

Algonquin Power & Utilities Corp.



Algonquin



GRI content index

Legend

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Organizational profile

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102-10	Significant changes to the organization and its supply chain	AR 21 Significant updates AR 20 Development of renewable energy assets AR 52 Summary of property, plant, and equipment expenditures	
102-11	Precautionary principle or approach	Algonquin's operations are carried out in accordance with the precautionary principle. Algonquin acknowledges that when an activity poses a threat to human health or the environment, precautionary measures should be taken.	

Organizational profile (continued)

No.	Disclosure	Source and notes	Priority issue alignment
102-12	External initiatives	S 19 Our commitment to the SDGs S 15 Awards and recognition S 66 Indigenous relations W EPA methane challenge partners (Liberty Utilities)	
102-13	Membership of associations	S 12 About us Industry Associations: <ul style="list-style-type: none"> • American Gas Association (AGA) • American Wind Energy Association (AWEA) • Canadian Electricity Association (CEA) • Edison Electric Institute (EEI) • Global Business Alliance (GBA) • National Association of Water Companies (NWAC) • Solar Energy Industry Association (SEIA) Governmental Agencies: <ul style="list-style-type: none"> • Department of Energy (DEO) • Environmental Protection Agency (EPA) • Independent Electric Systems Operator (IESO) • National Energy Board (NEB) 	
102-14	Statement from senior decision maker	S 5 Letter from Arun Banskota, President and Chief Executive Officer	
102-15	Key Impacts, risks, and opportunities	S 5 Letter from Arun Banskota, President and Chief Executive Officer S 29 2021 ESG materiality assessment	

Ethics and integrity

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102-16	Values, principles, standards, and norms of behavior	S 14 Our strategic pillars and guiding principles W Who we are M 43 Corporate and Board policies	
102-17	Mechanisms for advice and concerns about ethics	S 73 Ethics and integrity M 43 Corporate and board policies W Ethics reporting policy	

Governance

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102-18	Governance structure	S 72 Sustainability governance S 18 Our ESG evolution M 28 Corporate governance practices	
102-19	Delegating authority	S 72 Sustainability governance S 30 ESG goals and performance scorecard M 36 Committees of the Board of Directors M 41 Position descriptions W <i>Risk committee mandate</i> W <i>Corporate governance committee mandate</i>	
102-20	Executive-level responsibility for economic, environmental, and social topics	S 72 Sustainability governance M 66 Corporate scorecard and results	
102-21	Consulting stakeholders on economic, environmental, and social topics	S 5 Letter from Arun Banskota, President and Chief Executive Officer S 26 Listening to our stakeholders S 29 2021 ESG materiality assessment S 58 Customer experience and affordability	
102-22	Composition of the highest governance body and its committees	W <i>Corporate governance committee mandate</i> M 28 Corporate governance practices	
102-23	Chair of the highest governance body	M 25 Director profiles, Kenneth Moore W Position description, Chair of the Board	

Governance (continued)

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102-24	Nominating and selecting the highest governance body	M 18 Director nominees	
102-25	Conflicts of interest	W Code of Business Conduct and Ethics M 61 Risk management and compensation	
102-26	Role of highest governance body in setting purpose, values, and strategy	S 72 Sustainability governance M 28 Corporate governance practices	
102-27	Collective knowledge of highest governance body	M 18 Director nominees	
102-28	Evaluating the highest governance body's performance	M 28 Corporate governance practices	
102-29	Identifying and managing economic, environmental, and social impacts	S 5 Letter from Arun Banskota, President and Chief Executive Officer S 29 2021 ESG materiality assessment	
102-30	Effectiveness of risk management process	W Risk committee mandate	
102-31	Review of economic, environmental, and social topics	S 72 Sustainability governance A 30 Oversight of sustainability W Corporate governance committee mandate	
102-32	Highest governance body's role in sustainability reporting	S 72 Sustainability governance A 30 Oversight of sustainability W Corporate governance committee mandate	
102-33	Communicating critical concerns	S 73 Ethics and integrity S 74 Risk management	
102-34	Nature and total number of critical concerns	No critical concerns have been identified	
102-35	Remuneration policies	M 51 Executive compensation M 79 Executive compensation information	
102-36	Process for determining remuneration	M 51 Executive compensation	
102-37	Stakeholders' involvement in remuneration	M 51 Executive compensation	
102-38	Annual total compensation ratio	S 94 Employee pay ratios	
102-39	Percentage increase in annual total compensation ratio	S 94 Employee pay ratios	

