

2021 ESG Report



blueearthrenewables.com



About Us

BluEarth Renewables Inc. ("BluEarth" or the "Company") is a leading, independent, power producer that acquires, develops, builds, owns and operates wind, hydro and solar facilities across North America.

Our Purpose:

WE BRING TOGETHER EXTRAORDINARY PEOPLE
WITH THE POWER TO CHANGE THE FUTURE.™

OUR VALUES

be Agile

We keep pace with the now and next and **adapting to change** runs through our veins.

BE *Passionate*

We have an inner fire to do **great work** and leave the world a **better place**.

BE PROUD

We go the **extra mile** because we are **PROUD** of our business and a job well done.

be **Humble**

We believe putting our ego aside and **working together** **builds community** & forges strong relationships.

Be Persistent

We never give up and **thrive on challenges** that would unnerve others.

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About This Report

We are proud to share our inaugural report for 2021, which highlights our achievements and progress made toward our environmental, social, and governance (ESG) targets.

Frameworks Used

Our report is informed by the Sustainability Accounting Standards Board (SASB) guidance on issues most material to our business as well as the United Nations Sustainable Development Goals (SDGs). As we continue to grow, we look forward to growing our ESG reporting as well.

The information contained in this report covers the activities of the Company from January 1, 2021 to December 31, 2021 (unless otherwise noted) – namely the operation of our wind, hydro and solar facilities. It reflects the activities of BluEarth Renewables Inc. and BluEarth Renewables US LLC, and their subsidiaries, and excludes the activities of any of our partners, contractors, and suppliers. Operational results reflect gross totals, at 100% of the project or facility.

All financial figures in this report are in Canadian dollars. We have not obtained external assurance for this report. Any comments can be sent to communications@bluearth.ca



2021 Highlights

513 MW
AC (gross) in operation



Began construction on
145 MW
of new wind



94%
controllable availability



Over **2.5** GW
in development



Commissioned
85 MW
AC of new solar



97%
of revenue from long-term,
fixed-price contracts



165,000
homes powered



856,636
metric tonnes of CO2 offset by
our renewable energy generation



Based on BluEarth's entire operating portfolio of 513 MWAC and calculated using the average household consumption for the province or state where each facility is located.

Based on the annual gross generation across all BluEarth operating facilities of 1,208,772,853 kWh and calculated using the United States Environmental Protection Agency Greenhouse Gas Equivalencies Calculator at <https://www.epa.gov/energy/greenhouse-gas-equivalencies-calculator>

Over
\$2 billion
in enterprise value



122
full-time employees



(As at year end)



BluEarth's President & CEO named a 2022 Clean16 and Clean50 award honouree



Founding participant of the Business Renewables Centre – Canada a community connecting buyers to renewable energy developers



Employer Awards

Letter from our President & CEO

For BluEarth Renewables, 2021 was a remarkable year. We achieved significant growth and our persistence paid off, despite challenging market conditions and world events.

We commissioned four new solar facilities in Alberta, we signed our largest power purchase agreement to date with Shell Energy North America, we began construction on our 145 MW Hand Hills Wind Project in Alberta, and we grew our development pipeline to over 2.5 GW in Canada and the US.

With 513 MWAC (gross) in operation, 145 MW under construction, and a portfolio of both advanced development and early-stage utility-scale projects in Canada and the U.S., BluEarth is well positioned to continue to execute on our significant growth plans. In only 11 short years, BluEarth has demonstrated that we have a strong team, with the experience and persistence to deliver on the full life-cycle, taking projects from development to operations. In 2021, we also celebrated our third year of operations for BERO, our remote operating centre, which has been key to our success, monitoring our entire portfolio in 24/7 real-time to ensure safe and efficient operations.

I am very proud of the team we've built at BluEarth and believe we have truly delivered on our purpose of bringing together extraordinary people with the power to change the future. While navigating ongoing changes and challenges as a result of the COVID-19 pandemic, our team remained steadfast in our commitment to delivering more renewable energy to the power grid every day. And we continued to put our people first. In 2021, we added even more support, benefits, and rewards for our team, to ensure we remain on top of our game. We tripled our mental health benefits at a time when a mental health crisis was impacting communities worldwide, we added flexible and hybrid work options, and we introduced diversity and inclusion training for all employees.

As I reflect on the previous year, I am excited to share our inaugural Environment, Social and Governance (ESG) Report. This report summarizes the efforts of BluEarth throughout 2021 in support of our four priorities: building a resilient team and culture, nurturing strong relationships, furthering environmental stewardship, and leading with strong governance. As a leading renewable energy company, I believe we have an important role to play in ensuring a clean, reliable and affordable energy future for our generation and generations to come. Our four ESG priorities have been a focus for BluEarth since our company was founded and they will continue to provide a foundation for how we do business.

As we continue our ESG journey, I look forward to sharing BluEarth's efforts and improvements in future reports. Together, we have the power to change the future.

Grant Arnold





ESG at BluEarth

By the very nature of our business, we have a deep-rooted commitment to make the world a better place – for our generation and generations to come. Our ESG performance is centred around four key priorities, and we are committed to continually improving this program.



