topics can be found
		in the following:
		Emera 2018 Annual Report pages 14, 57-63

Management Information Circular 2019 page 25

2018 Sustainability Report: Governance

Code of Conduct

Disclosure Description Response

201 ECONOMIC PERFORMANCE

201	ECONOMIC P	ERFORMANCE
201-01	DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED	\$5.3B in economic value distributed in our operating markets. This includes our community investments, capital payments, including dividends, employee wages and benefits, and taxes.
201-02	FINANCIAL IMPLICATIONS AND OTHER RISKS AND OPPORTUNITIES DUE TO CLIMATE CHANGE	Emera has disclosed information on the risks and opportunities posed by climate change for the company as part of Emera's 2018 CDP submission (sections 2.3a and 2.4b). 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.
201-03	DEFINED BENEFIT PLAN OBLIGATIONS AND OTHER RETIREMENT PLANS	Emera 2018 Annual Report page 56

302 ENERGY

302-01 ENERGY CONSUMPTION

IMPACTS

WITHIN THE ORGANIZATION

Emera's 2018 CDP submission, sections 8.3a and 8.3b

303 WATER AND EFFLUENTS

303-01	INTERACTION WITH WATER AS A SHARED RESOURCE	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 303-03, and Emera affiliate discharge water to a variety of different water bodies, as noted in GRI 303-04 and G4-EN22. G4 DN Water provides examples of approaches to managing water at the watershed level.	
		Emera is compliant with water use regulations at our facilities, and our operations have not been impacted by any material water storages. Alternatively, Emera's water use or water discharge has not impacted other local water stakeholders.	
303-02	MANAGEMENT OF WATER DISCHARGE-RELATED	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.

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Disclosure Description

Response

303-03 WATER WITHDRAWAL

Total Water Withdrawal

(megalitres)

	Freshwater	Other Water
Groundwater	1,164	-
Seawater	-	2,555,485
Surface water	1,280	-
Third party water	1,986	8,939
TOTAL	4,430	2,564,425

Total Water Withdrawal from Water-Stressed Areas

(megalitres)

	Freshwater	Other Water
Groundwater	1,000	-
Seawater	-	2,318,318
Third party water	461	2,031
TOTAL	1,461	2,320,349

303-04 WATER DISCHARGE

Total Water Discharge

(megalitres)

	Freshwater	Other Water
Groundwater	2,379	92
Seawater	-	2,557,311
Surface water	1,169	1,090
Third party water	-	933
TOTAL	3,548	2,559,426

303-05 WATER CONSUMPTION

In 2018, Emera affiliates Emera Energy, Tampa Electric, Peoples Gas, BLP and DOMLEC consumed approximately 12,000 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.

304 BIODIVERSITY

304-02

SIGNIFICANT IMPACTS OF ACTIVITIES, PRODUCTS AND SERVICES ON BIODIVERSITY 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 conversion of riverine habitat from hydro development.

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 wildlife and species of conservation concern.

304-03

HABITATS PROTECTED AND RESTORED

Some restoration work completed by our affiliates is as follows:

- Emera Newfoundland and Labrador (ENL) continued to monitor the rock reefs created in Big Lorraine to offset the construction of the grounding electrode site for the Maritime Link project. These reefs were built in 2017 and are gradually being colonized by local wildlife and create more complex habitat to increase local biological productivity. Monitoring will be ongoing in 2019. In addition, ENL completed remediation of access trails and watercourse crossings associated with the Maritime Link transmission line construction. Areas will continue to be monitored in 2019.
- Emera New Brunswick remediated wetlands and water courses along the pipeline Right of Way.
 Repairs were required due to recreational ATV traffic. Work was completed in 2018 but requires ongoing monitoring to correct any additional damage.
- New Mexico Gas restores impacted habitats to pre-construction conditions by reseeding rangelands and conducting post-construction monitoring. The 2018 work plan was completed.
- Nova Scotia Power provided support to a local organization called the "Turtle Patrol" with their efforts to provide viable habitat for snapping turtles on a spot of shoreline at an NSPI reservoir. NSPI provided material in an area where snapping turtles were attempting to nest but were struggling with larger-sized rocks. The Turtle Patrol spread the gravel as desired and removed larger material.

