

GRI and SASB Index¹

Disclosure/Code	Disclosure Response
GRI 2 GENERAL DISCLOSURES	
2-1	ORGANIZATIONAL DETAILS
2-1-a	Emera Inc.
2-1-b	Emera is a publicly traded, geographically diverse energy and services company.
2-1-c	Emera is headquartered in Halifax, Nova Scotia, Canada.
2-1-d	The data included in this report are relevant to Emera’s operations location in Canada (Nova Scotia, New Brunswick, Newfoundland), the United States (Florida and New Mexico), Barbados, and Grand Bahama. 2022 Emera Annual Information Form, pp. 6-8 2022 Emera Annual Report, pp. 1, 19-26 2022 Emera Sustainability Report: About Emera, pp. 5-7
2-2	ENTITIES INCLUDED IN THE ORGANIZATION’S SUSTAINABILITY REPORTING
2-2-a	Emera subsidiaries included in our sustainability reporting include: Tampa Electric Company (TEC), Nova Scotia Power Inc. (NSPI), Barbados Light & Power Company Limited (BLPC), Grand Bahama Power Company Limited (GBPC), Peoples Gas System (PGS), New Mexico Gas Company, Inc. (NMGC), SeaCoast Gas Transmission (SeaCoast), and Emera Brunswick Pipeline Company Limited (Brunswick Pipeline).
2-2-b	There are no differences between the above list and the list of Emera rate-regulated subsidiaries or equity investment subsidiaries included in Emera’s 2022 Management’s Discussion & Analysis (MD&A).
2-2-c	Disclosures related to minority interests are not included in our 2022 Sustainability Report and our associated GRI and SASB Index. We include or remove data for wholly owned subsidiaries as they are acquired or sold, respectively. 2022 Emera Annual Information Form, pp. 8-19 2022 Emera Annual Report, pp. 10, 19-26 2022 Emera Sustainability Report: About Emera, pp. 5-7
2-3	REPORTING PERIOD, FREQUENCY AND CONTACT POINT
2-3-a	Emera’s sustainability report is published annually. The reporting period for our 2022 Sustainability Report is January 1, 2022 to December 31, 2022. Company examples are from 2022 and 2023.
2-3-b	The reporting period for our Sustainability Report is the same reporting period as our Annual Report.
2-3-c	Our 2022 Sustainability Report was published May 23, 2023.
2-3-d	For questions about our 2022 Sustainability Report reach out to us at sustainability@emera.com , or 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 2022 Emera Annual Report, p. 10 2022 Emera Sustainability Report

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

Disclosure/Code	Disclosure Response
2-4	RESTATEMENTS OF INFORMATION
2-4-a	<p>The following are restatements of information made in our current and previous sustainability reports, including reasons for the restatements.</p> <p>(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.</p> <p>(November 21, 2022) An error was noted on page 78 of the 2021 Sustainability Report related to mercury (Hg) emissions. We have updated the tonnes of Hg emissions from 40 tonnes to 0.04 tonnes.</p> <p>(April 2023) An error was noted on page 42 of the 2020 Sustainability Report and on page 74 of the 2021 Sustainability Report related to water consumption. Based on available information at the time, we reported that our operating companies consumed approximately 13,338 megalitres and 15,781 megalitres in 2020 and 2021, respectively. A data aggregation error was identified by one of our operating companies during the development of our 2022 Sustainability Report that would impact their water consumption data previously reported. Emera's water consumption data for 2020 and 2021 has since been determined to be 107,646 megalitres and 109,918 megalitres, respectively. Note that that was an accounting issue in that these water consumption values were correctly disclosed in previous reports in the water withdrawal category but were not correctly included in the water consumption totals.</p> <p>(April 2023) A calculation error was identified on page 77 of the 2021 Sustainability Report related to the GHG and CO₂ intensity ratios for 2021. During compilation of the 2022 report, a calculation error in the energy sales information utilized for 2021 was identified resulting in higher intensity than reported in the July 12, 2022 revisions. We have updated the GHG intensity ratio from 0.41 to 0.49 metric tonnes CO₂e/MWh and the CO₂ intensity ratio from 0.41 to 0.48 metric tonnes CO₂/MWh.</p> <p>(April 2023) A presentation error was identified on page 77 of the 2021 Sustainability Report, related to the information presented in the footnote to Disclosure 305-1 related to Emera's CO₂ emissions from biomass generating facilities. In 2021, CO₂ emissions from biomass were reported to be 315,718 metric tonnes. The correct value is 566,359 metric tonnes.</p> <p>(June 15, 2023) A data entry error was identified in our 2022 GRI/SASB Index under section IF-EU-000.A – Number of: (1) Residential, (2) Commercial, and (3) Industrial Customers Served, on page 83 of our report and page 8 of the GRI/SASB Index download. Some residential customer data was incorrectly assigned to the commercial customer data. Residential customer data was updated from 905,314 to 1,361,351 customers and commercial customer data was updated from 598,702 to 142,664 customers.</p> <p>(July 18, 2023) A transcription error was identified on page 84 of the 2022 Sustainability Report, related to information presented under disclosure IF-EU-000.D for net generation (MWh) from coal, petroleum and solar sources. We have updated the net generation for coal from 10,672,818 MWh to 6,004,698 MWh, for petroleum from 1,450,153 MWh to 1,456,326 MWh and for solar from 16,495,598 MWh to 1,506,941 MWh. The overall total net generation remains the same, as do the percentages.</p> <p>(July 21, 2023) A transcription error was identified on pages 73 and 103 of the 2022 Sustainability Report, related to information presented for turnover and new employee hiring rates. We have updated the 2022 turnover rate from 11.6% to 10.2% and the hiring rate from 10.2% to 11.6%.</p> <p>(November 2023) An error was noted on page 68 of the 2021 Sustainability Report related to electricity generated by energy source (petroleum) and total net generation. The transcription error was identified by one of our operating affiliates and resulted in an incorrect value being aggregated into Emera's reported net generation by energy source for petroleum and the overall total net generation. Emera's net generation by energy source for petroleum in 2021 has since been determined to be 1,331,871 MWh (5%) and the total net generation was determined to be 28,250,923 MWh. The change to the total net generation resulted in a change to the percentages of coal and natural gas. The updated values are 23% and 63%, respectively.</p> <p>(November 2023) An error was noted on page 69 of the 2021 Sustainability Report related to the amount of natural gas delivered to residential, commercial and industrial customers. The unit conversion error was identified by one of our operating affiliates and resulted in incorrect values being aggregated into Emera's total reported amount of natural gas delivered to residential, commercial and industrial customers. Emera's total amount of natural gas delivered to residential, commercial and industrial customers in 2021 has since been determined to be 40,640,518 MMBtu, 63,539,672 MMBtu and 128,286,468 MMBtu, respectively.</p> <p>(November 2023) An error was noted on page 85 of the 2022 Sustainability Report related to the amount of natural gas delivered to residential, commercial and industrial customers. The unit conversion error was identified by one of our operating affiliates and resulted in incorrect values being aggregated into Emera's total reported amount of natural gas delivered to residential, commercial and industrial customers. Emera's total amount of natural gas delivered to residential, commercial and industrial customers in 2022 has since been determined to be 41,878,986 MMBtu, 63,391,790 MMBtu and 128,762,417 MMBtu, respectively.</p>

Disclosure/Code	Disclosure Response
2-5	EXTERNAL ASSURANCE
2-5-a and b	<p>Our 2022 Sustainability Report has not been externally assured.</p> <p>2022 Emera Sustainability Report: Sustainability/ESG Approach, pp. 9-12</p>
2-6	ACTIVITIES, VALUE CHAIN AND OTHER BUSINESS RELATIONSHIPS
2-6-a-d	<p>Emera owns and operates cost-of-service rate-regulated electric and gas utilities in Canada, the United States and the Caribbean. Cost-of-service utilities provide essential electric and gas services in designated territories under franchises and are overseen by regulatory authorities. The majority of Emera’s investments in rate-regulated businesses are located in Florida with other investments in Nova Scotia, New Mexico and the Caribbean.</p> <p>2022 Emera Annual Report: Introduction and Strategic Overview, Business Overview and Outlook, pp. 11-12, 19-26</p> <p>2022 Emera Annual Information Form: Introduction, Description of the Business, General Development of the Business, pp. 7-27</p>

Disclosure/Code	Disclosure Response				
2-7	EMPLOYEES				
Total Number of Employees by Employment Contract, by Gender (includes full-time and part-time employees)					
		Permanent		Temporary	
		# of Employees	% of Employees	# of Employees	% of Employees
	Female	2,018	29%	65	26%
	Male	4,824	71%	181	74%
	Total	6,842	100%	246	100%
Total Number of Employees by Employment Contract, by Region (includes full-time and part-time employees)					
		Permanent		Temporary	
		# of Employees	% of Employees	# of Employees	% of Employees
	Canada	2,276	33%	194	79%
	US	3,968	58%	25	10%
	Caribbean	598	9%	27	11%
	Total	6,842	100%	246	100%
Total Number of Employees by Employment Type, by Gender (includes full-time and part-time employees)					
		FTE		< 1 FTE	
		# of Employees	% of Employees	# of Employees	% of Employees
	Female	2,066	29%	17	61%
	Male	4,994	71%	11	39%
	Total	7,060	100%	28	100%
2-8	WORKERS WHO ARE NOT EMPLOYEES				
Emera does not disclose data on workers who are not employees.					

