

GRI content index

Statement of use: Hydro One has reported the information cited in this GRI content index for the period from January 1 – December 31, 2023, with reference to the GRI standards.

GRI Disclosure	Location or Direct Response
GRI Standards: General Disclosures	
GRI 2-1 – Organizational details	About this Report (p. 2), Who we are (p. 6)
GRI 2-2 – Entities included in the organization’s sustainability reporting	About this Report (p. 2)
GRI 2-3 – Reporting period, frequency and contact point	About this Report (p. 2)
GRI 2-4 – Restatements of information	ESG Data Index – Environmental Performance (p. 43)
GRI 2-5 – External Assurance	About this Report (p. 2), Appendices – Letters of Assurance (p. 42)
GRI 2-6 – Activities, value chain and other business relationships	Who we are (p. 6), Foundations – System Reliability (p. 15), Engagement (p. 24); Purpose – Customer Focus (p. 26)
GRI 2-7 – Employees	Foundations – Talent Management (p. 21), ESG Data Index – Talent Management (p. 46)
GRI 2-9 – Governance structure and composition	Foundations – Governance (p. 23), Management Information Circular (Board Structure , p. 31-33)
GRI 2-10 – Nomination and selection of the highest governance body	Management Information Circular (Nomination of Directors , p. 33-34)
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	Foundations – Governance (p. 23), Management Information Circular (Schedule “A” Hydro One Limited Mandate for the Board of Directors, p. 109-112)
GRI 2-13 – Delegation of responsibility for managing impacts	Foundations – Governance (p. 23), Management information Circular (Board Priorities , p. 47)
GRI 2-14 – Role of the highest governance body in sustainability reporting	About this Report (p. 2), Foundations – Governance (p. 23)
GRI 2-15 – Conflicts of interest	Management Information Circular (Conflict of interest and Related Party Transactions , p. 36)
GRI 2-16 – Communication of critical concerns	Management Information Circular (Ethical Business Conduct , p. 35)
GRI 2-17 – Collective knowledge of the highest governance body	Management Information Circular (Skills and Competencies of the Board , p. 22; Orientation and Continuing Education , p. 45-47)
GRI 2-19 – Remuneration Policies	Management Information Circular (Director Compensation , p. 24; Compensation Discussion and Analysis , p. 68-73)
GRI 2-20 – Process to determine remuneration	Management Information Circular (Director Compensation p. 24; Executive Compensation Decision-making Process , p. 72-73)

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GRI 2-22 – Statement on sustainable development strategy	Message from Our Chair (p. 4), Message from Our President and CEO (p. 5)
GRI 2-23 – Policy Commitments	Foundations – Governance (p. 23), Sustainability Policies
GRI 2-24 – Embedding policy commitments	Foundations – Governance (p. 23), Management Information Circular (Ethical Business Conduct (p. 35), Sustainability Website)
GRI 2-26 – Mechanisms for seeking advice and raising concerns	Foundations – Governance (p. 23), ESG Data Index – Governance (p. 48), Code of Business Conduct , Whistleblower Policy , Ombudsman
GRI 2-28 – Membership associations	In 2023, Hydro One was a member of the Canadian Council for Aboriginal Business, 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, Young Energy Professionals Network and a supporter of the Ivey Energy Policy and Management Centre and Transition Accelerator Electrifying Canada initiative.
GRI 2-29 – Approach to stakeholder engagement	Our Approach – Our Approach to Sustainability (p. 7), Stakeholder Engagement (p. 8), Purpose (p. 25)
GRI 2-30 – Collective bargaining agreements	Annual Report (Hydro One Work Force p. 20)
Material Topics	
GRI 3-1 – Process to determine material topics	Materiality Matrix
GRI 3-2 – List of material topics	Materiality Matrix
GRI Standards: Topic-Specific Disclosures	
Economic Performance	
GRI 201-1 – Direct economic value generated and distributed	Economic value created for stakeholders as of December 31, 2023 (\$ Millions)¹
	Economic Value Generated (Revenues) 7,844
	Economic Value Distributed 9,520
	Payments to Suppliers 5,817
	Payments to Employees 1,747
	Payments to Providers of Capital 1,330
	Payments to Government 480
	Payments to Indigenous Businesses 142
	Community Investments 4
GRI 201-2 – Financial implications and other risks and opportunities due to climate change	TCFD Recommendations (p. 49)