Stakeholder engagement

No.	Disclosure	Source and notes	Priority issue alignment
102-40	List of stakeholder groups	S 26 Listening to our stakeholders	
102-41	Collective bargaining agreements	S 92 Collective bargaining agreement coverage	
102-42	Identifying and selecting stakeholders	S 26 Listening to our stakeholders	
102-43	Approach to stakeholder engagement	S 5 Letter from Arun Banskota, President and Chief Executive Officer S 26 Listening to our stakeholders S 29 2021 ESG materiality assessment S 58 Customer experience and affordability	
102-44	Key topics and concerns raised	S 29 2021 ESG materiality assessment	

Reporting practice

No.	Disclosure	Source and notes	Priority issue alignment
102-45	Entities included in the consolidated financial statements	A 7 Intercorporate relationships	
102-46	Defining report content topic boundaries	S 5 Letter from Arun Banskota, President and Chief Executive Officer S 11 About this report S 29 2021 ESG materiality assessment	
102-47	List of material topics	S 5 Letter from Arun Banskota, President and Chief Executive Officer S 29 2021 ESG materiality assessment	
102-48	Restatements of information	S 11 About this report AR 22 Acquisitions	
102-49	Changes in reporting	S 5 Letter from Arun Banskota, President and Chief Executive Officer S 72 Sustainability governance	
102-50	Reporting period	S 11 About this report	
102-51	Date of most recent report	S 11 About this report	
102-52	Reporting cycle	S 11 About this report	

Reporting practice (continued)

No.	Disclosure	Source and notes	Priority issue alignment
102-53	Contact point for questions regarding the report	S 140 Stay connected!	
102-54	Claims of reporting in accordance with the GRI Standards	S 11 About this report	
102-55	GRI content index	S 116 Appendix: GRI index	
102-56	External assurance	S 137 2020 GHG Verification Report	

Economic

Economic performance

No.	Disclosure	Source and notes	Priority issue alignment
103-1	Explanation of the material topic and its boundary		
103-2	The management approach and its components	AR 15 MD&A	
103-3	Evaluation of the management approach		
201-1	Direct economic value generated and distributed	S 87 Economic value generated and distributed	<ul style="list-style-type: none"> • Climate resiliency • Transitioning to a low-carbon economy • Talent attraction and retention • Infrastructure investment and resiliency • Employee health and safety • Ethics and integrity • Transparency and disclosure • Risk management
201-2	Financial implications and other risks and opportunities due to climate change	T 16 Climate change risk control and mitigation CC 2 Risks and opportunities CW 4 Risks and opportunities	
201-3	Defined benefit plan obligations and other retirement plans	S 96 Defined benefit plan	
201-4	Financial assistance received from government	Algonquin receives various forms of financial assistance from various levels of government in the regions it operates. Algonquin does not currently track this information centrally. Financially material assistance from governments is reported in Algonquin's annual filings.	

Economic (continued)

Market presence

No.	Disclosure	Source and notes	Priority issue alignment
103-1	Explanation of the material topic and its boundary		
103-2	The management approach and its components	AR 15 MD&A	
103-3	Evaluation of the management approach		<ul style="list-style-type: none"> Talent attraction and retention Community support and economic development
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	S 94 Ratios of entry level wage to local minimum wage	<ul style="list-style-type: none"> Diversity, equity, and inclusion Ethics and integrity
202-2	Proportion of senior management hired from the local community	Algonquin does not document the location of employees prior to employment.	

