

# Global Reporting Initiative (“GRI”) – Index

This report was prepared in accordance with the Sustainability Reporting Guidelines developed by the GRI-G3 Guidelines, integrated with the additional disclosures required by the Electric Utilities Sector Supplement (“EUSS”). This standard is internationally recognized as the best practice in sustainability reporting. To find out more about the GRI, please visit [www.globalreporting.org](http://www.globalreporting.org).

The table below shows the GRI Indicators covered in this report.

## STANDARD DISCLOSURES PART I: Profile Disclosures

### 1. Strategy and Analysis













Profile Disclosure	Description	Direct Answer/Cross-reference (to the appropriate section in this report)
1.1	● Statement from the most senior decision-maker of the organization	1.1, 1.2
1.2	● Description of key impacts, risks, and opportunities	1.1, 1.2

### 2. Organizational Profile

Profile Disclosure	Description	Direct Answer/Cross-reference (to the appropriate section in this report)
2.1	● Name of the organization	Cover page
2.2	● Primary brands, products, and/or services	1.4
2.3	● Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures	1.4
2.4	● Location of organization’s headquarters	1.4
2.5	● Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report	1.4
2.6	● Nature of ownership and legal form	1.4
2.7	● Markets served	1.4, 1.5
2.8	● Scale of the reporting organization	1.5
2.9	● Significant changes during the reporting period regarding size, structure, or ownership	AIF
2.10	● Awards received in the reporting period	1.6, 3.3
EU1	○ Installed capacity, broken down by primary energy source and by regulatory regime	Not material
EU2	○ Net energy output broken down by primary energy source and by regulatory regime	Not material
EU3	● Number of residential, industrial, institutional and commercial customer accounts	1.5
EU4	● Length of above and underground transmission and distribution lines by regulatory regime	1.5
EU5	○ Allocation of CO <sub>2</sub> e emissions allowances or equivalent, broken down by carbon trading framework applicable	Not applicable

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### 3. Report Parameters

Profile Disclosure	Description	Direct Answer/Cross-reference <small>(to the appropriate section in this report)</small>
3.1	 Reporting period for information provided <b>Comments: Calendar Year</b>	1.16
3.2	 Date of most recent previous report	1.17
3.3	 Reporting cycle	1.16
3.4	 Contact point for questions regarding the report or its contents	5.0
3.5	 Process for defining report content	1.15
3.6	 Boundary of the report	1.4, AIF
3.7	 State any specific limitations on the scope or boundary of the report	1.14, 1.15, AIF
3.8	 Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organizations	1.4, AIF
3.10	 Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement <b>Comments: No re-statements</b>	
3.11	 Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report	Not applicable
3.12	 Table identifying the location of the Standard Disclosures in the report	GRI Index
3.13	 Policy and current practice with regard to seeking external assurance for the report	1.3, 1.16

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## 4. Governance, Commitments, and Engagement

Profile Disclosure	Description	Direct Answer/Cross-reference (to the appropriate section in this report)
4.1	● Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight	1.7
4.2	● Indicate whether the Chair of the highest governance body is also an executive officer	1.2, AIF
4.3	● For organizations that have a unitary board structure, state the number of members of the highest governance body that are independent and/or non-executive members	1.7
4.4	● Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body	1.7, 2.2
4.5	● Linkage between compensation for members of the highest governance body, senior managers, and executives and the organization’s performance	AIF
4.6	● Processes in place for the highest governance body to ensure conflicts of interest are avoided	1.7
4.7	● Process for determining the qualifications and expertise of the members of the highest governance body for guiding the organization’s strategy on economic, environmental, and social topics	AIF
4.8	● Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation	1.7, 1.9, 1.15
4.9	● Procedures of the highest governance body for overseeing the organization’s identification and management of economic, environmental, and social performance, including relevant risks and opportunities, and adherence or compliance with internationally agreed standards, codes of conduct, and principles	1.15, 1.16
4.10	● Processes for evaluating the highest governance body’s own performance, particularly with respect to economic, environmental, and social performance	1.16
4.11	● Explanation of whether and how the precautionary approach or principle is addressed by the organization	1.9
4.12	● Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses <b>Comments: The Corporation operates in accordance with federal laws such as the Canadian Charter of Rights and Freedoms (1982) which outlines Canadians’ fundamental freedoms and democratic rights</b>	1.9, 1.15
4.13	● Memberships in associations (such as industry associations) and/or national/international advocacy organizations in which the organization: * Has positions in governance bodies; * Participates in projects or committees; * Provides substantive funding beyond routine membership dues; or * Views membership as strategic	1.10–1.13
4.14	● List of stakeholder groups engaged by the organization	1.10–1.13
4.15	○ Basis for identification and selection of stakeholders with whom to engage	1.10
4.16	○ Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group	1.12, 1.13
4.17	● Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting	1.10, 4.3–4.6

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## STANDARD DISCLOSURES PART II: Disclosures on Management Approach (DMAs)

