

Global Reporting Initiative content index

This document references how FortisBC Energy Inc. and FortisBC Inc. (FortisBC) disclose against Global Reporting Initiative (GRI) Standards for the 2025 reporting year. FortisBC does not purport to meet the reporting requirements of the GRI and other frameworks and standards. For more information on the GRI, visit globalreporting.org.

This material references Disclosures 2-1, 2-2, 2-3, 2-4, 2-5, 2-6, 2-7, 2-9, 2-11, 2-13, 2-14, 2-15, 2-22, 2-23, 2-24, 2-26, 2-27, 2-29 and 2-30 from GRI 2: General disclosures 2021; Disclosures 3-2 and 3-3 from GRI 3: Material topics 2021;

Disclosure 201-1 from GRI 201: Economic performance 2016; Disclosures 202-1 and 202-2 from GRI 202: Market presence 2016; Disclosure 205-3 from GRI 205: Anti-corruption 2016; Disclosures 305-1, 305-2, 305-3 and 305-5 from GRI 305: Emissions 2016; Disclosure 401-1 from GRI 401: Employment 2016; Disclosures 403-1, 403-5, 403-8 and 403-9 from GRI 403: Occupational health and safety 2018; Disclosure 405-1 from GRI 405: Diversity and equal opportunity 2016; Disclosure 406-1 from GRI 406: Non-discrimination 2016.

GRI standard	Disclosure	Response
GRI 2: General disclosures 2021	2-1 Organizational details	Gas: 2025 Annual Information Form, Name, Address and Incorporation (Page 4), The Business of FortisBC Energy Inc. (Pages 4-5) Electricity: 2025 Annual Information Form, Name, Address and Incorporation (Page 5), The Business of FortisBC Inc. (Pages 5-6)
	2-2 Entities included in the organization's sustainability reporting	Gas: 2025 Management Discussion and Analysis, Consolidated Results of Operations (Pages 5-9), Consolidated Financial Position (Pages 10-12) Electricity: 2025 Management Discussion and Analysis, Consolidated Results of Operations (Pages 4-7), Consolidated Financial Position (Pages 8-12)
	2-3 Reporting period, frequency and contact point	2025 Sustainability Report - This report was published on August 5, 2026, 2026 (Page 36) FortisBC reports its sustainability performance annually within our Sustainability Report. FortisBC Energy Inc. 16705 Fraser Highway, Surrey, B.C. V4N 0E8 fortisbc.com 1-604-576-7000 (Local) FortisBC Inc. Suite 300, 750 Vaughan Avenue, Kelowna, B.C. V1Y 7E4 fortisbc.com 1-866-436-7847 (Local)
	2-4 Restatements of information	Restatements are articulated in relevant footnotes.
	2-5 External assurance	a. External assurances have not been obtained and there is no formal policy with seeking external assurances for the report. b. This disclosure requirement is not applicable as no external assurances on the report were made.

GRI standard	Disclosure	Response
GRI 2: General disclosures 2021	2-6 Activities, value chain and other business relationships	Gas: 2025 Annual Information Form, Name and Incorporation (Page 4), The Business of FortisBC Energy Inc. (Pages 4-5), Gas Purchase, Storage and Off-sales Agreements (Page 5), Operations (Pages 6-7), Capital Structure (Pages 13-14) Electricity: 2025 Annual Information Form, Name and Incorporation (Page 5), The Business of FortisBC Inc. (Pages 5-8), Generation and Power Supply (Pages 6-8), Operations (Page 8) fortisbc.com, About us, Corporate information, Our service areas
	2-7 Employees	Gas: 2025 Annual Information Form, Other Material Corporate Issues (Pages 9-10) Electricity: 2025 Annual Information Form, Other Material Corporate Issues (Pages 10-11) 2025 Sustainability Report (Pages 42-43)
	2-9 Governance structure and composition	fortisbc.com, Corporate information, FortisBC executive leadership fortisbc.com, Corporate information, Board of directors 2025 Sustainability Report (Page 7)
	2-11 Chair of the highest governance body	fortisbc.com, Corporate information, Board of directors 2025 Sustainability Report (Page 7)
	2-13 Delegation of responsibility for managing impacts	The vice president, general counsel, corporate secretary and sustainability, reports to the president and CEO. They are responsible for overseeing various departments within FortisBC including the legal, privacy, lands, procurement, environment, governance and sustainability portfolios. They are responsible for FortisBC's sustainability strategy outlining the organization's vision and measurable objectives with respect to sustainable business practices. 2025 Sustainability Report (Page 7)
	2-14 Role of the highest governance body in sustainability reporting	FortisBC's 2025 Sustainability Report was reviewed and approved by the executive team and governance and sustainability committee, prior to publication. Executive review is also obtained on our annual information form and management discussion and analysis. 2025 Sustainability Report (Page 7)
	2-15 Conflicts of interest	FortisBC Code of Conduct (Pages 8-13)
	2-22 Statement on sustainable development strategy	2025 Sustainability Report (Pages 6-12)
	2-23 Policy commitments	2025 Sustainability Report (Pages 7, 11-12)