In addition, the island of Dominica was devastated by Hurricane Maria in 2017. In 2018, DOMLEC executed an extensive island-wide line restoration. The lines and accessories had to be recovered and rebuilt. Vegetation is now returning to pre-hurricane conditions.

305 EMISSIONS

305-01

DIRECT (SCOPE 1) GHG EMISSIONS

GHG Emissions Response

Emera has a strong track record of reducing GHG emissions through investments in renewables and lower carbon energy alternatives. Emera had a 24 per cent reduction in Scope 1 GHG emissions (MtCO $_2$ 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.

Scope 1 emission calculations include CO_2 , CH_4 , N_2O and SF_6 . Scope 2 and 3 emissions include CO_2 , CH_4 and N_2O . 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_2 , CH_4 and N_2O , 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.

Emera's GHG intensity ratio in 2018 was 0.53 metric tonnes CO_2e/MWh . This ratio is calculated using total MWh energy sold, and Scope 1 and 2 GHG emissions (CO_2e).

For further information, see Emera's 2018 CDP submission.

GHG Emissions

(tonnes CO2e)

	Scope 1	Scope 2	Scope 3
2018	21,056,9951	410	9,904,221
2005 Base Year	27,770,819²	4,683³	-

¹ In addition to the above, Emera's CO₂ emissions from biomass generating facilities were 509,311 metric tonnes in 2018.

305-02	ENERGY INDIRECT (SCOPE 2) GHG EMISSIONS	See response to GRI 305-01.
305-03	OTHER INDIRECT (SCOPE 3) GHG EMISSIONS	See response to GRI 305-01.
305-04	OTHER INDIRECT (SCOPE 3) GHG EMISSIONS	See response to GRI 305-01.
305-05	REDUCTION OF GHG EMISSIONS	See response to GRI 305-01.

 $^{^2}$ Emera affiliate NSPI provided updated verification of 2005 emissions (from 10,200,000 metric tonnes CO $_2$ e to 10,648,422 metric tonnes CO $_2$ e), and Emera's base year emissions were adjusted accordingly.

 $^{^3}$ Please note that Scope 2 base year emissions have been adjusted from 244,638 metric tonnes CO₂e to 4,683 metric tonnes CO₂e. This adjustment is to account for an error in the base year, where Nova Scotia Power's Scope 3 emissions were incorrectly included; they have subsequently been removed.

GRI Disclosure	Description	Response	
305-07	NITROGEN OXIDES (NO _x), SULFUR OXIDES (SO _x) AND OTHER SIGNIFICANT AIR EMISSIONS	In 2018, Emera's other emissions for NO _x , SO ₂ and Mercur Persistent organic pollutants (POP), volatile organic comp (HAP), particulate matter (PM) and other standard categor regulations are included in NPRI reporting for NSPI and in	pounds (VOC), hazardous air pollutants pries of air emissions identified in relevant
		NO _x	22,697 tonnes
		SO ₂	78,669 tonnes
		Hg	75 kilograms

306 EFFLUENTS AND WASTE

306-02	WASTE BY TYPE AND DISPOSAL METHOD	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 progress, efforts are being made to improve data collection related to waste metrics.
		In 2018, Emera companies disposed of approximately 69 tonnes of PCB-contaminated solid waste, 22,825 litres of PCB-contaminated liquid waste, and approximately 51 tonnes of other hazardous waste.
		In 2018, Emera companies produced a total of 527,081 tonnes of fly ash. Approximately 4 per cent (23,585 tonnes) was repurposed for other industrial uses. Tampa Electric conducted a number of closure projects in accordance with the Disposal of Coal Combustion Residuals from Electric Utilities Rule that came into effect in 2015. As a result, reported quantities of accumulated ash for repurpose was higher in previous years.
306-03	SIGNIFICANT SPILLS	Emera Inc. has an internal program for tracking and reporting environmental incidents. There were 27 moderate incidents and one significant incident in 2018.
		In 2018, approximately 5,000 litres of oil was released from the Nova Scotia Power Tufts Cove generation plant into the Halifax Harbour. Over the course of four months, a comprehensive cleanup operation was completed, with oversight and final inspection from Environment Canada and Climate Change Canada and Nova Scotia Environment.
		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.
		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.
306-04	TRANSPORT OF HAZARDOUS WASTE	At Emera, we focus on reducing waste at its source and minimizing the amount of non-hazardous and hazardous waste that is produced. All waste, including hazardous waste, is disposed of in accordance with regulatory and legal requirements.
		In 2018, Tampa Electric, Peoples Gas and Emera Maine disposed of approximately 51 tonnes of hazardous waste at various waste facilities within the United States.

