



GRI and SASB Index¹

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

Disclosure/Code	Disclosure Response
GRI 2 GENERAL DISCLOSURES	
2-1	ORGANIZATIONAL DETAILS
2-1-a	Emera Inc.
2-1-b	Emera is a publicly traded, geographical 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. 2023 Emera Annual Information Form, pp. 5-8 2023 Emera Annual Report: Emera at a Glance, p. 2 ; Business Overview and Outlook, pp. 19-26 2023 Emera Sustainability Report: About Emera, pp. 6-7
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 2023 Management Discussion & Analysis (MD&A).
2-2-c	Disclosures related to minority interests are not included in our 2023 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. 2023 Emera Annual Information Form, pp. 8-19 2023 Emera Annual Report: Management's Discussion & Analysis, p. 10 ; Business Overview and Outlook, pp. 19-26 2023 Emera Sustainability Report: About Emera, pp. 6-7
2-3	REPORTING PERIOD, FREQUENCY AND CONTACT POINT
2-3-a	Emera's sustainability report is published annually. The reporting period for our 2023 Sustainability Report is January 1, 2023 to December 31, 2023. Company examples are from 2023 and 2024.
2-3-b	The reporting period for our Sustainability Report is the same reporting period as our Annual Report.
2-3-c	Our 2023 Sustainability Report was published May 22, 2024.
2-3-d	For questions about our 2023 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 2023 Emera Annual Report: Management's Discussion & Analysis, p. 10 2023 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).



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2-4	RESTATEMENTS OF INFORMATION
2-4-a	<p>The following are restatements of information made in our current and 2022 Sustainability Report.</p> <p>(May 22, 2024) 2022 Sustainability Report (page 75), under ESG Performance Table: A data entry error was noted for the average tenure of directors (years) for 2022. We have updated the number from 6.8 to 6.3.</p> <p>(May 22, 2024) 2022 Sustainability Report (page 108), under Diversity of Governance Bodies and Employees: Prior to 2023, the ambiguous description in the US veteran metrics meant employees who identified as 'protected' veterans as well as other types of 'assumed' veterans self-identified in the veteran category. Only 'protected' veterans ought to have been captured. In 2022, US employees that identified as underrepresented (which includes veterans' status) was updated from 17% to 7%. This has been corrected in the 2023 data.</p> <p>(May 22, 2024) 2022 Sustainability Report (page 109), under Diversity of Governance Bodies and Employees: A data coding error has resulted in changes to US promotions data in 2022. For 2022, women promoted in the US was updated from 46% to 42%. Women promoted in our workforce in 2022 changed from 46% to 44%. For 2022, employees promoted that identify as visible minorities in the US was updated from 46% to 49%. This error was corrected in 2023.</p> <p>(May 22, 2024) 2022 Sustainability Report (page 112), under IF-EU-550A.2: A calculation error was identified in Emera's Customer Average Interruption Duration Index (CAIDI) in 2022. We have updated the CAIDI (All-in) to 9.18 and 1.52 (MEDS & Planning Outages not included).</p> <p>(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>(November 2023) 2021 Sustainability Report (page 68): A 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) 2021 Sustainability Report (page 69): A 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) 2022 Sustainability Report (page 85): A 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> <p>(July 18, 2023) 2022 Sustainability Report (page 84), under disclosure IF-EU-000.D for net generation (MWh) from coal, petroleum and solar sources: A transcription error was identified. 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) 2022 Sustainability Report (pages 73 and 103): 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>
2-5	EXTERNAL ASSURANCE
2-5-a and b	<p>Our 2023 Sustainability Report has not been externally assured.</p> <p>2023 Emera Sustainability Report: About This Report, p. 3</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>2023 Emera Annual Report: Introduction and Strategic Overview, pp. 11-12; Business Overview and Outlook, pp. 19-26</p> <p>2023 Emera Annual Information Form: Introduction, Description of the Business, General Development of the Business, pp. 6-27</p>



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2-7	EMPLOYEES
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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	2,115	30%	53	28%
Male	5,018	70%	134	72%
Total	7,133	100%	187	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	2,391	34%	125	67%
US	4,129	58%	33	18%
Caribbean	613	9%	29	16%
Total	7,133	100%	187	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	2,160	30%	8	50%
Male	5,144	70%	8	50%
Total	7,304	100%	16	100%

2-8	WORKERS WHO ARE NOT EMPLOYEES
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Emera does not disclose data on workers who are not employees.



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2-9	GOVERNANCE STRUCTURE AND COMPOSITION
2-9-a, b and c	<ul style="list-style-type: none"> • 2024 Emera Management Information Circular: Director Nominees, pp. 16-28; Risk and Sustainability Committee, pp. 58-61 • 2023 Emera Sustainability Report: Governance and Risk Management, pp. 8-9 • Emera Board of Directors • Emera Executive Team
2-10	NOMINATION AND SELECTION OF THE HIGHEST GOVERNANCE BODY
2-10-a and b	<ul style="list-style-type: none"> • 2024 Emera Management Information Circular: Director Nominees, pp. 16-28
2-11	CHAIR OF THE HIGHEST GOVERNANCE BODY
2-11-a and b	<ul style="list-style-type: none"> • 2024 Emera Management Information Circular: Position Descriptions, pp. 26, 35
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) of the Board of Directors oversees Emera's risk management framework and allocation of responsibilities for risk management and also oversees Emera's approach to sustainability and its performance relative to its sustainability objectives.</p> <p>Risk and Sustainability Committee Charter</p> <p>2024 Emera Management Information Circular: Risk and Sustainability Committee, pp. 58-61</p>
2-13	DELEGATION OF RESPONSIBILITY FOR MANAGING IMPACTS
	<p>Emera's RSC receives and reviews periodic reports from management on the status of material sustainability risks. Our Sustainability Management Committee (SMC), which consists of senior leaders from across our business and is chaired by our President and CEO, provides executive oversight of our sustainability function and environment, social and governance progress.</p> <p>Sustainability Management Committee Charter</p> <p>2024 Emera Management Information Circular: Risk and Sustainability Committee, pp. 58-61</p>
2-14	ROLE OF THE HIGHEST GOVERNANCE BODY FOR SUSTAINABILITY REPORTING
	<p>Risk and Sustainability Committee Charter</p> <p>2023 Emera Sustainability Report: Governance and Risk Management, pp. 8-9</p>
2-15	CONFLICTS OF INTEREST
2-15-a and b	<ul style="list-style-type: none"> • Emera Board of Directors Charter • Conflicts of Interest Disclosure Policy • 2024 Emera Management Information Circular: Ethical Business Conduct, pp. 50-51
2-16	COMMUNICATION OF CRITICAL CONCERNS
2-16-a and b	<ul style="list-style-type: none"> • Emera Code of Conduct • Risk and Sustainability Committee Charter • 2023 Emera Sustainability Report: Governance and Risk Management, pp. 8-9
2-17	COLLECTIVE KNOWLEDGE OF THE HIGHEST GOVERNANCE BODY
2-17-a	<ul style="list-style-type: none"> • 2024 Emera Management Information Circular: Director Nominee Skills and Experience, p. 29
2-18	EVALUATION OF THE PERFORMANCE OF THE HIGHEST GOVERNANCE BODY
2-18-a, b and c	<ul style="list-style-type: none"> • 2024 Emera Management Information Circular: Board and Director Performance Assessments, pp. 39-40 • 2023 Emera Sustainability Report: Governance and Risk Management, pp. 8-9



