

GRI Index



Statement of use: Southwest Gas Holdings has reported the information cited in this GRI Index for the period January 1 to December 31, 2024, with reference to the GRI Standards.

GRI 1 used: GRI 1: Foundation 2021

Applicable GRI Sector Standard: We do not report on any Sector Standards as the requirements for the Utilities sector have not been published.

DISCLOSURE NUMBER	DESCRIPTION	DISCLOSURE RESPONSE
GRI 2: General Disclosures		
1. The Organization and Its Reporting Practices		
2-1	Organizational details	Southwest Gas Holdings, Inc. P.O. Box 98510 Las Vegas, NV 89193-8510 Overview – About Southwest Gas Holdings, pp. 4-5
2-2	Entities included in the organization's sustainability reporting	Overview – About Southwest Gas Holdings, pp. 4-5
2-3	Reporting period, frequency and contact point	Overview – About This Report, p. 3 For questions about this Report, please contact the Office of Sustainability by emailing sustainability@swgas.com .
2-4	Restatements of information	There were no restatements of information during this reporting cycle.
2-5	External assurance	Environmental – Measuring and Verifying Our Performance, p. 32
2. Activities and Workers		
2-6	Activities, value chain and other business relationships	Overview – About Southwest Gas Holdings, pp. 4-5
2-7	Employees	Appendices – Workforce Demographic Data, p. 67

DISCLOSURE NUMBER	DESCRIPTION	DISCLOSURE RESPONSE
3. Governance		
2-9	Governance structure and composition	Governance – Board Leadership, pp. 16-18
2-10	Nomination and selection of the highest governance body	2025 Proxy Statement – Selection of Directors, pp. 21-25
2-11	Chair of the highest governance body	Governance – Board Leadership, pp. 16-18
2-12	Role of the highest governance body in overseeing the management of impacts	Governance – Board Leadership, pp. 16-18 Governance – ESG Governance, p. 19
2-13	Delegation of responsibility for managing impacts	Governance – ESG Governance, p. 19
2-14	Role of the highest governance body in sustainability reporting	2025 Proxy Statement – ESG Practices and Oversight, pp. 32-33
2-15	Conflicts of interest	Code of Business Conduct and Ethics , pp. 19-23
2-16	Communication of critical concerns	Code of Business Conduct and Ethics , p. 10
2-17	Collective knowledge of the highest governance body	Governance – Board Skills and Diversity Matrix, p. 17
2-18	Evaluation of the performance of the highest governance body	2025 Proxy Statement – Board Evaluation and Director Succession Planning, pp. 23-24

DISCLOSURE NUMBER	DESCRIPTION	DISCLOSURE RESPONSE
2-19	Remuneration policies	Clawback Policy 2025 Proxy Statement – Executive Compensation, pp. 40–62
2-20	Process to determine remuneration	2025 Proxy Statement – Executive Compensation, pp. 40–62
2-21	Annual total compensation ratio	2025 Proxy Statement – Pay Ratio Disclosure, pp. 75–76
4. Strategy, Policies and Practices		
2-22	Statement on sustainable development strategy	Our Approach and Vision – A Message from Our CEO, p. 9
2-23	Policy commitments	Policies and Commitments Governance – ESG Governance, pp. 19–21
2-24	Embedding policy commitments	Policies and Commitments Governance – ESG Governance, pp. 19–21
2-25	Processes to remediate negative impacts	Policies and Commitments Governance – Public Sustainability Commitments, p. 21 Governance – Ethics and Compliance, p. 24
2-26	Mechanisms for seeking advice and raising concerns	Code of Business Conduct and Ethics , p. 10 Governance – Ethics and Compliance, p. 24

DISCLOSURE NUMBER	DESCRIPTION	DISCLOSURE RESPONSE
2-27	Compliance with laws and regulations	No findings of non-compliance with environmental permits, standards and regulations or with laws and regulations in the social and economic area.
2-28	Membership associations	We are members of Chambers of Commerce throughout our service territories, and Southwest Gas is a member of the American Gas Association (AGA).
5. Stakeholder Engagement		
2-29	Approach to stakeholder engagement	Our Approach and Vision – Stakeholder Engagement at Southwest Gas, pp. 10–12
2-30	Collective bargaining agreements	2024 Annual Report , p. 92. The Annual Report reference provided for this disclosure pertains to Centuri.
GRI 3: Material Topics		
3-1	Process to determine material topics	Our Approach and Vision – Our Priorities, p. 13
3-2	List of material topics	Our Approach and Vision – Our Priorities, p. 13

