

# 2025 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, 2025, with reference to the GRI standards.

## Acronyms

**AR:** Annual Report

**SR:** Sustainability Report

**MIC:** Management Information Circular

**ESG data index:** Environmental, Social and Governance data index

GRI disclosure	Location or direct response
<b>GRI standards: general disclosures 2021</b>	
GRI 2-1 – Organizational details	<a href="#">2025 SR</a> , About this report, p. 1 <a href="#">2025 AR</a> , Corporate Profile, p. 1
GRI 2-2 – Entities included in the organization's sustainability report	<a href="#">2025 SR</a> , About this report, p. 1
GRI 2-3 – Reporting period, frequency and contact point	<a href="#">2025 SR</a> , About this report, p. 1
GRI 2-4 – Restatements of Information	<a href="#">2025 ESG data index</a> , Table 3.5 – Economic development, p. 5
GRI 2-5 – External assurance	<a href="#">KPMG Independent Practitioner's Limited Assurance Report</a> <a href="#">GHD Letter of Assurance</a>
GRI 2-6 – Activities, value chain and other business relationships	<a href="#">2025 SR</a> , Our approach to sustainability, p.5; Customer focus, p. 19, Reliability, p. 21
GRI 2-7 – Employees	<a href="#">2025 ESG data index</a> , Table 3.7 – Talent management, p. 6
GRI 2-9 – Governance structure and composition	<a href="#">2025 SR</a> , Corporate governance, p. 9 <a href="#">2025 ESG data index</a> , Table 1.1 – Governance, p. 1 <a href="#">2026 MIC</a> , Board Structure, p. 31
GRI 2-10 – Nomination and selection of highest governance body	<a href="#">2026 MIC</a> , Nomination of Directors, p. 34
GRI 2-11 – Chair of the highest governance body	Ms. Melissa Sonberg 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	<a href="#">2025 SR</a> , Corporate governance, p. 9 <a href="#">2026 MIC</a> , Schedule "A" Hydro One Limited Mandate for the Board of Directors, p. 99
GRI 2-13 – Delegation of responsibility for managing impacts	<a href="#">2025 SR</a> , Corporate governance, p. 9 <a href="#">2026 MIC</a> , Board Priorities, p. 45

GRI disclosure	Location or direct response
<b>GRI standards: general disclosures 2021</b>	
GRI 2-14 – Role of the highest governance body in sustainability reporting	<a href="#">2025 SR</a> , Corporate governance, p. 9
GRI 2-15 – Conflicts of interest	<a href="#">2026 MIC</a> , Conflict of Interest and Related Party Transactions, p. 37
GRI 2-16 – Communication of critical concerns	<a href="#">2026 MIC</a> , Ethical Business Conduct, p. 36
GRI 2-17 – Collective knowledge of the highest governance body	<a href="#">2026 MIC</a> , Skills and Competencies of the Board, p. 22, Orientation and Continuing Education, p. 42
GRI 2-18 Evaluation of the performance of the highest governance body	<a href="#">2026 MIC</a> , Board Assessments, p. 42
GRI 2-19 – Remuneration Policies	<a href="#">2026 MIC</a> , Director Compensation, p. 24, Compensation Discussion and Analysis, p. 64
GRI 2-20 – Process to determine remuneration	<a href="#">2026 MIC</a> , Director Compensation, p. 24, Executive Compensation Decision-making Process, p. 68)
GRI 2-22 – Statement on sustainable development strategy	<a href="#">2025 SR</a> , Executive message, p. 3
GRI 2-23 – Policy commitments	<a href="#">Sustainability policies</a>
GRI 2-24 – Embedding policy commitments	<a href="#">2025 SR</a> , Corporate governance, p. 9, <a href="#">2026 MIC</a> , Ethical Business Conduct, p. 36 <a href="#">Sustainability website</a>
GRI 2-26 – Mechanisms for seeking advice and raising concerns	<a href="#">2025 SR</a> , Corporate governance, p. 9 <a href="#">2025 ESG data index</a> , Table 1.1 – Governance, p. 1 <a href="#">Code of business conduct</a> <a href="#">Whistleblower policy</a> <a href="#">Ombudsman website</a>

GRI disclosure	Location or direct response
<b>GRI standards: general disclosures 2021</b>	
GRI 2-28 – Membership associations <sup>1</sup>	In 2025, Hydro One was a member of the Association of Edison Illuminating Companies, Canadian Chamber of Commerce, Canadian Council for Indigenous Business, Canadian Renewable Energy Association, C.D. Howe Institute, CIGRE Canada, Electricity Canada, Electricity Distributors Association, Edison Electric Institute, Electricity Power Research Institute, Energy Storage Canada, Independent Electricity System Operator, North American Electric Reliability Corporation, North American Transmission Forum, Northeast Power Coordinating Council, Ontario Chamber of Commerce, Ontario Energy Board, Ontario Energy Association, Ontario Energy Network, Ontario First Nations Economic Developers Association, Ontario Waterpower Association, and Toronto Region Board of Trade.
GRI 2-29 – Approach to stakeholder engagement	<a href="#">2025 SR</a> , Our approach to sustainability, p. 5 <a href="#">2025 How we listen to Indigenous communities and stakeholders</a>
GRI 2-30 – Collective bargaining agreements	<a href="#">2025 Management’s Discussion and Analysis</a> , Hydro One Work Force, p. 21

<sup>1</sup> GRI 2-28 requires organizations to disclose their memberships in associations, participation in external initiatives, and involvement in industry organizations.