GRI

Disclosure Description

Response

306-05

BY WATER DISCHARGES AND/OR RUNOFF

WATER BODIES AFFECTED 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:

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.	Peel Street and West Sunrise	Hawksbill Creek and Freeport Harbour	
Emera Energy	Bridgeport Energy	Bridgeport Harbour, Atlantic Ocean	
Emera Energy	Bayside Power	Courtenay Bay, Atlantic Ocean	
Emera Energy	Brooklyn Power	Herring Cove, Atlantic Ocean	
Nova Scotia Power	Point Aconi Generating Station	Atlantic Ocean	
Nova Scotia Power	Lingan Generating Station	Indian Bay, Atlantic Ocean	
Nova Scotia Power	Point Tupper Generating Station	Strait of Canso, Atlantic Ocean	
Nova Scotia Power	Port Hawkesbury Generating Station	Strait of Canso, Atlantic Ocean	
Nova Scotia Power	Trenton Generating Station	East River Estuary	
Nova Scotia Power	Tufts Cove Generating Station	Halifax Harbour, Atlantic Ocean	
Nova Scotia Power	Lequille Generating Station	Allains River, NS	
Nova Scotia Power	Annapolis Tidal Generating Station	Annapolis River, NS	
Nova Scotia Power	Avon Generating Stations	Avon River, NS	
Nova Scotia Power	Gulch and Ridge Generating Stations	Bear River, NS	
Nova Scotia Power Hell's Gate, Hollow Bridge, Lumsden and Methals Generating Stations		Black River, NS	
Nova Scotia Power	Dickie Brook Generating Station	Dickie Brook, NS	
Nova Scotia Power	Power Malay and Ruth Falls East River, Sheet Ha Generating Stations		
Nova Scotia Power	White Rock Generating Station	Gaspereau River, NS	

GRI Disclosure Description

Emera Company	Generating Station	Water Body
Nova Scotia Power	Fall River Generating Station	Fall River, NS
Nova Scotia Power	Gisborne Generating Station	Indian Brook, NS
Nova Scotia Power	Upper Lake, Lower Lake, Big Falls, Cowie Falls, Deep Brook and Lower Great Brook Generating Station	Mersey River, NS
Nova Scotia Power	Nictaux Generating Station	Nictaux River, NS
Nova Scotia Power	Mill Lake and Tidewater Generating Station	North East River, NS
Nova Scotia Power	Paradise Generating Station	Paradise River, NS
Nova Scotia Power	Sissiboo Falls, Weymouth and Fourth Lake Generating Stations	Sissiboo River, NS
Nova Scotia Power	Tusket Generating Station	Tusket River, NS
Nova Scotia Power	Wreck Cove Generating Station	Wreck Cove Brook, NS
Tampa Electric	Big Bend Power Station	Hillsborough Bay
Tampa Electric	Bayside Power Station	Hillsborough Bay
Tampa Electric	Polk Power Station	Unnamed Lake

307 ENVIRONMENTAL COMPLIANCE

307-01 NON-COMPLIANCE WITH

ENVIRONMENTAL LAWS AND REGULATIONS

Emera is in material compliance with environmental laws and regulations.

