

ATCO Group 2016 Sustainability Report GRI Reference Document

This document includes an index of the sustainability content ATCO publishes across our different disclosures for 2016, including the Annual Report, Sustainability Report, and website.

GRI CONTENT INDEX

ATCO's sustainability reporting has been prepared with reference to the Global Reporting Initiative's Sustainability Reporting Standards listed below. For more information on the GRI please visit www.globalreporting.org.

GRI Standard (or other reference)	Disclosure	Page Number and/or URL(s)
GRI 102: GENERAL DISCLOSURES		
102-1	Name of the organization	ATCO Ltd.
102-2	Activities, brands, products, and services	Sustainability Report (p.4-5) Annual Information Form (p.8-27)
102-3	Location of headquarters	Calgary, Alberta, Canada
102-4	Location of operations	Sustainability Report (p.5) Annual Information Form (p.8-27)
102-5	Ownership and legal form	Alberta Corporation Annual Information Form (p.2)
102-6	Markets served	Sustainability Report (p.5) Annual Information Form (p.8-27)
102-7	Scale of the organization	Sustainability Report (p.5)
102-8	Information on employees and other workers	Sustainability Report (p.26-27)
102-10	Significant changes to the organization and its supply chain	Management's Discussion & Analysis (p.11-16)
102-11	Precautionary Principle or approach	Although ATCO has not formally adopted the precautionary principle (As described in the U.N. Rio Declaration of 1992), our implementation of sustainability practices demonstrates a commitment to proactively identify, and prevent or mitigate negative impacts.
102-14	Statement from senior decision-maker	Sustainability Report (p.3)
102-16	Values, principles, standards, and norms of behavior	Sustainability Report (p.24-25) Vision & Values Code of Ethics

GRI Standard (or other reference)	Disclosure	Page Number and/or URL(s)
GRI 102: GENERAL DISCLOSURES		
102-17	Mechanisms for advice and concerns about ethics	Integrity and Compliance
102-18	Governance structure	Sustainability Report (p.24-25) Management Proxy Circular (p.20-21)
102-22	Composition of Board and its committees	Management Proxy Circular (p.20-27)
102-23	Chair of the Board	Management Proxy Circular (p. 11)
102-40	List of stakeholder groups	The groups we engage may include, but are not limited to: <ul style="list-style-type: none"> • community residents and landowners; • customers and potential customers; • Indigenous communities; • governments and regulators; • special interest groups and non-government organizations; • investors and potential investors; and • employees and potential employees.
102-41	Collective bargaining agreements	Sustainability Report (p.26-27)
102-42	Identifying and selecting stakeholders	Community & Indigenous Relations
102-43	Approach to stakeholder engagement	Community & Indigenous Relations Sustainability Report (p.24-25)
102-45	Entities included in the consolidated financial statements	Consolidated Financial Statements Entities covered in the CFS are also covered in our sustainability reporting.
102-46	Defining report content and topic boundaries	Sustainability Report (p.24-25) See Environmental Data on an Asset Ownership Basis on select environmental performance indicators.
102-47	List of material topics	Sustainability Report (p.24-25)
102-48	Restatements of information	Sustainability Report (p.26-27)
102-49	Changes in reporting	Material topics discussed in our reporting are based on the materiality assessment conducted in 2016, and differ in some part from those discussed in previous reporting.
102-50	Reporting period	January 1 – December 31, 2016
102-51	Date of most recent report	Our 2015 Sustainability Performance Update was released in May 2016.
102-52	Reporting cycle	Annual
102-53	Contact point for questions regarding the report	sustainability@atco.com

