

GRI and SASB Content Index¹

Disclosure/Code	Description/Accounting Metric	Response
102 GENERAL DISCLOSURES		
102-1	NAME OF ORGANIZATION	Emera Inc.
102-2	ACTIVITIES, BRANDS, PRODUCTS AND SERVICES	Emera 2020 Annual Report, pages 10-12
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	<p>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.</p> <p>2020 Sustainability Report: Emera at a Glance, page 5</p> <p>For a full description of Emera’s holdings by country, see the Emera 2020 Annual Report, page 164.</p>
102-5	OWNERSHIP AND LEGAL FORM	Emera 2020 Annual Report, pages 11, 164
102-6	MARKETS SERVED	Emera 2020 Annual Report, pages 23-67, 164
102-7	SCALE OF ORGANIZATION	Emera 2020 Annual Report, pages 11-27

¹ 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.

Disclosure/Code	Description/Accounting Metric	Response
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102 GENERAL DISCLOSURES

102-8 INFORMATION ON EMPLOYEES AND OTHER WORKERS

Total Number of Employees by Employment Contract, by Gender
(includes full-time and part-time employees)

	Permanent		Temporary	
	# Employees	% Employees	# Employees	% Employees
Female	1,990	30%	86	29%
Male	4,751	70%	210	71%
Total	6,741	100%	296	100%

Total Number of Employees by Employment Contract, by Region
(includes full-time and part-time employees)

	Permanent		Temporary	
	# Employees	% Employees	# Employees	% Employees
Canada	2,143	32%	218	74%
United States	3,821	57%	0	0%
Caribbean	777	12%	78	26%
Total	6,741	100%	296	100%

Total Number of Employees by Employment Type, by Gender
(includes permanent and temporary employees)

	FTE		<1 FTE	
	# Employees	% Employees	# Employees	% Employees
Female	2,042	29%	34	51%
Male	4,928	71%	33	49%
Total	6,970	100%	67	100%

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102-11	PRECAUTIONARY PRINCIPLE OR APPROACH	Emera 2020 Annual Report, pages 53-62
102-12	EXTERNAL INITIATIVES	Emera, through its membership in the Edison Electric Institute and the American Gas Association, supports the ESG/Sustainability template. 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	2020 Sustainability Report: CEO Message, page 3
102-15	KEY IMPACTS, RISKS AND OPPORTUNITIES	Emera 2020 Annual Report, pages 4-8, 11-12, 53-62
102-16	VALUES, PRINCIPLES, STANDARDS AND NORMS OF BEHAVIOUR	Emera Code of Conduct
102-17	MECHANISMS FOR ADVICE AND CONCERNS ABOUT ETHICS	Emera Code of Conduct
102-18	GOVERNANCE STRUCTURE	2020 Sustainability Report: Governance, page 27 Management Information Circular 2021, pages 10-34 Emera Inc. Executive Team
102-19	DELEGATING AUTHORITY	Management Information Circular 2021, pages 32, 94
102-20	EXECUTIVE-LEVEL RESPONSIBILITY FOR ECONOMIC, ENVIRONMENTAL AND SOCIAL TOPICS	2020 Sustainability Report: Governance, page 27 Our ESG commitments have been core to our strategy for more than 15 years. We've established a strong governance structure and approach to oversee the management of our ESG risks and opportunities. Our Board of Directors is mandated to oversee Emera's ESG and sustainability performance. We have established a Sustainability Management Committee, chaired by our CEO, and comprised of senior leaders from across the business. 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 integrated ESG function, including reporting, disclosures and strategy.
102-21	CONSULTING STAKEHOLDERS ON ECONOMIC, ENVIRONMENTAL AND SOCIAL TOPICS	Management Information Circular 2021, pages 47-48, 95
102-22	COMPOSITION OF THE HIGHEST GOVERNANCE BODY	Management Information Circular 2021, pages 10-22
102-23	CHAIR OF THE HIGHEST GOVERNANCE BODY	Management Information Circular 2021, pages 10-22
102-24	NOMINATING AND SELECTING THE HIGHEST GOVERNANCE BODY	Management Information Circular 2021, pages 28-29

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102-25	CONFLICTS OF INTEREST	Management Information Circular 2021, pages 28-36
102-26	ROLE OF THE HIGHEST GOVERNANCE BODY IN SETTING PURPOSE, VALUES, AND STRATEGY	2020 Sustainability Report: Governance, page 27 Management Information Circular 2021, page 94 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. While our Board of Directors has always had oversight of our ESG activities, last year ESG and sustainability were formally added to the Board's mandate. We established a Sustainability Management Committee, chaired by our CEO, that is comprised of senior leaders from across the business.
102-27	COLLECTIVE KNOWLEDGE OF THE HIGHEST GOVERNANCE BODY	Management Information Circular 2021, pages 39-40
102-28	EVALUATING THE HIGHEST GOVERNANCE BODY'S PERFORMANCE	Management Information Circular 2021, pages 34-35
102-29	IDENTIFYING AND MANAGING ECONOMIC, ENVIRONMENTAL AND SOCIAL TOPICS	2020 Sustainability Report: Governance, pages 26-27 Management Information Circular 2021, pages 1, 28, 32
102-30	EFFECTIVENESS OF RISK MANAGEMENT PROCESSES	Board of Directors Charter, page 2 Management Information Circular 2021, pages 41-42
102-31	REVIEW OF ECONOMIC, ENVIRONMENTAL, AND SOCIAL IMPACTS	2020 Sustainability Report: Governance, pages 27-28 Management Information Circular 2021, page 47
102-32	HIGHEST GOVERNANCE BODY'S ROLE IN SUSTAINABILITY REPORTING	Emera CEO 2020 Sustainability Report: Governance, page 27
102-33	COMMUNICATING CRITICAL CONCERNS	Management Information Circular 2021, pages 46-48 Emera Code of Conduct, pages 35-36
102-35	REMUNERATION POLICIES	Management Information Circular 2021, pages 53-93
102-36	PROCESS FOR DETERMINING REMUNERATION	Management Information Circular 2021, pages 53-93
102-37	STAKEHOLDERS' INVOLVEMENT IN REMUNERATION	Management Information Circular 2021, pages 47-48
102-40	LIST OF STAKEHOLDER GROUPS	2020 Sustainability Report: Stakeholder Engagement, pages 9-10

