

## GRI Table

| Category/Section       | Topic               | GRI Disclosure   | 2021  |
|------------------------|---------------------|--|---|
| Organizational Profile | Standard Disclosure | GRI 102-1<br>Name of the organization                                      | Hydro One Limited   |
| Organizational Profile | Standard Disclosure | GRI 102-2<br>Activities, brands, products, and services                    | 2021 Sustainability Report, <a href="#">Hydro One At-A-Glance</a> |
| Organizational Profile | Standard Disclosure | GRI 102-3<br>Location of headquarters                                      | 2021 Sustainability Report, <a href="#">Connect with Us</a>       |
| Organizational Profile | Standard Disclosure | GRI 102-4<br>Location of operations  | 2021 Sustainability Report, <a href="#">Hydro One At-A-Glance</a> |
| Organizational Profile | Standard Disclosure | GRI 102-5<br>Ownership and legal form                                      | 2021 Sustainability Report, <a href="#">Hydro One At-A-Glance</a> |
| Organizational Profile | Standard Disclosure | GRI 102-6<br>Markets served  | 2021 Sustainability Report, <a href="#">Hydro One At-A-Glance</a> |
| Organizational Profile | Standard Disclosure | GRI 102-7<br>Scale of the organization                                     | 2021 Sustainability Report, <a href="#">Hydro One At-A-Glance</a> |
| Organizational Profile | Standard Disclosure | GRI 102-8<br>Information on employees and other workers                    | 2021 Sustainability Report, <a href="#">People</a>                |
| Organizational Profile | Standard Disclosure | GRI 102-9<br>Supply chain  | <a href="#">Supplier Code of Conduct</a>                          |
| Organizational Profile | Standard Disclosure | GRI 102-10<br>Significant changes to the organization and its supply chain | There were no significant changes to Hydro One in 2021            |

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| Organizational Profile | Standard Disclosure | GRI 102-13<br>Memberships of associations   | In 2021, 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 |
| Strategy               | Standard Disclosure | GRI 102-14<br>Statement from senior decision-maker  | 2021 Sustainability Report, <a href="#">Message from Our Interim President and CEO</a> & <a href="#">Message from Our Chair</a>  |
| Strategy               | Standard Disclosure | GRI 102-15<br>Key impacts, risk and opportunities   | 2021 Sustainability Report, <a href="#">Our Approach</a> , <a href="#">ESG Performance Overview</a> and <a href="#">2021 Annual Report</a>   |
| Ethics and Integrity   | Standard Disclosure | GRI 102-16<br>Values, principles, standards, and norms of behavior                          | <a href="#">Code of Business Conduct</a> and <a href="#">Values</a>  |
| Ethics and Integrity   | Standard Disclosure | GRI 102-17<br>Mechanisms for advice and concerns about ethics                               | <a href="#">Code of Business Conduct</a> , <a href="#">Ombudsman</a> , <a href="#">ESG Performance Overview</a> and <a href="#">Whistleblower Policy</a>   |
| Governance             | Standard Disclosure | GRI 102-18<br>Governance structure  | 2021 Sustainability Report, <a href="#">Our Approach</a>   |
| Governance             | Standard Disclosure | GRI 102-20<br>Executive-level responsibility for economic, environmental, and social topics | 2021 Sustainability Report, <a href="#">Our Approach</a>   |
| Governance             | Standard Disclosure | GRI 102-21<br>Consulting stakeholders on economic, environmental, and social topics         | <a href="#">Sustainability Materiality Assessment</a>  |
| Governance             | Standard Disclosure | GRI 102-22<br>Composition of the highest governance body                                    | 2021 Sustainability Report, <a href="#">Our Approach</a> , <a href="#">Governance</a>  |
| Governance             | Standard Disclosure | GRI 102-23<br>Chair of the governance body  | 2021 Sustainability Report, <a href="#">Our Approach</a> , <a href="#">Governance</a>  |
| Governance             | Standard Disclosure | GRI 102-24<br>Nominating and selecting the highest governance body                          | 2021 Sustainability Report, <a href="#">Our Approach</a> , <a href="#">Governance</a>  |

