

GENERAL STANDARD DISCLOSURE

NO.	GENERAL STANDARD DISCLOSURE	REFERENCES AND NOTES	COMMENTS
STRATEGY AND ANALYSIS			
G4-1	<p>Provide a statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and the organization’s strategy for addressing sustainability. The statement should present the overall vision and short-, medium- and long-term strategies, particularly with regard to managing the significant economic, environmental and social impacts that the organization causes and contributes to, or the impacts that can be linked to its activities as a result of relationships with others (such as suppliers, people or organizations in local communities). The statement should include:</p> <ul style="list-style-type: none"> • Strategic priorities and key topics for the short and medium term with regard to sustainability, including respect for internationally recognized standards and how such standards relate to long term organizational strategy and success • Broader trends (such as macroeconomic or political) affecting the organization and influencing sustainability priorities • Key events, achievements, and failures during the reporting period • Views on performance with respect to targets • Outlook on the organization’s main challenges and targets for the next year and goals for the coming 3–5 years • Other items pertaining to the organization’s strategic approach 	<ul style="list-style-type: none"> • Sustainability Report 2016, p. 7-9 	
G4-2	List key impacts and risks.	<ul style="list-style-type: none"> • Sustainability Report 2016, p. 13, 15, 16, 20, 24-26 	
ORGANIZATIONAL PROFILE			
G4-3	Report the name of the organization.	<ul style="list-style-type: none"> • Sustainability Report 2016, p. 1, 5 	

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G4-4	Report the primary brands, products, and services.	<ul style="list-style-type: none"> • Sustainability Report 2016, p. 5, 13, 14 	
G4-5	Report the location of the organization’s headquarters.	Montréal	
G4-6	Report the number of countries where the organization operates, and names of countries where either the organization has significant operations or that are specifically relevant to the sustainability topics covered in the report.	<ul style="list-style-type: none"> • Sustainability Report 2016, p. 5 (Map of major facilities and generating stations serving off-grid systems), p. 14 (Regional presence) 	
G4-7	Report the nature of ownership and legal form.	Division II of the Hydro-Québec Act , “Constitution of the Company,” sets out the nature of Hydro-Québec’s ownership and legal form.	
G4-8	Report the markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).	<ul style="list-style-type: none"> • Sustainability Report 2016, p. 14 (Regional presence) • Annual Report 2016, p. 78 (Number of customer accounts, by segment) 	
G4-9	Report the scale of the organization, including: <ul style="list-style-type: none"> • Total number of employees • Total number of operations • Net sales (for private sector organizations) or net revenues (for public sector organizations) • Total capitalization broken down in terms of debt and equity (for private sector organizations) • Quantity of products or services provided 	<ul style="list-style-type: none"> • Sustainability Report 2016, p. 5 (Hydro-Québec in 2016 and Map of major facilities and generating stations serving off-grid systems), p. 13 (Value chain), p. 14 (Regional presence), p. 15-16 (Our indicators at a glance), p. 76 (Contribution to the Québec economy) • Annual Report 2016, p. 29 	

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		(financing activities), p. 45-49 • Investor Relations – About the issuer	
G4-10	<ul style="list-style-type: none"> • Report the total number of employees by employment contract and gender. • Report the total number of permanent employees by employment type and gender. • Report the total workforce by employees, supervised workers and gender. • Report the total workforce by region and gender. • Report whether a substantial portion of the organization’s work is performed by workers who are legally recognized as self-employed, or by individuals other than employees or supervised workers, including contractors’ employees and supervised workers. • Report any significant variations in employee numbers (such as seasonal variations in employment in the tourism or agricultural industries). • Electric Utility Sector Disclosures: report on total contractor workforce (contractor, subcontractor, independent contractor) by employment type, employment contract and region. 	<ul style="list-style-type: none"> • Sustainability Report 2016, p. 5 (Our human resources), p. 14 (Regional presence) 	A breakdown of indicators by type of contract, gender or region is not available. Total contractor workforce by employment type, employment contract and region is not available.
. G4-11	<ul style="list-style-type: none"> • Report the percentage of total employees covered by collective bargaining agreements. • Electric Utility Sector Disclosures: report on percentage of contractors (contractor, subcontractor, independent contractor) covered by collective bargaining agreements. 	<ul style="list-style-type: none"> • Sustainability Report 2016, p. 5 (Our human resources) 	The percentage of contractor employees covered by a collective agreement is not available.
G4-12	Describe the organization’s supply chain.	<ul style="list-style-type: none"> • Our policies (Our acquisition of goods and services and contract conditions) • Sustainability Report 2016, p. 10 (Mutually beneficial relations), p. 74 (Purchases of goods and services in 	

