

# GRI Index



**Statement of use:** Southwest Gas has reported the information cited in this GRI content index for the period January 1 to December 31, 2022 with reference to the GRI Standards.

**GRI 1 used:** GRI 1: Foundation 2021

**Applicable GRI Sector Standard:** GRI 11: Oil and Gas Sector 2021

DISCLOSURE NUMBER	DESCRIPTION	DISCLOSURE RESPONSE
<b>GRI 2: General Disclosures</b>		
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 This Report, p. 3 Overview – About Southwest Gas Holdings, pp. 4–5
2-2	Entities included in the organization’s sustainability reporting	Overview – About Southwest Gas Holdings, p. 4
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 <a href="mailto:sustainability@swgas.com">sustainability@swgas.com</a> .
2-4	Restatements of information	Overview - About This Report, p. 3 See footnote 1 on p. 36.
2-5	External assurance	Environmental – Climate Registry, p. 33
2. Activities and Workers		
2-6	Activities, value chain and other business relationships	Overview – About This Report, p. 3 Overview – About Southwest Gas Holdings, pp. 4–5

DISCLOSURE NUMBER	DESCRIPTION	DISCLOSURE RESPONSE
2-7	Employees	Overview – About Southwest Gas Holdings, p. 4 Social – Workforce Diversity Metrics, p. 51
3. Governance		
2-9	Governance structure and composition	Governance – Board Leadership, pp. 17–19
2-10	Nomination and selection of the highest governance body	<a href="#">2023 Proxy Statement</a> – Selection of Directors, pp. 11–12
2-11	Chair of the highest governance body	Governance – Board Leadership, p. 17
2-12	Role of the highest governance body in overseeing the management of impacts	Governance – Board Leadership, p. 17 Governance – ESG Governance, pp. 20–21
2-13	Delegation of responsibility for managing impacts	Governance – ESG Governance, pp. 20–21
2-14	Role of the highest governance body in sustainability reporting	Governance – ESG Governance, pp. 20–21 <a href="#">2023 Proxy Statement</a> – ESG Practices and Oversight, pp. 8–9
2-15	Conflicts of interest	<a href="#">Code of Business Conduct and Ethics</a> , pp. 19–23
2-16	Communication of critical concerns	<a href="#">Code of Business Conduct and Ethics</a> , p. 10

DISCLOSURE NUMBER	DESCRIPTION	DISCLOSURE RESPONSE
2-17	Collective knowledge of the highest governance body	Governance – Board Skills and Diversity Matrix, p. 18
2-18	Evaluation of the performance of the highest governance body	<a href="#">2023 Proxy Statement</a> – Board Evaluation and Director Succession Planning, pp. 12–13
2-19	Remuneration policies	<a href="#">Clawback Policy</a> <a href="#">2023 Proxy Statement</a> – Executive Compensation, pp. 27–44
2-20	Process to determine remuneration	<a href="#">2023 Proxy Statement</a> – Executive Compensation, pp. 27–44
2-21	Annual total compensation ratio	<a href="#">2023 Proxy Statement</a> – Pay Ratio Disclosure, p. 56
<b>4. Strategy, Policies and Practices</b>		
2-22	Statement on sustainable development strategy	Our Approach and Vision – A Message from Our CEO, pp. 8–9
2-23	Policy commitments	<a href="#">Policies and Commitments</a> Governance – ESG Governance, pp. 20–21
2-24	Embedding policy commitments	<a href="#">Policies and Commitments</a> Governance – ESG Governance, pp. 20–21
2-25	Processes to remediate negative impacts	<a href="#">Policies and Commitments</a> Governance – Public Sustainability Commitments, p. 21 Governance – Ethics and Compliance, p. 23