Indirect economic impacts

No.	Disclosure	Source and notes	Priority issue alignment
103-1	Explanation of the material topic and its boundary	S 12 About us	
103-2	The management approach and its components	S 14 Our strategic pillars and guiding principles	
103-3	Evaluation of the management approach	S 17 Our sustainability commitment	
		S 29 2021 ESG materiality assessment	
203-1	Infrastructure investments and services supported	S 12 About us S 13 Where we are S 67 Infrastructure investment and resiliency	<ul style="list-style-type: none"> Climate resiliency Transitioning to a low-carbon economy Greenhouse gas and air emissions Customer experience and affordability Energy reliability Talent attraction and retention Community support and economic development Infrastructure investment and resiliency
203-2	Significant indirect economic impacts	S 36 Net Zero by 2050: Transitioning to a low-carbon economy and managing our emissions S 69 Community support and economic development	<ul style="list-style-type: none"> Cybersecurity Governmental affairs Sustainable procurement

Procurement practices

No.	Disclosure	Source and notes	Priority issue alignment
103-1	Explanation of the material topic and its boundary	S 78 Sustainable procurement	
103-2	The management approach and its components	W <i>Supplier Code of Conduct</i>	
103-3	Evaluation of the management approach		<ul style="list-style-type: none"> Community support and economic development
204-1	Procurement budget used for local suppliers	Algonquin spends approximately 2% of its annual procurement budget on local suppliers. This data is only collected as per regulatory requirements in Algonquin's California-based operations.	<ul style="list-style-type: none"> Sustainable procurement

Economic (continued)

Anti-corruption

No.	Disclosure	Source and notes	Priority issue alignment
103-1	Explanation of the material topic and its boundary		
103-2	The management approach and its components	W <i>Code of Business Conduct and Ethics</i>	
103-3	Evaluation of the management approach		
205-1	Operations assessed for risks related to corruption	S 99 Anti-corruption	<ul style="list-style-type: none"> • Ethics and integrity • Transparency and disclosure • Risk management • Cybersecurity
205-2	Communication and training about anti-corruption policies and procedures	S 99 Anti-corruption	
205-3	Confirmed incidents of corruption and actions taken	S 99 Anti-corruption	

Anti-corruption behavior

No.	Disclosure	Source and notes	Priority issue alignment
103-1	Explanation of the material topic and its boundary		
103-2	The management approach and its components	W <i>Code of Business Conduct and Ethics</i>	
103-3	Evaluation of the management approach		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	S 99 Anti-competitive behaviour	<ul style="list-style-type: none"> • Ethics and integrity • Transparency and disclosure • Risk management

Environment

Energy

No.	Disclosure	Source and notes	Priority issue alignment
		W <i>Our Commitment to Sustainability</i> W <i>Our Commitment to the Environment</i>	
103-1	Explanation of the material topic and its boundary	S 36 Net Zero: Transitioning to a low-carbon economy and managing our emissions	
103-2	The management approach and its components	S 44 Climate resiliency and energy efficiency	
103-3	Evaluation of the management approach	S 108 Electric utilities and power generators S 111 Gas utilities and distributors CC <i>CDP Climate Change Survey</i>	
302-1	Energy consumption within the organization	S 102 Internal energy consumption	<ul style="list-style-type: none"> • Transitioning to a low-carbon economy • Greenhouse gas and air emissions • Energy efficiency • Land use and biodiversity • Customer experience and affordability • Energy reliability • Risk management
302-2	Energy consumption outside of the organization	Downstream natural gas combustion is the largest source of energy consumption outside of the organization and is reported at 12,674 GWh for the amount of natural gas delivered to customers. Other sources of energy consumption have not been collected but are primarily from; Algonquin's investments in Atlantica Sustainable Infrastructure PLC, Plum Point and Iatan coal facilities; fuel production and extraction activities; and the generation of electricity distributed by Algonquin.	
302-3	Energy intensity	S 102 Internal energy consumption	
302-4	Reduction of energy consumption	Note: The decrease in energy consumption from 2019 to 2020 is primarily due to the retirement of Algonquin's Asbury coal facility.	
302-5	Reductions in energy requirements of products and services	S 83 Greenhouse gas emissions S 102 Internal energy consumption	

Environment (continued)