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2-19	REMUNERATION POLICIES
2-19-a and b	<ul style="list-style-type: none"> • 2024 Emera Management Information Circular: Executive Compensation, pp. 65-108
2-20	PROCESS TO DETERMINE REMUNERATION
2-20-a and b	<ul style="list-style-type: none"> • 2024 Emera Management Information Circular: Executive Compensation, pp. 65-108
2-21	ANNUAL TOTAL COMPENSATION RATIO
2-21-a, b and c	<ul style="list-style-type: none"> • Emera does not disclose information on its annual total compensation ratio.
2-22	STATEMENT OF SUSTAINABLE DEVELOPMENT STRATEGY
	<p>Our focus on sustainability is foundational to our strategy, and our progress is a demonstration of the values we live by across Emera. We put the needs of our customers at the centre of everything we do. We collaborate and care for each other, the environment and our communities – and we're not afraid to tackle big challenges, including those related to climate change. Above all, we value the safety of our teams and communities.</p> <p>We periodically reassess our sustainability materiality to identify and prioritize the issues that have the greatest potential to impact the value of Emera and that are of most interest to our stakeholders. In Q1 2024, we conducted an assessment and, as a result, refreshed our list of material sustainability priorities. This updated assessment allows us to focus on risks and opportunities to enhance our overall sustainability performance and disclosure in the areas of highest impact.</p> <p>2023 Emera Sustainability Report: About Emera, pp. 6-7; Materiality Assessment, pp. 10-11</p>
2-23	POLICY COMMITMENTS
2-24	EMBEDDING POLICY COMMITMENTS
	<p>Emera's Code of Conduct and the principles on which it is based 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. 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. Review and sign-off of Code of Conduct training is required annually.</p> <p>Our Code is supported by policies that drive accountability and reinforce our commitment to delivering for our customers, shareholders, communities and colleagues.</p> <p>Emera Code of Conduct</p> <p>Emera Policies (Anti-Corruption Policy, Compliance Management System Policy, Conflicts of Interest Disclosure Policy, Environmental Policy, Modern Slavery in Supply Chain Policy, Occupational Safety and Health Policy, Political Activity Policy, Respectful Workplace Policy, Third-Party Risk Management Policy)</p>
2-25	PROCESSES TO REMEDIATE NEGATIVE IMPACTS (GRIEVANCE MECHANISMS)
2-26	MECHANISMS FOR SEEKING ADVICE AND RAISING CONCERNS (WHISTLEBLOWER MECHANISMS)
	<p>Emera's Ethics Hotline provides employees, contractors and third parties with a mechanism to report serious concerns of ethical misconduct (in a confidential and anonymous manner).</p> <p>Emera's Vice President, Audit Services is responsible for administering the Ethics Hotline process with oversight from the Executive Vice President, Legal and General Counsel, and Emera Board subcommittees. Reports received through the Ethics Hotline are only disclosed to those who must know in order to properly investigate the concern. Investigations may be conducted and/or managed by Audit Services, Ethics & Compliance, Human Resources, Legal and/or Corporate Security personnel within an Emera Company or potentially by an external agent or agency, depending on the nature of the matter.</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.</p> <p>Emera Code of Conduct</p> <p>2024 Emera Management Information Circular: Ethics Hotline, p. 50</p>



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2-27	COMPLIANCE WITH LAWS AND REGULATIONS
	Environment Nova Scotia Power received a summary offence ticket of \$812.50 by Nova Scotia Environment and Climate Change (NSECC) for contravening a previously issued Directive related to a flow study on the Nictaux Hydro System.
	Safety Two Pipeline and Hazardous Materials Safety Administration (PHMSA) incidents were reported in 2023 for Peoples Gas Company: 1. 1906 Promenade Way, Jacksonville – Exceeded PHMSA repair/restoration threshold (i.e., \$130,000 USD +/-) for a cost of \$303,000 USD. 2. SR 21 & SR 80, Fort Myers – Exceeded PHMSA repair/restoration threshold (i.e., \$130,000 USD +/-) for a cost of \$434,000 USD. New Mexico Gas Company received two violations from OSHA regarding trenching. The OSHA site visit occurred in 2022 and two citations were received and paid for in 2023. Both violations totalled \$12,000 USD. New Mexico Gas Company also had one Federal Reportable Incident in 2023, and eight Notice of Probable Violations resulting from three audits from the NM Pipeline Safety Bureau (PSB).
2-28	MEMBERSHIP ASSOCIATIONS Emera has operating companies that are members of Electricity Canada, Edison Electrical Institute (EEI), American Gas Association (AGA), and the Caribbean Electric Utility Services Corporation (CARILEC).
2-29	APPROACH TO STAKEHOLDER ENGAGEMENT 2023 Emera Sustainability Report: Materiality Assessment, pp. 10-11 ; Stakeholder Engagement, p. 11 Stakeholder Engagement table in the Downloads section of our website
2-30	COLLECTIVE BARGAINING AGREEMENTS
2-30-a	Approximately 30% of Emera's employees were represented by a union in 2023. 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	The working conditions and terms of employment of non-unionized employees is not influenced or determined based on other collective bargaining agreements. 2023 Emera Annual Information Form, p. 8
SASB ACTIVITY METRICS (GENERAL DISCLOSURES) EU – ELECTRIC UTILITIES, GU – GAS UTILITIES	
IF-EU-000.A	NUMBER OF: (1) RESIDENTIAL, (2) COMMERCIAL, AND (3) INDUSTRIAL CUSTOMERS SERVED
	<ul style="list-style-type: none"> Residential – 1,374,975 Commercial – 137,363 Industrial – 3,638 Other – 53,579
IF-EU-000.B	TOTAL ELECTRICITY DELIVERED TO: (1) RESIDENTIAL, (2) COMMERCIAL, (3) INDUSTRIAL, (4) ALL OTHER RETAIL CUSTOMERS, AND (5) WHOLESALE CUSTOMERS
	<ul style="list-style-type: none"> Residential – 15,762 GWh Commercial – 10,208 GWh Industrial – 4,466 GWh Other – 2,442 GWh
IF-EU-000.C	LENGTH OF TRANSMISSION AND DISTRIBUTION LINES Emera has approximately 7,868 km of transmission line and 53,483 km of distribution lines across its electric utilities.



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IF-EU-000.D	TOTAL ELECTRICITY GENERATED, PERCENTAGE BY MAJOR ENERGY SOURCE, PERCENTAGE IN REGULATED MARKETS
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Net Generation by Energy Source (Excluding Purchases)

Source	MWh	Percentage
Coal	4,407,601	15%
Natural Gas	19,761,810	69%
Petroleum	1,364,413	5%
Biomass	259,568	1%
Hydroelectric	943,199	3%
Solar	1,761,920	6%
Wind	203,493	1%
Total	28,699,613	100%

100% of energy generated is in regulated markets.

Installed Capacity (MW)

Coal	1,711
Natural Gas	5,411
Petroleum	909
Biomass	93
Hydroelectric	377
Solar*	1,264
Wind	148

Total Installed Capacity – 9,914 MW

Total Renewable Capacity – 1,882 MW

* 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).



Disclosure/Code	Disclosure Response
IF-EU-000.E	TOTAL WHOLESALE ELECTRICITY PURCHASED Emera's electric utilities purchased 4,526,286 MWh of electricity in 2023.
IF-GU-000.A	NUMBER OF: (1) RESIDENTIAL CUSTOMERS, (2) COMMERCIAL CUSTOMERS, AND (3) INDUSTRIAL CUSTOMERS SERVED <ul style="list-style-type: none"> • Residential – 954,502 • Commercial – 49,906 • Industrial – 5 • Other – 33,088 <p>Note: We have updated our methodology regarding how we classify our number of customers served. The updated numbers are presented in this table and therefore differ from what has been previously disclosed in our sustainability reports.</p>
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 – 41,337,963 MMBtu • Commercial – 83,973,442 MMBtu • Industrial – 161,382,971 MMBtu • Transferred to a third party – 26,685,051 MMBtu
IF-GU-000.C	LENGTH OF GAS (1) TRANSMISSION AND (2) DISTRIBUTION PIPELINES Emera has approximately 2,999 km of transmission pipelines and 42,637 km of distribution pipelines across its gas utilities.
103	MANAGEMENT APPROACH MANAGEMENT APPROACH Our management approach is described in the following sections: 201 Economic Performance 301 Environmental Performance 401 Social Performance
201	ECONOMIC PERFORMANCE MANAGEMENT APPROACH With our proven strategy and portfolio of high-quality regulated utilities, Emera is well-positioned to continue delivering cleaner, reliable energy for our customers while also providing our shareholders with long-term growth in earnings, cash flow and dividends. 2023 Emera Annual Report, pp. 1-64 2023 Emera Sustainability Report: About Emera, pp. 6-7 ; Climate Change – Transition and Physical, pp. 12-16
201-1	DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED \$6.5 billion in economic value distributed in our operating markets. This includes our community investments, capital payments (including dividends), employee wages and benefits, and taxes.
201-2	FINANCIAL IMPLICATIONS AND OTHER RISKS AND OPPORTUNITIES DUE TO CLIMATE CHANGE Emera 2023 Climate Transition Plan Update, pp. 12-17
201-3	DEFINED BENEFIT PLAN OBLIGATIONS AND OTHER RETIREMENT PLANS 2023 Emera Annual Report, pp. 44, 55, 60, 116-121



