

GENERAL STANDARD DISCLOSURE

NO.	GENERAL STANDARD DISCLOSURE	REFERENCES AND NOTES	COMMENTS
GRI 101: Fondation 2016			
GRI 101 ne requiert aucune divulgation particulière			
GRI 102: General Disclosure 2016			
Profil de l'organisation			
GRI 102-1	Name of the organization	Sustainability Report 2017 , pp. 1, 5	
GRI 102-2	Activities, brands, products, and services	Sustainability Report 2017 , pp. 5, 14, 15	
GRI 102-3	Location of headquarters	Montréal	
GRI 102-4	Location of operations	Sustainability Report 2017 , pp. 5, 15	
GRI 102-5	Ownership and legal form	Division II of the <i>Hydro-Québec Act</i> , "Constitution of the Company," sets out the nature of Hydro-Québec's ownership and legal form.	
GRI 102-6	Markets served	Sustainability Report 2017 , p. 15	
GRI 102-7	Scale of the organization	Sustainability Report 2017 , pp. 5, 15–17, 91	
GRI 102-8	Information on employees and other workers	Sustainability Report 2017 , pp. 5, 15	Workforce numbers based on contract type are not available. Total numbers of outside workers by employment type, employment contract and region are not available.
GRI 102-9	Supply chain	Policies: Company commitments (Our acquisitions of goods and services and contract conditions) Sustainability Report 2017 , pp. 10, 81, 90	
GRI 102-10	Significant changes to the organization and its supply chain	No significant changes related to this	

		indicator occurred in 2017.	
GRI 102-11	Precautionary Principle or approach	Electric and Magnetic Fields – Work and Position of Hydro-Québec Sustainability Report 2017 , pp. 35, 39–41, 67	
GRI 102-12	External initiatives	Sustainability Report 2017 , pp. 11, 22, 67	
GRI 102-13	Membership of associations	Sustainability Report 2017 , pp. 20, 27, 34–35, 63–65, 73, 87, Web	
Stratégie et analyse			
GRI 102-14	Statement from senior decision-maker	Sustainability Report 2017 , pp. 7–9	
GRI 102-15	Key impacts, risks, and opportunities	Sustainability Report 2017 , pp. 14, 16, 17, 25–29	
Éthique et intégrité			
GRI 102-16	Values, principles, standards, and norms of behavior	Sustainability Report 2017 , pp. 21, 22 Policies: Company commitments Code of ethics and rules of professional conduct for directors, executives and controllers	
Gouvernance			
GRI 102-18	Governance structure	Sustainability Report 2017 , pp. 19–23 Annual Report 2017 , pp. 79–87	
GRI 102-22	Composition of the highest governance body and its committees	Sustainability Report 2017 , pp. 19–22	
GRI 102-23	Chair of the highest governance body	Sustainability Report 2017 , pp. 19, 20	
GRI 102-24	Nominating and selecting the highest governance body	Sustainability Report 2017 , p. 20	
GRI 102-32	Highest governance body's role in sustainability reporting	Sustainability Report 2017 , p. 21	
Implication des parties prenantes			
GRI 102-40	List of stakeholder groups	Sustainability Report 2017 , pp. 10, 19, 31, 42, 60, 70, 75, 83, 90	
GRI 102-41	Collective bargaining agreements	Sustainability Report 2017 , p. 5	The percentage of outside workers covered by a collective agreement

			is not available.
GRI 102-42	Identifying and selecting stakeholders	Sustainability Report 2017 , pp. 10, 12–13	
GRI 102-43	Approach to stakeholder engagement	Sustainability Report 2017 , pp. 10, 12–13	
GRI 102-44	Key topics and concerns raised	Sustainability Report 2017 , pp. 13, 19, 31, 42, 60, 70, 75, 83, 90	
Pratique de reporting			
GRI 102-45	Entities included in the consolidated financial statements	Sustainability Report 2017 , pp. 11, 14 Annual Report 2017 , pp. 28–38	
GRI 102-46	Defining report content and topic Boundaries	Sustainability Report 2017 , pp. 12, 13	
GRI 102-47	List of material topics	Sustainability Report 2017 , pp. 13, 19, 31, 42, 60, 70, 75, 83, 90	
GRI 102-48	Restatements of information	Sustainability Report 2017 , p. 42 (sale of renewable energy certificates) and p. 63 (addition of a new emission source)	
GRI 102-49	Changes in reporting	Sustainability Report 2017 , pp. 11–13	
GRI 102-50	Reporting period	Sustainability Report 2017 , p. 11	
GRI 102-51	Date of most recent report	May 2017	
GRI 102-52	Reporting cycle	Sustainability Report 2017 , p. 11	
GRI 102-53	Contact point for questions regarding the report	Sustainability Report 2017 , p. 102 Sustainable development – Contact us	
GRI 102-54	Claims of reporting in accordance with the GRI Standards	Sustainability Report 2017 , p. 11	
GRI 102-55	GRI content index	Sustainability Report 2017 , p. 95	
GRI 102-56	External assurance	Sustainability Report 2017 , pp. 100–101	
ELECTRIC UTILITY SECTOR DISCLOSURES			
EU1	Installed capacity, broken down by primary energy source and by regulatory regime	Sustainability Report 2017 , pp. 5, 14, 15	
EU2	Net energy output broken down by primary energy source and by regulatory regime	Sustainability Report 2017 , pp. 16, 42, 50	
EU3	Number of residential, industrial, institutional and commercial customer accounts	Sustainability Report 2017 , pp. 14, 15, 36	

EU4	Length of aboveground and underground transmission and distribution lines, by regulatory regime	Sustainability Report 2017 , pp. 5, 14, 15	
EU5	Allocation of CO ₂ e emissions allowances or equivalent, broken down by carbon trading framework	Sustainability Report 2017 , pp. 61, 62 The Québec government publishes (in French) 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.	

Management Approach

N°	Éléments d'information	Explications/références
GRI 103: Management Approach 2016		
GRI 103-1	Explanation of the material topic and its Boundary	Sustainability Report 2017 , pp. 13, 14, 15, 19, 31, 42, 60, 70, 75, 83, 90 The issues heading each section were determined through the materiality analysis. For each activity that creates value, the value chain includes items to monitor.
GRI 103-2	The management approach and its components	Sustainability Report 2017 , pp. 7–9, 14, 16, 17, 19, 31, 42, 60, 70, 75, 83, 90 Indicators are associated with relevant issues. The <i>Performance Metrics</i> section lists the indicators and the company's performance targets for environmental, social and economic issues. The results cover a four-year period to track progress.
GRI 103-3	Evaluation of the management approach	Sustainability Report 2017 , pp. 15–17 The performance of indicators listed in the <i>Performance Metrics</i> section is evaluated regularly. Explanations are provided for any discrepancies.