Water and effluents

No.	Disclosure	Source and notes	Priority issue alignment
103-1	Explanation of the material topic and its boundary	S 51 Water management	
103-2	The management approach and its components	S 113 Water utilities and services	
103-3	Evaluation of the management approach	CW CDP Water Security Survey	
303-1	Interactions with water as a shared resource	S 51 Water management T 24 Regulated services: Climate-related risks and opportunities CW 1 Current State CW 3 Procedures	<ul style="list-style-type: none"> • Climate resiliency • Land use and biodiversity • Water management • Public health and safety • Customer experience and affordability
303-2	Management of water discharge-related impacts	S 51 Water management CW 1 Current State CW 3 Procedures	
303-3	Water withdrawal	S 104 Water withdrawal	
303-4	Water discharge	S 104 Water discharge	
303-5	Water consumption	S 104 Water consumption	

Environment (continued)

Biodiversity

No.	Disclosure	Source and notes	Priority issue alignment
103-1	Explanation of the material topic and its boundary	W <i>Our Commitment to Sustainability</i>	
103-2	The management approach and its components	S 46 Land use and biodiversity	
103-3	Evaluation of the management approach		
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	S 106 Species impact Algonquin has collected this information for its operations in the following regions; California (locations specific to Algonquin's California-based electric utility), Arkansas, Kansas, Missouri, and Oklahoma. Algonquin will evaluate opportunities to disclose this information publicly in the future.	
304-2	Significant impacts of activities, products, and services on biodiversity	Algonquin has collected this information for its operations in the following regions; California (locations specific to Algonquin's California-based electric utility), Arkansas, Kansas, Missouri, and Oklahoma. Algonquin will evaluate opportunities to disclose this information publicly in the future.	<ul style="list-style-type: none"> • Climate resiliency • Land use and biodiversity • Ethics and integrity • Risk management
304-3	Habitats protected or restored	Algonquin has collected this information for its operations in the following regions; California (locations specific to Algonquin's California-based electric utility), Arkansas, Kansas, Missouri, and Oklahoma. Algonquin will evaluate opportunities to disclose this information publicly in the future.	
304-4	<i>IUCN Red List</i> species and national conservation list species with habitats in areas affected by operations	Algonquin has collected this information for its operations in the following regions; California (locations specific to Algonquin's California-based electric utility), Arkansas, Kansas, Missouri, and Oklahoma. Algonquin will evaluate opportunities to disclose this information publicly in the future.	

Environment (continued)

Emissions

No.	Disclosure	Source and notes	Priority issue alignment
103-1	Explanation of the material topic and its boundary	S 36 Net Zero: Transitioning to a low-carbon economy and managing our emissions	
103-2	The management approach and its components	T <i>TCFD Climate Change Assessment Report</i>	
103-3	Evaluation of the management approach	W <i>Our Commitment to Sustainability</i> CC <i>CDP Climate Change Survey ESG</i>	
305-1	Direct (scope 1) GHG emissions	S 100 Scope 1 emissions	
305-2	Energy indirect (scope 2) GHG emissions	S 100 Scope 2 emissions	
305-3	Other indirect (scope 3) GHG emissions	S 101 Scope 3 emissions	
305-4	GHG emissions intensity	S 100 Scope 1 and scope 2 emissions	
305-5	Reduction of GHG emissions	S 30 ESG goals and performance scorecard S 36 Net-zero: Transitioning to a low-carbon economy and managing our emissions S 100 Scope 1 emissions Note: GHG emission reductions are apparent on a year-over-year basis. See footnote 28 in the ESG Performance Index for details.	<ul style="list-style-type: none"> • Climate resiliency • Transitioning to a low-carbon economy • Greenhouse gas and air emissions • Public health and safety
305-6	Emissions of ozone-depleting substances (ODS)	S 101 Other emissions from electricity generation	
305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	S 101 Other emissions from electricity generation	

Environment (continued)

Waste

No.	Disclosure	Source and notes	Priority issue alignment
103-1	Explanation of the material topic and its boundary		
103-2	The management approach and its components	S 49 Waste and materials management	
103-3	Evaluation of the management approach		
306-1	Waste generation and significant waste-related impacts	S 49 Waste and materials management	<ul style="list-style-type: none"> • Climate resiliency • Land use and biodiversity • Waste and materials management
306-2	Management of significant waste-related impacts	S 49 Waste and materials management	
306-3	Waste generated	S 105 Waste generation	
306-4	Waste diverted from disposal	S 105 Waste diverted	
306-5	Waste directed to disposal	S 105 Waste directed to disposal	

