

GRI and SASB Index¹

For a Three-Year Quantitative Data Summary, see the Downloads section of our [website](#).

Disclosure/Code		Disclosure Response		
GRI 2 GENERAL DISCLOSURES				
2-1	ORGANIZATIONAL DETAILS			
2-1-a	Emera Inc.			
2-1-b	Emera is a leading North American provider of energy services.			
2-1-c	Emera is headquartered in Halifax, Nova Scotia, Canada.			
2-1-d	<p>The data included in this report are relevant to Emera's operations located in Canada (Nova Scotia, New Brunswick, Newfoundland), the United States (Florida and New Mexico), Barbados, and Grand Bahama.</p> <ul style="list-style-type: none">• 2024 Emera Annual Information Form, p. 5-6• 2024 Emera Annual Report: Emera at a Glance, inside cover; Business Overview and Outlook, p. 20-25• 2024 Emera Sustainability Report: About Emera, p. 5			
2-2	ENTITIES INCLUDED IN THE ORGANIZATION'S SUSTAINABILITY REPORTING			
2-2-a	Emera operating companies included in our sustainability reporting include: Tampa Electric Company (TEC), Nova Scotia Power Inc. (NSPI), Barbados Light & Power Company Limited (BLPC), Grand Bahama Power Company Limited (GBPC), Peoples Gas System, New Mexico Gas Company, Inc. (NMGC) ² , SeaCoast Gas Transmission (SeaCoast), Emera Brunswick Pipeline Company Limited (Brunswick Pipeline), NSP Maritime Link Inc (ENL - Emera Newfoundland and Labrador) and Emera Energy (EE).			
2-2-b	The only difference between the above list and the list of Emera rate-regulated subsidiaries or equity investment subsidiaries included in Emera's 2024 Management Discussion & Analysis (MD&A) is Emera Energy (EE) which is included in the Other Segment in our MD&A disclosure.			
2-2-c	<p>Disclosures related to minority interests are not included in our 2024 Sustainability Report or our associated GRI and SASB Index. We include or remove data for wholly owned subsidiaries as they are acquired or sold, respectively.</p> <ul style="list-style-type: none">• 2024 Emera Annual Information Form, p. 7-18• 2024 Emera Annual Report: Management's Discussion & Analysis, p. 11; Business Overview and Outlook, p. 20-25• 2024 Emera Sustainability Report: About Emera, p. 5			
2-3	REPORTING PERIOD, FREQUENCY AND CONTACT POINT			
2-3-a	<p>Emera's Sustainability Report is published annually. The reporting period for our 2024 Report is January 1 to December 31, 2024. Company examples are from 2024 and 2025.</p> <p>The reporting period for our Sustainability Report is the same reporting period as our Annual Report.</p>			
2-3-b	Our 2024 Sustainability Report was published May 22, 2025.			
2-3-c	For questions about our 2024 Sustainability Report reach out to us at sustainability@emera.com , or any of the following:			
2-3-d	Mail 1223 Lower Water Street Halifax, Nova Scotia B3J 3S8	Phone Local: 902-450-0507 Toll free: 1-888-450-0507	Fax 902-428-6112	Other <ul style="list-style-type: none">• 2024 Emera Annual Report: Management's Discussion & Analysis, p. 11• 2024 Emera Sustainability Report, p.4

1 GRI indicators are informed by GRI Standards 2016 except for GRI 2: General Disclosures (2021), GRI 207: Tax (2019); GRI 303: Water and Effluents (2018); GRI 403: Occupational Health and Safety (2018) and Waste (2020).

2 In August 2024, Emera entered into an agreement to sell NMGC. This is expected to be complete later in 2025.

Disclosure/Code	Disclosure Response
2-4	RESTATEMENTS OF INFORMATION
2-4-a	<p>The following are restatements of information made in our current and previous Sustainability Reports:</p> <p>(May 22, 2024) 2022 Sustainability Report (p. 75), under ESG Performance Table: A data entry error was noted for the average tenure of directors (years) for 2022. We have updated the number from 6.8 to 6.3.</p> <p>(May 22, 2024) 2022 Sustainability Report (p. 108), under Diversity of Governance Bodies and Employees: Prior to 2023, the ambiguous description in the US veteran metrics meant employees who identified as ‘protected’ veterans as well as other types of ‘assumed’ veterans self-identified in the veteran category. Only ‘protected’ veterans ought to have been captured. In 2022, US employees that identified as underrepresented (which includes veterans’ status) was updated from 17% to 7%. This has been corrected in the 2023 data.</p> <p>(May 22, 2024) 2022 Sustainability Report (p. 109), under Diversity of Governance Bodies and Employees: A data coding error has resulted in changes to US promotions data in 2022. For 2022, women promoted in the US was updated from 46% to 42%. Women promoted in our workforce in 2022 changed from 46% to 44%. For 2022, employees promoted that identify as visible minorities in the US was updated from 46% to 49%. This error was corrected in 2023.</p> <p>(May 22, 2024) 2022 Sustainability Report (p. 112), under IF-EU-550A.2: A calculation error was identified in Emera’s Customer Average Interruption Duration Index (CAIDI) in 2022. We have updated the CAIDI (All-in) to 9.18 and 1.52 (MEDS & Planning Outages not included).</p> <p>(May 20, 2025) 2023 Sustainability Report (p. 63), under IF-EU-550A.2: A transcription error was identified in Emera’s System Average Interruption Frequency Index (SAIFI) in 2023. Emera’s 2023 SAIF was 3.27 (all-in) and 1.79 (MEDS and Planning included).</p> <p>(May 20, 2025) 2022 Sustainability Report (p. 86), under IF-EU-000.E: A calculation error was identified in Emera’s Total Wholesale Electricity Purchased in 2022. We have updated the Total Wholesale Electricity Purchased in 2022 to 5,444,065 MWh.</p> <p>(May 20, 2025) 2023 Sustainability Report (p.44), under IF-EU-000.E: A calculation error was identified in Emera’s Total Wholesale Electricity Purchased in 2023. We have updated the Total Wholesale Electricity Purchased in 2023 to 5,955,812 MWh.</p>
2-5	EXTERNAL ASSURANCE
2-5-a and b	<p>Our 2024 Sustainability Report has not been externally assured.</p> <ul style="list-style-type: none">• 2024 Emera Sustainability Report: About This Report, p. 2
2-6	ACTIVITIES, VALUE CHAIN AND OTHER BUSINESS RELATIONSHIPS
2-6-a-d	<p>Emera owns and operates cost-of-service, rate-regulated electric and gas utilities in Canada, the United States and the Caribbean. Cost-of-service utilities provide essential electric and gas services in designated territories under franchises and are overseen by regulatory authorities. The majority of Emera’s investments in rate-regulated businesses are located in Florida with other investments in Nova Scotia, New Mexico and the Caribbean</p> <ul style="list-style-type: none">• 2024 Emera Annual Report: Introduction and Strategic Overview, p. 12-13; Business Overview and Outlook, p. 20-25• 2024 Emera Annual Information Form: Introduction, Description of the Business, General Development of the Business, p. 6-27.

Disclosure/Code	Disclosure Response			
2-7	EMPLOYEES			
Total Number of Employees by Employment Contract, by Gender (includes full-time and part-time employees)				
	Permanent		Temporary	
	# of Employees	% of Employees	# of Employees	% of Employees
Female	2,141	29%	69	35%
Male	5,237	71%	127	65%
Total	7,378	100%	196	100%
Total Number of Employees by Employment Contract, by Region (includes full-time and part-time employees)				
	Permanent		Temporary	
	# of Employees	% of Employees	# of Employees	% of Employees
Canada	2,501	34%	149	76%
US	4,236	57%	28	14%
Caribbean	641	9%	19	10%
Total	7,378	100%	196	100%
Total Number of Employees by Employment Type, by Gender (includes full-time and part-time employees)				
	FTE		< 1 FTE	
	# of Employees	% of Employees	# of Employees	% of Employees
Female	2,204	29%	6	35%
Male	5,353	71%	11	65%
Total	7,557	100%	17	100%
2-8	WORKERS WHO ARE NOT EMPLOYEES			
Emera does not disclose data on workers who are not employees.				
2-9	GOVERNANCE STRUCTURE AND COMPOSITION			
2-9-a, b and c	<ul style="list-style-type: none">• 2025 Emera Management Information Circular: Director Nominees, p. 17-30; Safety and Risk Committee, p. 61-63• 2024 Emera Sustainability Report: Governance and Risk Management, p. 7• Emera Board of Directors• Emera Chair of the Board of Directors Charter• Emera Executive Team			