Disclosure/Code	Disclosure Response
2-9	GOVERNANCE STRUCTURE AND COMPOSITION
2-9-a, b and c	<p>2023 Emera Management Information Circular: Director Nominees Information, Risk and Sustainability Committee, pp. 16-28, 51</p> <p>2022 Emera Sustainability Report: Governance, p. 17</p> <p>Emera Board of Directors</p> <p>Emera Executive Team</p>
2-10	NOMINATION AND SELECTION OF THE HIGHEST GOVERNANCE BODY
2-10-a and b	2023 Emera Management Information Circular: Director Nominees Information, pp. 16-28
2-11	CHAIR OF THE HIGHEST GOVERNANCE BODY
2-11-a and b	2023 Emera Management Information Circular: Position Descriptions, pp. 25 , 37
2-12	ROLE OF THE HIGHEST GOVERNANCE BODY IN OVERSEEING THE MANAGEMENT OF IMPACTS
2-12-a-c	<p>Emera’s Risk and Sustainability Committee (RSC) assists Emera’s Board of Directors by overseeing Emera’s risk management framework and allocation of responsibilities for risk management and by also overseeing Emera’s approach to sustainability and its performance relative to its sustainability objectives.</p> <p>Risk and Sustainability Committee Charter</p> <p>2023 Management Information Circular: Risk and Sustainability Committee, pp. 55-56</p>
2-13	DELEGATION OF RESPONSIBILITY FOR MANAGING IMPACTS
	<p>Emera’s Risk and Sustainability Committee of the Board receives and reviews periodic reports from management on the status of material sustainability risks identified by management. Our Sustainability Management Committee (SMC), which consists of senior leaders from across our business and is chaired by our President and CEO, provides executive oversight of our sustainability function and ESG progress.</p> <p>Sustainability Management Committee Charter</p> <p>2023 Management Information Circular: Risk and Sustainability Committee, pp. 55-56</p>
2-14	ROLE OF THE HIGHEST GOVERNANCE BODY FOR SUSTAINABILITY REPORTING
	<p>Risk and Sustainability Committee Charter</p> <p>2022 Emera Sustainability Report: Corporate Governance, pp. 64-65; ESG Governance, pp. 66-67</p>
2-15	CONFLICTS OF INTEREST
2-15-a and b	<p>Emera Board of Directors Charter</p> <p>Conflicts of Interest Policy</p> <p>2023 Emera Management Information Circular: Ethical Business Conduct, p. 52</p>
2-16	COMMUNICATION OF CRITICAL CONCERNS
2-16-a and b	<p>Emera Code of Conduct</p> <p>Risk and Sustainability Committee Charter</p> <p>2022 Emera Sustainability Report: Enterprise Risk Management, pp. 68-69</p>

Disclosure/Code	Disclosure Response
2-17	COLLECTIVE KNOWLEDGE OF THE HIGHEST GOVERNANCE BODY
2-17-a	2023 Emera Management Information Circular: Skills and Experience, p. 28
2-18	EVALUATION OF THE PERFORMANCE OF THE HIGHEST GOVERNANCE BODY
2-18 a, b and c	2023 Emera Management Information Circular: Board and Director Performance Assessments, pp. 41-42 2022 Sustainability Report: Corporate Governance, pp. 64-65
2-19	REMUNERATION POLICIES
2-19-a and b	2023 Emera Management Information Circular: Executive Compensation, pp. 63-102
2-20	PROCESS TO DETERMINE REMUNERATION
2-20-a and b	2023 Emera Management Information Circular, pp. 63-102
2-21	ANNUAL TOTAL COMPENSATION RATIO
2-21-a, b and c	Emera does not disclose information on its annual total compensation ratio.
2-22	STATEMENT OF SUSTAINABLE DEVELOPMENT STRATEGY
	<p>ESG is core to Emera's strategy. Our Environmental commitments continue to be key drivers of our growth, and our approach to Social and Governance matters shapes Emera's culture and how we operate. We're committed to transparency, accountability, understanding stakeholder expectations and continually improving our disclosure on the material ESG priorities that matter most to our stakeholders.</p> <p>To determine the most material risks and opportunities for our stakeholders and our business, we draw on a range of resources including third-party assessments and industry standards. We're also guided by our Sustainability Management Committee (SMC) and the Risk and Sustainability Committee (RSC) of our Board of Directors, as well as our Enterprise Risk Management (ERM) Program. Our assessment of materiality also considers best practice and guidance from:</p> <ul style="list-style-type: none"> • Sustainability Accounting Standards Board (SASB) Standard for Electric Utilities and Power Generators, and Gas Utilities and Distributors • Task Force on Climate-related Financial Disclosures (TCFD) Recommendations • Global Reporting Initiative (GRI) Standards <p>We have adopted a set of core ESG priorities that align with our strategy and are fully integrated into our ERM Program.</p> <p>2022 Emera Sustainability Report: Sustainability/ESG Approach, pp. 9-12</p>

Disclosure/Code	Disclosure Response
2-23	POLICY COMMITMENTS
2-24	EMBEDDING POLICY COMMITMENTS <p>Emera's Code of Conduct and the principles on which it is based (together referred to as "our Code") are an integral part of ensuring that we are always doing the right thing at Emera. Our Code is a guide to help us make good decisions and act appropriately.</p> <p>Our Code applies to all members of the Emera Inc. Board of Directors, all officers and all employees of Emera Inc. and all board members, officers and employees of the companies controlled by Emera Inc. (collectively referred to as "Emera officers and employees"). Review and sign-off of Code of Conduct training is required annually.</p> <p>Our Code of Conduct is based on the following principles:</p> <p>Safety, Health and the Environment</p> <ul style="list-style-type: none"> • We are committed to health and wellness and strive to live and work injury-free • We believe that all injuries are preventable, and that safety of life outweighs all other considerations • We are committed to meeting our business objectives in a manner which is respectful and protective of the environment <p>Customers</p> <ul style="list-style-type: none"> • We safely deliver cost-effective and reliable energy to meet our customers' needs • We seek cleaner, affordable and more sustainable energy solutions • We are deeply invested in our communities <p>Integrity</p> <ul style="list-style-type: none"> • We build trust by finding common interests and always acting with integrity • We hold ourselves to high ethical standards • We comply with the laws, regulations and policies that govern us <p>Respect and Collaboration</p> <ul style="list-style-type: none"> • We treat all people with respect and value diversity • We achieve results through collaboration <p>Excellence</p> <ul style="list-style-type: none"> • We deliver on our commitments to customers, shareholders, other stakeholders and each other • We seek continuous improvement and tenaciously pursue creative solutions • We invest in the growth of our people and the development of leaders <p><u>Emera Code of Conduct</u></p> <p><u>Anti-Corruption Policy</u></p>

Disclosure/Code	Disclosure Response
2-25	<p>PROCESSES TO REMEDIATE NEGATIVE IMPACTS (GRIEVANCE MECHANISMS)</p> <p>MECHANISMS FOR SEEKING ADVICE AND RAISING CONCERNS (WHISTLEBLOWER MECHANISMS)</p> <p>Emera’s Ethics Hotline provides employees, contractors, and third parties with a mechanism to report serious concerns of ethical misconduct (e.g., accounting and auditing concerns, fraudulent activities, bribery, manipulation/falsification of records, Health, Safety & Environmental violations, discrimination, harassment, sexual harassment or bullying, etc.) in a confidential and anonymous manner. While anyone may submit a report in an anonymous manner, Emera encourages reporters to identify themselves to facilitate ongoing communication. All submissions (anonymous or not) regarding unethical behaviour or violations will be treated on a confidential basis, unless specifically permitted to be disclosed by the reporter or required by law.</p> <p>Our Ethics Hotline is available 24 hours a day, 7 days a week to report misconduct if normal channels are not feasible or appropriate.</p> <p>www.clearviewconnects.com</p> <p>Within North America: 1-866-344-8801</p> <p>Within Caribbean: 1-416-386-8094</p> <p>Emera’s Vice President, Audit Services is responsible for administering the Ethics Hotline process with oversight from the Executive Vice President, Legal and General Counsel, and the Emera Board sub-committee. Reports received through the Ethics Hotline will only be disclosed to those persons who have a need to know in order to properly investigate the concern. Investigations may be conducted and/or managed by Audit Services, Ethics & Compliance, Human Resources, Legal and/or Corporate Security personnel within an Emera Company or potentially by an external agent or agency, depending on the nature of the matter. Once a person submits a report through the Ethics Hotline, they can check for updates by using a pre-assigned reference number automatically generated by the ClearView Connects™ system.</p> <p>Committees of the Emera Board receive periodic updates on Hotline reports that fall within the scope of the Committee’s mandate based on the nature of the matter. For example, the Audit Committee receives updates related to financial reporting, accounting, auditing and business integrity matters; the Management Resource & Compensation Committee receives updates related to people, wellness and workplace culture matters; and the Health, Safety and Environment Committee receives updates related to safety and environment matters.</p> <p>Any employee who in good faith seeks advice, raises a concern, or reports suspected misconduct related to our business is not only following our Code, but is also doing the right thing. Emera will not tolerate retaliation, threats of retaliation, termination from an Emera Company, or other types of discrimination that are directly or indirectly related to the good faith disclosure of suspected unethical activities or violations of laws, regulations or policies.</p> <p>Emera Code of Conduct</p> <p>2023 Management Information Circular: Ethics Hotline, p. 52</p>
2-26	

Disclosure/Code	Disclosure Response
2-27	<p>COMPLIANCE WITH LAWS AND REGULATIONS</p> <p>Environment</p> <p>Nova Scotia Power received a fine of \$175,000 by Nova Scotia Environment and Climate Change (NSECC) for the deposition of a deleterious substance under the <i>Fisheries Act</i> related to the 2018 release of Heavy Fuel Oil into Halifax Harbour.</p> <p>Nova Scotia Power was charged by NSECC with two violations of the Watercourse Alteration Approval for the Tusket Main Dam construction project. Specifically, NSP was charged with contravening the condition related to the cofferdam design and the condition related to protecting the watercourse from siltation. The charges totalled \$1,395 CAD.</p> <p>Tampa Electric received a Consent Order from the Florida Department of Environmental Protection (FDEP) with a financial penalty of \$24,683 CAD for two iron exceedances at the Bayside Power Station internal outfall limitation under the National Pollutant Discharge Elimination System (NPDES) Permit. Tampa Electric paid the financial penalty and submitted a proposed plan of action to address the iron exceedances. FDEP agreed with the plan of action submitted by Tampa Electric. Quarterly status reports are being submitted to FDEP concerning the status and progress of the projects included in the action plan.</p> <p>Tampa Electric received an Out of Compliance warning notice with Hillsborough County Environmental Protection Commission (HCEPC) due to a delay in performing the National Emission Standards for Hazardous Air Pollutants (NESHAP) performance compliance test for formaldehyde, on combustion turbine #4B at the Big Bend Power Station. The delayed testing was a result of unstable and abnormal operation of the unit. Tampa Electric explained how the circumstances were unforeseeable, and the warning notice was late closed-out. No fines were associated with this event.</p> <p>Safety</p> <p>Tampa Electric paid two fines in 2022, both related to the Big Bend Power Station Slag Tank accident which occurred on June 29, 2017. One fine was paid to the Occupational Safety and Health Administration (OSHA) in the amount of \$139,424 USD and the other to the US Department of Justice (DOJ) in the amount of \$500,000 USD.</p> <p>New Mexico Gas Company received two violations from OSHA regarding trenching. The fines associated with both violations totalled \$12,000 USD.</p>
2-28	<p>MEMBERSHIP ASSOCIATIONS</p> <p>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).</p>
2-29	<p>APPROACH TO STAKEHOLDER ENGAGEMENT</p> <p>2022 Emera Sustainability Report: Stakeholder Engagement, pp. 10-11</p>
2-30	<p>COLLECTIVE BARGAINING AGREEMENTS</p>
2-30-a	Approximately 32% of Emera’s employees were represented by a union in 2022. 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.
2-30-b	<p>The working conditions and terms of employment of non-unionized employees is not influenced or determined based on other collective bargaining agreements.</p> <p>2022 Emera Annual Information Form, p. 8</p>
SASB ACTIVITY METRICS (GENERAL DISCLOSURES) EU - ELECTRIC UTILITIES, GU - GAS UTILITIES	
IF-EU-000.A	<p>NUMBER OF: (1) RESIDENTIAL, (2) COMMERCIAL, AND (3) INDUSTRIAL CUSTOMERS SERVED</p> <ul style="list-style-type: none"> • Residential - 1,361,351 • Commercial - 142,664 • Industrial - 4,140 • Other - 39,705

