

The Sustainability Accounting Standards Board (SASB) Standards identify the sustainability topics (environmental, social and governance) most relevant to the financial performance and enterprise value of companies in an industry. These standards are designed to provide investors with meaningful information about individual companies within, and allow for the comparison of companies across, an industry.

The report to follow is the Southern Company Gas¹ response to the Gas Utilities & Distributors industry standard based on data for the 2023 calendar year.

Energy Affordability

Code	Accounting Metric	Response/Reference															
IF-GU-240a.1	Average retail gas rate for: <ol style="list-style-type: none"> 1. Residential customers 2. Commercial customers 3. Industrial customers 4. Transportation services only 	Atlanta Gas Light > Residential Rates² Atlanta Gas Light > Business Rates² Chattanooga Gas > Residential Rates Chattanooga Gas > Business Rates Nicor Gas > Residential Rates Nicor Gas > Business Rates Virginia Natural Gas > Residential Rates Virginia Natural Gas > Business Rates															
IF-GU-240a.3	<ol style="list-style-type: none"> 1. Number of residential customer gas disconnections for non-payment 2. Percentage reconnected within 30 days 	<table border="1"> <thead> <tr> <th></th> <th>2022</th> <th>2023</th> </tr> </thead> <tbody> <tr> <td>Atlanta Gas Light³</td> <td>1. 135,311 2. Not available</td> <td>1. 168,918 2. Not available</td> </tr> <tr> <td>Chattanooga Gas</td> <td>1. 1,901 2. 49%</td> <td>1. 1,849 2. 50%</td> </tr> <tr> <td>Nicor Gas</td> <td>1. 24,330 2. 61%</td> <td>1. 27,769 2. 56%</td> </tr> <tr> <td>Virginia Natural Gas</td> <td>1. 11,105 2. 32%</td> <td>1. 12,751 2. 54%</td> </tr> </tbody> </table>		2022	2023	Atlanta Gas Light ³	1. 135,311 2. Not available	1. 168,918 2. Not available	Chattanooga Gas	1. 1,901 2. 49%	1. 1,849 2. 50%	Nicor Gas	1. 24,330 2. 61%	1. 27,769 2. 56%	Virginia Natural Gas	1. 11,105 2. 32%	1. 12,751 2. 54%
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IF-GU-240a.4	Discussion of impact of external factors on customer affordability of gas, including the economic conditions of the service territory	Southern Company Form 10-K Item 1A Risk Factors (Page I-16 - I-28) Affordable Energy: Atlanta Gas Light Chattanooga Gas Nicor Gas Virginia Natural Gas External factors that could impact customer affordability of gas across our local distribution companies include fluctuating natural gas commodity prices, rising interest rates, extreme weather events, environmental regulations, infrastructure replacement and system expansion, and local economic conditions.															

1 Southern Company Gas is a holding company that conducts its business through its subsidiaries. Accordingly, unless the context otherwise requires, in the document to Southern Company Gas' operations conducted through its subsidiaries.

2 In Georgia's deregulated natural gas market, Atlanta Gas Light doesn't sell natural gas to customers. Instead, Atlanta Gas Light operates and maintains the infrastructure that delivers the gas to customers of certified natural gas marketers. For background on Georgia's regulatory structure visit: <http://www.psc.state.ga.us/gas/ngdereg.asp>. The certified natural gas marketers render the bill to customers that is comprised, in addition to taxes, of a base charge for the distribution of natural gas by Atlanta Gas Light, which is regulated and set by the Georgia Public Service Commission, and a gas charge for the cost of the gas used based on natural gas prices set by the marketers, not the Georgia Public Service Commission or Atlanta Gas Light. For background on the Georgia natural gas bill structure visit: [Understanding Your Natural Gas Bills](#).

3 Atlanta Gas Light disconnects residential customers for non-payment at the request of the customer's marketer and does not have data on reconnections.