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102-41	COLLECTIVE BARGAINING AGREEMENTS	<p>Approximately 35 per cent of Emera’s employees were represented by a union in 2020.</p> <p>Emera respects the rights included in bargaining agreements. Emera and its affiliates adhere to the collective bargaining process, including the right to bargain and strike, and observe all regulatory requirements.</p>
102-45	ENTITIES INCLUDED IN THE CONSOLIDATED FINANCIAL STATEMENTS	Emera 2020 Annual Report: Management’s Discussion & Analysis, pages 10-72
102-46	DEFINING REPORTING CONTENT AND TOPIC BOUNDARIES	<p>2020 Sustainability Report: ESG Materiality, page 8</p> <p>The Emera Sustainability Report is based on corporate performance for 2020, unless otherwise stated. Emera applies the same reporting boundaries as the Emera 2020 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 reporting 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 template, the Sustainability Accounting Standards Board (SASB) indicators and the Task Force on Climate-related Financial Disclosures (TCFD) Recommendations.</p>
102-47	LIST OF MATERIAL TOPICS	2020 Sustainability Report: ESG Materiality, page 8
102-48	RESTATEMENTS OF INFORMATION	<p>303-5 Water Consumption: Based on available information, we reported that our affiliates consumed approximately 16,300 megalitres of water as part of their operations in 2019. A calculation error was noted by one of our generating stations in their 2019 data. Our 2019 water consumption was revised to be approximately 13,600 megalitres.</p> <p>305-7 Nitrogen Oxides (NO_x), Sulfur Oxides (SO_x), and Other Significant Air Emissions: A review of the data noted that Nova Scotia Power’s biomass plant was excluded from emissions totals in the 2019 Sustainability Report. 2019 emissions from the generating plant included: total particulate (44 tonnes), PM₁₀ (32 tonnes), PM_{2.5} (29 tonnes) and CO (755 tonnes). Emissions from this plant have been included in this year’s results.</p> <p>306-2 Waste by Type and Disposal Method: An error was noted in our 2019 Sustainability Report regarding the litres of PCB waste disposed. The 5,600 litres reported was for non-PCB liquid hazardous waste disposed. The amount of liquid PCB disposed of in 2019 was approximately 32,000 litres.</p>
102-49	CHANGES IN REPORTING	No significant changes.
102-50	REPORTING PERIOD	Data is from January 1, 2020 to December 31, 2020. Stories and case studies are from 2020 and 2021.
102-51	DATE OF MOST RECENT REPORT	2020
102-52	REPORTING CYCLE	Annual

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102-53	CONTACT POINT FOR QUESTIONS REGARDING THE REPORT	<p>We welcome feedback on our sustainability progress at sustainability@emera.com, 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. It has also been informed by the SASB standard for Electric Utilities & Power Generators and Gas Utilities & Distributors and by the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).
102-55	GRI CONTENT INDEX	This table serves as the GRI Content Index.
102-56	EXTERNAL ASSURANCE	<p>The report has not been externally assured.</p> <p>2020 Sustainability Report: Our Approach, page 8</p>
SASB ACTIVITY METRICS (GENERAL DISCLOSURES) - EU (ELECTRIC UTILITIES), GU (GAS UTILITIES)		
IF-EU-000.A	NUMBER OF: (1) RESIDENTIAL, (2) COMMERCIAL, AND (3) INDUSTRIAL CUSTOMERS SERVED	<ul style="list-style-type: none"> • Residential - 1,350,000 • Commercial - 137,000 • Industrial - 3,800 • Other - 20,000
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"> • Residential - 15,300 GWh • Commercial - 9,600 GWh • Industrial - 4,300 GWh • Other - 2,200 GWh
IF-EU-000.C	LENGTH OF TRANSMISSION AND DISTRIBUTION LINES	Emera has approximately 8,500 kilometres of transmission lines and 51,000 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 response to EU2 .

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IF-EU-000.E	TOTAL WHOLESale ELECTRICITy PURCHASED	Emera's electric utilities purchased 5,090,000 MWh of electricity in 2020.
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"> Residential - 880,000 Commercial - 76,000 Industrial - 3,700
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"> Residential: 40,600,000 MMBtu Commercial: 60,200,000 MMBtu Industrial: 124,400,000 MMBtu Transferred to a third party: 49,900,000 MMBtu
IF-GU-000.C	LENGTH OF GAS (1) TRANSMISSION AND (2) DISTRIBUTION PIPELINES	Emera has approximately 2,450 kilometres of transmission pipelines and 52,000 kilometres of distribution pipelines across its gas utilities.
103 MANAGEMENT APPROACH		
	MANAGEMENT APPROACH	<p>Our management approach is described in the following sections:</p> <p>201 Economic Performance</p> <p>301 Environmental Performance</p> <p>401 Social Performance</p>
201 ECONOMIC PERFORMANCE		
	MANAGEMENT APPROACH	<p>Emera 2020 Annual Report, pages 1-72</p> <p>Management Information Circular 2021, page 27</p> <p>2020 Sustainability Report: Our Strategy, page 6</p> <p>2020 Sustainability Report: Financial Highlights, page 7</p> <p>Emera Code of Conduct</p> <p>With our proven strategy and portfolio of high-quality regulated utilities, Emera is well positioned to continue to deliver for our customers while also providing our shareholders with long-term growth in earnings, cash flow and dividends. We are investing in cleaner sources of energy and in transmission assets to bring that energy where it is needed. We're also investing in reliability, system expansion and modernization, while never losing sight of cost and affordability for customers.</p>
201-1	DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED	\$4.8 billion in economic value distributed in our operating markets. This includes our community investments, capital payments (including dividends, employee wages and benefits) and taxes.

