

ATCO Group 2017 Sustainability Report

GRI Reference Document

This document includes references to a variety of publicly available documents that contain governance, economic, environmental, and social information for 2017, including the Annual Report, Sustainability Report, financial filings, and website.

The Sustainability Report includes data for the whole ATCO Group of Companies, which should not be misconstrued as ATCO Ltd. (ACO.X, ACO.Y) or Canadian Utilities Limited (CU, CU.X). Where additional context is available, we have linked to ATCO Ltd. and Canadian Utilities Limited specific information.

GRI CONTENT INDEX

ATCO's sustainability reporting references GRI Standards as listed below. For more information on the GRI please visit www.globalreporting.org.

GRI Standard (or other)	Disclosure	Page Number and/or URL(s)
GRI 102: GENERAL DISCLOSURES		
102-1	Name of the organization	ATCO Group of Companies, which includes ATCO Ltd. and Canadian Utilities Limited
102-2	Activities, brands, products, and services	Sustainability Report (p. 2-3) ATCO Ltd: Annual Information Form (p. 8-28) Canadian Utilities Limited: Annual Information Form (p. 8-22)
102-3	Location of headquarters	Calgary, Alberta, Canada
102-4	Location of operations	Sustainability Report (p. 2) ATCO Ltd: Annual Information Form (p. 9-26) Canadian Utilities Limited: Annual Information Form (p. 9-21)
102-5	Ownership and legal form	ATCO Ltd: Annual Information Form (p. 2-3) Canadian Utilities Limited: Annual Information Form (p. 2-3)
102-6	Markets served	Sustainability Report (p. 2-3) ATCO Ltd: Annual Information Form (p. 5) Canadian Utilities Limited: Annual Information Form (p. 5)
102-7	Scale of the organization	Sustainability Report (p. 2-3)
102-8	Information on employees and other workers	Sustainability Report (p. 30-31)
102-10	Significant changes to the organization and its supply chain	ATCO Ltd: Annual Information Form (p. 37) Canadian Utilities Limited: Annual Information Form (p. 29)
102-11	Precautionary Principle or approach	Although ATCO has not formally adopted the precautionary principle (as described in the U.N. Rio Declaration of 1992), our implementation of sustainability practices demonstrates a commitment to proactively identify, and prevent or mitigate negative impacts.
102-14	Statement from senior decision-maker	Sustainability Report (p. 1)
102-16	Values, principles, standards, and norms of behaviour	Vision & Values Code of Ethics ATCO Ltd: Management's Discussion & Analysis (p. 7) Canadian Utilities Limited: Management's Discussion & Analysis (p. 7)
102-17	Mechanisms for advice and concerns about ethics	Integrity and Compliance

