SASB Content Index



The index below outlines how our existing disclosures align with the recommended metrics for the Sustainable Accounting Standards Board (SASB) Gas Utilities and Distributors Standard. Though we do not yet address all metrics included in the standard, we continue to evaluate our future disclosures in light of investor interest in the disclosure framework.

Gas Utilities & Distributors Standards

Code	Metric	Southern Company Gas Reporting or Direct Response	
Energy Affor	dability		
IF-GU-240a.1	Average retail gas rate for 1. residential 2. commercial 3. industrial customers 4. transportation services	Atlanta Gas Light > Residential Rates ^[1] Atlanta Gas Light > Business Rates ^[1] 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.2	Typical monthly gas bill for residential customers for 1. 50 MMBtu 2. 100 MMBtu of gas delivered per year	Southern Company Gas does not disclose typical monthly bills for residential customers.	
IF-GU-240a.3	 Number of residential customer gas disconnections for non-payment percentage reconnected within 30 days 	2020: Atlanta Gas Light ^[2] 1. 115,099 2. Not available Chattanooga Natural Gas 1. 1,108 2. 43% Nicor Gas ^[3] 1. 0 2. Not applicable Virginia Natural Gas 1. 1,127 2. 59%	2021: Atlanta Gas Light ^[2] 1. 125,450 2. Not available Chattanooga Natural Gas 1. 1,927 2. 43% Nicor Gas 1. 22,288 2. 61% Virginia Natural Gas ^[4] 1. 0 2. Not applicable

¹ In Georgia's deregulated natural gas market, Atlanta Gas Light does not 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/gadereg.asp. The certificated 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.

² Atlanta Gas Light disconnects residential customers for non-payment at the request of the customer's marketer and does not have data on reconnections.

³ Nicor Gas did not disconnect any residential customers for non-payment in 2020 and therefore the reconnections are not applicable.

⁴ Virginia Natural Gas did not disconnect any residential customers for non-payment in 2021 and therefore the reconnections are not applicable.

Code	Metric	Southern Company Gas Repo	orting or Direct Response
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 > Risk Factors Southern Company Gas > Affordable Energy Ingenuity: Fueling a Sustainable Future > Natural Gas is a Foundational Fuel External factors that could impact customer affordability of gas across our local distribution companies include fluctuating natura gas commodity prices, rising interest rates, extreme weather events, environmental regulations, infrastructure replacement and system expansion, and local economic conditions.	
End-Use Effic	iency		
IF-GU-420a.1	Percentage of gas utility revenues from rate structures that 1. are decoupled ^[5] or 2. contain a lost revenue adjustment mechanism (LRAM)	Atlanta Gas Light 1. 99.7% 2. Not applicable Chattanooga Natural Gas 1. 61.6% 2. Not applicable Nicor Gas 1. 86.2% 2. Not applicable Virginia Natural Gas 1. 76.0% 2. Not applicable	Atlanta Gas Light 1. 99.7% 2. Not applicable Chattanooga Natural Gas 1. 62.8% 2. Not applicable Nicor Gas 1. 82.3% 2. Not applicable Virginia Natural Gas 1. 73.7% 2. Not applicable
IF-GU-420a.2	Customer gas savings from efficiency measures by market	2020: Atlanta Gas Light ^[6] Not applicable Chattanooga Natural Gas ^[6] Not applicable Nicor Gas 1,620,656 MMBtu Virginia Natural Gas ^[7] 3,139 MMBtu	2021: Atlanta Gas Light ^[6] Not applicable Chattanooga Natural Gas ^[6] Not applicable Nicor Gas 1,604,018 MMBtu (estimated) Virginia Natural Gas ^[8] 15,261 MMBtu (estimated)

⁵ Our definition of decoupled rate structure differs from the SASB definition. We consider any non-volumetric rate to be decoupled, including straight fixed variable rates and customer charge and demand charges.

⁶ Atlanta Gas Light and Chattanooga Gas did not have energy efficiency programs in 2020 or 2021 but launched residential energy efficiency pilots in 2022.

⁷ Virginia Natural Gas' program follows a non-calendar year. 2020 data is from June 1, 2020—May 31, 2021.

⁸ Virginia Natural Gas' program follows a non-calendar year. 2021 data is estimated from June 1, 2021—May 31, 2022.

