

# GRI and SASB Content Index

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

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

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102-8	INFORMATION ON EMPLOYEES AND OTHER WORKERS	<div><div><div><div><div><b>Total Number of Employees by Employment Contract, by Gender</b> <i>(includes full-time and part-time employees)</i></div><table><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><tr><td>Female</td><td>2,093</td><td>30%</td><td>69</td><td>25%</td></tr><tr><td>Male</td><td>4,950</td><td>70%</td><td>208</td><td>75%</td></tr><tr><td><b>Total</b></td><td><b>7,043</b></td><td><b>100%</b></td><td><b>277</b></td><td><b>100%</b></td></tr></table></div></div><div><div><b>Total Number of Employees by Employment Contract, by Region</b> <i>(includes full-time and part-time employees)</i></div><table><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><tr><td>Canada</td><td>2,054</td><td>29%</td><td>198</td><td>71%</td></tr><tr><td>United States</td><td>4,228</td><td>60%</td><td>0</td><td>0%</td></tr><tr><td>Caribbean</td><td>761</td><td>11%</td><td>79</td><td>29%</td></tr><tr><td><b>Total</b></td><td><b>7,043</b></td><td><b>100%</b></td><td><b>277</b></td><td><b>100%</b></td></tr></table></div><div><div><b>Total Number of Employees by Employment Type, by Gender</b> <i>(includes permanent and temporary employees)</i></div><table><tr><th rowspan="2"></th><th colspan="2">FTE</th><th colspan="2">&lt;1 FTE</th></tr><tr><th># Employees</th><th>% Employees</th><th># Employees</th><th>% Employees</th></tr><tr><td>Female</td><td>2,137</td><td>29%</td><td>29</td><td>51%</td></tr><tr><td>Male</td><td>5,137</td><td>71%</td><td>28</td><td>49%</td></tr><tr><td><b>Total</b></td><td><b>7,263</b></td><td><b>100%</b></td><td><b>57</b></td><td><b>100%</b></td></tr></table></div></div></div> <tr><td>102-11</td><td>PRECAUTIONARY PRINCIPAL OR APPROACH</td><td>Emera Annual Report, <a href="#">pages 55-63</a></td></tr> <tr><td>102-12</td><td>EXTERNAL INITIATIVES</td><td>Emera, through its membership in the Edison Electric Institute and the American Gas Association, supports the ESG/Sustainability Framework. Emera also supports the principles of the Canadian Electricity Association Sustainable Electricity Program.</td></tr> <tr><td>102-13</td><td>MEMBERSHIP OF ASSOCIATIONS</td><td>Emera has affiliates who are members of the Canadian Electricity Association (CEA), the Edison Electric Institute (EEI) and the Caribbean Electric Utility Services Corporation (CARILEC).</td></tr> <tr><td>102-14</td><td>STATEMENT FROM SENIOR DECISION-MAKER</td><td>2019 Sustainability Report: CEO Message, pages 3-4</td></tr>		Permanent		Temporary		# Employees	% Employees	# Employees	% Employees	Female	2,093	30%	69	25%	Male	4,950	70%	208	75%	<b>Total</b>	<b>7,043</b>	<b>100%</b>	<b>277</b>	<b>100%</b>		Permanent		Temporary		# Employees	% Employees	# Employees	% Employees	Canada	2,054	29%	198	71%	United States	4,228	60%	0	0%	Caribbean	761	11%	79	29%	<b>Total</b>	<b>7,043</b>	<b>100%</b>	<b>277</b>	<b>100%</b>		FTE		<1 FTE		# Employees	% Employees	# Employees	% Employees	Female	2,137	29%	29	51%	Male	5,137	71%	28	49%	<b>Total</b>	<b>7,263</b>	<b>100%</b>	<b>57</b>	<b>100%</b>	102-11	PRECAUTIONARY PRINCIPAL OR APPROACH	Emera Annual Report, <a href="#">pages 55-63</a>	102-12	EXTERNAL INITIATIVES	Emera, through its membership in the Edison Electric Institute and the American Gas Association, supports the ESG/Sustainability Framework. Emera also supports the principles of the Canadian Electricity Association Sustainable Electricity Program.	102-13	MEMBERSHIP OF ASSOCIATIONS	Emera has affiliates who are members of the Canadian Electricity Association (CEA), the Edison Electric Institute (EEI) and the Caribbean Electric Utility Services Corporation (CARILEC).	102-14	STATEMENT FROM SENIOR DECISION-MAKER	2019 Sustainability Report: CEO Message, pages 3-4
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102-15	KEY IMPACTS, RISKS, AND OPPORTUNITIES	Emera 2019 Annual Report, pages 6-10, 15-17, 48-52, 55-63
102-16	VALUES, PRINCIPLES, STANDARDS AND NORMS OF BEHAVIOUR	<a href="#">Emera Code of Conduct</a>
102-17	MECHANISMS FOR ADVICE AND CONCERNS ABOUT ETHICS	<a href="#">Emera Code of Conduct</a>
102-18	GOVERNANCE STRUCTURE	2019 Sustainability Report: Governance, pages 12-13  Management Information Circular 2020, <a href="#">pages 9-28</a>  <a href="#">Emera Leadership</a>
102-19	DELEGATING AUTHORITY	Management Information Circular 2020, <a href="#">pages 40-43</a>  <a href="#">HSE Committee Charter</a>
102-20	EXECUTIVE-LEVEL RESPONSIBILITY FOR ECONOMIC, ENVIRONMENTAL AND SOCIAL TOPICS	Sustainability is a key focus area that's managed day-to-day within each operating company across Emera, feeding into our corporate sustainability program. Our Vice President, Corporate Communications & Sustainability is responsible for Emera's overall sustainability program, with guidance and oversight provided by our CEO, senior leadership team and Board.
102-21	CONSULTING STAKEHOLDERS ON ECONOMIC, ENVIRONMENTAL AND SOCIAL TOPICS	2019 Sustainability Report: Stakeholder Engagement, page 11  Management Information Circular 2020, <a href="#">pages 43-44, 91</a>
102-22	COMPOSITION OF THE HIGHEST GOVERNANCE BODY	Management Information Circular 2020, <a href="#">pages 9-21</a>
102-23	CHAIR OF THE HIGHEST GOVERNANCE BODY	Management Information Circular 2020, <a href="#">pages 9-21</a>
102-24	NOMINATING AND SELECTING THE HIGHEST GOVERNANCE BODY	Management Information Circular 2020, <a href="#">page 28</a>
102-25	CONFLICTS OF INTEREST	Management Information Circular 2020, <a href="#">pages 27-33</a>
102-26	ROLE OF THE HIGHEST GOVERNANCE BODY IN SETTING PURPOSE, VALUES AND STRATEGY	Emera Senior Executives are responsible for the development of the company's purpose, strategies, policies and mission statements related to ESG issues. The Emera Board of Directors also provides oversight and guidance on the strategic issues facing Emera.
102-27	COLLECTIVE KNOWLEDGE OF THE HIGHEST GOVERNANCE BODY	Management Information Circular 2020, <a href="#">pages 36-37</a>
102-28	EVALUATING THE HIGHEST GOVERNANCE BODY'S PERFORMANCE	Management Information Circular 2020, <a href="#">pages 30-32</a>

