



GRI and SASB Index¹

Disclosure/Code	Description/Accounting Metric	Response
102	GENERAL DISCLOSURES	
102-1	NAME OF ORGANIZATION	Emera Inc.
102-2	ACTIVITIES, BRANDS, PRODUCTS, AND SERVICES	2021 Emera Annual Report, pp. 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	The data included in this report are relevant to Emera's operations located in Canada, the United States, Barbados, Grand Bahama, and the Commonwealth of Dominica. 2021 Emera Sustainability Report: Emera at a Glance, p. 4
102-5	OWNERSHIP AND LEGAL FORM	Emera Annual Information Form 2021 Emera Annual Report, pp. 10, 157
102-6	MARKETS SERVED	2021 Emera Annual Report, pp. 21-27, 157
102-7	SCALE OF ORGANIZATION	2021 Emera Annual Report, pp. 1, 4, 21-27, 48

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



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102-8	INFORMATION ON EMPLOYEES AND OTHER WORKERS	<p>Total Number of Employees by Employment Contract, by Gender (Includes full-time and part-time employees)</p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="2">Permanent</th> <th colspan="2">Temporary</th> </tr> <tr> <th># Employees</th> <th>% Employees</th> <th># Employees</th> <th>% Employees</th> </tr> </thead> <tbody> <tr> <td>Female</td> <td>1,982</td> <td>29%</td> <td>92</td> <td>28%</td> </tr> <tr> <td>Male</td> <td>4,749</td> <td>71%</td> <td>234</td> <td>72%</td> </tr> <tr> <td>Total</td> <td>6,731</td> <td>100%</td> <td>326</td> <td>100%</td> </tr> </tbody> </table> <p>Total Number of Employees by Employment Contract, by Region (Includes full-time and part-time employees)</p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="2">Permanent</th> <th colspan="2">Temporary</th> </tr> <tr> <th># Employees</th> <th>% Employees</th> <th># Employees</th> <th>% Employees</th> </tr> </thead> <tbody> <tr> <td>Canada</td> <td>2,185</td> <td>32%</td> <td>230</td> <td>71%</td> </tr> <tr> <td>United States</td> <td>3,782</td> <td>56%</td> <td>30</td> <td>9%</td> </tr> <tr> <td>Caribbean</td> <td>764</td> <td>11%</td> <td>66</td> <td>20%</td> </tr> <tr> <td>Total</td> <td>6,731</td> <td>100%</td> <td>326</td> <td>100%</td> </tr> </tbody> </table> <p>Total Number of Employees by Employment Type, by Gender (Includes permanent and temporary employees)</p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="2">FTE</th> <th colspan="2"><1 FTE</th> </tr> <tr> <th># Employees</th> <th>% Employees</th> <th># Employees</th> <th>% Employees</th> </tr> </thead> <tbody> <tr> <td>Female</td> <td>2,049</td> <td>29%</td> <td>25</td> <td>69%</td> </tr> <tr> <td>Male</td> <td>4,972</td> <td>71%</td> <td>11</td> <td>31%</td> </tr> <tr> <td>Total</td> <td>7,021</td> <td>100%</td> <td>36</td> <td>100%</td> </tr> </tbody> </table>		Permanent		Temporary		# Employees	% Employees	# Employees	% Employees	Female	1,982	29%	92	28%	Male	4,749	71%	234	72%	Total	6,731	100%	326	100%		Permanent		Temporary		# Employees	% Employees	# Employees	% Employees	Canada	2,185	32%	230	71%	United States	3,782	56%	30	9%	Caribbean	764	11%	66	20%	Total	6,731	100%	326	100%		FTE		<1 FTE		# Employees	% Employees	# Employees	% Employees	Female	2,049	29%	25	69%	Male	4,972	71%	11	31%	Total	7,021	100%	36	100%
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102-11	PRECAUTIONARY PRINCIPAL OR APPROACH	<p>2021 Emera Sustainability Report: ESG Governance, p. 50</p> <p>2021 Emera Sustainability Report: Enterprise Risk Management, p. 53</p> <p>Emera's Risk and Sustainability Committee's mandate is to assist the Emera Board in overseeing enterprise risk management and sustainability.</p> <p>Risk and Sustainability Committee Charter</p> <p>In addition, Emera's approach to Enterprise Risk Management is noted in Emera's 2021 Annual Report, pp. 53-63.</p>
102-12	EXTERNAL INITIATIVES	Emera, through its membership in Edison Electric Institution and American Gas Association, supports the ESG/Sustainability Framework. Emera also supports the principles of the Electricity Canada's Sustainable Electricity program.
102-13	MEMBERSHIP OF ASSOCIATIONS	Emera has operating companies who are members of the Electricity Canada, Edison Electrical Institute (EEI), American Gas Association (AGA), and the Caribbean Electric Utility Services Corporation (CARILEC).
102-14	STATEMENT FROM SENIOR DECISION-MAKER	<p>2021 Emera Sustainability Report: Message from Committee Chair and President & CEO, p. 2</p> <p>2021 Emera Annual Report: Board Chair and CEO message, pp. 5-8</p> <p>Management Information Circular 2022: Board Chair and CEO message, pp. 1-3</p>
102-15	KEY IMPACTS, RISKS, AND OPPORTUNITIES	<p>2021 Emera Annual Report, pp. 5-8, 11-12, 53-63</p> <p>2021 Emera Sustainability Report: Climate Transition Plan, pp. 13-30</p> <p>2021 Emera Sustainability Report: Enterprise Risk Management, p. 53</p>
102-16	VALUES, PRINCIPLES, STANDARDS, AND NORMS OF BEHAVIOUR	<p>Emera Code of Conduct</p> <p>2021 Emera Sustainability Report: Sustainability/ESG Approach, p. 7</p> <p>2021 Emera Sustainability Report: Governance, pp. 48-54</p> <p>Emera's Code of Conduct is based upon the company's Principles of Safety, Health & the Environment, Customers, Integrity, Respect & Collaboration, and Excellence and establishes a standard of ethical business conduct that is expected from all of our Board members, officers and employees. Emera's Code guides how the organization and its people deliver on their responsibilities to customers, shareholders, partners, communities and each other.</p>