Disclosure/Code	Disclosure Response
2-10	NOMINATION AND SELECTION OF THE HIGHEST GOVERNANCE BODY
2-10-a and b	<ul style="list-style-type: none">• 2025 Emera Management Information Circular: Director Nominees, p. 17-30
2-11	CHAIR OF THE HIGHEST GOVERNANCE BODY
2-11-a and b	<ul style="list-style-type: none">• 2025 Emera Management Information Circular: Position Descriptions, p. 39
2-12	ROLE OF THE HIGHEST GOVERNANCE BODY IN OVERSEEING THE MANAGEMENT OF IMPACTS
2-12-a-c	<p>Emera’s Safety and Risk Committee (SRC) of the Board of Directors oversees specific areas related to (i) preservation of employee and public safety, (ii) identification and mitigation of material risks to Emera, and (iii) environmental and sustainability matters.</p> <ul style="list-style-type: none">• Safety and Risk Committee Charter• 2025 Emera Management Information Circular: Safety and Risk Committee, p. 61-63• Emera Safety and Risk Committee Charter
2-13	DELEGATION OF RESPONSIBILITY FOR MANAGING IMPACTS
	<p>Emera’s SRC receives and reviews periodic reports from management on the status of material sustainability risks. Our Sustainability Management Committee (SMC), which consists of senior leaders from across our business and is chaired by our President and CEO, provides executive oversight of our sustainability function and progress.</p> <ul style="list-style-type: none">• Sustainability Management Committee Charter• 2025 Emera Management Information Circular: Safety and Risk Committee, p. 61-63
2-14	ROLE OF THE HIGHEST GOVERNANCE BODY FOR SUSTAINABILITY REPORTING
	<ul style="list-style-type: none">• Safety and Risk Committee Charter <p>2024 Emera Sustainability Report: Governance and Risk Management, p. 7</p>
2-15	CONFLICTS OF INTEREST
2-15-a and b	<ul style="list-style-type: none">• Emera Board of Directors Charter• Conflicts of Interest Disclosure Policy• 2025 Emera Management Information Circular: Ethical Business Conduct, p. 52-53
2-16	COMMUNICATION OF CRITICAL CONCERNS
2-16-a and b	<ul style="list-style-type: none">• Emera Code of Conduct• Safety and Risk Committee Charter• 2024 Emera Sustainability Report: Governance and Risk Management, p. 7

Disclosure/Code	Disclosure Response
2-17	COLLECTIVE KNOWLEDGE OF THE HIGHEST GOVERNANCE BODY
2-17-a	<ul style="list-style-type: none">• 2025 Emera Management Information Circular: Director Nominee Skills and Experience, p. 31
2-18	EVALUATION OF THE PERFORMANCE OF THE HIGHEST GOVERNANCE BODY
2-18-a, b and c	<ul style="list-style-type: none">• 2025 Emera Management Information Circular: Board and Director Performance Assessments, p. 42-43• 2024 Emera Sustainability Report: Governance and Risk Management, p. 7-9
2-19	REMUNERATION POLICIES
2-19-a and b	<ul style="list-style-type: none">• 2025 Emera Management Information Circular: Executive Compensation, p. 64-108
2-20	PROCESS TO DETERMINE REMUNERATION
2-20-a and b	<ul style="list-style-type: none">• 2025 Emera Management Information Circular: Executive Compensation, p. 64-108
2-21	ANNUAL TOTAL COMPENSATION RATIO
2-21-a, b and c	Emera does not disclose information on its annual total compensation ratio.
2-22	STATEMENT OF SUSTAINABLE DEVELOPMENT STRATEGY
	<p>Emera’s focus on sustainability is a key driver of our strategy, and a demonstration of our values. While the Board and SMC review our sustainability priorities on an annual basis, we also conduct comprehensive materiality assessments every three years to confirm we’re focused on the issues that are most important to our stakeholders and our business, and to update our priorities as required. Our most recent materiality assessment was conducted in 2024. This process was informed by a wide range of resources, including interviews with executive leaders, board members, investors and subject matter experts at the operating company level, as well as reviews of reporting standards, leading sustainability research, sustainability ratings providers and industry best practices.</p> <ul style="list-style-type: none">• 2024 Emera Sustainability Report: About Emera, p. 5; Materiality Assessment, p. 8
2-23	POLICY COMMITMENTS
2-24	EMBEDDING POLICY COMMITMENTS
	<p>Emera’s Code of Conduct and the values on which it is based are integral to ensuring we are always doing the right thing at Emera. Our Code guides us in making good decisions and acting appropriately. Our Code is supported by policies that drive accountability and reinforce our commitment to delivering for our customers, shareholders, communities and colleagues.</p> <p>Our Code applies to all members of the Board of Directors, all officers and all employees of Emera Inc. and its operating companies. Review and sign-off of Code of Conduct training is required annually.</p> <ul style="list-style-type: none">• Emera Code of Conduct• Emera Policies: Anti-Corruption Policy, Compliance Management System Policy, Conflicts of Interest Disclosure Policy, Environmental Policy, Human Rights Statement, Modern Slavery in Supply Chain Policy, Occupational Safety and Health Policy, Political Activity Policy, Respectful Workplace Policy, Third-Party Risk Management Policy.
2-25	PROCESSES TO REMEDIATE NEGATIVE IMPACTS (GRIEVANCE MECHANISMS)
2-26	MECHANISMS FOR SEEKING ADVICE AND RAISING CONCERNS (WHISTLEBLOWER MECHANISMS)
	<p>Emera’s Ethics Hotline provides employees, contractors and third parties with a mechanism to report serious concerns of ethical misconduct (in a confidential and anonymous manner).</p> <p>Emera’s Vice President, Audit Services is responsible for administering the Ethics Hotline process with oversight from the Executive Vice President, Legal and General Counsel, and Emera Board subcommittees. Reports received through the Ethics Hotline are only disclosed to those who must know in order to properly investigate the concern. Investigations may be conducted and/or managed by Audit Services, Ethics & Compliance, Human Resources, Legal and/or Corporate Security personnel within an Emera Company or potentially by an external agent or agency, depending on the nature of the matter. Committees of the Emera Board receive periodic updates on Hotline reports that fall within the scope of the Committee’s mandate based on the nature of the matter.</p> <ul style="list-style-type: none">• Emera Code of Conduct• 2025 Emera Management Information Circular: Ethics Hotline, p. 52.

Disclosure/Code	Disclosure Response
2-27	COMPLIANCE WITH LAWS AND REGULATIONS Environment New Mexico Gas Company (NMGC) received a Notice of Violation (NOV) from the New Mexico Environment Department (NMED) Air Quality Bureau in May 2024, related to annual inspections and emissions reporting. The total amount of the NOV was \$27,440 (US\$) and it was paid November 22, 2024. Safety Three Pipeline and Hazardous Materials Safety Administration (PHMSA) incidents were reported in 2024 for Peoples Gas Company. All three were due to third-party damages exceeding PHMSA cost threshold to repair. Peoples Gas also received two pipeline safety violations from an Integrity Management Inspection. NMGC received twenty-two Notice of Probable Violations resulting from seven audits from the New Mexico Pipeline Safety Bureau (PSB).
2-28	MEMBERSHIP ASSOCIATIONS Emera has operating companies that are members of Electricity Canada, Edison Electrical Institute (EEI), American Gas Association (AGA), and the Caribbean Electric Utility Services Corporation (CARILEC).
2-29	APPROACH TO STAKEHOLDER ENGAGEMENT <ul style="list-style-type: none">• 2024 Emera Sustainability Report: Materiality Assessment, p. 8; Stakeholder Engagement, p. 9• Stakeholder Engagement table in the Downloads section of our website
2-30	COLLECTIVE BARGAINING AGREEMENTS
2-30-a 2-30-b	Approximately 30 per cent of Emera's employees were represented by a union in 2024. Emera and its operating companies respect the rights of bargaining agreements and adhere to the collective bargaining process, including the right to bargain and strike, and observe all regulatory requirements. The working conditions and terms of employment of non-unionized employees are not influenced or determined based on other collective bargaining agreements. <ul style="list-style-type: none">• 2024 Emera Annual Information Form, p. 7
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 – 1,399,228• Commercial – 138,572• Industrial – 3,606• Other – 54,236
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 – 15,865 GWh• Commercial – 10,416 GWh• Industrial – 4,304 GWh• Other – 2,164 GWh
IF-EU-000.C	LENGTH OF TRANSMISSION AND DISTRIBUTION LINES Emera has approximately 7,854 km of transmission lines and 54,297 km of distribution lines across its electric utilities.

Disclosure/Code	Disclosure Response																											
IF-EU-000.D	TOTAL ELECTRICITY GENERATED, PERCENTAGE BY MAJOR ENERGY SOURCE, PERCENTAGE IN REGULATED MARKETS																											
	Net Generation by Energy Source (Excluding Purchases)																											
	<table><tr><th>Source</th><th>MWh</th><th>Percentage</th></tr><tr><td>Coal</td><td>3,778,657</td><td>13%</td></tr><tr><td>Natural Gas</td><td>20,315,956</td><td>70%</td></tr><tr><td>Petroleum</td><td>1,366,712</td><td>5%</td></tr><tr><td>Biomass</td><td>299,197</td><td>1%</td></tr><tr><td>Hydroelectric</td><td>685,564</td><td>2%</td></tr><tr><td>Solar</td><td>2,249,788</td><td>8%</td></tr><tr><td>Wind</td><td>244,135</td><td>1%</td></tr><tr><td>Total</td><td>28,940,009</td><td>100%</td></tr></table>	Source	MWh	Percentage	Coal	3,778,657	13%	Natural Gas	20,315,956	70%	Petroleum	1,366,712	5%	Biomass	299,197	1%	Hydroelectric	685,564	2%	Solar	2,249,788	8%	Wind	244,135	1%	Total	28,940,009	100%
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	100% of energy generated is in regulated markets																											
	Installed Capacity (MW)																											
	<table><tr><td>Coal</td><td>1,667</td></tr><tr><td>Natural Gas</td><td>4,972</td></tr><tr><td>Petroleum</td><td>909</td></tr><tr><td>Biomass</td><td>93</td></tr><tr><td>Hydroelectric</td><td>374</td></tr><tr><td>Solar*</td><td>1,362</td></tr><tr><td>Wind</td><td>148</td></tr></table>	Coal	1,667	Natural Gas	4,972	Petroleum	909	Biomass	93	Hydroelectric	374	Solar*	1,362	Wind	148													
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Wind	148																											
	Total Installed Capacity – 9,525 MW																											
	Total Renewable Capacity – 1,977 MW																											
	*In addition to the above, there is 42.6 MW battery storage installed at Emera sites. This includes battery storage at the Barbados Light and Power solar farm in Trents, St. Lucy (5 MW), at Grand Bahama Power (10 MW) and at Tampa Electric’s Solar Big Bend Installation (12.6 MW) and Drover Battery Storage site (15 MW).																											