Building a Resilient Team & Culture



Nurturing Strong Relationships

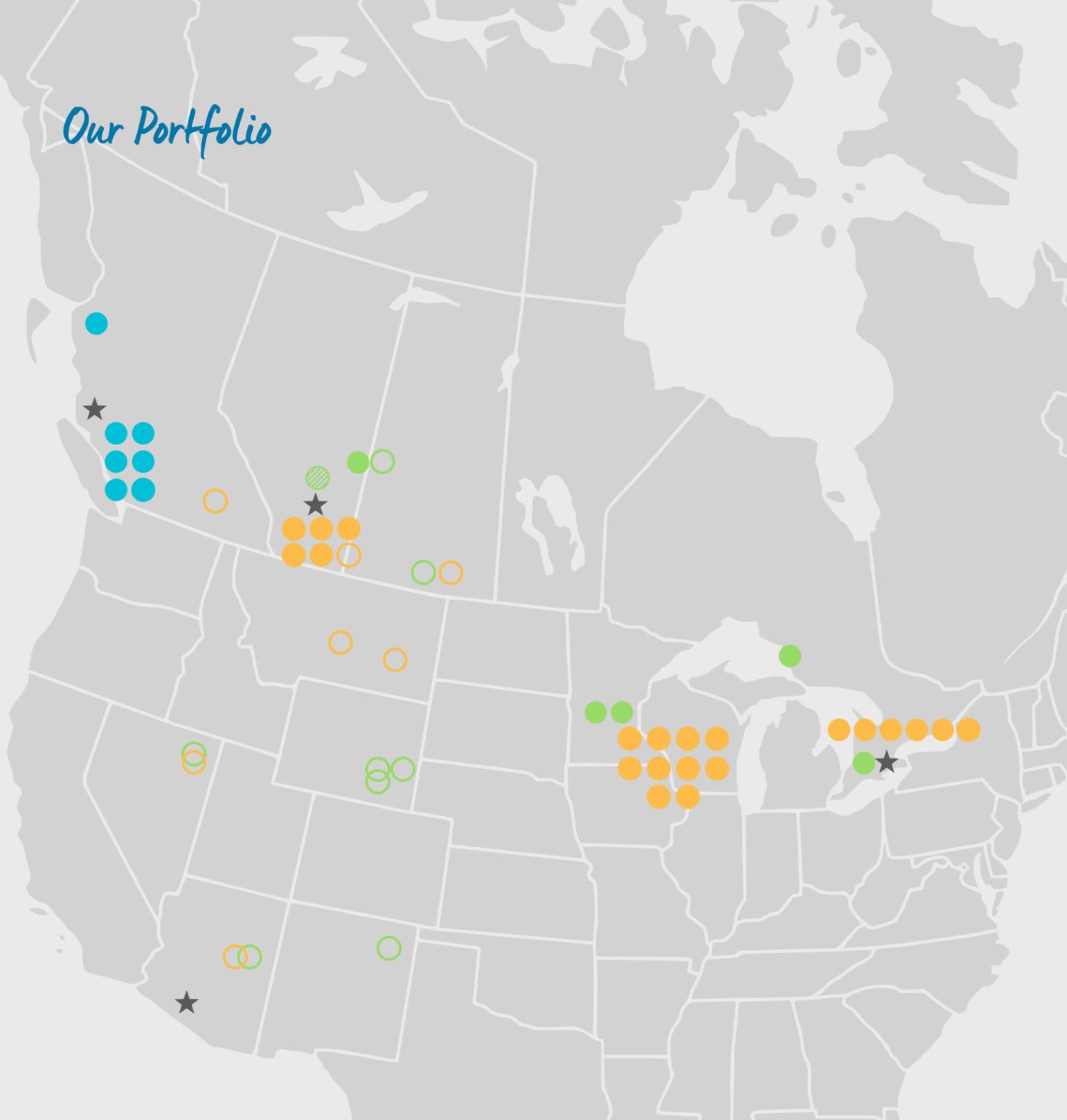


Furthering Environmental Stewardship



Leading with Strong Governance

Our Portfolio



120 MW
HYDRO
in Operation
(GROSS)

160 MW
WIND
in Operation
(GROSS)

234 MW
SOLAR
in Operation
(GROSS)

★ Office
● Operating
▨ Under Construction
○ In Development

Our Operating Portfolio (as at December 31)

FACILITY	COD	CAPACITY GROSS MW(AC)	ECONOMIC INTEREST	CAPACITY NET MW(AC)
HYDRO				
Narrows Inlet	2019	33.0	78%	25.7
Culliton Creek	2016	15.0	100%	15.0
Dasque Middle	2015	20.0	100%	20.0
Clowhom	2010	22.0	100%	22.0
Tyson Creek	2009	9.3	100%	9.3
Furry Creek	2004	10.4	99%	10.3
McNair Creek	2004	9.8	100%	9.8
TOTAL		119.5		112.1
WIND				
Bull Creek	2016	29.2	100%	29.2
Bow Lake	2015	58.3	50%	29.2
St. Columban	2015	33.0	100%	33.0
Adams	2011	19.8	80%	15.8
Danielson	2011	19.8	80%	15.8
TOTAL		160.1		123.0
SOLAR				
Burdett	2021	20.0	100%	20.0
Yellow Lake	2021	19.0	100%	19.0
Hays	2021	23.0	50%	11.5
Jenner	2021	23.0	50%	11.5
Suffield	2020	23.0	100%	23.0
Butter	2019	23.0	100%	23.0
Loyalist	2019	54.0	50%	27.0
LunarLight	2015	10.0	100%	10.0
Solar Spirit	2015	10.0	100%	10.0
SparkeLight	2014	10.0	100%	10.0
GoodLight	2014	10.0	100%	10.0
Little Creek	2014	8.5	100%	8.5
TOTAL		233.5		183.5
PORTFOLIO TOTAL		513.1		418.6



Building a Resilient Team & Culture

Our team takes pride in everything we do, and we love to succeed together. We invest in our people, so they are equipped to fulfill their role and responsibilities. From providing a competitive rewards and benefits program, to flexible time working models and training and development opportunities to help employees stay on top of their game.

We bring together extraordinary people with the power to change the future. This is why we exist. It's what drives us and keeps us excited about what we do every day.

Sustainable Development Goals:



Spotlight on Mental Health



We believe that mental health is just as important as physical health. In 2021, we continued to prioritize the mental health of our employees and added new programs and resources to support our team. We invested in the Canadian Mental Health Association's Not Myself Today program for all employees, which focuses on building greater awareness, reducing stigma, and fostering a safe and supportive workplace culture. Through our employee ambassador group, we provided lunch and learn sessions, hosted mental health campaigns, and ensured team members had access to the necessary resources to support their mental health.



Tripled Mental Health Benefits

1

We tripled our mental health benefits as part of our commitment to promoting psychological safety and supporting an inclusive workplace culture.



Mental Health Day

Provided second annual paid mental health day for all employees.

2



Canadian Mental Health Association

We invested in the Canadian Mental Health Association's Not Myself Today program for all employees.

3

Our Team

(AS OF DECEMBER 31)		2021			2020		
BY COUNTRY	FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL	
Canada	37	72	109	38	66	104	
United States	1	12	13	1	8	9	
BY EMPLOYMENT TYPE							
Full Time	36	84	120	37	74	111	
Part Time	2	0	2	2	0	2	
TOTAL	38	84	122	39	74	113	

Rewards

Providing competitive compensation is important to ensure our team feels valued, motivated, and recognized for their contributions. That's why we have a thoughtful and competitive compensation philosophy that is applied consistently across our organization.

Through our rewards model, we aim to recognize, reward, and align employees to our corporate goals and performance.

In addition to competitive compensation, our rewards program includes a comprehensive benefits package, retirement savings matching program, health and wellness spending account, employee and family assistance program, time-off, leaves of absence, flexible work, and volunteer programs.

Health & Wellness

BluEarth's health and wellness programs provide several tools and resources for employees, including a wellness committee that sponsors and promotes health information seminars, group fitness programs, and other important health and wellbeing initiatives.

Our disability management program provides employees who are unable to work due to illness or injury with short and long-term disability support and may include appropriate modifications to their work. Support is also available to employees managing an illness or injury while continuing to work.



Flexible Work

In 2021, we introduced a new hybrid work program to provide our team with the flexibility to work from home, while continuing to enable in-person opportunities to build and strengthen relationships with colleagues.

In 2021, we introduced flexible work programs to support employees and their families



Employee Feedback

Since 2019, our team has completed the annual Kincentric culture and employee engagement survey which seeks feedback from employees in four key areas: employee engagement, agility, leadership, and talent focus.

In 2019 and 2020, BluEarth Renewables was recognized as a Best Employer Canada as part of Kincentric's Best Employers global certification, a program that measures and recognizes leading employers who capture the full power of their people to drive results and create a sustainable competitive advantage.

Annual Feedback

Our annual employee feedback had a 97% response rate.

Social Engagement

Employees have access to an interactive, social internal site where they can engage, ask questions, and connect.

Team Connection

We provided weekly updates from our CEO, bi-weekly all teams calls, and quarterly town hall meetings to increase knowledge sharing and encourage employee feedback.

Diversity, Equity & Inclusion

In 2021, BluEarth developed a Diversity, Equity & Inclusion policy for all employees. In addition, BluEarth launched an employer partnership with the Canadian Centre for Diversity and Inclusion (CCDI).

Additional activities also included:

- Posting recruitment opportunities in local Indigenous communities
- Investing in onboarding new employees and helping them to:
 - Become productive and be successful in their role as soon as possible
 - Feel valued and part of the team and organization
 - Have a positive first experience, influencing their long-term decision to stay
 - Increase opportunities for education on topics related to inclusion, equity and respect
 - Ensure flexible work options
 - Understand our Diversity, Equity, and Inclusion goals



In 2021, all employees completed Diversity and Inclusion training facilitated by CCDI

31% of our employees are women

35% of our management positions are held by women



All employees complete a comprehensive Respect in the Workplace training program aimed at preventing bullying, abuse, harassment and discrimination

Learning & Development

No matter where an employee is on their career path, we offer opportunities for personal and professional growth and development. We provide a foundation for continuous learning in a culture of respect, transparency, competition, and fun.