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201-2	FINANCIAL IMPLICATIONS AND OTHER RISKS AND OPPORTUNITIES DUE TO CLIMATE CHANGE	<p>Emera has 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 2020 Annual Report (pages 53-62). This section includes a discussion on global climate change risk (pages 54-56).</p> <p>Emera has also disclosed information on the risks and opportunities posed by climate change for the company as part of its 2021 CDP Climate Change Submission (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>
201-3	DEFINED BENEFIT PLAN OBLIGATIONS AND OTHER RETIREMENT PLANS	Emera 2020 Annual Report, page 51
300 ENVIRONMENT		
	MANAGEMENT APPROACH	<p>2020 Sustainability Report: ESG Materiality, page 8</p> <p>2020 Sustainability Report: Our Climate Commitment, pages 12-14</p> <p>2020 Sustainability Report: Conservation and Biodiversity, page 15</p> <p>2020 Sustainability Report: Water Management, page 15</p> <p>We are committed to working in a manner that is respectful and protective of the environment. To deliver on this commitment, each Emera company adheres to a clearly defined environmental policy and established environmental management system that aligns with the requirements of the ISO 14001 standard.</p> <p>Each Emera company has a team dedicated to managing environmental performance and risk with a senior leader who reports into the local executive team and works closely with the corporate Environmental Governance team, which reports to the Emera Vice President, Safety and Environment. Local and corporate scorecards contain targets to make certain that strategic goals and continual improvement of environmental performance is achieved.</p> <p>Our significant aspects are in the areas of:</p> <ul style="list-style-type: none"> Air Quality Fuel Oil (non-fuel and PCB) Water and Wastewater Fish and Aquatic Habitat Wildlife and Terrestrial Habitat Chemical and Dangerous Goods Waste Cultural, Historical and Archeological Resources <p>Processes are in place to manage risks both during regular operations and projects.</p>

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302 ENERGY																																						
302-1	ENERGY CONSUMPTION WITHIN THE ORGANIZATION	Emera's 2021 CDP Climate Change Submission , sections C8.2a and C-EU8.2d																																				
303 WATER AND EFFLUENTS																																						
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 our facilities and our operations have not been impacted by any material water shortages. Emera's water use or water discharges have not impacted other local water stakeholders.</p>																																				
303-2	MANAGEMENT OF WATER DISCHARGE-RELATED IMPACTS	Emera's thermal generating 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.																																				
303-3	WATER WITHDRAWAL	<p>Total Water Withdrawal (megalitres)</p> <table border="1"> <thead> <tr> <th></th> <th>Freshwater</th> <th>Other Water</th> </tr> </thead> <tbody> <tr> <td>Groundwater</td> <td>998</td> <td>68</td> </tr> <tr> <td>Seawater</td> <td>-</td> <td>3,326,553</td> </tr> <tr> <td>Surface water</td> <td>6,685</td> <td>-</td> </tr> <tr> <td>Third-party water</td> <td>9,796</td> <td>17</td> </tr> <tr> <td>Total</td> <td>17,479</td> <td>3,326,638</td> </tr> </tbody> </table> <p>Total Water Withdrawal from Water-Stressed Areas (megalitres)</p> <table border="1"> <thead> <tr> <th></th> <th>Freshwater</th> <th>Other Water</th> </tr> </thead> <tbody> <tr> <td>Groundwater</td> <td>781</td> <td>68</td> </tr> <tr> <td>Seawater</td> <td>-</td> <td>2,263,215</td> </tr> <tr> <td>Surface water</td> <td>5,963</td> <td>-</td> </tr> <tr> <td>Third-party water</td> <td>8,236</td> <td>17</td> </tr> <tr> <td>Total</td> <td>14,980</td> <td>2,263,300</td> </tr> </tbody> </table>		Freshwater	Other Water	Groundwater	998	68	Seawater	-	3,326,553	Surface water	6,685	-	Third-party water	9,796	17	Total	17,479	3,326,638		Freshwater	Other Water	Groundwater	781	68	Seawater	-	2,263,215	Surface water	5,963	-	Third-party water	8,236	17	Total	14,980	2,263,300
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303-4	WATER DISCHARGE	<p>Total Water Discharge (megalitres)</p> <table border="1"> <thead> <tr> <th></th> <th>Freshwater</th> <th>Other Water</th> </tr> </thead> <tbody> <tr> <td>Groundwater</td> <td>2,379</td> <td>87</td> </tr> <tr> <td>Seawater</td> <td>-</td> <td>3,328,801</td> </tr> <tr> <td>Surface water</td> <td>1,250</td> <td>214</td> </tr> <tr> <td>Third-party water</td> <td>-</td> <td>-</td> </tr> <tr> <td>Other water</td> <td>-</td> <td>-</td> </tr> <tr> <td>Total</td> <td>3,629</td> <td>3,329,102</td> </tr> </tbody> </table> <p>In 2020, Tampa Electric paid a penalty of \$11,365 CAD associated with an unauthorized discharge of wastewater.</p>		Freshwater	Other Water	Groundwater	2,379	87	Seawater	-	3,328,801	Surface water	1,250	214	Third-party water	-	-	Other water	-	-	Total	3,629	3,329,102
	Freshwater	Other Water																					
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Total	3,629	3,329,102																					
303-5	WATER CONSUMPTION	<p>In 2020, Emera affiliates Tampa Electric, Nova Scotia Power, Emera Energy’s Brooklyn Power, New Mexico Gas, Peoples Gas System, Barbados Light & Power, and DOMLEC consumed approximately 13,338 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. Emera Energy’s Brooklyn Power also withdrew 373 megalitres of freshwater that was not consumed and later returned to the original freshwater source.</p> <p>Note: Based on available information, we reported that our affiliates consumed approximately 16,300 megalitres of water as part of their operations in 2019. A calculation error was noted by one of our generating stations in their 2019 data. Therefore, our water consumption in 2019 was determined to be approximately 13,600 megalitres instead of approximately 16,300 megalitres.</p>																					
SASB WATER MANAGEMENT																							
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	<p>(1) 3,344,117 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.</p> <p>(2) 13,338 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.</p>																					
IF-EU-140A.2	NUMBER OF INCIDENTS OF NON-COMPLIANCE WITH WATER QUANTITY AND/OR QUALITY PERMITS, STANDARDS AND REGULATIONS	See response to 303-4 (above).																					
IF-EU-140A.3	DESCRIPTION OF WATER MANAGEMENT RISKS AND DISCUSSION OF STRATEGIES AND PRACTICES TO MITIGATE THOSE RISKS	See responses to 303-1 and 303-2 .																					