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102-17	MECHANISMS FOR ADVICE AND CONCERNS ABOUT ETHICS	<p>Emera Code of Conduct</p> <p>Ethics hotline (24/7 anonymous phone line)</p> <p>Internally, there are multiple sources of advice about ethical and lawful behavior, organizational integrity, and how to report concerns about unethical or unlawful behavior. Employees are encouraged to consult the Emera Code of Conduct and their supervisor as a starting point for ethical guidance when appropriate. Furthermore, advice, consultation, and reporting guidance is available from Emera Companies' HR, Legal, and Ethics & Compliance leaders as well as Corporate Compliance. If confidentiality is of concern, Emera has an anonymous ethics hotline maintained by an independent party that is managed under the direction of Emera's Senior Director of Internal Audit. Emera's Code of Conduct specifically encourages reporting and explicitly prohibits any and all forms of retaliation.</p>
102-18	GOVERNANCE STRUCTURE	<p>Management Information Circular 2022, pp. 10-23, 45-46</p> <p>Emera Inc. Executive Team</p> <p>2021 Emera Sustainability Report: Governance, pp. 48-54</p>
102-19	DELEGATING AUTHORITY	Emera Board of Directors Charter
102-20	EXECUTIVE-LEVEL RESPONSIBILITY FOR ECONOMIC, ENVIRONMENTAL, AND SOCIAL TOPICS	<p>2021 Emera Sustainability Report: ESG Governance, p. 50</p> <p>Our approach to ESG governance is rooted in our well-integrated ESG function across the business and our deep commitment to real and continual progress. Our Sustainability Management Committee (SMC), chaired by our CEO and comprised of senior leaders from across Emera, provides executive oversight of our sustainability function and ESG progress. The Board of Directors also established a Risk and Sustainability Committee (RSC) in 2021 to oversee the company's approach to enterprise risk management, including those risks related to our core ESG factors.</p>
102-21	CONSULTING STAKEHOLDERS ON ECONOMIC, ENVIRONMENTAL, AND SOCIAL TOPICS	<p>2021 Emera Sustainability Report: Sustainability/ESG Approach, p. 7</p> <p>2021 Emera Sustainability Report: Stakeholder Engagement, pp. 8-9</p>
102-22	COMPOSITION OF THE HIGHEST GOVERNANCE BODY	Emera Management Information Circular 2022, pp. 10-23
102-23	CHAIR OF THE HIGHEST GOVERNANCE BODY	Emera Management Information Circular 2022, pp. 21, 30
102-24	NOMINATING AND SELECTING THE HIGHEST GOVERNANCE BODY	Emera Management Information Circular 2022, pp. 1-23, 30-33
102-25	CONFLICTS OF INTEREST	<p>Emera Board of Directors Charter</p> <p>Emera Management Information Circular 2022, p. 47</p>



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102-26	ROLE OF THE HIGHEST GOVERNANCE BODY IN SETTING PURPOSE, VALUES, AND STRATEGY	Emera Board of Directors Charter 2021 Emera Sustainability Report: Governance, pp. 48-54
102-27	COLLECTIVE KNOWLEDGE OF THE HIGHEST GOVERNANCE BODY	Emera Management Information Circular 2022, p. 11
102-28	EVALUATING THE HIGHEST GOVERNANCE BODY'S PERFORMANCE	Emera Management Information Circular 2022, pp. 38-40 2021 Emera Sustainability Report: Corporate Governance, p. 49
102-29	IDENTIFYING AND MANAGING ECONOMIC, ENVIRONMENTAL AND SOCIAL TOPICS	2021 Emera Sustainability Report: ESG Materiality, p. 7
102-30	EFFECTIVENESS OF RISK MANAGEMENT PROCESSES	Emera Board of Directors Charter Risk and Sustainability Committee Charter 2021 Emera Sustainability Report: Enterprise Risk Management, p. 53
102-31	REVIEW OF ECONOMIC, ENVIRONMENTAL, AND SOCIAL IMPACTS	2021 Emera Sustainability Report: ESG Materiality, p. 7
102-32	HIGHEST GOVERNANCE BODY'S ROLE IN SUSTAINABILITY REPORTING	Risk and Sustainability Committee of the Emera Board of Directors Emera CEO 2021 Emera Sustainability Report: Corporate Governance, p. 49 2021 Emera Sustainability Report: ESG Governance, p. 50 Management Information Circular 2022, p. 35
102-33	COMMUNICATING CRITICAL CONCERNS	Risk and Sustainability Committee Charter Emera Code of Conduct 2021 Emera Sustainability Report: Enterprise Risk Management, p. 53
102-35	REMUNERATION POLICIES	Emera Management Information Circular 2022, pp. 55-94
102-36	PROCESS FOR DETERMINING REMUNERATION	Emera Management Information Circular 2022, pp. 55-94



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102-37	STAKEHOLDERS' INVOLVEMENT IN REMUNERATION	Emera Management Information Circular 2022, pp. 53-54
102-40	LIST OF STAKEHOLDER GROUPS	2021 Emera Sustainability Report: Stakeholder Engagement, pp. 8-9
102-41	COLLECTIVE BARGAINING AGREEMENTS	Approximately 34% of Emera's employees were represented by a union in 2021. Emera respects the rights of bargaining agreements. Emera and its operating companies adhere to the collective bargaining process, including the right to bargain and strike, and observe all regulatory requirements.
102-45	ENTITIES INCLUDED IN THE CONSOLIDATED FINANCIAL STATEMENTS	2021 Emera Annual Report - Management's Discussion & Analysis, pp. 10-72, 81-86
102-46	DEFINING REPORTING CONTENT AND TOPIC BOUNDARIES	2021 Emera Sustainability Report: ESG Materiality, p. 7 The Emera Sustainability Report is based on corporate performance for 2021, unless otherwise stated. Emera applies the same reporting boundaries as the 2021 Emera Annual Report. The report contains consolidated data and stories covering Emera's wholly owned operating companies and subsidiaries where Emera has operational control. We have used the GRI Standards methodology and indicators derived from the GRI Standards to inform our approach to reporting on our management approach disclosures and performance data. We also continue to report on data that align with the Sustainability Accounting Standards Board (SASB) indicators and the Task Force on Climate-related Financial Disclosures (TCFD) Recommendations. We are also informed by the EEI/AGA ESG reporting template and Electricity Canada's Sustainable Electricity Program.
102-47	LIST OF MATERIAL TOPICS	2021 Emera Sustainability Report: ESG Materiality, p. 7
102-48	RESTATEMENTS OF INFORMATION	305-1 Direct (Scope 1) GHG Emissions (July 12, 2022): A calculation error was noted with the GHG and CO ₂ intensity ratios for 2021 in our report released on June 23, 2022. We have updated our emission GHG intensity ratio from 0.49 to 0.41 metric tonnes CO ₂ e/MWh and our CO ₂ intensity ratio from 0.48 to 0.41 metric tonnes CO ₂ /MWh. We have updated the corresponding figures on pp. 29, 56 and 77 in our report. (August 2, 2022) An error was noted on page 16 of the 2021 Sustainability Report related to the reduction in the percentage of coal use at Nova Scotia Power. We have updated the per cent reduction from 26 to 43 per cent.
102-49	CHANGES IN REPORTING	Indicators GRI 202: Market Presence, GRI 205 Anti-corruption, GRI 207: Tax, and GRI 408: Child Labour were added to the GRI/SASB table. Additional detail was provided for specific management approaches for water, biodiversity and waste. Emera has also started reporting to the revised GRI 306 Waste (2020) Indicator.
102-50	REPORTING PERIOD	Data is from January 1, 2021 to December 31, 2021, unless otherwise noted. Company examples are from 2021 and 2022.
102-51	DATE OF MOST RECENT REPORT	2021
102-52	REPORTING CYCLE	Annual