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| Governance             | Standard Disclosure | GRI 102-31<br>Review of economic, environmental, and social topics       | 2021 Sustainability Report, <a href="#">Our Approach, Governance</a>   |
| Governance             | Standard Disclosure | GRI 102-32<br>Highest governance body's role in sustainability reporting | 2021 Sustainability Report, <a href="#">Our Approach, Governance</a>   |
| Stakeholder Engagement | Standard Disclosure | GRI 102-40<br>List of stakeholder groups and partners                    | 2021 Sustainability Report, <a href="#">Our Approach</a>   |
| Stakeholder Engagement | Standard Disclosure | GRI 102-41<br>Collective bargaining agreements                           | <a href="#">2021 Annual Report</a>   |
| Stakeholder Engagement | Standard Disclosure | GRI 102-42<br>Identifying and selecting stakeholders                     | 2021 Sustainability Report, <a href="#">Our Approach</a>   |
| Stakeholder Engagement | Standard Disclosure | GRI 102-43<br>Approach to stakeholder engagement                         | 2021 Sustainability Report, <a href="#">Community</a>  |
| Stakeholder Engagement | Standard Disclosure | GRI 102-44<br>Key topics and concerns raised                             | 2021 Sustainability Report, <a href="#">Community</a>  |
| Reporting Practice     | Standard Disclosure | GRI 102-45<br>Entities included in the consolidated financial statements | 2021 Sustainability Report, <a href="#">About This Report</a>  |
| Reporting Practice     | Standard Disclosure | GRI 102-46<br>Defining report content and topic boundaries               | 2021 Sustainability Report, <a href="#">About This Report</a>  |
| Reporting Practice     | Standard Disclosure | GRI 102-47<br>List of material topics                                    | <a href="#">Sustainability Materiality Assessment</a>  |
| Reporting Practice     | Standard Disclosure | GRI 102-48<br>Restatements of information                                | There are no restatements of information given in previous reports   |
| Reporting Practice     | Standard Disclosure | GRI 102-49<br>Changes in reporting                                       | The information contained within this report is for Hydro One Limited. In instances where data is only available for Hydro One Networks Inc., it is noted with an asterisk |
| Reporting Practice     | Standard Disclosure | GRI 102-50<br>Reporting period   | 2021 Sustainability Report, <a href="#">About This Report</a>  |
| Reporting Practice     | Standard Disclosure | GRI 102-51<br>Date of most recent report                                 | August 2022  |
| Reporting Practice     | Standard Disclosure | GRI 102-52<br>Reporting cycle  | 2021 Sustainability Report, <a href="#">About This Report</a>  |