End-Use Efficiency

Code	Accounting Metric	Response/Reference	
		2022	2023
IF-GU-420a.2	Customer gas savings from efficiency measures, by market (MMBtu)	Atlanta Gas Light	2,626
		Chattanooga Gas	180
		Nicor Gas	1,644,270
		Virginia Natural Gas ⁴	40,513

Integrity of Gas Delivery Infrastructure

Code	Accounting Metric	Response/Reference	
		2022	2023
IF-GU-540a.1	Number of: 1. Reportable pipeline incidents 2. Corrective actions received 3. Violations of pipeline safety statutes	1. 1	1. 5
		2. 0	2. 0
		3. 30	3. 34
IF-GU-540a.2	Percentage of distribution ⁵ pipeline that is: 1. Cast or wrought iron 2. Unprotected steel	1. 0.0%	1. 0.0%
		2. 0.27%	2. 0.23%
IF-GU-540a.3	Percentage of gas pipelines inspected: 1. Transmission ⁶ 2. Distribution ⁷	1. 8%	1. 8%
		2. 36%	2. 37%
IF-GU-540a.4	Description of efforts to manage the integrity of gas delivery infrastructure, including risks related to safety and emissions	2022 Sustainability Executive Summary (Page 11-13, 18-19, 29-30) Southern Company Gas > Safety Atlanta Gas Light > Safety Chattanooga Gas > Safety Nicor Gas > Safety Virginia Natural Gas > Safety	

4 Virginia Natural Gas' program follows a non-calendar year. 2022 data are estimated from June 1, 2022 - May 31, 2023. 2023 data are estimated from June 1, 2023 - May 31, 2024.

5 The percentage of distribution pipeline is based on the PHMSA Annual Report for Gas Distribution Systems. The percentage includes main and service distribution assets.

6 The percentage of transmission pipelines inspected is based on the PHMSA Annual Report for Natural and Other Gas Transmission and Gathering Pipeline Systems.

7 The percentage of distribution pipelines inspected is based on the PHMSA Annual Report for Gas Distribution Systems and distribution assets leak surveyed.

Activity Metrics

Code	Activity Metric	Response/Reference		
		2022	2023	
IF-GU-000.A	Number of customers served: ⁸ 1. Residential 2. Commercial 3. Industrial	Atlanta Gas Light	1. 1,605,725	1. 1,612,419
			2. 100,723	2. 100,523
			3. 727	3. 702
		Chattanooga Gas	1. 61,729	1. 62,317
			2. 8,762	2. 8,719
			3. 117	3. 115
		Nicor Gas	1. 2,072,897	1. 2,080,996
			2. 183,630	2. 183,505
			3. 11,553	3. 11,465
		Virginia Natural Gas	1. 286,922	1. 287,788
			2. 25,006	2. 24,973
			3. 224	3. 223
IF-GU-000.B	Amount of natural gas delivered to: 1. Residential customers (MMBtu) 2. Commercial customers (MMBtu) 3. Industrial customers (MMBtu) 4. Transferred to a third party ⁹	Atlanta Gas Light	1. 90,419,461	1. 84,997,718
			2. 61,054,757	2. 61,592,468
			3. 67,760,636	3. 68,009,764
		Chattanooga Gas	1. 3,800,738	1. 3,131,175
			2. 3,511,549	2. 3,052,456
			3. 8,059,255	3. 7,591,749
		Nicor Gas	1. 234,472,226	1. 198,001,530
			2. 153,719,616	2. 134,662,401
			3. 122,921,714	3. 117,769,334
		Virginia Natural Gas	1. 15,315,907	1. 13,142,927
			2. 14,324,542	2. 13,525,157
			3. 66,403,471 ¹⁰	3. 82,099,750 ¹¹
IF-GU-000.C	Length of gas pipeline: 1. Transmission (km) ¹² 2. Distribution (km) ¹³	2022	2023	
		1. 3,870	1. 3,835	
		2. 121,122	2. 121,812	

⁸ The number of customers is the annual average as reported to EIA, and therefore may not align to the year-end data reported in the 10-K.

⁹ No amount of natural gas was delivered or transferred to a third party. This metric is not applicable for Atlanta Gas Light, Chattanooga Gas, Nicor Gas, or Virginia Natural Gas.

¹⁰ 2022 Virginia Natural Gas industrial customer data includes 57,184,183 MMBtu of electric power production.

¹¹ 2023 Virginia Natural Gas industrial customer data includes 68,474,115 MMBtu of electric power production.

¹² The length of gas transmission pipeline is based on the PHMSA Annual Report for Natural and Other Gas Transmission and Gathering Pipeline Systems.

¹³ The length of gas distribution pipeline is based on the PHMSA Annual Report for Gas Distribution Systems.