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102-53	CONTACT POINT FOR QUESTIONS REGARDING THE REPORT	We welcome feedback on our sustainability progress at sustainability@emera.com , or at any of the following: Mailing address: 1223 Lower Water Street Halifax, Nova Scotia B3J 3S8 Phone: 902-450-0507 Toll free: 1-888-450-0507 Fax: 902-428-6112
102-54	CLAIMS OF REPORTING IN ACCORDANCE WITH GRI STANDARDS	The Emera Sustainability Report has been informed by the GRI Standards Methodology. It has also been informed by the SASB standard for Electric Utilities & Power Generators and Gas Utilities and Distributors and recommendations from 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	2021 Emera Sustainability Report: Sustainability/ESG Approach, p. 7 Our Sustainability Report has not been externally assured.
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 - 1,371,454 • Commercial - 129,931 • Industrial - 3,907 • Other - 23,496
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 - 15,152 GWh • Commercial - 9,468 GWh • Industrial - 4,904 GWh • Other - 7,713 GWh
IF-EU-000.C	LENGTH OF TRANSMISSION AND DISTRIBUTION LINES	Emera has approximately 7,800 km of transmission lines and 53,000 km of distribution lines across its electric utilities.



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IF-EU-000.D	TOTAL ELECTRICITY GENERATED, PERCENTAGE BY MAJOR ENERGY SOURCE, PERCENTAGE IN REGULATED MARKETS	Net Generation By Energy Source (excluding purchases)																											
		<table border="1"> <thead> <tr> <th>Source</th> <th>MWh</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Coal</td> <td>6,499,420</td> <td>21%</td> </tr> <tr> <td>Natural gas</td> <td>17,817,633</td> <td>58%</td> </tr> <tr> <td>Petroleum</td> <td>3,671,092</td> <td>12%</td> </tr> <tr> <td>Biomass</td> <td>308,369</td> <td>1%</td> </tr> <tr> <td>Hydroelectric</td> <td>793,053</td> <td>3%</td> </tr> <tr> <td>Solar</td> <td>1,267,155</td> <td>4%</td> </tr> <tr> <td>Wind</td> <td>233,422</td> <td>1%</td> </tr> <tr> <td>Total</td> <td>30,590,145</td> <td>100%</td> </tr> </tbody> </table>	Source	MWh	Percentage	Coal	6,499,420	21%	Natural gas	17,817,633	58%	Petroleum	3,671,092	12%	Biomass	308,369	1%	Hydroelectric	793,053	3%	Solar	1,267,155	4%	Wind	233,422	1%	Total	30,590,145	100%
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		100% of energy generated is in regulated markets.																											
		Installed Capacity (MW)																											
		<table border="1"> <tbody> <tr> <td>Coal</td> <td>1,711</td> </tr> <tr> <td>Natural gas</td> <td>5,752</td> </tr> <tr> <td>Petroleum</td> <td>957</td> </tr> <tr> <td>Biomass</td> <td>93</td> </tr> <tr> <td>Hydroelectric</td> <td>382</td> </tr> <tr> <td>Solar*</td> <td>741</td> </tr> <tr> <td>Wind</td> <td>148</td> </tr> </tbody> </table>	Coal	1,711	Natural gas	5,752	Petroleum	957	Biomass	93	Hydroelectric	382	Solar*	741	Wind	148													
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Total installed capacity - 9,784 MW																													
Total renewable capacity - 1,365 MW																													
* In addition to the above, there is an additional 17.6 MW battery storage installed at Emera solar sites. This includes battery storage at the Barbados Light & Power solar farm in Trents, St. Lucy (5 MW) and Tampa Electric's Solar Big Bend Installation (12.6 MW).																													
IF-EU-000.E	TOTAL WHOLESALE ELECTRICITY PURCHASED	Emera's electric utilities purchased 3,419,892 MWh of electricity in 2021.																											



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IF-GU-000.A	NUMBER OF: (1) RESIDENTIAL CUSTOMERS, (2) COMMERCIAL CUSTOMERS, AND (3) INDUSTRIAL CUSTOMERS SERVED	<ul style="list-style-type: none"> Residential - 907,268 Commercial - 79,894 Industrial - 622 Other - 6
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: 130,671,896 MMBtu Commercial: 530,149,186 MMBtu Industrial: 1,272,705,845 MMBtu Transferred to a third party: 39,845,291 MMBtu
IF-GU-000.C	LENGTH OF GAS (1) TRANSMISSION AND (2) DISTRIBUTION PIPELINES	Emera has approximately 2,900 km of transmission pipelines and 40,760 km of distribution pipelines across its gas utilities.
103	MANAGEMENT APPROACH	
	MANAGEMENT APPROACH	<p>Our management approach is described in the following sections:</p> <ul style="list-style-type: none"> 201 Economic Performance 301 Environmental Performance 401 Social Performance
201	ECONOMIC PERFORMANCE	
	MANAGEMENT APPROACH	<p>2021 Emera Annual Report, pp. 1-72</p> <p>2021 Emera Sustainability Report: Why Invest in Emera, p. 5</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 staying focused on the cost impacts for customers.</p>
201-1	DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED	\$5.3B 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	2021 Emera Sustainability Report: Climate Transition Plan, pp. 13-30
201-3	DEFINED BENEFIT PLAN OBLIGATIONS AND OTHER RETIREMENT PLANS	2021 Emera Annual Report, pp. 51-52