Disclosure/Code	Disclosure Response																																									
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 - 11,388 GWh• Commercial - 16,216 GWh• Industrial - 2,500 GWh• Other - 2,469 GWh																																									
IF-EU-000.C	LENGTH OF TRANSMISSION AND DISTRIBUTION LINES Emera has approximately 7,873 km of transmission lines and 52,824 km of distribution lines across its electric utilities.																																									
IF-EU-000.D	TOTAL ELECTRICITY GENERATED, PERCENTAGE BY MAJOR ENERGY SOURCE, PERCENTAGE IN REGULATED MARKETS Net Generation by Energy Source (Excluding Purchases) <table><tr><th>Source</th><th>MWh</th><th>Percentage</th></tr><tr><td>Coal</td><td>6,004,698</td><td>21</td></tr><tr><td>Natural Gas</td><td>18,722,404</td><td>65</td></tr><tr><td>Petroleum</td><td>1,456,326</td><td>5</td></tr><tr><td>Biomass</td><td>146,217</td><td>1</td></tr><tr><td>Hydroelectric</td><td>875,045</td><td>3</td></tr><tr><td>Solar</td><td>1,506,941</td><td>5</td></tr><tr><td>Wind</td><td>229,592</td><td>1</td></tr><tr><td>Total</td><td>28,941,224</td><td>100</td></tr></table> 100% of energy generated is in regulated markets. Installed Capacity (MW) <table><tr><td>Coal</td><td>1,711</td></tr><tr><td>Natural Gas</td><td>5,751</td></tr><tr><td>Petroleum</td><td>918</td></tr><tr><td>Biomass</td><td>93</td></tr><tr><td>Hydroelectric</td><td>378</td></tr><tr><td>Solar*</td><td>1,035</td></tr><tr><td>Wind</td><td>148</td></tr></table> Total Installed Capacity - 10,034 MW Total Renewable Capacity - 1,654 MW <small>* In addition to the above, there is 17.6 MW battery storage installed at Emera solar sites. This includes battery storage at the Barbados Light and Power solar farm in Trents, St. Lucy (5 MW) and Tampa Electric’s Solar Big Bend Installation (12.6 MW).</small>	Source	MWh	Percentage	Coal	6,004,698	21	Natural Gas	18,722,404	65	Petroleum	1,456,326	5	Biomass	146,217	1	Hydroelectric	875,045	3	Solar	1,506,941	5	Wind	229,592	1	Total	28,941,224	100	Coal	1,711	Natural Gas	5,751	Petroleum	918	Biomass	93	Hydroelectric	378	Solar*	1,035	Wind	148
Source	MWh	Percentage																																								
Coal	6,004,698	21																																								
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Hydroelectric	378																																									
Solar*	1,035																																									
Wind	148																																									

Disclosure/Code	Disclosure Response
IF-EU-000.E	TOTAL WHOLESALE ELECTRICITY PURCHASED
	Emera's electric utilities purchased 4,014,508 MWh of electricity in 2022.
IF-GU-000.A	NUMBER OF: (1) RESIDENTIAL CUSTOMERS, (2) COMMERCIAL CUSTOMERS, AND (3) INDUSTRIAL CUSTOMERS SERVED
	<ul style="list-style-type: none"> • Residential - 932,304 • Commercial - 77,456 • Industrial - 3,697 • Other - 0
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 - 41,878,986 MMBtu • Commercial - 63,391,790 MMBtu • Industrial - 128,762,417 MMBtu • Transferred to a third party - 45,763,244 MMBtu
IF-GU-000.C	LENGTH OF GAS (1) TRANSMISSION AND (2) DISTRIBUTION PIPELINES
	Emera has approximately 2,997 km of transmission pipelines and 41,581 km of distribution pipelines across its gas utilities.
3-3	MANAGEMENT APPROACH
	MANAGEMENT APPROACH
	Our management approach is described in the following sections:
	3-3 Economic Performance
	3-3 Environmental Performance
	3-3 Social Performance
3-3	ECONOMIC PERFORMANCE
	MANAGEMENT APPROACH
	Across Emera, our team is working together to safely deliver cleaner, reliable energy, in a way that's responsibly balanced with the impacts on costs for our customers. 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 long-term value for our shareholders with long-term growth in earnings, cash flow and dividends.
	2022 Emera Annual Report, pp. 1-64
	2022 Emera Sustainability Report: Emera at a Glance, p. 7; Investing to Address Climate Change, pp. 18-20
201-1	DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED
	\$6.5 B 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
	2022 Emera Sustainability Report: Climate Transition Plan Update, pp. 15-36

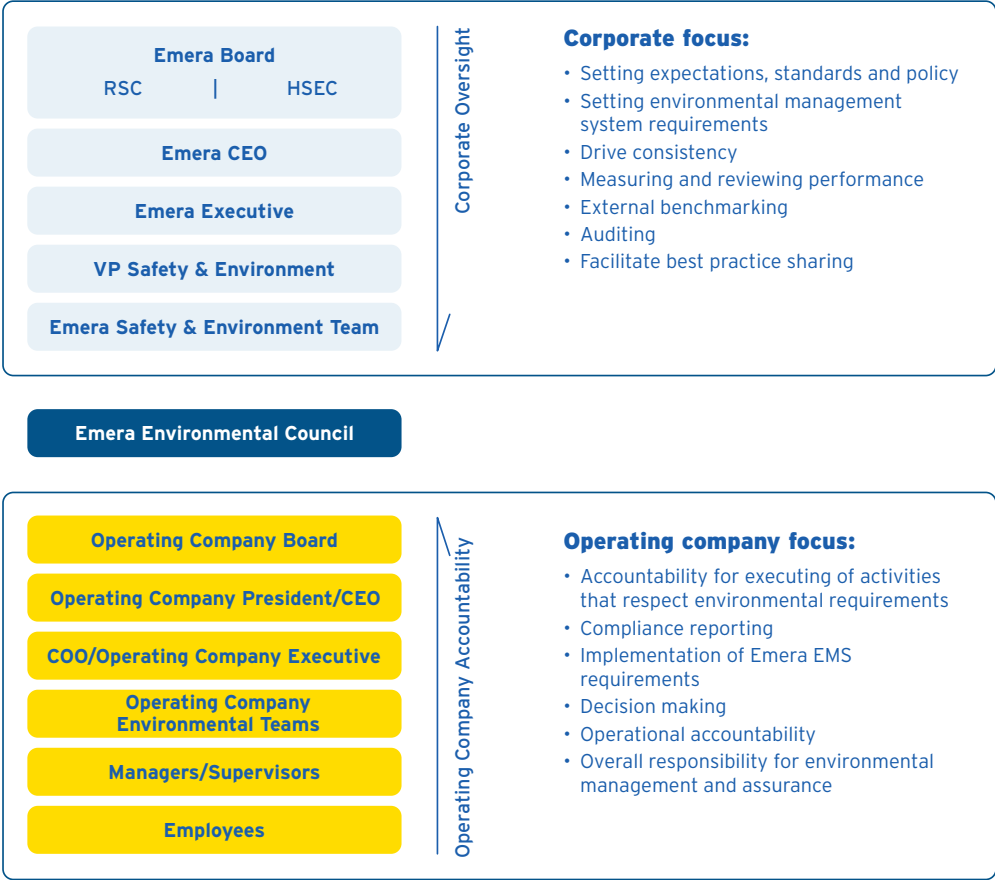
Disclosure/Code	Disclosure Response
201-3	DEFINED BENEFIT PLAN OBLIGATIONS AND OTHER RETIREMENT PLANS 2022 Emera Annual Report, pp. 45, 55, 60, 116-121
202	MARKET PRESENCE
202-1	RATIOS OF STANDARD ENTRY LEVEL WAGE BY GENDER COMPARED TO LOCAL MINIMUM WAGE Emera's current compensation structure does not have rates that are below minimum wage.
205	ANTI-CORRUPTION
205-1	OPERATIONS ASSESSED FOR RISKS RELATED TO CORRUPTION Each Emera company maintains an 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, Emera companies with government relations personnel are subject to activity and expense monitoring. Anti-Corruption Policy
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's 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, corruption risk of lobbyists, contractors, and suppliers are assessed as part of Emera 's Third-Party Risk Management (TPRM) Program. Anti-Corruption Policy
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 Risk & Sustainability Officer.
207	TAX
207-1	APPROACH TO TAX, 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 Emera has established a Corporate Tax team whose responsibility is to ensure that Emera and its Subsidiaries are compliant with the legal tax filing obligations in the jurisdictions in which Emera and its subsidiaries operate. The Corporate Tax team focuses on ensuring that Emera and its subsidiaries remit their taxes in accordance with the tax legislation and tax treaties applicable to their respective jurisdictions. The Corporate Tax team works internally and with its advisors to ensure that any tax incentives available in connection with the transition to clean energy are capitalized upon, where applicable. Ultimate ownership of the tax function rests with the CFO. The CFO is aware of all material transactions, tax or otherwise, within the business. At a minimum, on an annual basis, the Corporate Tax team provides an update to the Audit Committee that addresses any material changes to tax policies, processes and legislation, tax planning initiatives, tax payments and reporting, and pending tax audits or assessments for Emera and its subsidiaries. Emera files a Country-by-Country (CBC) report with the Canada Revenue Agency. The CBC report is a form that multinational enterprise groups are required to complete and file annually to provide information of their global operations in each tax jurisdiction where they do business. This filing requirement is part of a global initiative by the Organization for Economic Cooperation and Development (OECD)/G20 to enhance transparency for tax administrations.

