

GRI Content Index

Statement of Use: Hydro One has reported with reference to the GRI Standards for the period from January 1 – December 31, 2022.

GRI 1 used: GRI 1: Foundation 2021

GRI Disclosure	Location or Direct Response
GRI Standards: General Disclosures	
GRI 2-1 – Organizational details	About This Report, Who We Are
GRI 2-2 – Entities included in organization’s sustainability reporting	About This Report
GRI 2-3 – Reporting period, frequency and contact point	About This Report
GRI 2-4 – Restatements of information	There are no restatements of information in this report.
GRI 2-5 – External Assurance	KPMG LLP performed an assurance on a select few metrics related to our public commitments. In addition, our greenhouse gas emissions data was verified by external auditors GHD Limited. About This Report, Appendices – Letters of Assurance
GRI 2-6 – Activities, value chain and other business relationships	Who We Are, Governance
GRI 2-7 – Employees	People
GRI 2-9 – Governance, structure, and compensation	Governance (Governance Structure)
GRI 2-10 – Nomination and selection of highest governance body	Management Information Circular (Nomination of Directors, p. 34-35)
GRI 2-11 – Chair of the highest governance body	Mr. Timothy Hodgson is an independent director and serves as the Chair of the Board.
GRI 2-12 – Role of the highest governance body in overseeing the management of impacts	Governance, Management Information Circular (Environmental, Social & Governance (ESG), p. 40-41; Stakeholder Engagement, p. 52)
GRI 2-13 – Delegation of responsibility for managing impacts	Governance
GRI 2-14 – Role of the highest governance body in sustainability reporting	About This Report, Governance

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GRI Disclosure	Location or Direct Response
GRI Standards: General Disclosures (continued)	
GRI 2-19 – Remuneration Policies	Management Information Circular Director Compensation, p. 24; Compensation Discussion and Analysis, p. 67-71; Compensation Governance, p. 71-73.
GRI 2-20 – Process to determine remuneration	Management Information Circular Director Compensation, p. 24; Executive Compensation Decision-making Process, p. 74-75.
GRI 2-22 – Statement on sustainable development strategy	Message from Our Chair, Message from Our President and CEO
GRI 2-23 – Policy Commitments	Governance, Code of Business Conduct
GRI 2-24 – Embedding policy commitments	Governance
GRI 2-26 – Mechanisms for seeking advice and raising concerns	Governance (Ethical Business Conduct), 2022 ESG Performance Overview, Code of Business Conduct, Whistleblower Policy, Ombudsman
GRI 2-27 – Compliance with laws and regulations	Environmental Management
GRI 2-28 – Membership associations	In 2022, Hydro One was a member of the Canadian Manufacturers and Exporters, Electricity Canada, C.D. Howe Institute, Edison Electric Institute, Electricity Distributors Association, Energy Storage Canada, Institute of Corporate Directors, North American Transmission Forum, Ontario Chamber of Commerce, Ontario Energy Association, Ontario Energy Network, Plug'n Drive, Public Policy Forum, Toronto Region Board of Trade, Western Energy Institute, Young Energy Professionals Network and a supporter of the Ivey Energy Policy and Management Centre.
GRI 2-29 – Approach to stakeholder engagement	Our Approach, Community, How We Listen to Stakeholders and Indigenous Communities
GRI 2-30 – Collective bargaining agreements	2022 Annual Report Hydro One Work Force, p. 30.
Material topics	
GRI 3-1 – Process to determine material topics	Our Approach
GRI 3-2 – List of material topics	Our Approach
GRI 3-3 – Management of material topics	Approach (within material topic of each section)