BluEarth is committed to supporting the ongoing development of our employees through internal in-role development opportunities, formal training and development offered internally or externally, conferences, and other learning events relevant to our business and/or our industry. Additionally, we have an apprenticeship program which aims to support employees in a technical trades program.

Ongoing formal and self-led training and tools offered to support continuous learning and development for all employees

Up to 100% of tuition reimbursement for continuing education related to an employee's current or future position

Partnered with LinkedIn Learning to help employees discover and learn the skills needed to be productive and successful

Emergency Response Plan

Our Emergency Response Plan (ERP) outlines the appropriate steps to take in the event of an emergency, in order to respond to the situation. BluEarth has developed a Corporate ERP as well as site specific ERPs to ensure we are prepared in the event of an emergency. In addition, all related field and office employees have completed ICS-100 training and participated in at least two annual company-wide tabletop training exercises.

2 corporate emergency response plan drills completed

11 facility-level emergency response plan drills completed

2 annual company-wide tabletop training exercises



Health & Safety

We're committed to providing employees and contractors with a safe and healthy work environment and ensuring that our offices, construction sites and operating facilities meet or exceed safety standards.

Contributing to a healthy and safe work environment is the responsibility of every employee. We all have a legislated duty to take reasonable care of our own health and safety, the environment around us, and the health and safety of others.

We have health and safety manuals, policies, practices, guidelines and training programs in place to ensure a safe and healthy work environment for all employees, regardless of location.

	2021 (ALL EMPLOYEES)	2020 (ALL EMPLOYEES)
Total Recordable Injury Frequency (TRIF)	1.70	2.74
Lost Time Injury Frequency (LTIF)	0.85	0.00

Over 700 positive safety observations tracked

159 monthly site inspections completed

Nearly 300 weekly site safety meetings



7 site audits completed with a health and safety management system score of 87%

Exceeded safety training target for operators and technicians

Our COVID-19 Response

Over the last year, the health and safety of our team remained a top priority. To ensure the safety of our team and the community, we had several safety and mitigation protocols in place, including a COVID response committee to address key issues and develop response plans for our office and operations employees.



Specific actions included:



Daily COVID safety screening 1

Required completion of a daily COVID safety screening form for all employees before beginning their workday.



Working from home 2

Closely followed the recommendations of all local health authorities. Throughout 2021, office employees worked from home whenever recommended by health authorities and we worked with employees to provide the necessary equipment for an ergonomic home set-up.



Face mask protocols 3

Face mask protocols in place whenever an employee was not seated at their desk or when distancing could not be maintained, and directional and capacity signage installed in all common areas (meeting rooms, kitchen, washrooms, etc.).



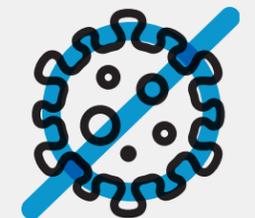
Additional precaution 4

Additional PPE provided including face masks and hand sanitizer.



Flu vaccination 5

In-house flu vaccination clinic offered for all Calgary office employees during the summer.



COVID-19 vaccination 6

Implemented a COVID Vaccination Leave to allow full-time, part-time, and term employees to take up to a four-hour paid leave to receive the vaccination.



Nurturing Strong Relationships

Leaving a legacy and making a difference in the communities where we live, work and operate rests at the very heart of our company.

This is our responsibility, and we work hard to uphold this commitment by working in close consultation with every community that hosts a project or facility.

Sustainable Development Goals:



Jenner School & Cactus County Early Childhood Centre

Our team was proud to support the Jenner School and the Cactus County Early Childhood Centre on behalf of our local Jenner Solar Facility in southern Alberta.

As a very small, rural school for students from grades one to nine, the Jenner School relies heavily on the support of local organizations to ensure all students receive the programs needed. With BluEarth's donation, the Jenner School was able to launch a new community learning program where community members can guest lecture students on topics related to the environment, outdoor education, and animal studies. In addition, the funds will support building an outdoor classroom area for students, which the community learning program will utilize.

In 2021, BluEarth was also proud to support the Cactus County Early Childhood Centre, after learning that the program was at risk of closing due to a lack of funding. Without this vital local program, kindergarten students would be required to travel nearly an hour to attend a nearby school.



From left to right: Emma Howe, Student, Jenner School | Grant Arnold, President & CEO, BluEarth Renewables | Kelly Matheson-King, Chief Operating Officer, BluEarth Renewables

Our Approach to Community Engagement

For BluEarth, community engagement is an ongoing activity. In the planning and design of all our projects, we make decisions based on consultation and collaboration with all our stakeholders. From the early siting of a project, through the regulatory process and construction and into operations, we work to forge long-term relationships and help build strong communities.

We do this by communicating regularly with project communities through a variety of mediums including:

- Newsletter mailouts
- Community meetings and open houses
- One-on-one meetings
- Attending local meetings and events
- Project-specific webpages
- Dedicated project liaison



Community Benefits

During the development, construction, and operations of all projects, BluEarth seeks to build long-term relationships with the local community. We work closely with local stakeholders to ensure projects bring benefit to the community for decades to come.

Project benefits include:

- Employment during construction
- Full-time employment related to the operation and maintenance of the facility
- Indirect revenue in the form of local services and supplies
- Annual property tax revenue for the life of the project
- Stable income to local farmers and landowners from land agreements

Community Investment

We work in close consultation with local stakeholders to identify programs, causes and initiatives that have the greatest impact on the community, and that align with our giving priorities:

Environment

1

For us, a focus on the environment just makes sense. We're passionate about initiatives that help protect the environment and reduce our footprint.

Community Building

2

We are active in communities across Canada and the United States – large and small. We want these communities to be stronger and thrive because we're there.

Education

3

Where we can help educate others on renewable energy, we're interested. We also have a scholarship program to support the next generation of leaders and professionals.



In 2021, we were proud to support over 32 different charities across our portfolio. We invested over \$107,000 in support of the local communities where we live, work, and operate.

Some of the organizations we supported in 2021 included:



HALO Air Ambulance

On behalf of our local Alberta solar portfolio, BluEarth announced a partnership donation through our BluGiving program to support HALO Air Ambulance, the only medevac helicopter dedicated to serving southern Alberta.

“Giving back to the communities where we live, work and operate is embedded in our corporate purpose, and we are very proud to support the important work that HALO is doing to increase emergency medical care in southern Alberta,” said Grant Arnold.

“Partnerships like this are vital to our program. HALO exists because of our communities and sponsorships from responsible corporate partners such as BluEarth Renewables are incredibly important to keeping HALO in flight for your life,” said Paul Carolan, Chief Executive Officer of HALO Air Ambulance. “By investing in HALO, you are investing in our community and leaving a legacy that will remain for years to come. We are so grateful for BluEarth’s contribution.”



From left to right: Paul Carolan, CEO, HALO Air Ambulance | Grant Arnold, President & CEO, BluEarth Renewables | Kelly Matheson-King, Chief Operating Officer, BluEarth Renewables | Dale Thacker, Co-Chair, Board of Directors, HALO Air Ambulance

Guelph Food Bank

As part of an operations leadership team building event, employees purchased groceries for donation to the local Guelph Food Bank.



Scholarship Program

Our scholarship program is designed to support, educate, and inspire the next generation of leaders and professionals who have the power to change the future. In addition to financial support, this scholarship program offers a unique opportunity for recipients to be paired with a BluEarth learning partner for the academic year to provide support and mentorship, while learning more about renewable energy.

We provide three scholarship opportunities for aspiring leaders to achieve their education goals:

1 Indigenous Peoples

1

We are committed to building mutually-beneficial relationships with Canada's Indigenous communities. As part of this commitment, we award scholarships to Indigenous students to help develop their skills and knowledge in the renewable energy sector.

2 Community Leaders

2

Building strong communities relies on many people. This scholarship is awarded to students who demonstrate a commitment to giving back to their community and making the world a better place for their generation and generations to come.