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202	MARKET PRESENCE
202-1	RATIOS OF STANDARD ENTRY LEVEL WAGE BY GENDER COMPARED TO LOCAL MINIMUM WAGE Emera's current compensation structure does not include rates that are below minimum wage.
205	ANTI-CORRUPTION
205-1	OPERATIONS ASSESSED FOR RISKS RELATED TO CORRUPTION Each Emera operating 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. Emera 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 requires 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. Emera Anti-Corruption Policy
205-3	CONFIRMED INCIDENTS OF CORRUPTION AND ACTION TAKEN Emera has not confirmed any corruption incidents through quarterly compliance certifications from Emera Company Anti-Corruption Program Managers and Compliance Officers to the Emera Chief Risk & Sustainability Officer.
207	TAX
207-1	APPROACH TO TAX
207-2	TAX GOVERNANCE, CONTROL AND RISK MANAGEMENT
207-2	STAKEHOLDER ENGAGEMENT AND MANAGEMENT OF CONCERNS RELATED TO TAX
207-2	COUNTRY-BY-COUNTRY REPORTING 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.



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300	<p>ENVIRONMENT</p> <p>MANAGEMENT APPROACH</p> <p>Emera 2023 Climate Transition Plan Update</p> <p>2023 Sustainability Report: Climate Change – Transition and Physical, pp. 12-16</p> <p>2023 Sustainability Report: Biodiversity and Land Use, pp. 33-34</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.</p> <p>Emera’s Corporate EMS provides oversight and drives alignment across our business. The Corporate EMS includes the elements that must be in place to enable EMS components to function effectively within operating companies as well as coordinating the flow of information to Emera leadership to enhance environmental performance, fulfill compliance obligations and achieve environmental objectives. The Emera Corporate EMS does this by setting the environmental policy, outlining expectations of operating company management systems, providing resource support where required, and providing reviews and feedback on the continuing suitability, adequacy, and effectiveness of the EMS.</p> <p>For more information pertaining to Emera’s EMS, Environmental Policy and Governance Approach, refer to our Emera Corporate Website: Environment</p> <p>In 2023, Emera had 47 Moderate Environmental Incidents across the business. Of the Moderate Incidents, forty-one (41) were mineral oil releases from damaged and aging electrical equipment, one was a release of heavy fuel oil, one was a release of diesel oil, two were wastewater effluent exceedances, one was a permit non-conformance and one was a release of coal solids to a shoreline. Oil and other releases are remediated in conformance with local regulatory requirements and are remediated such that the result is minimal residual environmental impact.</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, refer to our Emera Corporate Website: Environment</p>
303	<p>WATER AND EFFLUENTS</p> <p>MANAGEMENT APPROACH</p> <p>At Emera, water is integral to our thermal and hydro energy generation operations. Our approach to managing water use and discharge is fully incorporated into our EMS and compliant with all regulations. 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). While the majority of our operating jurisdictions are not water-stressed, the areas where our use of water is highest are areas where water stress is a potential concern (Florida, New Mexico, and Barbados). Our operations are not impacted and we are not impacting other stakeholders’ use of water. We take care to ensure that our water use discharges do not impact other local water stakeholders or sensitive environments.</p> <p>For more information pertaining to Emera’s management approach to water and effluents, refer to our Emera Corporate Website: Environment</p>
303-1	<p>INTERACTION WITH WATER AS A SHARED RESOURCE</p> <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. At our hydro sites, we take steps to avoid impeding movement of local fish species.</p>
303-2	<p>MANAGEMENT OF WATER DISCHARGE-RELATED IMPACTS (EFFLUENT MANAGEMENT)</p> <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>



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303-3	WATER WITHDRAWAL
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Total Water Withdrawal (megalitres)		
	Freshwater	Other Water
Groundwater	2,311	50,712
Seawater	–	2,588,629
Surface Water	5,728	–
Third-Party Water	8,482	–
Total	16,521	2,639,341

Total Water Withdrawal from Water-Stressed Areas (megalitres)		
	Freshwater	Other Water
Groundwater	2,180	50,712
Seawater	–	1,504,521
Surface Water	5,052	–
Third-Party Water	6,670	–
Total	13,902	1,555,233

303-4	WATER DISCHARGE
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Total Water Discharge (megalitres)		
	Freshwater	Other Water
Groundwater	2,379	89
Seawater	–	2,616,290
Surface Water	1,957	319
Third-Party Water	–	–
Other Water	–	–
Total	4,336	2,616,698

303-5	WATER CONSUMPTION
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In 2023, Emera operating companies Tampa Electric, Nova Scotia Power, Emera Energy's Brooklyn Power, New Mexico Gas, Peoples Gas System, Grand Bahama Power Company and Barbados Light and Power consumed a total of approximately 64,718 megalitres of water as part of their operations. Depending on the operational activity, water consumption data is either sourced from direct measurements, invoices or is estimated.

Note: Barbados Light and Power retired its 40 MW steam plant in 2023 after nearly 50 years in operation. This reduced the company's water consumption by 42,500 megalitres in 2023 compared to 2022.



Disclosure/Code Disclosure Response

SASB WATER MANAGEMENT

IF-EU-140A.1 (1) TOTAL WATER WITHDRAWN, (2) TOTAL WATER CONSUMED, PERCENTAGE OF EACH IN REGIONS WITH HIGH OR EXTREMELY HIGH BASELINE WATER STRESS

(1) 2,655,862 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.
 (2) 64,718 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.

IF-EU-140A.2 NUMBER OF INCIDENTS OF NON-COMPLIANCE WITH WATER QUANTITY AND/OR QUALITY PERMITS, STANDARDS, AND REGULATIONS

Nova Scotia Power received a summary offence ticket from Nova Scotia Environment and Climate Change (NSECC) for contravening a previously issued Directive related to a flow study on the Nictaux Hydro System. (See response to 2-27 – Compliance with Laws and Regulation).

IF-EU-140A.3 DESCRIPTION OF WATER MANAGEMENT RISKS AND DISCUSSION OF STRATEGIES AND PRACTICES TO MITIGATE THOSE RISKS

See response to Management Approach, GRI-303-1 and 303-2.

304 BIODIVERSITY

MANAGEMENT APPROACH

We have a well-established approach to managing biodiversity impacts as part of our 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.

For additional information on our management approach to biodiversity, refer to our Emera Corporate Website: [Environment](#) and our partnership opportunities, refer to our Emera 2023 Sustainability Report: Biodiversity, [pp. 33-34](#)

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 & Endangered Species Are Located
Nova Scotia Power	233	0
Tampa Electric	0	41
Newfoundland and Labrador	3	0
Total	236	41

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	182	0	0	182
Photovoltaic generating facility	0	22	0	22

We operate a wide variety of facilities – including electrical transmission and distribution lines, natural gas mains and service lines, hydro sites, solar sites, substations, generating stations and wind farms – across multiple regions and ecosystems. When we are building new or maintaining existing energy infrastructure, we follow a process that is respectful of the environment. Screening for biological resources and sensitive and protected areas is conducted as part of work planning processes so that negative impacts are avoided.