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304 BIODIVERSITY

304-1 OPERATIONAL SITES OWNED, LEASED, MANAGED IN, OR ADJACENT TO, PROTECTED AREAS AND AREAS OF HIGH BIODIVERSITY VALUE OUTSIDE PROTECTED AREAS

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.

Number of Sites That Are Either Adjacent to or Intersect Protected Areas or Areas Where There Have Been Identified Threatened or Endangered Species

	Regulated Protected Area	Area Where Threatened and Endangered Species Are Located
Nova Scotia Power	170	0
Tampa Electric	0	38
Newfoundland and Labrador	3	0
DOMLEC	1	0
BLP	1	0
Total	175	38

Note: Last year, Nova Scotia Power included pending areas that had not yet received the regulatory designation of a protected area. These areas have been removed from the 2020 totals. 2019 numbers from NSP were revised from 215 to 143. This was not determined to be a material change.

Number of Sites by Operational Area

	NSP	TEC	ENL	Total
Thermal	1	0	0	1
Hydro	11	0	0	11
Transmission	28	18	3	49
Distribution	156	0	0	156
Photovoltaic generating facility	0	20	0	20

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304-2	SIGNIFICANT IMPACTS OF ACTIVITIES, PRODUCTS AND SERVICES ON BIODIVERSITY	<p>We operate many types of facilities, including electrical transmission and distribution lines, natural gas mains and service lines, hydro sites, solar sites, substations, generating stations and wind farms. To support our transition to lower carbon, we are often required to build or upgrade facilities.</p> <p>Before we begin any project, we screen sites for biological resources and sensitive or protected areas. We aim to mitigate any potential biodiversity impacts to vulnerable species or sensitive ecosystems when siting or timing projects or minimizing the extent and/or likelihood of these impacts using site-specific environmental protection procedures including water management, sedimentation control, wetland protection, and protection measures for wildlife and species of concern. We also conduct recommended mitigation measures after our project work is complete.</p> <p>Learn more about our efforts to protect biodiversity in the Environment section of our sustainability report.</p>
304-3	HABITATS PROTECTED AND RESTORED	<p>Some restoration work completed by our affiliates was as follows:</p> <ul style="list-style-type: none"> • Barbados Light & Power - As part of its Clean Energy Bridge (CEB) Project, four diesel engines were delivered to Barbados via sea barge and a beach landing. Landings were completed at high tide to minimize potential impacts to the beach and sea bottom. Infrastructure to safely land the barge was removed and the beach landing site at Maycock’s Beach was restored immediately after the landing of the engines was completed. The restoration was reviewed by the Barbados Sea Turtle Project and the Coastal Zone Management Unit. • New Mexico Gas - New Mexico Gas (NMG) began construction of its 35-mile Santa Fe pipeline project in May 2020. The pipeline went into service in February 2021. Post-construction, NMG worked to return the landscape to its original condition. This included establishing the original contours of the land as well as possible and reseeding using native seed mixes appropriate to the ecology of the area to facilitate vegetation regrowth over the next few years. • Emera New Brunswick - As part of regular pipeline right-of-way maintenance activities, wetlands and watercourses along the right-of-way were repaired due to damage caused by recreational ATV traffic. • Emera Newfoundland and Labrador - ENL completed the restoration of a riverbank that had been breached during the high-flow period of the previous spring melt. This work was designed to return the river to its natural course, as well as increasing protection of one of the towers of the Maritime Link transmission system. • Peoples Gas System - Peoples Gas System (PGS) works to restore areas it impacts during pipeline maintenance and/or new pipeline construction. PGS also makes conservation contributions and purchases state wetland and US Army Corps of Engineers mitigation credits to offset our impacts. PGS also completes proactive interventions to protect species in our work areas. For example, during our Seacoast Project we relocated Gopher Tortoises outside of the project site. • Tampa Electric - Tampa Electric performed maintenance activities within the 0.79 km² transmission corridor to help with the survival of native plant species within the corridor. This work also helps attract native animals to the areas, including Gopher Tortoises, Osprey and Eastern Indigo Snakes.