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

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

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

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

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



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

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303-3	WATER WITHDRAWAL	<p><b>Total Water Withdrawal</b> (megalitres)</p> <table> <tr> <th></th><th>Freshwater</th><th>Other Water</th></tr> <tr> <td>Groundwater</td><td>895</td><td></td></tr> <tr> <td>Seawater</td><td></td><td>3,289,119</td></tr> <tr> <td>Surface water</td><td>6,739</td><td></td></tr> <tr> <td>Third-party water</td><td>8,924</td><td>1,355</td></tr> <tr> <td><b>Total</b></td><td><b>16,558</b></td><td><b>3,290,475</b></td></tr> </table> <p><b>Total Water Withdrawal from Water-Stressed Areas</b> (megalitres)</p> <table> <tr> <th></th><th>Freshwater</th><th>Other Water</th></tr> <tr> <td>Groundwater</td><td>689</td><td></td></tr> <tr> <td>Seawater</td><td></td><td>2,237,755</td></tr> <tr> <td>Surface water</td><td>6,081</td><td></td></tr> <tr> <td>Third-party water</td><td>7,356</td><td>1,355</td></tr> <tr> <td><b>Total</b></td><td><b>14,126</b></td><td><b>2,239,110</b></td></tr> </table>		Freshwater	Other Water	Groundwater	895		Seawater		3,289,119	Surface water	6,739		Third-party water	8,924	1,355	<b>Total</b>	<b>16,558</b>	<b>3,290,475</b>		Freshwater	Other Water	Groundwater	689		Seawater		2,237,755	Surface water	6,081		Third-party water	7,356	1,355	<b>Total</b>	<b>14,126</b>	<b>2,239,110</b>
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Third-party water	7,356	1,355																																				
<b>Total</b>	<b>14,126</b>	<b>2,239,110</b>																																				
303-4	WATER DISCHARGE	<p><b>Total Water Discharge</b> (megalitres)</p> <table> <tr> <th></th><th>Freshwater</th><th>Other Water</th></tr> <tr> <td>Groundwater</td><td>2,379</td><td>86</td></tr> <tr> <td>Seawater</td><td></td><td>3,290,261</td></tr> <tr> <td>Surface water</td><td>2,117</td><td>261</td></tr> <tr> <td>Third-party water</td><td>0</td><td>0</td></tr> <tr> <td>Other water</td><td>0</td><td>7</td></tr> <tr> <td><b>Total</b></td><td><b>4,496</b></td><td><b>3,290,615</b></td></tr> </table> <p>Emera affiliates received one fine for non-compliance and one consent order totalling \$8,174.50 CAD in fines associated with non-compliance with water discharge limits in 2019.</p>		Freshwater	Other Water	Groundwater	2,379	86	Seawater		3,290,261	Surface water	2,117	261	Third-party water	0	0	Other water	0	7	<b>Total</b>	<b>4,496</b>	<b>3,290,615</b>															
	Freshwater	Other Water																																				
Groundwater	2,379	86																																				
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<b>Total</b>	<b>4,496</b>	<b>3,290,615</b>																																				

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

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

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

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

Disclosure/Code	Description/Accounting Metric	Response																
305-7	NITROGEN OXIDES (NO <sub>x</sub> ), SULFUR OXIDES (SO <sub>x</sub> ), AND OTHER SIGNIFICANT AIR EMISSIONS	<p>In 2020, Emera’s other emissions for NO<sub>x</sub>, SO<sub>2</sub>, mercury (Hg), carbon monoxide (CO), total particulate matter, PM<sub>10</sub> and PM<sub>2.5</sub> were as noted in the following table. Persistent organic pollutants (POP), volatile organic compounds (VOC), hazardous air pollutants (HAP), and other standard categories of air emissions identified in relevant regulations are included in NPRI reporting for Nova Scotia Power and in TRI or FDEP reporting for Tampa Electric.</p> <p><b>Other Emissions</b> (tonnes CO<sub>2</sub>e)</p> <table><tr><th></th><th></th></tr><tr><td>NO<sub>x</sub></td><td>22,189</td></tr><tr><td>SO<sub>2</sub></td><td>62,818</td></tr><tr><td>Hg*</td><td>0.65</td></tr><tr><td>CO**</td><td>3,639</td></tr><tr><td>Total particulate matter**</td><td>813</td></tr><tr><td>PM<sub>10</sub>**</td><td>566</td></tr><tr><td>PM<sub>2.5</sub>**</td><td>398</td></tr></table> <p>* Applies to Tampa Electric and Nova Scotia Power only.</p> <p>** Reported for Tampa Electric, Nova Scotia Power and Emera Energy’s Brooklyn Power.</p>			NO <sub>x</sub>	22,189	SO <sub>2</sub>	62,818	Hg*	0.65	CO**	3,639	Total particulate matter**	813	PM <sub>10</sub> **	566	PM <sub>2.5</sub> **	398
NO <sub>x</sub>	22,189																	
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PM <sub>2.5</sub> **	398																	