Disclosure/Code	Disclosure Response
IF-EU-000.E	TOTAL WHOLESALE ELECTRICITY PURCHASED Emera's electric utilities purchased 6,165,664 MWh of electricity in 2024.
IF-GU-000.A	NUMBER OF: (1) RESIDENTIAL CUSTOMERS, (2) COMMERCIAL CUSTOMERS, AND (3) INDUSTRIAL CUSTOMERS SERVED <ul style="list-style-type: none">• Residential – 977,232• Commercial – 50,399• Industrial – 7• Other – 30,050
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 – 40,900,390 MMBtu• Commercial – 82,331,682 MMBtu• Industrial – 161,788,545 MMBtu• Transferred to a third party – 27,848,594 MMBtu
IF-GU-000.C	LENGTH OF GAS (1) TRANSMISSION AND (2) DISTRIBUTION PIPELINES Emera has approximately 2,917 km of transmission pipelines and 43,372 km of distribution pipelines across its gas utilities.
103	MANAGEMENT APPROACH MANAGEMENT APPROACH Our management approach is described in the following sections: 201 Economic Performance 301 Environmental Performance 401 Social Performance
201	ECONOMIC PERFORMANCE MANAGEMENT APPROACH Emera is at the forefront of a transformative era in energy with robust opportunities to invest on behalf of customers across the portfolio. Our proven strategy and operational excellence ensure we can capitalize on these opportunities and deliver earnings, cash flow and dividend growth for investors. <ul style="list-style-type: none">• 2024 Emera Annual Report, p.1-61• 2024 Emera Sustainability Report: About Emera, p. 5; Climate - Severe Weather/Physical Risk and Transition, p. 16-18
201-1	DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED \$6.7 billion in economic value distributed in our operating markets. This includes our community investments, capital payments (including dividends), employee wages and benefits, and taxes.
201-2	FINANCIAL IMPLICATIONS AND OTHER RISKS AND OPPORTUNITIES DUE TO CLIMATE CHANGE Emera 2024 Climate Update , p. 16
201-3	DEFINED BENEFIT PLAN OBLIGATIONS AND OTHER RETIREMENT PLANS <ul style="list-style-type: none">• 2024 Emera Annual Report, p. 45, 53, 56-57, 116-120

Disclosure/Code	Disclosure Response
202	MARKET PRESENCE
202-1	RATIOS OF STANDARD ENTRY LEVEL WAGE BY GENDER COMPARED TO LOCAL MINIMUM WAGE
	Emera’s current compensation structure does not include rates that are below minimum wage.
205	ANTI-CORRUPTION
205-1	OPERATIONS ASSESSED FOR RISKS RELATED TO CORRUPTION
	Under the direction of Emera’s Enterprise Risk Management (ERM) and Compliance functions, corruption and bribery risks are assessed at the Emera enterprise, Emera operating company, and at the government relations program levels, as applicable. Emera Anti-Corruption Policy
205-2	COMMUNICATION AND TRAINING ABOUT ANTI-CORRUPTION POLICIES AND PROCEDURES
	<p>Emera has an Anti-Corruption Policy that prohibits the unlawful giving of anything of value to a government official at all levels of government interaction. All Emera employees are trained on and expected to know Emera’s Code of Conduct, which includes specific content on engaging in political activity and related anti-corruption/bribery expectations.</p> <p>Emera Companies follow Emera’s Anti-Corruption Standard, which requires the identification of employees whose roles interact with government officials and targets them for more comprehensive anti-corruption training and awareness. These roles include government relations, executive, account management, business development, permits & permissions, and regulatory affairs. New employees in these roles are trained as part of employee onboarding, and all identified employees are required to recertify anti-corruption training on a recurring basis. Government relations roles with higher corruption risk are subject to pre-employment corruption screening and regular review of expense accounts. Additionally, corruption risk of lobbyists, contractors, and suppliers are assessed as part of Emera Company’s Third-Party Risk Management (TPRM) Program. Emera Anti-Corruption Policy</p>
205-3	CONFIRMED INCIDENTS OF CORRUPTION AND ACTION TAKEN
	Emera has not confirmed any corruption incidents through quarterly compliance certifications from Emera Company Anti-Corruption Program Managers and Compliance Officers to the Emera Executive Vice President, Legal and General Counsel.
207	TAX
207-1	APPROACH TO TAX
207-2	TAX GOVERNANCE, CONTROL AND RISK MANAGEMENT
207-2	STAKEHOLDER ENGAGEMENT AND MANAGEMENT OF CONCERNS RELATED TO TAX
207-2	COUNTRY-BY-COUNTRY REPORTING
	<p>Emera has established a Corporate Tax team whose responsibility is to ensure that Emera and its subsidiaries are compliant with the legal tax filing obligations in the jurisdictions in which Emera and its subsidiaries operate. The Corporate Tax team focuses on ensuring that Emera and its subsidiaries remit their taxes in accordance with the tax legislation and tax treaties applicable to their respective jurisdictions. The Corporate Tax team works internally and with its advisors to ensure that any tax incentives available in connection with the transition to clean energy are capitalized upon where applicable. Ultimate ownership of the tax function rests with the CFO. The CFO is aware of all material transactions, tax or otherwise, within the business. At a minimum, on an annual basis, the Corporate Tax team provides an update to the Audit Committee that addresses any material changes to tax policies, processes and legislation, tax planning initiatives, tax payments and reporting, and pending tax audits or assessments for Emera and its subsidiaries.</p> <p>Emera files a Country by Country (CBC) report with the Canada Revenue Agency. The CBC report is a form that multinational enterprise groups are required to complete and file annually to provide information of their global operations in each tax jurisdiction where they do business. This filing requirement is part of a global initiative by the Organization for Economic Cooperation and Development (OECD)/G20 to enhance transparency for tax administrations.</p>

Disclosure/Code	Disclosure Response
300	ENVIRONMENT
	MANAGEMENT APPROACH
	Emera 2024 Climate Update 2024 Sustainability Report: Climate - Severe Weather/Physical Risk and Transition, p. 16 2024 Sustainability Report: Biodiversity and Land Use, p. 27 We are committed to working in a manner that is respectful and protective of the environment and in full compliance with legal requirements and company policy. To deliver on this commitment, each Emera company adheres to a clearly defined environmental policy and established environmental management system (EMS) that aligns with the requirements of the ISO 14001 standard. Emera’s Corporate EMS provides oversight and drives alignment across our business. The Corporate EMS includes the elements that must be in place to enable EMS components to function effectively within operating companies as well as coordinating the flow of information to Emera leadership to enhance environmental performance, fulfill compliance obligations and achieve environmental objectives. The Emera Corporate EMS does this by setting the environmental policy, outlining expectations of operating company management systems, providing resource support where required, and providing reviews and feedback on the continuing suitability, adequacy and effectiveness of the EMS. For more information pertaining to Emera’s EMS, Environmental Policy and Governance Approach, refer to our Emera Corporate Website: Climate and Environment In 2024, Emera had eighty-two Moderate Environmental Incidents across the business. Moderate incidents were reported by Tampa Electric (74), and NSPI (8). Of the total moderate incidents reported, seventy-two were caused by mineral oil releases (MODEF) at TEC. TEC also had 2 non-mineral oil related incidents, including a NOx exceedance at Big Bend and a hydraulic release in Plant City. NSPI had three oil releases to water, three oil releases to land, one sediment release, and one instance of a wastewater sample failing a fish lethality. Oil and other releases are remediated in conformance with local regulatory requirements and are remediated such that the result is minimal residual environmental impact. Biodiversity Wildlife, Terrestrial Habitat, Vegetation and Fish and Aquatic Habitat are aspects of Emera’s operations. For more information on our biodiversity approach, refer to our Emera Corporate Website: Climate and Environment
303	WATER AND EFFLUENTS
	MANAGEMENT APPROACH
	At Emera, water is integral to our thermal and hydro energy generation operations. Our approach to managing water use and discharge is fully incorporated into our EMS and compliant with all regulations. Across our operations, our use of water is highest in areas where water stress is a potential concern (Florida, New Mexico, and Barbados) however, our operations are not impacted, and we do not impact water use for other stakeholders. Our operating company, Tampa Electric, is considered to be in an area of high or extremely high-water stress as defined by the World Resources Institute (WRI). Tampa Electric recognizes that water management is critical in the state of Florida and is always looking for opportunities to conserve and protect water quality across its operations. Across all of our operations, we take care to ensure that our water use discharges do not impact other local water stakeholders or sensitive environments. For more information pertaining to Emera’s management approach to water and effluents, refer to our Emera Corporate Website: Climate and Environment
303-1	INTERACTION WITH WATER AS A SHARED RESOURCE
	We take care to ensure that our water use and discharges do not impact other local water stakeholders or sensitive environments. Water withdrawal for thermal generation is primarily from seawater sources as noted in GRI 303-3, and Emera operating companies discharge water as noted in GRI 303-4. At our hydro sites, we take steps to avoid impeding the movement of local fish species.
303-2	MANAGEMENT OF WATER DISCHARGE-RELATED IMPACTS (EFFLUENT MANAGEMENT)
	Emera’s thermal generating facilities discharge water effluent. We take care to make certain that our use of water and discharges do not impact local water stakeholders or sensitive environments. All discharges are monitored and reported in accordance with operating approvals or permits and/or federal, provincial, or state legislation requirements.

