

# APPENDIX A

## Applicable GRI Standards 2021

GRI Std	Topic	Comment
<b>General Disclosures</b>		
102-1	Name of organization	AltaLink Management Ltd. (ALM)
102-2	Primary services/brands	Alberta's largest regulated electricity transmission company ( <a href="http://www.altalink.ca">www.altalink.ca</a> )
102-3	Location of HQ	Calgary, AB
102-4	# of countries operational in	One, Canada
102-5	Nature of ownership and legal form	<a href="https://www.altalink.ca/files/Q4_2021_ALP_MDA.pdf">https://www.altalink.ca/files/Q4_2021_ALP_MDA.pdf</a> p.4
102-6	Markets served	<a href="https://www.altalink.ca/files/Q4_2021_ALP_MDA.pdf">https://www.altalink.ca/files/Q4_2021_ALP_MDA.pdf</a> p.5
102-7	Scale of Operation	<ul style="list-style-type: none"> <li>• Total number of employees – 706</li> <li>• Total number of operational employees – 256</li> </ul>
102-8	Information on employees	<ul style="list-style-type: none"> <li>• 678 full time permanent employees</li> <li>• 21 full time term positions</li> <li>• 7 part time permanent positions</li> </ul>
102-9	Describe the organization's supply chain	AltaLink, like many entities, has been impacted by global events but has continued to be able to fulfil its mandate. Ensuring reliability and cost effectiveness, AltaLink is also increasing its scrutiny of its suppliers through an updated procurement policy to include sustainability related criteria for 2022.
102-10	Report significant changes to size, structure, ownership	None
102-11	Precautionary principle and approach	AltaLink's enterprise risk management process is located at the following website under the heading of Risk Management and provides insight into assessing risk and appropriate levels of response: <a href="https://www.altalink.ca/files/Q4_2021_ALP_MDA.pdf">https://www.altalink.ca/files/Q4_2021_ALP_MDA.pdf</a> p.47
102-12	External initiatives	<ul style="list-style-type: none"> <li>• Electricity Canada; Sustainable Electricity Program – (brand re-designation obtained in 2019); Transmission Council; and, various working groups and committees.</li> <li>• International Standards Organization – integrated health, safety and environmental management system, cyber security system</li> <li>• Right of Way Stewardship designation</li> </ul>

GRI Std	Topic	Comment
102-13	Membership and associations	<ul style="list-style-type: none"> <li>Electricity Canada (formerly CEA) – various working groups</li> <li>IPPSA – Independent Power Producers Society of Alberta</li> <li>CIGRE Canada - International Council on Large Electric Systems</li> <li>EI – Edison Electric Institute</li> <li>BCC – Business Council of Canada</li> <li>Calgary Chamber of Commerce</li> <li>Edmonton Chamber of Commerce</li> <li>NATF – North American Transmission Forum</li> <li>Business Council of Alberta</li> <li>PEPS – Provincial Electricity Physical Security group</li> <li>COAA – Construction Owners of Alberta Assoc.</li> <li>AEUSA – Alberta Electric Utility Safety Assoc.</li> <li>Avian Powerline Interaction Committee</li> </ul>
102-14	Statement from senior decision-maker	p. 3
102-15	Key impacts, risks and opportunities	Formal materiality assessment undertaken in 2019 continues to inform sustainability strategy
102-16	Values, principles, standards and norms of behaviour	<a href="http://www.altalink.ca/about/governance/code-of-ethics-business-conduct.cfm">www.altalink.ca/about/governance/code-of-ethics-business-conduct.cfm</a>
102-17	Mechanisms for advice and concerns about ethics	<a href="http://www.altalink.ca/files/doc/AltaLink_Inter-Affiliate_Code_of_Conduct_Compliance_Plan.pdf">www.altalink.ca/files/doc/AltaLink_Inter-Affiliate_Code_of_Conduct_Compliance_Plan.pdf</a>
102-18	Governance structure	p.36
102-19	Delegating authority	p.36
102-20	Executive-level ESG responsibility	p.36
102-21	Consulting stakeholders on ESG issues	p.28
102-22	Composition of highest governance body and committees	Annual Information Form, May 2, 2022 available on sedar.com website: p.27
102-23	Chair of highest governance body	Annual Information Form, May 2, 2022 available on sedar.com website: p.27
102-29	Identifying and managing economic, social, environmental impacts	Highest governance body’s role in this process resides with both the Executive team and the Board of Directors, specifically the Environment, Health and Safety Committee of the Board.
102-31	Review of economic, environmental, and social topics	Frequency of these reviews occurs throughout annual business cycles (Board of Directors meetings, etc.) as well as every three to five years as part of materiality assessment review.