SASB GREENHOUSE GAS EMISSIONS AND ENERGY RESOURCE PLANNING		
IF-EU-110A.1	(1) GROSS GLOBAL SCOPE 1 EMISSIONS, PERCENTAGE COVERED UNDER (2) EMISSIONS-LIMITING REGULATIONS AND (3) EMISSIONS-REPORTING REGULATIONS	<p>(1) 16,224,673 tonnes CO<sub>2</sub>e*</p> <p>(2) 41 per cent covered under emissions-limiting regulations</p> <p>(3) 93 per cent covered under emissions-reporting regulations</p> <p>* Emera emissions are calculated in accordance with 100-year time horizon global warming potential (GWP) values. GWP factors are sourced from the Intergovernmental Panel on Climate Change IPCC 4th Assessment Report, which is referenced by the Government of Canada.</p>
IF-EU-110A.2	GREENHOUSE GAS (GHG) EMISSIONS ASSOCIATED WITH POWER DELIVERIES	17,490,720 tonnes CO <sub>2</sub> e
IF-EU-110A.3	DISCUSSION OF LONG-TERM AND SHORT-TERM STRATEGY OR PLAN TO MANAGE SCOPE 1 EMISSIONS, EMISSIONS REDUCTION TARGETS, AND AN ANALYSIS OF PERFORMANCE AGAINST THOSE TARGETS	2019 Sustainability Report: Renewable and Cleaner Energy, pages 17-18