Disclosure/Code	Disclosure Response	
303-3	WATER WITHDRAWAL	
	Total Water Withdrawal (megalitres)	
	Freshwater	Other Water
Groundwater	1,300	47,646
Seawater	–	2,289,519
Surface Water	6,752	–
Third-Party Water	8,920	–
Total	16,972	2,337,165
	Total Water Withdrawal from Water-Stressed Areas (megalitres) ³	
	Freshwater	Other Water
Groundwater	1,148	47,646
Seawater	–	1,230,525
Surface Water	5,984	–
Third-Party Water	7,019	–
Total	14,151	1,278,171
303-4	WATER DISCHARGE	
	Total Water Discharge (megalitres)	
	Freshwater	Other Water
Groundwater	2,379	88
Seawater	–	2,317,178
Surface Water	2,993	345
Third-Party Water	–	–
Other Water	–	–
Total	5,372	2,317,611
303-5	WATER CONSUMPTION	
	In 2024, Emera operating companies Tampa Electric, Nova Scotia Power, Emera Energy’s Brooklyn Power, Peoples Gas System, Grand Bahama Power Company and Barbados Light and Power consumed a total of approximately 62,917 megalitres of water as part of their operations. Depending on the operational activity, water consumption data is either sourced from direct measurements, invoices or is estimated.	

3 Water-stressed areas include operations at BLP and TEC.

Disclosure/Code	Disclosure Response
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
	(1) 2,354,137 thousands of cubic meters (megalitres), 53% in locations with high or extremely high baseline water stress as defined by the World Resources Institute's (WRI) Water Risk Atlas tool, Aqueduct. ⁴
	(2) 62,917 thousands of cubic meters (megalitres), 20% in locations with high or extremely high baseline water stress as defined by the World Resources Institute's (WRI) Water Risk Atlas tool, Aqueduct. ⁴
IF-EU-140A.2	NUMBER OF INCIDENTS OF NON-COMPLIANCE WITH WATER QUANTITY AND/OR QUALITY PERMITS, STANDARDS, AND REGULATIONS
	There were no incidents of non-compliance with water quantity and/or quality permits, standards and regulations in 2024.
IF-EU-140A.3	DESCRIPTION OF WATER MANAGEMENT RISKS AND DISCUSSION OF STRATEGIES AND PRACTICES TO MITIGATE THOSE RISKS
	See response to Management Approach, GRI-303-1 and 303-2.
304	BIODIVERSITY
	MANAGEMENT APPROACH
	As part of our EMS, we have a well-established approach to managing biodiversity impacts, covering both regular operations and projects. We are compliant with regulations in this area and work with regulators to gather data and take steps that can be of shared value to other groups and organizations carrying out biodiversity-related work.For additional information on our management approach to biodiversity, refer to our Emera Corporate Website: Climate and Environment and our partnership opportunities, refer to our Emera 2024 Sustainability Report: Biodiversity, p. 27

4 Note that our percentages have been updated to reflect that our operating company, TEC, is now considered to be in an area of high or extremely high-water stress as of 2024, as defined by the World Resources Institute's (WRI) Water Risk Atlas Tool, Aqueduct.

Disclosure/Code	Disclosure Response			
304-1	OPERATIONAL SITES OWNED, LEASED, MANAGED IN, OR ADJACENT TO, PROTECTED AREAS AND AREAS OF HIGH BIODIVERSITY VALUE OUTSIDE PROTECTED AREAS ⁵			
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 Areas	Areas where Threatened & Endangered Species are located		
Nova Scotia Power	167	0		
Tampa Electric	0	42		
Newfoundland and Labrador	3	0		
Total	170	42		
Number of Sites by Operational Area				
	NSPI	TEC	ENL	Total
Thermal	1	0	0	1
Hydro	11	0	0	11
Transmission	31	19	3	53
Distribution	124	0	0	124
Photovoltaic generating facility	0	23	0	23
We operate 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 – across multiple regions and ecosystems. When we are building new or maintaining existing energy infrastructure, we follow a process that is respectful of the environment. Screening for biological resources and sensitive and protected areas is conducted as part of work planning processes so that negative impacts are avoided.				
304-2	SIGNIFICANT IMPACTS OF ACTIVITIES, PRODUCTS, AND SERVICES ON BIODIVERSITY			
See 304 Biodiversity – Management Approach				

5 As per GRI Disclosure 304-1, numbers were calculated based on operational sites that were adjacent to or intersected protected areas or areas where threatened or endangered species have been identified. In alignment with the Standard, we have interpreted this as a single count per site, regardless of whether it was in or intersecting multiple protected areas. This methodology has been implemented inconsistently in the past. Emera will continue to disclose using this method in the future.

Disclosure/Code	Disclosure Response
304-3	HABITATS PROTECTED AND RESTORED <p>Restoration work completed by our operating companies included:</p> <ul style="list-style-type: none">• New Mexico Gas Company – In 2022, NMGC began discussions to restore a pipeline right-of-way (ROW) that crosses US Forest Service and Valles Caldera National Park (VCNP) lands. In 2024, NMGC completed the second, and final phase, of restoration work along the remaining 10.5 miles of retired DOE pipeline. The goal of the restoration work was to assist with the natural restoration of the pipeline road and pipeline right of way. The restoration activities included smoothing out the old roadbed, removing berms, installing water bars and plugs, removing culverts, reconnecting wetlands bisected by the route, tilling and harrowing the soil in the reclaimed sections to facilitate local seed sources taking hold, and seeding the area with local native seeds. The route was closed to vehicle traffic, allowing the vegetation to regrow. All restoration within VCNP was completed in 2024. NMGC plans to revisit the project in 2025 to evaluate the effectiveness of the restoration work.• Peoples Gas System – Peoples Gas diligently adheres to the stringent environmental permitting processes mandated by the state of Florida’s Department of Environmental Protection (FDEP) and the Federal US Army Corps of Engineers. Throughout 2024, Peoples Gas incorporated design modifications to project plans to eliminate impacts to protected flora and fauna.• Tampa Electric – TEC did not initiate new habitat restoration projects in 2024; however, TEC continues to manage invasive plants species on over 500 acres of land at the Florida Conservation and Technology Center. The species that have benefitted from this work include the West Indian manatee, various species of sea turtles, Atlantic sturgeon, bald eagle, osprey, wood stork, roseate spoonbill and numerous other birds and waterfowl. TEC has committed to managing the control of these invasive species until the habitats are self-sustaining with beneficial native Florida species.• Nova Scotia Power – As part of the NSPI Osprey Management Program, nesting platforms are considered for installation at some locations where powerline infrastructure poses a risk to active osprey nests. In 2024, eight osprey nesting platforms were installed at sites across Nova Scotia to provide osprey with safe nesting locations away from energized powerline infrastructure. NSPI is working to improve both up- and down-stream fish passage as older hydro systems are refurbished. Improvements include enhancing water flow on the Harmony Hydro System based on fish migration assessments, and improving the fish ladder approach at the Black River Hydro System to facilitate more effective passage of fish. In 2024, NSPI installed an upstream eel ramp to restore access for juvenile and adult American Eel at Governor Reservoir on the Sheet Harbour Hydro System, as well as mitigative measures for reducing downstream entrainment through hydro turbines on the Nictaux and Mersey Hydro Systems. Studies on the impacts of these measures on downstream migration are ongoing. All remaining instream dam infrastructure at the Roseway Hydro System was removed in 2024, with the substrate restored to natural conditions. Gaspereau and American Eel passage has been restored to pre-dam construction conditions. A two-year post-restoration monitoring plan will be carried out to ensure the success of the removal.
305	EMISSIONS
305-1	DIRECT (SCOPE 1) GHG EMISSIONS
305-2	ENERGY INDIRECT (SCOPE 2) GHG EMISSIONS
305-3	OTHER INDIRECT (SCOPE 3) GHG EMISSIONS
305-4	GHG EMISSIONS INTENSITY
305-5	REDUCTION OF GHG EMISSIONS

