



Creating a Sustainable Energy Future for Everyone

2023 SUSTAINABILITY REPORT SUPPLEMENTAL



Southwest Gas HOLDINGS

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We prepared this 2023 Sustainability Report Supplemental (“Supplemental”) in accordance with the following widely recognized sustainability reporting guidelines and frameworks:

- The American Gas Association (“AGA”) Sustainability Template
- The Sustainability Accounting Standards Board (“SASB”) Gas Utilities & Distributors and Engineering & Construction Services standards
- The GRI (“Global Reporting Initiative”) Universal Standards, including GRI 11: Oil and Gas Sector Standard

Additionally, this Supplemental includes Southwest Gas Corporation’s inaugural disclosure of Equal Employment Opportunity Employer Information Report (“EEO-1”) forms on U.S. workforce data, including race/ethnicity, gender and job categories.

Our 2023 Sustainability Report provides details on our climate-related governance, strategy and risk management approach. This Supplemental includes climate-related data (i.e., Scope 1 and Scope 2 emissions) for calendar year 2023.

Scope and Boundaries

This Supplemental is our annual disclosure of data for the 2023 calendar year (January 1 to December 31) at Southwest Gas Holdings, Inc. (“Southwest Gas Holdings”) and its wholly owned subsidiaries.

References to “Company,” “the Company,” “we,” and “our” refer to Southwest Gas Holdings and its subsidiaries. All financial figures are in U.S. dollars unless otherwise noted.

Restatement of Information

Continual enhancements to our data collection processes and systems, or discovered errors, might lead to revisions of previously reported data. If there is a change in measurement methods or an error in the initial information, restatements may be provided and included as footnotes, where applicable.

Risks

Note that many of the standards and metrics used in preparing this Supplemental continue to evolve and are based on management assumptions believed to be reasonable at the time of preparation and should not be considered guarantees. Outlooks, projections, estimates, goals, descriptions of business and community plans, research efforts and other statements of future events or conditions in this Supplemental are forward-looking statements. Actual future results, including future earnings, returns to investors and other areas of financial and operating performance, the future effectiveness of safety, health, environmental and other sustainability risk and impact management processes, efficiency gains, and the timing and impact of future technologies are subject to a variety of risks inherent in the energy and strategic infrastructure service businesses. These factors are outlined in detail in the Risk Factors section of the 10-K, Item 1A. Risk Factors and Item 7A. Quantitative and Qualitative Disclosures About Market Risk in the Company’s Annual Report for the year ended December 31, 2023.



Our [2023 Sustainability Report](#) contains more information on our sustainability strategy, the results of our ESG materiality assessment and our management’s approach to material ESG topics.

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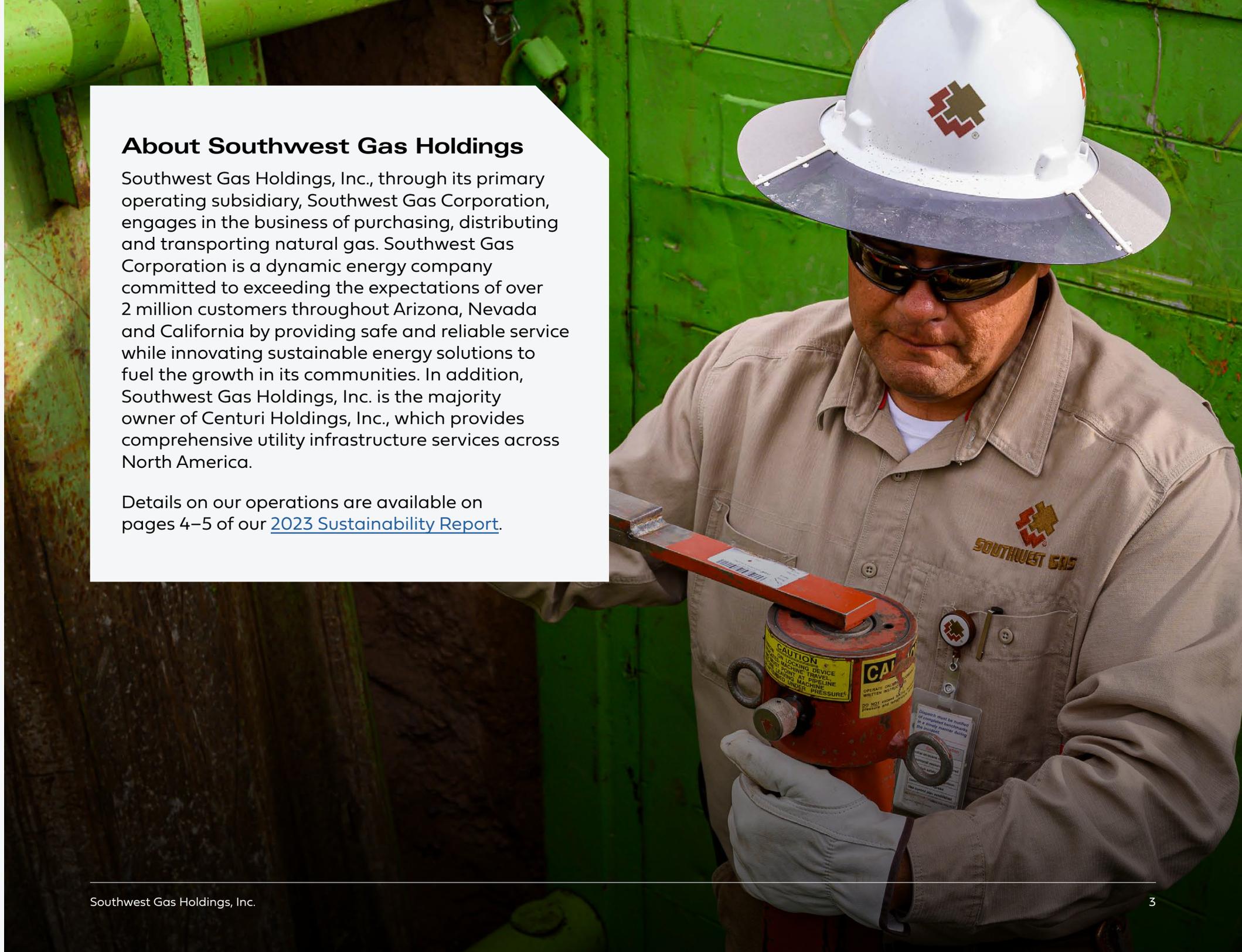
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About Southwest Gas Holdings