Disclosure/Code	Description/Accounting Metric	Response												
305 EMISSIONS														
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 38 per cent reduction in Scope 1 GHG emissions (MtCO₂e) since 2005 (39 per cent reduction in Scope 1 CO₂). 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 CO₂, CH₄, N₂O and SF₆. Scope 2 and 3 emissions include CO₂, CH₄ and N₂O. 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 and Tampa Electric. Emera's Scope 3 emissions include CO₂, CH₄ and N₂O, as calculated using regional emissions factors for Nova Scotia and Tampa Electric. Emera does not report market-based energy indirect (Scope 2) GHG emissions.</p> <p>Emera's GHG intensity ratio in 2020 was 0.49 metric tonnes CO₂e/MWh (the CO₂ intensity ratio was also 0.49 metric tonnes CO₂/MWh). This ratio is calculated using total MWh energy sold, and Scope 1 and 2 GHG emissions (CO₂e).</p> <p>For further information, see Emera's 2021 CDP Climate Change Submission.</p> <p>GHG Emissions (tonnes CO₂e)</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>2020</td> <td>15,545,254 (15,349,492 CO₂)</td> <td>524</td> <td>8,802,690</td> </tr> <tr> <td>2005 (base year)</td> <td>25,017,167</td> <td>0*</td> <td>1,884,572</td> </tr> </tbody> </table> <p>In addition to the above, Emera's CO₂ emissions from biomass generating facilities were 443,514 tonnes in 2020.</p> <p>* Scope 2 base year 2005 was adjusted to remove Emera Energy US Gas Plants and Bayside Energy, which were sold in 2019. Emera did not have any additional Scope 2 emissions in 2005. This change was not noted in last year's report.</p>		Scope 1	Scope 2	Scope 3	2020	15,545,254 (15,349,492 CO ₂)	524	8,802,690	2005 (base year)	25,017,167	0*	1,884,572
	Scope 1	Scope 2	Scope 3											
2020	15,545,254 (15,349,492 CO ₂)	524	8,802,690											
2005 (base year)	25,017,167	0*	1,884,572											
305-2	ENERGY INDIRECT (SCOPE 2) GHG EMISSIONS	See response to 305-1 (above).												
305-3	OTHER INDIRECT (SCOPE 3) GHG EMISSIONS	See response to 305-1 (above).												
305-4	GHG EMISSIONS INTENSITY	See response to 305-1 (above).												
305-5	REDUCTION OF GHG EMISSIONS	See response to 305-1 (above).												

Disclosure/Code	Description/Accounting Metric	Response														
305-7	NITROGEN OXIDES (NO _x), SULFUR OXIDES (SO _x) AND OTHER SIGNIFICANT AIR EMISSIONS	<p>In 2021, Emera's other emissions for NO_x, SO₂, mercury (Hg), carbon monoxide (CO), total particulate matter, PM₁₀ and PM_{2.5} 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>Other Emissions (tonnes CO₂e)</p> <table border="1"> <tbody> <tr> <td>NO_x</td> <td>21,071 tonnes</td> </tr> <tr> <td>SO₂</td> <td>62,363 tonnes</td> </tr> <tr> <td>Hg*</td> <td>0.04 tonnes</td> </tr> <tr> <td>CO**</td> <td>4,067 tonnes</td> </tr> <tr> <td>Total particulate matter**</td> <td>769 tonnes</td> </tr> <tr> <td>PM₁₀**</td> <td>591 tonnes</td> </tr> <tr> <td>PM_{2.5}**</td> <td>399 tonnes</td> </tr> </tbody> </table> <p>* Applies to Tampa Electric and Nova Scotia Power only. ** Reported for Tampa Electric, Nova Scotia Power and Brooklyn Power.</p> <p>Note: A review of the data noted that Nova Scotia Power's biomass plant was excluded from emissions totals in the 2019 Sustainability Report. 2019 emissions from the generating plant included: total particulate (44 tonnes), PM₁₀ (32 tonnes), PM_{2.5} (29 tonnes) and CO (755 tonnes). Emissions from this plant have been included in this year's results.</p>	NO _x	21,071 tonnes	SO ₂	62,363 tonnes	Hg*	0.04 tonnes	CO**	4,067 tonnes	Total particulate matter**	769 tonnes	PM ₁₀ **	591 tonnes	PM _{2.5} **	399 tonnes
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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) 15,540,466 tonnes CO₂e* (2) 40 per cent covered under emissions-limiting regulations (3) 92 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 were sourced by the Government of Canada, which references the Intergovernmental Panel on Climate Change (IPCC) 4th Assessment Report.</p>														