3 Renewable Energy Trades

3

We are committed to helping grow the renewable energy sector and supporting the skilled workers who will lead the way. This scholarship is awarded to students enrolled in a renewable energy trades program.



We also provided an annual scholarship to a Grade 12 Student of the Atwater Cosmos Grove City School in Minnesota, USA on behalf of our local Adams & Danielson Wind Facilities

Since our scholarship program first began in 2014, BluEarth has awarded nearly \$80,000 to post-secondary students in Canada

We provided seven scholarships as part of our 2021/22 program, and 71% of recipients were women

Indigenous Relations

BluEarth believes deeply in developing renewable energy projects in partnership with Indigenous Peoples in a way that balances social value, environmental protection, and the principles of shared revenue. We have great respect for the traditions and knowledge of Indigenous Peoples, as well as the value their involvement adds to projects.

BluEarth is a proud partner with First Nations on many of our renewable energy facilities. These include:

- Bow Lake Wind Facility / Batchewana First Nation of Ojibways
- Clowhom Hydro Facility / shíshálh Nation
- Culliton Creek Hydro Facility / Squamish Nation
- Dasque-Middle Hydro Facility / Kitselas First Nation, Metlakatla First Nation, Lax Kw'alaams Band
- Furry Creek Hydro Facility / Squamish Nation
- Hays Solar Facility / Conklin Métis Local 193
- Jenner Solar Facility / Conklin Métis Local 193
- Loyalist Solar Facility / Mohawks of the Bay of Quinte
- McNair Creek Hydro Facility / Squamish Nation
- Narrows Inlet Hydro Facilities / shíshálh Nation
- Tyson Hydro Facility / shíshálh Nation

As part of our partnership with Indigenous Peoples, we are proud to offer several First Nation scholarships and bursaries for members of the Nations, as well as community investment support for local initiatives.

We have partnerships with 8 different First Nations

Over \$30,000 contributed towards education and training in First Nation partner communities

We observe the National Day for Truth and Reconciliation on September 30 as a statutory holiday, as we endeavour to learn, reflect and honour Indigenous Peoples.





Furthering Environmental Stewardship

We are an energy company committed to making a difference in the world by bringing more renewable energy to the power grid every day.

Sustainable Development Goals:



A Sustainable Approach to Vegetation Management

After a successful pilot project at our Ontario Solar portfolio in 2019, we added sheep to our Alberta Solar portfolio as a sustainable approach to vegetation management. In total, we had a flock of over 900 sheep spread across eight operating solar facilities in 2021. Through this program, we reduced the amount of non-renewable fuel consumed as part of our vegetation management and were able to control noxious weed growth without the use of herbicides.



Harvesting Honey

In 2021, we began a trial honeybee program at our SparkleLight Solar Facility in Ontario to host honeybees on site which forage and pollinate the surrounding area. The facility features a mix of clover, wildflowers, and weeds as ground cover, providing ideal foraging options for the bees, which travel up to 9 km for pollination. We began this pilot program with 11 hives in total, estimated to provide approximately 40–60 jars of honey per hive annually.



Protecting Biodiversity & Natural Ecosystems

We are proud to have a positive impact on the surrounding environment through the generation of clean renewable energy with no direct emissions. And, where the potential for environmental impacts related to the construction and operations of our projects do exist, we have several programs and people in place around the clock to manage potential incidents and ensure little to no environmental risk.

Project Development

We complete initial screening for environmental constraints and sensitivities, and we undertake several assessments to understand what impacts our projects may have (if any) on biodiversity and natural ecosystems. Projects do not proceed without high confidence that potential impacts to biodiversity can be avoided or mitigated through monitoring and adaptive management.

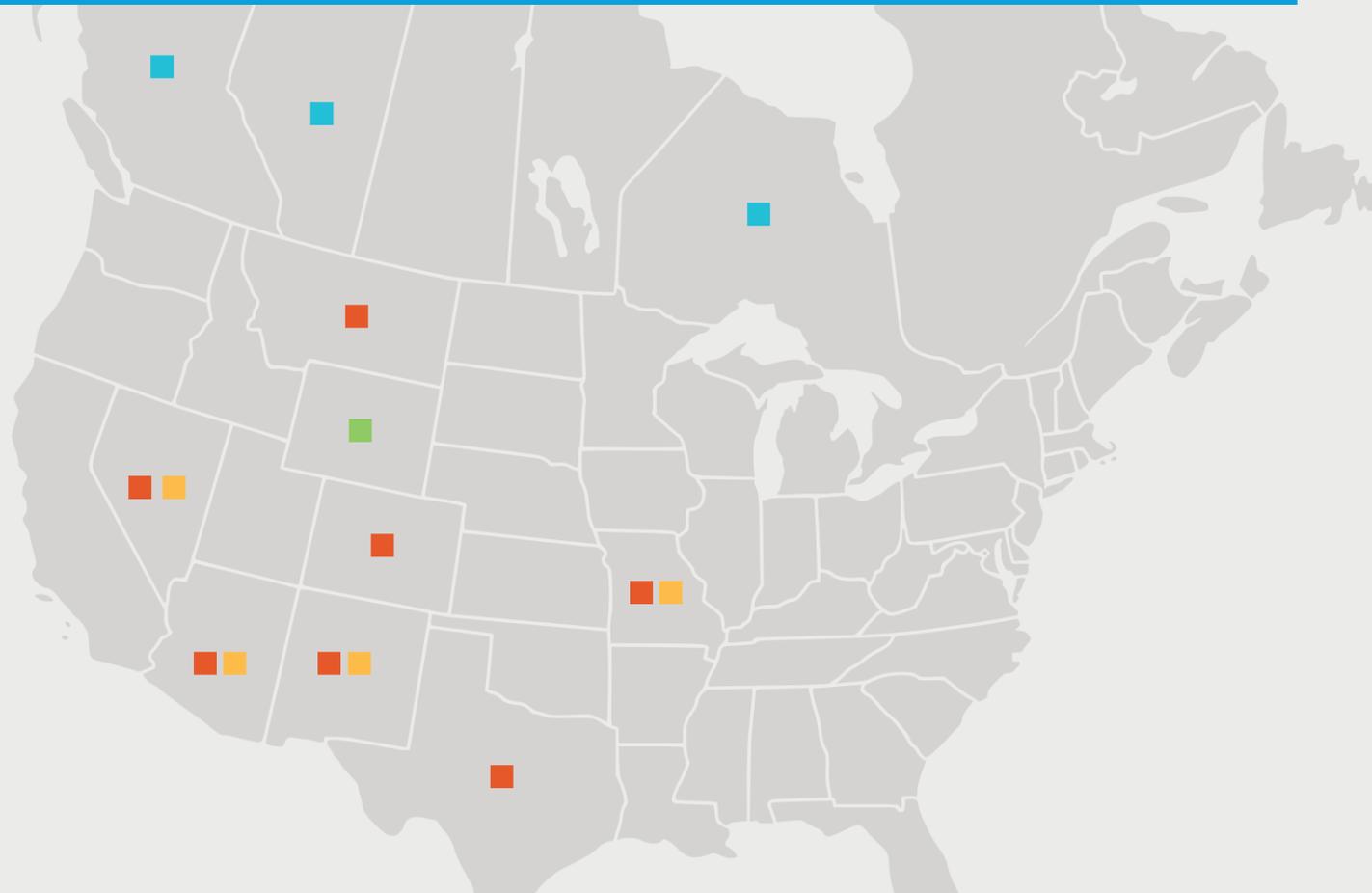
Construction

We work closely with local regulators and authorities to obtain all environmental permits and ensure all necessary construction monitoring plans are in place, including multi-year pre-construction studies and impact assessments.