Environmental compliance

No.	Disclosure	Source and notes	Priority issue alignment
103-1	Explanation of the material topic and its boundary	S 36 Net-zero: Transitioning to a low-carbon economy and managing our emissions	<ul style="list-style-type: none"> • Climate resiliency • Transitioning to a low-carbon economy • Ethics and integrity • Transparency and disclosure • Risk management
103-2	The management approach and its components	W <i>Our Commitment to the Environment</i>	
103-3	Evaluation of the management approach		
307-1	Non-compliance with environmental laws and regulations	S 106 Compliance with environmental laws and regulations	

Supplier environmental assessment

No.	Disclosure	Source and notes	Priority issue alignment
103-1	Explanation of the material topic and its boundary	S 78 Sustainable procurement	
103-2	The management approach and its components	W <i>Supplier Code of Conduct</i>	
103-3	Evaluation of the management approach		
308-1	New suppliers that were screened using environmental criteria	Algonquin does not currently screen suppliers using environmental criteria. Algonquin has engaged primary suppliers with sustainability-focused questionnaires to gauge sustainability performance in the supply chain. Algonquin continues to evaluate opportunities to integrate environmental criteria into supplier screening processes.	<ul style="list-style-type: none"> • Climate resiliency • Ethics and integrity • Sustainable procurement
308-2	Negative environmental impacts in the supply chain and actions taken	Algonquin does not currently track supply chain environmental impacts. Algonquin's <i>Supplier Code of Conduct</i> holds suppliers to a high degree of compliance with all relevant environmental regulations.	

Social

Employment

No.	Disclosure	Source and notes	Priority issue alignment
103-1	Explanation of the material topic and its boundary		
103-2	The management approach and its components	S 60 Talent attraction and retention	
103-3	Evaluation of the management approach		
401-1	New employee hires and employee turnover	S 60 Talent attraction and retention S 95 Hiring rates S 95 Turnover rates	<ul style="list-style-type: none"> • Talent attraction and retention • Employee health and safety • Ethics and integrity
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Algonquin's full-time employees are eligible for the following benefits: life insurance, health care, disability and invalidity coverage, parental leave, retirement provision, and stock ownership.	
401-3	Parental leave	S 96 Parental leave	

Labour/management relations

No.	Disclosure	Source and notes	Priority issue alignment
103-1	Explanation of the material topic and its boundary		
103-2	The management approach and its components	S 62 Employee health and safety	
103-3	Evaluation of the management approach	W <i>Code of Business Conduct and Ethics</i>	<ul style="list-style-type: none"> • Public health and safety • Talent attraction and retention • Employee health and safety • Ethics and integrity
402-1	Minimum notice periods regarding operational changes	Algonquin adheres to notice periods identified in relevant union agreements. In instances without union agreements, an internal review process identifies appropriate time periods to notify employees of significant operational changes.	

Occupational health and safety

No.	Disclosure	Source and notes	Priority issue alignment
103-1	Explanation of the material topic and its boundary	S 62 Employee health and safety	
103-2	The management approach and its components	A 30 Environmental, health, and safety	
103-3	Evaluation of the management approach	A 48 Health and safety laws and regulations W Our Commitment to Health & Safety	
403-1	Occupational health and safety management system	An internal management system is in place. Algonquin is currently in the process of implementing OHSAS18001 certification.	
403-2	Hazard identification, risk assessment, and incident investigation	Current practices to identify hazards, assess risks, and investigate incidents include pre-job hazard analysis and collaborative discussions.	
403-3	Occupational health services	The occupational health services currently contributing to hazard identification, minimization, and elimination include Job Safety Analysis (JSA) and Job Hazard Analysis (JHA). Standards and guidelines are followed.	
403-4	Worker participation, consultation, and communication on occupational health and safety	Worker participation, consultation, and communication on occupational health and safety is facilitated through collaboration with Union and collective bargaining units. Annual regional safety planning meetings are also held.	<ul style="list-style-type: none"> • Talent attraction and retention • Employee health and safety • Ethics and integrity
403-5	Worker training on occupational health and safety	Worker training on occupational health and safety is facilitated by following site annual safety plans.	
403-6	Promotion of worker health	Worker health is promoted through safety standards and guidelines, a five-year safety plan, and Safety Symposiums.	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational health and safety impacts are mitigated and prevented through collaborative partnerships with the American Gas Association (AGA) and the Edison Electric Institute (EEI).	
403-8	Workers covered by an occupational health and safety management system	S 89 Employees covered by an EHS management system	
403-9	Work-related injuries	S 88 Work-related injury	
403-10	Work-related ill health	S 89 Work-related ill health	