Southwest Gas Holdings, Inc., through its primary operating subsidiary, Southwest Gas Corporation, engages in the business of purchasing, distributing and transporting natural gas. Southwest Gas Corporation is a dynamic energy company committed to exceeding the expectations of over 2 million customers throughout Arizona, Nevada and California by providing safe and reliable service while innovating sustainable energy solutions to fuel the growth in its communities. In addition, Southwest Gas Holdings, Inc. is the majority owner of Centuri Holdings, Inc., which provides comprehensive utility infrastructure services across North America.

Details on our operations are available on pages 4–5 of our [2023 Sustainability Report](#).



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The sustainability mission of Southwest Gas Holdings is to provide access to safe, affordable, reliable and sustainable energy solutions. Our commitment to excellence and being the energy provider of choice to the communities we serve includes continuously improving our performance so that we exceed the expectations of customers and other stakeholders.

Our 2023 Sustainability Report Supplemental supports this commitment by aiming to improve the transparency and timeliness of our sustainability efforts and performance disclosures.

Southwest Gas Corporation ("Southwest Gas") and Centuri Holdings, Inc. ("Centuri") are Southwest Gas Holdings' two largest subsidiaries. For more than a decade, Southwest Gas has published an annual report on its corporate responsibility and sustainability approach. Beginning in 2019, we expanded our sustainability disclosures to include all wholly owned subsidiaries under Southwest Gas Holdings. Centuri also publishes a separate [annual sustainability report](#) and has done so since 2021.

In April 2024, we published Southwest Gas Holdings' [2023 Sustainability Report](#) ("Sustainability Report"), which includes data for the 2022 calendar year as well as details on our sustainability objectives, programs and performance in 2023. This Supplemental serves as a companion to the Sustainability Report by providing data for the 2023 calendar year. We are pleased to include, for the first time, Southwest Gas' 2023 EEO-1 forms on U.S. workforce data in this Supplemental. We are proud of our commitment to diversity and our record of inclusion across the enterprise.

To improve the timeliness of our sustainability disclosures, going forward we plan to publish our annual sustainability reports containing performance data and commentary for the immediately preceding calendar year. This update to our reporting approach serves two purposes: first, it aligns the reported data more closely with the activities discussed in our Sustainability Report; and second, it better positions the Company in the event that future disclosures are required by regulators on an accelerated basis. Our approach may continue to evolve as circumstances require, based on new climate disclosure regulations at the state and federal levels.

To that end, we are working to align with the latest voluntary reporting frameworks, including those referenced in new and proposed climate disclosure regulations. We are also mapping our current climate-related financial disclosures – guided by the Task Force on Climate-related Financial Disclosures ("TCFD") – to the International Sustainability Standards Board's ("ISSB") International Financial Reporting Standards ("IFRS") S2, which are based on and incorporate the recommendations of the TCFD and offer an investor-focused view into the disclosure of climate risks and opportunities related to the Company.

Sustainability in action is a core value of our Company, and as part of our ongoing commitment to integrate sustainability into the business, we have undergone a reorganization where the management of sustainability matters now resides with me, as Vice President of Investor Relations and Treasurer. These adjustments reflect the next steps in our journey toward industry-leading sustainability practices, and we believe align with our efforts to continuously integrate stakeholder feedback into our business strategies.

We are excited to provide this Supplemental, and I look forward to hearing your feedback on these improvements.

Justin S. Forsberg
Vice President of Investor Relations and Treasurer



For additional information on our sustainability commitments and policies, and past disclosures and reports, please visit our [website](#).

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Economic Empowerment

The Southwest Gas Foundation and the Las Vegas Super Bowl LVIII Host Committee partnered on the Business Connect Program, engaging local diverse suppliers on procurement opportunities. Notable outcomes included:

- Sponsored the certification of **50** local and diverse-owned businesses, making them eligible vendors to work with the NFL
- The Super Bowl Business Connect Program received **\$4.5 million** in media coverage



Organic Growth

Met the growing demand for Southwest Gas' affordable, reliable and sustainable energy options:

- Added **40,000** first-time meter sets
- Continued to expand natural gas service into Mesquite and Spring Creek, Nevada
- Connected several new large manufacturing, industrial, development and government customers



Safety Benchmark

At Centuri, Total Recordable Incident Rate and Days Away, Restricted or Transferred benchmarked **34% and 68%**, respectively, below the U.S. Bureau of Labor Statistics



Safety and Reliability

Enhanced Southwest Gas system reliability and safety:

- Through the end of 2023, replaced **84%** of early vintage plastic pipe
- Responded to **76.4%** of emergencies within 30 minutes



Supplier Diversity

Spent more than **\$304 million** with diverse suppliers at Centuri and nearly **\$200 million** at Southwest Gas



Community Giving

Donated a total of **\$4.8 million** at Southwest Gas:

- **\$2.4 million** via the FUEL for LIFE employee giving program
- **\$1.7 million** through the Southwest Gas Foundation
- **\$712,831** from customers through the Energy Share Program



Diverse and Inclusive Workplace

Southwest Gas

- **45%** of total workforce and 27% of all leaders¹ are employees with ethnic or racially diverse backgrounds
- **28%** of total workforce and 24% of all leaders¹ are women
- Three Employee Resource Groups ("ERGs")

Centuri

- Hired **75** veterans
- **25%** of total workforce and 21% of all leaders² are ethnic/racial minorities
- **6%** of total workforce and 14% of all leaders² are women
- Five ERGs

¹ Leaders include those in roles under the EEO categories for 1.1 (Executive/Senior Level Officials and Managers).