Disclosure/Code	Description/Accounting Metric	Response
IF-EU-110A.2	GREENHOUSE GAS (GHG) EMISSIONS ASSOCIATED WITH POWER DELIVERIES	16,648,150 tonnes CO ₂ 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	2020 Sustainability Report: Environment - Our Climate Commitment, pages 12-14
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 525,000 customers (2) 100 per cent. In 2020, Nova Scotia Power supplied its customers with approximately 30 per cent renewable energy.
SASB AIR QUALITY		
IF-EU-120A.1	AIR EMISSIONS OF THE FOLLOWING POLLUTANTS: (1) NO _x (EXCLUDING N ₂ O), (2) SO _x , (3) PARTICULATE MATTER (PM ₁₀), (4) LEAD (PB), AND (5) MERCURY (HG); PERCENTAGE OF EACH IN OR NEAR AREAS OF DENSE POPULATION	(1) NO _x - 21,071 tonnes, 46 per cent in or near areas of dense population (2) SO ₂ - 62,363 tonnes, 20 per cent in or near areas of dense population (3) Particulate matter (PM ₁₀) - 591 tonnes, 32 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) - 0.04 tonnes, 17 per cent in or near areas of dense population * An error was noted in our 2019 Sustainability Report. PM ₁₀ should have read 599 tonnes instead of the 566 tonnes reported.
306 EFFLUENTS AND WASTE		
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 2020, Emera companies disposed of approximately 69 tonnes of solid hazardous waste and 5,300 litres of liquid hazardous waste. This included approximately 0.05 tonnes of solid PCB and 1,469 litres of liquid PCB waste. Several of our affiliates did not dispose of PCB waste in 2020 due to restrictions in bringing external disposal contractors in from other regions.</p> <p>In 2020, Emera companies produced a total of 646,593 tonnes of coal ash, of which approximately 17 per cent (111,546 tonnes) was repurposed for other industrial uses.</p> <p>Note: An error was noted in our 2019 Sustainability Report regarding the litres of PCB waste disposed. The 5,600 litres reported was for non-PCB liquid hazardous waste disposed. The amount of liquid PCB disposed of in 2019 was approximately 32,000 litres.</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 eight moderate incidents (three incidents were associated with release of material) and no significant incidents in 2020.</p> <p>No spills had a material financial impact, and all were fully addressed.</p> <p><i>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.</i></p> <p><i>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.</i></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 of 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 & 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 Stations</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 Stations</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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SASB COAL ASH MANAGEMENT																																											
IF-EU-150A.1	AMOUNT OF COAL COMBUSTION RESIDUALS (CCR) GENERATED, PERCENTAGE RECYCLED	Tampa Electric and Nova Scotia Power generated 646,593 metric tonnes of CCR and recycled 17 per cent in 2020.																																									
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>Note: The information in the above table is reported for Tampa Electric only. This CCR indicator defined by SASB is based on US regulations.</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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Not Applicable	n/a	n/a	n/a	n/a	n/a																																						
307 ENVIRONMENTAL COMPLIANCE (2016)																																											
307-1	NON-COMPLIANCE WITH ENVIRONMENTAL LAWS AND REGULATIONS	In 2020, Tampa Electric (TEC) paid a total of \$28,000 CAD in penalties associated with two events - a permit exceedance of fuel quality parameters and an unauthorized discharge of wastewater. All monies have been paid and the matters have been closed with the applicable agencies.																																									
SASB INTEGRITY OF GAS DELIVERY INFRASTRUCTURE																																											
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 - 2. In 2020, Emera affiliate Peoples Gas had two Pipeline and Hazardous Materials Safety Administration (PHMSA) reportable distribution incidents. One was an ignition due to outside force damage and the other was an ignition and injury due to excavation. (2) Corrective Action Orders (CAO) - 0 (3) Notices of Probable Violation (NOPV) - 0																																									
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 - 0.02 per cent (2) Unprotected steel - 0.14 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 2020, 93 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 the Canada Energy Regulator (CER) in Canada and the Pipeline and Hazardous Materials Safety Administration (PHMSA) in the United States. Our affiliates work to meet or 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 our systems. For example, New Mexico Gas' (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 System (PGS) 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 affiliates that is focused on employee, contractor and public safety. At NMG, 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 priority across our gas utilities, with programs in place covering public awareness and damage prevention, call before you dig, pipeline markers, and emergency preparedness programs. Mock exercises at Emera New Brunswick are routine and provide emergency responders and employees the opportunity to test emergency response plans and interagency communications practices in a simulated emergency scenario. Staff at NMG 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, to share best practices and stay current on topics important to the sector.</p> <p>Regarding emissions, New Mexico Gas and Peoples Gas have identified opportunities to reduce GHG emissions, both internally (e.g., through further opportunities to reduce transmission and distribution methane leakage, through the use of compressed natural gas fleet vehicles, and through increased energy efficiency and renewable energy opportunities at our facilities) and externally (e.g., through enhancing customers' energy efficiency programs and renewable natural gas opportunities). In 2020, 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 2005, 93 per cent of these pipes have been replaced, resulting in a 52 per cent reduction in associated emissions.</p>

Disclosure/Code	Description/Accounting Metric	Response
400 SOCIAL	MANAGEMENT APPROACH	<p>2020 Sustainability Report: ESG Materiality, page 8</p> <p>2020 Sustainability Report: Health and Safety, pages 17-18</p> <p>2020 Sustainability Report: Our Team, pages 19-21</p> <p>2020 Sustainability Report: Customer Experience, pages 22-25</p> <p>Our teams are located in Canada, the US, and the Caribbean. In addition to complying with 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> <p>We're committed to fostering and maintaining inclusive and respectful workplaces where everyone is treated with respect. As part of our Emera-wide Diversity, Equity and Inclusion (DEI) Strategy, we're working to ensure DEI considerations are core to everything we do across the company. Our goal is to be the employer of choice in all areas where we operate.</p> <p>At Emera, our top priority is always safety. We are committed to an Emera where no one gets hurt. This means fostering a safety culture where team members are empowered to speak up and act when they see potentially unsafe conditions or behaviours. We have worked to build a common Safety Management System (SMS) across the business that's based on industry best practices and ISO 45001 principles. This is driving program consistency across our companies and helping us to identify and manage risks appropriately.</p>

Disclosure/Code	Description/Accounting Metric	Response																																																																					
401 EMPLOYMENT																																																																							
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 colspan="5">Age Group</td> </tr> <tr> <td>Under 30</td> <td>135</td> <td>1.90%</td> <td>32</td> <td>0.5%</td> </tr> <tr> <td>30-50</td> <td>228</td> <td>3.20%</td> <td>112</td> <td>1.6%</td> </tr> <tr> <td>Over 50</td> <td>61</td> <td>0.90%</td> <td>221</td> <td>3.1%</td> </tr> <tr> <td colspan="5">Gender</td> </tr> <tr> <td>Female</td> <td>141</td> <td>2.0%</td> <td>121</td> <td>1.7%</td> </tr> <tr> <td>Male</td> <td>283</td> <td>4.0%</td> <td>244</td> <td>3.5%</td> </tr> <tr> <td colspan="5">Region</td> </tr> <tr> <td>Canada</td> <td>138</td> <td>2.0%</td> <td>114</td> <td>1.6%</td> </tr> <tr> <td>United States</td> <td>222</td> <td>3.2%</td> <td>217</td> <td>3.1%</td> </tr> <tr> <td>Caribbean</td> <td>64</td> <td>0.9%</td> <td>34</td> <td>0.5%</td> </tr> <tr> <td>Total</td> <td>424</td> <td>6.0%</td> <td>365</td> <td>5.2%</td> </tr> </tbody> </table> <p>Rates are calculated using total employee count at end of reporting period. Turnover is calculated by excluding summer students, co-op students and temporary storm workers.</p>		Hires		Turnover		#	Rate	#	Rate	Age Group					Under 30	135	1.90%	32	0.5%	30-50	228	3.20%	112	1.6%	Over 50	61	0.90%	221	3.1%	Gender					Female	141	2.0%	121	1.7%	Male	283	4.0%	244	3.5%	Region					Canada	138	2.0%	114	1.6%	United States	222	3.2%	217	3.1%	Caribbean	64	0.9%	34	0.5%	Total	424	6.0%	365	5.2%
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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, including 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 comply 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.																																																																					