GRI disclosure	Location or direct response																
<b>Material topics 2021</b>																	
GRI 3-1 – Process to determine material topics	<a href="#">Materiality Matrix</a>																
GRI 3-2 – List of material topics	<a href="#">Materiality Matrix</a>																
<b>GRI standards: topic-specific disclosures</b>																	
<b>Economic performance 2016</b>																	
GRI 201-1 – Direct economic value generated and distributed <sup>2</sup>	Economic value created for stakeholders as of December 31, 2025 (\$ million) <table border="0" data-bbox="1142 638 1964 954"> <tr> <td>Economic value generated (Revenues)</td> <td style="text-align: right;">9,044</td> </tr> <tr> <td>Economic value distributed</td> <td style="text-align: right;">11,359</td> </tr> <tr> <td>Payments to suppliers</td> <td style="text-align: right;">7,048</td> </tr> <tr> <td>Payments to employees</td> <td style="text-align: right;">1,949</td> </tr> <tr> <td>Payments to providers of capital</td> <td style="text-align: right;">1,552</td> </tr> <tr> <td>Payments to government</td> <td style="text-align: right;">590</td> </tr> <tr> <td>Payments to Indigenous businesses</td> <td style="text-align: right;">216</td> </tr> <tr> <td>Community investments</td> <td style="text-align: right;">4</td> </tr> </table>	Economic value generated (Revenues)	9,044	Economic value distributed	11,359	Payments to suppliers	7,048	Payments to employees	1,949	Payments to providers of capital	1,552	Payments to government	590	Payments to Indigenous businesses	216	Community investments	4
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GRI 201-2 – Financial implications and other risks and opportunities due to climate change	<a href="#">2025 Task Force on Climate-related Financial Disclosures index</a>																
<b>Indirect economic impacts 2016</b>																	
GRI 3-3 – Management of material topics	<a href="#">2025 SR</a> , Our approach to sustainability, p. 5																
GRI 203-1 –Infrastructure investments and services supported	<a href="#">2025 SR</a> , Our approach to sustainability, p. 5, Environment, p. 11, Reliability, p. 21, Indigenous partnerships, p. 24																

<sup>2</sup> Economic value generated and 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.

GRI disclosure	Location or direct response
<b>Procurement practices 2016</b>	
GRI 3-3 – Management of material topics	<a href="#">2025 SR</a> , Our approach to sustainability, p. 5, Indigenous partnerships, p. 24
GRI 204-1 – Proportion of spending on local suppliers	<a href="#">2025 ESG data index</a> , Table 3.5 – Economic development, p. 5
<b>Anti-corruption 2016</b>	
GRI 3-3 – Management of material topics	<a href="#">2025 SR</a> , Corporate governance, p. 9 <a href="#">2026 MIC</a> , Ethical Business Conduct, p. 36
GRI 205-2 – Communication and training about anti-corruption policies and procedures	<a href="#">2025 SR</a> , Corporate governance, p. 9 <a href="#">2026 MIC</a> , Ethical Business Conduct, p. 36
<b>Energy 2016</b>	
GRI 302-1 – Energy consumption within the organization	<a href="#">2025 ESG data index</a> , Table 2.3 – Environmental management, p. 2
<b>Emissions 2016</b>	
GRI 3-3 – Management of material topics	<a href="#">2025 SR</a> , Environment, p. 11
GRI 305-1 – Direct (Scope 1) GHG emissions	<a href="#">2025 SR</a> , Climate change mitigation, p. 12 <a href="#">2025 ESG data index</a> , Table 2.2 – Climate change, p. 2
GRI 305-2 – Energy indirect (Scope 2) GHG emissions	<a href="#">2025 SR</a> , Climate change mitigation, p. 12 <a href="#">2025 ESG data index</a> , Table 2.2 – Climate change, p. 2
GRI 305-5 – Reduction of GHG emissions	<a href="#">2025 SR</a> , Climate change mitigation, p. 12 <a href="#">2025 ESG data index</a> , Table 2.1 – Environmental targets, p. 1
GRI 305-7 – Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	<a href="#">2025 ESG data index</a> , Table 2.2 – Climate change, p. 2