² Leaders include those in roles under the EEO categories for 1.1 (Executive/Senior Level Officials and Managers) and 1.2 (First/Mid-Level Officials and Managers).

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Gas Company ESG/Sustainability Quantitative Information

Parent Company: Southwest Gas Holdings, Inc.
Operating Company(s): Southwest Gas Corporation
Business Type(s): LDC

State(s) of Operation: Arizona, California and Nevada
Regulatory Environment: Regulated
Report Date: 2023

REF. NO.	REFER TO THE "DEFINITIONS" COLUMN FOR MORE INFORMATION ON EACH METRIC.	BASELINE 2015	2020	2021	2022	2023	DEFINITIONS
Natural Gas Distribution							
							All methane leak sources per 98.232 (i) (1-6) are included for distribution. Combustion sources are excluded. CO ₂ is excluded.
1	Methane emissions and mitigation from distribution mains						
1.1	Number of gas distribution customers	1,927,107	2,093,590	2,157,492	2,195,856	2,210,677	
1.2	Distribution mains in service						These metrics should include all local distribution companies (LDCs) held by the Parent Company that are above the LDC Facility reporting threshold for EPA's 40 C.F.R. 98, Subpart W reporting rule.
1.2.1	Plastic (miles)	23,973	25,975	26,423	27,315	27,740	
1.2.2	Cathodically protected steel – bare and coated (miles)	6,699	6,312	6,272	6,364	6,395	
1.2.3	Unprotected steel – bare and coated (miles)	0	0	0	0	0	
1.2.4	Cast iron/wrought iron – without upgrades (miles)	0	0	0	0	0	
1.3	Plan/commitment to replace/upgrade remaining miles of distribution mains (# of years to complete)						These metrics should provide the number of years remaining to take out of service, replace or upgrade cathodically unprotected steel mains, and cast iron/wrought iron mains, consistent with applicable state utility commission authorizations.



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REF. NO.	REFER TO THE "DEFINITIONS" COLUMN FOR MORE INFORMATION ON EACH METRIC.	BASELINE 2015	2020	2021	2022	2023	DEFINITIONS
Natural Gas Distribution							
1.3.1	Unprotected steel – bare and coated (# of years to complete)	0	0	0	0	0	Optional: # of years by pipe type
1.3.2	Cast iron/wrought iron (# of years to complete)	0	0	0	0	0	Optional: # of years by pipe type
2	Distribution CO₂e fugitive emissions						
2.1	CO ₂ e fugitive methane emissions from gas distribution operations (metric tons)	142,959	151,452	153,393	158,108	158,627	Fugitive methane emissions (not CO ₂ combustion emissions) stated as CO ₂ e, as reported to EPA under 40 CFR 98, Subpart W, sections 98.236(a)(3)(ix)(D), 98.236(r)(1)(v), and 98.236(r)(2)(v)(B) – i.e., this is Subpart W methane emissions as input in row 2.2 below and converted to CO ₂ e here. This metric should include fugitive methane emissions above the reporting threshold for all natural gas local distribution companies (LDCs) held by the Parent Company that are above the LDC Facility reporting threshold for EPA's 40 C.F.R. 98, Subpart W reporting rule. Calculated value based on MT CH ₄ input in row 2.2 (below).
2.2	CH ₄ fugitive methane emissions from gas distribution operations (metric tons)	5,718	6,058	6,136	6,324	6,345	INPUT VALUE (total MT CH ₄) as explained in definition above. Subpart W input is CH ₄ (MT).
2.2.1	CH ₄ fugitive methane emissions from gas distribution operations (MMscf/year)	298	316	320	329	330	
2.3	Annual natural gas throughput from gas distribution operations in thousands of standard cubic feet (Mscf/year)	205,402,775	219,121,714	216,913,433	229,215,433	224,784,165	This metric provides gas throughput from distribution (quantity of natural gas delivered to end users) reported under Subpart W, 40 C.F.R. 98.236(aa)(9)(iv), as reported on the Subpart W e-GRRR integrated reporting form in the "Facility Overview" worksheet Excel form, Quantity of natural gas delivered to end users (column 4).
2.3.1	Annual methane gas throughput from gas distribution operations in millions of standard cubic feet (MMscf/year)	195,133	208,166	206,068	217,755	213,545	
2.4	Fugitive methane emissions rate (percent MMscf of methane emissions per MMscf of methane throughput)	0.15%	0.15%	0.16%	0.15%	0.15%	Calculated annual metric (MMscf methane emissions/MMscf methane throughput)

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Workforce Demographic Data

The data presented below is for Southwest Gas Corporation as of December 31, 2023.

For additional information, please see our [2023 Reporting Year EEO-1 Report](#).