GRI Standard (or other)	Disclosure	Page Number and/or URL(s)
102-18	Governance structure	Sustainability Report (p. 28-29) ATCO Ltd: Management Proxy Circular (p. 24) Canadian Utilities Limited: Management Proxy Circular (p. 24)
102-22	Composition of Board and its committees	ATCO Ltd. Board Members: Management Proxy Circular (p. 9-18) ATCO Ltd. Committee Members: Management Proxy Circular (p. 29-31) Canadian Utilities Limited Board Members: Management Proxy Circular (p. 9-18) Canadian Utilities Limited Committee Members: Management Proxy Circular (p. 29-32)
102-23	Chair of the Board	ATCO Ltd: Management Proxy Circular (p. 14) Canadian Utilities Limited: Management Proxy Circular (p. 16)
102-40	List of stakeholder groups	The groups we engage include, but are not limited to: <ul style="list-style-type: none"> • community residents and landowners; • customers and potential customers; • Indigenous communities; • governments and regulators; • special interest groups and non-government organizations; • investors and potential investors; and • employees and potential employees.
102-41	Collective bargaining agreements	Sustainability Report (p. 30-31)
102-43	Approach to stakeholder engagement	Community & Indigenous Relations Sustainability Report (p. 28-29)
102-45	Entities included in the consolidated financial statements	ATCO Ltd: Consolidated Financial Statements Canadian Utilities Limited: Consolidated Financial Statements Entities covered in the CFS are also covered in our sustainability reporting. The treatment of joint ventures may be addressed differently in ATCO's 2017 Annual Report with respect to financial performance.
102-46	Defining report content and topic boundaries	Sustainability Report (p. 29) See Environmental Data on an Asset Ownership Basis on select environmental indicators.
102-47	List of material topics	Sustainability Report (p. 29)
102-48	Restatements of information	Sustainability Report (p. 30-31)
102-49	Changes in reporting	Sustainability Report (p. 30-31)
102-50	Reporting period	January 1 - December 31, 2017
102-51	Date of most recent report	Our 2016 Sustainability Report was released in June 2017.
102-52	Reporting cycle	Annual
102-53	Contact point for questions regarding the report	sustainability@atco.com
102-54	Claims of reporting in accordance with the GRI Standards	ATCO's sustainability report references the specific GRI Standards listed in this document.
102-55	GRI content index	GRI Content Index
102-56	External assurance	Senior management and relevant staff have reviewed all information and believe it is an accurate representation of our performance. We undertook a variety of internal and external review activities on information presented in this report. However, third-party assurance of this report has not been conducted.

GRI Standard (or other)	Disclosure	Page Number and/or URL(s)
MATERIAL TOPICS		
ENERGY STEWARDSHIP		
Customer Satisfaction		
Company Indicator	Employees completing customer service training (#)	1,355 employees completed customer service training in 2017
Security & Reliability		
Company Indicator	Spend on new and refurbished infrastructure (\$)	Energy Stewardship Sustainability Report (p. 5)
Access & Affordability		
Company Indicator	Distributed generation installed (MW)	Energy Stewardship Sustainability Report (p. 5) Annual Information Form (p. 59)
ENVIRONMENTAL STEWARDSHIP		
Climate Change & Energy Use		
GRI 302-4	Reduction of energy consumption	Environmental Stewardship Sustainability Report (p. 30-31)
GRI 305-1	Direct (Scope 1) GHG emissions	Environmental Stewardship Sustainability Report (p. 30-31)
GRI 305-2	Energy indirect (Scope 2) GHG emissions	Environmental Stewardship Sustainability Report (p. 30-31)
GRI 305-4	GHG emissions intensity	GHG emission intensity is a new disclosure in 2017. In 2017, we estimate that emissions intensity for power generation was 0.73 CO ₂ e/MWh. Emissions intensity for power generation is calculated by dividing direct GHG emissions (CO ₂ e) by production (MWh equivalent), for facilities we operate regardless of financial ownership. Operated facilities include power generation facilities in Canada and Australia, distributed generation including remote communities, as well as a combined heat and power unit at one of our operation centres.
Environmental Management		
GRI 306-3	Significant spills	Environmental Stewardship Sustainability Report (p. 30-31)
GRI 307-1	Non-compliance with environmental laws and regulations	Sustainability Report (p. 30-31)
SAFETY		
Employee and Contractor Health & Safety		
GRI 403-2	Types of injury, occupational diseases, lost day, absenteeism, and number of work-related fatalities	Safety Sustainability Report (p. 30-31)
COMMUNITY & INDIGENOUS RELATIONS		
GRI 411-1	Incidents of violations involving rights of Indigenous Peoples	Sustainability Report (p. 30-31)
OTHER TOPICS COVERED		
ECONOMIC		
GRI 201-1	Economic value generated and distributed	Sustainability Report (p. 30-31)