Disclosure/Code	Disclosure Response
300	ENVIRONMENT
3-3	<p>MANAGEMENT APPROACH</p> <p>We are committed to working in a manner that is respectful and protective of the environment and in full compliance with legal requirements and company policy. To deliver on this commitment, each Emera company adheres to a clearly defined environmental policy and established environmental management system (EMS) that aligns with the requirements of the ISO 14001 standard, an accepted industry standard for such systems.</p> <p>Emera's Corporate EMS enables oversight and drives alignment across our business. The Corporate EMS includes the elements that must be in place to enable EMS components to function effectively within operating companies as well as coordinating the flow of information to Emera leadership to enhance environmental performance, fulfill compliance obligations and achieve environmental objectives. The Emera Corporate EMS does this by setting the environmental policy, outlining expectations of operating company management systems, providing resource support where required, and providing reviews and feedback on the continuing suitability, adequacy, and effectiveness of the EMS.</p> <p>2022 Emera Sustainability Report: Environment, pp. 14-42; Climate Transition Plan Update, pp. 15-36; Biodiversity, pp. 37-42</p> <p>Environmental Policy</p> <p>Emera's Environmental policy establishes the framework of the EMS program objectives and outlines our environmental commitments. It is reviewed annually and revised where appropriate. The policy is made available on internal and external websites.</p>

Governance Approach

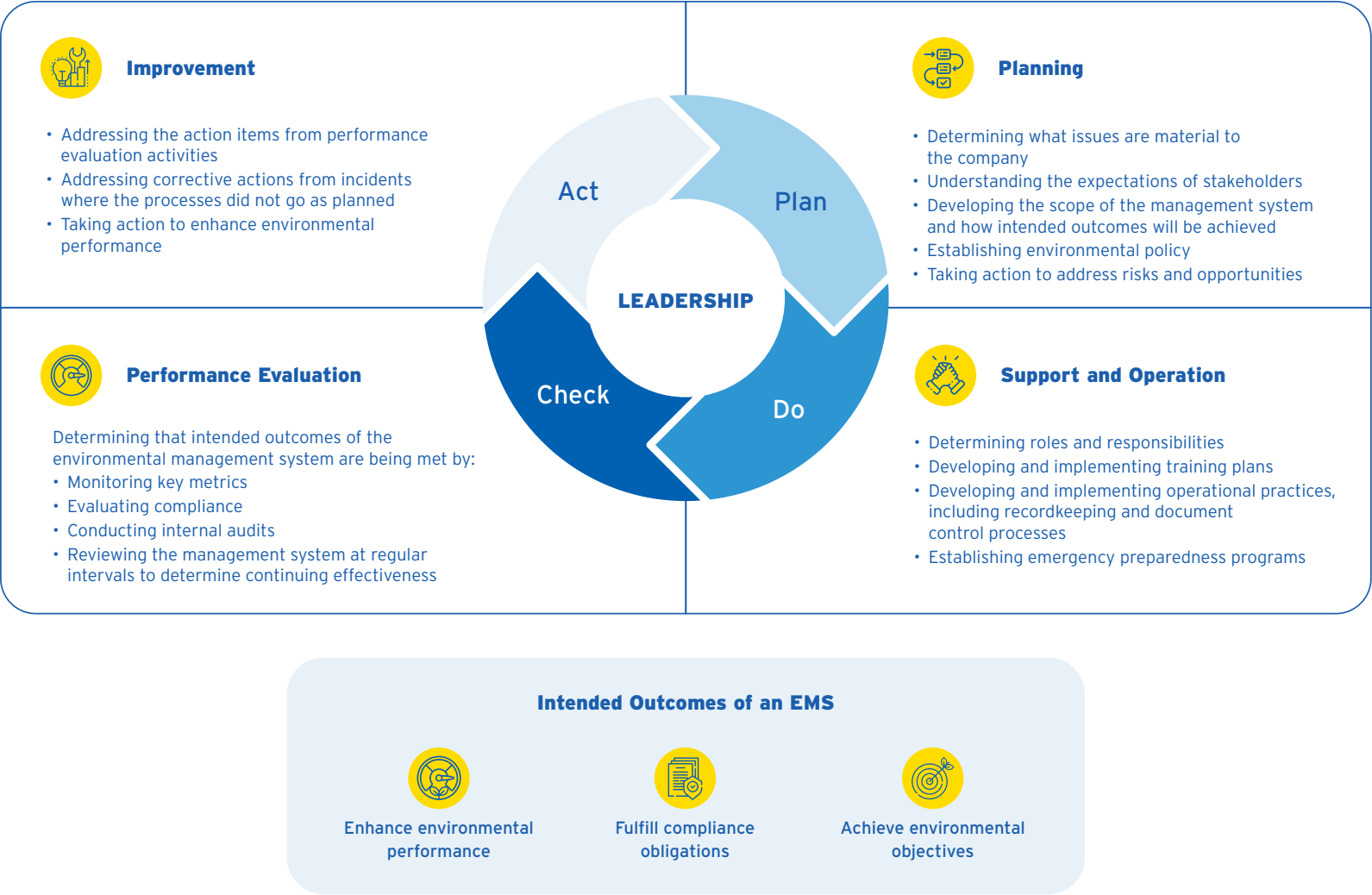
At the Emera Corporate level, environmental oversight is provided by two committees of the Emera Board (Health, Safety and Environment; Risk and Sustainability) and the Emera Executive leadership team.

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 Emera Environmental 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. See diagram below outlining our Governance approach on environment.



Environmental Management System

A key principle of an environmental management system is continual improvement – systematically improving different processes within the management system to provide improvements overall. The management system is based on a common Plan-Do-Check-Act framework, outlined in a graphic below, to manage and continually improve. The sections below highlight several aspects on how Emera puts this framework into action.



Disclosure/Code	Disclosure Response
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Planning

The planning phase involves the identification of environmental aspects associated with Emera’s activities and the development of plans and actions designed to achieve specific objectives related to those aspects.

- Emera operating companies identify the significant environmental aspects¹ of their activities, products, and services that they can control or influence while considering a life-cycle perspective (i.e., a broader view of risk). Operating companies manage the day-to-day risks and opportunities associated with their environmental aspects. The aspects identified as being relevant for Emera are as follows:

Air Quality/Emissions (Including GHG)	Process Water and Wastewater	Fuel
Noise	Surface water and Groundwater	Materials Management - Oil (non-Fuel), Chemicals, and Dangerous Goods/ Hazardous Material
Wildlife/Terrestrial Habitat/ Vegetation	Cultural, Historical and Archeological Resources	Waste Management
Fish and Aquatic Habitat		

Operating companies plan actions to address their identified significant environmental aspects, compliance obligations, risks, and opportunities, which are a priority to achieving the intended outcomes of the EMS. Operating companies determine how actions are addressed. This can be done through other management systems, business processes, or by establishing objectives and targets that represent the measures of success in managing environmental risk and compliance requirements. In addition, Emera sets continual improvement targets as part of Balanced Scorecard measures and Strategic Environmental Initiatives.

Support and Operation

Involves the execution of processes to address environmental aspects and risks and achieve the objectives of plans developed in the planning phase.

- Identification of roles and responsibilities throughout all levels of the EMS.
- Identification of resources, competencies, awareness, communication requirements and other support necessary to discharge those roles and responsibilities and achieve the objectives of the EMS. This includes both employees and contractors and includes awareness and understanding of the EMS itself.
- Establish processes for operation, maintenance, and other related aspects of operation such that environmental risks are managed.
- Establish processes for development and construction of projects such that environmental risks are managed.
- Plans and procedures are in place to prepare for and respond to environmental emergencies in all our operating companies.

Performance Evaluation

Various methods are used to assess environmental performance, support continual improvement, and gauge the success of the EMS in achieving its objectives. These activities reduce the likelihood of non-conformance by proactively identifying issues and triggering corrective actions.

- Environmental performance monitoring is carried out on an ongoing basis across our business to assess legal compliance, initiate corrective actions, where warranted, and initiate environmental performance improvement.
- Operating companies complete regular inspections and reviews to ensure EMS compliance.
- Internal environmental audits are conducted by the Corporate environment team at established frequencies, typically at minimum every three years.
- External EMS audits are conducted periodically, typically every five years, to provide an additional level of review of our management system processes.
- Emera senior leadership assesses the suitability, adequacy, and effectiveness of the management system through an annual management review process facilitated by the corporate environment team.

¹ An environmental aspect is any element of the organization’s operations, products or services that interact with the environment and has the potential to impact the environment either beneficially or adversely.

Disclosure/Code	Disclosure Response
	<p>Improvement</p> <p>Emera is committed to continually improving environmental management systems through strong management leadership and employee commitment. Emera Senior Leadership considers the results from analysis and evaluation of environmental performance; compliance, internal audits and management review when taking action to improve.</p> <ul style="list-style-type: none"> • Operating companies are required to maintain processes to address non-conformity with compliance or EMS requirements and to implement appropriate corrective and preventive actions as part of their EMS. • Emera's Corporate environment team monitors the status of operating company environmental programs and performance through quarterly environmental performance reporting, which includes a review of environmental performance, non-conformities and actions on audit findings. • Emera ranks its environmental incidents by level of significance. Two specific categories of incidents, Significant and Moderate environmental incidents are summarized and reported to the Emera Executive and the HSE Committee of the Emera Board of Directors, when required. Timely completion of a root cause analysis for all Significant Environmental Incidents and Moderate Environmental Incidents are required. Corrective actions to address nonconformities are tracked to completion. <p>In 2022, Emera had one Significant environmental incident associated with a fish mortality event at one Nova Scotia Power generating facility and there were 31 Moderate Environmental Incidents across the business. Of the Moderate Incidents, twenty-one (21) releases were mineral oil releases from damaged and aging electrical equipment, 1 release of lubricating oil, 1 release of hydraulic oil, 2 siltation events from a Hydro construction site, 2 heavy fuel oil releases, 1 hydrostatic test wastewater release, 1 air emission exceedance, 1 wastewater effluent exceedance and 1 drilling mud release. Oil and other releases are remediated in conformance with local regulatory requirements and are remediated such that the result is minimal residual environmental impact. Also, the following air emission compliance items are noted.</p> <p>The Province of Nova Scotia limits net mercury emissions to 35 kg per year for the period of 2020 through 2029. In 2022, NSPI exceeded the mercury emissions limits as outlined in the Air Quality Regulations. Beginning in 2021, new emissions compliance periods for sulphur dioxide (SO₂) came into effect. NSP did not achieve the SO₂ requirements of the amended regulations for the 2021 and 2022 period. These compliance issues were caused by delays in obtaining anticipated renewable energy sources from external parties. NSP is working with the provincial government on an alternative compliance plan.</p> <p>Climate Transition Plan</p> <p>Environmental risks associated with GHG emissions and climate adaptation are typically categorized in the Air Quality/Emissions significant aspect. 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. See page 15 for more information on our climate transition.</p> <p>Biodiversity</p> <p>Wildlife, Terrestrial Habitat, Vegetation and Fish and Aquatic Habitat are aspects of Emera's operations. For more information on our biodiversity approach, see page 37.</p>