Social (continued)

Training and education

No.	Disclosure	Source and notes	Priority issue alignment
103-1	Explanation of the material topic and its boundary	S 60 Talent attraction and retention	
103-2	The management approach and its components	S 63 Diversity, equity, and inclusion	
103-3	Evaluation of the management approach	S 75 Cybersecurity	
404-1	Average hours of training per year per employee	S 97 Training	
404-2	Programs for upgrading employee skills and transition assistance programs	<p>S 63 Diversity, equity, and inclusion</p> <p>Upgrading employee skills: Leadership and professional skills are developed through various leadership training courses, trainer qualification programs, and mentorship opportunities. Specialized skills are developed by facilitating over 35 in-house training programs and hundreds of online training courses.</p> <p>Transition assistance programs: Led through the Employee Assistance Program. This program provides pre-retirement planning and services such as counselling and training for adjusting to post-work changes.</p>	<ul style="list-style-type: none"> • Transitioning to a low-carbon economy • Talent attraction and retention • Employee health and safety • Diversity, equity, and inclusion • Risk management
404-3	Percentage of employees receiving regular performance and career development reviews	S 97 Performance reviews	

Diversity and equal opportunity

No.	Disclosure	Source and notes	Priority issue alignment
103-1	Explanation of the material topic and its boundary	S 63 Diversity, equity, and inclusion	
103-2	The management approach and its components	W <i>Board and executive diversity policy</i>	
103-3	Evaluation of the management approach		
405-1	Diversity of governance bodies and employees	<p>M 20 Director skills matrix</p> <p>S 90 Board demographics</p> <p>S 98 Board of directors</p>	<ul style="list-style-type: none"> • Talent attraction and retention • Diversity, equity, and inclusion • Ethics and integrity • Transparency and disclosure
405-2	Ratio of basic salary and remuneration of women to men	S 94 Employee compensation by gender and level	

Social (continued)

Non-discrimination

No.	Disclosure	Source and notes	Priority issue alignment
103-1	Explanation of the material topic and its boundary		
103-2	The management approach and its components	W <i>Code of Business Conduct and Ethics</i>	
103-3	Evaluation of the management approach		
406-1	Incidents of discrimination and corrective actions taken	S 97 Discrimination incidents	<ul style="list-style-type: none"> • Talent attraction and retention • Employee health and safety • Diversity, equity, and inclusion • Ethics and integrity • Transparency and disclosure • Risk management

Rights of Indigenous peoples

No.	Disclosure	Source and notes	Priority issue alignment
103-1	Explanation of the material topic and its boundary		
103-2	The management approach and its components	S 66 Indigenous relations	
103-3	Evaluation of the management approach		
411-1	Incidents of violations involving rights of Indigenous peoples	S 99 Indigenous relations	<ul style="list-style-type: none"> • Public health and safety • Indigenous relations • Employee health and safety • Diversity, equity, and inclusion • Ethics and integrity

Human rights assessment

No.	Disclosure	Source and notes	Priority issue alignment
103-1	Explanation of the material topic and its boundary	W <i>Human Rights Policy</i>	
103-2	The management approach and its components	W <i>Code of Business Conduct and Ethics</i>	
103-3	Evaluation of the management approach	W <i>Supplier Code of Conduct</i>	
412-1	Operations that have been subject to human rights reviews or impact assessments	S 99 Human rights	<ul style="list-style-type: none"> • Public health and safety • Talent attraction and retention • Employee health and safety • Ethics and integrity • Risk management • Sustainable procurement
412-2	Employee training on human rights policies or procedures	Algonquin's <i>Human Rights Policy</i> was developed in 2021 and the company continues to explore opportunities for employee training on the policy.	
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Algonquin does not currently integrate human rights clauses or human rights screening into investment agreements and contracts. Algonquin's <i>Supplier Code of Conduct</i> holds suppliers to a high degree of compliance with relevant human rights regulations.	