Disclosure/Code	Disclosure Response																						
	<p>Emera has a strong track record of reducing GHG emissions through investments in renewables and lower-carbon energy sources. Emera has reduced its Scope 1 GHG emissions (tCO₂e) by 47% and its Scope 1 CO₂ emissions (tCO₂) by 49⁶ per cent since 2005. Emera has chosen 2005 as the baseline year for emissions calculations as it aligns with the baseline year used by the Government of Canada for national GHG reduction targets. Emera’s Climate Targets and Net-Zero Vision (Emera 2024 Climate Update, p. 20) outlines defined reduction targets. Operational control is the consolidation approach for emissions used at Emera.</p> <p>Scope 1 GHG emission calculations include CO₂, CH₄, N₂O and SF₆. Scope 2 and 3 GHG emissions include CO₂, CH₄ and N₂O. Emera used the IPCC 5th Assessment Report as the source for global warming potential (GWP). Scope 3 GHG emissions include the use of sold products and purchased electricity that is sold to end users. Emera does not report market-based energy indirect (Scope 2) GHG emissions.</p> <p>GHG Emissions (tonnes CO₂e)</p> <table><tr><th></th><th>Scope 1 and 2</th><th>Scope 3</th></tr><tr><td>2024</td><td>13,383,982 (13,152,507 CO₂)</td><td>8,626,820</td></tr><tr><td>2005 (Base Year)</td><td>25,048,100</td><td>1,885,000</td></tr></table> <p>Emera’s GHG intensity ratio in 2024 was 0.41 metric tonnes CO₂e/MWh (CO₂ intensity ratio was 0.40 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 2025 CDP Climate Change submission, which will be released by CDP in the fall of 2025.</p> <ol style="list-style-type: none">1. In addition to the above, Emera’s CO₂ emissions from biomass generating facilities were 407,778 metric tonnes in 2024.2. Scope 2 base year 2005 is unavailable. Purchased electricity for own use is not a large number at Emera facilities.3. Emera currently discloses two Scope 3 categories under the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard. Our Scope 3 emissions include emissions from purchased electricity (Category 3d) for NSPI and TEC and the end use of natural gas (Category 11) (including gas owned by Peoples Gas and NMGC and gas distributed but not owned by Peoples Gas and NMGC).			Scope 1 and 2	Scope 3	2024	13,383,982 (13,152,507 CO ₂)	8,626,820	2005 (Base Year)	25,048,100	1,885,000												
	Scope 1 and 2	Scope 3																					
2024	13,383,982 (13,152,507 CO ₂)	8,626,820																					
2005 (Base Year)	25,048,100	1,885,000																					
305-7	<p>NITROGEN OXIDES (NO_x), SULFUR OXIDES (SO_x), AND OTHER SIGNIFICANT AIR EMISSIONS</p> <p>In 2024, 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 National Pollutant Release Inventory (NPRI) reporting for NSPI and in Toxic Release Inventory (TRI) or Florida Department of Environmental Protection (FDEP) reporting for TEC.</p> <p>Other Emissions</p> <table><tr><td>NO_x</td><td>17,424</td><td>tonnes</td></tr><tr><td>SO₂</td><td>41,108</td><td>tonnes</td></tr><tr><td>Hg*</td><td>0.037</td><td>tonnes</td></tr><tr><td>CO*</td><td>3,161</td><td>tonnes</td></tr><tr><td>Total Particulate Matter**</td><td>590</td><td>tonnes</td></tr><tr><td>PM₁₀**</td><td>550</td><td>tonnes</td></tr><tr><td>PM_{2.5}**</td><td>339</td><td>tonnes</td></tr></table> <p>* Applies to Tampa Electric and Nova Scotia Power only. ** Reported for Tampa Electric, Nova Scotia Power and Brooklyn Power.</p>		NO _x	17,424	tonnes	SO ₂	41,108	tonnes	Hg*	0.037	tonnes	CO*	3,161	tonnes	Total Particulate Matter**	590	tonnes	PM ₁₀ **	550	tonnes	PM _{2.5} **	339	tonnes
NO _x	17,424	tonnes																					
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Total Particulate Matter**	590	tonnes																					
PM ₁₀ **	550	tonnes																					
PM _{2.5} **	339	tonnes																					

6 Includes CO₂ Scope 1 generation emissions for TEC and NSPI only.

Disclosure/Code	Disclosure Response
SASB GREENHOUSE GAS EMISSIONS & ENERGY RESOURCE PLANNING	
IF-EU-110A.1	<p>(1) GROSS GLOBAL SCOPE 1 EMISSIONS, PERCENTAGE COVERED UNDER (2) EMISSIONS-LIMITING REGULATIONS, AND (3) EMISSIONS-REPORTING REGULATIONS</p> <p>(1) 13,381,615 tonnes CO₂e*.</p> <p>(2) 40% covered under emissions-limiting regulations.</p> <p>(3) 92% 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 who references the Intergovernmental Panel on Climate Change (IPCC) 5th Assessment Report.</p>
IF-EU-110A.2	<p>GREENHOUSE GAS (GHG) EMISSIONS ASSOCIATED WITH POWER DELIVERIES</p> <p>14,068,701 tonnes CO₂e.</p>
IF-EU-110A.3	<p>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</p> <p>Emera 2024 Climate Update, p. 20</p>
IF-EU-110A.4	<p>(1) NUMBER OF CUSTOMERS SERVED IN MARKETS SUBJECT TO RENEWABLE PORTFOLIO STANDARDS (RPS) AND (2) PERCENTAGE FULFILLMENT OF RPS TARGET BY MARKET</p> <p>(1) Approximately 557,219 customers of NSPI.</p> <p>(2) The Renewable Energy Regulations require NSPI to ensure at least 40% of net electricity sales are derived from renewable low-impact electricity, with a minimum contribution of 5% from independent power producers (IPPs) each year from 2020. In 2024, 40.5% of total sales were RES-compliant, with a contribution of 15.9% from IPPs. Section 6AA(1) of the Regulations requires Nova Scotia Power to procure a minimum of 135 GWh of dispatchable renewable electricity from a renewable low-impact electricity generation facility located within the province in 2023, 2024 and 2025. In 2024, Nova Scotia Power fulfilled this obligation pursuant to its power purchase agreement with Brooklyn Power Corporation, which provided 157 GWh of RES compliant energy.</p>
SASB AIR QUALITY	
IF-EU-120A.1	<p>AIR EMISSIONS OF THE FOLLOWING POLLUTANTS: (1) NO_x (EXCLUDING N₂O), (2) SO_x, (3) PARTICULATE MATTER (PM₁₀), (4) LEAD (PB), AND (5) MERCURY (HG); PERCENTAGE OF EACH IN OR NEAR AREAS OF DENSE POPULATION</p> <p>(1) NO_x – 17,424 tonnes, 56% in or near areas of dense population.</p> <p>(2) SO₂ – 41,108 tonnes, 27% in or near areas of dense population.</p> <p>(3) Particulate Matter (PM₁₀) – 550 tonnes, 38% in or near areas of dense population.</p> <p>(4) Lead (Pb) – Emera does not consider lead emissions to be material to its operations.</p> <p>(5) Mercury (Hg) – 0.037 tonnes, 2% in or near areas of dense population.</p>

Disclosure/Code	Disclosure Response
306	WASTE
306-1	WASTE GENERATION AND SIGNIFICANT WASTE-RELATED IMPACTS
	<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.</p> <p>Our largest waste type by volume continues to be waste products from the combustion of coal. These products are either repurposed for other uses or landfilled at company sites. As we transition away from coal use (see our Emera 2024 Climate Update, p. 7) we will continue to reduce, and eventually eliminate, coal combustion residue production in our generating facilities.</p>
306-2 306-4 306-5	MANAGEMENT OF SIGNIFICANT WASTE RELATED IMPACTS WASTE DIVERTED FROM DISPOSAL WASTE DIRECTED TO DISPOSAL
	<p>Emera and its operating companies have environmental management systems to manage environmental risks, including waste management. Processes are in place to review contractors managing Emera waste and to review facilities where our waste is disposed.</p>
306-3	WASTE GENERATION
	<p>In 2024, Emera companies disposed of and/or reused/recycled approximately 40 tonnes of solid hazardous waste and 1,009,093 litres of liquid hazardous waste. This included approximately 19 tonnes of solid PCB and 4,191 litres of liquid PCB waste.</p> <p>In 2024, Emera companies produced a total of 259,141 tonnes of coal ash, of which approximately 4 per cent (11,554 tonnes) was repurposed for other industrial uses. Emera does not have complete data on the amount of non-hazardous waste that is disposed. Waste is characterized before disposal to make certain that waste is managed and disposed of in accordance with applicable regulations.</p>
	SASB COAL ASH MANAGEMENT
IF-EU-150A.1	AMOUNT OF COAL COMBUSTION PRODUCTS (CCP) (1) GENERATED, (2) PERCENTAGE RECYCLED
	<p>Tampa Electric and Nova Scotia Power generated 259,141 metric tonnes of CCR and recycled 4% in 2024.</p>
IF-EU-150A.3	DESCRIPTION OF COAL COMBUSTION PRODUCTS (CCPS) MANAGEMENT POLICIES AND PROCEDURES FOR ACTIVE AND INACTIVE OPERATIONS
	<p>Nova Scotia Power – Nova Scotia Power residue management sites (ash sites) are regulated through operating approvals issued by Nova Scotia Environment and Climate Change (NSECC) which stipulate environmental requirements. Residue management operations manuals/procedures are in place and while these plans vary from site to site, typical plans provide guidance and direction to Nova Scotia Power personnel, as well as to the residue management contractor (if applicable), who operate and/or supervise the activities at the residue management sites.</p> <p>The plans typically include: description of the equipment and facilities that are in place to enable truck loading, transportation, truck unloading and placement of residue, information on the quantity of residue to be handled, treatment of ash at the generating station and landfill, objectives of storage, and potential ash diversion activities, and the processes and procedures required to place and remove residue in the landfill in a manner that will be acceptable from an engineering and environmental point of view. Water management strategies and established sampling, inspection, and testing protocols (including reference to industrial operating approvals with outline environmental monitoring/sampling requirements) are also outlined in the plans, as well as limitations and stipulations on the residue handling operations, special conditions that may alter day-to-day operations at the landfill site and describe the processes and procedures that will be required to deal with these conditions and information on the development and management strategy of the residue management site, placement, and removal strategies. Finally, the plans include safety requirements and strategies related to the residue management sites and procedures/processes to mitigate environmental impacts including fugitive dust, wastewater effluent, etc.</p> <p>Tampa Electric –Big Bend Unit 4 is the only remaining unit in the Tampa Electric generating fleet that continues to utilize coal for fuel and produce Coal Combustion Residuals (CCRs) on an intermittent basis. A vast majority (Avg. >90%) of these CCRs are sold and beneficially used offsite in the production of wallboard, cement products, grit blast media, roofing shingles and agricultural products. Onsite CCR operations and maintenance by trained Tampa Electric or contract personnel are performed in accordance with the Big Bend Coal Combustion Residuals Management Manual that is maintained by Tampa Electric, as required by the Florida Department of Environmental Protection (FDEP). The Manual is designed to ensure compliance with all applicable permits and environmental regulations and provides specific procedures that are followed by the facility to maximize the beneficial use of CCRs, minimize generation of CCR wastes and prevent unauthorized releases to the environment. There are five operating CCR management units/systems at Big Bend where CCRs are stored temporarily before processing and/or shipment to customers. The other CCR management units at the station have been retired and/or closed. The remaining approximately 10% of CCRs resulting from miscellaneous plant maintenance and cleaning activities are collected for disposal in offsite permitted landfills.</p>