DISCLOSURE NUMBER	DESCRIPTION	DISCLOSURE RESPONSE
2-26	Mechanisms for seeking advice and raising concerns	<a href="#">Code of Business Conduct and Ethics</a> , p. 10 Governance – Ethics and Compliance, p. 23
2-27	Compliance with laws and regulations	No incidents 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).
<b>5. Stakeholder Engagement</b>		
2-29	Approach to stakeholder engagement	Our Approach and Vision – Stakeholder Engagement, pp. 10–12
2-30	Collective bargaining agreements	<a href="#">2022 Annual Report</a> , p. 92. The Annual Report reference provided for this disclosure pertains to Centuri.
<b>GRI 3: Material Topics</b>		
3-1	Process to determine material topics	Our Approach and Vision – Our Priorities, p. 14
3-2	List of material topics	Our Approach and Vision – Our Priorities, p. 14

DISCLOSURE NUMBER	DESCRIPTION	DISCLOSURE RESPONSE	GRI 11 SECTOR STANDARD REFERENCE NUMBER
<b>GRI 200: Economic</b>			
GRI 201: Economic Performance			
3-3	Management of material topics	<a href="#">Sustainability Commitment</a> <a href="#">2022 Annual Report</a> , Uplifting Our Communities pp. 28–29	11.14.1; 11.21.1
201-1	Direct economic value generated and distributed (EVG&D)	<a href="#">2022 Annual Report</a> , pp. 5, 52–63 Social – Supplier Diversity, pp. 54–55 Social – Community Giving, pp. 56–58	11.14.2; 11.21.2
201-2	Financial implications and other risks and opportunities due to climate change	Appendices – TCFD Framework, pp. 74–76	11.2.2
201-3	Defined benefit plan obligations and other retirement plans	<a href="#">2022 Annual Report</a> , pp. 48, 55, 61, 87–88, 92	
201-4	Financial assistance received from government	We did not receive any financial assistance from governments in 2022. We do not have any government present in our shareholding structure. <a href="#">2022 Annual Report</a> – Management’s Discussion and Analysis of Financial Condition and Results of Operations, pp. 34–37	11.21.3
GRI 203: Indirect Economic Impacts			
3-3	Management of material topics	<a href="#">Sustainability Commitment</a> Environmental – Catalyzing Resiliency and Economic Development, pp. 40–43 Social – Supplier Diversity, pp. 54–55 Social – Community Giving, pp. 56–58	11.14.1
203-1	Infrastructure investments and services supported	Overview – About Southwest Gas Holdings, pp. 4–5 Our Approach and Vision – A Message from Our CEO, pp. 8–9 Environmental – Catalyzing Resiliency and Economic Development, pp. 40–43 Social – Community Giving, pp. 56–58	11.14.4
203-2	Significant indirect economic impacts	Environmental – Move2Zero <sup>SM</sup> Offset Program, p. 39 Environmental – Catalyzing Resiliency and Economic Development, pp. 40–43 Social – Community Giving, pp. 56–58	11.14.5

DISCLOSURE NUMBER	DESCRIPTION	DISCLOSURE RESPONSE	GRI 11 SECTOR STANDARD REFERENCE NUMBER
GRI 205: Anti-Corruption			
3-3	Management of material topics	<a href="#">Code of Business Conduct and Ethics</a> , pp. 37–39 For more information, see SASB IF-EN-510a.3 on p. 66.	11.20.1
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 <a href="#">2022 Annual Report</a> , pp. 102–105.	11.20.2
205-2	Communication and training about anti-corruption policies and procedures	We expect to communicate this information in future disclosures.	11.20.3
205-3	Confirmed incidents of corruption and actions taken	No confirmed incidents of corruption in 2022.	11.20.4
GRI 206: Anti-Competitive Behavior			
3-3	Management of material topics	<a href="#">Code of Business Conduct and Ethics</a> , p. 37	11.19.1
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 2022.	11.19.2
<b>GRI 300: Environmental</b>			
GRI 302: Energy			
3-3	Management of material topics	<a href="#">Environmental Commitment</a> <a href="#">Sustainability Commitment</a> Environmental – Managing and Mitigating Our Emissions, p. 33 Environmental – Supporting Energy Innovation, pp. 34–38 Environmental – Catalyzing Resiliency and Economic Development, p. 40	11.1.1
302-1	Energy consumption within the organization	We track, record and report energy consumption data to the United States Environmental Protection Agency (EPA).	11.1.2
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 Emissions on p. 33, Supporting Energy Innovation on pp. 34–38, and SASB IF-EN-410a.2 on p. 66. We expect to communicate in greater detail on the reduction of our energy consumption in future disclosures.	