DISCLOSURE NUMBER	DESCRIPTION	DISCLOSURE RESPONSE
GRI 200: Economic		
GRI 201: Economic Performance		
3-3	Management of material topics	Sustainability Commitment 2024 Annual Report , Sustainability in Action, p. 13
201-1	Direct economic value generated and distributed (EVG&D)	2024 Annual Report , pp. 53–62 Social – Supplier Diversity, pp. 55–56 Social – Community Giving, pp. 60–63
201-2	Financial implications and other risks and opportunities due to climate change	Appendices – Climate-Related Disclosures, pp. 80–82
201-3	Defined benefit plan obligations and other retirement plans	2024 Annual Report , pp. 45, 55, 87–88, 92
201-4	Financial assistance received from government	We did not receive any financial assistance from governments in 2024. We do not have any government present in our shareholding structure. 2024 Annual Report – Management’s Discussion and Analysis of Financial Condition and Results of Operations, pp. 31–36
GRI 203: Indirect Economic Impacts		
3-3	Management of material topics	Sustainability Commitment Environmental – Move2Zero SM Offset Program, p. 34 Environmental – Energy-Efficiency Programs, p. 37 Social – Supplier Diversity, pp. 55–56 Social – Our Customers, pp. 57–59 Social – Community Giving, pp. 60–63
203-1	Infrastructure investments and services supported	Overview – About Southwest Gas Holdings, pp. 4–5 Our Approach and Vision – A Message from Our CEO, p. 9 Social – Our Customers, pp. 57–59 Social – Community Giving, pp. 60–63
203-2	Significant indirect economic impacts	Environmental – Move2Zero SM Offset Program, p. 34 Environmental – Energy-Efficiency Programs, p. 37 Social – Supplier Diversity, pp. 55–56 Social – Our Customers, pp. 57–59 Social – Community Giving, pp. 60–63

DISCLOSURE NUMBER	DESCRIPTION	DISCLOSURE RESPONSE
GRI 205: Anti-Corruption		
3-3	Management of material topics	Code of Business Conduct and Ethics , pp. 37–39 For more information, see SASB IF-EN-510a.3 on p. 72 .
205-1	Operations assessed for risks related to corruption	All our operations are regularly assessed for risks related to corruption. For more information, see the 2024 Annual Report , pp. 49–52.
205-2	Communication and training about anti-corruption policies and procedures	The Code of Business Conduct and Ethics , which states the Company’s commitment to preventing corruption and bribery, is communicated to all employees, officers, and members of the Board of Directors. We also expect our suppliers, contractors, vendors and agents to follow the principles outlined in the Code of Business Conduct and Ethics when working on the Company’s behalf. Training on the Code of Business Conduct and Ethics is provided to all employees, officers, members of the Board of Directors and agents.
205-3	Confirmed incidents of corruption and actions taken	No confirmed incidents of corruption in 2024.
GRI 206: Anti-Competitive Behavior		
3-3	Management of material topics	Code of Business Conduct and Ethics , p. 37
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	No legal actions for anti-competitive behavior, anti-trust, and monopoly practices in 2024.
GRI 300: Environmental		
GRI 302: Energy		
3-3	Management of material topics	Environmental Commitment Sustainability Commitment We take energy-efficiency measures into consideration during project planning and design. For more information, see SASB IF-EN-410a.2 on p. 72 .
302-1	Energy consumption within the organization	We track, record and report energy consumption data to the United States Environmental Protection Agency (“EPA”).
302-4	Reduction of energy consumption	Further to our GHG reduction commitments, we have deployed several initiatives to reduce our energy consumption. For more information, see Managing and Mitigating Our Greenhouse Gas Emissions on p. 31 , and SASB IF-EN-410a.2 on p. 72 .