Disclosure/Code	Disclosure Response
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: 3 (2) Corrective Action Orders (CAO): 0 (3) Notices of Probable Violation (NOPV): 24
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% (2) Unprotected steel – 0% (9 miles of unprotected steel remain) Peoples Gas has committed to replace all cast iron and bare steel mains with plastic piping. The program has essentially been completed. New Mexico’s distribution pipelines are made of plastic or cathodically protected steel.
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 operating companies comply with the inspection requirements set out by CER and PHMSA. Our Canadian operating company, Emera Brunswick Pipeline, includes gas transmission while our US operating companies, Peoples Gas and New Mexico Gas, include gas transmission and distribution. Percentage of gas transmission lines inspected (integrity assessment inspections): On average, 10-14% annually. Percentage of gas distribution lines inspected (integrity assessment inspections): Not a requirement under PHMSA. Percentage of gas transmission lines inspected (leak surveys): 100% annually. Percentage of gas distribution lines inspected (leak surveys): On average, 20% annually.
IF-GU-540A.4	DESCRIPTION OF EFFORTS TO MANAGE THE INTEGRITY OF GAS DELIVERY INFRASTRUCTURE, INCLUDING RISKS RELATED TO SAFETY AND EMISSIONS 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’ 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 has an advanced Personnel Qualification Program that exceeds regulatory requirements and New Mexico Gas has a structured employee training schedule for integrity management engineers, which documents each employee’s qualifications and is updated annually. Emera has a Safety Management System that is focused on the safety of employees, contractors and the public. All our gas companies’ employees perform pre-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 emergency exercises are routinely held and provide emergency responders and employees the opportunity to test emergency response plans and interagency communications practices in a simulated emergency scenario. For example, staff at NMGC participate annually/biannually in public awareness/first responder emergency preparedness meetings around the state that include mock tabletop exercises. NMGC and Peoples Gas are members of the American Gas Association (AGA) and participate in various activities offered by the association including annual conferences, best practice reviews, the Peer Review program and various committees all to share best practices and stay current on important topics to the sector. Regarding emissions, NMGC 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). Emera Governance and Risk Management (Emergency Response Program)

Disclosure/Code	Disclosure Response
400	<div>SOCIAL</div> <div>MANAGEMENT APPROACH</div> <div>Our People</div> <p>Each member of the Emera team is critical to delivering the sustainable, reliable, and affordable energy utility customers expect. This is why we strive to be an employer of choice, providing the total rewards, development opportunities and overall experience that our current and future employees desire. We also recognize the value of diverse experiences, perspectives and backgrounds and continually strive for workplaces where everyone feels welcome, safe and valued.</p> <ul style="list-style-type: none">• 2024 Emera Sustainability Report: Our People, p. 21• Emera Corporate Website: Teams and Communities <div>Safety</div> <p>The safety of our teams, customers and communities always comes first. We believe one injury is one too many, and we’re focused on continual improvement as we strive for world class safety.</p> <p>Our well-developed Safety Management System (SMS) is informed by the International Standards Organization (ISO) 45001 standard. It provides a comprehensive platform for the governance of safety policies and programs, including the consistent application of corporate standards, compliance requirements, and continual improvement across the company.</p> <ul style="list-style-type: none">• Occupational Safety and Health Policy• 2024 Emera Sustainability Report: Health and Safety, p. 10• Emera Corporate Website: Teams and Communities <div>Customer Experience</div> <p>Customers’ evolving needs and expectations are driving change in the energy industry. We operate our utilities with a focus on creating value for customers and continually improving reliability and the quality of the services we provide.</p> <ul style="list-style-type: none">• 2024 Emera Sustainability Report: Energy Affordability, p. 12, Customers, p. 13 <div>Supply Chain Oversight</div> <p>Emera has developed a Third-Party Risk Management Program to evaluate, mitigate and manage risk with respect to third-party vendors (suppliers, consultants, professionals, etc.). It is structured with three primary areas in the lifecycle of a third-party’s relationship with the company: 1. Pre-contracting (due diligence) to identify and evaluate risks inherent in the scope of work and the vendor’s ability to mitigate/manage those risks; 2. Contracting and 3. Post contracting. A pre-screening Risk Evaluation Tool has been developed to ensure the project, procurement and legal teams consider all risks related to the scope and vendors. Sustainability was identified as a risk and current questions address components of sustainability including environmental and safety standards, cyber security, anti-corruption, and compliance with HR policies. This will continue to expand as new sustainability risks are identified to ensure they are evaluated for our supply chain.</p> <ul style="list-style-type: none">• Third-Party Risk Management Policy <div>Supply Chain Resilience</div> <p>In late 2024, Emera’s Enterprise Risk Management (ERM) team conducted a Supply Chain Disruption Impact survey across our largest operating companies to examine our supply risk exposure and mitigations. Our operating companies have recognized and are responding to supply chain risk, which has been increasing in recent years, by taking actions such as strengthening their relationships with suppliers, diversifying their supplier bases, and carrying increased inventory in response to increased equipment lead times. The teams will continue to monitor supply chain risk drivers e.g., increase equipment demand resulting from extreme weather event response and electrification demand, that are expected continue for the foreseeable future.</p>

Disclosure/Code	Disclosure Response																																																																					
401	EMPLOYMENT																																																																					
401-1	NEW EMPLOYEE HIRES AND EMPLOYEE TURNOVER																																																																					
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401-2	BENEFITS PROVIDED TO FULL-TIME EMPLOYEES THAT ARE NOT PROVIDED TO TEMPORARY OR PART-TIME EMPLOYEES																																																																					
	<p>Emera companies provide a comprehensive range of benefits for our eligible employees which include health and dental insurance, life insurance, tele-health, disability insurance, parental leave, wellness programs, pension plans and stock ownership. Eligibility terms of benefits vary by company and are in compliance with local jurisdictions’ legal requirements.</p>																																																																					
401-3	PARENTAL LEAVE																																																																					
	<p>All regular full-time or part-time employees who become a natural or adoptive parent of one or more children are eligible for Parental Leave that meets or exceeds the jurisdictional requirements where Emera operates. Employment position security upon return from leave is offered to all full-time employees.</p>																																																																					

Disclosure/Code	Disclosure Response
403	OCCUPATIONAL HEALTH AND SAFETY
403-1	OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM
	<p>Emera and its operating companies have a Safety Management System (SMS) in place that is informed by ISO 45001 and other industry best practices. Employees are made aware of their safety responsibilities under the SMS through on-going education and training.</p> <p>The Emera SMS applies to Emera Inc. and its operating companies. Emera and each of the operating companies have developed a Corporate Safety Policy that is kept updated and signed off by the operating company CEO or General Manager.</p> <p>Emera utilizes a governance system to manage safety conversations across its subsidiaries. This process brings together operational leads, senior management, executive management, and the Board. We employ a continual improvement approach where we learn from each other. Key programs within the SMS include Contractor Safety Management, Serious Injury & Fatality Prevention, Risk Management and Safety Assurance. These in addition to others are actively managed across our operations.</p>
403-2	HAZARD IDENTIFICATION, RISK ASSESSMENT, AND INCIDENT INVESTIGATION
	<p>As part of the SMS, Emera and its operating companies utilize Hazard Risk Registers (HRRs) to identify the hazards associated with the various tasks/activities that their organizations perform. Emera Safety and its operating companies worked collaboratively to identify and categorize the severity of relevant hazards of its activities. Operating companies build on the HRR by assessing their common activities and defining severity levels of these activities.</p> <p>From a hazard register, operating companies create Task Inventories, which identify work tasks commonly performed by the organization. The ability to relate hazard information contained within the risk register to the task to be performed allows the organizations to determine if effective controls are implemented. Once operational tasks have been identified, operating companies make certain that processes, policies and procedures, inclusive of safe work practices, safety rules, and job safety analyses, are aligned. Regular safety audits, field level compliance checks and other assurance practices review the 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 operating companies are increasingly focused on proactive leading indicators, such as proactive reporting, monitoring senior management field safety engagements, and employee participation in high-risk job reviews. 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 by various forms of positive employee recognition programs. Under Emera's Code of Conduct, managers and supervisors are responsible for encouraging open communication and ensuring that employees are not retaliated against for reporting concerns in good faith.</p> <p>Employees across Emera and operating companies have the right to refuse work they feel is unsafe. These practices allow 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>Emera has a robust safety incident management and investigation process that is based on root cause analysis techniques. Lessons learned from investigations are shared across all companies.</p>
403-3	OCCUPATIONAL HEALTH SERVICES
	<p>Emera operating companies 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 participation programs. Confidential post incident debriefing discussions and support are also provided.</p> <p>Some Emera operating companies 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 operating companies 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 SMS, Emera operating companies have various processes in place for employee participation and consultation, including Emera's "speak up" safety culture, regular corporate-wide safety checkpoints, pre-job safety meetings, toolbox 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 Emera operating companies, and Emera employees and management are represented. Safety committees have established terms of reference that outline meeting schedules, activities, and representation. Meetings are held regularly throughout the year. Representation on committees include unionized and non-unionized employees, as well as management and non-management employees.</p>

