

# CU INC. PERFORMANCE SUMMARY

Indicator <sup>1,2</sup>	Units	2020	2019
<b>ENVIRONMENT<sup>3</sup></b>			
<b>Air Emissions<sup>4</sup></b>			
Direct greenhouse gases (Scope 1)	kilotonnes CO <sub>2</sub> e	339	377
Indirect greenhouse gases (Scope 2) <sup>5</sup>	kilotonnes CO <sub>2</sub> e	213	72
Sulphur dioxide	tonnes	23	24
Nitrogen oxides	tonnes	689	731
Particulate matter (PM2.5)	tonnes	16	17
Carbon monoxide	tonnes	221	246
Volatile organic compounds	tonnes	25	25
Mercury	kilograms	0	0
Ozone depleting substances	kilograms	0	0
Water Use <sup>6</sup>	million m <sup>3</sup>	0	0
<b>Spills<sup>7</sup></b>			
Hydrocarbon - number <sup>8</sup>	number	18	18
Hydrocarbon - volume	m <sup>3</sup>	10.0	12.1
Non-hydrocarbon - number	number	1	0
Non-hydrocarbon - volume <sup>9</sup>	m <sup>3</sup>	0.0	0.0
Hazardous Waste <sup>10</sup>	tonnes	1,723	2,057
Environmental Fines and Penalties	\$ thousand	0	0
<b>SOCIAL<sup>11</sup></b>			
<b>Health and Safety<sup>12,13</sup></b>			
Lost-time incident rate (employees) <sup>14, 15</sup>	cases/200,000 hours worked	0.40	0.12
Lost-time incident rate (contractors)	cases/200,000 hours worked	0.11	0.06
Recordable incident rate (employees)	cases/200,000 hours worked	2.00	2.55
Recordable incident rate (contractors)	cases/200,000 hours worked	1.48	1.51
Fatalities (employees)	number	0	0
Fatalities (contractors)	number	0	0
Employees	number	3,165	3,276
Voluntary Turnover Rate	per cent	1.3	2.3
Employees in Employee Unions or Associations	per cent	67	66
<b>Diversity</b>			
Women in workforce	per cent	28	26
Women in senior management	per cent	15	11
Women on Board of Directors	per cent	36	36
<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	0
Number of Regulatory Non-compliance Incidents	number	0	0
Fines and Penalties for Regulatory Non-compliance	\$ thousand	0	0
<b>ECONOMIC</b>			
Economic Value Generated <sup>17</sup>	\$ million	2,730	2,787
<b>Economic Value Distributed</b>			
Suppliers	\$ million	783	725
Employees <sup>18</sup>	\$ million	215	199
Lenders	\$ million	371	379
Shareholders	\$ million	431	396
Governments <sup>19</sup>	\$ million	308	296
Communities <sup>20</sup>	\$ million	2	4
Economic Value Retained <sup>21</sup>	\$ million	620	788
Financial Assistance Received from Governments <sup>22</sup>	\$ million	4.09	4.91
Coverage of Defined Benefit Pension Plan Obligations	per cent	-	-

We strive to continually improve our 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.

## INDICATOR

1. This summary table consolidates data for CU Inc. This is the first year we have provided a performance summary for CU Inc., the wholly owned subsidiary of Canadian Utilities Limited.
2. We have also provided a limited number of environmental performance metrics guided by 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 CU Inc, or one of its subsidiaries, has operational control, regardless of percentage of financial ownership.

## AIR EMISSIONS

4. GHG emissions are calculated and reported in line with carbon regulations where the facility is located and are also guided by the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (GHG Protocol).

## INDIRECT GHGS

5. The increase in indirect (Scope 2) emissions for 2020 is predominantly due to the inclusion of electrical distribution losses after the sale of our associated generation business, in line with the GHG Protocol.

## WATER

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

## SPILLS

7. 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.
8. In 2020, the majority of hydrocarbon spills were related to vandalism incidents to electrical transformers.
9. Non-hydrocarbon spills are often comprised of saline water or water containing small quantities of other substances. In 2020, the volume was less than 1 m<sup>3</sup>.

## WASTE

10. Variations in hazardous waste are mainly attributable to a fluctuation in capital projects within the business units that require additional waste disposal. Hazardous waste volume for 2019 has been restated as a result of revised data from our Canadian natural gas division.

## SOCIAL

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

## SAFETY

12. Our contractor safety rates do not cover all our contractors because 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.
13. Data is included when CU Inc. has the governing authority and responsibility for the health and safety of the people, processes and facility.
14. Increase in lost-time incident rate is mainly attributable to an increase in incidents from our Canadian electricity division.
15. The lost-time incident rate disclosed in our 2020 Management's Discussion & Analysis has been updated as a result of reclassification of two incidents to lost-time as a result of the employees going on days off in early 2021.

## 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. Employee wages and benefits include employee salaries and amounts paid to government institutions on behalf of employees plus total benefits.
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 and subsidies.