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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 have rates that are below minimum wage, regardless of gender.
205	ANTI-CORRUPTION	
205-1	OPERATIONS ASSESSED FOR RISKS RELATED TO CORRUPTION	Each Emera Company maintains a risk-based Anti-Corruption compliance program under Emera's Compliance Management System (CMS), Anti-Corruption Policy and Anti-Corruption Program Standard. While all programs require employee intermediary identification, training, and awareness, other programs' controls are deployed based on the corruption risk of the operating region and intermediary role(s).
205-2	COMMUNICATION AND TRAINING ABOUT ANTI-CORRUPTION POLICIES AND PROCEDURES	Emera has an Anti-Corruption Policy with a focus on bribery prevention at all levels of government interaction. Emera Company Anti-Corruption Compliance Program ensures identification of employees whose roles require them to interact with government officials and targets them for 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 undertake recurring training. Roles with higher corruption risk are subject to pre-employment corruption screening and regular review of expense accounts. Additionally, Emera Companies also assess corruption risk of lobbyists, contractors, and suppliers.
205-3	CONFIRMED INCIDENTS OF CORRUPTION AND ACTION TAKEN	Emera has not experienced any corruption incidents as confirmed through quarterly compliance certifications from Emera Company Anti-Corruption Program Managers and Compliance Officers to the Emera Chief Legal & Compliance Officer.
207	TAX	
207-1	APPROACH TO TAX	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 pay their fair share of taxes in accordance with the tax legislation and tax treaties applicable to these 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. 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 Organisation for Economic Cooperation and Development (OECD)/G20 to enhance transparency for tax administrations.
207-2	TAX GOVERNANCE, CONTROL AND RISK MANAGEMENT	
207-3	STAKEHOLDER ENGAGEMENT AND MANAGEMENT OF CONCERNS RELATED TO TAX	
207-4	COUNTRY-BY-COUNTRY REPORTING	



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300	ENVIRONMENT	
	MANAGEMENT APPROACH	<p>2021 Emera Sustainability Report: ESG Materiality, p. 7</p> <p>2021 Emera Sustainability Report: Climate Transition Plan, pp. 13-30</p> <p>2021 Emera Sustainability Report: Environment, p. 12</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. Processes are in place to manage risks both during regular operations and projects.</p> <p>Climate Transition Plan</p> <p>Emera’s Climate Transition Plan is designed to address the physical and transition risks associated with climate change. Addressing climate change is core to our strategy and financial performance, fully integrated into our risk management processes, measured rigorously and subject to strong oversight and governance. Our Climate Commitment includes a set of clear carbon reduction goals and our vision to achieve net-zero CO₂ emissions by 2050. We have been aligning with the Task Force on Climate-related Financial Disclosures (TCFD) for three years and we are committed to continually enhancing our climate disclosure, making it easier for our stakeholders to fully understand and evaluate our clean energy transition plan.</p> <p>Biodiversity, Water, Waste and Other Environmental Factors</p> <p>Our approach to managing biodiversity, water, waste and other significant environmental factors is incorporated into our environmental management system. This includes how we manage processes and risks related to our significant aspects:</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 • Wildlife and Terrestrial Habitat



Disclosure/Code	Description/Accounting Metric	Response
303	WATER AND EFFLUENTS	
	MANAGEMENT APPROACH	<p>At Emera, water is an integral part of our thermal and hydro energy generation operations. Our approach to managing water use and discharge is fully incorporated into our environmental management system and compliant with all regulations. Most of our operating regions are not water stressed and our operations have not been impacted by any material water shortages. In areas where water stress is a potential concern (Florida, New Mexico and Barbados), our operations are not impacted and we are not impacting other stakeholders' use of water. We take care to ensure that our water use discharges do not impact other local water stakeholders or sensitive environments.</p> <p>In our Florida operations we prioritize reclaimed and recycled water and rainwater to minimize requirements for potable water and groundwater. Our approach to transition away from coal in our generating facilities is also leading to reductions in water use overall, given that coal-fired generation is more water intensive than other sources of generation. In addition, the integration of more renewables, particularly solar, has led to additional opportunities for the reduction of groundwater use on lands that previously had intensive water use.</p> <p>Additionally, we also regularly assess risks arising from climate change and the growing frequency of extreme weather (see Climate Transition Plan, pp. 13-30), taking steps to ensure our facilities are prepared to deal with increased rainfall and flooding.</p>
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. In our hydro sites, we take steps to consider that the movement of fish species is not impeded.
303-2	MANAGEMENT OF WATER DISCHARGE-RELATED IMPACTS	Emera's thermal generating facilities discharge water effluent as part of their operations. We take care to make certain that our use of water and discharges do not impact other 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	Description/Accounting Metric	Response
303-3	WATER WITHDRAWAL	Total Water Withdrawal
		(megalitres) Freshwater Other Water
		Groundwater 1,319
		Seawater 2,762,977
		Surface water 5,850
		Third-party water 10,360
		Total 17,529 2,762,977
		Total Water Withdrawal from Water-Stressed Areas
		(megalitres) Freshwater Other Water
		Groundwater 1,168
		Seawater 1,788,958
		Surface water 4,975
		Third-party water 8,406
		Total 14,549 1,788,958
303-4	WATER DISCHARGE	Total Water Discharge
		(megalitres) Freshwater Other Water
		Groundwater 2,382 86
		Seawater 2,860,419
		Surface water 2,834 303
		Third-party water
		Other water 1
		Total 5,217 2,860,808



Disclosure/Code	Description/Accounting Metric	Response
303-5	WATER CONSUMPTION	In 2021, Emera operating companies Tampa Electric, Nova Scotia Power, Emera Energy's Brooklyn Power, New Mexico Gas, Peoples Gas System, Barbados Light & Power, and DOMLEC consumed approximately 15,781 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 875 megalitres of freshwater for cooling and later returned it to the original freshwater source.
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) 2,762,977 thousands of cubic metres, 0% in locations with high or extremely high baseline water stress as defined by the World Resources Institute's (WRI) Water Risk Atlas tool, Aqueduct. (2) 15,781 thousands of cubic metres, 0% in locations with high or extremely high baseline water stress as defined by the World Resources Institute's (WRI) Water Risk Atlas tool, Aqueduct.
IF-EU-140A.2	NUMBER OF INCIDENTS OF NON-COMPLIANCE WITH WATER QUANTITY AND/OR QUALITY PERMITS, STANDARDS, AND REGULATIONS	Tampa Electric had four events of nonconformance with water requirements - two were associated with an exceedance of iron at an internal outfall, one was the result of a missed sampling event and the final was associated with a release of groundwater beyond a drill pad containment area.
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	Global attention on the risks of biodiversity impacts and loss is growing. We operate a wide variety of facilities across multiple regions and ecosystems. We have a well-established approach to managing biodiversity impacts as part of our environmental management system, which covers 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. When we are building new or maintaining existing energy infrastructure, we follow a process that is respectful of the environment and based on three principles: avoid, mitigate or compensate. Our first priority is always to try to avoid having any impacts on biodiversity. We screen for biological resources and sensitive and protected areas as part of work planning processes so that negative impacts are avoided. If that is not possible, we either take steps to mitigate our impacts or to compensate for them by investing in new habitats.



