



APPENDICES

APPENDIX A

Applicable GRI Standards – 2022

GRI STANDARD	TOPIC	COMMENT
General Disclosures		
102-1	Name of organization	AltaLink, L.P.
102-2	Primary services/brands	Alberta’s largest regulated electricity transmission company (www.altalink.ca)
102-3	Location of HQ	Calgary, AB
102-4	# of Countries operational in	One, Canada
102-5	Nature of ownership and legal form	https://www.altalink.ca/files/Q4_2022_ALP_MDA.pdf (p. 4)
102-6	Markets served	One, Alberta
102-7	Scale of Operation	Total number of employees – 685 Total number of operational employees – 255
102-8	Information on employees	669 full time permanent employees 12 full time term positions 4 part time permanent positions
102-9	Describe the organization’s supply chain	AltaLink, like many entities, continues to be challenged with supply chain issues. Improvements in the scrutiny of its suppliers through an updated procurement policy supports continuous improvement in our processes.
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: https://www.altalink.ca/files/Q4_2022_ALP_MDA.pdf (p. 41)

GRI STANDARD	TOPIC	COMMENT
102-12	External initiatives	<ul style="list-style-type: none"> Electricity Canada; Sustainable Electricity Program – (brand re-designation obtained in 2019); Transmission Council; and, various working groups and committees. International Standards Organization – integrated health, safety and environmental management system, cyber security system Right of Way Stewardship designation
102-14	Statement from senior decision-maker	p. 3 this report
102-15	Key impacts, risks and opportunities	Formal materiality assessment undertaken in 2019 followed by an in depth review in 2020 continue to inform sustainability strategy throughout the organization.
102-16	Values, principles, standards and norms of behaviour	http://www.altalink.ca/about/governance/code-of-ethics-business-conduct.cfm
102-17	Mechanisms for advice and concerns about ethics	http://www.altalink.ca/files/doc/AltaLink_Inter-Affiliate_Code_of_Conduct_Compliance_Plan.pdf and https://www.altalink.ca/about/vision-core-principles.cfm
102-18	Governance structure	p. 53 this document
102-19	Delegating authority	Highest governance body’s role in this process resides with both the Executive team and the Board of Directors.
102-20	Executive-level ESG responsibility	https://www.altalink.ca/files/Q4_2022_ALP_MDA.pdf (p.13)
102-21	Consulting stakeholders on ESG issues	p. 44-46 this document
102-22	Composition of highest governance body and committees	Annual Information Form, May 9, 2023 available on sedar.com website (p.27)
102-23	Chair of highest governance body	Annual Information Form, May 9, 2023 available on sedar.com website (p.30)
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. https://www.altalink.ca/files/Q4_2022_ALP_MDA.pdf (p.13)
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.
102-40	Provide a list of stakeholders groups engaged by the organization	p. 44-46 this document



GRI STANDARD	TOPIC	COMMENT
102-41	% Covered by collective agreements	57% of all employees within two unions
102-42	Report process to identify stakeholders	p. 44-46 this document
102-43	Approach to stakeholder engagement	p. 44-46 this document
102-44	Key topics and concerns raised	p. 44-46 this document
102-45	Entities included in consolidated financial statements	https://www.altalink.ca/files/Q4_2022_ALP_Financial_Statements.pdf
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	GRI Standards; GRI Management Approach; issues identified in 2020 Materiality Assessment update.
102-49	Changes in reporting	No significant changes – awaiting decision regarding CSA NA 51-107 reporting requirements.
102-50	Reporting period	2022
102-51	Date of most recent report	June 2022 for 2021 activities
102-52	Reporting cycle	Annual
102-53	Contact for questions regarding this report	Corporate Sustainability Specialist; Vice President, Environment, Health and Safety

