

# CANADIAN UTILITIES LIMITED PERFORMANCE SUMMARY

Indicator <sup>1,2</sup>	Units	2019	2018
<b>ENVIRONMENT<sup>3,4</sup></b>			
<b>Air Emissions<sup>5</sup></b>			
Direct greenhouse gases (Scope 1)	kilotonnes CO <sub>2</sub> e	8,306	10,796
Indirect greenhouse gases (Scope 2) <sup>6</sup>	kilotonnes CO <sub>2</sub> e	103	34
Sulphur dioxide	tonnes	14,564	35,242
Nitrogen oxides	tonnes	8,909	15,938
Particulate matter (PM2.5)	tonnes	332	458
Carbon monoxide	tonnes	1,460	2,131
Volatile organic compounds	tonnes	143	270
Mercury	kilograms	24	27
Ozone depleting substances	kilograms	0	0
Water Use <sup>7</sup>	million m <sup>3</sup>	15.9	21.1
<b>Spills<sup>8</sup></b>			
Hydrocarbon - number <sup>9</sup>	number	18	13
Hydrocarbon - volume	m <sup>3</sup>	12.1	5.2
Non-hydrocarbon - number <sup>10</sup>	number	1	6
Non-hydrocarbon - volume	m <sup>3</sup>	25.0	45.7
Hazardous Waste <sup>11</sup>	tonnes	426	3,879
Environmental Fines and Penalties	\$ thousand	0	0
<b>SOCIAL<sup>12</sup></b>			
<b>Health &amp; Safety<sup>13,14,15</sup></b>			
Lost-time incident rate (employees)	cases/200,000 hours worked	0.12	0.22
Lost-time incident rate (contractors)	cases/200,000 hours worked	0.06	0.07
Recordable incident rate (employees)	cases/200,000 hours worked	2.15	1.59
Recordable incident rate (contractors)	cases/200,000 hours worked	1.56	0.97
Fatalities (employees)	number	0	0
Fatalities (contractors)	number	0	0
Employees	number	4,593	4,919
Voluntary Turnover Rate	per cent	3.8	4.4
Employees in Employee Unions or Associations	per cent	51	52
<b>Diversity</b>			
Women in workforce	per cent	32	31
Women in senior management	per cent	26	22
Women on Board of Directors	per cent	36	40
<b>Human Rights and Ethics Incidents<sup>16</sup></b>			
Discrimination incidents	number	0	0
Indigenous rights incidents	number	0	0
Corruption Incidents	number	0	0
Customer Privacy Breaches	number	0	6
Number of Regulatory Non-compliance Incidents	number	1	2
Fines and Penalties for Regulatory Non-compliance	\$ thousand	0.8	15.3
<b>ECONOMIC</b>			
Economic Value Generated <sup>17</sup>	\$ million	3,905	4,377
<b>Economic Value Distributed</b>			
Suppliers	\$ million	1,306	1,833
Employees <sup>18</sup>	\$ million	343	428
Lenders	\$ million	478	477
Shareholders	\$ million	536	439
Governments <sup>19</sup>	\$ million	466	446
Communities <sup>20</sup>	\$ million	7	7
Economic Value Retained <sup>21</sup>	\$ million	769	747
Financial Assistance Received from Governments <sup>22</sup>	\$ million	6.06	1.51
Coverage of Defined Benefit Pension Plan Obligations	per cent	91	91

We strive to continually improve our tracking and measurement systems, and may adjust indicator definitions and performance data to reflect current best practice. In most cases, we use standard industry and regulatory calculation methodologies and definitions that may be updated periodically to improve accuracy.

1. This summary table consolidates data for Canadian Utilities Limited (CU, CU.X). Although we have historically reported metrics for the whole ATCO Group of Companies, in 2018 we began aligning our reporting with the traded entities to help shareholders and other stakeholders make informed decisions.
2. We have also provided a limited number of environmental performance metrics guided by a financial control basis in our Sustainability Framework Index.

## Environment

3. Data is reported on an operatorship basis, which does not align with financial reporting. Operatorship basis means that environmental performance metrics reported include 100 per cent from operations over which Canadian Utilities Limited, or one of its subsidiaries, has operational control, regardless of percentage of financial ownership.
4. Many environmental metrics were significantly lower as a result of Canadian Utilities' sale of its 2,276-MW Canadian fossil fuel-based electricity generation portfolio in the third quarter of 2019.

## Air Emissions

5. GHG emissions are calculated and reported in line with carbon regulations where the facility is located and are also guided by the GHG Protocol.

## Indirect GHGs

6. The 2019 increase is predominantly due to electrical distribution losses being categorized as indirect Scope 2 emissions after the sale of our associated generation portfolio, in line with the GHG Protocol.

## Water

7. Water use is calculated by deducting water discharged from water withdrawn.

## Spills

8. Includes spills that meet thresholds for regulatory reporting in the jurisdiction in which they occurred. Volume spilled is often estimated due to variables such as duration, location and when the spill was identified.
9. Increase in hydrocarbon spills is primarily due to vandalism incidents to electrical transformers.
10. Non-hydrocarbon spills are often comprised of saline water or water containing small quantities of other substances.

## Waste

11. Hazardous waste volumes vary due to size and scope of projects.

## Social

12. Includes our temporary workforce but does not include JV employees.

## Health & Safety

13. Multiple factors contributed to the increased reporting of recordable incidents in 2019, including further alignment of internal definitions and interpretations to enhance consistency across the organization.
14. Our contractor safety rates do not cover all our contractors since some of our business units only track safety statistics for contractors conducting certain work scopes or greater than a threshold contract size. Changes to contractor incident rates year over year vary depending on significant capital projects which occur during that year. Work is ongoing to align contractor reporting across the organization.
15. Safety data for employees of Canadian Utilities joint ventures is included where available and when Canadian Utilities has the governing authority and responsibility for the health and safety of the people, processes and facility.

## Ethics Incidents

16. We track and address concerns through several channels, including our internationally accessible ATCO Integrity Line. Only incidents that have been substantiated by an external authority have been included.

## Economic

17. Economic value generated includes revenues and interest income.
18. Payments to employees includes salaries, wages and total benefits, including amounts paid to government institutions on behalf of employees.
19. Payments to governments include income, property, and franchise taxes.
20. Distributions to communities include donations, in-kind contributions, and sponsorships.
21. Economic value retained is economic value generated minus economic value distributed. This is not a financial reporting indicator and should not be confused with retained earnings.
22. Financial assistance received from governments includes tax relief/credits, investment grants, R&D grants, financial awards, subsidies, and favourable financing terms from domestic and foreign governments. The increase is predominately related to 2016/2017 scientific research and experimental development (SR&ED) investment tax credits that were accounted for in 2019.