Disclosure/Code	Disclosure Response
403-5	WORKER TRAINING ON OCCUPATIONAL HEALTH AND SAFETY <p>There are various mechanisms where safety information/training is provided to employees, visitors or contractors, depending on job requirements and different learning techniques within Emera. This includes:</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>The process for identification and tracking of training requirements for each operating company is an aspect of Emera's SMS and the effectiveness of the training is reviewed through regular inspections and audits.</p>
403-6	PROMOTION OF WORKER HEALTH <p>Emera is committed to providing safe and healthy workplaces that support leadership effectiveness, respectful workplace practices and employee health and wellness. Emera offers a range of services, programs and incentives to promote and support safe and healthy living to reduce lifestyle risk factors and prevent injury/illness.</p> <p>Emera organizes regular health challenges – friendly competitions that encourage positive, healthy habits. These initiatives have increased awareness of the importance of overall wellness across Emera. The Employee and Family 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 service offerings. All Emera employees also have access to a virtual health care provider to support their personal and family wellness as an avenue to health prevention and accessible treatment of non-urgent medical concerns.</p>
403-7	PREVENTION AND MITIGATION OF OCCUPATIONAL HEALTH AND SAFETY IMPACTS DIRECTLY LINKED BY BUSINESS RELATIONSHIPS <p>Emera and its operating companies have implemented an 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 are reviewed regularly through on-going audit and compliance checks.</p>
403-8	WORKERS COVERED BY AN OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM <p>The Emera SMS includes all employees. Contractor requirements are also covered as part of the Emera SMS. The SMS is audited regularly both internally and externally. Emera's SMS includes an assurance program that includes audits as well as other related activities such as compliance checks and field level safety observations.</p>
403-9	WORK-RELATED INJURIES <p>In 2024, for Emera employees, the Total Recordable Incident Rate (i.e., OSHA) was 1.33. All rates for Emera employees are based on a 200,000-hour conversion. Although contractor and consultant incidents are not reported within our employee TRIR, incident reports associated with contractors and consultants are tracked internally across our operating companies.</p>
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) <p>(1) Total Recordable Incident Rate (TRIR) – In 2024, our TRIR was 1.33.</p> <p>(2) Fatality Rate – Emera had no fatalities in 2024.</p>

Disclosure/Code	Disclosure Response
404	TRAINING AND EDUCATION
404-2	<p>PROGRAMS FOR UPGRADING EMPLOYEE SKILLS AND TRANSITION ASSISTANCE PROGRAMS</p> <p>Emera’s ability to deliver for customers and to execute its growth plan depends on its ability to attract, develop and retain a skilled workforce. Emera works to attract top talent and to provide people with the tools they need to achieve success. Emera supports career growth and development and offers opportunities for employees to take on new roles in different parts of the business.</p> <p>Emera’s annual performance review process enables employees and leaders the opportunity to identify areas for development and formal and informal training opportunities. For formal training opportunities, Emera’s operating companies engage with external training providers. Emera operating companies offer longer-term career planning through the Employee Development Assistance Program, as well as other tuition assistance programs that allow employees in Canada, the US and the Caribbean to apply for funding for training outside their current role. Our EDA program covers a portion of any formal education which is undertaken to advance an employee’s career beyond their current position e.g., an undergrad or graduate degree, a certification, or vocational training. Regular full-time employees (including union) with at least six months’ tenure are eligible to participate.</p> <p>Emera’s workforce planning programs aim to understand the required skillsets and competencies to successfully execute the company’s business strategy. Emera places emphasis on identifying future leaders and building leadership talent within the company. Emera continually conducts talent review and succession planning activities and discussions, with the goal of continuing to grow and develop the talent pipeline.</p> <p>Emera’s Leadership Academy is a global learning program offered across all Emera companies that provides foundational skills, knowledge, and practical tools for developing leaders at all levels. Developing leaders are given the opportunity to immediately apply what they have learned and gain the support they need through long-term reinforcement.</p> <p>Emera companies contribute to apprenticeship programs, offer meaningful co-op student programs and support scholarship and bursary programs to attract top talent early on.</p> <p>In 2024, Emera was named one of Canada’s Top 100 Employers for Young People, Canada’s Best Diversity Employers, Nova Scotia Top Employers and Atlantic Canada Top Employers.</p> <ul style="list-style-type: none">• 2024 Sustainability Report: Our People, p. 21
404-3	<p>PERCENTAGE OF EMPLOYEES RECEIVING REGULAR PERFORMANCE AND CAREER DEVELOPMENT</p> <p>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.</p>

Disclosure/Code	Disclosure Response																																								
405	<div><div><div>DIVERSITY AND EQUAL OPPORTUNITY</div><div><div>405-1 Diversity of governance bodies and employees</div><div><div>Employee Gender Diversity</div><table><tr><td>Percentage of women in our workforce (All employees)</td><td>29%</td></tr><tr><td>Percentage of women employees (US)</td><td>29%</td></tr><tr><td>Percentage of women employees (Canada)</td><td>30%</td></tr><tr><td>Percentage of women employees (Caribbean)</td><td>30%</td></tr></table><div>Employee Visible Minority¹ and Underrepresented² Identification</div><table><tr><td>Percentage of employees that identify as visible minorities (US)</td><td>43%</td></tr><tr><td>Percentage of employees that identify as visible minorities (Canada)</td><td>9%</td></tr><tr><td>Percentage of employees that identify as underrepresented (US)</td><td>7%</td></tr><tr><td>Percentage of employees that identify as underrepresented (Canada)</td><td>5%</td></tr></table><div>Leader³ Gender Diversity</div><table><tr><td>Percentage of women leaders in the workforce (All employees)</td><td>31%</td></tr><tr><td>Percentage of women leaders (US)</td><td>25%</td></tr><tr><td>Percentage of women leaders (Canada)</td><td>36%</td></tr><tr><td>Percentage of women leaders (Caribbean)</td><td>49%</td></tr></table><div>Leader Visible Minority¹ and Underrepresented² Identification</div><table><tr><td>Percentage of leaders in the workforce that identify as visible minorities (US)</td><td>31%</td></tr><tr><td>Percentage of leaders in the workforce that identify as visible minorities (Canada)</td><td>7%</td></tr><tr><td>Percentage of leaders in the workforce that identify as underrepresented (US)</td><td>7%</td></tr><tr><td>Percentage of leaders in the workforce that identify as underrepresented (Canada)</td><td>3%</td></tr></table><div>Senior Leaders⁴</div><table><tr><td>Percentage of women on Emera's senior leadership team</td><td>37%</td></tr></table><div>Employee Hiring – Gender Diversity</div><table><tr><td>Percentage of all hires who were women (All employees)</td><td>27%</td></tr><tr><td>Percentage of all hires who were women (US)</td><td>25%</td></tr><tr><td>Percentage of all hires who were women (Canada)</td><td>31%</td></tr></table></div></div></div></div>	Percentage of women in our workforce (All employees)	29%	Percentage of women employees (US)	29%	Percentage of women employees (Canada)	30%	Percentage of women employees (Caribbean)	30%	Percentage of employees that identify as visible minorities (US)	43%	Percentage of employees that identify as visible minorities (Canada)	9%	Percentage of employees that identify as underrepresented (US)	7%	Percentage of employees that identify as underrepresented (Canada)	5%	Percentage of women leaders in the workforce (All employees)	31%	Percentage of women leaders (US)	25%	Percentage of women leaders (Canada)	36%	Percentage of women leaders (Caribbean)	49%	Percentage of leaders in the workforce that identify as visible minorities (US)	31%	Percentage of leaders in the workforce that identify as visible minorities (Canada)	7%	Percentage of leaders in the workforce that identify as underrepresented (US)	7%	Percentage of leaders in the workforce that identify as underrepresented (Canada)	3%	Percentage of women on Emera's senior leadership team	37%	Percentage of all hires who were women (All employees)	27%	Percentage of all hires who were women (US)	25%	Percentage of all hires who were women (Canada)	31%
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<div><div>1</div><div>In the US, “visible minorities” includes American Indian, Alaskan Native, Asian, Black or African American, Hispanic, Latino, Native Hawaiian or Other Pacific Islander, or two or more races. We operate in Florida and New Mexico where visible minorities account for approximately 50 per cent and 62 per cent of the population, respectively (US Census Bureau, 2023 Population Estimates). In Canada, “visible minorities” includes Indigenous, Mi’kmaq, African, African Nova Scotian, East Asian, South Asian, Southeast Asian, West Asian/Arab, Latin or Other. We operate in Nova Scotia, New Brunswick and Newfoundland and Labrador where visible minorities represent 10 per cent, 6 per cent and 3 per cent of the population, respectively (Statistics Canada, 2021). In addition to the self-identification data gathered from employees in the US, in 2020 we began gathering voluntary self-identification data from our teams in Canada. As of December 31, 2024, 59.3 per cent of Canadian employees had participated. Our self-identification survey in Canada is voluntary, and as a result, we may be underreporting the percentage of employees who identify as visible minorities and other categories in the table due to incomplete participation.</div></div> <div><div>2</div><div>In the US, “underrepresented” includes veterans and people with a disability.</div></div> <div><div>3</div><div>Leaders are defined as managers, directors and above.</div></div> <div><div>4</div><div>Senior leaders are defined as director level and above.</div></div> <div><div>5</div><div>5 out of 12 Directors are women in 2024. At our Annual Meeting of Shareholders held May 22, 2025, 42 per cent (5 out of 12) of Emera Director Nominees to the Board were women, including our Chair.</div></div> <div><div>6</div><div>2 out of 12 Directors identified as diverse. Diverse is defined as having Indigenous heritage, ethnic, racial or visible minority status, a disability or other diversity characteristics apart from gender. As of May 22, 2025, one director nominee identifies as having an ethnic, racial or visible minority status and one director nominee identifies as a member of the LGBTQ+ community. The per cent decrease (17 per cent in 2024) is the result of an increase in the total number of Board members in 2024 (2023: 11 and 2024: 12).</div></div>																																									