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



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

Disclosure/Code	Description/Accounting Metric	Response																																																																																																			
306-5	WATER BODIES AFFECTED BY WATER DISCHARGES AND/OR RUNOFF	<p>No water bodies were significantly affected by discharges from Emera's facilities. All discharges are monitored and reported in accordance with regulatory requirements. Our facilities discharge to the following water bodies:</p> <table> <tr> <th>Emera Company</th><th>Generating Station</th><th>Water Body</th></tr> <tr> <td>Barbados Light &amp; Power</td><td>Spring Garden Operations</td><td>Atlantic Ocean</td></tr> <tr> <td>DOMLEC</td><td>Hydroelectric Station</td><td>Freshwater Lake</td></tr> <tr> <td>DOMLEC</td><td>Sugar Loaf</td><td>Sugar Loaf River</td></tr> <tr> <td>DOMLEC</td><td>Fond Cole</td><td>Atlantic Ocean</td></tr> <tr> <td>Grand Bahama Power Co.</td><td>Peel Street and West Sunrise</td><td>Hawksbill Creek and Freeport Harbour</td></tr> <tr> <td>Emera Energy</td><td>Brooklyn Power</td><td>Herring Cove, Atlantic Ocean</td></tr> <tr> <td>Nova Scotia Power</td><td>Point Aconi Generating Station</td><td>Atlantic Ocean</td></tr> <tr> <td>Nova Scotia Power</td><td>Lingan Generating Station</td><td>Indian Bay, Atlantic Ocean</td></tr> <tr> <td>Nova Scotia Power</td><td>Point Tupper Generating Station</td><td>Strait of Canso, Atlantic Ocean</td></tr> <tr> <td>Nova Scotia Power</td><td>Port Hawkesbury Generating Station</td><td>Strait of Canso, Atlantic Ocean</td></tr> <tr> <td>Nova Scotia Power</td><td>Trenton Generating Station</td><td>East River Estuary</td></tr> <tr> <td>Nova Scotia Power</td><td>Tufts Cove Generating Station</td><td>Halifax Harbour, Atlantic Ocean</td></tr> <tr> <td>Nova Scotia Power</td><td>Lequille Generating Station</td><td>Allains River, NS</td></tr> <tr> <td>Nova Scotia Power</td><td>Annapolis Tidal Generating Station</td><td>Annapolis River, NS</td></tr> <tr> <td>Nova Scotia Power</td><td>Avon Generating Stations</td><td>Avon River, NS</td></tr> <tr> <td>Nova Scotia Power</td><td>Gulch and Ridge Generating Stations</td><td>Bear River, NS</td></tr> <tr> <td>Nova Scotia Power</td><td>Hell's Gate, Hollow Bridge, Lumsden and Methals Generating Stations</td><td>Black River, NS</td></tr> <tr> <td>Nova Scotia Power</td><td>Dickie Brook Generating Station</td><td>Dickie Brook, NS</td></tr> <tr> <td>Nova Scotia Power</td><td>Malay and Ruth Falls Generating Stations</td><td>East River, Sheet Harbour, NS</td></tr> <tr> <td>Nova Scotia Power</td><td>White Rock Generating Station</td><td>Gaspereau River, NS</td></tr> <tr> <td>Nova Scotia Power</td><td>Fall River Generating Station</td><td>Fall River, NS</td></tr> <tr> <td>Nova Scotia Power</td><td>Gisborne Generating Station</td><td>Indian Brook, NS</td></tr> <tr> <td>Nova Scotia Power</td><td>Upper Lake, Lower Lake, Big Falls, Cowie Falls, Deep Brook and Lower Great Brook Generating Station</td><td>Mersey River, NS</td></tr> <tr> <td>Nova Scotia Power</td><td>Nictaux Generating Station</td><td>Nictaux River, NS</td></tr> <tr> <td>Nova Scotia Power</td><td>Mill Lake and Tidewater Generating Station</td><td>North East River, NS</td></tr> <tr> <td>Nova Scotia Power</td><td>Paradise Generating Station</td><td>Paradise River, NS</td></tr> <tr> <td>Nova Scotia Power</td><td>Sissiboo Falls, Weymouth and Fourth Lake Generating Stations</td><td>Sissiboo River, NS</td></tr> <tr> <td>Nova Scotia