401 EMPLOYMENT

401-01

NEW EMPLOYEE HIRES AND EMPLOYEE TURNOVER

		Hires		Turnover
Age Group	#	Rate	#	Rate
Under 30	240	3.2%	71	1.0%
30-50	333	4.5%	204	2.7%
Over 50	113	1.5%	295	4.0%
Gender				
Female	182	2.5%	181	2.4%
Male	504	6.8%	389	5.2%
Region				
Canada	276	3.7%	209	2.8%
United States	359	4.8%	340	4.6%
Caribbean	51	0.7%	21	0.3%
TOTAL	686	9.2%	570	7.7%

Rates are calculated using total employee count at end of reporting period.

401-02 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 in compliance with the local jurisdiction's legal requirements.

401-03 PARENTAL LEAVE

Parental leave with employment position security upon return from leave is offered to all full-time Emera employees.

403 OCCUPATIONAL HEALTH AND SAFETY

403-01

OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM 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: the National Energy Board (NEB), American Petroleum Institute API 1170, CEA, Pipeline and Hazardous Materials Safety Administration (PHMSA), and ISO 45001. Emera is in the process of fully implementing the SMS.

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.

Work activities of contractors are addressed primarily within the Contractor Safety Program (CSP), a sub-section (element) of the SMS.

GRI Disclosure	Description	Response
403-02	HAZARD IDENTIFICATION, RISK ASSESSMENT AND INCIDENT INVESTIGATION	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.
		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 review the effectiveness.
		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.
		Employees across Emera and 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.
		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.
403-03	OCCUPATIONAL HEALTH SERVICES	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, physical and psychological wellness programs, and confidential post-incident debriefing discussions and support.
		Some Emera affiliates have programs that allow for early access to assessment and treatment to eliminate or minimize lost time associated with an incident, or other measures to improve the well-being of employees.
		Where regular hazard exposure is known, Emera affiliates have health monitoring programs, such as audiometric testing and respiratory fit testing programs.
403-04	WORKER PARTICIPATION, CONSULTATION AND COMMUNICATION ON OCCUPATIONAL HEALTH	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.
	AND SAFETY	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.

GRI Disclosure	Description	Response
403-05	WORKER TRAINING ON OCCUPATIONAL HEALTH AND SAFETY	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:
		• Safety moments at the start of meetings;
		• Site orientations where work-related safety considerations are reviewed;
		Regular review of Emera safety policies and requirements;
		• Training and awareness requirements under the Emera Safety Management System; and
		• Job-specific safety training.
		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.
403-06	PROMOTION OF WORKER HEALTH	Emera is committed to providing a safe and healthy workplace and a culture that supports leadership effectiveness, respectful workplace practices and employee health and wellness. Emera offers a range of services, programs and incentives in an effort to promote safe and healthy living, reduce lifestyle risk factors and prevent injury/illness.
		Emera organizes quarterly health challenges – friendly competitions that encourage positive, healthy habits. These initiatives have increased awareness of the importance of overall wellness across Emera. In 2018, the Employee Assistance Program expanded to include employees across Emera, allowing Emera employees and their families to receive high-quality support services for a variety of service offerings.
403-07	PREVENTION AND MITIGATION OF OCCUPATIONAL HEALTH AND SAFETY IMPACTS DIRECTLY LINKED BY BUSINESS RELATIONSHIPS	Emera and its affiliates are in the process of implementing 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 are reviewed regularly.
403-08	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.
403-09	WORK-RELATED INJURIES	In 2018, for Emera employees, there were no fatalities and 93 OSHA recordable injuries, with a rate of 1.29, based on approximately 14.4 million hours. For contractors, there were no fatalities and 42 OSHA recordable injuries, with a rate of 1.04, based on an estimate of approximately 8.1 million hours worked. 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.
		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.

Disclosure Description

Response

404 TRAINING AND EDUCATION

404-02

PROGRAMS FOR UPGRADING EMPLOYEE SKILLS AND TRANSITION ASSISTANCE PROGRAMS 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. 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 allows employees to apply for funding for training outside their current role.

Emera is focused on developing leaders within the business. In 2018, Emera launched an online learning portal and learning management system. The system provides all employees with access to e-learning programs to support skill development in a variety of areas, including leadership competencies. Emera also offers several in-house leadership development programs, which are available to all Emera company employees.

Emera provides transition assistance to employees to facilitate continued employability.

