

GRI Index



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, p. 3 Our Operations, p. 8
2-2	Entities included in the organization's sustainability reporting	About Southwest Gas Holdings, p. 6
2-3	Reporting period, frequency and contact point	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 are no restatements of information.
2-5	External assurance	Environmental – Climate Registry, p. 37
2. Activities and Workers		
2-6	Activities, value chain and other business relationships	About This Report, p. 3 About Southwest Gas Holdings, p. 6 At-a-Glance, p. 7 Our Operations, p. 8
2-7	Employees	About Southwest Gas Holdings, p. 6 At-a-Glance, p. 7 Social – Workforce Diversity Metrics, p. 43

DISCLOSURE NUMBER	DESCRIPTION	DISCLOSURE RESPONSE
3. Governance		
2-9	Governance structure and composition	Governance – Board Leadership, pp. 15–17
2-10	Nomination and selection of the highest governance body	Governance – Board Leadership, pp. 15–17 2022 Proxy Statement – Selection of Directors, pp. 19–20
2-11	Chair of the highest governance body	Governance – Board Leadership, p. 15
2-12	Role of the highest governance body in overseeing the management of impacts	Governance – Board Leadership, p. 15 Governance – ESG Governance, pp. 18–19 Governance – Risk Management, pp. 20–21
2-13	Delegation of responsibility for managing impacts	Governance – ESG Governance, pp. 18–19
2-14	Role of the highest governance body in sustainability reporting	Governance – ESG Governance, pp. 18–19
2-15	Conflicts of interest	Code of Business Conduct and Ethics , pp. 19–22
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. 16
2-18	Evaluation of the performance of the highest governance body	2022 Proxy Statement – Board Evaluation and Director Succession Planning, p. 20

DISCLOSURE NUMBER	DESCRIPTION	DISCLOSURE RESPONSE
2-19	Remuneration policies	Clawback Policy 2022 Proxy Statement – Executive Compensation, pp. 34–49
2-20	Process to determine remuneration	2022 Proxy Statement – Executive Compensation, pp. 36–49
2-21	Annual total compensation ratio	2022 Proxy Statement – Executive Compensation, p. 60
4. Strategy, Policies and Practices		
2-22	Statement on sustainable development strategy	A Message from Our CEO, p. 4
2-23	Policy commitments	A Message from Our Sustainability Officer, p. 5 Governance – ESG Governance, pp. 18–19 Governance – Risk Management, pp. 20–21
2-24	Embedding policy commitments	A Message from Our Sustainability Officer, p. 5 Governance – ESG Governance, pp. 18–19 Governance – Risk Management, pp. 20–21
2-25	Processes to remediate negative impacts	Environmental – Pipeline Integrity and Reliability, pp. 23–27 Social – Safety, pp. 39–40
2-26	Mechanisms for seeking advice and raising concerns	Code of Business Conduct and Ethics , p. 10 Governance – ESG Governance, pp. 18–19 Social – Safety, pp. 39–40
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

DISCLOSURE NUMBER	DESCRIPTION	DISCLOSURE RESPONSE
2-28	Membership associations	We are a member of the American Gas Association (AGA) and Chambers of Commerce in our service territories, among other organizations.
5. Stakeholder Engagement		
2-29	Approach to stakeholder engagement	Stakeholder Engagement, pp. 10–11
2-30	Collective bargaining agreements	2021 Annual Report – Multiemployer Pension Plans, p. 99
GRI 3: Material Topics		
3-1	Process to determine material topics	Our Priorities, p. 12
3-2	List of material topics	Our Priorities, p. 12
GRI 200: Economic		
GRI 201: Economic Performance		
3-3	Management of material topics	At-a-Glance, p. 7 Social – Break page, p. 38 Social – Supplier Diversity, p. 44
201-1	Direct economic value generated and distributed (EVG&D)	2021 Annual Report , pp. 8, 40–46
201-2	Financial implications and other risks and opportunities due to climate change	Governance – Risk Management, p. 21 TCFD Framework, pp. 59–61
201-3	Defined benefit plan obligations and other retirement plans	2021 Annual Report , pp. 35, 43, 51, 79, 92–93
201-4	Financial assistance received from government	2021 Annual Report , pp. 15–25 We do not have any government present in our shareholding structure.