GRI Std	Topic	Comment
102-40	Provide a list of stakeholders groups engaged by the organization	p.28
102-41	% covered by collective agreements	57% of all employees within two unions
102-42	Report process to identify stakeholders	p.28
102-43	Approach to stakeholder engagement	p.28
102-44	Key topics and concerns raised	p.28
102-45	Entities included in consolidated financial statements	<a href="https://www.altalink.ca/files/Q4_2021_ALP_FS.pdf">https://www.altalink.ca/files/Q4_2021_ALP_FS.pdf</a>
102-46	Defining report content and topic boundaries	AltaLink's Corporate Sustainability Specialist with direction from Executive Vice President, Customer and Corporate Services and Vice President, Environment, Health and Safety through a comprehensive corporate sustainability strategy. One operational unit (ALM) operating in one geographic territory (province of Alberta, Canada) allowed direct aspect boundary determination.
102-47	List of material topics	This list of GRI Standards
102-49	Changes in reporting	Moved from G4 to 2016 GRI Standards to inform annual report (2019)  References to both Task Force on Climate-related Financial Disclosures (TCFD) and the Sustainability Accounting Standards Board (SASB) added as appendices to GRI annual report
102-50	Reporting period	2021
102-51	Date of most recent report	June 2021 for 2020 activities
102-52	Reporting cycle	Annual
102-53	Contact for questions regarding this report	Scott Schreiner, VP, External Engagement, Customer & Corporate Services

GRI Std	Topic	Comment																														
<b>Management Approach</b>																																
103-1	Boundary of report	AltaLink Management Limited																														
201-1	Economic Standards	<p>Direct economic value generated and distributed:</p> <table border="1"> <thead> <tr> <th></th> <th>2018</th> <th>2019</th> <th>2020</th> <th>2021</th> </tr> </thead> <tbody> <tr> <td>• Operating costs</td> <td>98M</td> <td>109M</td> <td>107M</td> <td>103M</td> </tr> <tr> <td>• Employee wages/benefits</td> <td>101M</td> <td>106M</td> <td>109M</td> <td>110M</td> </tr> <tr> <td>• Provincial taxes</td> <td>46M</td> <td>48M</td> <td>47M</td> <td>49M</td> </tr> <tr> <td>• Federal taxes</td> <td>16M</td> <td>33M</td> <td>29M</td> <td>21M</td> </tr> <tr> <td>• Gross spent in Alberta (cap and operating costs as % Property, plant and equipment</td> <td>72</td> <td>70</td> <td>71</td> <td>76</td> </tr> </tbody> </table>		2018	2019	2020	2021	• Operating costs	98M	109M	107M	103M	• Employee wages/benefits	101M	106M	109M	110M	• Provincial taxes	46M	48M	47M	49M	• Federal taxes	16M	33M	29M	21M	• Gross spent in Alberta (cap and operating costs as % Property, plant and equipment	72	70	71	76
	2018	2019	2020	2021																												
• Operating costs	98M	109M	107M	103M																												
• Employee wages/benefits	101M	106M	109M	110M																												
• Provincial taxes	46M	48M	47M	49M																												
• Federal taxes	16M	33M	29M	21M																												
• Gross spent in Alberta (cap and operating costs as % Property, plant and equipment	72	70	71	76																												
201-2	Financial implications and other risks and opportunities due to climate change	Proposed Canadian Securities Administrators instrument 51-107 will require issuers of financial statements to include risks/opp posed by climate change that have the potential to generate changes in ops, revenue or expenditures. AltaLink will be undertaking this analysis in subsequent sustainability reporting cycles for possible inclusion.																														
201-3	Coverage of the organization's defined benefit plan obligations	<a href="https://www.altalink.ca/files/Q4_2021_ALP_FS.pdf">https://www.altalink.ca/files/Q4_2021_ALP_FS.pdf</a> p. 5																														
201-4	Financial assistance received from government	None																														
203-1 203-2	Infrastructure investments and services supported	AltaLink builds, owns and operates regulated electricity transmission facilities that comprise approximately half of the total kilometres in the Alberta Interconnected Electric System (AIES), including interconnections with British Columbia's transmission system that link Alberta with the North American western interconnected system. The Alberta Electric System Operator (AESO) directs AltaLink to expand and reinforce the AIES within the area in which we operate.																														
205-1	Total # or % of ops assessed for risks related to corruption and associated significant risks	100% - Enterprise Risk Mgmt processes are used to review all aspects of AltaLink projects and operations for risks including corruption and bribery.																														
205-2	Communication and training for anti-corruption policies	Annual employee training on code of conduct and business ethics; 100% compliance is a condition of working at AltaLink for all employees at every level.																														
205-3	Confirmed incidents of corruption and actions taken	0																														
206-1	Total number of legal actions for anti-competitive behavior, anti-trust and monopoly practices	0																														