Disclosure/Code	Disclosure Response
408	CHILD LABOUR
409	FORCED OR COMPULSORY LABOUR
408-1 AND 409-1	OPERATIONS AND SUPPLIERS AT SIGNIFICANT RISK FOR CHILD LABOUR Emera Companies do not tolerate the use of child labour or forced labour and are committed to acting ethically and with integrity in all business dealings and relationships to reduce the risk of child labour or forced labour from taking place in Emera Companies' supply chains. All Emera employees are trained on and expected to know Emera's Code of Conduct, which includes specific content on child labour and forced labour and Emera's commitment to prevention. Additionally, child labour and forced labour supply chain risks are assessed as part of Emera Company's Third-Party Risk Management (TPRM) Program. Canadian Emera Companies certify compliance with Canada's Forced Labour and Child Labour in Supply Chains Act with the Emera Board of Directors providing oversight of Emera's Modern Slavery Compliance Report to the Canadian government. This includes implementing our Reducing the Risk Modern Slavery in Emera's Business and Supply Chains Policy. Emera has no indication from primary/direct suppliers that any issues with forced or child labour have arisen. <ul style="list-style-type: none">• Reducing the Risk of Modern Slavery in Emera's Business and Supply Chain Policy Emera's Modern Slavery Compliance Report will be filed on our website before the end of May 2025.
411	RIGHTS OF INDIGENOUS PEOPLES
411-1	RIGHTS OF INDIGENOUS PEOPLES Canadian Indigenous and Native American communities are important and valued partners across Emera's operations. We're committed to maintaining open and collaborative long-term relationships that are based on trust and respect. Through these relationships, we work together to deliver a cleaner energy future while protecting the environment, respecting tradition and strengthening communities. We engage in open communication and meaningful consultation on new and developing energy projects to learn about the unique perspectives, concerns and interests of our Indigenous and Native American partners. We have an MOU with the Mi'kmaq of Nova Scotia which includes a structured work plan that we collaboratively work on. We also work together to create education and training opportunities, including through scholarships and job creation initiatives. Based on the jurisdictions and geographies where we operate, our relationships with Indigenous communities are focused in Atlantic Canada and New Mexico. We have not confirmed any identified violations involving the rights of Indigenous Peoples during this reporting period. 2024 Emera Sustainability Report: Indigenous Engagement & Opportunity, p. 24-25
SASB ENERGY AFFORDABILITY	
IF-EU-240A.1, 3 AND 4	<ul style="list-style-type: none">• Barbados Light & Power Tariffs & Riders – Residential and Business Tariffs and Riders• Grand Bahama Power Rates – Rates• Nova Scotia Power Rates & Tariffs – Rates & Tariffs• Tampa Electric Rates – Rates• 2024 Emera Sustainability Report: Energy Affordability, p. 12, and Customers, p. 13
IF-GU-240A.1, 3 AND 4	<ul style="list-style-type: none">• New Mexico Gas Company – Rates• Peoples Gas – Rates• 2024 Emera Sustainability Report: Energy Affordability p. 12, and Customers, p. 13

Disclosure/Code	Disclosure Response
SASB END-USE EFFICIENCY & DEMAND	
IF-EU-420A.2	PERCENTAGE OF ELECTRIC LOAD SERVED BY SMART GRID TECHNOLOGY
	At the end of 2024, Emera had approximately 1.5 million smart meters installed across our electric utilities. Approximately 98% of our load is served by smart meter technology. Deployment of smart meters will continue for our remaining customers. Smart meters help our customers better manage electricity costs, improve response time in the event of an outage, and make connecting or disconnecting power easier and faster.
IF-EU-420A.3	CUSTOMER ELECTRICITY SAVINGS FROM EFFICIENCY MEASURES, BY MARKET
	<p>Florida</p> <p>Tampa Electric received approval for its 2020-2029 Demand-side Management (DSM)Plan in August 2020. This plan supports the approved Florida Public Service Commission (FPSC) goals, which are reasonable, beneficial, and cost-effective to all customers as required by the <i>Florida Energy Efficiency and Conservation Act</i> (FEECA). Tampa Electric files annual reports with the FPSC and the US Energy Information Administration, which summarize its DSM program accomplishments. Some of Tampa Electric’s DSM initiatives include conservation programs, free energy audits, numerous energy rebate and incentive programs, and energy education, awareness, and outreach. In 2024, Tampa Electric’s conservation programs reduced the use of energy by 108.7 GWh (108,700 MWh) for residential and commercial/industrial customers. The company incurred DSM costs of approximately \$47 million USD.</p> <p>Nova Scotia</p> <p>In Nova Scotia, DSM programs are funded by NSPI pursuant to legislation requirements within the <i>Public Utilities Act</i>. This legislation requires that NSPI purchase electricity efficiency and conservation activities from EfficiencyOne, a public utility regulated by the Nova Scotia Utility and Review Board. DSM activities at NSPI include home energy assessments, numerous energy rebate and incentive programs, free energy efficient products, and energy efficiency education and advice. In 2024, the energy savings achieved were 172 GWh (78 GWh (78,000 MWh) Residential and 95 GWh (95,000 GWh) Business/Non-Profit/ Institutional). In 2024, the contribution to EfficiencyOne from NSPI revenue was \$57.5 million.</p>
IF-GU-420A.2	CUSTOMER GAS SAVINGS FROM EFFICIENCY MEASURES, BY MARKET
	<p>Florida</p> <p>Peoples Gas also offers conservation programs, which include rebates on energy efficient natural gas appliances for residential and commercial customers. Program costs are approved annually by the FPSC with costs recovered through a clause rate on customers’ gas bill. In 2024, Peoples Gas residential energy conservation programs saved 45,746 MMBtu (457,458 therms) and its commercial programs saved 227,028 MMBtu (2,270,284 therms), at a cost of approximately \$21.3 million USD and \$11.7 million USD, respectively.</p> <p>New Mexico</p> <p>Utilities in the state of New Mexico are required to offer energy efficiency programs to customers through the <i>Efficient Use of Energy Act</i>. 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. For example, NMGC offers residential water heating and spacing heating programs, and its Efficient Buildings Program offers multiple natural gas saving measures for commercial and school facilities. The NMGC 2023 energy efficiency programs saved approximately 320,000 MMBtu (3.2 million therms). The annual program runs from April 1 to March 31.</p>

Disclosure/Code	Disclosure Response
SASB NUCLEAR SAFETY & EMERGENCY MANAGEMENT	
IF-EU-540A.1	TOTAL NUMBER OF NUCLEAR POWER UNITS, BROKEN DOWN BY RESULTS OF MOST RECENT INDEPENDENT SAFETY REVIEW Emera does not own nuclear generation.
IF-EU-540A.2	DESCRIPTION OF EFFORTS TO MANAGE NUCLEAR SAFETY AND EMERGENCY PREPAREDNESS Emera does not own nuclear generation.
SASB GRID RESILIENCY	
IF-EU-550A.1	NUMBER OF INCIDENTS OF NON-COMPLIANCE WITH PHYSICAL AND/OR CYBERSECURITY STANDARDS OR REGULATIONS There were no reportable cybersecurity breaches in 2024. <ul style="list-style-type: none">• 2024 Emera Annual Report, p. 49-50• 2024 Emera Sustainability Report: Cybersecurity, p. 26
IF-EU-550A.2	(1) SYSTEM AVERAGE INTERRUPTION DURATION INDEX (SAIDI), (2) SYSTEM AVERAGE INTERRUPTION FREQUENCY INDEX (SAIFI), AND (3) CUSTOMER AVERAGE INTERRUPTION DURATION INDEX (CAIDI), INCLUSIVE OF MAJOR EVENT DAYS (1) System Average Interruption Duration Index (SAIDI): Emera's SAIDI over the course of the year was 45.6 (All-in) and 3.21 (MEDS & Planning Outages not included). SAIDI is calculated using total customer interruption duration (over 1 minute long) in hours against average number of customers for the 2024 reporting period. Emera meets and exceeds the minimum IEEE Standard 1366-2012 requirements, which includes the 2.5 beta method for calculating major event days. (2) System Average Interruption Frequency Index (SAIFI): Emera's SAIFI over the course of the year was 4.31 (All-in) and 2.18 (MEDS & Planning Outages not included). SAIFI is calculated using total number of customer interruptions (over 1 minute long) against average number of customers for the 2023 reporting period. Emera meets and exceeds the minimum IEEE Standard 1366-2012 requirements, which includes the beta method for calculating major event days. (3) Customer Average Interruption Duration Index (CAIDI): Emera's CAIDI over the course of the year was 10.6 (All-in) and 1.47 (MEDS & Planning Outages not included). Note: There is inherent variability in Emera's SAIDI and SAIFI all-in metrics which can be highly impacted by storms and other severe weather conditions.