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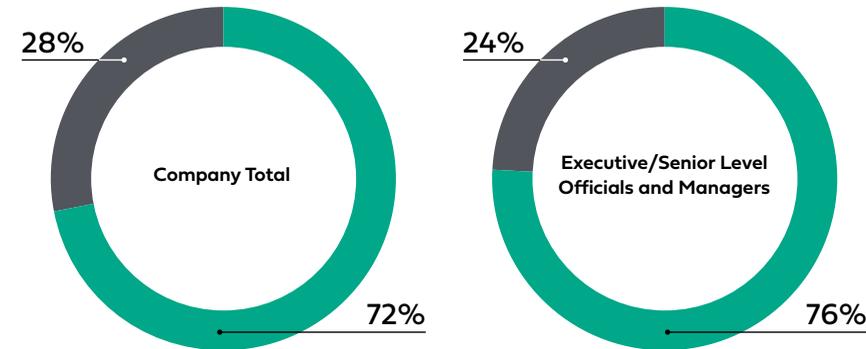
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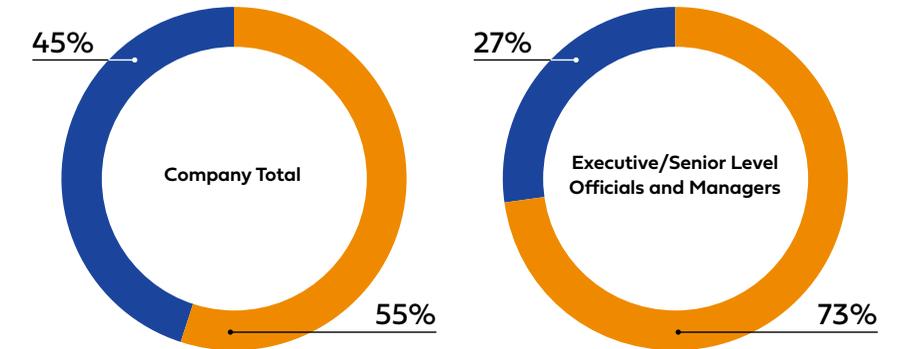
Gender Diversity

◆ Male ◆ Female



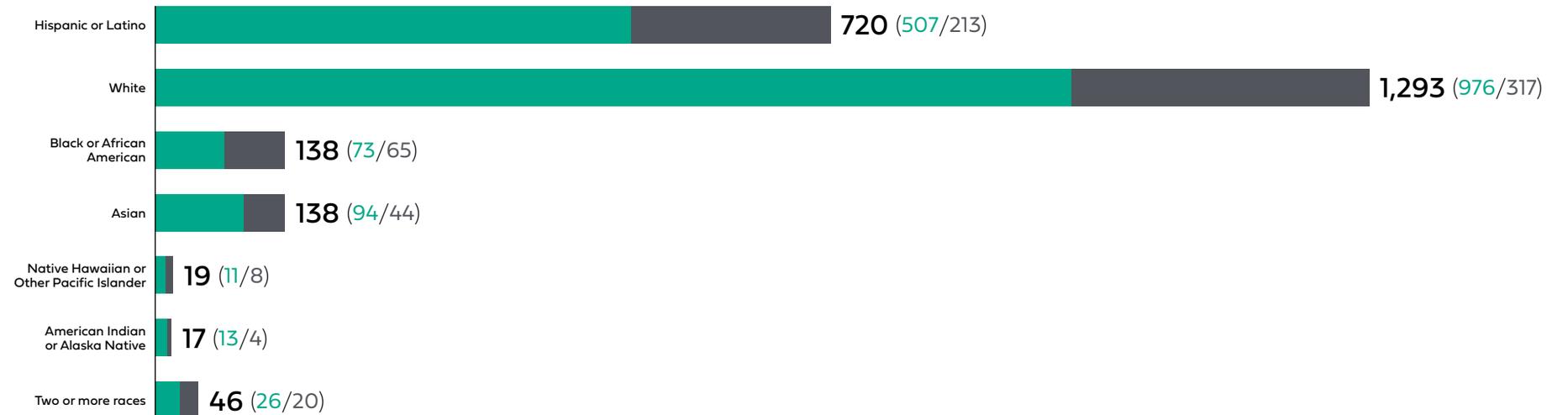
Ethnic Diversity

◆ White (Non-Hispanic) ◆ Other Race or Ethnicity



Workforce Gender and Ethnic Diversity Breakdown

◆ Male ◆ Female



The information reported in the SASB index is for the calendar year 2023.

Gas Utilities & Distributors Sustainability Accounting Standard (Version 2023-12)

TOPIC	ACCOUNTING METRIC		CATEGORY	UNIT OF MEASURE	CODE	RESPONSE
Energy Affordability	Average rates	(1) Residential gas rate (2) Commercial gas rate (3) Industrial gas rate (4) Transportation gas rate	Quantitative	Rate	IF-GU-240a.1	\$1.95422 per therm ¹ \$1.41664 per therm ¹ \$1.12672 per therm ¹ \$0.07831 per therm ¹
	Disconnections for non-payment	Number of residential customer gas disconnections for non-payment	Quantitative	Number	IF-GU-240a.3	26,767
		Percentage reconnected within 30 days	Quantitative	Percentage (%)	IF-GU-240a.3	39% ²
	External factors on customer affordability	Discussion of impact of external factors on customer affordability of gas, including the economic conditions of the service territory	Discussion and analysis	n/a	IF-GU-240a.4	Please see 2023 Annual Report – General Rate Relief and Rate Design, pp. 31–34
End-Use Efficiency	Gas savings	Customer gas savings from efficiency measures by market	Quantitative	Million British thermal units (MMBtu)	IF-GU-420a.2	Residential = 329,526 MMBtu Low-income = 10,235 MMBtu Commercial = 11,246 MMBtu

¹ Average rates calculated across all regulatory jurisdictions within Southwest Gas' territory.