304-2 SIGNIFICANT IMPACTS OF ACTIVITIES, PRODUCTS, AND SERVICES ON BIODIVERSITY

See 304 Biodiversity – Management Approach



Disclosure/Code	Disclosure Response
304-3	HABITATS PROTECTED AND RESTORED

Restoration work completed by our operating companies included:

- New Mexico Gas Company – In 2022, NMGC began discussions to restore a pipeline right-of-way (ROW) that crosses US Forest Service and Valles Caldera National Park (VCNP) lands. In 2023, NMGC conducted restoration work along a 6.4 km (4 mile) section of the retired pipeline access road to assist with the natural restoration of the pipeline road and ROW. The restoration activities included smoothing out the old roadbed, removing berms, installing water bars and plugs, removing culverts, reconnecting wetlands bisected by the route, tilling and harrowing the soil in the reclaimed sections to facilitate local seed sources to take hold. The route is currently closed to vehicle traffic to allow for vegetation regrowth. NMGC plans to continue this restoration work throughout 2024.
- Peoples Gas System – PGS diligently adheres to the stringent environmental permitting processes mandated by the state of Florida’s Department of Environmental Protection (FDEP) and the Federal US Army Corps of Engineers. Throughout 2023, PGS incorporated design modifications to project plans to eliminate impacts to protected flora and fauna.
- Tampa Electric – Tampa Electric did not initiate new habitat restoration projects in 2023. However, Tampa Electric continues to manage invasive plants species on over 500 acres of land at the Florida Conservation and Technology Center. The species that have benefitted from this work include the West Indian manatee, various species of sea turtles, Atlantic sturgeon, bald eagle, osprey, wood stork, roseate spoonbill and numerous other birds and waterfowl. Tampa Electric has committed to managing the control of these invasive species until the habitats are self-sustaining with beneficial native Florida species.
- Nova Scotia Power – As part of the Nova Scotia Power Osprey Management Program, nesting platforms are considered for installation at some locations where powerline infrastructure poses a risk to active osprey nests. In 2023, six osprey nesting platforms were installed at sites across Nova Scotia to provide osprey with safe nesting locations away from energized powerline infrastructure.

305	EMISSIONS
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- | | |
|--------------|--|
| 305-1 | DIRECT (SCOPE 1) GHG EMISSIONS |
| 305-2 | ENERGY INDIRECT (SCOPE 2) GHG EMISSIONS |
| 305-3 | OTHER INDIRECT (SCOPE 3) GHG EMISSIONS |
| 305-4 | GHG EMISSIONS INTENSITY |
| 305-5 | REDUCTION OF GHG EMISSIONS |

Emera has a strong track record of reducing GHG emissions through investments in renewables and lower-carbon energy alternatives. Emera has reduced Scope 1 and 2 GHG emissions (MtCO₂e) by 46 per cent since 2005 (47 per cent reduction in Scope 1 CO₂). Emera has chosen 2005 as the baseline year for emissions calculations as it aligns with the baseline year used by the Government of Canada for national GHG reduction targets. Emera’s Climate Commitment (Emera 2023 Climate Transition Plan Update, [pp. 19](#)) outlines defined reduction targets. Operational control is the consolidation approach for emissions used at Emera.

Scope 1 emissions calculations include CO₂, CH₄, N₂O and SF₆. Scope 2 and 3 emissions include CO₂, CH₄ and N₂O. Emera used the IPCC 5th Assessment Report as the source for global warming potential (GWP) rates except for our US affiliates who are regulated to use GWPs from the IPCC 4th Assessment Report. 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.

GHG Emissions (tonnes CO₂e)

	Scope 1 and 2	Scope 3
2023	13,557,728 (13,335,892 CO ₂)	8,301,206
2005 (Base Year)	25,048,100	1,885,000

Emera’s GHG intensity ratio in 2023 was 0.41 metric tonnes CO₂e/MWh (CO₂ intensity ratio was 0.41 metric tonnes CO₂/MWh). This ratio is calculated using total MWh energy sold, and Scope 1 and 2 GHG emissions (CO₂e). For further information, see Emera’s 2023 CDP Climate Change submission, which will be released by CDP in the fall of 2024.

1. In addition to the above, Emera’s CO₂ emissions from biomass generating facilities were 411,858 metric tonnes in 2023.
2. Scope 2 base year 2005 is unavailable. Purchased electricity for own use is not a large number at Emera facilities.
3. Emera currently discloses two Scope 3 categories under the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard. Our Scope 3 emissions include emissions from purchased electricity (Category 3d) for Nova Scotia Power and Tampa Electric and the end use of natural gas (Category 11) (including gas owned by Peoples Gas and New Mexico Gas and gas distributed but not owned by Peoples Gas and New Mexico Gas).



Disclosure/Code Disclosure Response

305-7 NITROGEN OXIDES (NO_x), SULFUR OXIDES (SO_x), AND OTHER SIGNIFICANT AIR EMISSIONS

In 2023, Emera's other emissions for NO_x, SO₂, Mercury (Hg), carbon monoxide (CO), total particulate matter, PM₁₀ and PM_{2.5} were as noted in the following table. Persistent organic pollutants (POP), volatile organic compounds (VOC), hazardous air pollutants (HAP), and other standard categories of air emissions identified in relevant regulations are included in National Pollutant Release Inventory (NPRI) reporting for Nova Scotia Power and in Toxic Release Inventory (TRI) or Florida Department of Environmental Protection (FDEP) reporting for Tampa Electric.

Other Emissions

NO _x	15,677	tonnes
SO ₂	47,952	tonnes
Hg*	0.042	tonnes
CO**	2,944	tonnes
Total Particulate Matter**	732	tonnes
PM ₁₀ **	491	tonnes
PM _{2.5} **	330	tonnes

* Applies to Tampa Electric and Nova Scotia Power only.

** Reported for Tampa Electric, Nova Scotia Power and Brooklyn Power.

SASB GREENHOUSE GAS EMISSIONS & ENERGY RESOURCE PLANNING

IF-EU-110A.1 (1) GROSS GLOBAL SCOPE 1 EMISSIONS, PERCENTAGE COVERED UNDER (2) EMISSIONS-LIMITING REGULATIONS, AND (3) EMISSIONS-REPORTING REGULATIONS

- (1) 13,555,422 tonnes CO₂e*.
- (2) 36% covered under emissions-limiting regulations.
- (3) 93% covered under emissions-reporting regulations.

* Emera emissions are calculated in accordance with 100-year time horizon global warming potential (GWP) values. GWP factors were sourced by the Government of Canada who references the Intergovernmental Panel on Climate Change (IPCC) 5th Assessment Report, except for our US affiliates who are regulated to use GWPs from the IPCC 4th Assessment Report.

IF-EU-110A.2 GREENHOUSE GAS (GHG) EMISSIONS ASSOCIATED WITH POWER DELIVERIES

14,330,004 tonnes CO₂e.

IF-EU-110A.3 DISCUSSION OF LONG-TERM AND SHORT-TERM STRATEGY OR PLAN TO MANAGE SCOPE 1 EMISSIONS, EMISSIONS REDUCTION TARGETS, AND AN ANALYSIS OF PERFORMANCE AGAINST THOSE TARGETS

Emera 2023 Climate Transition Plan Update, [pp. 18-20](#)

IF-EU-110A.4 (1) NUMBER OF CUSTOMERS SERVED IN MARKETS SUBJECT TO RENEWABLE PORTFOLIO STANDARDS (RPS) AND (2) PERCENTAGE FULFILLMENT OF RPS TARGET BY MARKET

- (1) Approximately 548,633 customers of Nova Scotia Power.
- (2) The Renewable Energy Regulations require Nova Scotia Power to ensure at least 40% of net electricity sales are derived from renewable low-impact electricity, with a minimum contribution of 5% from independent power producers (IPPs) each year from 2020. In 2023, 42.5% of total sales were RES-compliant, with a contribution of 16.4% from IPPs. Section 6AA(1) of the Regulations requires Nova Scotia Power to procure a minimum of 135 GWh of dispatchable renewable electricity from a renewable low-impact electricity generation facility located within the province in 2023, 2024 and 2025. In 2023, Nova Scotia Power expected to satisfy this obligation pursuant to its power purchase agreement with Brooklyn Power Corporation. However, due to extended maintenance and forced outages, Brooklyn Power was able to provide only 129 GWh RES compliant electricity during 2023. Per Section 7(1) of the Regulations, Nova Scotia Power supplied enough qualifying dispatchable renewable electricity from other sources to make up the shortfall in 2023 to satisfy the 135 GWh requirement.