G3 DMA	Description	Direct Answer/Cross-reference (to the appropriate section in this report)
<b>DMA EC</b> <b>Disclosure on Management Approach EC</b>		
Aspects	● Economic performance	1.19
	● Market presence	1.4
	● Indirect economic impacts	1.19, 2.1
EU6	● Management approach to ensure short and long-term electricity availability and reliability	1.18, 4.0, 4.1
EU7	● Demand-side management programs including residential, commercial, institutional and industrial programs	3.0–3.2
EU8	● Research and development activity and expenditure aimed at providing reliable electricity and promoting sustainable development	4.2, 4.3
EU9	○ Provisions for decommissioning of nuclear power sites	Not applicable
<b>DMA EN</b> <b>Disclosure on Management Approach EN</b>		
Aspects	● Materials	AIF
	● Energy	1.15
	○ Water <i>Comments: Toronto Hydro does not produce hydro-electric power</i>	Not applicable
	● Biodiversity	3.8
	○ Emissions, effluents and waste <i>Comments: Toronto Hydro does not produce radioactive nuclear waste</i>	Not applicable
	● Products and services	1.4, 3.1, 3.5
	● Compliance	1.8
	● Transport	1.8
	● Overall	AIF

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G3 DMA	Description	Direct Answer/Cross-reference (to the appropriate section in this report)
<b>DMA LA</b>	<b>Disclosure on Management Approach LA</b>	
Aspects	<input checked="" type="radio"/> Employment <input checked="" type="radio"/> Labour/management relations <input checked="" type="radio"/> Occupational health and safety <input checked="" type="radio"/> Training and education <input type="radio"/> Diversity and equal opportunity <i>Comments: Toronto Hydro adheres to all Canadian and Provincial Labour Laws</i>	1.15 1.15, 1.19, 2.3 1.7, 1.8, 2.2 2.3, 2.4 Not applicable
EU14	<input checked="" type="radio"/> Processes and processes to ensure the availability of a skilled workforce	2.3, 2.4
EU15	<input checked="" type="radio"/> Percentage of employees eligible to retire in the next 5 and 10 years broken down by job category and by region	2.4
EU16	<input checked="" type="radio"/> Policies and requirements regarding health and safety of employees and employees of contractors and subcontractors	1.8, 2.2
<b>DMA HR</b>	<b>Disclosure on Management Approach HR</b> <i>Comments: Toronto Hydro adheres to all applicable Canadian and Provincial laws relating to investments and procurement</i>	
Aspects	<input type="radio"/> Investment and procurement practices <input checked="" type="radio"/> Non-discrimination <input checked="" type="radio"/> Freedom of association and collective bargaining <input type="radio"/> Child labour <input type="radio"/> Forced and compulsory labour <input type="radio"/> Security practices <input checked="" type="radio"/> Indigenous rights	Not applicable 2.3 AIF Not applicable Not applicable Not applicable See GRI Indicator 4.12

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G3 DMA	Description	Direct Answer/Cross-reference (to the appropriate section in this report)
<b>DMA SO</b>	<b>Disclosure on Management Approach SO</b>	
Aspects	<ul style="list-style-type: none"> <li>● Corruption</li> </ul>	1.7
	<ul style="list-style-type: none"> <li>● Public policy <i>Comments: Toronto Hydro does not contribute to political parties. Toronto Hydro does participate in public policy development through the Energy Policy Institute of Canada</i></li> </ul>	1.7
	<ul style="list-style-type: none"> <li>● Anti-competitive behaviour <i>Comments: As a regulated utility, our rates and charges are set by an Order by the Regulator (Ontario Energy Board)</i></li> </ul>	Not applicable
	<ul style="list-style-type: none"> <li>● Compliance</li> </ul>	AIF
	<ul style="list-style-type: none"> <li>● Disaster/emergency planning and response</li> </ul>	2.4
EU19	<ul style="list-style-type: none"> <li>● Stakeholder participation in the decision making process related to energy planning and infrastructure development</li> </ul>	poweruptoronto.ca
EU20	<ul style="list-style-type: none"> <li>○ Approach to managing the impacts of displacement <i>Comments: Toronto Hydro’s operations do not result in the expropriation of land</i></li> </ul>	Not applicable
EU21	<ul style="list-style-type: none"> <li>● Contingency planning measures, disaster/emergency management plan and training programs, and recovery/restoration plans <i>Comments: This indicator is particularly relevant to nuclear and large scale hydro power generation</i></li> </ul>	2.4
<b>DMA PR</b>	<b>Disclosure on Management Approach PR</b>	
Aspects	<ul style="list-style-type: none"> <li>● Customer health and safety</li> </ul>	4.3
	<ul style="list-style-type: none"> <li>○ Product and service labelling</li> </ul>	Not applicable
	<ul style="list-style-type: none"> <li>● Marketing communications</li> </ul>	3.1, 4.3
	<ul style="list-style-type: none"> <li>● Customer privacy</li> </ul>	4.4
	<ul style="list-style-type: none"> <li>● Compliance</li> </ul>	AIF
EU23	<ul style="list-style-type: none"> <li>● Programs, including those in partnership with government, to improve or maintain access to electricity and customer support services</li> </ul>	3.4, 3.5
EU24	<ul style="list-style-type: none"> <li>● Practices to address language, cultural, low literacy and disability related barriers to accessing and safely using electricity and customer support services</li> </ul>	4.4, 4.5