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GRI Standards: Topic-Specific Disclosures																	
Economic Performance																	
GRI 201-1 – Direct economic value generated and distributed	<p>Economic value created for stakeholders as of December 31, 2021. All amounts approximate. In millions of dollars.¹</p> <table border="1"> <tr> <td>Economic Value Generated (Revenues)</td> <td>\$ 7,819</td> </tr> <tr> <td>Economic Value Distributed</td> <td>\$ 8,727</td> </tr> <tr> <td>Payments to Suppliers</td> <td>\$ 5,309</td> </tr> <tr> <td>Payments to Employees</td> <td>\$ 1,631</td> </tr> <tr> <td>Payments to Providers of Capital</td> <td>\$ 1,199</td> </tr> <tr> <td>Payments to Governments</td> <td>\$ 488</td> </tr> <tr> <td>Payments to Indigenous Businesses</td> <td>\$ 96</td> </tr> <tr> <td>Community Investments</td> <td>\$ 4</td> </tr> </table>	Economic Value Generated (Revenues)	\$ 7,819	Economic Value Distributed	\$ 8,727	Payments to Suppliers	\$ 5,309	Payments to Employees	\$ 1,631	Payments to Providers of Capital	\$ 1,199	Payments to Governments	\$ 488	Payments to Indigenous Businesses	\$ 96	Community Investments	\$ 4
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Indirect Economic Impacts																	
GRI 3-3 – Management of material topics	Community																
GRI 203-1 – Infrastructure investments and services supported	Community																
Procurement Practices																	
GRI 204-1 – Proportion of spending on local suppliers	Energizing Economies and Communities (Energizing Economies – 2022 Performance)																
Anti-corruption																	
GRI 3-3 – Management of material topics	Our Approach, Governance																
GRI 205-1 – Operations assessed for risks related to corruption	Governance (Ethical Sourcing)																
GRI 205-2 – Communication and training about anti-corruption policies and procedures	Governance (Ethical Business Conduct)																

¹ Economic value distributed as defined by the [GRI disclosure 201-1](#). This is not a financial reporting indicator and should not be confused with our year-end financial statements.

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GRI Disclosure	Location or Direct Response		
Emissions			
GRI 3-3 – Management of material topics	Planet		
GRI 305-1 – Direct (Scope 1) GHG emissions	2022 ESG Performance Overview		
GRI 305-2 – Energy indirect (Scope 2) GHG emissions	2022 ESG Performance Overview		
Waste			
GRI 307-1 – Non-compliance with environmental laws and regulations	Environmental Management		
Employment			
GRI 401-1 – Employee hires and turnover ²	2022 New Hires		
	New Hire Count and Rate: 264; 4%	% of Total Hires Women: 30% Men: 70%	Ages 20–29: 28.8% Ages 30–39: 42.0% Ages 40–49: 20.5% Ages 50–59: 6.8% Ages 60–69: 1.9%
	2022 Turnover		
	Count and Rate: 398; 6%	% of Total Turnover Women: 30% Men: 70%	Ages 20–29: 5.2% Ages 30–39: 16.1% Ages 40–49: 11.3% Ages 50–59: 34.4% Ages 60–69: 31.2% Ages 70–79: 1.8%

² Attrition rate is calculated based on voluntary, involuntary, retirement and other departures as a percentage of the average annual number of regular employees.

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GRI Disclosure	Location or Direct Response
Health and Safety	
GRI 3-3 – Management of material topics	People
GRI 403-1 – Occupational health and safety management system	People
GRI 403-8 – Workers covered by an occupational health and safety management system	People
GRI 403-9 – Work-related injuries	People, 2022 ESG Performance Overview
Diversity and Equal Opportunity	
GRI 3-3 – Management of material topics	People
GRI 405-1 – Diversity of governance bodies and employees	People, 2022 ESG Performance Overview
Rights of Indigenous Peoples	
GRI 3-3 – Management of material topics	Community