Code	Metric	Southern Company Gas Reporting or Direct Response		
Integrity of Gas Delivery Infrastructure				
IF-GU-540a.1	Number of 1. reportable pipeline incidents 2. Corrective Action Orders (CAO) 3. Notices of Probable Violation (NOPV)	2020: 1. 10 2. 0 3. 40	2021: 1. 11 2. 0 3. 22	
IF-GU-540a.2	Percentage of distribution ^[9] pipeline that is 1. cast and/or wrought iron and 2. unprotected steel	2020: 1. 0.0% 2. 0.3%	2021: 1. 0.0% 2. 0.3% ^[10]	
IF-GU-540a.3	Percentage of gas 1. transmission ^[11] and 2. distribution ^[12] pipelines inspected	2020: 1. 15% 2. 30%	2021: 1. 14% 2. 41%	
IF-GU-540a.4	Description of efforts to manage the integrity of gas delivery infrastructure, including risks related to safety and emissions	Ingenuity: Fueling a Sustainable Future > Natural Gas is a Foundational Fuel Southern Company Annual Report Southern Company Gas > Safety Atlanta Gas Light > Safety Chattanooga Gas Company > Safety Nicor Gas > Safety Virginia Natural Gas > Safety		

Activity Metrics			
IF-GU-000.A	Number of customers served: 1. residential 2. commercial 3. industrial	2020: Atlanta Gas Light 1. 1,576,748 2. 97,621 3. 742	2021: Atlanta Gas Light 1. 1,594,230 2. 100,255 3. 741
		Chattanooga Gas 1. 59,883 2. 8,655 3. 116	Chattanooga Gas 1. 60,638 2. 8,695 3. 117
	Nicor Gas 1. 2,059,198 2. 183,679 3. 11,671	Nicor Gas 1. 2,065,091 2. 183,652 3. 11,596	
		Virginia Natural Gas 1. 284,288 2. 24,871 3. 211	Virginia Natural Gas 1. 287,099 2. 24,830 3. 220

⁹ The percentages of distribution pipeline are based on the PHMSA Annual Report for Gas Distribution Systems. The percentages include main and service distribution assets.

¹⁰ Although Southern Company Gas continues to address and renew unprotected steel, more unprotected steel main was found and reported in 2021 at Nicor Gas.

¹¹ The percentage of transmission pipeline inspected is based on the PHMSA Annual Report for Natural and Other Gas Transmission and Gathering Pipeline Systems.

¹² The percentage of distribution pipelines inspected is partly based on the PHMSA Annual Report for Gas Distribution Systems.

Code	Metric	Southern Company Gas Reporting or Direct Response	
IF-GU-000.B	Amount of natural gas delivered to:	2020:	2021:
	 residential customers commercial customers industrial customers transferred to a third party 	Atlanta Gas Light	Atlanta Gas Light
		1. 86,408,817 MMBtu	1. 94,438,972 MMBtu
		2. 52,766,360 MMBtu	2. 59,392,722 MMBtu
		3. 69,140,414 MMBtu	3. 73,780,624 MMBtu
		4. Not applicable	4. Not applicable
		Chattanooga Gas	Chattanooga Gas
		1. 3,353,859 MMBtu	1. 3,464,256 MMBtu
		2. 3,020,391 MMBtu	2. 3,184,683 MMBtu
		3. 7,684,975 MMBtu	3. 8,266,506 MMBtu
		4. Not applicable	4. Not applicable
		Nicor Gas	Nicor Gas
		1. 217,738,663 MMBtu	1. 210,650,257 MMBtu
		2. 134,718,484 MMBtu	2. 137,361,479 MMBtu
		3. 119,956,580 MMBtu	3. 125,431,634 MMBtu
		4. Not applicable	4. Not applicable
		Virginia Natural Gas	Virginia Natural Gas
		1. 14,082,184 MMBtu	1. 15,559,244 MMBtu
		2. 13,750,491 MMBtu	2. 14,507,665 MMBtu
		3. 80,977,011 MMBtu ^[13]	3. 65,303,524 MMBtu ^[14]
		4. Not applicable	4. Not applicable
IF-GU-000.C	Length of gas	2020:	2021:
	1. transmission ^[15] and	1. 3,941 km	1. 3,901 km ^[17]
	2. distribution ^[16] pipelines	2. 118,462 km	2. 119,123 km
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^{13 2020} Virginia Natural Gas industrial customer data includes 67,800,618 MMBtu of electric power production.

^{14 2021} Virginia Natural Gas industrial customer data includes 51,755,761 MMBtu of electric power production.

The length of gas transmission pipelines is based on the PHMSA Annual Report for Natural and Other Gas Transmission and Gathering Pipeline Systems for Atlanta Gas Light, Central Valley Gas Storage, Chattanooga Gas Company, Golden Triangle Storage, Nicor Gas, and Virginia Natural Gas.

¹⁶ The length of gas distribution pipelines is based on the PHMSA Annual Report for Gas Distribution Systems for Atlanta Gas Light, Chattanooga Gas Company, Nicor Gas, and Virginia Natural Gas.

¹⁷ Transmission mileage went slightly down in 2021 partly due to a reclassification of facilities to distribution.