404-03

PERCENTAGE OF EMPLOYEES RECEIVING REGULAR PERFORMANCE AND CAREER DEVELOPMENT REVIEWS Employees of all Emera companies complete an annual performance and career development review. The program includes employees and leaders working together to set goals and measures of success, and identify development areas to be reviewed and evaluated throughout the year.

405 DIVERSITY AND EQUAL OPPORTUNITY

405-01

DIVERSITY OF GOVERNANCE BODIES AND EMPLOYEES In 2018, 29 per cent of Emera's total workforce, 33 per cent of Emera Senior Executives and 33 per cent of the Emera Board of Directors were female.

411 RIGHTS OF INDIGENOUS PEOPLES

411-01

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.

The Emera 2018 Sustainability Report provides examples of engagement activities and business relationships between indigenous peoples and Emera affiliates. There have not been any legal cases involving the rights of indigenous peoples associated with Emera operations.

G4 SECTOR DISCLOSURES

EU1 INSTALLED CAPACITY

Installed Capacity (MW)

Energy Source	Canada	United States	Caribbean	TOTAL
Coal	1,225	1,823	-	3,048
Natural gas*	439	5,016	-	5,455
Petroleum	560	2	368	930
Biomass	93	-	-	93
Hydroelectric	407	-	6	413
Solar	-	168	10	178
Wind	147	-	-	147
TOTAL	2,871	7,008	384	10,264

 $^{^{}st}$ Unit 1 at Polk included with natural gas.

EU2 NET ENERGY OUTPUT

Net Generation (GWh) by Energy Source and Region

Energy Source	Canada	United States	Caribbean	TOTAL
Coal	6,038	3,534	-	9,572
Natural gas*	1,427	21,675	-	23,102
Petroleum	137	-	1,155	1,292
Biomass	189	105	-	294
Hydroelectric	940	-	24	964
Solar	-	119	18	137
Wind	262	-	-	262
TOTAL	8,994	25,432	1,197	35,623

^{*} Unit 1 at Polk included with natural gas.

EU3 NUMBER AND TYPE OF CUSTOMER ACCOUNTS

Retail Electric Customer Count (at end of year)

Commercial	156,969
Industrial	6,005
Residential	1,434,670
Other	19,741

The number of utility connections at Emera in 2018 was 1,616,000.

EU4 LENGTH OF ABOVE AND UNDERGROUND TRANSMISSION AND DISTRIBUTION LINES

	Total (km)	Aboveground (km)	Underground (km)
Transmission lines	10,344	10,228	116
Canada	5,669	5,669	0
United States	3,952	3,938	14
Caribbean	723	621	102
Distribution lines	65,268	56,156	9,112
Canada	27,389	27,020	369
United States	33,750	25,055	8,695
Caribbean	4,129	4,081	48