Disclosure/Code	Disclosure Response
303	WATER AND EFFLUENTS
3-3	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 the jurisdictions that our companies operate in are not water stressed and our operations have not been impacted by any material water shortages. While the majority of our water withdrawals are 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. None of our operations occur in areas that are considered to be high or extremely high from a water stress perspective as defined by the World Resources Institute (WRI).</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. With the need for these processes now reduced, there can be a surplus of water on our sites, particularly during the rainy season. This can require that we change how we manage water on site to address the higher potential for excess stormwater. An example of how this is carried out by Tampa Electric is provided on page 34 of the report. It outlines how a daily water monitoring report is utilized to manage water storage capacity on site to avoid releases to the environment. 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 regularly assess risks arising from climate change and the growing frequency of extreme weather (see Climate Transition Plan Update on page 15), 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 <p>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.</p>
303-2	MANAGEMENT OF WATER DISCHARGE-RELATED IMPACTS (EFFLUENT MANAGEMENT) <p>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.</p>

Disclosure/Code	Disclosure Response	
303-3	WATER WITHDRAWAL	
	Total Water Withdrawal (megalitres)	
	Freshwater	Other Water
Groundwater	1,730	93,298
Seawater		2,539,868
Surface Water	6,278	
Third-Party Water	9,781	
TOTAL	17,789	2,633,166
	Total Water Withdrawal from Water-Stressed Areas (megalitres)	
	Freshwater	Other Water
Groundwater	1,538	93,298
Seawater		1,635,204
Surface Water	6,278	
Third-Party Water	7,851	
TOTAL	15,667	1,728,502
303-4	WATER DISCHARGE	
	Total Water Discharge (megalitres)	
	Freshwater	Other Water
Groundwater	2,379	145
Seawater		2,612,029
Surface Water	1,261	364
Third-Party Water		
Other Water	11	
TOTAL	3,651	2,612,539

Disclosure/Code	Disclosure Response
303-5	<p>WATER CONSUMPTION</p> <p>In 2022, Emera operating companies Tampa Electric, Nova Scotia Power, Emera Energy's Brooklyn Power, New Mexico Gas, Peoples Gas System, and Barbados Light and Power consumed approximately 107,513 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.</p> <p>Note: Based on available information at the time, we reported that our operating companies consumed approximately 13,338 megalitres and 15,781 megalitres in 2020 and 2021, respectively. A data aggregation error was identified by one of our operating companies during the development of our 2022 Sustainability Report that would impact their water consumption data previously reported. Emera's water consumption data for 2020 and 2021 has since been determined to be 107,646 megalitres and 109,918 megalitres, respectively. Note that this was an accounting issue in that these water consumption values were correctly disclosed in previous reports in the water withdrawal category but were not correctly included in the water consumption totals.</p>
	SASB WATER MANAGEMENT
IF-EU-140A.1	<p>(1) TOTAL WATER WITHDRAWN, (2) TOTAL WATER CONSUMED, PERCENTAGE OF EACH IN REGIONS WITH HIGH OR EXTREMELY HIGH BASELINE WATER STRESS</p> <p>(1) 2,633,166 thousands of cubic meters, 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.</p> <p>(2) 107,513 thousands of cubic meters, 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.</p>
IF-EU-140A.2	<p>NUMBER OF INCIDENTS OF NON-COMPLIANCE WITH WATER QUANTITY AND/OR QUALITY PERMITS, STANDARDS, AND REGULATIONS</p> <p>Tampa Electric had two events of nonconformance with water requirements - both were associated with an exceedance of iron at an internal outfall (See response to 2-27 - Compliance with Laws and Regulation).</p> <p>Nova Scotia Power received two violations of the Watercourse Alternation Approval for the Tusket Main Dam construction project (See response to 2-27 - Compliance with Laws and Regulation).</p>
IF-EU-140A.3	<p>DESCRIPTION OF WATER MANAGEMENT RISKS AND DISCUSSION OF STRATEGIES AND PRACTICES TO MITIGATE THOSE RISKS</p> <p>See response to Management Approach, GRI-303-1 and 303-2.</p>
304	<p>BIODIVERSITY</p> <p>MANAGEMENT APPROACH</p> <p>Emera operates a wide variety of facilities and assets across multiple regions and ecosystems. Operations include electrical generating facilities, electricity and gas rights of way and associated infrastructure, hydro watersheds, and site office buildings. To support our transition to lower carbon generation, we are building new infrastructure or upgrading existing facilities.</p> <p>For more information on our assets, see SASB Activity Metrics General Disclosures, pp. 8-9.</p> <p>We have a well-established approach to managing biodiversity impacts as part of our environmental management system (EMS), 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.</p> <p>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 offset. Our first priority is always to avoid having impacts on biodiversity in the areas we operate. We screen for biological resources, 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 offset for them by investing in new habitats. This would involve timing activities to minimize the extent and/or likelihood of impacts, using site-specific environmental protection procedures, including water management, sedimentation control, wetland protection, and protection measures for wildlife and species of concern and conducting additional mitigation or offset measures after our project work is complete.</p> <p>While we control and operate our existing assets to minimize interactions with species, we recognize that our operations could contribute to negative impacts including habitat fragmentation, loss of wetlands and forested areas through clearing activities, the creation of access corridors and the past conversion of riverine habitat for hydro development. In addition, we still operate some facilities that were built many years ago when environmental concerns were not as prominent, or the biodiversity risk has changed over time due to species loss or climate change impacts. We mitigate these potential impacts through the long-standing processes within our EMS including the review of new and emerging changes to the environment, operations, and stakeholder considerations.</p> <p>For additional information on our programs, including our partnership opportunities, see Biodiversity section, pp. 37-42.</p>

Disclosure/Code	Disclosure Response				
304-1	OPERATIONAL SITES OWNED, LEASED, MANAGED IN, OR ADJACENT TO, PROTECTED AREAS AND AREAS OF HIGH BIODIVERSITY VALUE OUTSIDE PROTECTED AREAS.				
	Number of sites that are either adjacent to or intersect protected areas or areas where there have been identified threatened or endangered species				
		Regulated Protected Area	Area Where Threatened and Endangered Species Are Located		
	Nova Scotia Power	238	0		
	Tampa Electric	0	39		
	Newfoundland and Labrador	3	0		
	BLP	0	0		
	TOTAL	241	39		
	Number of Sites by Operational Area				
		NSPI	TEC	ENL	TOTAL
	Thermal	1	0	0	1
	Hydro	11	0	0	11
	Transmission	39	19	3	61
	Distribution	187	0	0	187
	Photovoltaic generating facility	0	20	0	20
304-2	SIGNIFICANT IMPACTS OF ACTIVITIES, PRODUCTS, AND SERVICES ON BIODIVERSITY				
	See 304 Biodiversity - Management Approach.				

Disclosure/Code	Disclosure Response
304-3	<p>HABITATS PROTECTED AND RESTORED</p> <p>Some restoration work completed by our operating companies was as follows:</p> <ul style="list-style-type: none"> • New Mexico Gas Company - NMGC restores impacted habitats to pre-construction conditions by reseeding rangelands post construction and monitoring effectiveness. In 2021, the Department of Energy (DOE) pipeline was retired, and all gas was vented. In 2022, NMGC began discussions to restore the DOE pipeline right-of-way (ROW) that crosses US Forest Service and Valles Caldera National Park (VCNP) lands. The plan is to start restoration work in the fall of 2023. In addition, in the fall of 2022, NMGC removed all above-ground infrastructure from the VCNP including two block valves, cathodic protection units, mileposts, and pipeline markers. Also, to prevent the pipe from capturing and redirecting water over time, sections that cross perennial waterways were injected with concrete. • Emera New Brunswick - In 2022, ENB performed restoration work at the Menzies Stream. The primary focus of the restoration was to restore the watercourse channel. During the restoration fish were removed from the channel and care was taken to avoid siltation impacts, to minimize impacts to biodiversity. The channel was fully restored, and no offsets were needed. • Peoples Gas System - PGS works to restore areas it impacts during pipeline maintenance and/or new pipeline construction. PGS also makes conservation contributions and purchases State wetland and US Army Corps of Engineers mitigation credits to offset our impacts. In the case of Florida Gas Transmission (FGT) to the Big Bend Project, PGS was unable to restore impacts to a wetland area and was required to purchase 0.97 wetland mitigation credits (offsets) at a cost of \$74,100 USD. • Tampa Electric - Tampa Electric performed maintenance activities within a 1.66 km² Manatee Viewing Center, Florida Conservation & Technology Center, Clean Energy Center, and the Newman Branch Creek Habitat Restoration Areas to ensure the survival of native plant species within the areas. These plant species attract native Florida animals as well as both state and federally listed animal species, such as the Woodstorks, Rosette Spoonbills, and West Indian Manatees. • Nova Scotia Power - NSPI engaged with the Confederacy of Mainland Mi'kmaq's (CMM's) Department of Aquatic Resources and Fisheries Management (DARFM) to complete an approximately 6,000 m² offsetting project in MacLellan's Brook, Pictou County, the largest tributary to the East River Pictou. CMM's DARFM partnered with the Pictou Landing First Nation and the Pictou County Rivers Association to identify and conduct a habitat restoration project under the direction of a fish habitat consultant. The project will improve Atlantic salmon and other salmonid habitat through stream restoration. The project involved the installation of deflectors and digger logs, and included baseline habitat assessment, water quality analysis, and benthic macroinvertebrate surveys. Post-monitoring will be conducted as part of the project. • In 2022, NSP also engaged Coastal Action on a river restoration initiative to improve fish habitat on the Lahave river system. The work focused on enhancing aquatic habitat for Atlantic salmon (<i>Salmo salar</i>), American eel (<i>Anguilla rostrata</i>), and brook trout (<i>Salvelinus fontinalis</i>) through the installation of several in-stream structures at two project sites located within the Zwicker and Rhodenizer Brook. Fish habitat improvement measures include installation of digger logs and deflectors, riparian planting, and step-pool enhancement to improve overall habitat suitability for the three target species.