Operations

Our team works diligently to ensure operational monitoring plans are in place and to provide open communication and transparency with regulators. We retain experts to conduct monitoring, compliance and reporting of all environmental commitments, and track completion using our internal tracking systems.

Over \$ 1,000,000 spent on environmental monitoring across our operating portfolio in 2021



Recent examples include:

WYOMING

We have completed multiple years of data collection and compiled an Environmental Assessment in support of right-of-way applications and permit applications.

ARIZONA, NEW MEXICO, MISSOURI AND NEVADA

We are currently undertaking environmental studies to identify critical species and habitats that need to be considered during project design, construction, and operation.

MONTANA, COLORADO, NEW MEXICO, TEXAS, ARIZONA, NEVADA AND MISSOURI

We completed environmental screening (critical issues analysis) to identify areas of potential environmental concern, which will be the focus of further environmental studies to ensure we are properly identifying issues that require mitigation or approvals related to proposed project activities.

ONTARIO, BRITISH COLUMBIA AND ALBERTA

At our operating facilities, post-construction monitoring programs confirm pre-development assessments and the success of mitigation measures. These included:

- Bat monitoring at our St. Columban Wind Facility
- Blanding's turtle and bird monitoring at the Loyalist Solar Facility, and the establishment of habitat compensation lands for the life of the facility for grassland bird species.
- Riparian revegetation assessment, water temperature and water chemistry monitoring, stream channel morphology, fish community monitoring, offset channel habitat monitoring, and species at risk monitoring at our Narrows Inlet Hydro Facility.

LEED Certified Head Office

In 2017, we moved into a new office location in Calgary, Alberta, which holds a LEED Gold Certification. We completed a custom build-out of our floor, which included recyclable carpet tiles, high-efficiency appliances, and flexible workspaces. We also built a locker room and private shower facilities to support biking to the office and working out, consistent with our environmental and wellness values.

Our sustainability efforts in this build-out were recognized at the Healthcare of Ontario Office Properties LEAP (Leadership in Environmental Advancement Program) Awards, where BluEarth received the Tenant Leader Award.



Our Carbon Footprint

We're excited to be part of an industry that is transitioning the world to a low carbon future.

The nature of our business, generating electricity through renewable wind, solar, and hydro resources, means our greenhouse gas (GHG) emissions are quite low. The small carbon generation from our activities such as vehicle transportation and electricity use at office locations is less than 0.4% of the emissions avoided by the renewable energy we generate.

GREENHOUSE GAS EMISSIONS	METRIC TONNES CO ₂ , (tCO ₂ e)	2021
Scope 1 – Direct (Fuel consumption)		2,655
Scope 2 – Indirect (Electricity consumption) ¹		596
TOTAL		3,251

¹ Internal consumption estimates were required for some operating facilities where tracked amounts were not directly available.

EMISSIONS AVOIDED	2021 ¹ METRIC TONNES	2020 ² METRIC TONNES
Avoided Emissions (CO ₂ equivalent)	856,636	807,423

Avoided emissions have been calculated using the United States Environmental Protection Agency Greenhouse Gas Equivalencies Calculator at <https://www.epa.gov/energy/greenhouse-gas-equivalencies-calculator>

¹ Based on the 2021 annual gross generation across all BluEarth operating facilities of 1,208,772,853 kWh

² Based on the 2020 annual gross generation across all BluEarth operating facilities of 1,139,330,000 kWh



Waste Management

Our team is committed to reducing the amount of waste generated and we have robust recycling and compost programs in place to divert items from the landfill at all of our office facilities. And, because diverting waste from the landfill and encouraging responsible consumption is very important to our employees, our offices also have employee-led initiatives in place including an in-house office supplies recycling program, Styrofoam recycling program (where not accepted by the municipality), computer equipment recycling, and clothing and toy drives to encourage reuse of textiles and goods. In addition, to reduce waste and single-use plastics, BluEarth provides several options to employees including re-usable bags, insulated travel coffee mugs, and insulated water bottles.

Our facilities do not generate waste as a result of the electricity generation process; however, where waste is generated through typical course of business (i.e., Domestic waste and recyclables, replaced/worn equipment, used oil recycling) our team ensures these are managed in a sustainable manner. We also encourage recycling and composting at all of our remote operating facilities, where municipal services do not exist. All hydro facility operators conduct their own recycling programs by storing and transporting all recyclables out of their remote facilities and depositing them in the municipality's local recycling facility.



Water Use

Operating in harmony with the surrounding environment is a priority at BluEarth, and we take extra care to ensure the integrity of the water resources where we operate.

Water consumption at BluEarth's facilities and offices is very limited and is primarily related to domestic uses for employees.

The nature of our business, renewable electricity generation, does not require water consumption. For our wind and solar operations, water consumption is not required to generate power and our facilities do not require site irrigation or panel washing. Our run-of-river hydro operations use water to power the hydro turbines, but this is a temporary diversion only and all water is returned to the stream or river.

	2021
Total water withdrawn ¹	802m ³
Total water consumed	802m ³
Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations ²	0

¹ Does not include water temporarily diverted for run-of-river hydro operations that is returned to the stream or river after. ² As defined in SASB reporting framework.

Management of Climate Related Risk

BluEarth has a robust risk management process which includes managing climate-related physical risks that our facilities are exposed to. We have invested in an asset management program, emergency response plan, business continuity action plans, and a comprehensive insurance program. We regularly investigate technology improvements, require equipment specifications that address local climatic conditions, include climate events in our facility designs for hail and wind test results, and contemplate climate-related risks in site design, such as flood mitigation.

Specific tools BluEarth has implemented to mitigate climate-related risks include:

- Blade Management Standard that includes monitoring and an inspection program post-lightning strike or other adverse weather events
- Solar wind stow program for sites utilizing tracker technology to automatically stow panels at pre-programmed wind speeds
- Weather monitoring in our 24/7/365 remote operations centre (BEROC) and operations to ensure proactive planning for icing events, storms and lightning
- Vegetation management for wildfire risk
- Geofencing and berming to address rockfall risk for hydro operations





Leading with Strong Governance

Our strong governance sets the foundation for our company and provides the guidance for how every member of BluEarth must conduct themselves.

BluEarth Renewables Inc. and BluEarth Renewables US LLC are privately owned by DIF Capital Partners.

Sustainable Development Goals:



Board of Directors

Our Board of Directors provides oversight into the operations of our business, with a focus on areas including strategic planning, people and culture, financial matters and internal controls, corporate governance, facility operations, health and safety, and environment.

Board Composition

	FEMALE	MALE
Independent ¹	1	5
Non-Independent ²	0	1
TOTAL	1	6

¹ The Board has defined an independent director as a director who is independent of management. The three DIF nominee directors are considered independent.

² There is one non-independent member, the President & CEO of BluEarth.

Seven Board of Directors meetings held in 2021 with a 99% attendance rate



Board Diversity

We recognize the value and benefits that diversity brings to our Board of Directors and we are committed to maintaining a Board comprised of talented and dedicated directors with a diverse mix of expertise, experience, skills, and backgrounds. This diverse mix collectively represented on our Board is intended to reflect the diverse nature of the business environment in which BluEarth operates.

Board Skills Matrix

The Board uses a skills matrix to identify the key skills and areas of strength which are important to oversee our business, guide management and help manage risk.

The matrix is reviewed annually and used by the Board as a tool to review the appropriateness of the composition of the Board, to identify skill gaps and to review potential new candidates for appointment to the Board.

Orientation & Continuing Education

New directors attend orientation and training sessions provided by various members of senior management to ensure that each member has a sufficient understanding of our business and the role of the Board and individual directors.

Board members are also provided with tools and resources to keep them informed of changes and trends impacting BluEarth and our business.