EU12 TRANSMISSION AND DISTRIBUTION LOSSES

	% of Annual Load
Transmission losses	3.5
Distribution losses	5.6

GRI Disclosure	Description	Response				
EU13	BIODIVERSITY OF OFFSET HABITATS	Nova Scotia Power Inc. (NSPI) was required offset 5,220 m² of fish habitat associated volumber was calculated from 1,740 m² of fish permanent dam footprint, multiplied by the 2017. The Clean Annapolis River Project (Chabitat restoration in the Annapolis and Fac CARP targeted 5,280 m² of fish habitat on restoration took place in a 356 m stretch of approximately 6,116 m². This habitat restorations are Electricalso conducts some work of Solar conservation area. The area has a followed that the solution of th	with the proposed Tusket Hydro ment habitat that could be impacted ree. NSPI submitted a plan to ment ARP) group was contracted in lat les Rivers candidate sites, as per the Fales River for restoration. The friver with an average width of 1 restoration was designed to benefit saluration was designed to benefit saluration.	nain dam upgrade. This from the new et this requirement in e 2017 to perform their proposal. In 2018, his was exceeded as 7.2 m, totalling monids.		
EU15 PERCENTAGE OF EMPLOYEES ELIGIBLE		Retirement Eligibility by Region and	Category			
	RETIRE IN THE NEXT 5 AND 10 YEARS		0-5 Years	6-10 Years		
		Canada	24%	16%		
		Unionized employees	11%	6%		
		Non-unionized employees	14%	10%		
		United States	52%	20%		
		Unionized employees	14%	3%		
		Non-unionized employees	38%	17%		
		Caribbean	4%	9%		
		Unionized employees	2%	7%		
		Non-unionized employees	1%	2%		
EU17	DAYS WORKED BY	Note: Percentages are based on permane Emera and its affiliates utilize contractors	as part of their business. This is o	often in areas where		
	CONTRACTOR AND SUBCONTRACTOR EMPLOYEES	specialized training, scope of work or equip	oment is required as part of the v	vork.		
EU18	PERCENTAGE OF CONTRACTOR AND SUBCONTRACTOR EMPLOYEES THAT HAVE UNDERGONE RELEVANT HEALTH AND SAFETY TRAINING	Persons working for, or on behalf of, Emera or an Emera affiliate are required to participate in basic health and safety orientation/training/awareness of hazards of the work being performed and of the workplace prior to commencement of work. Emera and its affiliates utilize contractors as part of their business. These are often in areas where specialized training, scope of work, or equipment is required as part of the work. Contractors are hired through the company procurement process and are informed of hazards associated with their scope of work. The scope and related job tasks dictate the contractor training and competency requirements. There are instances where contractors require more specialized training than employees. No contractors are allowed to undertake work at Emera facilities for which they are not competent.				
EU26	PERCENTAGE OF	Within the service areas of Emera's regulat	Within the service areas of Emera's regulated utilities, there are no material areas that are			

POPULATION UNSERVED unserved. All customers have access to electricity service.

GRI Disclosure	Description	Response						
EU28	POWER OUTAGE FREQUENCY	2.15 (MEDS & Pla interruptions (ov	For 2018, Emera's Report System Average Interruption Frequency Index (SAIFI) was 3.45 (All-in) and 2.15 (MEDS & Planning Outages not included). SAIFI is calculated using the total number of customer interruptions (over one-minute long) against the average number of customers for the specific reporting period.					
EU29	AVERAGE POWER OUTAGE DURATION	3.15 (MEDS & Pla interruption dura	For 2018, Emera's Report System Average Interruption Duration Index (SAIDI) was 8.34 (All-in) and 8.15 (MEDS & Planning Outages not included). SAIDI is calculated using the total customer interruption duration (over one-minute long) against the average number of customers for the specific reporting period.					
G4-11	CONTRACTOR WORKFORCE COVERED UNDER COLLECTIVE BARGAINING AGREEMENTS	Emera does not track the number of contractors that are covered by collective bargaining agreements.						
G4-EN8	TOTAL WATER WITHDRAWAL BY SOURCE	Addressed in res	ponse to GRI	303-03				
G4-EN15	DIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 1)	2018 Scope 1 Emissions per MWh						
		Country	Net Generation (MWh)	CO ₂ e Total (tonnes)	CO ₂ e/MWh	Net Generation from Fossil Fuel (MWh)	CO ₂ e from Fossil Fuel (tonnes)	CO ₂ e/MWh from Fossil Fuel
		Caribbean	1,196,960	1,002,327	0.84	1,154,884	1,002,327	0.87
		Canada	8,993,596	6,963,607	0.77	7,602,820	6,963,607	0.92
		United States	25,432,384	12,877,425	0.51	24,658,821	12,877,425	0.52

G4-EN16 ENERGY INDIRECT
GREENHOUSE GAS (GHG)
EMISSIONS (SCOPE 2)

2018 Scope 2 Emissions per MWh

Country	Net Generation (MWh)	CO ₂ e Total (Scope 2) (tonnes)	CO ₂ e/MWh
Caribbean	0	0	-
Canada	0	0	-
United States	1,029	410	0.40