Social (continued)

Local communities

No.	Disclosure	Source and notes	Priority issue alignment
103-1	Explanation of the material topic and its boundary	S 69 Community support and economic development	<ul style="list-style-type: none"> • Public health and safety • Community support and economic development • Indigenous relations • Ethics and integrity • Transparency and disclosure • Risk management • Sustainable procurement
103-2	The management approach and its components	W Liberty economic development	
103-3	Evaluation of the management approach		
413-1	Operations with local community engagement, impact assessments, and development programs	S 87 Community engagement	
413-2	Operations with significant actual and potential negative impacts on local communities	All of Algonquin's 2020 socio-economic regulatory violations are outlined in this report and financially material non-compliance events are disclosed in it's annual filings.	

Supplier social assessment

No.	Disclosure	Source and notes	Priority issue alignment
103-1	Explanation of the material topic and its boundary	S 78 Sustainable procurement	<ul style="list-style-type: none"> • Public health and safety • Community support and economic development • Diversity, equity, and inclusion • Ethics and integrity • Transparency and disclosure • Risk management • Sustainable procurement
103-2	The management approach and its components	S 78 Our <i>Supplier Code of Conduct</i>	
103-3	Evaluation of the management approach		
414-1	New suppliers that were screened using social criteria	Algonquin integrates health and safety criteria in supplier screening processes. Algonquin has engaged primary suppliers with sustainability-focused questionnaires to gauge sustainability performance in the supply chain. Algonquin continues to evaluate opportunities to integrate additional social criteria into supplier screening processes.	
414-2	Negative social impacts in the supply chain and actions taken	Algonquin does not currently track supply chain social impacts outside of health and safety compliance. Algonquin's <i>Supplier Code of Conduct</i> holds suppliers to a high degree of complying with all relevant social regulations.	

Social (continued)

Public policy

No.	Disclosure	Source and notes	Priority issue alignment
103-1	Explanation of the material topic and its boundary	S 79 Governmental affairs and public policy W Policy on Lobbyist Code of Conduct	<ul style="list-style-type: none"> Ethics and integrity Transparency and disclosure Risk management Governmental affairs and public policy
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
415-1	Political contributions	In 2020, Algonquin made political contributions in the United States, donating \$13,500 to 15 recipients in two states representing various levels of public office, including party campaign committees. Information on political contributions made by Algonquin's employee-led political action committee is available at www.fec.gov . Algonquin is currently developing its Political Engagement Policy, expected to be released by the end of 2021.	

Customer health and safety

No.	Disclosure	Source and notes	Priority issue alignment
103-1	Explanation of the material topic and its boundary	S 10 COVID-19 response S 55 Public health and safety	<ul style="list-style-type: none"> Public health and safety Customer experience and affordability Energy reliability Employee health and safety Ethics and integrity Transparency and disclosure Risk management
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
416-1	Assessment of the health and safety impacts of product and service categories	Algonquin actively complies with all relevant regulations governing the health and safety of its customers.	
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Algonquin was not involved in any incidents of non-compliance with regulations related to customer health and safety that resulted in fines in 2020.	

Customer privacy

No.	Disclosure	Source and notes	Priority issue alignment
103-1	Explanation of the material topic and its boundary	W Code of Business Conduct and Ethics W Privacy Policy S 75 Cybersecurity	<ul style="list-style-type: none"> Public Health and Safety Customer experience and affordability Ethics and integrity Risk Management Cybersecurity Sustainable procurement
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	S 87 Cybersecurity	

Social (continued)

Socioeconomic compliance

No.	Disclosure	Source and notes	Priority issue alignment
103-1	Explanation of the material topic and its boundary	S 30 ESG goals and performance scorecard	• Public health and safety
103-2	The management approach and its components	S 73 Ethics and integrity	• Ethics and integrity
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