100% compliance with annual code of conduct training and sign off

Code of Conduct & Workplace Policies

Ethical workplace practices are fundamental to how we do business. As a North American company, we take great care to apply consistent standards so that our activities are conducted in a safe, ethical, and fair manner.

We have adopted a Code of Business Conduct (the Code) for the purpose of fostering a climate of ethical conduct. The Code helps define our values and expectations and serves as a guide for our workplace actions. All employees are accountable for applying the Code in all workplace situations.

To ensure all employees are familiar with the Code and the required BluEarth policies, BluEarth has annual Code and Policy Awareness training, which includes Respect in the Workplace training.

We have numerous policies that guide employee conduct and corporate activities, which include:

- Anti-Bribery and Anti-Corruption Policy
- Alcohol and Drug Practice
- Board Diversity and Composition Policy
- Code of Business Conduct
- Computer Use and Security Policy
- Diversity, Equity, and Inclusion Policy
- Employee Privacy Policy
- Environmental Policy
- Health and Safety Policy
- Lobbying Policy
- Media Policy
- Mobile Device Policy
- Privacy Policy
- Responsible Procurement Policy
- Social Media Policy
- Whistleblower Policy
- Workplace Violence and Harassment Policy

Continuing education for all directors on topics related to cyber security, corporate governance matters and renewables legislation in applicable jurisdictions

Enterprise Risk Management

BluEarth has an enterprise risk management (ERM) process designed to identify potential events that could adversely affect BluEarth and manage the risk of these events within our risk appetite. We engage our people on ERM through the ERM working group, comprised of key individuals representing all functional groups across the organization, coupled with Executive Team engagement and oversight.

The ERM working group meets regularly to identify new, emerging, and changing risks as well as evaluate and oversee treatment plans for any risks that require mitigation as a result of the risk appetite. We also maintain a risk register that is reviewed by our Executive Team and the Board regularly. We currently have a process underway to implement a new ERM software to optimize the way BluEarth tracks, reviews, and evolves its risk treatments.

Incident Management

BluEarth has a 24/7 confidential whistleblower hotline. We encourage employees to report any action or event that they feel is improper, unlawful, dangerous, or harmful to the public interest, including financial or ethical misconduct or violations of the Code or other BluEarth policies, without fear of retaliation or a negative impact on their employment status at BluEarth.

We take great care to ensure a confidential process, and issues are shared with our senior management and the Board of Directors without disclosing the name of the individual, or any information that would otherwise reveal the identity of the person reporting. BluEarth is committed to doing everything it can to protect the privacy of the individual(s) involved and to ensure that all parties involved are treated fairly and respectfully.

Cyber Security

The use of technology is a core component of how we do business, and we have systems, processes, and policies in place to ensure the security and safeguarding of sensitive BluEarth and stakeholder data. We ensure regular training for all employees to increase awareness and understanding of best practices for safeguarding information.

Completed 11 phishing simulation exercises with <3% click rate

Implemented company-wide Multi-Factor Authentication for all network accounts

Cyber-awareness training completed by all employees





Sustainability Accounting Standard Board (SASB)

Our report is developed in alignment with the Sustainability Accounting Standards Board (SASB) based on the industry metrics which are most material to our business. We have responded to SASB metrics with a focus on three industries: Electric Utilities & Power Generators, Solar Technologies & Power Developers, and Wind Technologies & Power Developers.

As this is BluEarth's inaugural ESG Report, this is the first year we have reported under SASB.

Electric Utilities & Power Generators

METRIC	2021 PERFORMANCE	CODE	REPORT REFERENCE
GREENHOUSE GAS EMISSIONS & ENERGY RESOURCE PLANNING			
Gross Global Scope 1 emissions in metric tons of CO ₂ -e	2,655 metric tonnes CO ₂	IF-EU-110a.1	2021 ESG Report – Page 23
Percentage of gross global Scope 1 emissions covered under emissions-limiting regulations	Not Applicable – under threshold.	IF-EU-110a.1	2021 ESG Report – Page 23
Percentage of gross global Scope 1 emissions covered under emissions-reporting regulations	Not Applicable – under threshold.	IF-EU-110a.1	2021 ESG Report – Page 23
Greenhouse gas (GHG) emissions associated with power deliveries	Not applicable. BluEarth does not deliver power directly to retail customers.	IF-EU-110a.2	2021 ESG Report – Page 23
Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	<p>BluEarth's Environmental Policy outlines this commitment and states that the Company will continue to use all resources thoughtfully and efficiently; employ environmentally-safe planning, construction, operations and decommissioning procedures and protocols that protect sensitive species and biodiversity, minimize emissions and prevent pollution; raise awareness of and support environmental protection matters through employee training; review and update, as needed, the mechanisms used to reduce environmental risks and the environmental impacts of BluEarth's activities; analyze, evaluate and seek opportunities to continually improve environmental protection and efficient use of resources and, where possible, improve procedures and outcomes; meet or exceed applicable environmental legislation, regulations and standards, and attempt to anticipate compliance with future environmental requirements; and consider environmental performance when selecting suppliers, contractors and other service providers for BluEarth.</p> <p>This is BluEarth's inaugural ESG Report and the organization currently aligns its reporting with the UNSDGs and SASB, as well as continuing research into additional frameworks for future reporting.</p>	IF-EU-110a.3	2021 ESG Report – Page 23
Number of customers served in markets subject to renewable portfolio standards (RPS)	Not Applicable.	IF-EU-110a.4	N/A
Percentage fulfillment of RPS target by market	Not applicable.	IF-EU-110a.4	N/A
AIR QUALITY			
Air emissions of NO _x (excluding N ₂ O) (in metric tons, t)	0	IF-EU-120a.1	N/A
Percentage of NO _x (excluding N ₂ O) in or near areas of dense population (%)	0	IF-EU-120a.1	N/A
Air emissions of SO _x (in metric tons, t)	0	IF-EU-120a.1	N/A
Percentage of SO _x in or near areas of dense population (%)	0	IF-EU-120a.1	N/A
Air emissions of particulate matter (PM10) (in metric tons, t)	0	IF-EU-120a.1	N/A
Percentage of particulate matter (PM10) in or near areas of dense population (%)	0	IF-EU-120a.1	N/A
Air emissions of lead (Pb) (in metric tons, t)	0	IF-EU-120a.1	N/A
Percentage of lead (Pb) in or near areas of dense population (%)	0	IF-EU-120a.1	N/A

Continued

METRIC	2021 PERFORMANCE	CODE	REPORT REFERENCE
Air emissions of mercury (Hg) (in metric tons, t)	0	IF-EU-120a.1	N/A
Percentage of mercury (Hg) in or near areas of dense population (%)	0	IF-EU-120a.1	N/A
WATER MANAGEMENT			
Total water withdrawn (m3)	802 <i>Does not include water temporarily diverted for run-of-river hydro operations that is returned to the stream or river after.</i>	IF-EU-140a.1	2021 ESG Report – Page 24
Total water consumed (m3)	802	IF-EU-140a.1	2021 ESG Report – Page 24
Percentage of each in regions with High or Extremely High Baseline Water Stress (%)	98% in High or Extremely High Water Risk Area <i>Based on key office locations in Calgary and Phoenix, where high or extremely high baseline water stress has been reported.</i>	IF-EU-140a.1	2021 ESG Report – Page 24
Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	0 As defined in SASB reporting framework.	IF-EU-140a.2	N/A
Description of water management risks and discussion of strategies and practices to mitigate those risks	Water consumption at BluEarth's facilities and offices is very limited and is primarily related to domestic uses for employees. The nature of our business in renewable electricity generation, does not require water consumption. For our wind and solar operations, water consumption is not required to generate power and our facilities do not require irrigation or panel washing. Our run-of-river hydro operations use water to power the hydro turbines, but this is a temporary diversion only and all water is returned to the stream or river after. As a result, water management is not a key sustainable development metric for our facilities.	IF-EU-140a.3	2021 ESG Report – Page 24
WORKFORCE HEALTH & SAFETY			
Total recordable incident rate (TRIR)	1.70	IF-EU-320a.1	2021 ESG Report – Page 12
Fatality rate	0	IF-EU-320a.1	2021 ESG Report – Page 12
Near Miss Frequency Rate (NMFR)	We encourage the tracking of all near-miss events, even if they may not result in injury, and all events are investigated. However, we do not have the data required to calculate a near-miss frequency rate.	IF-EU-320a.1	2021 ESG Report – Page 12
GRID RESILIENCY			
Number of incidents of non-compliance with physical and/or cyber security standards or regulations	BluEarth is not a North American Electric Reliability Corporation (NERC) registered entity and had no NERC registered facilities in 2021 and is therefore not subject to its cyber and physical security standards.	IF-EU-550a.1	N/A