GRI Disclosure	Description	Response			
G4-EN21	NO _x , SO _x AND OTHER SIGNIFICANT AIR EMISSIONS	2018 Other E	missions per MV	/h	
	LIMISSIONS		Emissions	Per MWh Net Gen - All Generating Capacity	Per MWh <i>Net Gen - Combustion</i> <i>Power Plants</i>
		NO _x (tonnes)	22,697	0.0006	0.0007
		SO ₂ (tonnes)	78,669	0.0022	0.0023
		Hg (kg)	75	0.0000021	0.0000022
G4-EN22	BY QUALITY AND DESTINATION	critical role at our	hydro and therma	compliance with regulatory and all power plants, and every effort were significantly impacted by	is made to avoid unplanned
G4-LA1	TOTAL NUMBER AND RATES OF NEW EMPLOYEE HIRES AND EMPLOYEE	Average Leng	th of Tenure of L	eaving Employees, by Gender	
	TURNOVER			Fem	
		Under 30			2.0 2.2
		30-50			5.8 4.8
		Over 50			19.1 26.1
		Note: Hire and	turnover rates are	noted in GR1 401-01.	

Disclosure Description

Response

G4-LA6 TYPES OF INJURY AND RATES OF INJURY

RATES OF INJURY,
OCCUPATIONAL
DISEASES, LOST DAYS,
AND ABSENTEEISM AND
WORK-RELATED
FATALITIES

	Employees	Contractors	Units
Medical Aid (MA)	22	20	Number
Restricted Work (RW)	46	8	Number
Lost Time (LT)	25	14	Number
Fatality	0	0	Number
Injury Rate (IR)	1.29	1.04	Injuries per 200,000 hours worked or per 100 employees
Lost Time Frequency (LTF) Rate	0.35	0.35	Lost time incidents per 200,000 hours worked or per 100 employees
Lost Day Rate/Lost Time Severity	10.97	n/a	Lost time days per 200,000 hours worked or per 100 employees
Hours	14.4 million	8.1 million (estimated)	Hours

G4 DMA AVAILABILITY AND RELIABILITY

Customers count on us for energy to power every moment of every day, and for solutions for a sustainable tomorrow. Emera affiliates operating in rate-regulated markets are required to have processes in place to ensure short- and long-term availability. With respect to long-term planning, this includes Integrated Resource Planning to anticipate long-term generation and demand requirements and investment in assets to meet future energy needs. With respect to short-term availability, this includes appropriate maintenance practices, including vegetation management to minimize outages, coordinated responses to events, including storms, and continual monitoring and improvement of reliability metrics.

G4 DMA DEMAND-SIDE MANAGEMENT

In 2018, Tampa Electric continued operating within the 2015-2024 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 *Florida Energy Efficiency and Conservation Act*. As such, Tampa Electric files an annual summary of its Demand-Side Management program accomplishments and Form EIA-861. Examples of these programs at Tampa Electric include free energy audits, numerous energy rebate and incentive programs, and energy education, awareness and outreach. In 2018, Tampa Electric's conservation programs reduced the use of energy by 69.2 GWh.

In Nova Scotia, DMS programs are funded by NSPI pursuant to legislation requirements within the *Public Utilities Act*. This legislation requires that NSPI 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 2018, the energy savings achieved was 151 GWh.

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 Co. (NMGC) 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. The NMGC 2018 program was expected to save approximately 1.1 million therms.