GRI disclosure	Location or direct response
<b>Occupational health and safety 2018</b>	
GRI 3-3 – Management of material topics	<a href="#">2025 SR</a> , Health and safety, p. 17
GRI 403-1 – Occupational health and safety management system	<a href="#">2025 SR</a> , Health and safety, p. 17
GRI 403-9 – Work-related injuries	<a href="#">2025 SR</a> , Health and safety, p. 17 <a href="#">2025 ESG data index</a> , Table 3.2 – Health and safety, p. 3
<b>Training and education 2016</b>	
GRI 404-1 – Average hours of training per year per employee	<a href="#">2025 ESG data index</a> , Table 3.7 – Talent management, p. 6
GRI 404-2 – Programs for upgrading employee skills and transition assistance programs	<a href="#">2025 SR</a> , Inclusion, p. 26
<b>Diversity and equal opportunity 2016</b>	
GRI 3-3 – Management of material topics	<a href="#">2025 SR</a> , Inclusion, p. 26
GRI 405-1 – Diversity of governance bodies and employees	<a href="#">2025 ESG data index</a> , Table 1.1 – Governance, p. 1, Table 3.6 – Workforce inclusion, p. 5
<b>Rights of Indigenous peoples 2016</b>	
GRI 3-3 – Management of material topics	<a href="#">2025 SR</a> , Indigenous partnerships, p. 24
<b>Forced or Compulsory Labor 2016</b>	
GRI 409-1 – Operations and suppliers at a significant risk of incidents of forced or compulsory labor	<a href="#">Hydro One’s Statement Against Modern Slavery</a> <a href="#">Code of Business Conduct</a> <a href="#">Supplier Code of Conduct</a>

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<b>General standard disclosures for the electric utility sector</b>																																													
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 2024 can be accessed <a href="#">here</a> .																																												
GRI EU4 – Length of above and underground transmission and distribution lines by regulatory regime	<p><b>Transmission</b></p> <table border="1"> <thead> <tr> <th>Voltage</th> <th>Overhead (km)</th> <th>Underground (km)</th> </tr> </thead> <tbody> <tr> <td>115 kV</td> <td>10,237</td> <td>222</td> </tr> <tr> <td>230 kV (including 345 kV<sup>1</sup>)</td> <td>15,113</td> <td>57</td> </tr> <tr> <td>500 kV</td> <td>4,469</td> <td>-</td> </tr> </tbody> </table> <p><sup>1</sup> For overhead only.</p> <p><b>Distribution</b></p> <table border="1"> <thead> <tr> <th>Voltage</th> <th>Overhead (km)</th> <th>Subcable (km)</th> <th>Underground (km)</th> </tr> </thead> <tbody> <tr> <td>14.4/25.01 kV</td> <td>6,240.0</td> <td>572.1</td> <td>120.5</td> </tr> <tr> <td>16.0/27.6 kV</td> <td>14,292.4</td> <td>130.2</td> <td>2,988.6</td> </tr> <tr> <td>2.4/4.16 kV</td> <td>1,579.1</td> <td>4.3</td> <td>386.4</td> </tr> <tr> <td>4.8/8.32 kV</td> <td>48,206.7</td> <td>335.9</td> <td>2,602.5</td> </tr> <tr> <td>44 kV</td> <td>10,009.9</td> <td>24.7</td> <td>70.1</td> </tr> <tr> <td>7.2/12.51 kV</td> <td>33,719.5</td> <td>3,078.8</td> <td>943.1</td> </tr> <tr> <td>8.0/13.8 kV</td> <td>370.7</td> <td>0.7</td> <td>205.0</td> </tr> </tbody> </table>	Voltage	Overhead (km)	Underground (km)	115 kV	10,237	222	230 kV (including 345 kV <sup>1</sup> )	15,113	57	500 kV	4,469	-	Voltage	Overhead (km)	Subcable (km)	Underground (km)	14.4/25.01 kV	6,240.0	572.1	120.5	16.0/27.6 kV	14,292.4	130.2	2,988.6	2.4/4.16 kV	1,579.1	4.3	386.4	4.8/8.32 kV	48,206.7	335.9	2,602.5	44 kV	10,009.9	24.7	70.1	7.2/12.51 kV	33,719.5	3,078.8	943.1	8.0/13.8 kV	370.7	0.7	205.0
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GRI EU28 – Power outage frequency	<a href="#">2025 ESG data index</a> , Table 3.4 – Reliability and resilience, p. 4																																												
GRI EU29 – Average power outage duration	<a href="#">2025 ESG data index</a> , Table 3.4 – Reliability and resilience, p. 4																																												

Refer to the About this report section of the [2025 Sustainability Report](#) for information on the report scope, process and frameworks. The Forward-looking statements section in the 2025 Sustainability Report apply to this document and is incorporated by reference into this document.