Disclosure/Code	Description/Accounting Metric	Response																																																			
304-1	OPERATIONAL SITES OWNED, LEASED, MANAGED IN, OR ADJACENT TO, PROTECTED AREAS AND AREAS OF HIGH BIODIVERSITY VALUE OUTSIDE PROTECTED AREAS.	<p>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.</p> <p>Number of sites that are either adjacent to or intersect protected areas or areas where there have been identified threatened or endangered species:</p> <table border="1"> <thead> <tr> <th></th> <th>Regulated Protected Area</th> <th>Area Where Threatened & Endangered Species Are Located</th> </tr> </thead> <tbody> <tr> <td>Nova Scotia Power</td> <td>195</td> <td>0</td> </tr> <tr> <td>Tampa Electric</td> <td>0</td> <td>41</td> </tr> <tr> <td>Newfoundland and Labrador</td> <td>3</td> <td>0</td> </tr> <tr> <td>DOMLEC</td> <td>1</td> <td>0</td> </tr> <tr> <td>BLP</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>199</td> <td>41</td> </tr> </tbody> </table> <p>Number of Sites by Operational Area</p> <table border="1"> <thead> <tr> <th></th> <th>NSPI</th> <th>TEC</th> <th>ENL</th> <th>TOTAL</th> </tr> </thead> <tbody> <tr> <td>Thermal</td> <td>1</td> <td>0</td> <td>0</td> <td>1</td> </tr> <tr> <td>Hydro</td> <td>11</td> <td>0</td> <td>0</td> <td>11</td> </tr> <tr> <td>Transmission</td> <td>27</td> <td>18</td> <td>3</td> <td>48</td> </tr> <tr> <td>Distribution</td> <td>156</td> <td>0</td> <td>0</td> <td>157</td> </tr> <tr> <td>Photovoltaic generating facility</td> <td>0</td> <td>23</td> <td>0</td> <td>23</td> </tr> </tbody> </table>		Regulated Protected Area	Area Where Threatened & Endangered Species Are Located	Nova Scotia Power	195	0	Tampa Electric	0	41	Newfoundland and Labrador	3	0	DOMLEC	1	0	BLP	0	0	Total	199	41		NSPI	TEC	ENL	TOTAL	Thermal	1	0	0	1	Hydro	11	0	0	11	Transmission	27	18	3	48	Distribution	156	0	0	157	Photovoltaic generating facility	0	23	0	23
	Regulated Protected Area	Area Where Threatened & Endangered Species Are Located																																																			
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Disclosure/Code	Description/Accounting Metric	Response
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 generation, 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>
304-3	HABITATS PROTECTED AND RESTORED	<p>Some restoration work completed by our operating companies was as follows:</p> <ul style="list-style-type: none"> • Barbados Light & Power - As part of its Clean Energy Bridge (CEB) Project, in 2020 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 Company - NMGC restores impacted habitats to pre-construction conditions by reseeding rangelands post construction and monitoring effectiveness. • 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. • Peoples Gas System - Peoples Gas System works to restore areas it impacts during pipeline maintenance and/or new pipeline construction. PGS also makes conservation contributions and purchases State wetland and U.S. Army Corps of Engineers mitigation credits to offset our impacts. Forested wetland credits were purchased to mitigate construction impacts associated with a pipeline project and a monetary payment was made to US Fish and Wildlife Service for a pipeline project occurring near three bald eagle nests. • Tampa Electric - Tampa Electric performed maintenance activities within a 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 such as Gopher Tortoises, Osprey, and Eastern Indigo Snakes. In addition, Tampa Electric manages a portion of a transmission corridor to keep it free from exotic plants for the survival of the endangered Florida golden aster.



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 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. Emera has a Climate Commitment that articulates defined reduction targets.</p> <p>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. Scope 3 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>Emera's GHG intensity ratio in 2021 was 0.41 metric tonnes CO₂e/MWh (CO₂ intensity ratio was also 0.41 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 Emissions¹ (tonnes CO₂e)</p> <table border="1"> <thead> <tr> <th></th> <th>Scope 1 and 2</th> <th>Scope 3</th> </tr> </thead> <tbody> <tr> <td>2021</td> <td>15,453,000 (15,308,000 CO₂)</td> <td>9,158,000</td> </tr> <tr> <td>2005 (base year)</td> <td>25,017,000²</td> <td>1,885,000</td> </tr> </tbody> </table> <p>¹ In addition to the above, Emera's CO₂ emissions from biomass generating facilities were 315,718 metric tonnes in 2021. ² Scope 2 base year 2005 is unavailable. Purchased electricity for own use is not a large number at Emera facilities.</p>		Scope 1 and 2	Scope 3	2021	15,453,000 (15,308,000 CO ₂)	9,158,000	2005 (base year)	25,017,000 ²	1,885,000
	Scope 1 and 2	Scope 3									
2021	15,453,000 (15,308,000 CO ₂)	9,158,000									
2005 (base year)	25,017,000 ²	1,885,000									
305-2	ENERGY INDIRECT (SCOPE 2) GHG EMISSIONS	See response to GRI 305-1.									
305-3	OTHER INDIRECT (SCOPE 3) GHG EMISSIONS	See response to GRI 305-1.									
305-4	GHG EMISSIONS INTENSITY	See response to GRI 305-1.									
305-5	REDUCTION OF GHG EMISSIONS	See response to GRI 305-1.									



Disclosure/Code	Description/Accounting Metric	Response														
305-7	NITROGEN OXIDES (NOX), SULFUR OXIDES (SOX), 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 PM2.5 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</p> <table border="1"> <tr> <td>NO_x</td> <td>23,269 tonnes</td> </tr> <tr> <td>SO₂</td> <td>63,515 tonnes</td> </tr> <tr> <td>Hg*</td> <td>40 tonnes</td> </tr> <tr> <td>CO**</td> <td>3,304 tonnes</td> </tr> <tr> <td>Total particulate matter**</td> <td>785 tonnes</td> </tr> <tr> <td>PM₁₀**</td> <td>631 tonnes</td> </tr> <tr> <td>PM_{2.5}**</td> <td>443 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	23,269 tonnes	SO ₂	63,515 tonnes	Hg*	40 tonnes	CO**	3,304 tonnes	Total particulate matter**	785 tonnes	PM ₁₀ **	631 tonnes	PM _{2.5} **	443 tonnes
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PM _{2.5} **	443 tonnes															
SASB GREENHOUSE GAS EMISSIONS & ENERGY RESOURCE PLANNING																
IF-EU-110A.1	(1) GROSS GLOBAL SCOPE 1 EMISSIONS, (2) PERCENTAGE COVERED UNDER EMISSIONS-LIMITING REGULATIONS, AND (3) EMISSIONS-REPORTING REGULATIONS	<p>(1) 15,451,000 tonnes CO₂e*</p> <p>(2) 39% covered under emissions-limiting regulations</p> <p>(3) 93% 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) 4th Assessment Report.</p>														
IF-EU-110A.2	GREENHOUSE GAS (GHG) EMISSIONS ASSOCIATED WITH POWER DELIVERIES	16,588,000 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	2021 Emera Sustainability Report: Climate Transition Plan, pp. 13-30														