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		
Indirect Economic Impacts			
GRI 3-3 – Management of material topics	Purpose – Energizing Communities (p. 35)		
GRI 203-1 – Infrastructure investments and services supported	Purpose – Indigenous Relations (p. 31), Hydro One Remotes (p. 33), Energizing Communities (p. 35)		
Procurement Practices			
GRI 3-3 – Management of material topics	Future-Proof – Sustainable Procurement (p. 41)		
GRI 204-1 – Proportion of spending on local suppliers	Purpose – Indigenous Relations (p. 31), Hydro One Remotes (p. 33), Energizing Communities (p. 35); ESG Data Index – Economic Development (p. 47)		
Anti-corruption			
GRI 3-3 – Management of material topics	Foundations – Governance (p. 23)		
GRI 205-2 – Communication and training about anti-corruption policies and procedures	Foundations – Governance (p. 23), ESG Data Index – Governance (p. 48), Management Information Circular (Ethical Business Conduct , p. 35-36)		
Emissions			
GRI 3-3 – Management of material topics	Foundations – Climate Change Mitigation (p. 17)		
GRI 305-1 – Direct (Scope 1) GHG emissions	ESG Data Index – Climate Change (p. 43)		
GRI 305-2 – Energy indirect (Scope 2) GHG emissions	ESG Data Index – Climate Change (p. 43)		
Employment			
GRI 401-1 – New employee hires and employee turnover ²	2023 New Hires		
	New Hire Count & Rate: 345; 5%	% of Total Hires Women: 31.0% Men: 69%	Ages 20-29: 33.3% Ages 30-39: 36.8% Ages 40-49: 20.3% Ages 50-59: 9.0% Ages 60-69: 0.6%
	2023 Turnover		
	Count & Rate: 284; 4.1%	% of Total Turnover Women: 28.9% Men: 71.1%	Ages 20-29: 6.3% Ages 30-39: 16.9% Ages 40-49: 10.9% Ages 50-59: 33.8% Ages 60-69: 30.3% Ages 70+: 1.8%
Health and Safety			
GRI 3-3 – Management of material topics	Foundations – Health and Safety (p. 12)		
GRI 403-1 – Occupational health and safety management system	Foundations – Health and Safety (p. 12)		
GRI 403-9 – Work-related injuries	Foundations – Health and Safety (p. 12), ESG Data Index – Health and Safety (p. 45)		

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			
Training and Education				
GRI 404-1 – Average hours of training per year per employee	ESG Data Index – Talent Management (p. 46)			
GRI 404-2 – Programs for upgrading employee skills and transition assistance programs	Foundations – Talent Management (p. 21), Future-Proof – Diversity, Equity and Inclusion (p. 40)			
Diversity and Equal Opportunity				
GRI 3-3 – Management of material topics	Future-Proof – Diversity, Equity and Inclusion (p. 40)			
GRI 405-1 – Diversity of governance bodies and employees	ESG Data Index - Diversity, Equity and Inclusion (p. 47), Governance (p. 48)			
Rights of Indigenous Peoples				
GRI 3-3 – Management of material topics	Purpose – Indigenous Relations (p. 31)			
General Standard Disclosures for the Electric Utility Sector				
GRI EU2 – Net energy output broken down by primary energy source and 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 2023 can be accessed here .			
GRI EU3 – Number of residential, industrial, institutional and commercial customer accounts	ESG Data Index – Customer (p. 46)			
GRI EU4 – Length of above and underground transmission and distribution lines by regulatory regime	Transmission			
	Voltage	Overhead (km)	Underground (km)	
	115 kV	10,295	218	
	230 kV (including 345 kV)	14,487	55	
	500 kV	4,469	-	
	Distribution			
	Voltage	Overhead (km)	Underground (km)	Subcable (km)
	14.4/25.01 kV	6,212	110	560
	16.0/27.6 kV	14,122	2,713	121
	2.4/4.16 kV	1,561	357	3
	4.8/8.32 kV	48,283	2,414	329
	44 kV	9,990	60	25
	7.2/12.51 kV	33,669	876	2,993
	8.0/13.8 kV	369	181	1

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GRI Disclosure	Location or Direct Response			
GRI EU15 – Percentage of employees eligible to retire in the next 5 and 10 years (workforce and job category) ³	Job Category	Total Eligible NOC group (%)		Total Eligible Workforce (%)
		10 yrs	5 yrs	10 yrs
			5 yrs	
	Electrical power line and cable workers	14.7	7.7	2.5
	Electrical and electronics engineers	30	14.6	3.1
	Electrical and electronics engineering technologists and technicians	24.9	13.2	2.2
	Silviculture and forestry workers	19.2	6.6	1
	Professional occupations in business management consulting	39.7	21.2	1.7
	Other customer and information services representatives	29.8	14.9	1.6
	Contractors and supervisors, electrical trades and telecommunications occupations	51.8	26.8	1.6
	Power system electricians	31.8	20.6	0.8
	General office support workers	41.8	27.1	1.1
GRI EU28 – Power outage frequency	ESG Data Index – Reliability and Resiliency (p. 45)			
GRI EU29 – Average power outage duration	ESG Data Index – Reliability and Resiliency (p. 45)			

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