² The value reported for percentage of reconnections within 30 days of disconnection due to non-payment (IF-GU-240a.3) in the 2022 and 2023 Sustainability Reports should be corrected to 37.78% and 41.43%, respectively. Previously reported values were for percentage of reconnections that occurred within 30 days, taken as a percentage of total reconnections.

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TOPIC	ACCOUNTING METRIC		CATEGORY	UNIT OF MEASURE	CODE	RESPONSE
Integrity of Gas Delivery Infrastructure	Incidents	(1) Reportable Pipeline Incidents (2) Corrective actions received (3) Violations of pipeline safety statutes	Quantitative	Number	IF-GU-540a.1	(1) 0 (2) 0 (3) 13
	Percentage of distribution pipeline	(1) Cast and/or wrought iron (2) Unprotected steel	Quantitative	Percentage (%) by length	IF-GU-540a.2	(1) 0% (2) 0%
	Percentage of gas	(1) Transmission pipelines inspected (2) Distribution pipelines inspected	Quantitative	Percentage (%) by length	IF-GU-540a.3	(1) 3.58% (2) 138.00%
	Efforts	Description of efforts to manage the integrity of gas delivery infrastructure, including risks related to safety and emissions	Discussion and analysis	n/a	IF-GU-540a.4	Please see Pipeline Integrity and Reliability on pp. 26–32 of the 2023 Sustainability Report .
Activity Metrics	Number of customers	(1) Residential (2) Commercial (3) Industrial	Quantitative	Number	IF-GU-000a.A	(1) 2,139,014 (2) 85,642 (3) 344
	Natural gas delivered to:	(1) Residential customers (2) Commercial customers (3) Industrial customers (4) Transferred to a third party	Quantitative	Million British thermal units (MMBtu)	IF-GU-000a.B	(1) 86,965,340 MMBtu (2) 44,862,856 MMBtu (3) 6,732,459 MMBtu (4) 66,065,264 MMBtu
	Length of gas	(1) Transmission pipelines (2) Distribution pipelines	Quantitative	Kilometers (km)	IF-GU-000a.C	(1) 2,247.3 km (2) 93,269.3 km



Centuri Group, Inc.
Engineering & Construction Services Sustainability Accounting Standard (Version 2023-12)

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TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	RESPONSE
Environmental Impacts of Project Development	Number of incidents of non-compliance with environmental permits, standards and regulations	Quantitative	Number	IF-EN-160a.1	0
	Discussion of processes to assess and manage environmental risks associated with project design, siting and construction	Discussion and analysis	n/a	IF-EN-160a.2	See addendum
Structural Integrity and Safety	Amount of defect- and safety-related rework costs	Quantitative	Reporting currency	IF-EN-250a.1	\$0
	Total amount of monetary losses as a result of legal proceedings associated with defect- and safety-related incidents	Quantitative	Reporting currency	IF-EN-250a.2	\$0
Workforce Health and Safety	(1) Total recordable incident rate ("TRIR") and (2) fatality rate for (a) direct employees and (b) contract employees	Quantitative	Rate	IF-EN-320a.1	(1) Direct employees: (a) TRIR: 1.05 (b) Fatality: 0.00 (2) Contract employees: (a) TRIR: 0.00 (b) Fatality: 0.00
Lifecycle Impacts of Buildings and Infrastructure	Number of (1) commissioned projects certified to a third-party multi-attribute sustainability standard and (2) active projects seeking such certification	Quantitative	Number	IF-EN-410a.1	(1) 0 (2) 0
	Discussion of process to incorporate operational-phase energy and water efficiency considerations into project planning and design	Discussion and analysis	n/a	IF-EN-410a.2	See addendum
Climate Impacts of Business Mix	Amount of backlog for (1) hydrocarbon-related projects and (2) renewable energy projects	Quantitative	Reporting currency	IF-EN-410b.1	(1) Hydrocarbon-related projects: \$45,129,825 (2) Renewable energy projects: \$174,617,703
	Amount of backlog cancellations associated with hydrocarbon-related projects	Quantitative	Reporting currency	IF-EN-410b.2	\$0
	Amount of backlog for non-energy projects associated with climate change mitigation	Quantitative	Reporting currency	IF-EN-410b.3	\$0

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TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	RESPONSE
Business Ethics	(1) Number of active projects and (2) backlog in countries that have the 20 lowest rankings in Transparency International's Corruption Perceptions Index	Quantitative	Number, reporting currency	IF-EN-510a.1	(1) 0 (2) \$0
	Total amount of monetary losses as a result of legal proceedings associated with charges of (1) bribery or corruption and (2) anti-competitive practices	Quantitative	Reporting currency	IF-EN-510a.2	(1) \$0 (2) \$0
	Description of policies and practices for prevention of (1) bribery and corruption, and (2) anti-competitive behavior in the project bidding processes	Discussion and analysis	n/a	IF-EN-510a.3	See addendum
Activity Metrics	Number of active projects	Quantitative	Number	IF-EN-000.A	Do not track
	Number of commissioned projects	Quantitative	Number	IF-EN-000.B	Do not track
	Total backlog	Quantitative	Reporting currency	IF-EN-000.C	\$363,491,912

ADDENDUM TO THE ENGINEERING & CONSTRUCTION SERVICES SUSTAINABILITY ACCOUNTING STANDARD

IF-EN-160a.2: Discussion of processes to assess and manage environmental risks associated with project design, siting and construction

- The entity shall discuss the processes it employs to assess and manage the environmental risks associated with project siting, design and construction.