Activity Metrics

METRIC	2021 PERFORMANCE	CODE	REPORT REFERENCE
Number of: 1. Residential 2. Commercial 3. Industrial customers served	1. Residential: Not applicable. BluEarth does not sell electricity directly to residential customers. 2. Commercial: 27 3. Industrial customers served: Not applicable. BluEarth does not sell electricity directly to industrial customers.	IF-EU-000.A	N/A
Total electricity delivered to: 1. Residential 2. Commercial 3. Industrial 4. All other retail customers 5. Wholesale customers	1. Residential: 0 MWh 2. Commercial: 112,414 MWh 3. Industrial: 0 MWh 4. All other retail customers: 0 MWh 5. Wholesale customers: 1,090,995 MWh <i>All generation metered at 100% ownership.</i>	IF-EU-000.B	2021 ESG Report – Page 8
Length of transmission and distribution lines	261.34 km <i>Only overhead lines were included for 2021 based on the information available.</i>	IF-EU-000.C	2021 ESG Report – Page 8
Total electricity generated, percentage by major energy source, percentage in regulated markets	Hydro: 445,523 MWh (37%) Solar: 308,128 MWh (26%) Wind: 449,758 MWh (37%) <i>All generation metered at 100% ownership.</i>	IF-EU-000.D	2021 ESG Report – Page 8
Total wholesale electricity purchased	0 MWh	IF-EU-000.E	Calculated as the difference between utility-owned generation and delivered power

Solar Technology & Power Developers

METRIC	2021 PERFORMANCE	CODE	REPORT REFERENCE
WATER MANAGEMENT			
Total water withdrawn (m3)	Refer to IF-EU-140a.1	RR-ST-140a.1	2021 ESG Report – Page 24
Total water consumed (m3)	Refer to IF-EU-140a.1	RR-ST-140a.1	2021 ESG Report – Page 24
Percentage of each in regions with High or Extremely High Baseline Water Stress (%)	Refer to IF-EU-140a.1	RR-ST-140a.1	2021 ESG Report – Page 24
Description of water management risks and discussion of strategies and practices to mitigate those risks	Refer to IF-EU-140a.3	RR-ST-140a.2	2021 ESG Report – Page 24
HAZARDOUS WASTE MANAGEMENT			
Number of reportable spills (>1L)	1	RR-ST-150a.2	2021 ESG Report – Page 23
Aggregate quantity of reportable spills (litres)	2,000	RR-ST-150a.2	2021 ESG Report – Page 23
Quantity recovered (litres)	2,000	RR-ST-150a.2	2021 ESG Report – Page 23
ECOLOGICAL IMPACTS OF PROJECT DEVELOPMENT			
Total number of shutdowns or project delays related to ecological impacts	0	RR-ST-160a.1	2021 ESG Report – Page 15
Aggregate duration of project delays related to ecological impacts (# of days)	0	RR-ST-160a.1	2021 ESG Report – Page 15
Description of efforts in solar energy system project development to address community and ecological impacts	<p>For BluEarth, community engagement is an ongoing activity. In the planning and design of all our projects, we make decisions based on consultation and collaboration with all our stakeholders. From the early siting of a project, through the regulatory process and construction and into operations, we work to forge long-term relationships and help build strong communities.</p> <p>When it comes to siting and developing a project, we pride ourselves on completing an in-depth market analysis, identifying desirable locations and building strong relationships with key stakeholders. We work in close consultation with municipal, provincial, state and federal agencies and key stakeholders to site, build and operate our facilities responsibly. We have a team of internal experts who work diligently to avoid and minimize impacts to the environment and wildlife. Well in advance of any construction, we conduct thorough wildlife and habitat studies and communicate regularly with all agencies and local communities through open houses.</p> <p>We use several outreach strategies to ensure the community receives regular updates on the progress of a project including a dedicated webpage for every development project, open houses in the community, one-on-one meetings with landowners, regular newsletter mailouts specific to each project, and presentations at various community meetings/ events.</p>	RR-ST-160a.2	2021 ESG Report – Page 15

Wind Technology & Power Developers

METRIC	2021 PERFORMANCE	CODE	REPORT REFERENCE
WORKFORCE HEALTH & SAFETY			
Total recordable incident rate (TRIR)	Refer to IF-EU-320a.1	RR-WT-320a.1	2021 ESG Report – Page 12
Fatality rate	Refer to IF-EU-320a.1	RR-WT-320a.1	2021 ESG Report – Page 12
ECOLOGICAL IMPACTS OF PROJECT DEVELOPMENT			
Average A-weighted sound power level of turbines (delivered during reporting period), weighted by the total number of turbine deliveries per wind turbine class	0	RR-WT-410a.1	N/A
Amount of turbine order backlog that was subject to cancellation during the reporting period for reasons related to or associated with community or ecological impacts	0	RR-WT-410a.2	N/A
Description of efforts to address ecological and community impacts of wind energy production through turbine design	Refer to RR-ST-160a.2	RR-WT-410a.3	2021 ESG Report – Page 15



Sustainable Development Goals

The Sustainable Development Goals (SDGs) were developed by the United Nations Member States in 2015, to chart the steps needed to address environmental, social and governance challenges being faced. There are 17 goals, each with specific targets for action. BluEarth is actively working to integrate the SDGs into our business practices and is currently contributing to 15 goals.

SDG	SDG TARGET DESCRIPTION	2021 METRICS AND PERFORMANCE
	<p>2.1 By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round</p>	<ul style="list-style-type: none"> • Donations made to local food banks in the communities where we live, work and operate to help address food insecurity. <p>Page 16 – Community Investment Page 17 – <i>Case Study: Guelph Food Bank</i></p>
	<p>3.4 By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being</p> <p>3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination</p>	<ul style="list-style-type: none"> • Supporting access to preventative health care, including through medical coverage, dental coverage and eye care coverage offered to employees and their families • Access to mental health care provided for all employees and their families, as well as access to online resources, training, and tools around mental health • Annual mental health day provided to all employees • Continuation of wellness committee with focus on activities, events and resources for employees centred around mental health and wellbeing <p>Page 10 – Rewards Page 12 – Health & Safety</p> <ul style="list-style-type: none"> • No air emissions as a result of renewable energy generation <p>Page 23 – Our Carbon Footprint</p>
	<p>4.4 By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship</p> <p>4.5 By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations</p> <p>4.7 By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development</p>	<ul style="list-style-type: none"> • Scholarships awarded annually through the BluEarth Renewables Scholarship Program for scholarship categories including Renewable Energy Trades, Community Leaders, and Indigenous Peoples • Scholarship awarded annually for a grade twelve student from Atwater Cosmos Grove City School • Support for local schools <p>Page 16 – Community Investment Page 15 – Jenner School Page 18 – Scholarship Program</p> <ul style="list-style-type: none"> • Representation of women among scholarship recipients as part of BluEarth Renewables Scholarship Program • Support for five scholarship / bursary programs for students who are members of our Indigenous partner communities <p>Page 18 – Scholarship Program Page 18 – Indigenous Relations</p> <ul style="list-style-type: none"> • Training and policies applicable to all employees; including human rights, gender equality, diversity, equity and inclusion, and code of conduct • Employee, management, and Board diversity <p>Page 11 – Diversity, Equity & Inclusion Page 26 – Board Composition Page 26 – Board Diversity Page 26 – Code of Conduct & Workplace Policies</p>