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		Québec)	
G4-13	<p>Report any significant changes during the reporting period regarding the organization's size, structure, ownership, or its supply chain, including:</p> <ul style="list-style-type: none"> • Changes in the location of, or changes in, operations, including facility openings, closings, and expansions • Changes in the share capital structure and other capital formation, heritage preservation and other operations (for private sector organizations) • Changes in the location of suppliers, the structure of the supply chain, or in relationships with suppliers, including selection and termination 	No significant changes related to this indicator occurred in 2016.	
G4-14	Report whether and how the precautionary approach or principle is addressed by the organization.	<ul style="list-style-type: none"> • Sustainability Report 2016, p. 57, p. 66 (Public and consumer health and safety, Hydro-Québec operations and human health) • Electric and Magnetic Fields – Work and Position of Hydro-Québec 	
G4-15	List externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses.	<ul style="list-style-type: none"> • Sustainability Report 2016, p. 11 (GRI and AA1000), p. 21 (ISO and OHSAS), p. 43 (BOMA Québec), p. 57 (ISO 14001) 	
G4-16	<p>List memberships of associations (such as industry associations) and national or international advocacy organizations in which the organization:</p> <ul style="list-style-type: none"> • Holds a position on the governance body • Participates in projects or committees • Provides substantive funding beyond routine membership dues • Views membership as strategic <p>This refers primarily to memberships maintained at the organizational level.</p>	<ul style="list-style-type: none"> • Sustainability Report 2016, p. 20 (National and international presence), p. 25, p. 32 (North Atlantic Mutual Assistance Group), p. 63 (International Association for Public Participation), p. 78 • Hydro-Québec's participation 	

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		in international associations and organizations [PDF]	
IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES			
G4-17	<ul style="list-style-type: none"> • List all entities included in the organization’s consolidated financial statements or equivalent documents. • Report whether any entity included in the organization’s consolidated financial statements or equivalent documents is not covered by the report. • The organization can report on this Standard Disclosure by referencing the information in publicly available consolidated financial statements or equivalent documents. 	<ul style="list-style-type: none"> • Sustainability Report 2016, p. 11 (Scope), p. 13 (Value chain) • Annual Report 2016, p. 30-40 	
G4-18	<p>Explain the process for defining the report content and the Aspect Boundaries. Explain how the organization has implemented the Reporting Principles for Defining Report Content.</p>	<ul style="list-style-type: none"> • Sustainability Report 2016, p. 12 (Materiality analysis) 	
G4-19	<p>List all the material Aspects identified in the process for defining report content.</p>	<ul style="list-style-type: none"> • Sustainability Report 2016, p. 12 (Materiality analysis), 18, 30, 39, 51, 60, 68, 74 (Materiality analysis aspects) 	
G4-20	<p>For each material Aspect, report the Aspect Boundary within the organization, as follows:</p> <ul style="list-style-type: none"> • Report whether the Aspect is material within the organization. • If the Aspect is not material for all entities within the organization (as described in G4-17), select one of the following two approaches and report either: <ul style="list-style-type: none"> ○ The list of entities or groups of entities included in G4-17 for which the Aspect is not material or ○ The list of entities or groups of entities included in G4-17 for which the Aspects is material • Report any specific limitation regarding the Aspect Boundary within the 	<ul style="list-style-type: none"> • Sustainability Report 2016, p. 12 (Materiality analysis) 	

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	organization.		
G4-21	<p>For each material Aspect, report the Aspect Boundary outside the organization, as follows:</p> <ul style="list-style-type: none"> • Report whether the Aspect is material outside of the organization. • If the Aspect is material outside of the organization, identify the entities, groups of entities or elements for which the Aspect is material. In addition, describe the geographical location where the Aspect is material for the entities identified. • Report any specific limitation regarding the Aspect Boundary outside the organization. 	<ul style="list-style-type: none"> • Sustainability Report 2016, p. 12 (Materiality analysis) 	
G4-22	Report the effect of any restatements of information provided in previous reports, and the reasons for such restatements.	<ul style="list-style-type: none"> • Sustainability Report 2016, p. 55 (New emission factors) 	
G4-23	Report significant changes from previous reporting periods in the Scope and Aspect Boundaries.	<p>In accordance with the results of the materiality analysis carried out in fall 2014 and the responsiveness workshop with stakeholders in fall 2015, Hydro-Québec’s 2016 performance reporting contains minimal information on the topics of “Employment and working conditions” and “Training and skill development.”</p> <ul style="list-style-type: none"> • Sustainability Report 2016, p. 11 (News), 12 (Materiality analysis) 	
STAKEHOLDER ENGAGEMENT			
G4-24	Provide a list of stakeholder groups engaged by the organization.	<ul style="list-style-type: none"> • Sustainability Report 2016, p. 10 (Stakeholder groups), 	