Disclosure/Code	Description/Accounting Metric	Response
IF-EU-110A.4	(1) NUMBER OF CUSTOMERS SERVED IN MARKETS SUBJECT TO RENEWABLE PORTFOLIO STANDARDS (RPS) AND (2) PERCENTAGE FULFILLMENT OF RPS TARGET BY MARKET	(1) Approximately 536,000 customers (2) In 2021, Nova Scotia Power supplied its customers with approximately 30% renewable energy. This was less than the required 40% as required by the provincial Renewable Energy Regulations. This was the result of the delay in receipt of renewable energy from Muskrat Falls. Because of the delay, the provincial government provided NSPI with an alternate compliance plan in 2020, as permitted by the regulations. This alternative plan requires NSPI to supply customers with at least 40% of energy generated from renewable sources over the 2020 through 2022 period.
SASB AIR QUALITY		
IF-EU-120A.1	AIR EMISSIONS OF THE FOLLOWING POLLUTANTS: (1) NO _x (EXCLUDING N ₂ O), (2) SOX, (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 - 23,269 tonnes, 74% in or near areas of dense population (2) SO ₂ - 63,515 tonnes, 70% in or near areas of dense population (3) Particulate Matter (PM10) - 785 tonnes, 19% 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) - 40 tonnes, 12% in or near areas of dense population
306	WASTE	
306-1	WASTE GENERATION AND SIGNIFICANT WASTE-RELATED IMPACTS	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. Our largest waste type by volume continues to be waste products from the combustion of coal. These products are either reused for other uses or landfilled at company sites. As we transition away from coal use (see our Climate Transition Plan, pp. 13-30) we will continue to reduce and eventually eliminate coal combustion residue production in our generating facilities.
306-2	MANAGEMENT OF SIGNIFICANT WASTE RELATED IMPACTS	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 wastes and to review facilities where Emera waste is disposed.
306-3	WASTE GENERATION	In 2021, Emera companies disposed of approximately 40.5 tonnes of solid hazardous waste and 948,885 litres of liquid hazardous waste. This included approximately 36.6 tonnes of solid PCB and 11,518 litres of liquid PCB waste. In 2021, Emera companies produced a total of 575,007 tonnes of coal ash, of which approximately 26 per cent (151,336 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 in accordance with applicable regulations.
306-4	WASTE DIVERTED FROM DISPOSAL	See 306-2
306-5	WASTE DIRECTED TO DISPOSAL	See 306-2



Disclosure/Code	Description/Accounting Metric	Response																																									
SASB COAL ASH MANAGEMENT																																											
IF-EU-150A.1	AMOUNT OF COAL COMBUSTION RESIDUALS (CCR) GENERATED, PERCENTAGE RECYCLED	Tampa Electric and Nova Scotia Power generated 575,007 metric tonnes of CCR and recycled 26% in 2021.																																									
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>1</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	1	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																																											
307-1	NON-COMPLIANCE WITH ENVIRONMENTAL LAWS AND REGULATIONS	<p>Peoples Gas received a Consent Order from the Florida Department of Environmental Protection with a financial penalty of \$570 (USD) for installing a gas pipeline without a valid permit.</p> <p>Tampa Electric received a Consent Order from the Florida Department of Environmental Protection with a financial penalty of \$2,600 (USD) for removing trees from a forested wetland without the required approval. Tampa Electric also received a warning letter for the same event from the Hillsborough County Environmental Protection Commission.</p> <p>All fines have been paid.</p> <p>Tampa Electric received a warning letter from the Florida Department of Environmental Protection as a result of wastewater iron exceedances from an internal outfall at a power generating facility.</p> <p>Nova Scotia Power received a warning letter from Environment and Climate Change Canada for the release of PCB contaminated mineral oil from an abandoned transformer.</p>																																									
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)	<p>(1) Reportable pipeline incidents - Peoples Gas had one Pipeline and Hazardous Materials Safety Administration (PHMSA) reportable distribution incidents due to damage due to excavation.</p> <p>(2) Corrective Action Orders (CAO) - 0</p> <p>(3) Notices of Probable Violation (NOPV) - 3</p>																																									



Disclosure/Code	Description/Accounting Metric	Response
IF-GU-540A.2	PERCENTAGE OF DISTRIBUTION PIPELINE THAT IS (1) CAST AND/OR WROUGHT IRON AND (2) UNPROTECTED STEEL	<p>(1) Cast and/or wrought iron - 0% (3 miles of cast iron remain)</p> <p>(2) Unprotected steel - 0% (23 miles of unprotected steel remain)</p> <p>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.</p>
IF-GU-540A.3	PERCENTAGE OF GAS (1) TRANSMISSION AND (2) DISTRIBUTION PIPELINES INSPECTED	<p>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.</p>
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 operating companies 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 all to share best practices and stay current on important topics 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).</p>



Disclosure/Code	Description/Accounting Metric	Response
400	SOCIAL	
	MANAGEMENT APPROACH	<p>2021 Emera Sustainability Report: ESG Materiality, p. 7</p> <p>2021 Emera Sustainability Report: Safety, pp. 33-35</p> <p>2021 Emera Sustainability Report: Expert Team, pp. 38-40</p> <p>2021 Emera Sustainability Report: Customer Experience, pp. 41-42</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>Diversity, Equity and Inclusion (DEI)</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 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>Safety</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 behaviors. 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> <p>Supply Chain Oversight</p> <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 team, procurement and legal consider all risks related to the scope and vendors. ESG was identified as a risk and current questions address components of ESG including environmental standards, cybersecurity, anti-corruption and compliance with HR policies. This will continue to expand as new ESG risks are identified to ensure they are evaluated for our supply chain.</p>