Disclosure/Code	Description/Accounting Metric	Response
403 OCCUPATIONAL HEALTH AND SAFETY		
403-1	OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM	<p>Emera Inc. implemented a Safety Management System (SMS) utilizing identified best practices from various safety standards associations, industry regulatory authorities, and safety associations, including the Canadian Energy Regulator (CER), American Petroleum Institute API 1170, CEA, Pipeline and Hazardous Materials Safety Administration (PHMSA), OSHA, provincial OHS regulators 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 General Manager.</p> <p>Work activities of contractors are addressed in the SMS within the Contractor Safety Program (CSP).</p>
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 review effectiveness and continually improve the process. Emera has instituted common processes for incident reporting, including near-miss and proactive reporting.</p> <p>Emera and its affiliates are increasingly focused on proactive leading indicators, such as proactive reporting, and promote a “speak up” 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. Identification and reporting of safety hazards and concerns is promoted by all levels of management within the business through 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 work they feel is unsafe. 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 safety 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, which are administered by certified safety professionals and industrial hygienists.</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 Emera employees are represented by a safety committee. Safety committees have established terms of reference that outline meeting schedules, activities and representation. Meetings are held regularly throughout the year. Representation on committees includes 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"> • Safety moments at the start of meetings; • Site orientations where work-related safety considerations are reviewed; • Review of Emera safety policies and requirements; • Training and awareness requirements under the Emera Safety Management System; and • Job-specific safety training <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>
403-6	PROMOTION OF WORKER HEALTH	<p>Emera is committed to providing a safe and healthy workplace 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. Some affiliates have also implemented field work stretching programs to help prevent musculoskeletal injuries.</p> <p>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>

Disclosure/Code	Description/Accounting Metric	Response
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. A key element of the SMS is a comprehensive approach to risk management which includes tools to assist with effective recognition, evaluation of hazards and implementing of appropriate controls. The effectiveness of the SMS and of Emera's overall safety performance is reviewed regularly through ongoing audit and compliance checks.
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, both internally and externally, based on the Safety Department's annual audit plan.
403-9	WORK-RELATED INJURIES	In 2020, for Emera employees, there were no fatalities and 54 OSHA recordable injuries, with a rate of 0.81, based on approximately 13.4 million hours. For contractors, there was one fatality and 34 OSHA recordable injuries, with a rate of 0.72, based on an estimate of approximately 9.4 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.
SASB WORKFORCE HEALTH AND SAFETY		
IF-EU-320A.1	(1) TOTAL RECORDABLE INCIDENT RATE (TRIR), (2) FATALITY RATE AND (3) NEAR-MISS FREQUENCY RATE (NMFR)	(1) Total Recordable Incident Rate (TRIR) - Emera reports an OSHA Injury Rate. In 2020, our OSHA rate was 0.81. (2) Fatality Rate - Emera had one contractor fatality in 2020. (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 2020 was 237.00. PAIR is a leading measure used to promote the prevention of incidents and a positive safety culture.
404 TRAINING AND EDUCATION (2016)		
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 the 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. NSP 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 2020, Emera was named one of Canada's Top 100 Employers for the third consecutive year and one of Canada's Top 100 Employers for youth.</p>

Disclosure/Code	Description/Accounting Metric	Response														
404-3	PERCENTAGE OF EMPLOYEES RECEIVING REGULAR PERFORMANCE AND CAREER DEVELOPMENT	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.														
405 DIVERSITY AND EQUAL OPPORTUNITY																
405-1	DIVERSITY OF GOVERNANCE BODIES AND EMPLOYEES	<p>Employees</p> <table border="1"> <tr> <td>Women in workforce</td> <td>30%</td> </tr> <tr> <td>Percentage of employees that identify as minorities^{1,2}</td> <td>23%</td> </tr> <tr> <td>Percentage of employees that are veterans (US only)</td> <td>14%</td> </tr> </table> <p>Management and Senior Leaders</p> <table border="1"> <tr> <td>Women on Emera’s senior leadership team³</td> <td>34% (41% at Emera Inc.)</td> </tr> <tr> <td>Percentage of management⁴ and senior leadership that identify as minorities^{1,2}</td> <td>15%</td> </tr> </table> <p>Emera Inc. Board</p> <table border="1"> <tr> <td>Percentage of the Emera Board that are female</td> <td>36% (including the Chair)</td> </tr> <tr> <td>Percentage of Emera Board that identify as minorities</td> <td>0%⁵</td> </tr> </table> <p>1 The term “minority” is based on the local definition in each of the jurisdictions where we operate. 2 In addition to the self-identification data gathered from employees in the US and Caribbean, in 2020 we also began gathering self-identification data from our teams in Canada on a voluntary basis. As of December 31, 2020, 55 per cent of Canadian employees had participated. 3 Senior leadership is defined as director level and above. 4 Management is defined as supervisors, managers and senior managers. 5 While the Board currently has no members who identify as Indigenous, as a member of a visible minority or as a person with a disability, the company is focused on establishing and maintaining a board with a diverse mix of experience, skills and backgrounds. See page 36, on Board Diversity, in Emera’s Management Information Circular 2021 for more information.</p>	Women in workforce	30%	Percentage of employees that identify as minorities ^{1,2}	23%	Percentage of employees that are veterans (US only)	14%	Women on Emera’s senior leadership team ³	34% (41% at Emera Inc.)	Percentage of management ⁴ and senior leadership that identify as minorities ^{1,2}	15%	Percentage of the Emera Board that are female	36% (including the Chair)	Percentage of Emera Board that identify as minorities	0% ⁵
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411 RIGHTS OF INDIGENOUS PEOPLES																
411-1	RIGHTS OF INDIGENOUS PEOPLES	<p>2020 Sustainability Report: Indigenous Spotlight, page 9</p> <p>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.</p>														