GRI STANDARD	TOPIC	COMMENT																																										
Management Approach																																												
103-1	Boundary of report	AltaLink, L.P.																																										
201-1	Economic Standards	<table border="1"> <thead> <tr> <th>Direct economic value generated and distributed:</th> <th>2018</th> <th>2019</th> <th>2020</th> <th>2021</th> <th>2022</th> </tr> </thead> <tbody> <tr> <td>Operating costs</td> <td>98M</td> <td>109M</td> <td>107M</td> <td>103M</td> <td>101M</td> </tr> <tr> <td>Employee wages/benefits</td> <td>101M</td> <td>106M</td> <td>109M</td> <td>110M</td> <td>110M</td> </tr> <tr> <td>Provincial taxes</td> <td>46M</td> <td>48M</td> <td>47M</td> <td>49M</td> <td>52M</td> </tr> <tr> <td>Federal taxes</td> <td>16M</td> <td>33M</td> <td>29M</td> <td>21M</td> <td>28M</td> </tr> <tr> <td>Gross spend in Alberta (cap and operating costs as %)</td> <td>76</td> <td>70</td> <td>71</td> <td>76</td> <td>76</td> </tr> <tr> <td>Property, plant and equipment</td> <td>8039</td> <td>8132</td> <td>8139</td> <td>8090</td> <td>8043</td> </tr> </tbody> </table>	Direct economic value generated and distributed:	2018	2019	2020	2021	2022	Operating costs	98M	109M	107M	103M	101M	Employee wages/benefits	101M	106M	109M	110M	110M	Provincial taxes	46M	48M	47M	49M	52M	Federal taxes	16M	33M	29M	21M	28M	Gross spend in Alberta (cap and operating costs as %)	76	70	71	76	76	Property, plant and equipment	8039	8132	8139	8090	8043
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201-2	Financial implications and other risks and opportunities due to climate change	https://www.altalink.ca/files/Q4_2022_ALP_MDA.pdf (p. 14)																																										
201-3	Coverage of the organization's defined benefit plan obligations	https://www.altalink.ca/files/Q4_2022_ALP_Financial_Statements.pdf (p. 5)																																										
201-4	Financial assistance received from government	None																																										
203-1 203.2	Infrastructure investments and services supported	<p><i>Serving more than 85 per cent of the province, AltaLink is Alberta's largest electricity transmission provider and the essential link that connects homes, farms, businesses and industries to Alberta's electricity grid. AltaLink is focused on delivering reliable, affordable and exceptional service to meet the need of its customers.</i></p> <p>The direct and indirect impacts investment in infrastructure and associated services have on stakeholders and the economy are outlined within AltaLink's MD&A.</p> <p>https://www.altalink.ca/files/Q4_2022_ALP_MDA.pdf</p>																																										



GRI STANDARD	TOPIC	COMMENT
205-1	Total # or % of ops assessed for risks related to corruption and associated significant risks	100% – Enterprise Risk Management processes are used to review all AltaLink projects and operations for risks including corruption and bribery to ensure compliance with applicable legislation.
205-2	Communication and training for anti-corruption policies	Annual employee training and associated communications on code of conduct and business ethics; 100% compliance is a condition of employment 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 STANDARD	TOPIC	COMMENT
Environmental Standards		
302-1	Energy consumption within the organization	GHG inventory and potential energy conservation programs analysis continues through 2022. This work will support potential CSA requirements outlined in NI 51-107.
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: https://www.altalink.ca/environment/altalinks-policy.cfm
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: https://www.altalink.ca/environment/vegetation-management.cfm
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: https://www.altalink.ca/environment/avian-protection-plan/avian-protection-plan.cfm
305-1 Direct (Scope 1) emissions	Emissions	Scope 1-2 emissions inventory work continues in order to improve reporting accuracy and processes. Work will address potential requirements as outlined in Standard 201-2.
305-2 Energy indirect (Scope 2) emissions	Emissions	Scope 1-2 emissions inventory work continues in order to improve reporting accuracy and processes. Work will address potential requirements as outlined in Standard 201-2.
402-1	Labour/Mgmt. Relations – minimum notice periods	New collective agreement with the IBEW ratified to the end of 2024 . New collective agreement with the UUWA ratified to the end of 2023.
403-1	Occupational Health and Safety Management System	Joint Health and Safety Committee represents all employees as does the integrated Environment Health and Safety Management System.
403-4	Worker participation, consultation, and communication on occupational health and safety	Any relevant topic identified through the Joint Health and Safety committee would also be included in subsequent union negotiations.



GRI STANDARD	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	Diversity, equity and inclusion has been a significant focus area for AltaLink to the point where a separate annual DEI Report is now published. An overview of the program and associated initiatives is available on pg. 30 of this report.
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	p. 25 Collective bargaining agreements in place until the end of 2023/2024.
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: https://www.altalink.ca/sustainability/overview-1.cfm
412-1	Human Rights Assessment	p. 30
413-1	Local Communities — operations with local community engagement, impact assessments, and development programs	p. 34
413-2	Operations with significant actual or potential negative impacts on local communities	See p. 45-47 regarding consultation with stakeholders including communities
415-1	Total value of political contributions and recipients/beneficiary	\$0