DISCLOSURE NUMBER	DESCRIPTION	DISCLOSURE RESPONSE	GRI 11 SECTOR STANDARD REFERENCE NUMBER
GRI 303: Water and Effluents			
3-3	Management of material topics	<a href="#">Environmental Commitment</a> <a href="#">Sustainability Commitment</a> Environmental – Catalyzing Resiliency and Economic Development, p. 40 We take water efficiency measures into consideration during project planning and design. For more information, see SASB IF-EN-410a.2 on p. 66.	11.6.1
GRI 305: Emissions			
3-3	Management of material topics	<a href="#">Environmental Commitment</a> <a href="#">Sustainability Commitment</a> Environmental – Managing and Mitigating Our Emissions, p. 33 Environmental – Supporting Energy Innovation, pp. 34–39 Environmental – Catalyzing Resiliency and Economic Development, p. 40	11.1.1; 11.2.1
305-1	Direct (Scope 1) GHG emissions	375,223.73 MTCO <sub>2</sub> e	11.1.5
305-2	Energy indirect (Scope 2) GHG emissions	6,144.73 MTCO <sub>2</sub> e	11.1.6
305-5	Reduction of GHG emissions	Environmental – Managing and Mitigating Our Emissions, p. 33 Environmental – Supporting Energy Innovation, pp. 34–39 Environmental – Catalyzing Resiliency and Economic Development, p. 40	11.2.3

DISCLOSURE NUMBER	DESCRIPTION	DISCLOSURE RESPONSE	GRI 11 SECTOR STANDARD REFERENCE NUMBER
<b>GRI 400: Social</b>			
GRI 403: Occupational Health and Safety			
3-3	Management of material topics	<a href="#">Human Rights Commitment</a> <a href="#">Sustainability Commitment</a> <a href="#">Code of Business Conduct and Ethics</a> , pp. 16–18 Environmental – Pipeline Integrity and Reliability, pp. 26–32 Social – Safety, pp. 45–48	11.9.1
403-1	Occupational health and safety management system	Environmental – Pipeline Integrity and Reliability, pp. 26–27 Social – Safety, pp. 45–46	11.9.2
403-2	Hazard identification, risk assessment and incident investigation	<a href="#">Code of Business Conduct and Ethics</a> , pp. 16–18 Environmental – Pipeline Integrity and Reliability, pp. 26–32 Social – Safety, pp. 45–48	11.9.3
403-4	Worker participation, consultation and communication on occupational health and safety	Social – Safety, pp. 45–48	11.9.5
403-5	Worker training on occupational health and safety	Social – Safety, pp. 45–48	11.9.6
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Environmental – Pipeline Integrity and Reliability, pp. 26–32 Social – Safety, pp. 45–48	11.9.8
403-9	Work-related injuries	Social – Safety, p. 46	11.9.10
GRI 405: Diversity and Equal Opportunity			
3-3	Management of material topics	<a href="#">Human Rights Commitment</a> <a href="#">Sustainability Commitment</a> Social – Diversity, Equity and Inclusion, pp. 51–53	11.11.1
405-1	Diversity of governance bodies and employees	Governance – Board Leadership, pp. 17–18 Social – Diversity, Equity and Inclusion, p. 51	11.11.5

DISCLOSURE NUMBER	DESCRIPTION	DISCLOSURE RESPONSE	GRI 11 SECTOR STANDARD REFERENCE NUMBER
GRI 413: Local Communities			
3-3	Management of material topics	<a href="#">Sustainability Commitment</a> Social – Safety, p. 48 Social – Community Giving, pp. 56–58	11.15.1
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, pp. 11–12</p> <p>Social – Safety, p. 48</p> <p>Social – Community Giving, pp. 56–58</p>	11.15.2
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>	11.15.3