The bulk of Centuri's work is project-based in a competitive bidding environment. During the RFP process, we evaluate the scope of the project and the relevant safety and environmental laws and requirements, along with necessary equipment, personal protective equipment ("PPE") and processes required to follow. Once the project starts, our Operations Safety function conducts field audits to ensure compliance, including environmental regulations as specified by the customer.

- The entity shall discuss the due diligence practices it employs to assess the environmental risks of projects, where relevant due diligence practices include environmental impact assessments and stakeholder engagement practices.

As an extension of our utility customers, we operate under the environmental and construction procedure manual provided by the utility owner. Most environmental due diligence and any necessary permits required are obtained prior to our engagement with the project. Centuri's Operations Safety function and the utility owner regularly audit all environmental practices.

- The entity shall discuss the operational practices it employs to minimize environmental impacts during project siting, design and construction, which may include, but are not limited to, waste management, reducing impacts, emissions to air, discharges to water, natural resource consumption, and hazardous chemical usage.

From the Centuri Code of Business Conduct and Ethics: "The Company is committed to protecting and conserving the environment. Employees are required to fully comply with all state and federal laws relating to the environment in the conduct of its business. All hazardous materials must be used, stored and disposed of properly and in accordance with applicable regulations. Employees must report, in accordance with company policies, all circumstances under which hazardous materials or wastes come in contact with the environment, are improperly handled or disposed of, or when a potential violation of law may exist."

- The entity shall describe its approach to operating in compliance with all applicable environmental regulations and permits.

Centuri's Operations Environment, Health, Safety and Quality function regularly conducts jobsite audits, which include a review of environmental compliance. This process is formalized in Centuri's Safety & Quality Audit Assurance Program. Centuri's Operations Environment, Health, Safety and Quality function provides employee training, which includes relevant environmental procedures via a Learning Management System. Examples of environmental trainings include storm water prevention; sandblasting training; the proper use of PPE, etc.

- The entity shall describe its approach to managing projects that have heightened environmental and/or social due diligence requirements or are expected to have significant adverse environmental and/or social impacts, including additional measures or policies it employs.

In most cases of heightened environmental requirements, Centuri assigns a full-time safety representative to the jobsite. For these projects, the accountable Centuri operating company works closely with the utility customer to communicate any anticipated disruption or impact to the surrounding community or site, and coordinate with any other contractors on-site – for example, archeological experts, asbestos removal experts, etc. When necessary, Centuri would also establish a unique set of construction plans to preserve the environment or surrounding native wildlife.

- Where applicable and relevant, the entity shall describe differences between policies and practices for its different operating regions, project types and business segments.

The major differences in policy for Centuri companies are between U.S. and Canadian governmental requirements.

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IF-EN-410a.2: Discussion of process to incorporate operational-phase energy and water efficiency considerations into project planning and design

Assessing environmental risk mitigation in our field operations is a component of each project we undertake. Similarly, we consider energy and water efficiency considerations in our company facilities strategy.

IF-EN-510a.3: Description of policies and practices for prevention of (1) bribery and corruption, and (2) anti-competitive behavior in the project bidding processes

[Centuri policies and practices](#) for prevention of bribery, corruption and anti-competitive behavior are outlined in our Code of Business Conduct and Ethics in the sections listed below. The Code of Business Conduct and Ethics is updated and distributed on an annual basis to all employees and can be found on the Company's website.

Anti-Corruption – Working with the Government: The Company's Anti-Corruption Policy prohibits corrupt payments or promises to pay (a bribe) anything of value in order to influence, induce or secure an improper advantage in obtaining or retaining business. The use of company funds, facilities or property for any illegal purpose is strictly prohibited.

More specifically, the Company prohibits its employees or agents from bribing or attempting to bribe any local, state, federal or foreign government official, as we seek to strictly adhere to the United States Foreign Corrupt Practices Act and Canada's Corruption of Foreign Officials Act.

Accordingly, no company employee or agent is permitted to offer, give or cause others to give any payments or anything of value in conducting their job duties or company business for the purpose of influencing the recipient's decision or conduct.

"Anything of value" includes, but is not limited to, cash or cash equivalents; drinks or meals; entertainment; gifts; lodging; promise of future employment; transportation; and use of materials, facilities or equipment.

Business Relationships: The Company seeks to outperform its competition fairly and honestly and to gain competitive advantages through superior performance and customer service. Each employee should deal fairly with the Company's customers, suppliers, contractors, vendors, competitors and other employees when conducting company business. No employee should take unfair advantage of anyone through concealment, abuse of privileged information, misrepresentation of material facts or any unfair-dealing practice when conducting company business.

Fair Competition: Fair competition laws, including antitrust rules in the U.S. and Canada, limit what the Company can do with another company and what the Company can do on its own. Generally, the laws are designed to prevent agreements or actions that reduce competition and harm consumers. As stated in Centuri's Code of Conduct, employees may not enter into agreements or discussions with competitors that violate fair competition laws, such as having the effect of fixing or controlling prices, dividing and allocating markets or territories, or boycotting suppliers, contractors, vendors or customers.

Confidential Information: Employees have a duty to protect the confidentiality of financial and other proprietary business information entrusted to them by the Company, its customers or third parties, unless release of the information is authorized or legally required. Confidential information includes all non-public, proprietary business or financial information, including any material that might be of use to competitors, or competitively harmful to the Company, its customers or third parties if revealed.

Some examples of confidential information that may be labeled "Restricted" or "Confidential" include customer personal data (such as name, address or government-issued identification; bank account information, debit card or credit card numbers, social security numbers, dates of birth and any other information protected by law from unauthorized disclosure); technical business information, customer lists, terms, conditions or pricing offered to customers; pricing policies; budgets; marketing and strategic plans; and intellectual property.