GRI Standard (or other reference)	Disclosure	Page Number and/or URL(s)
GRI 102: GENERAL DISCLOSURES		
102-54	Claims of reporting in accordance with the GRI Standards	ATCO's sustainability report has been prepared with reference to the Global Reporting Initiative's Sustainability Reporting Standards listed in this document.
102-55	GRI content index	This document
102-56	External assurance	Senior management and relevant staff have reviewed all information and believe it is an accurate representation of our performance. We undertook a variety of internal and external review activities on information presented in this report. However, third-party assurance of this report has not been conducted.
MATERIAL TOPICS		
ENVIRONMENTAL STEWARDSHIP		
Climate Change & Energy Use		
GRI 305-1	Direct (Scope 1) GHG emissions	Environmental Stewardship Sustainability Report (p.26-27)
GRI 305-2	Energy indirect (Scope 2) GHG emissions	Environmental Stewardship Sustainability Report (p.26-27)
Environmental Incidents/Spills		
GRI 306-3	Significant spills	Environmental Stewardship Sustainability Report (p.26-27)
GRI 307-1	Non-compliance with environmental laws and regulations	Sustainability Report (p.26-27)
ENERGY STEWARDSHIP		
Customer Satisfaction		
Company Indicator	Staff completing customer service training (#)	Energy Stewardship Sustainability Report (p.7)
Security & Reliability		
Company Indicator	Spend on new and refurbished infrastructure (\$)	Energy Stewardship Sustainability Report (p.8)
Access & Affordability		
Company Indicator	Distributed generation installed (MW)	Energy Stewardship Sustainability Report (p.9)
SAFETY		
Employee Health & Safety		
GRI 403-2	Types of injury, occupational diseases, lost days, absenteeism, and number of work-related fatalities	Safety Sustainability Report (p.26-27)

GRI Standard (or other reference)	Disclosure	Page Number and/or URL(s)
COMMUNITY & INDIGENOUS RELATIONS		
GRI 411-1	Incidents of violations involving rights of indigenous peoples	Sustainability Report (p.26-27)
OTHER TOPICS COVERED		
ECONOMIC		
GRI 201-1	Economic value generated and distributed	Sustainability Report (p.26-27)
GRI 201-3	Coverage of defined benefit pension plan obligations	Sustainability Report (p.26-27)
GRI 201-4	Financial assistance received from governments	Sustainability Report (p.26-27)
GRI 205-3	Corruption incidents	Sustainability Report (p.26-27)
ENVIRONMENT		
GRI 303-1	Water use	Sustainability Report (p.26-27)
GRI 305-6	Emissions of ozone-depleting substances	Sustainability Report (p.26-27)
GRI 305-7	Nitrogen oxides, sulphur oxides and other significant air emissions	Sustainability Report (p.26-27)
GRI 306-2	Waste by type	Sustainability Report (p.26-27)
SOCIAL		
GRI 401-1	Employee turnover rate	Sustainability Report (p.26-27)
GRI 405-1	Diversity of governance bodies and employees	Sustainability Report (p.26-27)
GRI 406-1	Incidents of discrimination	Sustainability Report (p.26-27)
GRI 416-2	Non-compliance incidents regarding safety of products and services	Sustainability Report (p.26-27)
GRI 418-1	Customer privacy breaches	Sustainability Report (p.26-27)
GRI 419-1	Non-compliance with laws and regulations in the social and economic areas	Sustainability Report (p.26-27)

ENVIRONMENTAL DATA ON AN ASSET OWNERSHIP BASIS

Environmental Indicator	2016 Ownership Basis	2016 Operatorship Basis
Direct greenhouse gases (kilotonnes CO ₂ e)	8,051	10,378
Indirect greenhouse gases (kilotonnes CO ₂ e)	118	174
Sulphur dioxide (tonnes)	25,663	42,111
Nitrogen oxides (tonnes)	16,075	17,019
Particulate matter (PM _{2.5}) (tonnes)	395	438
Carbon monoxide (tonnes)	1,505	2,205
Volatile organic compounds (tonnes)	56	274
Water Use (million m ³)	22.0	18.5
Hazardous Waste (tonnes)	28	857