Disclosure/Code	Disclosure Response									
305	EMISSIONS									
305-1	<div><div>DIRECT (SCOPE 1) GHG EMISSIONS</div><div><p>Emera has a strong track record of reducing GHG emissions through investments in renewables and lower carbon energy alternatives. Emera had a 40 per cent reduction in Scope 1 and 2 GHG emissions (MtCO₂e) since 2005 (41 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 (p. 36), which articulates defined reduction targets. Operational control is the consolidation approach for emissions used at Emera.</p><p>Scope 1 emission calculations include CO₂, CH₄, N₂O and SF₆. Scope 2 and 3 emissions include CO₂, CH₄ and N₂O. Emera used the IPCC 4th Assessment Report as the source for emission factors, and global warming potential (GWP) rates and regional emissions factors for Nova Scotia and Tampa Electric. Emera’s Scope 3 emissions include CO₂, CH₄ and N₂O, as calculated using regional emissions factors for Nova Scotia and Tampa Electric. 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 2022 was 0.46 metric tonnes CO₂e/MWh (CO₂ intensity ratio was 0.45 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 <u>2022 CDP Climate Change submission</u>, which will be released by CDP in the summer of 2023.</p><div><div>GHG Emissions¹</div><div>(tonnes CO₂e)</div><table><tr><th></th><th>Scope 1 and 2²</th><th>Scope 3</th></tr><tr><td>2022</td><td>14,925,186 (14,676,459 CO₂)</td><td>8,810,772⁴</td></tr><tr><td>2005 (Base Year)</td><td>25,048,100³</td><td>1,885,000</td></tr></table><div><div>1</div><div>In addition to these emissions, Emera’s CO₂ emissions from biomass generating facilities were 350,012 metric tonnes in 2022.</div></div><div><div>2</div><div>Scope 2 base year 2005 is unavailable. Purchased electricity for own use is not a large number at Emera facilities.</div></div><div><div>3</div><div>The 2005 baseline was adjusted from the value of 25,017,167 tonnes reported in the 2021 report to reflect the sale of DOMLEC in early 2023 as well as changes in base year emissions for NSP and Tampa Electric that were identified during compilation of the report. The adjusted baseline represents a 0.12% increase from the previous value.</div></div><div><div>4</div><div>Emera’s Scope 3 emissions include emissions from purchased electricity for Nova Scotia Power and Tampa Electric and the end use of natural gas (including gas owned by Peoples Gas and New Mexico Gas and gas distributed but not owned by Peoples Gas and New Mexico Gas).</div></div></div></div></div> <div><div>305-2</div><div>ENERGY INDIRECT (SCOPE 2) GHG EMISSIONS</div></div> <div><div>See response to GRI 305-1.</div></div> <div><div>305-3</div><div>OTHER INDIRECT (SCOPE 3) GHG EMISSIONS</div></div> <div><div>See response to GRI 305-1.</div></div> <div><div>305-4</div><div>GHG EMISSIONS INTENSITY</div></div> <div><div>See response to GRI 305-1.</div></div> <div><div>305-5</div><div>REDUCTION OF GHG EMISSIONS</div></div> <div><div>See response to GRI 305-1.</div></div>		Scope 1 and 2²	Scope 3	2022	14,925,186 (14,676,459 CO ₂)	8,810,772⁴	2005 (Base Year)	25,048,100³	1,885,000
	Scope 1 and 2²	Scope 3								
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Disclosure/Code	Disclosure Response																					
305-7	<p>NITROGEN OXIDES (NO_x), SULFUR OXIDES (SO_x), AND OTHER SIGNIFICANT AIR EMISSIONS</p> <p>In 2022, Emera's other emissions for NO_x, SO₂, Mercury (Hg), carbon monoxide (CO), total particulate matter, PM₁₀ and PM_{2.5} were as noted in the following table. Persistent organic pollutants (POP), volatile organic compounds (VOC), hazardous air pollutants (HAP), and other standard categories of air emissions identified in relevant regulations are included in NPRI reporting for Nova Scotia Power and in TRI or FDEP reporting for Tampa Electric.</p> <p>Other Emissions</p> <table><tr><td>NO_x</td><td>17,886</td><td>tonnes</td></tr><tr><td>SO₂</td><td>61,524</td><td>tonnes</td></tr><tr><td>Hg*</td><td>0.055</td><td>tonnes</td></tr><tr><td>CO**</td><td>2,717</td><td>tonnes</td></tr><tr><td>Total Particulate Matter**</td><td>811</td><td>tonnes</td></tr><tr><td>PM₁₀**</td><td>668</td><td>tonnes</td></tr><tr><td>PM_{2.5}**</td><td>438</td><td>tonnes</td></tr></table> <p>* Applies to Tampa Electric and Nova Scotia Power only. ** Reported for Tampa Electric, Nova Scotia Power and Brooklyn Power.</p>	NO _x	17,886	tonnes	SO ₂	61,524	tonnes	Hg*	0.055	tonnes	CO**	2,717	tonnes	Total Particulate Matter**	811	tonnes	PM ₁₀ **	668	tonnes	PM _{2.5} **	438	tonnes
NO _x	17,886	tonnes																				
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SASB GREENHOUSE GAS EMISSIONS AND ENERGY RESOURCE PLANNING																						
IF-EU-110A.1	<p>(1) GROSS GLOBAL SCOPE 1 EMISSIONS, PERCENTAGE COVERED UNDER (2) EMISSIONS-LIMITING REGULATIONS, AND (3) EMISSIONS-REPORTING REGULATIONS</p> <p>(1) 14,925,186 tonnes CO₂e*</p> <p>(2) 39 per cent covered under emissions-limiting regulations</p> <p>(3) 93 per cent covered under emissions-reporting regulations</p> <p>* Includes Scope 1 and 2 emissions. 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	<p>GREENHOUSE GAS (GHG) EMISSIONS ASSOCIATED WITH POWER DELIVERIES</p> <p>15,829,839 tonnes CO₂e</p>																					
IF-EU-110A.3	<p>DISCUSSION OF LONG-TERM AND SHORT-TERM STRATEGY OR PLAN TO MANAGE SCOPE 1 MISSIONS, EMISSIONS REDUCTION TARGETS, AND AN ANALYSIS OF PERFORMANCE AGAINST THOSE TARGETS</p> <p>2022 Emera Sustainability Report: Climate Transition Plan Update, pp. 15-36</p>																					

Disclosure/Code	Disclosure Response
IF-EU-110A.4	<p>(1) NUMBER OF CUSTOMERS SERVED IN MARKETS SUBJECT TO RENEWABLE PORTFOLIO STANDARDS (RPS) AND (2) PERCENTAGE FULFILLMENT OF RPS TARGET BY MARKET</p> <p>(1) Approximately 552,120 customers of Nova Scotia Power.</p> <p>(2) Under the provincially legislated Renewable Energy Regulations that apply to Nova Scotia Power, 40 per cent of electric sales must be generated from renewable sources by 2020. This standard was predicated on receipt of the full NS Block. Due to the delay of the NS Block, the provincial government provided Nova Scotia Power with an alternative compliance plan that requires Nova Scotia Power to achieve 40 per cent of electric sales generated from renewable sources over the 2020 through 2022 period. With delivery of the NS Block commencing later than anticipated, as well as further interruptions in supply due to delays in the Labrador Island Link, Nova Scotia Power did not achieve the requirements of the alternative compliance plan. The Renewable Energy Regulations require Nova Scotia Power to have acted in a duly diligent manner. If Nova Scotia Power was found not to have acted in a duly diligent manner, it could be subject to a penalty. In April, the province levied the maximum penalty of \$10 million. Nova Scotia Power is appealing this penalty.</p>
	SASB AIR QUALITY
IF-EU-120A.1	<p>AIR EMISSIONS OF THE FOLLOWING POLLUTANTS: (1) NO_x (EXCLUDING N₂O), (2) SO_x, (3) PARTICULATE MATTER (PM₁₀), (4) LEAD (PB), AND (5) MERCURY (HG); PERCENTAGE OF EACH IN OR NEAR AREAS OF DENSE POPULATION</p> <p>(1) NO_x - 17,886 tonnes, 78% in or near areas of dense population</p> <p>(2) SO₂ - 61,524 tonnes, 71% in or near areas of dense population</p> <p>(3) Particulate Matter (PM₁₀) - 668 tonnes, 83% in or near areas of dense population</p> <p>(4) Lead (Pb) - Emera does not consider lead emissions to be material to its operations</p> <p>(5) Mercury (Hg) - 0.055 tonnes, 68% in or near areas of dense population</p>
306	WASTE
306-1	<p>WASTE GENERATION AND SIGNIFICANT WASTE-RELATED IMPACTS</p> <p>Emera companies are focused on reducing waste at its source and minimizing the amount of non-hazardous and hazardous waste that is produced and in need of disposal. All waste is managed and disposed of in accordance with applicable regulations and at approved facilities.</p> <p>Our largest waste type by volume continues to be waste products from the combustion of coal. These products are either reused for other uses or landfilled at company sites. As we transition away from coal use (see our Climate Transition Plan Update, pp. 15-36) we will continue to reduce and eventually eliminate coal combustion residue production in our generating facilities.</p>
306-2	<p>MANAGEMENT OF SIGNIFICANT WASTE-RELATED IMPACTS</p> <p>Emera and its operating companies have environmental management systems to manage environmental risks, including waste management. Processes are in place to review contractors managing Emera wastes and to review facilities where Emera waste is disposed.</p>
306-3	<p>WASTE GENERATION</p> <p>In 2022, Emera companies disposed of and/or reused/recycled approximately 229 tonnes of solid hazardous waste and 1,218,117 litres of liquid hazardous waste. This included approximately 36.4 tonnes of solid PCB and 6,076 litres of liquid PCB waste.</p> <p>In 2022, Emera companies produced a total of 440,329 tonnes of coal ash, of which approximately 35 per cent (152,251 tonnes) was repurposed for other industrial uses.</p> <p>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.</p>

Disclosure/Code	Disclosure Response																																										
306-4	WASTE DIVERTED FROM DISPOSAL See 306-2.																																										
306-5	WASTE DIRECTED TO DISPOSAL See 306-2.																																										
SASB COAL ASH MANAGEMENT																																											
IF-EU-150A.1	AMOUNT OF COAL COMBUSTION RESIDUALS (CCR) GENERATED, PERCENTAGE RECYCLED Tampa Electric and Nova Scotia Power generated 440,329 metric tonnes of CCR and recycled 35 per cent in 2022.																																										
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></th><th colspan="5">Hazard potential</th></tr><tr><th>Integrity rating</th><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>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></table>		Hazard potential					Integrity rating	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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	Note: The information in the above table is reported for Tampa Electric only. This CCR indicator defined by SASB is based on US regulations.																																										
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 - 4 (2) Corrective Action Orders (CAO) - 0 (3) Notices of Probable Violation (NOPV) - 18																																										
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% (1 mile of cast iron remains) (2) Unprotected steel - 0% (15 miles of unprotected steel remain) Peoples Gas has committed to replace all cast iron and bare steel mains with plastic piping. The program has essentially been completed. New Mexico’s distribution pipelines are made of plastic or cathodically protected steel.																																										