GRI Index

Statement of use: Southwest Gas Holdings has reported the information cited in this GRI content index for the period January 1 to December 31, 2023 with reference to the GRI Standards.

GRI 1 used: GRI 1: Foundation 2021

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

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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 About This Report Supplemental, p. 2 About Southwest Gas Holdings, p. 3
2-2	Entities included in the organization's sustainability reporting	About Southwest Gas Holdings, p. 3
2-3	Reporting period, frequency and contact point	About This Report Supplemental, p. 2 For questions about this report, please contact the Office of Sustainability by emailing sustainability@swgas.com .
2-4	Restatements of information	About This Report Supplemental, p. 2 See footnote 2 on p. 10 .
2-5	External assurance	2023 Sustainability Report – Environmental – Climate Registry, p. 33
2. Activities and Workers		
2-6	Activities, value chain and other business relationships	About Southwest Gas Holdings, p. 3
2-7	Employees	Appendices – Workforce Demographic Data, p. 9

DISCLOSURE NUMBER	DESCRIPTION	DISCLOSURE RESPONSE
3. Governance		
2-9	Governance structure and composition	2023 Sustainability Report – Governance – Board Leadership, pp. 17–19
2-10	Nomination and selection of the highest governance body	2024 Proxy Statement – Selection of Directors, pp. 12–13
2-11	Chair of the highest governance body	2023 Sustainability Report – Governance – Board Leadership, p. 17
2-12	Role of the highest governance body in overseeing the management of impacts	2023 Sustainability Report – Governance – Board Leadership, p. 17 2023 Sustainability Report – Governance – ESG Governance, pp. 20–21
2-13	Delegation of responsibility for managing impacts	2023 Sustainability Report – Governance – ESG Governance, pp. 20–21
2-14	Role of the highest governance body in sustainability reporting	2023 Sustainability Report – Governance – ESG Governance, pp. 20–21 2024 Proxy Statement – ESG Practices and Oversight, pp. 8–9
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



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DISCLOSURE NUMBER	DESCRIPTION	DISCLOSURE RESPONSE
2-17	Collective knowledge of the highest governance body	2023 Sustainability Report – Governance – Board Skills and Diversity Matrix, p. 18
2-18	Evaluation of the performance of the highest governance body	2024 Proxy Statement – Board Evaluation and Director Succession Planning, pp. 13–14
2-19	Remuneration policies	Clawback Policy 2024 Proxy Statement – Executive Compensation, pp. 27–46
2-20	Process to determine remuneration	2024 Proxy Statement – Executive Compensation, pp. 27–46
2-21	Annual total compensation ratio	2024 Proxy Statement – Pay Ratio Disclosure, p. 56
4. Strategy, Policies and Practices		
2-22	Statement on sustainable development strategy	Message from Our Leadership, p. 4 2023 Sustainability Report – Our Approach and Vision – A Message from Our CEO, pp. 8–9
2-23	Policy commitments	Policies and Commitments 2023 Sustainability Report – Governance – ESG Governance, pp. 20–21
2-24	Embedding policy commitments	Policies and Commitments 2023 Sustainability Report – Governance – ESG Governance, pp. 20–21
2-25	Processes to remediate negative impacts	Policies and Commitments 2023 Sustainability Report – Governance – Public Sustainability Commitments, p. 21 2023 Sustainability Report – Governance – Ethics and Compliance, p. 23

DISCLOSURE NUMBER	DESCRIPTION	DISCLOSURE RESPONSE
2-26	Mechanisms for seeking advice and raising concerns	Code of Business Conduct and Ethics , p. 10 2023 Sustainability Report – Governance – Ethics and Compliance, p. 23
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	2023 Sustainability Report – Our Approach and Vision – Stakeholder Engagement, pp. 10–12
2-30	Collective bargaining agreements	2023 Annual Report , p. 91. The Annual Report reference provided for this disclosure pertains to Centuri.
GRI 3: Material Topics		
3-1	Process to determine material topics	2023 Sustainability Report – Our Approach and Vision – Our Priorities, p. 14
3-2	List of material topics	2023 Sustainability Report – Our Approach and Vision – Our Priorities, p. 14



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DISCLOSURE NUMBER	DESCRIPTION	DISCLOSURE RESPONSE	GRI 11 SECTOR STANDARD REFERENCE NUMBER
GRI 200: Economic			
GRI 201: Economic Performance			
3-3	Management of material topics	Sustainability Commitment 2023 Annual Report , Community Commitments, pp. 12–13	11.14.1; 11.21.1
201-1	Direct economic value generated and distributed (EVG&D)	2023 Annual Report , pp. 5, 51–60 2023 Sustainability Report – Social – Supplier Diversity, pp. 54–55 2023 Sustainability Report – 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	2023 Sustainability Report – Appendices – TCFD Framework, pp. 74–76	11.2.2
201-3	Defined benefit plan obligations and other retirement plans	2023 Annual Report , pp. 41, 53, 58, 86–87, 91	
201-4	Financial assistance received from government	We did not receive any financial assistance from governments in 2023. We do not have any government present in our shareholding structure. 2023 Annual Report – Management’s Discussion and Analysis of Financial Condition and Results of Operations, pp. 26–31	11.21.3
GRI 203: Indirect Economic Impacts			
3-3	Management of material topics	Sustainability Commitment 2023 Sustainability Report – Environmental – Catalyzing Resiliency and Economic Development, pp. 40–43 2023 Sustainability Report – Social – Supplier Diversity, pp. 54–55 2023 Sustainability Report – Social – Community Giving, pp. 56–58	11.14.1
203-1	Infrastructure investments and services supported	2023 Sustainability Report – Overview – About Southwest Gas Holdings, pp. 4–5 2023 Sustainability Report – Our Approach and Vision – A Message from Our CEO, pp. 8–9 2023 Sustainability Report – Environmental – Catalyzing Resiliency and Economic Development, pp. 40–43 2023 Sustainability Report – Social – Community Giving, pp. 56–58	11.14.4
203-2	Significant indirect economic impacts	2023 Sustainability Report – Environmental – Move2Zero SM Offset Program, p. 39 2023 Sustainability Report – Environmental – Catalyzing Resiliency and Economic Development, pp. 40–43 2023 Sustainability Report – Social – Community Giving, pp. 56–58	11.14.5