Disclosure/Code	Disclosure Response
	SASB AIR QUALITY
IF-EU-120A.1	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
	(1) NO _x – 15,677 tonnes, 54% in or near areas of dense population. (2) SO ₂ – 47,952 tonnes, 25% in or near areas of dense population. (3) Particulate Matter (PM ₁₀) – 732 tonnes, 36% in or near areas of dense population. (4) Lead (Pb) – Emera does not consider lead emissions to be material to its operations. (5) Mercury (Hg) – 0.042 tonnes, 5% in or near areas of dense population.
306	WASTE
306-1	WASTE GENERATION AND SIGNIFICANT WASTE-RELATED IMPACTS
	Emera companies are focused on reducing waste at its source and minimizing the amount of non-hazardous and hazardous waste that is produced and in need of disposal. All waste is managed and disposed of in accordance with applicable regulations and at approved facilities. Our largest waste type by volume continues to be waste products from the combustion of coal. These products are either repurposed for other uses or landfilled at company sites. As we transition away from coal use (see our Emera 2023 Climate Transition Plan Update, pp. 8-11) we will continue to reduce, and eventually eliminate, coal combustion residue production in our generating facilities.
306-2	MANAGEMENT OF SIGNIFICANT WASTE RELATED IMPACTS
306-4	WASTE DIVERTED FROM DISPOSAL
306-5	WASTE DIRECTED TO DISPOSAL
	Emera and its operating companies have environmental management systems to manage environmental risks, including waste management. Processes are in place to review contractors managing Emera waste and to review facilities where our waste is disposed.
306-3	WASTE GENERATION
	In 2023, Emera companies disposed of and/or reused/recycled approximately 110 tonnes of solid hazardous waste and 2,076,900 litres of liquid hazardous waste. This included approximately 46 tonnes of solid PCB and 7,406 litres of liquid PCB waste. In 2023, Emera companies produced a total of 302,390 tonnes of coal ash, of which approximately 23 per cent (70,102 tonnes) was repurposed for other industrial uses. Emera does not have complete data on the amount of non-hazardous waste that is disposed. Waste is characterized before disposal to make certain that waste is managed and disposed in accordance with applicable regulations.
	SASB COAL ASH MANAGEMENT
IF-EU-150A.1	AMOUNT OF COAL COMBUSTION PRODUCTS (CCP) (1) GENERATED, (2) PERCENTAGE RECYCLED
	Tampa Electric and Nova Scotia Power generated 302,390 metric tonnes of CCR and recycled 23% in 2023.



Disclosure/Code	Disclosure Response
IF-EU-150A.3	<p>DESCRIPTION OF COAL COMBUSTION PRODUCTS (CCPS) MANAGEMENT POLICIES AND PROCEDURES FOR ACTIVE AND INACTIVE OPERATIONS</p> <p>Nova Scotia Power – Nova Scotia Power residue management sites (ash sites) are regulated through operating approvals issued by Nova Scotia Environment and Climate Change (NSECC) which stipulate environmental requirements. Residue management operations manuals/procedures are in place and while these plans vary from site to site, typical plans provide guidance and direction to Nova Scotia Power personnel, as well as to the residue management contractor (if applicable), who operate and/or supervise the activities at the residue management sites.</p> <p>The plans typically include: description of the equipment and facilities that are in place to enable truck loading, transportation, truck unloading and placement of residue, information on the quantity of residue to be handled, treatment of ash at the generating station and landfill, objectives of storage, and potential ash diversion activities, and the processes and procedures required to place and remove residue in the landfill in a manner that will be acceptable from an engineering and environmental point of view. Water management strategies and established sampling, inspection, and testing protocols (including reference to industrial operating approvals with outline environmental monitoring/sampling requirements) are also outlined in the plans, as well as limitations and stipulations on the residue handling operations, special conditions that may alter day-to-day operations at the landfill site and describe the processes and procedures that will be required to deal with these conditions and information on the development and management strategy of the residue management site, placement, and removal strategies. Finally, the plans include safety requirements and strategies related to the residue management sites and procedures/processes to mitigate environmental impacts including fugitive dust, wastewater effluent, etc.</p> <p>Tampa Electric – The only remaining coal unit at Tampa Electric is at the Big Bend Generating Station. The addition of natural gas combined cycle generation at Tampa Electric’s Big Bend Power Station in 2022 has allowed the company to retire three of the four coal units at the facility. Consequently, Big Bend Unit 4 is the only remaining unit in the Tampa Electric generating fleet that continues to utilize coal for fuel and produce Coal Combustion Residuals (CCRs) on an intermittent basis. A vast majority (Avg. >90%) of these CCRs are sold and beneficially used offsite in the production of wallboard, cement products, grit blast media, roofing shingles and agricultural products. Onsite CCR operations and maintenance by trained Tampa Electric or contract personnel are performed in accordance with the Big Bend Coal Combustion Residuals Management Manual that is maintained by Tampa Electric, as required by the Florida Department of Environmental Protection (FDEP). The Manual is designed to ensure compliance with all applicable permits and environmental regulations and provides specific procedures that are followed by the facility to maximize the beneficial use of CCRs, minimize generation of CCR wastes and prevent unauthorized releases to the environment. There are five operating CCR management units/systems at Big Bend where CCRs are stored temporarily before processing and/or shipment to customers. The other CCR management units at the station have been retired and/or closed. The remaining approximately 10% of CCRs resulting from miscellaneous plant maintenance and cleaning activities is collected for disposal in offsite permitted landfills.</p>
	<p>SASB INTEGRITY OF GAS DELIVERY INFRASTRUCTURE</p>
IF-GU-540A.1	<p>NUMBER OF (1) REPORTABLE PIPELINE INCIDENTS, (2) CORRECTIVE ACTION ORDERS (CAO), AND (3) NOTICES OF PROBABLE VIOLATION (NOPV)</p> <p>(1) Reportable pipeline incidents – 3 (2) Corrective Action Orders (CAO) – 0 (3) Notices of Probable Violation (NOPV) – 9</p>
IF-GU-540A.2	<p>PERCENTAGE OF DISTRIBUTION PIPELINE THAT IS (1) CAST AND/OR WROUGHT IRON AND (2) UNPROTECTED STEEL</p> <p>(1) Cast and/or wrought iron – 0% (1 mile of cast iron remains) (2) Unprotected steel – 0% (12 miles of unprotected steel remain)</p> <p>Peoples Gas has committed to replace all cast iron and bare steel mains with plastic piping. The program has essentially been completed. New Mexico’s distribution pipelines are made of plastic or cathodically protected steel.</p>