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| Reporting Practice             | Standard Disclosure | GRI 102-53<br>Contact point for questions regarding the report                         | 2021 Sustainability Report, <a href="#">Connect with Us</a>   |
| Reporting Practice             | Standard Disclosure | GRI 102-54<br>Claims of reporting in accordance with the GRI Standards                 | 2021 Sustainability Report, <a href="#">About This Report</a>   |
| Reporting Practice             | Standard Disclosure | GRI 102-55<br>GRI content index  | GRI Table (also available as a stand-alone document on our <a href="#">website</a> )  |
| Reporting Practice             | Standard Disclosure | GRI 102-56<br>External assurance   | GHD Limited verified Hydro One's GHG Emission Report for the compliance period of January 1 to December 31, 2021  |
| Management Approach            | Standard Disclosure | GRI 103-1<br>Explanation of the material topic and its Boundary                        | 2021 Sustainability Report, <a href="#">About This Report</a> , <a href="#">Our Approach</a> and <a href="#">Sustainability Materiality Assessment</a>  |
| Management Approach            | Standard Disclosure | GRI 103-2<br>The management approach and its components                                | 2021 Sustainability Report, within the approach section of each material topic  |
| Our Approach to Sustainability | Governance          | GRI 205-1<br>Discussion on Management Approach   | 2021 Sustainability Report, <a href="#">Our Approach</a> and <a href="#">Governance</a>   |
| Our Approach to Sustainability | Governance          | GRI 205-1<br>Operations assessed for risks related to corruption                       | <a href="#">Code of Business Conduct</a>  |
| Our Approach to Sustainability | Governance          | GRI 205-2<br>Communications and training about anti-corruption policies and procedures | The Board of Directors received annual communication on the <a href="#">Code of Business Conduct</a> .<br><br>Employees receive annual communication on our Anti-Fraud and Anti-Corruption policies through our Code of Business Conduct Annual Refresher. As of December 31, 2021, 84% <sup>54</sup> of employees completed the 2021 Code of Business Conduct Annual Refresher, which includes information on our Anti-Fraud and Anti-Corruption policies.<br><br>Business partners are subject to our <a href="#">Code of Business Conduct</a> and the <a href="#">Supplier Code of Conduct</a> . |
| People                         | Talent              | GRI 405-1<br>Discussion on Management Approach   | 2021 Sustainability Report, <a href="#">People</a>  |
| People                         | Talent              | GRI 405-1<br>Diversity of governance bodies and employees                              | 2021 Sustainability Report, <a href="#">Governance</a> and <a href="#">People</a>   |

<sup>54</sup> While all employees are required to complete the Code of Business Conduct Annual Refresher training, employees on leave of absence and/or those whose employment status may have changed during the course of the year may have been unable to complete the refresher.

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| Category/Section | Topic  | GRI Disclosure  | 2021  |
|------------------|--------|---|---|
| People           | Talent | GRI EU15<br>Number of employees eligible to retire within 5 years, 10 years (% of workforce, by job category) <sup>55</sup> | <p><b>Electrical power line and cable workers:</b><br/>                     -% of Workforce: 5 Year: 2%, 10 Year: 3%<br/>                     -% of NOC Group: 5 Year: 11%, 10 Year: 16%</p> <p><b>Electrical and electronics engineers:</b><br/>                     -% of Workforce: 5 Year: 2%, 10 Year: 3%<br/>                     -% of NOC Group: 5 Year: 17%, 10 Year: 29%</p> <p><b>Electrical and electronics engineering technologists and technicians:</b><br/>                     -% of Workforce: 5 Year: 1%, 10 Year: 3%<br/>                     -% of NOC Group: 5 Year: 15%, 10 Year: 27%</p> <p><b>Silviculture and forestry workers:</b><br/>                     -% of Workforce: 5 Year: 0.5%, 10 Year: 1%<br/>                     -% of NOC Group: 5 Year: 9%, 10 Year: 19%</p> <p><b>Other customer and information services representatives:</b><br/>                     -% of Workforce: 5 Year: 1%, 10 Year: 2%<br/>                     -% of NOC Group: 5 Year: 25%, 10 Year: 49%</p> <hr/> <p><b>Professional Occupations in business management consulting:</b><br/>                     -% of Workforce: 5 Year: 1%, 10 Year: 2%<br/>                     -% of NOC Group: 5 Year: 24%, 10 Year: 42%</p> <hr/> <p><b>Contractors and supervisors, electrical trades and telecommunications occupations:</b><br/>                     -% of Workforce: 5 Year: 1%, 10 Year: 2%<br/>                     -% of NOC Group: 5 Year: 35%, 10 Year: 55%</p> <p><b>Power system electricians:</b><br/>                     -% of Workforce: 5 Year: 1%, 10 Year: 1%<br/>                     -% of NOC Group: 5 Year: 20%, 10 Year: 32%</p> <p><b>General office support workers:</b><br/>                     -% of Workforce: 5 Year: 1%, 10 Year: 1%<br/>                     -% of NOC Group: 5 Year: 31%, 10 Year: 51%</p> |

<sup>55</sup> NOC is the National Occupational Classification and the region for reporting is Canada.