Power</td><td>Tusket Generating Station</td><td>Tusket River, NS</td></tr> <tr> <td>Nova Scotia Power</td><td>Wreck Cove Generating Station</td><td>Wreck Cove Brook, NS</td></tr> <tr> <td>Tampa Electric</td><td>Big Bend Power Station</td><td>Hillsborough Bay</td></tr> <tr> <td>Tampa Electric</td><td>Bayside Power Station</td><td>Hillsborough Bay</td></tr> <tr> <td>Tampa Electric</td><td>Polk Power Station</td><td>Unnamed Lake</td></tr> </table>	Emera Company	Generating Station	Water Body	Barbados Light & Power	Spring Garden Operations	Atlantic Ocean	DOMLEC	Hydroelectric Station	Freshwater Lake	DOMLEC	Sugar Loaf	Sugar Loaf River	DOMLEC	Fond Cole	Atlantic Ocean	Grand Bahama Power Co.	Peel Street and West Sunrise	Hawksbill Creek and Freeport Harbour	Emera Energy	Brooklyn Power	Herring Cove, Atlantic Ocean	Nova Scotia Power	Point Aconi Generating Station	Atlantic Ocean	Nova Scotia Power	Lingan Generating Station	Indian Bay, Atlantic Ocean	Nova Scotia Power	Point Tupper Generating Station	Strait of Canso, Atlantic Ocean	Nova Scotia Power	Port Hawkesbury Generating Station	Strait of Canso, Atlantic Ocean	Nova Scotia Power	Trenton Generating Station	East River Estuary	Nova Scotia Power	Tufts Cove Generating Station	Halifax Harbour, Atlantic Ocean	Nova Scotia Power	Lequille Generating Station	Allains River, NS	Nova Scotia Power	Annapolis Tidal Generating Station	Annapolis River, NS	Nova Scotia Power	Avon Generating Stations	Avon River, NS	Nova Scotia Power	Gulch and Ridge Generating Stations	Bear River, NS	Nova Scotia Power	Hell's Gate, Hollow Bridge, Lumsden and Methals Generating Stations	Black River, NS	Nova Scotia Power	Dickie Brook Generating Station	Dickie Brook, NS	Nova Scotia Power	Malay and Ruth Falls Generating Stations	East River, Sheet Harbour, NS	Nova Scotia Power	White Rock Generating Station	Gaspereau River, NS	Nova Scotia Power	Fall River Generating Station	Fall River, NS	Nova Scotia Power	Gisborne Generating Station	Indian Brook, NS	Nova Scotia Power	Upper Lake, Lower Lake, Big Falls, Cowie Falls, Deep Brook and Lower Great Brook Generating Station	Mersey River, NS	Nova Scotia Power	Nictaux Generating Station	Nictaux River, NS	Nova Scotia Power	Mill Lake and Tidewater Generating Station	North East River, NS	Nova Scotia Power	Paradise Generating Station	Paradise River, NS	Nova Scotia Power	Sissiboo Falls, Weymouth and Fourth Lake Generating Stations	Sissiboo River, NS	Nova Scotia Power	Tusket Generating Station	Tusket River, NS	Nova Scotia Power	Wreck Cove Generating Station	Wreck Cove Brook, NS	Tampa Electric	Big Bend Power Station	Hillsborough Bay	Tampa Electric	Bayside Power Station	Hillsborough Bay	Tampa Electric	Polk Power Station	Unnamed Lake
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Nova Scotia Power	Tusket Generating Station	Tusket River, NS																																																																																																			
Nova Scotia Power	Wreck Cove Generating Station	Wreck Cove Brook, NS																																																																																																			
Tampa Electric	Big Bend Power Station	Hillsborough Bay																																																																																																			
Tampa Electric	Bayside Power Station	Hillsborough Bay																																																																																																			
Tampa Electric	Polk Power Station	Unnamed Lake																																																																																																			