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GRI Disclosure	Location or Direct Response																																																		
General Standard Disclosures for the Electric Utility Sector																																																			
GRI EU2 – Net energy output broken down by primary energy source and by regulatory regime	Hydro One does not determine the energy mix for the Province of Ontario; this is a key responsibility of the Independent Electricity System Operator (IESO). The Ontario system-wide electricity supply mix for 2022 can be accessed at: https://www.hydroone.com/about/regulatory/supply-mix																																																		
GRI EU3 – Number of residential, industrial, institutional and commercial customer accounts	SASB Table																																																		
GRI EU4 – Length of above and underground transmission and distribution lines by regulatory regime	<table border="1"> <thead> <tr> <th colspan="5" data-bbox="1223 706 2591 738">Who We Are</th> </tr> <tr> <th data-bbox="1223 747 1478 771">TX OVERHEAD</th> <th data-bbox="1491 747 1747 771">TX UNDERGROUND</th> <th data-bbox="1760 747 1962 771">DX OVERHEAD</th> <th data-bbox="1975 747 2231 771">DX UNDERGROUND</th> <th data-bbox="2244 747 2591 771">DX SUBCABLE</th> </tr> </thead> <tbody> <tr> <td data-bbox="1223 779 1478 803">115 kV: 10,324 km</td> <td data-bbox="1491 779 1747 803">115 kV: 218 km</td> <td data-bbox="1760 779 1962 803">14.4/25.01 kV: 14.4</td> <td data-bbox="1975 779 2231 803">14.4/25.01 kV: 101 km</td> <td data-bbox="2244 779 2591 803">14.4/25.01 kV: 412 km</td> </tr> <tr> <td data-bbox="1223 803 1478 828">230 kV (including 345 kV): 14,467 km</td> <td data-bbox="1491 803 1747 828">230 kV: 55 km</td> <td data-bbox="1760 803 1962 828">5,494 km</td> <td data-bbox="1975 803 2231 828">16.0/27.6 kV: 2,662 km</td> <td data-bbox="2244 803 2591 828">16.0/27.6 kV: 97 km</td> </tr> <tr> <td data-bbox="1223 828 1478 852">500 kV: 4,469 km</td> <td data-bbox="1491 828 1747 852"></td> <td data-bbox="1760 828 1962 852">16.0/27.6 kV: 11,351 km</td> <td data-bbox="1975 828 2231 852">2.4/4.16 kV: 369 km</td> <td data-bbox="2244 828 2591 852">2.4/4.16 kV: 13 km</td> </tr> <tr> <td data-bbox="1223 852 1478 876"></td> <td data-bbox="1491 852 1747 876"></td> <td data-bbox="1760 852 1962 876">2.4/4.16 kV: 1,476 km</td> <td data-bbox="1975 852 2231 876">4.8/8.32 kV: 2,302 km</td> <td data-bbox="2244 852 2591 876">4.8/8.32 kV: 343 km</td> </tr> <tr> <td data-bbox="1223 876 1478 901"></td> <td data-bbox="1491 876 1747 901"></td> <td data-bbox="1760 876 1962 901">4.8/8.32 kV: 50,664 km</td> <td data-bbox="1975 876 2231 901">44 kV: 61 km</td> <td data-bbox="2244 876 2591 901">44 kV: 25 km</td> </tr> <tr> <td data-bbox="1223 901 1478 925"></td> <td data-bbox="1491 901 1747 925"></td> <td data-bbox="1760 901 1962 925">44 kV: 10,045 km</td> <td data-bbox="1975 901 2231 925">7.2/12.51 kV: 879 km</td> <td data-bbox="2244 901 2591 925">7.2/12.51 kV: 3,133 km</td> </tr> <tr> <td data-bbox="1223 925 1478 950"></td> <td