Disclosure/Code	Description/Accounting Metric	Response																																																																						
401	EMPLOYMENT																																																																							
401-1	NEW EMPLOYEE HIRES AND EMPLOYEE TURNOVER	<table border="1"> <thead> <tr> <th></th> <th colspan="2">Hires</th> <th colspan="2">Turnover</th> </tr> <tr> <th></th> <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>233</td> <td>3.3%</td> <td>125</td> <td>1.8%</td> </tr> <tr> <td>30-50</td> <td>341</td> <td>4.8%</td> <td>255</td> <td>3.6%</td> </tr> <tr> <td>Over 50</td> <td>61</td> <td>0.86%</td> <td>164</td> <td>2.3%</td> </tr> <tr> <td colspan="5">Gender</td> </tr> <tr> <td>Female</td> <td>209</td> <td>3.0%</td> <td>191</td> <td>2.7%</td> </tr> <tr> <td>Male</td> <td>426</td> <td>6.0%</td> <td>353</td> <td>5.0%</td> </tr> <tr> <td colspan="5">Region</td> </tr> <tr> <td>Canada</td> <td>169</td> <td>2.4%</td> <td>227</td> <td>3.2%</td> </tr> <tr> <td>United States</td> <td>425</td> <td>6.0%</td> <td>266</td> <td>3.8%</td> </tr> <tr> <td>Caribbean</td> <td>41</td> <td>0.58%</td> <td>51</td> <td>0.72%</td> </tr> <tr> <td>TOTAL</td> <td>635</td> <td>9.0%</td> <td>544</td> <td>7.7%</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	233	3.3%	125	1.8%	30-50	341	4.8%	255	3.6%	Over 50	61	0.86%	164	2.3%	Gender					Female	209	3.0%	191	2.7%	Male	426	6.0%	353	5.0%	Region					Canada	169	2.4%	227	3.2%	United States	425	6.0%	266	3.8%	Caribbean	41	0.58%	51	0.72%	TOTAL	635	9.0%	544	7.7%
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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, which include health and dental insurance, life insurance, disability insurance, parental leave, wellness programs, pension plans and stock ownership. Eligibility terms of benefits vary by company and are in compliance with local jurisdictions' legal requirements.																																																																						
401-3	PARENTAL LEAVE	Parental leave with employment position security upon return from leave is offered to all full-time Emera employees.																																																																						
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, Electricity Canada, Pipeline and Hazardous Materials Safety Administration (PHMSA), Occupational Safety & Health Association, provincial Occupational Health & Safety regulators and ISO 45001.</p> <p>The Emera SMS applies to Emera Inc. and its affiliate group of companies. Emera and each of the operating companies 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 Management Program (CSMP).</p>																																																																						



Disclosure/Code	Description/Accounting Metric	Response
403-2	HAZARD IDENTIFICATION, RISK ASSESSMENT, AND INCIDENT INVESTIGATION	<p>As part of the Safety Management System (SMS), Emera operating companies have utilized Hazard Risk Registers (HRRs) to identify the hazards associated with the various tasks/activities that their organizations perform. Operating companies, 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>From a consistent hazard register, operating companies created Task Inventories, which identify work tasks or jobs 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 make certain that 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, and actively promotes 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 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 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 ongoing 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>
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, and physical and psychological wellness participation programs. Confidential post incident debriefing discussions and support are 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>



Disclosure/Code	Description/Accounting Metric	Response
403-4	WORKER PARTICIPATION, CONSULTATION, AND COMMUNICATION ON OCCUPATIONAL HEALTH AND SAFETY	<p>As part of the Safety Management System, 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-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 on the 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 include unionized and non-unionized employees, as well as management and non-management employees.</p>
403-5	WORKER TRAINING ON OCCUPATIONAL HEALTH AND SAFETY	<p>There are various mechanisms 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>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, program and incentives in their 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 operating companies also have 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 service offerings.</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 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 are reviewed regularly through ongoing audit and compliance checks.</p>
403-8	WORKERS COVERED BY AN OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM	<p>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.</p>