GRI Disclosure	Description	Response
G4 DMA	WATER	Water plays a critical role in generating electricity at our hydro and thermal power plants. Whether we are drawing water to turn hydro turbines, to create steam, or to cool water in our thermal plants, we take care not to impact plants or animals in the area.
		NSPI operates 33 hydro generating stations, located in 17 watersheds throughout the province of Nova Scotia. Each hydro system is operating in accordance with a "Water Approval for Storage/Withdrawal of Water" under the <i>Nova Scotia Environment Act</i> , and is required to undergo a relicensing process for renewal of these approvals generally every 10 years, which involves engagement with stakeholders, a full suite of environmental studies, and assessment of the effects of water management strategies. NSPI facilities are operated to meet the Dam Safety Guidelines and conducts flood studies, along with a comprehensive review of hydrology of the watershed, as part of the dam safety review every seven years. All NSPI hydro systems are run-of-river, and water management is driven by seasonal availability of water. As such, the provision of fish passage for diadromous and resident fish population is an environmental risk. In 2018, NSPI completed a watershed risk assessment exercise to identify high-priority hydro systems for further studies into migration options for any impacts that hydroelectricity generation may have on the river system.
		At Tampa Electric's Big Bend and Bayside power stations, water is used to cool steam by circulating saltwater from Tampa Bay through a "once through cooling" process that returns water back to the bay. This return also serves as the intake for the Tampa Bay Seawater Desalination facility, a drought-proof, alternative water supply that provides up to 25 million gallons per day of drinking water to the region. At both plants, the plant drainage system collects and diverts rainwater to an industrial wastewater pond or collection system. Through a partnership with the Florida Department of Environmental Protection and the Tampa Bay Estuary Program's Nitrogen Management Consortium, TECO Energy's investments to reduce NO _x emissions and total nitrogen discharges to the bay have helped improve water clarity, fostering sea grass recovery.
		Due to the innovative siting of the Polk Power Station on previously mined lands, Tampa Electric was able to modify existing mine cuts on the site to serve as the plant's cooling water reservoir, which allows the facility to treat and recycle this water continuously to reduce overall water consumption, as well as reducing the need to discharge effluent from the site. The plant's design maximizes plant water recycling and reuse and minimizes groundwater withdrawal and off-site discharges. The Reclaimed Water Project allows Tampa Electric to collect reclaimed water from the cities of Lakeland and Mulberry as well as Polk County, treat it and use it for cooling water at the Polk Power Station. This project is a co-operative partnership between Tampa Electric, the city of Mulberry, Polk County and the Southwest Florida Water Management District (SWFWMD). It is jointly funded by Tampa Electric and SWFWMD.
G4 DMA	MATERIALS	Emera companies are focused on the removal of in-service PCB equipment. All PCB in-service equipment has been phased out at Tampa Electric. NSPI is on track to remove all in-service PCB equipment by 2025, as required by federal regulations. Other Emera companies have programs in place and are on track with the phase-out of PCB equipment.
G4 DMA	EMPLOYMENT	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. As such, Emera's workforce planning programs function to understand the required skillsets and competencies to successfully execute on the company's business strategy. Emera places emphasis on identifying future leaders and building leadership talent within the company. In 2018, all company leaders and high-potential leaders were fully assessed and included in the Emera Talent Review and Succession Planning activities.
		Emera companies contribute to apprenticeship programs, participate in co-op student programs and support scholarship and bursary programs to attract top talent early. NSPI offers scholarships and bursaries including those for emerging leaders, women in trades, engineering, technology and innovation, African Nova Scotians and Mi'kmaq.
		In 2018, Emera was named one of Canada's Best Employers (<i>Forbes Magazine</i>), one of Atlantic Canada's Top Employers and one of Nova Scotia's Top Employers.

GRI Disclosure	Description	Response
G4 DMA	EMPLOYMENT	Emera and its affiliates are in the process of implementing a Safety Management System, which requires employees to understand their responsibilities under the program. Training requirements are dependent on the technical requirements of job tasks and identified hazards and risks. Hazards and risks are identified as part of the Safety Management System, and these are integrated into Job Safety Analyses and safe work procedures.
		Health and safety training is embedded into many programs including onboarding, Code of Conduct training, site orientations, mentoring programs, safety programs and on-the-job training programs. Training and awareness can be conducted in a variety of ways (e.g., on-site, off-site, formal, internal training or training provided by external organization) and is dependent on the type of training being provided.
		Emera and its affiliates provide all their employees with the equipment required to complete their jobs safely. Contractors are required to ensure their employees have all the equipment needed to complete their jobs while on Emera sites. Safety observations and other similar inspection activities are carried out to ensure proper equipment is being used.
		A process for identification and tracking of training requirements and completion for each affiliate is an aspect of Emera's Safety Management System. The effectiveness of training is reviewed through regular inspections and audits.
G4 DMA	FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING	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 observe all regulatory requirements.
G4 DMA	DISASTER/EMERGENCY PLANNING AND RESPONSE	Emera and its affiliates have processes in place to address disaster/emergency planning and response, which are reviewed regularly.