SDG	SDG TARGET DESCRIPTION	2021 METRICS AND PERFORMANCE
	<p>5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life</p>	<ul style="list-style-type: none"> • Representation of women in management positions, non-management positions, and on Board • Representation of women who are recipients of BluEarth funded scholarships and bursaries <p>Page 11 – Diversity, Equity & Inclusion Page 26 – Board Composition Page 26 – Board Diversity Page 18 – Scholarship Program</p>
	<p>6.3 By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally</p>	<ul style="list-style-type: none"> • Total number and total volume of recorded significant spills <p>Page 23 – Waste Management</p>
	<p>7.2 By 2030, increase substantially the share of renewable energy in the global energy mix</p>	<ul style="list-style-type: none"> • Portfolio overview and renewable energy generation <p>Page 8 – Our Operating Portfolio</p>
	<p>8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value</p>	<ul style="list-style-type: none"> • Direct and indirect employment • Training and development for employees <p>Page 10 – Our Team Page 12 – Learning & Development</p>
	<p>8.7 Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms</p>	<ul style="list-style-type: none"> • Percentage of employees per employee category • Total number of employees by employment type • Benefits provided to employees • Regular performance and career development reviews for employees during the reporting period • Ongoing formal and self-led training and tools offered to support continuous learning and development for all employees • Responsible Procurement Policy which addresses BluEarth's stance on the abolition of child labour as well as all forms of forced or compulsory labour, human trafficking, and slavery • Percentage of individuals within the organization's governance bodies by gender and age group <p>Page 10 – Our Team Page 12 – Learning & Development Page 10 – Rewards Page 26 – Board Diversity</p>

SDG	SDG TARGET DESCRIPTION	2021 METRICS AND PERFORMANCE
	<p>8.8 Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment</p>	<ul style="list-style-type: none"> • Health and safety manuals, policies, practices and guidelines • Health and safety incident tracking and reporting • Site inspections, positive safety observations, and safety training • Employee Code of Conduct <p>Page 12 – Health & Safety Page 26 – Code of Conduct & Workplace Policies</p>
	<p>9.1 Develop quality, reliable, sustainable and resilient infrastructure, including regional and transborder infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all</p>	<ul style="list-style-type: none"> • Commitment to working with local communities where we live, work and operate, including Indigenous Peoples, to provide economic benefit <p>Page 8 – Our Portfolio Page 15 – Our Approach to Community Engagement Page 18 – Indigenous Relations Page 16 – Community Investment</p>
	<p>9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities</p>	<ul style="list-style-type: none"> • Protection of biodiversity and natural ecosystems, including current programs as part of project development and operations • Greenhouse gas emissions <p>Page 21 – Protecting Biodiversity & Natural Ecosystems Page 23 – Our Carbon Footprint</p>
	<p>10.3 Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard</p>	<ul style="list-style-type: none"> • Percentage of employees per employee category • Total number of employees by employment type • Training and development opportunities provided for employees • Percentage of individuals within the organization's governance bodies by gender and age group <p>Page 10 – Our Team Page 12 – Learning & Development Page 10 – Rewards Page 26 – Board Diversity</p>
	<p>10.4 Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality</p>	<ul style="list-style-type: none"> • Competitive salary and benefits packages for employees • Learning and development opportunities to grow skills <p>Page 10 – Rewards Page 12 – Learning & Development</p>

SDG	SDG TARGET DESCRIPTION	2021 METRICS AND PERFORMANCE
	<p>12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment</p>	<ul style="list-style-type: none"> • Tracking and offsetting of greenhouse gas emissions • Robust waste, recycling and compost programs • Tracking and reporting of any large spills <p>Page 21 – Protecting Biodiversity & Natural Ecosystems Page 23 – Our Carbon Footprint</p>
	<p>12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse</p>	<ul style="list-style-type: none"> • Robust waste, recycling and compost programs <p>Page 23 – Waste Management</p>
	<p>12.7 Promote public procurement practices that are sustainable, in accordance with national policies and priorities</p>	<ul style="list-style-type: none"> • Responsible Procurement Policy <p>Page 21 – Protecting Biodiversity & Natural Ecosystems Page 26 – Code of Conduct & Workplace Policies</p>
	<p>13.2 Integrate climate change measures into national policies, strategies and planning</p>	<ul style="list-style-type: none"> • Tracking and offsetting of greenhouse gas emissions <p>Page 6 – Letter from our President & CEO Page 23 – Our Carbon Footprint</p>
	<p>14.3 Minimize and address the impacts of ocean acidification, including through enhanced scientific cooperation at all levels</p>	<ul style="list-style-type: none"> • Protection of biodiversity and natural ecosystems, including current programs as part of project development and operations • Greenhouse gas emissions <p>Page 21 – Protecting Biodiversity & Natural Ecosystems Page 23 – Our Carbon Footprint</p>
	<p>15.1 By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements</p>	<ul style="list-style-type: none"> • Tracking and reporting of any large spills • Protection of biodiversity and natural ecosystems, including current programs as part of project development and operations <p>Page 21 – Protecting Biodiversity & Natural Ecosystem Page 23 – Waste Management</p>
	<p>15.4 By 2030, ensure the conservation of mountain ecosystems, including their biodiversity, in order to enhance their capacity to provide benefits that are essential for sustainable development</p>	<ul style="list-style-type: none"> • Tracking and reporting of any large spills • Protection of biodiversity and natural ecosystems, including current programs as part of project development and operations • Development process of making decisions based on consultation and collaboration with all our stakeholders <p>Page 15 – Our Approach to Community Engagement Page 21 – Protecting Biodiversity & Natural Ecosystems Page 23 – Waste Management</p>

SDG	SDG TARGET DESCRIPTION	2021 METRICS AND PERFORMANCE
 <p>16 PEACE, JUSTICE AND STRONG INSTITUTIONS</p>	<p>16.3 Promote the rule of law at the national and international levels and ensure equal access to justice for all</p>	<ul style="list-style-type: none"> • Clear set of employee expectations including Code of Conduct, values, purpose statement, and related policies • Whistleblower policy with confidential reporting <p>Page 2 – About Us Page 26 – Code of Conduct & Workplace Policies Page 27 – Incident Management</p>
	<p>16.5 Substantially reduce corruption and bribery in all their forms</p>	<ul style="list-style-type: none"> • Training for all employees on corruption and bribery • Policies applicable to all employees and directors on ethical standards and anti-bribery / anti-corruption <p>Page 26 – Code of Conduct & Workplace Policies Page 27 – Incident Management</p>
	<p>16.6 Develop effective, accountable, and transparent institutions at all levels</p>	<ul style="list-style-type: none"> • Board meetings and reporting • Policy for board member selection and diversity <p>Page 11 – Diversity, Equity & Inclusion Page 26 – Board Diversity Page 26 – Board Composition</p>
 <p>17 PARTNERSHIPS FOR THE GOALS</p>	<p>17.17 Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships</p>	<ul style="list-style-type: none"> • Honest and transparent relationships with government, communities, Indigenous Peoples, and industry peer groups <p>Page 16 – Community Benefits Page 18 – Indigenous Relations</p>



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