

SASB Table

Presents information disclosures on items recommended by the Sustainability Accounting Standards Board (SASB) standards for the Electric Utilities & Power Generators industry and the Gas Utilities & Distributors industry

Electric Utilities & Power Generators

Topic	Accounting Metric	Code	
Greenhouse Gas Emissions & Energy Resource Planning	(1) Gross global Scope 1 emissions, (2) percentage of Scope 1 emissions under emissions-limiting regulations, and (3) Percentage of Scope 1 emissions under emissions-reporting regulations	IF-EU-110a.1	Sustainability Report P.30-62 (Environmental Impact throughout the Daigas Group Value Chain) Environmental Performance Data (Atmospheric emissions)
	Greenhouse gas (GHG) emissions associated with power deliveries to customers	IF-EU-110a.2	Sustainability Report P.30-62 (Environmental Impact throughout the Daigas Group Value Chain) Environmental Performance Data (Atmospheric emissions)
	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	IF-EU-110a.3	Carbon Neutral Vision / Energy Transition 2030 Sustainability Report P.47-P.49 Materiality of the Daigas Group
	(1) Number of customers served in markets subject to renewable portfolio standards (RPS); and (2) percentage fulfillment of RPS target by market	IF-EU-110a.4	Not applicable (The RPS system in Japan was abolished in 2012 and replaced with the feed-in tariff (FIT) system.) Carbon Neutral Vision / Energy Transition 2030
Atmospheric Quality	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) particulate matter (PM10), (4) lead (Pb), and (5) mercury (Hg); percentage of each in or near areas of dense population	IF-EU-120a.1	Environmental Performance Data (Atmospheric emissions)
Water resources management	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with high or extremely high baseline water stress	IF-EU-140a.1	Environmental Performance Data (Atmospheric emissions)
	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	IF-EU-140a.2	Not applicable
	Description of water management risks and discussion of strategies and practices to mitigate those risks	IF-EU-140a.3	Sustainability Report P.58
Coal Ash Management	Amount of coal combustion residuals (CCR) generated, percentage recycled	IF-EU-150a.1	Environmental Performance Data (Waste)
	Total number of coal combustion residual (CCR) impoundments, broken down by hazard potential classification and structural integrity assessment	IF-EU-150a.2	Coal ash generated from thermal power plants is 100% reused.
Low-Cost Energy	Average retail electricity rates for (1) residential customers, (2) commercial customers, and (3) industrial customers	IF-EU-240a.1	Household use (Japanese version only) Industrial use (Japanese version only)
	Typical monthly electricity bill for residential customers for (1) 500 kWh, and (2) 1,000 kWh	IF-EU-240a.2	Household use (Japanese version only) Industrial use (Japanese version only)
	Number of residential customer electric disconnections for non-payment, and percentage of residential customer electric disconnections for nonpayment reconnected within 30 days	IF-EU-240a.3	-
	Discussion of impact of external factors on customer affordability of electricity, including the economic conditions of the service territory	IF-EU-240a.4	-
Occupational Health and Safety of Employees	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR)	IF-EU-320a.1	Social Data (Health and Safety)
End-Use Efficiency & Demand	Percentage of electric utility revenues from rate structures that (1) are decoupled and (2) contain a lost revenue adjustment mechanism (LRAM)	IF-EU-420a.1	Not applicable (In Japan, no relevant system exists.)
	Percentage of electricity load served by smart grid technology	IF-EU-420a.2	About 100% of end-user facilities are installed with smart meters. (The installation of smart meters is out of the scope of the Daigas Group's management.)
	Customer electricity savings from efficiency measures by market	IF-EU-420a.3	Sustainability Report P.42-P.45
Nuclear Safety & Emergency Management	Total number of nuclear power units, broken down by U.S. Nuclear Regulatory Commission (NRC) Action Matrix Column	IF-EU-540a.1	Not applicable
	Description of efforts to manage nuclear safety and emergency	IF-EU-540a.2	Not applicable
Grid Resilience	Number of incidents of non-compliance with physical and/or cybersecurity standards or regulations	IF-EU-550a.1	Not disclosed in consideration of risks entailed by disclosure
	(1) System Average Interruption Duration Index (SAIDI), including the number of major events, (2) System Average Interruption Frequency Index (SAIFI), including the number of major events, and (3) Customer Average Interruption Duration Index (CAIDI), including the number of major events	IF-EU-550a.2	This item is managed by power transmission and distribution companies (outside the Daigas Group).
Activity Metric		Code	
Number of (1) residential customers served, (2) commercial customers served, and (3) industrial customers served		IF-EU-000.A	Fact Book
Total electricity delivered to (1) residential customers, (2) commercial customers, (3) industrial customers, (4) all other retail customers, and (5) wholesale customers		IF-EU-000.B	Fact Book
Length of distribution lines		IF-EU-000.C	This item is managed by power transmission and distribution companies (outside the Daigas Group).
Total electricity generated, percentage by major energy source, and percentage in regulated markets		IF-EU-000.D	Fact Book
Total wholesale electricity purchased		IF-EU-000.E	Fact Book

Gas Utilities & Distributors

Topic	Accounting Metric	Code	
Energy Affordability	Average retail gas rate for (1) residential customers (2) commercial customers, (3) industrial customers, and (4) transportation services only	IF-GU-240a.1	Household use (Japanese version only) Industrial use (Japanese version only)
	Typical monthly gas bill for residential customers for (1) 50 MMBtu of gas delivered per year and (2) 100 MMBtu of gas delivered per year	IF-GU-240a.2	Fact Book
	Number of residential customer gas disconnections for non-payment, and percentage of residential customer gas disconnections for nonpayment, reconnected within 30 days	IF-GU-240a.3	Not disclosed
	Description of impact of external factors on customer affordability of gas, including the economic conditions of the service territory	IF-GU-240a.4	-
End-Use Efficiency	Percentage of gas utility revenues from rate structures that (1) are decoupled and (2) contain a lost revenue adjustment mechanism (LRAM)	IF-GU-420a.1	No relevant system has been introduced in Japan.
	Customer gas savings from efficiency measures by market	IF-GU-420a.2	Sustainability Report P.42-P.45
Integrity of Gas Delivery Infrastructure	Number of (1) reportable pipeline incidents, (2) Corrective Action Orders (CAO), and (3) Notices of Probable Violation (NOPV)	IF-GU-540a.1	Not applicable
		IF-GU-540a.2	Management Approach and Performance of Materiality Items
		IF-GU-540a.3	Management Approach and Performance of Materiality Items
	Description of efforts to manage the integrity of gas delivery infrastructure, including risks related to safety and emissions	IF-GU-540a.4	Management Approach and Performance of Materiality Items
	Activity Metric	Code	
	Number of (1) residential customers served, (2) commercial customers served, and (3) industrial customers served	IF-GU-000.A	Fact Book
	Amount of natural gas delivered to (1) residential customers, (2) commercial customers, and (3) industrial customers, and (4) transferred to a third party	IF-GU-000.B	Fact Book
	Length of (1) gas transmission pipelines and (2) gas distribution pipelines	IF-GU-000.C	Fact Book