Disclosure/Code	Disclosure Response
IF-GU-540A.3	<p data-bbox="344 253 1333 282">PERCENTAGE OF GAS (1) TRANSMISSION AND (2) DISTRIBUTION PIPELINES INSPECTED</p> <p data-bbox="344 290 2534 380">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 data-bbox="344 388 1489 417">Percentage of gas transmission lines inspected (integrity assessment inspections) – on average, 10-14% annually.</p> <p data-bbox="344 425 1521 454">Percentage of gas distribution lines inspected (integrity assessment inspections) – not a requirement under PHMSA.</p> <p data-bbox="344 462 1145 492">Percentage of gas transmission lines inspected (leak surveys) – 100% annually.</p> <p data-bbox="344 500 1247 529">Percentage of gas distribution lines inspected (leak surveys) – on average, 20% annually.</p>
IF-GU-540A.4	<p data-bbox="344 537 2045 566">DESCRIPTION OF EFFORTS TO MANAGE THE INTEGRITY OF GAS DELIVERY INFRASTRUCTURE, INCLUDING RISKS RELATED TO SAFETY AND EMISSIONS</p> <p data-bbox="344 574 2534 691">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 data-bbox="344 699 2534 857">Emera has a Safety Management System that is focused on employee, contractor, and public safety. All our gas companies employees perform pre-job site safety assessments and tailboards each day while working in the field as well as completing owners identified hazardous and control forms for all work before it is sent to contractors. Public safety is a priority across our gas utilities with programs in place covering public awareness and damage prevention, call before you dig, pipeline markers, and emergency preparedness programs. Mock emergency exercises are routinely held and provide emergency responders and employees the opportunity to test emergency response plans and interagency communications practices in a simulated emergency scenario. For example, staff at NMGC participate annually/biannually in public awareness/first responder emergency preparedness meetings around the state that include mock tabletop exercises.</p> <p data-bbox="344 865 2534 925">NMGC 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 data-bbox="344 933 2534 1026">Regarding emissions, NMGC 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	<p>SOCIAL</p>
	<p>MANAGEMENT APPROACH</p>
	<p>Our People</p>
	<p>Each member of the Emera team is critical to our ability to deliver cleaner energy now and into the future. This is why we strive to be an employer of choice, providing the total rewards, development opportunities and overall experience that our current and future employees desire.</p>
	<p>2023 Emera Sustainability Report: Our People, pp. 24-25</p>
	<p>Emera Corporate Website: Social</p>
	<p>Safety</p>
	<p>The safety of our teams, customers and communities always comes first. We believe one injury is one too many, and we're focused on continual improvement as we strive for world class safety.</p>
	<p>Our well-developed Safety Management System (SMS) is informed by the International Standards Organization (ISO) 45001 standard. It provides a comprehensive platform for the governance of safety policies and programs, including the consistent application of corporate standards, compliance requirements, and continual improvement across the company.</p>
	<p>Occupational Safety and Health Policy</p>
	<p>2023 Emera Sustainability Report: Health and Safety, pp. 21-23</p>
	<p>Emera Corporate Website: Safety</p>
	<p>Diversity, Equity and Inclusion</p>
	<p>We invest in our people and communities and share a commitment to build a more inclusive and sustainable future. Diversity, equity and inclusion (DEI) in the workplace helps to attract talent and supports greater employee engagement and retention. It also helps to foster innovative thinking and drives strong performance.</p>
	<p>2023 Emera Sustainability Report: Diversity, Equity and Inclusion, pp. 26-27</p>
	<p>Emera Corporate Website: Diversity, Equity and Inclusion</p>
	<p>Customer Experience</p>
	<p>Customers' evolving needs drive the expectations on our industry, including key trends such as decarbonization, decentralization and digitalization. As we work to deliver a cleaner energy future for our customers, we're also focused on continually improving the quality, efficiency and value of our services.</p>
	<p>2023 Emera Sustainability Report: Energy Affordability & Customer Experience, pp. 19-20</p>
	<p>Supply Chain Oversight</p>
	<p>Emera has developed a Third-Party Risk Management Program to evaluate, mitigate and manage risk with respect to third-party vendors (suppliers, consultants, professionals, etc.). It is structured with three primary areas in the lifecycle of a third-party's relationship with the company: 1. Pre-contracting (due diligence) to identify and evaluate risks inherent in the scope of work and the vendor's ability to mitigate/manage those risks; 2. Contracting and 3. Post contracting. A pre-screening Risk Evaluation Tool has been developed to ensure the project, procurement and legal teams consider all risks related to the scope and vendors. Environment, social and governance 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 environment, social and governance 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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	Hires		Turnover	
Age Group	#	Rate	#	Rate
Under 30	248	3.5%	83	1.2%
30-50	435	6.1%	246	3.4%
Over 50	130	1.8%	252	3.5%
Gender	#	Rate	#	Rate
Female	259	3.6%	174	2.4%
Male	554	7.8%	407	5.7%
Region	#	Rate	#	Rate
Canada	244	3.4%	198	2.8%
United States	526	7.4%	353	4.9%
Caribbean	43	0.6%	30	0.4%
Total	813	11.4%	581	8.1%

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.

401-2	BENEFITS PROVIDED TO FULL-TIME EMPLOYEES THAT ARE NOT PROVIDED TO TEMPORARY OR PART-TIME EMPLOYEES
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Emera companies provide a comprehensive range of benefits for our eligible employees which include health and dental insurance, life insurance, tele-health, disability insurance, parental leave, wellness programs, pension plans and stock ownership. Eligibility terms of benefits vary by company and are in compliance with local jurisdictions' legal requirements.

401-3	PARENTAL LEAVE
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All regular full-time or part-time employees who become a natural or adoptive parent of one or more children are eligible for Parental Leave. Employment position security upon return from leave is offered to all full-time Emera employees.

403	OCCUPATIONAL HEALTH AND SAFETY
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403-1	OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM
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Emera and its operating companies have a Safety Management System (SMS) in place that is informed by ISO 45001 and other industry best practices. Employees are made aware of their safety responsibilities under the SMS through on-going education and training.

The Emera SMS applies to Emera Inc. and its operating companies. Emera and each of the operating companies have developed a Corporate Safety Policy that is kept updated and signed off by the operating company CEO or General Manager.

Emera utilizes a governance system to manage safety conversations across its subsidiaries. This process brings together operational leads, senior management, executive management, and the Board. We employ a continual improvement approach where we learn from each other.

Key programs within the SMS include Contractor Safety Management, Serious Injury & Fatality Prevention, Risk Management and Safety Assurance. These in addition to others are actively managed across our operations.



Disclosure/Code	Disclosure Response
403-2	<p data-bbox="344 256 1225 280">HAZARD IDENTIFICATION, RISK ASSESSMENT, AND INCIDENT INVESTIGATION</p> <p data-bbox="344 289 2534 378">As part of the SMS, Emera and its operating companies utilize Hazard Risk Registers (HRRs) to identify the hazards associated with the various tasks/activities that their organizations perform. Emera Safety and its operating companies worked collaboratively to identify and categorize the severity of relevant hazards of its activities. Operating companies build on the HRR by assessing their common activities and defining severity levels of these activities.</p> <p data-bbox="344 386 2534 516">From a hazard register, operating companies create Task Inventories, which identify work tasks commonly performed by the organization. The ability to relate hazard information contained within the risk register to the task to be performed allows the organizations to determine if effective controls are implemented. Once operational tasks have been identified, operating companies make certain that processes, policies and procedures, inclusive of safe work practices, safety rules, and job safety analyses, are aligned. Regular safety audits, field level compliance checks and other assurance practices review the effectiveness and continually improve the process. Emera has instituted common processes for incident reporting, including near-miss and proactive reporting.</p> <p data-bbox="344 524 2534 646">Emera and its operating companies are increasingly focused on proactive leading indicators, such as proactive reporting, monitoring senior management field safety engagements, and employee participation in high-risk job reviews. Employee safety committees have been instituted, where employees have an opportunity to raise safety concerns, discuss these amongst peers and determine recommended courses of action. Identification and reporting of safety hazards and concerns is promoted by all levels of management within the business by various forms of positive employee recognition programs. Under Emera's Code of Conduct, managers and supervisors are responsible for encouraging open communication and ensuring that employees are not retaliated against for reporting concerns in good faith.</p> <p data-bbox="344 654 2534 751">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 data-bbox="344 760 2300 784">Emera has a robust safety incident management and investigation process that is based on root cause analysis techniques. Lessons learned from investigations are shared across all companies.</p>
403-3	<p data-bbox="344 792 741 816">OCCUPATIONAL HEALTH SERVICES</p> <p data-bbox="344 824 2534 881">Emera operating companies have health and wellness resources that provide information and services to employees in areas including, but not limited to, ergonomics, strength and mobility assessments, physical and psychological wellness participation programs. Confidential post incident debriefing discussions and support are also provided.</p> <p data-bbox="344 889 2534 946">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 data-bbox="344 954 2534 1027">Where regular hazard exposure is known, Emera operating companies have health monitoring programs, such as audiometric testing and respiratory fit testing programs, which are administered by certified safety professionals and industrial hygienists.</p>
403-4	<p data-bbox="344 1036 1553 1060">WORKER PARTICIPATION, CONSULTATION, AND COMMUNICATION ON OCCUPATIONAL HEALTH AND SAFETY</p> <p data-bbox="344 1068 2534 1125">As part of the SMS, Emera operating companies have various processes in place for employee participation and consultation, including Emera's "speak up" safety culture, regular corporate-wide safety checkpoints, pre-job safety meetings, toolbox talks, annual safety initiatives, communication of safety incidents, and Occupational Health and Safety bulletin boards.</p> <p data-bbox="344 1133 2534 1222">Occupational Health and Safety Committees (OHSC) have been established at operational levels within Emera operating companies, and Emera employees and management are represented. Safety committees have established terms of reference that outline meeting schedules, activities, and representation. Meetings are held regularly throughout the year. Representation on committees include unionized and non-unionized employees, as well as management and non-management employees.</p>