Disclosure/Code	Description/Accounting Metric	Response
SASB ENERGY AFFORDABILITY		
IF-EU-240A.1-4	ENERGY AFFORDABILITY	2020 Sustainability Report: Affordability and Access, page 23 Emera 2020 Annual Report, pages 22-23
IF-GU-240A.1-4	ENERGY AFFORDABILITY	2020 Sustainability Report: Affordability and Access, page 23 Emera 2020 Annual Report, pages 26-27
SASB END-USE EFFICIENCY AND DEMAND		
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 2020, Emera had approximately 1.1 million 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	Florida In 2020, Tampa Electric continued operating within the 2015-2024 Demand-side Management 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 Florida Public Services Commission 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 2020, Tampa Electric’s conservation programs reduced the use of energy by 35,000 MWh (35 GWh) and the company incurred DSM costs of approximately \$38 million USD. Nova Scotia In Nova Scotia, DSM programs are funded by NSP, pursuant to legislation requirements within the <i>Public Utilities Act</i> . This legislation requires that NSP 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 2020, the energy savings achieved were 96,000 MWh (96 GWh) and the approved contribution to EfficiencyOne by NSP was \$27 million CAD.
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)	(1) Emera gas utilities do not have rate structures that are decoupled. Therefore, no revenues are derived from this rate structure. (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.

Disclosure/Code	Description/Accounting Metric	Response
IF-GU-420A.2	CUSTOMER GAS SAVINGS FROM EFFICIENCY MEASURES, BY MARKET	<p>New Mexico 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. The NMG 2020 energy efficiency programs saved approximately 150,000 MMBtu (1.5 million therms) and cost approximately \$7.7 million USD, recovered through an Energy Efficiency rider on customer bills. The annual program runs from April 1 to March 31.</p> <p>Florida 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 2020, these programs saved approximately 70,400 MMBtu (704,000 therms) and cost approximately \$15.2 million USD.</p>

G4 SECTOR DISCLOSURES

EU1	INSTALLED CAPACITY	Installed Capacity (MW)				
		Energy Source	Canada	United States	Caribbean	Total
		Coal	1,225	932	-	2,157
		Natural gas*	159	4,797	-	4,956
		Petroleum**	560	-	414	974
		Biomass	93	-	-	93
		Hydroelectric	395	-	7	402
		Solar***	-	594	10	604
		Wind	148	-	-	148
		Total	2,581	6,323	431	9,335

* Unit 1 at Polk included in natural gas.
 ** Includes 35 MW of temporary diesel units brought in following Hurricane Dorian on Grand Bahama Island.
 *** There was an additional 17.6 MW battery storage installed at Emera solar sites at the end of 2020. This included battery storage at the Barbados Light & Power solar farm in Trents, St. Lucy (5 MW) and Tampa Electric’s Big Bend Solar (12.6 MW).

Disclosure/Code	Description/Accounting Metric	Response																																													
EU2	NET ENERGY OUTPUT	<p>Net Generation (GWh) by Energy Source and Region</p> <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>5,269</td> <td>909</td> <td>-</td> <td>6,178</td> </tr> <tr> <td>Natural gas</td> <td>1,861</td> <td>16,514</td> <td>-</td> <td>18,376</td> </tr> <tr> <td>Petroleum</td> <td>40</td> <td>2</td> <td>1,241</td> <td>1,283</td> </tr> <tr> <td>Biomass</td> <td>106</td> <td>-</td> <td>-</td> <td>106</td> </tr> <tr> <td>Hydroelectric</td> <td>747</td> <td>-</td> <td>19</td> <td>766</td> </tr> <tr> <td>Solar</td> <td>-</td> <td>1,120</td> <td>16</td> <td>1,136</td> </tr> <tr> <td>Wind</td> <td>253</td> <td>-</td> <td>-</td> <td>253</td> </tr> <tr> <td>Total</td> <td>8,277</td> <td>18,545</td> <td>1,277</td> <td>28,099</td> </tr> </tbody> </table>	Energy Source	Canada	United States	Caribbean	Total	Coal	5,269	909	-	6,178	Natural gas	1,861	16,514	-	18,376	Petroleum	40	2	1,241	1,283	Biomass	106	-	-	106	Hydroelectric	747	-	19	766	Solar	-	1,120	16	1,136	Wind	253	-	-	253	Total	8,277	18,545	1,277	28,099
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SASB GRID RESILIENCY																																															
IF-EU-550A.1	NUMBER OF INCIDENTS OF NON-COMPLIANCE WITH PHYSICAL AND/OR CYBERSECURITY STANDARDS OR REGULATIONS	<p>There were no reportable cybersecurity breaches in 2020.</p> <p>Emera 2020 Annual Report, pages 57-58</p>																																													
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	<p>(1) System Average Interruption Duration Index (SAIDI) - In 2020, Emera's SAIDI over the course of the year was 4.01 (All-in) and 2.60 (MEDS & Planning 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 meets or exceeds the minimum IEEE Standard 1366-2012 requirements, which include the beta method for calculating major event days.</p> <p>(2) System Average Interruption Frequency Index (SAIFI) - In 2020, Emera's SAIFI over the course of the year was 2.44 (All-in) and 2.03 (MEDS & Planning 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 meets or exceeds the minimum IEEE Standard 1366-2012 requirements, which include the beta method for calculating major event days.</p> <p>(3) Customer Average Interruption Duration Index (CAIDI) - Emera does not currently track CAIDI.</p>																																													