

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

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

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

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

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.	

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

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

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> 2023 Sustainability Report – Our Approach and Vision – Stakeholder Engagement, pp. 11–12 2023 Sustainability Report – Social – Safety, p. 48 2023 Sustainability Report – Social – Community Giving, pp. 56–58	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