Disclosure/Code	Disclosure Response
403-5	<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 SMS and the effectiveness of the 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 and healthy workplace that supports leadership effectiveness, respectful workplace practices and employee health and wellness. Emera offers a range of services, programs and incentives in 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. All Emera employees also have access to a virtual health care provider to support their personal and family wellness as an avenue to health prevention and accessible treatment of non-urgent medical concerns.</p> <p>Employees are eligible for an annual wellness incentive to put towards maintaining a healthy lifestyle.</p> <p>Employees are also offered reimbursements for participating in the Weight Watcher Program and for smoking cessation aids.</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 an SMS that addresses safety performance and injury prevention for employees and contractors. A key element of the SMS is a comprehensive approach to risk management which includes tools to assist with effective recognition, evaluation of hazards and implementing of appropriate controls. The effectiveness of the SMS and of Emera’s overall safety performance are reviewed regularly through on-going audit and compliance checks.</p>
403-8	<p>WORKERS COVERED BY AN OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM</p> <p>The Emera SMS includes all employees. Contractor requirements are also covered as part of the Emera SMS. The SMS is audited regularly both internally and externally. Emera’s SMS includes an assurance program that includes audits as well as other related activities such as compliance checks and field level safety observations.</p>
403-9	<p>WORK-RELATED INJURIES</p> <p>In 2023, for Emera employees, there were no fatalities and 69 other OSHA recordable injuries, with a rate of 1.02, based on approximately 13.5 million hours. All rates for Emera employees and contractors are based on a 200,000-hour conversion. Please note that consultants’ exposure hours are not included within the contractor data provided. However, incident reports associated with consultants working at Emera locations are captured.</p>
	<p>SASB WORKFORCE HEALTH AND SAFETY</p>
IF-EU-320A.1	<p>(1) TOTAL RECORDABLE INCIDENT RATE (TRIR), (2) FATALITY RATE, AND (3) NEAR MISS FREQUENCY RATE (NMFR)</p> <p>(1) Total Recordable Incident Rate (TRIR) – Emera reports an OSHA Injury rate. In 2023, our OSHA rate was 1.02.</p> <p>(2) Fatality Rate – Emera had no fatalities in 2023.</p>



Disclosure/Code	Disclosure Response
404	TRAINING AND EDUCATION
404-2	PROGRAMS FOR UPGRADING EMPLOYEE SKILLS AND TRANSITION ASSISTANCE PROGRAMS
	<p>Emera's ability to deliver for customers and to execute its growth plan depends on its ability to attract, develop and retain a skilled workforce. Emera works to attract top talent and to provide people the tools they need to achieve success. Emera supports career growth and development and offers opportunities for employees to take on new roles in different parts of the business.</p> <p>Emera's annual performance review process enables employees and leaders the opportunity to identify areas for development and formal and informal training opportunities. Emera operating companies offer longer-term career planning through the Employee Development Assistance Program, as well as other tuition assistance programs that allow employees in Canada, the US and the Caribbean to apply for funding for training outside their current role. Emera's workforce planning programs aim to understand the required skillsets and competencies to successfully execute the company's business strategy. Emera places emphasis on identifying future leaders and building leadership talent within the company. Emera continually conducts talent review and succession planning activities and discussions, with the goal of continuing to grow and develop the talent pipeline.</p> <p>Emera's Leadership Academy is a global learning program offered across all Emera companies that provides foundational skills, knowledge, and practical tools for developing leaders at all levels. Developing leaders are given the opportunity to immediately apply what they have learned and gain the support they need through long-term reinforcement.</p> <p>Emera companies contribute to apprenticeship programs, offer meaningful co-op student programs and support scholarship and bursary programs to attract top talent early on. 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 \$464,000 to 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.</p> <p>In 2023, Emera was named one of Canada's Top 100 Employers, Canada's Top 100 Employers for Young People, Atlantic Canada's Top Employers, Nova Scotia's Top Employers, and Canada's Best Diversity Employers.</p> <p>2023 Sustainability Report: Our People, pp. 24-25</p>
404-3	PERCENTAGE OF EMPLOYEES RECEIVING REGULAR PERFORMANCE AND CAREER DEVELOPMENT
	<p>Employees of all Emera companies complete an annual performance and career development review. The program includes employees and leaders working together to set goals and measures of success and identify development areas to be reviewed and evaluated throughout the year.</p>



Disclosure/Code	Disclosure Response
405	DIVERSITY AND EQUAL OPPORTUNITY
	405-1 DIVERSITY OF GOVERNANCE BODIES AND EMPLOYEES
	Employee Gender Diversity
	Percentage of women in our workforce (All employees) 30%
	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) 8%
	Percentage of employees that identify as underrepresented (US) 7% ²
	Percentage of employees that identify as underrepresented (Canada) 5%
	Leader³ Gender Diversity
	Percentage of women leaders in the workforce (All employees) 31%
	Percentage of women leaders (US) 26%
	Percentage of women leaders (Canada) 35%
	Percentage of women leaders (Caribbean) 53%
	Leader Visible Minority¹ and Underrepresented² Identification
	Percentage of leaders in the workforce that identify as visible minorities (US) 31%
	Percentage of leaders in the workforce that identify as visible minorities (Canada) 7%
	Percentage of leaders in the workforce that identify as underrepresented (US) 7% ²
	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) 32%
	Percentage of all hires who were women (US) 29%
	Percentage of all hires who were women (Canada) 38%
	Percentage of all hires who were women (Caribbean) 37%



Disclosure/Code	Disclosure Response
Employee Promotions – Gender Diversity⁵	
	Percentage of women promoted in our workforce (All employees) 36%
	Percentage of women promoted (US) 32%
	Percentage of women promoted (Canada) 44%
	Percentage of women promoted (Caribbean) 33%
Employee Hiring – Visible Minority¹ and Underrepresented² Identification	
	Percentage of employees hired that identify as visible minorities (US) 46%
	Percentage of employees hired that identify as visible minorities (Canada) 14%
	Percentage of employees hired that identify as underrepresented (US) 9%
	Percentage of employees hired that identify as underrepresented (Canada) 6%
Employee Promotions⁵ – 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) 11%
	Percentage of employees promoted that identify as underrepresented (US) 3%
	Percentage of employees promoted that identify as underrepresented (Canada) 8%
Emera Inc. Board Gender Diversity⁶	
	Percentage of the Emera Board that identify as female 45% (including the chair)
Emera Inc. Board Diversity⁷	
	Percentage of the Emera Board that identify as diverse 18%

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, 6 per cent and 3 per cent of the population, respectively (Statistics Canada, 2021). In addition to the self-identification data gathered from employees in the US, in 2020 we began gathering voluntary self-identification data from our teams in Canada. As of December 31, 2023, 59 per cent of Canadian employees had participated. Our self-identification survey in Canada is voluntary, and as a result, we may be underreporting the percentage of employees who identify as visible minorities and other categories in the table due to incomplete participation.

2 In the US, “underrepresented” includes veterans and people with a disability. Prior to 2023, the ambiguous description in the US veteran metrics meant employees who identified as ‘protected’ veterans as well as other types of ‘assumed’ veterans self-identified in the veteran category. Only ‘protected’ veterans ought to have been captured. In 2022, US employees that identified as underrepresented (which includes veterans’ status) was updated from 17 per cent to 6 per cent. In 2022, US leaders that identified as underrepresented (which includes veterans’ status) was updated from 17 per cent to 7 per cent. This has been corrected in the 2023 data. In Canada, “underrepresented” includes members of the 2SLGBTQ+ community and people with a disability.

3 Leaders are defined as managers, director and above.

4 Senior leaders are defined as Director level and above.

5 A data coding error has resulted in changes to US promotions data in 2022. For 2022, women promoted in the US was updated from 46 per cent to 42 per cent. Women promoted in our workforce in 2022 changed from 46 per cent to 44 per cent. For 2022, employees promoted that identify as visible minorities in the US was updated from 46 per cent to 49 per cent. This error was corrected in 2023.

6 5 out of 11 Directors identified as women in 2023. At our Annual Meeting of Shareholders held May 23, 2024, 36 per cent (4 out of 11) of Emera Director Nominees to the Board identified as women, including our Chair.