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		18, 30, 39, 51, 60, 68, 74 (Stakeholders concerned)	
G4-25	Report the basis for identification and selection of stakeholders with whom to engage.	<ul style="list-style-type: none"> • Sustainability Report 2016, p. 10 (Stakeholder groups), p. 12 (Materiality analysis) 	
G4-26	Report the organization’s approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process.	<ul style="list-style-type: none"> • Sustainability Report 2016, p. 10 (Stakeholder groups), p. 12 (Materiality analysis) 	
G4-27	Report key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting. Report the stakeholder groups that raised each of the key topics and concerns.	<ul style="list-style-type: none"> • Sustainability Report 2016, p. 12 (Materiality analysis), 18, 30, 39, 51, 60, 68, 74 (Materiality analysis aspects) 	
REPORT PROFILE			
G4-28	Reporting period (such as fiscal or calendar year) for information provided.	<ul style="list-style-type: none"> • Sustainability Report 2016, p. 11 (About this report) 	
G4-29	Date of most recent previous report (if any)	May 2016	
G4-30	Reporting cycle (such as annual, biennial)	<ul style="list-style-type: none"> • Sustainability Report 2016, p. 11 (About this report) 	
G4-31	Provide the contact point for questions regarding the report or its contents.	<ul style="list-style-type: none"> • Sustainability Report 2016, p. 87 • Sustainable development – Contact us 	
G4-32	GRI Content Index <ul style="list-style-type: none"> • Report the ‘in accordance’ option the organization has chosen. 	<ul style="list-style-type: none"> • Sustainability Report 2016, p. 11 (About this report), 80- 	

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	<ul style="list-style-type: none"> Report the GRI Content Index for the chosen option. Report the reference to the External Assurance Report, if the report has been externally assured. GRI recommends the use of external assurance but it is not a requirement to be 'in accordance' with the Guidelines. 	84	
G4-33	<p>Assurance</p> <ul style="list-style-type: none"> Report the organization's policy and current practice with regard to seeking external assurance for the report. If not included in the assurance report accompanying the sustainability report, report the scope and basis of any external assurance provided. Report the relationship between the organization and the assurance providers. Report whether the highest governance body or senior executives are involved in seeking assurance for the organization's sustainability report. 	<ul style="list-style-type: none"> Sustainability Report 2016, p. 11 (About this report), 85-86 	
GOVERNANCE			
G4-34	Report the governance structure of the organization, including committees of the highest governance body. Identify any committees responsible for decision-making on economic, environmental and social impacts.	<ul style="list-style-type: none"> Sustainability Report 2016, p. 18-23 (Governance) Annual Report 2016, p. 81-89 	
G4-38	Ixxxxxxxxxxxxxxxxxxxxx.	<ul style="list-style-type: none"> 	
G4-39		<ul style="list-style-type: none"> 	

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G4-40		<ul style="list-style-type: none"> <li data-bbox="1207 326 1220 342">• 	
G4-48		<ul style="list-style-type: none"> <li data-bbox="1207 529 1220 545">• 	
ETHICS AND INTEGRITY			
G4-56	Describe the organization's values, principles, standards and norms of behaviour such as codes of conduct and codes of ethics.	<ul style="list-style-type: none"> <li data-bbox="1207 794 1524 846">• Sustainability Report 2016, p. 20-21 <li data-bbox="1207 854 1524 906">• Policies, Code of Ethics and Codes of Conduct 	
ELECTRIC UTILITY SECTOR DISCLOSURES			
EU1	Installed capacity, broken down by primary energy source and by regulatory regime	<ul style="list-style-type: none"> <li data-bbox="1207 1005 1524 1057">• Sustainability Report 2016, p. 5, 13, 14 	
EU2	Net energy output broken down by primary energy source and by regulatory regime	<ul style="list-style-type: none"> <li data-bbox="1207 1094 1545 1146">• Sustainability Report 2016, p. 15, 39, 45 	
EU3	Number of residential, industrial, institutional and commercial customer accounts	<ul style="list-style-type: none"> <li data-bbox="1207 1183 1524 1235">• Sustainability Report 2016, p. 13, 14, 34 <li data-bbox="1207 1243 1514 1295">• Annual Report 2016, p. 78 	
EU4	Length of aboveground and underground transmission and distribution lines, by regulatory regime	<ul style="list-style-type: none"> <li data-bbox="1207 1305 1535 1390">• Sustainability Report 2016, p. 5 (Length of transmission and distribution lines), p. 13 	

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		<p>(Transmission and distribution lines), p. 14 (Network length, by region)</p> <ul style="list-style-type: none"> • Annual Report 2016, p. 92 (Transmission and distribution facilities) 	
EU5	Allocation of CO ₂ e emissions allowances or equivalent, broken down by carbon trading framework	<p>The Québec government publishes the list of establishments subject to the cap-and-trade system for GHG emission allowances. It also publishes the list of emitters who receive GHG emission units without charge and who participate in the auctions. The regulations prohibit emitters from publicly disclosing their strategies for the purchase of emission units.</p> <ul style="list-style-type: none"> • Sustainability Report 2016, p. 53 (What is the carbon market?) 	