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## STANDARD DISCLOSURES PART III: Performance Indicators

### Economic

Performance Indicator	Description	Direct Answer/Cross-reference (to the appropriate section in this report)
<b>Economic Performance</b>		
EC1	● Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments	1.5, 2.0, 2.1, 4.5, AIF, MD&A
EC2	● Financial implications and other risks and opportunities for the organization’s activities due to climate change	AIF
EC4	● Significant financial assistance received from government <i>Comments: Toronto Hydro does not receive any financial assistance from the Government</i>	Not applicable
<b>Market Presence</b>		
EC6	● Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation	2.1
EC7	● Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation	AIF
<b>Indirect Economic Impacts</b>		
EC8	● Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind or pro bono engagement <i>Comments: Toronto Hydro’s Capital construction program is staged in a manner which prioritizes the refurbishment of the grid based on reliability of service for neighbourhoods and businesses in the city</i>	2.1, 4.0, 4.1
EC9	● Understanding and describing significant indirect economic impacts, including the extent of impacts	2.1
EU12	● Transmission and distribution losses as a percentage of total energy <i>Comments: Line Loss contributes to 94% of total energy</i>	3.0

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### Environmental

Performance Indicator	Description	Direct Answer/Cross-reference (to the appropriate section in this report)
<b>Energy</b>		
EN5	● Energy saved due to conservation and efficiency improvements	1.5, 3.1
EN6	● Initiatives to provide energy-efficient or renewable energy-based products and services, and reductions in energy requirements as a result of these initiatives	3.0–3.5
<b>Emissions, Effluents and Waste</b>		
EN16	● Total direct and indirect greenhouse gas emissions by weight	3.6, 3.7
EN18	● Initiatives to reduce greenhouse gas emissions and reductions achieved	1.15, 3.6
EN19	● Emissions of ozone-depleting substances by weight	3.7 (SF6)
EN20	● NOx, SOx, and other significant air emissions by type and weight	3.7
EN22	● Total weight of waste by type and disposal method	3.8
<b>Compliance</b>		
EN28	● Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations <i>Comments: There were no significant fines for non-compliance</i>	
<b>Transport</b>		
EN29	◐ Significant environmental impacts of transporting products and other goods and materials used for the organization’s operations, and transporting members of the workforce <i>Comments: Toronto Hydro does not report on Scope 3 emissions</i>	1.8, 3.7
<b>Overall</b>		
EN30	● Total environmental protection expenditures and investments by type	AIF

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### Social: Labour Practices and Decent Work





Performance Indicator	Description	Direct Answer/Cross-reference (to the appropriate section in this report)
<b>Employment</b>		
LA1 ●	Total workforce by employment type, employment contract, and region	1.5
EU18 ●	Percentage of contractor and subcontractor employees that have undergone relevant health and safety training	2.2
<b>Labour/Management Relations</b>		
LA4 ●	Percentage of employees covered by collective bargaining agreements	1.5
<b>Occupational Health and Safety</b>		
LA6 ●	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs	2.2
LA7 ●	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region	2.2
LA8 ○	Education, training, counselling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases	2.4
<b>Training and Education</b>		
LA10 ●	Average hours of training per year per employee by employee category	2.4

### Social: Human Rights







Performance Indicator	Description	Direct Answer/Cross-reference (to the appropriate section in this report)
<b>Freedom of Association and Collective Bargaining</b>		
HR5 ●	Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights	A1F

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## Social: Society

Performance Indicator	Description	Direct Answer/Cross-reference (to the appropriate section in this report)
<b>Community</b>		
S01 	Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting	4.4, www.poweruptoronto.ca
<b>Public Policy</b>		
S06 	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country	OEB Electricity Distribution Rates Filing
<b>Anti-competitive Behaviour</b>		
S07 	Total number of legal actions for anti-competitive behaviour, anti-trust, and monopoly practices and their outcomes	AIF
<b>Compliance</b>		
S08 	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations	AIF

## Social: Product Responsibility

Performance Indicator	Description	Direct Answer/Cross-reference (to the appropriate section in this report)
<b>Customer Health and Safety</b>		
EU25 	Number of injuries and fatalities to the public involving company assets, including legal judgments, settlements and pending legal cases of diseases	AIF
<b>Product and Service Labelling</b>		
PR5 	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction	4.4, 4.5
PR6 	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship <i>Comments: Toronto Hydro is actively involved, as a member, in the Canadian Marketing Association, the Canadian Public Relations Society, and the International Association of Business Communicators – all of which have codes of ethics for corporate and marketing communications</i>	
<b>Compliance</b>		
PR9 	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services	AIF
<b>Access</b>		
EU28 	Power outage frequency	1.5, 1.18
EU29 	Average power outage duration	1.5, 1.18

**Legend:**  Core Indicator for EUSS/Electric Utility

**Degree of compliance with GRI Standard Disclosures:**  Standard disclosure **fully** covered  Standard disclosure **partially** covered  Standard disclosure **not** covered