GRI Standard (or other)	Disclosure	Page Number and/or URL(s)
GRI 201-3	Coverage of defined benefit pension plan obligations	Sustainability Report (p. 30-31)
GRI 201-4	Financial assistance received from governments	Sustainability Report (p. 30-31)
GRI 205-3	Corruption incidents	Sustainability Report (p. 30-31)
ENVIRONMENT		
GRI 303-1	Water use	Sustainability Report (p. 30-31)
GRI 305-6	Emissions of ozone-depleting substances	Sustainability Report (p. 30-31)
GRI 305-7	Nitrogen oxides, sulphur dioxides and other significant air emissions	Sustainability Report (p. 30-31)
GRI 306-2	Waste by type	Sustainability Report (p. 30-31)
SOCIAL		
GRI 401-1	Employee turnover rate	Sustainability Report (p. 30-31)
GRI 405-1	Diversity of governance bodies and employees	Sustainability Report (p. 30-31)
GRI 406-1	Incidents of discrimination	Sustainability Report (p. 30-31)
GRI 416-2	Non-compliance incidents regarding safety of products and services	Sustainability Report (p. 30-31)
GRI 418-1	Customer privacy breaches	Sustainability Report (p. 30-31)
GRI 419-1	Non-compliance with laws and regulations in the social and economic areas	Sustainability Report (p. 30-31)

ENVIRONMENTAL DATA ON AN ASSET OWNERSHIP BASIS

The tables below report data for the whole ATCO Group of Companies, which should not be misconstrued as ATCO Ltd. (ACO.X, ACO.Y) or Canadian Utilities Limited (CU, CU.X).

Environmental data reported in the Sustainability Report is reported on an operatorship basis which includes 100 per cent of the emissions, water use, and waste for the facilities that ATCO owns and operates, and facilities with partnership ownership where ATCO is identified as the operating entity in the contract, regardless of percentage of financial ownership.

For select environmental indicators, we also provide reporting on an ownership basis below. Data on an ownership basis means that we prorate our environmental impacts to the percentage we own of the facility. The treatment of joint ventures may be addressed differently in ATCO's 2017 Annual Report with respect to financial performance.

2017 ENVIRONMENTAL DATA ON AN ASSET OWNERSHIP BASIS

Environmental Indicator	2017 Ownership Basis	2017 Operatorship Basis
Direct greenhouse gases (kilotonnes CO ₂ e)	8,679	10,713
Indirect greenhouse gases (kilotonnes CO ₂ e)	185	189
Sulphur dioxide (tonnes)	24,614	40,150
Nitrogen oxides (tonnes)	11,527	16,051
Particulate matter (PM2.5) (tonnes)	303	439
Carbon monoxide (tonnes)	2,240	2,523
Volatile organic compounds (tonnes)	188	216
Water Use (million m ³)	22.1	22.4
Hazardous Waste (tonnes)	1,057	1,651

2016 ENVIRONMENTAL DATA ON AN ASSET OWNERSHIP BASIS*

Environmental Indicator	2016 Ownership Basis*	2016 Operatorship Basis
Direct greenhouse gases (kilotonnes CO ₂ e)	8,558	10,378
Indirect greenhouse gases (kilotonnes CO ₂ e)	171	174
Sulphur dioxide (tonnes)	25,666	42,111
Nitrogen oxides (tonnes)	17,227	17,019
Particulate matter (PM2.5) (tonnes)	413	438
Carbon monoxide (tonnes)	2,411	2,205
Volatile organic compounds (tonnes)	214	274
Water Use (million m ³)	23.5	18.5
Hazardous Waste (tonnes)	548	857

*2016 Ownership Basis values have been restated due to a subsequent review of the scope of reporting.

For an approximation of the portion of whole ATCO Group of Companies represented by ATCO Ltd. (ACO.X, ACO.Y) and Canadian Utilities Limited (CU, CU.X), a factor of 48 per cent and 75 per cent can be applied, respectively, to the performance metrics in the Sustainability Report and this GRI Content Index. Please see published financial statements for separate economic impacts associated with ATCO Ltd. and Canadian Utilities Limited.