Disclosure/Code	Disclosure Response
IF-GU-540A.3	<p>PERCENTAGE OF GAS (1) TRANSMISSION AND (2) DISTRIBUTION PIPELINES INSPECTED</p> <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. Our Canadian operating company, Emera Brunswick Pipeline, includes gas transmission while our US operating companies, Peoples Gas and New Mexico Gas, include gas transmission and distribution.</p> <p>Percentage of gas transmission lines inspected (integrity assessment inspections) – on average, 10-14% annually.</p> <p>Percentage of gas distribution lines inspected (integrity assessment inspections) – not a requirement under PHMSA.</p> <p>Percentage of gas transmission lines inspected (leak surveys) – 100% annually.</p> <p>Percentage of gas distribution lines inspected (leak surveys) – on average, 20% annually.</p>
IF-GU-540A.4	<p>DESCRIPTION OF EFFORTS TO MANAGE THE INTEGRITY OF GAS DELIVERY INFRASTRUCTURE, INCLUDING RISKS RELATED TO SAFETY AND EMISSIONS</p> <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’ transmission and distribution integrity management programs include annual risk modelling to determine the highest risks to the system and to identify projects for remediation or preventative measures to mitigate these risks. Our gas utilities also make certain that employees are sufficiently qualified to perform their tasks. For example, Peoples Gas System has an advanced Personnel Qualification Program that exceeds regulatory requirements and New Mexico Gas has a structured employee training schedule for integrity management engineers, which documents each employee’s qualifications and is updated annually.</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 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 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 PGS are members of the American Gas Association (AGA) and participate in various activities offered by the association, including annual conferences, best practice reviews, the Peer Review program and various committees all to share best practices and stay current on important topics to the sector.</p> <p>Regarding emissions, NMG and PGS 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	Disclosure Response
400	SOCIAL
3-3	<p>MANAGEMENT APPROACH</p> <p>Our people drive our strategy and our growth. We strive to provide the experiences, opportunities, benefits and inclusivity that enable our current and future team members to grow and thrive at Emera.</p> <p>2022 Emera Sustainability Report: Social, pp. 43-62</p> <p>Safety</p> <p>We care for each other and are deeply committed to fostering a strong safety culture for our employees and contractors. To support this commitment, we’re building programs across Emera that are focused on preventing serious injuries and fatalities (SIFs), continuously improving our safety programs and innovating to find better ways to protect our teams, customers and communities. Our well-developed Safety Management System (SMS) is informed by the International Standards Organization (ISO) 45001 standard. It provides a comprehensive platform for the governance of safety policies and programs, including the consistent application of corporate standards, compliance requirements, and continual improvement across the company.</p> <p>Occupational Safety and Health Policy</p> <p>2022 Emera Sustainability Report: Safety, pp. 44-46</p> <p>Diversity, Equity and Inclusion</p> <p>Across Emera, we’re committed to fostering workplaces where every member of our team feels valued, respected, engaged, included and empowered to share their ideas and be themselves.</p> <p>We know diverse perspectives and experiences make us better. We’re focused on removing barriers to diversity and inclusion from our systems, policies and practices, particularly those for women, Indigenous people, members of visible minority groups, members of the 2SLGBTQ+ community and people with disabilities.</p> <p>2022 Emera Sustainability Report: Diversity, Equity and Inclusion, pp. 47-49</p> <p>Customer Experience</p> <p>Our customers rely on us to provide the energy they need every day, and their evolving needs are driving decarbonization, decentralization and digitalization in the energy industry. Whether we’re exploring technology to provide more insight and control over energy use, or investing in significant reliability projects, we’re always working to improve the quality, efficiency and value of our services while providing a positive experience for our customers.</p> <p>2022 Emera Sustainability Report: Customer Experience, pp. 54-56</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 life cycle 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 and safety standards, cyber security, 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> <p>Third-Party Risk Management Policy</p>

Disclosure/Code	Disclosure Response																																																																									
401	EMPLOYMENT																																																																									
401-1	NEW EMPLOYEE HIRES AND EMPLOYEE TURNOVER																																																																									
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	<p>Rates are calculated using total employee count at end of reporting period. Turnover is calculated by excluding term employees and including all reasons for termination. Hires include regular hires and rehires. * Final turnover rate excludes employees with long-term disabilities.</p>																																																																									
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.																																																																									

Disclosure/Code	Disclosure Response
403	OCCUPATIONAL HEALTH AND SAFETY
403-1	<p>OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM</p> <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 operating companies. Emera and each of the operating companies have developed a Corporate Safety Policy that is kept updated and is signed off by the operating company CEO or General Manager.</p> <p>Emera utilizes a governance system to manage safety conversations across its group of companies. This process brings together operational leads, senior management, executive management, and the Board. We employ a continual improvement approach where we learn from each other. Safety is our number one priority.</p> <p>Work activities of contractors are addressed in the SMS within the Contractor Safety Management Program (CSMP).</p>
403-2	<p>HAZARD IDENTIFICATION, RISK ASSESSMENT, AND INCIDENT INVESTIGATION</p> <p>As part of the Safety Management System (SMS), Emera operating companies utilize Hazard Risk Registers (HRRs) to identify the hazards associated with the various tasks/activities that their organizations perform. Emera Safety and its Operating Companies worked collaboratively to identify and categorize the severity of relevant hazards of its activities. Operating companies build on the HRR by assessing their common activities and defining severity levels of these activities.</p> <p>From a hazard register, operating companies 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 determine if effective controls are implemented. Once operational tasks have been identified, operating companies make certain that processes, policies and procedures, inclusive of safe work practices, safety rules, and job safety analyses, are aligned. Regular safety audits, field level compliance checks and other assurance practices review the effectiveness and continually improve the process. Emera has instituted common processes for incident reporting, including near-miss and proactive reporting.</p> <p>Emera and its operating companies are increasingly focused on proactive leading indicators, such as proactive reporting, monitoring senior management field safety engagements, employee participation in high-risk job reviews and actively promoting 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 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	<p>OCCUPATIONAL HEALTH SERVICES</p> <p>Emera operating companies have health and wellness resources that provide information and services to employees in areas including, but not limited to, ergonomics, strength and mobility assessments, physical and psychological wellness participation programs. Confidential post incident debriefing discussions and support are 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	Disclosure Response
403-4	<p>WORKER PARTICIPATION, CONSULTATION, AND COMMUNICATION ON OCCUPATIONAL HEALTH AND SAFETY</p> <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 Emera operating companies, and Emera employees and management are represented. Safety committees have established terms of reference that outline meeting schedules, activities, and representation. Meetings are held regularly throughout the year. Representation on committees include unionized and non-unionized employees, as well as management and non-management employees.</p>
403-5	<p>WORKER TRAINING ON OCCUPATIONAL HEALTH AND SAFETY</p> <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 operating company 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	<p>PROMOTION OF WORKER HEALTH</p> <p>Emera is committed to providing a safe & 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.</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> <p>Respectful Workplace Policy</p>
403-7	<p>PREVENTION AND MITIGATION OF OCCUPATIONAL HEALTH AND SAFETY IMPACTS DIRECTLY LINKED BY BUSINESS RELATIONSHIPS</p> <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	<p>WORKERS COVERED BY AN OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM</p> <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. Emera’s SMS includes an assurance program that includes audits as well as other related activities such as compliance checks and safety observations.</p>
403-9	<p>WORK-RELATED INJURIES</p> <p>In 2022, for Emera employees, there was one fatality and 72 other OSHA recordable injuries, with a rate of 1.05, based on approximately 14.1 million hours worked. For contractors, there were no fatalities and 14 OSHA recordable injuries, with a rate of 0.29, based on an estimate of approximately 9.6 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.</p>

Disclosure/Code	Disclosure Response
	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 2022, our OSHA rate was 1.05. (2) Fatality Rate – Emera had one employee fatality in 2022. (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 2022 was 186. 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 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. 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 operating companies offer longer-term career planning to employees through the Employee Development Assistance program and other tuition assistance programs for Canadian, US and Caribbean operating companies, which allows employees to apply for funding for training outside their current role. Emera’s workforce planning programs function to understand the required skill sets and competencies to successfully execute the company’s business strategy. Emera places emphasis on identifying future leaders and building leadership talent within the company. In 2022, Emera completed multiple talent review meetings and succession planning activities and discussions, with the goal to continue to grow and develop the talent pipeline. 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. Additionally at Peoples Gas, we will be piloting a 4-month cohort-based curriculum for aspiring leaders that teaches emotional intelligence, communication skills, and leadership essential skills such as building trust and credibility. 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. Nova Scotia Power offers 28 scholarships and bursaries, including those for emerging leaders, women in trades, engineering, technology and innovation, African Nova Scotians and Mi’kmaq. NMGC supports the Indigenous community through the NMGC Native American Scholarship Program, which has awarded more than \$420,000 USD to 225 Native American students since 2011. Each year, the program awards 20 initial or renewal scholarships of \$2,000 each. The program assists students in pursuit of an associate, bachelor’s, or master’s degree, certification from a trade school or specialized technical training associated with a license or certificate. In 2022, Emera was named one of Canada’s Top 100 Employers, Canada’s Top 100 Employers for Young People, Atlantic Canada’s Top Employers and Nova Scotia’s Top Employers. 2022 Emera Sustainability Report: Our Team, pp. 47-53
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.

Disclosure/Code	Disclosure Response	
405	DIVERSITY AND EQUAL OPPORTUNITY	
405-1	DIVERSITY OF GOVERNANCE BODIES AND EMPLOYEES	
	Employee Gender Diversity	
	Percentage of women in our workforce (All employees)	29%
	Percentage of women employees (US)	29%
	Percentage of women employees (Canada)	30%
	Percentage of women employees (Caribbean)	31%
	Employee Visible Minority¹ and Underrepresented² Identification	
	Percentage of employees that identify as visible minorities (US)	42%
	Percentage of employees that identify as visible minorities (Canada)	7%
	Percentage of employees that identify as underrepresented (US)	17%
	Percentage of employees that identify as underrepresented (Canada)	5%
	Leader³ Gender Diversity	
	Percentage of women leaders in the workforce (All employees)	30%
	Percentage of women leaders (US)	26%
	Percentage of women leaders (Canada)	34%
	Percentage of women leaders (Caribbean)	48%
	Leader Visible Minority¹ and Underrepresented² Identification	
	Percentage of leaders in the workforce that identify as visible minorities (US)	32%
	Percentage of leaders in the workforce that identify as visible minorities (Canada)	8%
	Percentage of leaders in the workforce that identify as underrepresented (US)	17%
	Percentage of leaders in the workforce that identify as underrepresented (Canada)	3%
	Senior Leaders⁴	
	Percentage of women on Emera's senior leadership team	36%
	Employee Hiring - Gender Diversity	
	Percentage of all hires who were women (All employees)	33%
	Percentage of all hires who were women (US)	26%
	Percentage of all hires who were women (Canada)	51%
	Percentage of all hires who were women (Caribbean)	43%