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DISCLOSURE NUMBER	DESCRIPTION	DISCLOSURE RESPONSE	GRI 11 SECTOR STANDARD REFERENCE NUMBER
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. 13 .	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 2023 Annual Report , pp. 47–50.	11.20.2
205-3	Confirmed incidents of corruption and actions taken	No confirmed incidents of corruption in 2023.	11.20.4
GRI 206: Anti-Competitive Behavior			
3-3	Management of material topics	Code of Business Conduct and Ethics , 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 2023.	11.19.2
GRI 300: Environmental			
GRI 302: Energy			
3-3	Management of material topics	Environmental Commitment Sustainability Commitment 2023 Sustainability Report – Environmental – Managing and Mitigating Our Emissions, p. 33 2023 Sustainability Report – Environmental – Supporting Energy Innovation, pp. 34–38 2023 Sustainability Report – 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 and Supporting Energy Innovation on pp. 34–38 of our 2023 Sustainability Report , and SASB IF-EN-410a.2 on p. 12 . We expect to communicate in greater detail on the reduction of our energy consumption in future disclosures.	



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DISCLOSURE NUMBER	DESCRIPTION	DISCLOSURE RESPONSE	GRI 11 SECTOR STANDARD REFERENCE NUMBER
GRI 303: Water and Effluents			
3-3	Management of material topics	Environmental Commitment Sustainability Commitment 2023 Sustainability Report – 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. 12 .	11.6.1
GRI 305: Emissions			
3-3	Management of material topics	Environmental Commitment Sustainability Commitment 2023 Sustainability Report – Environmental – Managing and Mitigating Our Emissions, p. 33 2023 Sustainability Report – Environmental – Supporting Energy Innovation, pp. 34–39 2023 Sustainability Report – Environmental – Catalyzing Resiliency and Economic Development, p. 40	11.1.1; 11.2.1
305-1	Direct (Scope 1) GHG emissions	384,608 MTCO ₂ e	11.1.5
305-2	Energy indirect (Scope 2) GHG emissions	6,006 MTCO ₂ e	11.1.6
305-5	Reduction of GHG emissions	2023 Sustainability Report – Environmental – Managing and Mitigating Our Emissions, p. 33 2023 Sustainability Report – Environmental – Supporting Energy Innovation, pp. 34–39 2023 Sustainability Report – Environmental – Catalyzing Resiliency and Economic Development, p. 40	11.2.3



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DISCLOSURE NUMBER	DESCRIPTION	DISCLOSURE RESPONSE	GRI 11 SECTOR STANDARD REFERENCE NUMBER
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 2023 Sustainability Report – Environmental – Pipeline Integrity and Reliability, pp. 26–32 2023 Sustainability Report – Social – Safety, pp. 45–48	11.9.1
403-1	Occupational health and safety management system	2023 Sustainability Report – Environmental – Pipeline Integrity and Reliability, pp. 26–27 2023 Sustainability Report – Social – Safety, pp. 45–46	11.9.2
403-2	Hazard identification, risk assessment and incident investigation	Code of Business Conduct and Ethics , pp. 16–18 2023 Sustainability Report – Environmental – Pipeline Integrity and Reliability, pp. 26–32 2023 Sustainability Report – Social – Safety, pp. 45–48	11.9.3
403-4	Worker participation, consultation and communication on occupational health and safety	2023 Sustainability Report – Social – Safety, pp. 45–48	11.9.5
403-5	Worker training on occupational health and safety	2023 Sustainability Report – Social – Safety, pp. 45–48	11.9.6
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	2023 Sustainability Report – Environmental – Pipeline Integrity and Reliability, pp. 26–32 2023 Sustainability Report – Social – Safety, pp. 45–48	11.9.8
403-9	Work-related injuries	2023 Sustainability Report – Social – Safety, p. 46	11.9.10
GRI 405: Diversity and Equal Opportunity			
3-3	Management of material topics	Human Rights Commitment Sustainability Commitment 2023 Sustainability Report – Social – Diversity, Equity and Inclusion, pp. 51–53	11.11.1
405-1	Diversity of governance bodies and employees	2023 Sustainability Report – Governance – Board Leadership, pp. 17–18 2023 Sustainability Report – Social – Diversity, Equity and Inclusion, p. 51	11.11.5



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DISCLOSURE NUMBER	DESCRIPTION	DISCLOSURE RESPONSE	GRI 11 SECTOR STANDARD REFERENCE NUMBER
GRI 413: Local Communities			
3-3	Management of material topics	Sustainability Commitment 2023 Sustainability Report – Social – Safety, p. 48 2023 Sustainability Report – 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>2023 Sustainability Report – Our Approach and Vision – Stakeholder Engagement, pp. 11–12</p> <p>2023 Sustainability Report – Social – Safety, p. 48</p> <p>2023 Sustainability Report – 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



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