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| Category/Section | Topic                                       | GRI Disclosure  | 2021   |  |
|------------------|---|---|--|--|
| People           | Talent                                      | GRI 401-1<br>Employee hires and employee turnover <sup>56</sup>                     | <b>2021 New Hire</b>   |  |
|                  |   |   | New Hire Count and Rate:<br>208; 3.4%  |  |
|                  |   |   | <b>% of Total New Hires</b>  |  |
|                  |   |   | Women: 32%<br>Men: 68%   | Ages 20–29: 27%<br>Ages 30–39: 36%<br>Ages 40–49: 21%<br>Ages 50–59: 14%<br>Ages 60–69: 2%                   |
|                  |   |   | <b>2021 Turnover</b>   |  |
|                  |   |   | Count and Rate:<br>328; 5.3%   |  |
|                  |   |   | <b>% of Total Turnover</b>   |  |
|                  |   |   | Women: 23%<br>Men: 77%   | Ages 20–29: 5%<br>Ages 30–39: 11%<br>Ages 40–49: 10%<br>Ages 50–59: 38%<br>Ages 60–69: 34%<br>Ages 70–79: 3% |
| People           | Health and Safety                           | GRI 403-1<br>Discussion on Management Approach                                      | 2021 Sustainability Report, <a href="#">People</a>   |  |
| People           | Health and Safety                           | GRI 403-1<br>Occupational health and safety management system                       | 2021 Sustainability Report, <a href="#">People</a>   |  |
| People           | Health and Safety                           | GRI 403-8<br>Workers covered by an occupational health and safety management system | 2021 Sustainability Report, <a href="#">People</a>   |  |
| People           | Health and Safety                           | GRI 403-9<br>Work-related injuries  | 2021 Sustainability Report, <a href="#">People</a><br><a href="#">ESG Performance Overview</a> |  |
| Planet           | Climate Change and Environmental Management | GRI 305-1<br>Discussion on Management Approach                                      | 2021 Sustainability Report, <a href="#">Planet</a>   |  |
| Planet           | Climate Change                              | GRI 305-1<br>Direct Scope 1 GHG emissions   | 2021 Sustainability Report, <a href="#">Planet</a>   |  |

<sup>56</sup> 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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|------------------|--------------------------|---|---|
| Planet           | Climate Change           | GRI 305-2<br>Energy indirect (Scope 2) GHG emissions  | 2021 Sustainability Report, <b>Planet</b>     |
| Planet           | Environmental Management | GRI 307-1<br>Non-compliance with environmental laws and regulations                           | 2021 Sustainability Report, <b>Planet</b>     |
| Community        | Affordability            | GRI 203-1<br>Discussion on Management Approach  | 2021 Sustainability Report, <b>Community</b>  |
| Community        | Affordability            | GRI 203-1<br>Indirect economic impacts  | 2021 Sustainability Report, <b>Community</b>  |
| Community        | Indigenous Relations     | GRI 411-1<br>Discussion on Management Approach  | 2021 Sustainability Report, <b>Community</b>  |
| Community        | Economic Performance     | GRI 201-1<br>Economic value generated and distributed   | 2021 Sustainability Report, <b>Community</b>  |
| Community        | Supply Chain             | GRI 204-1<br>Proportion of spending on local suppliers  | 2021 Sustainability Report, <b>Community</b>  |
| Community        | Customer Service         | GRI EU3<br>Discussion on Management Approach  | 2021 Sustainability Report, <b>Community</b>  |
| Community        | Customer Service         | GRI EU3<br>Number of residential, industrial, institutional, and commercial customer accounts | 2021 Sustainability Report, <b>SASB Table</b> |