Disclosure/Code

Disclosure Response

Employee Promotions - Gender Diversity

Percentage of women promoted in our workforce (All employees)	46%
Percentage of women promoted (US)	46%
Percentage of women promoted (Canada)	46%
Percentage of women promoted (Caribbean)	43%

Employee Hiring - Visible Minority¹ and Underrepresented² Identification

Percentage of employees hired that identify as visible minorities (US)	49%
Percentage of employees hired that identify as visible minorities (Canada)	17%
Percentage of employees hired that identify as underrepresented (US)	10%
Percentage of employees hired that identify as underrepresented (Canada)	7%

Employee Promotions - Visible Minority¹ and Underrepresented² Identification

Percentage of employees promoted that identify as visible minorities (US)	46%
Percentage of employees promoted that identify as visible minorities (Canada)	10%
Percentage of employees promoted that identify as underrepresented (US)	22%
Percentage of employees promoted that identify as underrepresented (Canada)	10%

Emera Inc. Board Gender Diversity⁵

Percentage of the Emera Board that are female	42% (including the chair)
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Emera Inc. Board Diversity⁶

Percentage of the Emera Board that identify as diverse	17%
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1

In the US, “visible minorities” includes American Indian, Alaskan Native, Asian, Black or African American, Hispanic, Latino, Native Hawaiian or Other Pacific Islander, or two or more races. We operate in Florida and New Mexico, where visible minorities account for approximately 50 per cent and 70 per cent of the population, respectively (US Census Bureau, 2021). In Canada, “visible minorities” includes Indigenous, Mi’kmaq, African, African Nova Scotian, East Asian, South Asian, Southeast Asian, West Asian/Arab, Latin or Other. We operate in Nova Scotia, New Brunswick, and Newfoundland and Labrador, where visible minorities represent 10 per cent, six per cent and three per cent of the population, respectively (Statistics Canada, 2021). In addition to the self-identification data gathered from employees in the US, in 2020 we began gathering voluntary self-identification data from our teams in Canada. As of December 31, 2022, 62 per cent of Canadian employees had participated. Our self-identification survey in Canada is voluntary, and, as a result, we may be underreporting the percentage of employees who identify as visible minorities due to incomplete participation.

2

In the US, “underrepresented” includes veterans and people with a disability. In Canada, “underrepresented” includes members of the 2SLGBTQ+ community and people with a disability. In addition to the self-identification data gathered from employees in the US, in 2020 we began gathering voluntary self-identification data from our teams in Canada. As of December 31, 2022, 62 per cent of Canadian employees had participated. Our self-identification survey in Canada is voluntary, and as a result, we may be underreporting the percentage of employees who identify as underrepresented due to incomplete participation.

3

We have updated our data this year to include a broader scope of disclosures for leaders based on gender, visible minority and underrepresented identification. Leaders are defined as managers, director and above.

4

Senior leaders are defined as Director level and above.

5

Five out of 12 Directors were women in 2022. As of our Annual Meeting of Shareholders held May 24, 2023, 45 per cent (five out of 11) of Emera Director nominees to the Board are women, including our Chair.

6

Two out of 12 Directors were diverse in 2022. Diverse is defined as having Indigenous heritage, ethnic, racial or visible minority status, a disability or other diversity characteristics apart from gender. As of May 24, 2023, one Director nominee identifies as having an ethnic, racial or visible minority status and one Director nominee identifies as a member of the 2SLGBTQ+ community.

Disclosure/Code	Disclosure Response
408	CHILD LABOUR AND GRI 409 FORCED OR COMPULSORY LABOUR
408-1	<p>OPERATIONS AND SUPPLIERS AT SIGNIFICANT RISK FOR CHILD LABOUR</p> <p>Emera is currently closely tracking the Canadian legislation, Bill S-211, “<i>An Act to Enact the Fighting Against Forced Labour and Child Labour in Supply Chains Act</i>”, which will require businesses to “report on measures to prevent and reduce the risk that forced labour or child labour is used by them or in their supply chains”. The Bill is in third reading and will next proceed, upon approval, to the Governor General for royal assent to enact the Bill into Canadian law. Once enacted, companies will be required to submit their first annual report by May 31 of the year following the passing of the Bill.</p> <p>In preparation for the legislation, Emera has reviewed its existing policies and procedures in relation to modern slavery, child and forced labour. Currently, Emera has an Anti-Corruption Policy and program in place. In addition, Emera is planning to institute a Modern Slavery Policy and procedures, on an Emera-wide basis, to address more specifically the need for Emera suppliers to provide assurance that their supply chains do not include the use of forced and/or child labour. It is anticipated that this will be achieved via an attestation form signed in advance of a contractual relationship with Emera. These attestation forms would be retained in a system that provides for ongoing tracking and auditing of Emera-wide supplier attestations.</p> <p>From a governance perspective, the Emera Board of Directors will be provided with a Modern Slavery Compliance Report on an annual basis requiring sign-off before the issuance of the May 31 annual report to the Canadian government.</p> <p>At present, Emera has no indication from primary/direct suppliers that any issues with forced or child labour have arisen in recent years.</p> <p>Emera will continue to assess the pending legislation and evaluate the best approaches to address all matters in relation to modern slavery as this year progresses.</p> <p>Anti-Corruption Policy</p>
411	RIGHTS OF INDIGENOUS PEOPLES
411-1	<p>RIGHTS OF INDIGENOUS PEOPLES</p> <p>Canadian Indigenous and Native American communities are important and valued partners across Emera’s operations. We’re committed to maintaining open and collaborative long-term relationships that are based on trust and respect. Through these relationships, we work together to deliver a cleaner energy future while protecting the environment, respecting tradition, and strengthening communities.</p> <p>We engage in open communication and meaningful consultation on new and developing energy projects to learn about the unique perspectives, concerns and interests of our Indigenous and Native American partners. We also work together to create education and training opportunities, including through scholarships and job creation initiatives. Based on the jurisdictions and geographies where we operate, our relationships with Indigenous communities are focused in Atlantic Canada and New Mexico.</p> <p>2022 Emera Sustainability Report: Indigenous Relationships, pp. 57-58</p>
	SASB ENERGY AFFORDABILITY
IF-EU-240A.1-4	<p>Barbados Light & Power Tariffs & Riders - Residential and Business</p> <p>Grand Bahama Power Rates</p> <p>Nova Scotia Power Rates & Tariffs</p> <p>Tampa Electric Rates</p> <p>2022 Emera Sustainability Report: Customer Experience, pp. 54-56; Community Investment, pp. 59-62</p>
IF-GU-240A.1-4	<p>New Mexico Gas Company Rates</p> <p>Peoples Gas Rates</p> <p>2022 Emera Sustainability Report: Customer Experience, pp. 54-56; Community Investment, pp. 59-62</p>

Disclosure/Code	Disclosure Response
	SASB END-USE EFFICIENCY AND DEMAND
IF-EU-420A.1	PERCENTAGE OF ELECTRIC UTILITY REVENUES FROM RATE STRUCTURES THAT (1) ARE DECOUPLED AND (2) CONTAIN A LOST REVENUE ADJUSTMENT MECHANISM (LRAM) <p>(1) Emera electric utilities do not have rate structures that are decoupled. Therefore, no revenues are derived from this rate structure.</p> <p>(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.</p>
IF-EU-420A.2	PERCENTAGE OF ELECTRIC LOAD SERVED BY SMART GRID TECHNOLOGY <p>At the end of 2022, Emera had approximately 1.4 million smart meters installed across our electric utilities. Approximately 97% of our load is served by smart meter technology. Deployment of smart meters will continue across our remaining customers. Smart meters help our customers better manage electricity costs, improve response time in the event of an outage, and make connecting or disconnecting power easier and faster.</p>
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 (FEECA)</i>. Tampa Electric files annual reports with the Florida Public Services Commission and the US Energy Information Administration, which summarize its DSM program accomplishments. Examples of DSM programs at Tampa Electric include free energy audits, numerous energy rebate and incentive programs, and energy education, awareness, and outreach. In 2022, Tampa Electric's conservation programs reduced the use of energy by 57.0 GWh (57,040 MWh) related to residential, and Commercial/Industrial initiatives. In addition, Tampa Electric's LED Streetlight Conversion Program resulted in an additional savings of 25.4 GWh (25,406 MWh). The company incurred DSM costs of approximately \$48 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 2022, 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 NSP Home Warming Program was \$3.9 million CAD. The approved contribution to EfficiencyOne by Nova Scotia Power was \$41 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>
IF-GU-420A.2	CUSTOMER GAS SAVINGS FROM EFFICIENCY MEASURES, BY MARKET <p>Florida</p> <p>PGS 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 2022, these programs saved approximately 100,882 MMBtu (1,008,820 therms) and cost approximately \$22.8 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>. NMG provides energy efficiency programs designed to incentivize residential and commercial customers to purchase or install high efficiency measures that decrease the use of natural gas in their homes or businesses. For example, NMG offers residential water heating and space heating programs, and its Efficient Buildings Program offers multiple natural gas saving measures for commercial and school facilities. The NMGC 2022 energy efficiency programs saved approximately 150,000 MMBtu (1.5 million therms). The annual program runs from April 1 to March 31.</p>

Disclosure/Code	Disclosure Response
SASB NUCLEAR SAFETY AND EMERGENCY MANAGEMENT	
IF-EU-540A.1	TOTAL NUMBER OF NUCLEAR POWER UNITS, BROKEN DOWN BY U.S. NUCLEAR REGULATORY COMMISSION (NRC) ACTION MATRIX COLUMN
	Emera does not own nuclear generation.
IF-EU-540A.2	DESCRIPTION OF EFFORTS TO MANAGE NUCLEAR SAFETY AND EMERGENCY PREPAREDNESS
	Emera does not own nuclear generation.
SASB GRID RESILIENCY	
IF-EU-550A.1	NUMBER OF INCIDENTS OF NON-COMPLIANCE WITH PHYSICAL AND/OR CYBERSECURITY STANDARDS OR REGULATIONS
	There were no reportable cybersecurity breaches in 2022. 2022 Emera Annual Report, pp. 51-52 2022 Emera Sustainability Report: Cybersecurity pp. 69-70
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 37.2 (All-in) and 2.98 (MEDS & Planning Outages not included). SAIDI is calculated using total customer interruption duration (over 1 minute long) in hours against average number of customers for the 2022 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 4.05 (All-in) and 1.95 (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 2022 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's Customer Average Interruption Duration Index (CAIDI) over the course of the year was 4.15 (All-in) and 0.96 (MEDS & Planning Outages not included).</p> <p>Note: There is inherent variability in Emera's SAIDI and SAIFI All-in metrics which can be highly impacted by storms and other severe weather conditions. In 2022, these metrics were significantly impacted by a larger number of severe weather events, particularly Hurricane Ian and Post Tropical Storm Fiona.</p>