GRI standard	Disclosure	Response
GRI 2: General disclosures 2021	2-24 Embedding policy commitments	2025 Sustainability Report (Pages 7, 11-12)
	2-26 Mechanisms for seeking advice and raising concerns	FortisBC Code of Conduct (Pages 19-21)
	2-27 Compliance with laws and regulations	a. In 2025, FortisBC received zero (0) significant fines and non-monetary sanctions for non-compliance with environmental laws and/or regulations in terms of: i. total monetary value of significant fines ii. total number of non-monetary sanctions iii. cases brought through dispute resolution mechanisms 2025 Sustainability Report (Page 7)
	2-29 Approach to stakeholder engagement	Engaging with stakeholders and Indigenous communities
	2-30 Collective bargaining agreements	2025 Sustainability Report (Page 42)
GRI 3: Material topics 2021	3-2 List of material topics	2025 Sustainability Report (Page 6)
	3-3 Management of material topics	2025 Sustainability Report (Page 7)
GRI 201: Economic performance 2016	201-1 Direct economic value generated and distributed	2025 Sustainability Report (Page 39)
GRI 202: Market presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	2025 Sustainability Report (Page 43)
	202-2 Proportion of senior management hired from the local community	a. FortisBC hires all (100 per cent) of senior management at significant locations from the local community. b. Senior management is defined as executive leadership team. c. Local refers to the province of British Columbia. d. Significant locations of operations refers to all FortisBC locations within the province of British Columbia.
GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	No confirmed incidents reported in 2025.
GRI 305: Emissions 2016	305-1 Direct (Scope 1) greenhouse gas (GHG) emissions	2025 Sustainability Report (Pages 20, 37)
	305-2 Energy indirect (Scope 2) GHG emissions	2025 Sustainability Report (Pages 20, 37)
	305-3 Other indirect (Scope 3) GHG emissions	2025 Sustainability Report (Pages 20, 22, 37)
	305-5 Reduction of GHG emissions	2025 Sustainability Report (Pages 13-22)

GRI standard	Disclosure	Response
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	FortisBC considers all employees to be in the same region (British Columbia). 2025 Sustainability Report (Page 43)
GRI 403: Occupational health and safety 2018	403-1 Occupational health and safety management system	2025 Sustainability Report (Pages 34-35) Safety and Environmental Policy FortisBC
	403-5 Worker training on occupational health and safety	Safety and Environmental Policy FortisBC
	403-8 Workers covered by an occupational health and safety management plan	The FortisBC safety management system is aligned with the ISO 45001 safety management system, CSA and WorkSafeBC management system standards for occupational health and safety (OH&S) management. All FortisBC employees are covered under our OH&S safety management system. 2025 Sustainability Report (Page 34)
	403-9 Work-related injuries	2025 Sustainability Report (Pages 35, 43)
GRI 405: Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	2025 Sustainability Report (Pages 7, 42)
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	FortisBC recorded zero (0) incidents of discrimination during the reporting period. 2025 Sustainability Report (Page 43)

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