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 generated 133,521 metric tonnes of CCR and recycled 93 per cent in 2019. Please note that Emera is only reporting CCR for its US affiliates that burn coal, in this case Tampa Electric only, as this CCR indicator defined by SASB is based on US regulations. We will investigate how the SASB methodology can be applied to CCR generated at Nova Scotia Power for future reports.																																									
IF-EU-150A.2	TOTAL NUMBER OF COAL COMBUSTION RESIDUAL (CCR) IMPOUNDMENTS, BROKEN DOWN BY HAZARD POTENTIAL CLASSIFICATION AND STRUCTURAL INTEGRITY ASSESSMENT	<table><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><tr><td>Satisfactory</td><td>N/A</td><td>3</td><td>N/A</td><td>N/A</td><td>N/A</td></tr><tr><td>Fair</td><td>N/A</td><td>N/A</td><td>N/A</td><td>N/A</td><td>N/A</td></tr><tr><td>Poor</td><td>N/A</td><td>N/A</td><td>N/A</td><td>N/A</td><td>N/A</td></tr><tr><td>Unsatisfactory</td><td>N/A</td><td>N/A</td><td>N/A</td><td>N/A</td><td>N/A</td></tr><tr><td>Not Applicable</td><td>N/A</td><td>N/A</td><td>N/A</td><td>N/A</td><td>N/A</td></tr></table> <p>Please note that this is reported for Tampa Electric only. This CCR indicator defined by SASB is based on US regulations, and we will investigate how the SASB methodology can be applied to CCR generated at Nova Scotia Power for future reports.</p>	Integrity Rating	Hazard Potential					Less Than Low	Low	Significant	High	Incised	Satisfactory	N/A	3	N/A	N/A	N/A	Fair	N/A	N/A	N/A	N/A	N/A	Poor	N/A	N/A	N/A	N/A	N/A	Unsatisfactory	N/A	N/A	N/A	N/A	N/A	Not Applicable	N/A	N/A	N/A	N/A	N/A
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Not Applicable	N/A	N/A	N/A	N/A	N/A																																						
307 ENVIRONMENTAL COMPLIANCE (2016)																																											
307-1	NON-COMPLIANCE WITH ENVIRONMENTAL LAWS AND REGULATIONS	Emera affiliates received one fine for non-compliance and one consent order with a total of \$8,174.50 CAD in fines. A second consent order was received by an Emera affiliate with no associated monetary fine.																																									
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 - 0 (2) Corrective Action Orders (CAO) - 0 (3) Notices of Probable Violation (NOPV) - 10. In 2019, Emera affiliate New Mexico Gas reported 10 notices of probable violation related to failure to properly locate and mark underground facilities. All locates were identified and marked.																																									
IF-GU-540A.2	PERCENTAGE OF DISTRIBUTION PIPELINE THAT IS (1) CAST AND/OR WROUGHT IRON AND (2) UNPROTECTED STEEL	(1) Cast and/or wrought iron - 0.04 per cent (2) Unprotected steel - 0.31 per cent  Emera affiliate Peoples Gas has publicly committed to replacing all cast iron and bare steel mains with plastic piping by 2021. At the end of 2019, 82 per cent had been replaced. New Mexico's distribution pipelines are made of plastic or cathodically protected steel.																																									

