

# SASB Content Index

## ■ Sustainability Disclosure Topics and Accounting Metrics

### <Gas Utilities & Distributors>

| Topics                                   | Accounting Metrics   | Location   |
|--|--|--|
| Energy Affordability                     | Average retail gas rate for (1) residential, (2) commercial, (3) industrial customers, and (4) transportation services only              | <ul style="list-style-type: none"> <li>&gt; Residential Customers</li> <li>&gt; Commercial and Industrial Customers</li> </ul>   |
|  | Typical monthly gas bill for residential customers for (1) 50 MMBtu and (2) 100 MMBtu of gas delivered per year                          | <ul style="list-style-type: none"> <li>&gt; Applicable Monthly Charge</li> </ul>   |
|  | (1) Number of residential customer gas disconnections for non-payment, (2) percentage reconnected within 30 days                         | –  |
|  | Discussion of impact of external factors on customer affordability of gas, including the economic conditions of the service territory    | <ul style="list-style-type: none"> <li>&gt; Integrate Report P.19 (Medium-Term Management Plan 2022-2025 "Evolve as an energy operator") [PDF:287KB]</li> <li>&gt; Integrate Report P.71-76 (City Gas Business) [PDF:2.23MB]</li> </ul>  |
| End-Use Efficiency                       | Percentage of gas utility revenues from rate structures that (1) are decoupled or (2) contain a lost revenue adjustment mechanism (LRAM) | –  |
|  | Customer gas savings from efficiency measures by market  | <ul style="list-style-type: none"> <li>&gt; Integrate Report P.36 (Environmental Action Goals) [PDF:900KB]</li> <li>&gt; Integrate Report P.39 (Climate Change Mitigation at Customer Locations) [PDF:226KB]</li> <li>&gt; Integrate Report P.75-76 (Responding to diverse customer needs) (Expansion of services to support business) [PDF:2.23MB]</li> </ul> |
| Integrity of Gas Delivery Infrastructure | Number of (1) reportable pipeline incidents, (2) Corrective Action Orders (CAO), and (3) Notices of Probable Violation (NOPV)            | –  |
|  | Percentage of distribution pipeline that is (1) cast and/or wrought iron and (2) unprotected steel                                       | <ul style="list-style-type: none"> <li>&gt; Initiatives for Safety (Gas Supply Facilities)</li> </ul>  |
|  | Percentage of gas (1) transmission and (2) distribution pipelines inspected  | <ul style="list-style-type: none"> <li>&gt; Initiatives for Safety (Gas Supply Facilities)</li> </ul>  |
|  | Description of efforts to manage the integrity of gas delivery infrastructure, including risks related to safety and emissions           | <ul style="list-style-type: none"> <li>&gt; Integrate Report P.19 (Medium-Term Management Plan 2022-2025 "Evolve as an energy operator") [PDF:287KB]</li> <li>&gt; Integrate Report P.71-72 (City Gas Business "Ensuring safe, secure, and stable supply") [PDF:2.23MB]</li> <li>&gt; Safety Initiatives</li> </ul>  |