GRI Std	Topic	Comment
<b>Environmental Standards</b>		
302-1	Energy consumption within the organization	GHG inventory and potential energy conservation programs analysis underway in 2021.
304-1 Operational sites owned, leased, managed in, or adjacent to protected areas and areas of high biodiversity value outside of protected areas	Biodiversity	Environmental standards, policies and procedures associated with minimizing impacts to natural landscapes and its inhabitants can be found here: <a href="https://www.altalink.ca/environment/altalinks-policy.cfm">https://www.altalink.ca/environment/altalinks-policy.cfm</a>
304-2 Significant impacts of activities, products, and services on biodiversity	Biodiversity	Operational sites in or adjacent to protected areas of high biodiversity value are managed to industry leading standards. Details can be found here: <a href="https://www.altalink.ca/environment/vegetation-management.cfm">https://www.altalink.ca/environment/vegetation-management.cfm</a>
304-3 Habitats protected or restored	Biodiversity	AltaLink's Avian Protection Plan is a management system designed to reduce the impact our transmission facilities have on birds. Details are available here: <a href="https://www.altalink.ca/environment/avian-protection-plan/avian-protection-plan.cfm">https://www.altalink.ca/environment/avian-protection-plan/avian-protection-plan.cfm</a>
305-1 Direct (Scope 1) emissions	Emissions	Scope 1-2 emissions inventory work underway in 2021. Data will be reported in 2022 sustainability report. Potential to include SF6 emissions.
305-2 Energy indirect (Scope 2) emissions		
402-1	Labour/Mgmt. Relations – minimum notice periods	New collective agreement with the International Brotherhood of Electrical Workers ratified to the end of 2024. Negotiations ongoing with the United Utility Electrical Workers union.
403-1	Occupational Health and Safety Mgmt. System	Joint Health and Safety Committee represents all employees
403-4	Worker participation, consultation, and communication on occupational health and safety	Any relevant topic identified through the recently established Joint Health and Safety committee would also be included in subsequent union negotiations.

GRI Std	Topic	Comment
404-1	Average hours of training per year per employee	While no specific metric or quantifiable amount of time is identified per employee, all employees receive training appropriate to their level and position within the company. High-risk activities or individuals in positions of authority and responsibility will receive appropriate levels of training to ensure they have appropriate certification to perform work activities as required.
404-2	Programs for upgrading employee skills and transition assistance programs	Prior to terms being completed outgoing employees are given access to various transitional services by a qualified third party vendor (counselling, resume writing, etc.)
404-3	% of employees receiving regular performance and career development reviews	100% - employees undergo annual performance reviews (PRD) and develop forward focused annual work plans and career development plans.
405-1	Diversity and Equal Opportunity	p.22
406-1	Total number of incidents of discrimination and corrective actions taken	0
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk.	New collective agreement with the International Brotherhood of Electrical Workers ratified to the end of 2024. Negotiations ongoing with the United Utility Electrical Workers union.
411-1	Rights of Indigenous Peoples - Incidents of violations involving rights of indigenous peoples	Overview of AltaLink's extensive Indigenous Relations partnerships, policies and procedures available at: <a href="https://www.altalink.ca/sustainability/overview-1.cfm">https://www.altalink.ca/sustainability/overview-1.cfm</a>
412-1	Human Rights Assessment	p.22
413-1	Local Communities – Operations with local community engagement, impact assessments, and development programs	p.23
413-2	Operations with significant actual or potential negative impacts on local communities	See p.28 regarding consultation with stakeholders including communities
415-1	Total value of political contributions and recipients/beneficiary	\$0