7 2 out of 11 Directors identified as diverse. Diverse is defined as having Indigenous heritage, ethnic, racial or visible minority status, a disability or other diversity characteristics apart from gender. As of May 23, 2024, one director nominee identifies as having an ethnic, racial or visible minority status and one director nominee identifies as a member of the LGBTQ+ community. The per cent increase (18 per cent in 2023) is the result of a reduction in the total number of Board members in 2023 (2022: 12 and 2023: 11).



Disclosure/Code	Disclosure Response
408	CHILD LABOUR
409	FORCED OR COMPULSORY LABOUR
408-1 AND 409-1	OPERATIONS AND SUPPLIERS AT SIGNIFICANT RISK FOR CHILD LABOUR
	<p>Emera has implemented the Reducing the Risk of Modern Slavery in Emera’s Business and Supply Chain Policy. Emera companies do not tolerate the use of child labour or forced labour and are committed to acting ethically and with integrity in all business dealings and relationships to reduce the risk of child labour or forced labour from taking place in our supply chains. Child labour and forced labour supply chain risks are assessed as part of Emera’s Third-Party Risk Management (TPRM) Program.</p> <p>Emera’s operating companies in Canada certify compliance with Canada’s <i>Fighting Against Forced Labour and Child Labour in Supply Chains Act</i> with the Emera Board of Directors providing oversight of Emera’s Modern Slavery Compliance Report to the Canadian government.</p> <p>Emera has no indication from primary/direct suppliers that any issues with forced or child labour have arisen. Reducing the Risk of Modern Slavery in Emera’s Business and Supply Chain Policy</p> <p>Emera’s Modern Slavery Compliance Report will be filed on our website before the end of May 2024.</p>
411	RIGHTS OF INDIGENOUS PEOPLES
411-1	RIGHTS OF INDIGENOUS PEOPLES
	<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 have an MOU with the Mi’kmaq of Nova Scotia which includes a structured work plan that we collaboratively work on. We also work together to create education and training opportunities, including through scholarships and job creation initiatives. Based on the jurisdictions and geographies where we operate, our relationships with Indigenous communities are focused in Atlantic Canada and New Mexico.</p> <p>We have not confirmed any identified violations involving the rights of Indigenous Peoples during this reporting period.</p> <p>2023 Emera Sustainability Report: Indigenous Engagement & Opportunity, pp. 28-29</p>
	SASB ENERGY AFFORDABILITY
IF-EU-240A.1, 3 AND 4	<p>Barbados Light & Power Tariffs & Riders – Link to Residential and Business Tariffs and Riders</p> <p>Grand Bahama Power Rates – Link to Rates</p> <p>Nova Scotia Power Rates & Tariffs – Link to Rates & Tariffs</p> <p>Tampa Electric Rates – Link to Rates</p> <p>2023 Emera Sustainability Report: Energy Affordability and Customer Experience, pp. 19-20</p>
IF-GU-240A.1, 3 AND 4	<p>New Mexico Gas Company Rates – Link to Rates</p> <p>Peoples Gas Rates – Link to Rates</p> <p>2023 Emera Sustainability Report: Energy Affordability and Customer Experience, pp. 19-20</p>
	SASB END-USE EFFICIENCY & DEMAND
IF-EU-420A.2	PERCENTAGE OF ELECTRIC LOAD SERVED BY SMART GRID TECHNOLOGY
	<p>At the end of 2023, Emera had approximately 1.5 million smart meters installed across our electric utilities. Approximately 98% of our load is served by smart meter technology. Deployment of smart meters will continue for our remaining customers. Smart meters help our customers better manage electricity costs, improve response time in the event of an outage, and make connecting or disconnecting power easier and faster.</p>



Disclosure/Code	Disclosure Response
IF-EU-420A.3	<p>CUSTOMER ELECTRICITY SAVINGS FROM EFFICIENCY MEASURES, BY MARKET</p> <p>Florida</p> <p>Tampa Electric received approval for its 2020-2029 Demand-side Management Plan in August 2020. This plan supports the approved Florida Public Service Commission (FPSC) goals, which are reasonable, beneficial, and cost-effective to all customers as required by the <i>Florida Energy Efficiency and Conservation Act</i> (FEECA). Tampa Electric files annual reports with the Florida Public Services Commission and the US Energy Information Administration, which summarize its DSM program accomplishments. Examples of DSM programs at Tampa Electric include free energy audits, numerous energy rebate and incentive programs, and energy education, awareness, and outreach. In 2023, Tampa Electric’s conservation programs reduced the use of energy by 59.9 GWh (59,900 MWh) related to residential, and commercial/industrial initiatives. In addition, Tampa Electric’s LED Streetlight Conversion Program resulted in an additional savings of 5.4 GWh (5,400 MWh). The company incurred DSM costs of approximately \$46 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 2023, the energy savings achieved were 132 GWh (60 GWh (60,000 MWh) Residential and 71 GWh (71,000 GWh) Business/Non-Profit/Institutional). In 2023, the contribution to EfficiencyOne from NSPI revenue was \$52.7 million.</p>
IF-GU-420A.2	<p>CUSTOMER GAS SAVINGS FROM EFFICIENCY MEASURES, BY MARKET</p> <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 2023, PGS Residential programs saved 48,830 MMBtu (488,301 therms) and its Commercial programs saved 151,546 MMBtu (1,515,462 therms), and cost approximately \$19.2 million USD and \$9.2 million USD respectfully.</p> <p>New Mexico</p> <p>Utilities in the state of New Mexico are required to offer energy efficiency programs to customers through the <i>Efficient Use of Energy Act</i>. NMGC provides energy efficiency programs designed to incentivize residential and commercial customers to purchase or install high efficiency measures that decrease the use of natural gas in their homes or businesses. For example, NMGC offers residential water heating and spacing heating programs, and its Efficient Buildings Program offers multiple natural gas saving measures for commercial and school facilities. The NMGC 2023 energy efficiency programs saved approximately 190,000 MMBtu (1.9 million therms). The annual program runs from April 1 to March 31.</p>
	<p>SASB NUCLEAR SAFETY & EMERGENCY MANAGEMENT</p>
IF-EU-540A.1	<p>TOTAL NUMBER OF NUCLEAR POWER UNITS, BROKEN DOWN BY RESULTS OF MOST RECENT INDEPENDENT SAFETY REVIEW</p> <p>Emera does not own nuclear generation.</p>
IF-EU-540A.2	<p>DESCRIPTION OF EFFORTS TO MANAGE NUCLEAR SAFETY AND EMERGENCY PREPAREDNESS</p> <p>Emera does not own nuclear generation.</p>
	<p>SASB GRID RESILIENCY</p>
IF-EU-550A.1	<p>NUMBER OF INCIDENTS OF NON-COMPLIANCE WITH PHYSICAL AND/OR CYBERSECURITY STANDARDS OR REGULATIONS</p> <p>There were no reportable cybersecurity breaches in 2023.</p> <p>2023 Emera Annual Report, pp. 50-51</p> <p>2023 Emera Sustainability Report: Technology, pp. 35-36</p>



Disclosure/Code	Disclosure Response
IF-EU-550A.2	<p data-bbox="344 253 2572 315">(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> <p data-bbox="344 323 2572 412">(1) System Average Interruption Duration Index (SAIDI) – Emera’s System Average Interruption Duration Index (SAIDI) over the course of the year was 9.84 (All-in) and 2.73 (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 2023 reporting period. Emera meets and exceeds the minimum IEEE Standard 1366-2012 requirements, which includes the 2.5 beta method for calculating major event days.</p> <p data-bbox="344 423 2572 513">(2) System Average Interruption Frequency Index (SAIFI) – Emera’s Report System Average Interruption Frequency Index (SAIFI) over the course of the year was 43.27 (All-in) and 11.79 (MEDS & Planning Outages not included). SAIFI is calculated using total number of customer interruptions (over 1 minute long) against average number of customers for the 2023 reporting period. Emera meets and exceeds the minimum IEEE Standard 1366-2012 requirements, which includes the beta method for calculating major event days.</p> <p data-bbox="344 524 2572 553">(3) Customer Average Interruption Duration Index (CAIDI) – Emera’s Customer Average Interruption Duration Index (CAIDI) over the course of the year was 3.00 (All-in) and 1.52 (MEDS & Planning Outages not included).</p> <p data-bbox="344 565 2572 592">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.</p>



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