Disclosure/Code	Description/Accounting Metric	Response
403-9	WORK-RELATED INJURIES	In 2021, for Emera employees, there were no fatalities and 70 OSHA recordable injuries, with a rate of 1.06, based on approximately 13.2 million hours. For contractors, there were two fatalities and 11 OSHA recordable injuries, with a rate of 0.42, based on an estimate of approximately 11.4 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 2021, our OSHA rate was 1.06. (2) Fatality Rate - Emera had two contractor fatalities in 2021. (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 2021 was 234. PAIR is a leading measure used to promote prevention of incidents and positive safety culture.
404	TRAINING AND EDUCATION	
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 review process provides an opportunity for employees, in conjunction with their leaders, to identify development areas and formal and informal training opportunities. Emera affiliates offer longer-term career planning to employees through the Employee Development Assistance program for Canadian affiliates and other tuition assistance programs, which allows employees to apply for funding for training outside their current role. Emera's workforce planning programs function to understand the required skillsets and competencies to successfully execute on the company's business strategy. Emera places emphasis on identifying future leaders and building leadership talent within the company. In 2021, all company leaders were fully assessed and included in the Emera Talent Review and Succession Planning activities, with a focus on Talent to Watch.</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. These scholarship and bursary programs promote diversity, equity and inclusion to help remove barriers, and advance education and awareness in Nova Scotian communities. NSPI offers 28 scholarships and bursaries including those for emerging leaders, women in trades, engineering, technology and innovation, African Nova Scotians and Mi'kmaq.</p> <p>In 2021, Emera was named one of Canada's Top 100 Employers, one of Canada's Top 100 Employers for Young People, Atlantic Canada's Top Employers and Nova Scotia's Top Employers.</p> <p>In 2020, Emera launched the Emera Leadership Academy, a global learning program offered across all Emera companies. The content within this program delivers foundational skills and knowledge for developing leaders at all levels. Through a blended learning approach and delivery methods, leaders are given the opportunity to immediately apply what they have learned and gain the support they need through long-term reinforcement. We have been able to turn complex principles into practical tools, models, and approaches that are pragmatic, immediately applicable, and easy to use.</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 includes employees and leaders working together to set goals and measures of success, and identify development areas to be reviewed and evaluated throughout the year.																				
405	DIVERSITY AND EQUAL OPPORTUNITY																					
405-1	DIVERSITY OF GOVERNANCE BODIES AND EMPLOYEES	<table border="1"> <thead> <tr> <th colspan="2">Employees</th> </tr> </thead> <tbody> <tr> <td>Women in workforce</td> <td>30%</td> </tr> <tr> <td>Percentage of all employees that identify as minorities^{1, 2}</td> <td>25%</td> </tr> <tr> <td>Percentage of employees that identify as underrepresented (Canada and US)³</td> <td>12%</td> </tr> <tr> <th colspan="2">Management and Senior Leaders</th> </tr> <tr> <td>Women on Emera's senior leadership team⁴</td> <td>34% (45% at Emera Inc.)</td> </tr> <tr> <td>Percentage of management and senior leadership that identify as minorities^{1, 2, 4, 5}</td> <td>19%</td> </tr> <tr> <th colspan="2">Emera Inc. Board</th> </tr> <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 diverse</td> <td>n/a⁶</td> </tr> </tbody> </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, in 2020 we also began gathering anonymous self-identification data from our teams in Canada on a voluntary basis. As of December 31, 2021, 59 per cent of Canadian employees had participated. Note that self-identification process for the Caribbean was better defined in 2021 to align with US and Canada. As a result, it was determined that they were not completing self-identification as it relates to the newer definition. ³ Underrepresented groups defined as LGBTQ+, veteran, person with disability. In 2020, we reported a veteran-only US highlight which has now been incorporated into the updated highlight. ⁴ Senior leadership is defined as Director level and above. ⁵ Management is defined as supervisors, managers and senior managers. ⁶ Defined as Indigenous, a member of a visible minority, or as having a disability or other diverse characteristics apart from gender. We began gathering anonymous, voluntary self-identification data from our Board of Directors in February 2022. Two Board members have indicated that they identify as diverse. See pp. 39-40 on Board Diversity, in Emera's 2022 Management Information Circular, for more information. </p>	Employees		Women in workforce	30%	Percentage of all employees that identify as minorities ^{1, 2}	25%	Percentage of employees that identify as underrepresented (Canada and US) ³	12%	Management and Senior Leaders		Women on Emera's senior leadership team ⁴	34% (45% at Emera Inc.)	Percentage of management and senior leadership that identify as minorities ^{1, 2, 4, 5}	19%	Emera Inc. Board		Percentage of the Emera Board that are female	36% (including the Chair)	Percentage of Emera Board that identify as diverse	n/a ⁶
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408	CHILD LABOUR	
408-1	OPERATIONS AND SUPPLIERS AT SIGNIFICANT RISK FOR CHILD LABOUR	Emera Inc., including all affiliates, is committed to following all jurisdictional laws that determine how old an employee may be to legally work and what jobs they are able to do. Emera is committed to ensuring the Health and Safety of all employees and will not support practices that place children at risk.
411	RIGHTS OF INDIGENOUS PEOPLES	
411-1	RIGHTS OF INDIGENOUS PEOPLES	2021 Emera Sustainability Report: Indigenous Relations, pp. 46-47 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.
	SASB ENERGY AFFORDABILITY	
IF-EU-240A.1-4	ENERGY AFFORDABILITY	2021 Emera Sustainability Report: Customer Experience, pp. 41-42 ; Community Investment, pp. 43-45 Barbados Light & Power Tariffs and Riders - Residential and Businesses Grand Bahama Power Rates Nova Scotia Power Rates and Tariffs Tampa Electric Rates
IF-GU-240A.1-4	ENERGY AFFORDABILITY	2021 Emera Sustainability Report: Customer Experience, pp. 41-42 ; Community Investment, pp. 43-45 New Mexico Gas Company Rates Peoples Gas Rates
	SASB END-USE EFFICIENCY & 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 2021, Emera had approximately 1.4 million smart meters installed across our electric utilities. Approximately 95% of our load is served by smart meter technology. At Tampa Electric and DOMLEC 100% of our customers have smart meters. At Barbados Light & Power, approximately 96% of our customers have smart meters. Continued deployment of smart meters across our remaining operating companies continues to occur. Smart meters 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.



Disclosure/Code	Description/Accounting Metric	Response
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 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 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. Note that several of the company's DSM programs were impacted by the pandemic as Tampa Electric paused in-home interactions. At the end of 2021, the company restarted these in-house visits and is working through the backlog of customer requests. In 2021, Tampa Electric's conservation programs reduced the use of energy by 36.8 GWh (36,800 MWh) related to Residential and Commercial/Industrial initiatives. In addition, Tampa Electric converted street and outdoor lighting to LED technology, saving an additional 42 GWh (42,000 MWh). The company incurred DSM costs of approximately \$17 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 NSP purchase electricity efficiency and conservation activities from EfficiencyOne, which is a public utility regulated by the Nova Scotia Utility and Review Board. Examples of these activities include home energy assessments, numerous energy rebate and incentive programs, free energy efficient products, and energy efficiency education and advice. In 2021, the energy savings achieved were 109 GWh (41 GWh (41,000 MWh) Residential and 68 GWh (68,000 MWh) Business/Non-Profit/Institutional). The approved contribution to EfficiencyOne by NSPI was \$35.9 million CAD.</p>
IF-GU-420A.1	PERCENTAGE OF GAS UTILITY REVENUES FROM RATE STRUCTURES THAT (1) ARE DECOUPLED OR (2) CONTAIN A LOST REVENUE ADJUSTMENT MECHANISM (LRAM)	<p>(1) Emera gas utilities do not have rate structures that are decoupled. Therefore, no revenues are derived from this rate structure.</p> <p>(2) Emera gas utilities do not have rate structures that contain a lost revenue adjustment mechanism. Therefore, no revenues are derived from this rate structure.</p>



Disclosure/Code	Description/Accounting Metric	Response
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 Florida Public Service Commission (FPSC) with the cost recovered through a clause rate on the customer’s gas bill. In 2021, these programs saved approximately 71,800 MMBtu (718,000 therms) and cost approximately \$15.2 million USD.</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>. New Mexico Gas Co. (NMGC) provides energy efficiency programs designed to incentivize residential and commercial customers to purchase or install high efficiency measures that decrease the use of natural gas in their homes or businesses. 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 2021 energy efficiency programs saved approximately 180,000 MMBtu (18 million therms). The annual program runs from April 1 to March 31.</p>
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 2021.</p> <p>2021 Emera Annual Report, pp. 58</p> <p>2021 Emera Sustainability Report: Cybersecurity, p. 54</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) - Emera’s System Average Interruption Duration Index (SAIDI) over the course of the year was 4.98 (all-in) and 3.16 (MEDS & Planning Outages not included). SAIDI is calculated using total customer interruption duration (over one-minute long) against average number of customers for the 2021 reporting period. Emera meets and exceeds the minimum IEEE Standard 1366-2012 requirements, which includes the beta method for calculating major event days.</p> <p>(2) System Average Interruption Frequency Index (SAIFI) - Emera’s Report System Average Interruption Frequency Index (SAIFI) over the course of the year was 2.76 (all-in) and 2.19 (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 2021 reporting period. Emera meets and exceeds the minimum IEEE Standard 1366-2012 requirements, which includes the beta method for calculating major event days.</p> <p>(3) Customer Average Interruption Duration Index (CAIDI) - Emera does not currently track an Emera-system CAIDI.</p>