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

Disclosure/Code	Description/Accounting Metric	Response																																																																					
400 SOCIAL																																																																							
	MANAGEMENT APPROACH	<p>2019 Sustainability Report: Our Approach, page 10</p> <p>2019 Sustainability Report: Health and Safety, pages 23-25</p> <p>2019 Sustainability Report: Our Team, pages 27-28</p> <p>2019 Sustainability Report: Community Investment, pages 30-31</p> <p>Our teams are located in Canada, the US and the Caribbean. We are committed to an inclusive and respectful workplace where everyone is treated with dignity, fairness and respect. Our growth and success depend on the strength of our people. Our goal is to be the employer of choice in all areas where we operate.</p> <p>In addition to the laws, regulations and policies that govern and guide us in all of our operating areas, our Code of Conduct is central to the way we work.</p>																																																																					
401 EMPLOYMENT (2016)																																																																							
401-1	NEW EMPLOYEE HIRES AND EMPLOYEE TURNOVER	<table><tr><th rowspan="2"></th><th colspan="2">Hires</th><th colspan="2">Turnover</th></tr><tr><th>#</th><th>Rate</th><th>#</th><th>Rate</th></tr><tr><td><b>Age Group</b></td><td></td><td></td><td></td><td></td></tr><tr><td>Under 30</td><td>194</td><td>2.7%</td><td>68</td><td>1.0%</td></tr><tr><td>30-50</td><td>226</td><td>3.1%</td><td>200</td><td>2.8%</td></tr><tr><td>Over 50</td><td>113</td><td>1.5%</td><td>212</td><td>3.0%</td></tr><tr><td><b>Gender</b></td><td></td><td></td><td></td><td></td></tr><tr><td>Female</td><td>153</td><td>2.1%</td><td>154</td><td>2.2%</td></tr><tr><td>Male</td><td>380</td><td>5.2%</td><td>326</td><td>4.6%</td></tr><tr><td><b>Region</b></td><td></td><td></td><td></td><td></td></tr><tr><td>Canada</td><td>120</td><td>1.6%</td><td>146</td><td>2.1%</td></tr><tr><td>United States</td><td>372</td><td>5.1%</td><td>287</td><td>4.0%</td></tr><tr><td>Caribbean</td><td>41</td><td>0.6%</td><td>47</td><td>0.7%</td></tr><tr><td><b>Total</b></td><td><b>533</b></td><td><b>7.3%</b></td><td><b>480</b></td><td><b>6.8%</b></td></tr></table> <p>Rates are calculated using total employee count at end of reporting period.</p> <p>Note that, in 2019, Emera sold assets in New England, New Brunswick and Nova Scotia. Employee numbers from these companies were not included in employee turnover and tenure numbers. Turnover is calculated by excluding summer students, co-op students and temporary storm workers.</p>		Hires		Turnover		#	Rate	#	Rate	<b>Age Group</b>					Under 30	194	2.7%	68	1.0%	30-50	226	3.1%	200	2.8%	Over 50	113	1.5%	212	3.0%	<b>Gender</b>					Female	153	2.1%	154	2.2%	Male	380	5.2%	326	4.6%	<b>Region</b>					Canada	120	1.6%	146	2.1%	United States	372	5.1%	287	4.0%	Caribbean	41	0.6%	47	0.7%	<b>Total</b>	<b>533</b>	<b>7.3%</b>	<b>480</b>	<b>6.8%</b>
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Disclosure/Code	Description/Accounting Metric	Response
401-2	BENEFITS PROVIDED TO FULL-TIME EMPLOYEES THAT ARE NOT PROVIDED TO TEMPORARY OR PART-TIME EMPLOYEES	Emera companies provide a comprehensive range of benefits for our eligible employees which include health and dental insurance, life insurance, disability insurance, parental leave, wellness programs, pension plans and stock ownership. Eligibility terms of benefits vary by company and are in compliance with local jurisdictions' legal requirements.
401-3	PARENTAL LEAVE	Parental leave with employment position security upon return from leave is offered to all full-time Emera employees.
<b>403 OCCUPATIONAL HEALTH AND SAFETY (2018)</b>		
403-1	OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM	<p>Emera Inc. has developed a framework for the development and implementation of a Safety Management System (SMS). The SMS has been developed utilizing identified best practices from various safety standards associations, industry regulatory authorities, and safety associations, including Canada Energy Regulator (CER), American Petroleum Institute API 1170, CEA, Pipeline and Hazardous Materials Safety Administration (PHMSA), and ISO 45001.</p> <p>The Emera SMS applies to Emera Inc. and its affiliate group of companies. Emera and each of the affiliates have developed a Corporate Safety Policy that is kept updated and is signed off by the affiliate CEO or affiliate lead.</p> <p>Work activities of contractors are addressed primarily within the Contractor Safety Program (CSP), a subsection (element) of the SMS.</p>