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|---|--|--|--|---|--|
| Community   | Reliability  | GRI EU4<br>Length of above and underground transmission and distribution lines by regulatory regime              | <p>2021 Sustainability report, <a href="#">Hydro One At-A-Glance</a></p> <hr/> <table border="1"> <tr> <td>TX OVERHEAD:<br/>115 kV: 10,432 km<br/>230 kV (including 345 kV): 14,449 km<br/>500 kV: 4,469 km</td> <td>TX UNDERGROUND:<br/>115 kV: 224 km<br/>230 kV: 59 km</td> </tr> </table> <hr/> <p>DX OVERHEAD</p> <ul style="list-style-type: none"> <li>• 14.4/25.01 kV: 5,502 km</li> <li>• 16.0/27.6 kV: 11,341 km</li> <li>• 2.4/4.16 kV: 1,474 km</li> <li>• 4.8/8.32 kV: 50,652 km</li> <li>• 44 kV: 10,030 km</li> <li>• 7.2/12.51 kV: 34,808 km</li> <li>• 8.0/13.8 kV: 305 km</li> </ul> <hr/> <p>DX UNDERGROUND</p> <ul style="list-style-type: none"> <li>• 14.4/25.01 kV: 101 km</li> <li>• 16.0/27.6 kV: 2,622 km</li> <li>• 2.4/4.16 kV: 367 km</li> <li>• 4.8/8.32 kV: 2,253 km</li> <li>• 44 kV: 60 km</li> <li>• 7.2/12.51 kV: 874 km</li> <li>• 8.0/13.8 kV: 177 km</li> </ul> <hr/> <p>DX SUBCABLE</p> <ul style="list-style-type: none"> <li>• 14.4/25.01 kV: 407 km</li> <li>• 16.0/27.6 kV: 97 km</li> <li>• 2.4/4.16 kV: 13 km</li> <li>• 4.8/8.32 kV: 341 km</li> <li>• 44 kV: 25 km</li> <li>• 7.2/12.51 kV: 3,093 km</li> <li>• 8.0/13.8 kV: N/A</li> </ul> | TX OVERHEAD:<br>115 kV: 10,432 km<br>230 kV (including 345 kV): 14,449 km<br>500 kV: 4,469 km | TX UNDERGROUND:<br>115 kV: 224 km<br>230 kV: 59 km |
| TX OVERHEAD:<br>115 kV: 10,432 km<br>230 kV (including 345 kV): 14,449 km<br>500 kV: 4,469 km | TX UNDERGROUND:<br>115 kV: 224 km<br>230 kV: 59 km |  |  |   |  |
| Community   | Reliability  | GRI EU28<br>Average power outage frequency (Transmission SAIFI) (# of interruptions per delivery point per year) | <a href="#">ESG Performance Overview</a>   |   |  |

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| Community        | Reliability              | GRI EU28<br>Average power outage frequency<br>(Distribution SAIFI) (# of interruptions per<br>delivery point per year) | <a href="#">ESG Performance Overview</a>   |
| Community        | Reliability              | GRI EU29<br>Average power outage duration<br>(Transmission SAIDI) (hours per customer<br>per year)                     | <a href="#">ESG Performance Overview</a>   |
| Community        | Reliability              | GRI EU29<br>Average power outage frequency<br>(Distribution SAIDI) (# of interruptions per<br>customer per year)       | <a href="#">ESG Performance Overview</a>   |
| Community        | Business Model Pressures | Discussion on Management Approach  | 2021 Sustainability Report, <a href="#">Community</a>  |
| Community        | Business Model Pressures | GRI EU2<br>Net energy output – Transmission and<br>distribution (%) (input)  | Hydro One does not determine the energy mix for the Province of Ontario; this is a key<br>responsibility of the Independent Electricity System Operator (IESO) |