DISCLOSURE NUMBER	DESCRIPTION	DISCLOSURE RESPONSE
GRI 303: Water and Effluents		
3-3	Management of material topics	Environmental Commitment Sustainability Commitment We take water efficiency measures into consideration during project planning and design. For more information, see SASB IF-EN-410a.2 on p. 72 .
GRI 305: Emissions		
3-3	Management of material topics	Environmental Commitment Sustainability Commitment Environmental – Managing and Mitigating Our Greenhouse Gas Emissions, pp. 31–33 Environmental – Empowering Customers with Diverse, Low-Carbon Energy Solutions, pp. 34–39
305-1	Direct (Scope 1) GHG emissions ¹	379,165 MTCO ₂ e
305-2	Energy indirect (Scope 2) GHG emissions ¹	5,482 MTCO ₂ e
305-5	Reduction of GHG emissions	Environmental – Managing and Mitigating Our Greenhouse Gas Emissions, pp. 31–33 Environmental – Empowering Customers with Diverse, Low-Carbon Energy Solutions, pp. 34–39
GRI 400: Social		
GRI 403: Occupational Health and Safety		
3-3	Management of material topics	Human Rights Commitment Sustainability Commitment Code of Business Conduct and Ethics , pp. 16–18 Social – Safety and Pipeline Integrity, pp. 41–47 Social – Employee and Contractor Safety, pp. 48–49
403-1	Occupational health and safety management system	Social – Safety and Pipeline Integrity, pp. 41–47 Social – Employee and Contractor Safety, pp. 48–49
403-2	Hazard identification, risk assessment and incident investigation	Code of Business Conduct and Ethics , pp. 16–18 Social – Safety and Pipeline Integrity, pp. 41–47 Social – Employee and Contractor Safety, pp. 48–49

¹ Subject to additional verification or updates to methodology

DISCLOSURE NUMBER	DESCRIPTION	DISCLOSURE RESPONSE
403-3	Occupational health services	Social – Workplace Culture, pp.50-51
403-4	Worker participation, consultation and communication on occupational health and safety	Social – Employee and Contractor Safety, pp.48-49
403-5	Worker training on occupational health and safety	Social – Employee and Contractor Safety, pp.48-49
403-6	Promotion of worker health	Benefits Overview
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Social – Safety and Pipeline Integrity, pp.41-47 Social – Employee and Contractor Safety, pp.48-49
403-9	Work-related injuries	Social – Employee and Contractor Safety, pp.48-49
GRI 405: Diversity and Equal Opportunity		
3-3	Management of material topics	Human Rights Commitment Sustainability Commitment Social – Diversity, Equity and Inclusion, pp.52-54
405-1	Diversity of governance bodies and employees	Governance – Board Leadership, pp.16-18 Social – Diversity, Equity and Inclusion, pp.52-54 Appendices – Workforce Demographic Data, p.67

DISCLOSURE NUMBER	DESCRIPTION	DISCLOSURE RESPONSE
GRI 413: Local Communities		
3-3	Management of material topics	Sustainability Commitment Social – Safety and Pipeline Integrity, pp. 41–47 Social – Community Giving, pp. 60–63
413-1	Operations with local community engagement, impact assessments and development programs	<p>When conducting construction projects or operations, and when required by guidelines from the National Environmental Policy Act, the Company conducts environmental impact assessments. This is applicable across all of our service territory and may require filings with the Bureau of Land Management, Fish and Wildlife Service, National Forestry Service or other affected agencies. Such documents are public record at the lead agency. For all projects, the Company assesses the types of permits required, which are publicly available.</p> <p>Formal grievances can be filed through each state’s respective utility governing agency: Arizona Corporation Commission, California Public Utilities Commission (“CPUC”) or Public Utilities Commission of Nevada (“PUCN”).</p> <p>Our Approach and Vision – Stakeholder Engagement at Southwest Gas, pp. 10–12</p> <p>Social – Safety and Pipeline Integrity, pp. 41–47</p> <p>Social – Community Giving, pp. 60–63</p>
413-2	Operations with significant actual and potential negative impacts on local communities	<p>When conducting construction projects or operations, and when required by guidelines from the National Environmental Policy Act, the Company conducts environmental impact assessments. This is applicable across all of our service territory and may require filings with the Bureau of Land Management, Fish and Wildlife Service, National Forestry Service or other affected agencies. Such documents are public record at the lead agency. For all projects, the Company assesses the types of permits required, which are publicly available.</p>