data-bbox="1491 925 1747 950"></td> <td data-bbox="1760 925 1962 950">7.2/12.51 kV: 34,829 km</td> <td data-bbox="1975 925 2231 950">8.0/13.8 kV: 178 km</td> <td data-bbox="2244 925 2591 950">8.0/13.8 kV: 0.5 km</td> </tr> <tr> <td data-bbox="1223 950 1478 974"></td> <td data-bbox="1491 950 1747 974"></td> <td data-bbox="1760 950 1962 974">8.0/13.8 kV: 305 km</td> <td data-bbox="1975 950 2231 974"></td> <td data-bbox="2244 950 2591 974"></td> </tr> </tbody> </table>	Who We Are					TX OVERHEAD	TX UNDERGROUND	DX OVERHEAD	DX UNDERGROUND	DX SUBCABLE	115 kV: 10,324 km	115 kV: 218 km	14.4/25.01 kV: 14.4	14.4/25.01 kV: 101 km	14.4/25.01 kV: 412 km	230 kV (including 345 kV): 14,467 km	230 kV: 55 km	5,494 km	16.0/27.6 kV: 2,662 km	16.0/27.6 kV: 97 km	500 kV: 4,469 km		16.0/27.6 kV: 11,351 km	2.4/4.16 kV: 369 km	2.4/4.16 kV: 13 km			2.4/4.16 kV: 1,476 km	4.8/8.32 kV: 2,302 km	4.8/8.32 kV: 343 km			4.8/8.32 kV: 50,664 km	44 kV: 61 km	44 kV: 25 km			44 kV: 10,045 km	7.2/12.51 kV: 879 km	7.2/12.51 kV: 3,133 km			7.2/12.51 kV: 34,829 km	8.0/13.8 kV: 178 km	8.0/13.8 kV: 0.5 km			8.0/13.8 kV: 305 km		
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<p>GRI EU15 – Percentage of employees eligible to retire in the next 5 and 10 years (workforce and job category)³</p>	<p>Electrical power line and cable workers:</p> <ul style="list-style-type: none"> • % of Workforce: 5 Year: 2%, 10 Year: 3% • % of NOC: 5 Year: 9%, 10 Year: 15% <p>Electrical and electronics engineers:</p> <ul style="list-style-type: none"> • % of Workforce: 5 Year: 2%, 10 Year: 3% • % of NOC: 5 Year: 15%, 10 Year: 29% <p>Electrical and electronics engineering technologists and technicians:</p> <ul style="list-style-type: none"> • % of Workforce: 5 Year: 1%, 10 Year: 2% • % of NOC: 5 Year: 13%, 10 Year: 24% <p>Silviculture and forestry workers:</p> <ul style="list-style-type: none"> • % of Workforce: 5 Year: 0.4%, 10 Year: 1% • % of NOC: 5 Year: 7%, 10 Year: 19% <p>Other customer and information services representatives:</p> <ul style="list-style-type: none"> • % of Workforce: 5 Year: 1%, 10 Year: 2% • % of NOC: 5 Year: 24%, 10 Year: 46% <p>Professional occupations in business management consulting:</p> <ul style="list-style-type: none"> • % of Workforce: 5 Year: 1%, 10 Year: 2% • % of NOC: 5 Year: 24%, 10 Year: 46% <p>Contractors and supervisors, electrical trades and telecommunications occupations:</p> <ul style="list-style-type: none"> • % of Workforce: 5 Year: 1%, 10 Year: 2% • % of NOC: 5 Year: 27%, 10 Year: 48% <p>Power system electricians:</p> <ul style="list-style-type: none"> • % of Workforce: 5 Year: 1%, 10 Year: 1% • % of NOC: 5 Year: 21%, 10 Year: 32% <p>General office support workers:</p> <ul style="list-style-type: none"> • % of Workforce: 5 Year: 1%, 10 Year: 1% • % of NOC: 5 Year: 29%, 10 Year: 47%
<p>GRI EU28 – Power outage frequency</p>	<p>2022 ESG Performance Overview</p>
<p>GRI EU29 – Average power outage duration</p>	<p>2022 ESG Performance Overview</p>

³ NOC is the National Occupational Classification and the region for reporting is Canada.