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

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



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

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

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

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

**Disclosure/Code**      **Description/Accounting Metric**      **Response**

**G4 SECTOR DISCLOSURES**

EU1	INSTALLED CAPACITY	Installed Capacity (MW)				
		Energy Source	Canada	United States	Caribbean	Total
		Coal	1,225	932		2,157
		Natural gas*	159	4,797		4,956
		Petroleum	560		374	934
		Biomass	93			93
		Hydroelectric	407		7	414
		Solar**		445	10	455
		Wind	147			147
		Total	2,591	6,174	390	9,156
* Unit 1 at Polk is included in natural gas.						
** There was an additional 17.6 MW of battery storage installed at Emera solar sites at the end of 2019. This included battery storage at the Barbados Light & Power solar farm in Trents, St. Lucy (5 MW), and Tampa Electric's Big Bend Solar (12.6 MW).						
EU2	NET ENERGY OUTPUT	Net Generation (GWh) by Energy Source and Region				
		Energy Source	Canada	United States	Caribbean	Total
		Coal	5,881	1,194	-	7,075
		Natural gas	1,371	17,513	-	18,884
		Petroleum	49	-	1,327	1,376
		Biomass	123	-	-	123
		Hydroelectric	1,033	-	20	1,053
		Solar	-	756	19	775
		Wind	256	-	-	256
		Total	8,713	19,463	1,366	29,542

Disclosure/Code	Description/Accounting Metric	Response																								
EU3	NUMBER AND TYPE OF CUSTOMER ACCOUNTS	<table><tr><th colspan="2">Electric Customer Count (end of year)</th></tr><tr><td></td><td></td></tr><tr><td>Commercial</td><td>160,000</td></tr><tr><td>Industrial</td><td>6,000</td></tr><tr><td>Residential</td><td>1,460,000</td></tr><tr><td>Other</td><td>20,000</td></tr></table> <table><tr><th colspan="2">Gas Customer Count (end of year)</th></tr><tr><td></td><td></td></tr><tr><td>Commercial</td><td>79,800</td></tr><tr><td>Industrial</td><td>100</td></tr><tr><td>Residential</td><td>860,000</td></tr><tr><td>Other</td><td>100</td></tr></table>	Electric Customer Count (end of year)				Commercial	160,000	Industrial	6,000	Residential	1,460,000	Other	20,000	Gas Customer Count (end of year)				Commercial	79,800	Industrial	100	Residential	860,000	Other	100
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EU12	TRANSMISSION AND DISTRIBUTION LOSSES	<table><tr><th></th><th>% of Annual Load</th></tr><tr><td>Transmission losses (% of annual load)</td><td>2.2</td></tr><tr><td>Distribution losses (% of annual load)</td><td>5.5</td></tr></table>		% of Annual Load	Transmission losses (% of annual load)	2.2	Distribution losses (% of annual load)	5.5																		
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EU26	PERCENTAGE OF POPULATION UNSERVED	Within the service areas of Emera's regulated utilities, there are no material areas that are unserved. All customers have access to electricity service.																								
EU28	POWER OUTAGE FREQUENCY	In 2019, Emera's System Average Interruption Frequency Index (SAIFI) over the course of the year was 3.44 (All-in) and 2.30 (MEDS & Planned Outages not included). SAIFI is calculated using total number of customer interruptions (over one-minute long) against average number of customers for the reporting period. Emera uses the IEEE Standard 1366-2012, which includes the beta method for calculating major event days. Please note that we have adjusted previously provided SAIFI data for 2016-2018 based on changes to the accounting of major event days. See the <a href="#">ESG Performance table</a> for this updated information.																								

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

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