DISCLOSURE NUMBER	DESCRIPTION	DISCLOSURE RESPONSE
GRI 203: Indirect Economic Impacts		
3-3	Management of material topics	Social – Break page, p. 38 Social – Supplier Diversity, p. 44 Social – Partnering with Local Educational Institutions to Develop Next Generation of Business Leaders, p. 45 Social – Community Giving, p. 46
203-1	Infrastructure investments and services supported	At-a-Glance, p. 7 Performance Highlights, p. 9
203-2	Significant indirect economic impacts	Environmental – Move2Zero Offset Program, p. 30 Environmental – Resilience, p. 36 Environmental – Energy-Efficiency Programs, p. 37 Social – Community Giving, p. 46
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. 53.
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 2021 Annual Report , pp. 116–120.
205-2	Communication and training about anti-corruption policies and procedures	We expect to communicate this information in future disclosures.
205-3	Confirmed incidents of corruption and actions taken	We expect to communicate this information in future disclosures.

DISCLOSURE NUMBER	DESCRIPTION	DISCLOSURE RESPONSE
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	We expect to communicate this information in future disclosures.
GRI 300: Environmental		
GRI 302: Energy		
3-3	Management of material topics	Environmental – Supporting the Energy Transition, pp. 28–37 Environmental Commitment
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 on p. 28, we have deployed several initiatives to reduce our energy consumption. For more information, see Supporting the Energy Transition, pp. 28–37, and SASB IF-EN-410a.2 on p. 52. We expect to communicate in greater detail on the reduction of our energy consumption in future disclosures.
GRI 303: Water and Effluents		
3-3	Management of material topics	We take water efficiency measures into consideration during project planning and design. For more information, see SASB IF-EN-410a on p. 52.

DISCLOSURE NUMBER	DESCRIPTION	DISCLOSURE RESPONSE
GRI 305: Emissions		
3-3	Management of material topics	Environmental – Break page, p. 22 Environmental – Supporting the Energy Transition, pp. 28–37 Environmental Commitment
305-1	Direct (Scope 1) GHG emissions	Environmental – Climate Registry, p. 37 Stationary Combustion = 24,398.8 MTCO ₂ e Mobile Combustion = 14,427.5 MTCO ₂ e Fugitive = 321,959 MTCO ₂ e Scope 1 Total = 360,785.4 MTCO ₂ e
305-2	Energy indirect (Scope 2) GHG emissions	Environmental – Climate Registry, p. 37 Purchased Electricity = 9,597 MTCO ₂ e Scope 2 Total ¹ = 9,597.02 MTCO ₂ e
305-5	Reduction of GHG emissions	Environmental – Climate Registry, p. 37 Further to our GHG reduction commitments on p. 28, we have deployed several initiatives to reduce our GHG emissions. For more information, see Supporting the Energy Transition, pp. 28–37.
GRI 307: Environmental Compliance		
3-3	Management of material topics	Sustainability Commitment Environmental Commitment
307-1	Non-compliance with environmental laws and regulations	No incidents of non-compliance with environmental permits, standards and regulations

¹ Location- and market-based values for Scope 2 emissions are the same.

DISCLOSURE NUMBER	DESCRIPTION	DISCLOSURE RESPONSE
GRI 400: Social		
GRI 403: Occupational Health and Safety		
3-3	Management of material topics	Environmental – Pipeline Integrity and Reliability, pp. 23–27 Social – Break page, p. 38 Social – Safety, pp. 39–40 Code of Business Conduct and Ethics , pp. 16–18 Sustainability Commitment
403-1	Occupational health and safety management system	Environmental – Pipeline Integrity and Reliability, pp. 23–27 Social – Safety, pp. 39–40
403-2	Hazard identification, risk assessment and incident investigation	Environmental – Pipeline Integrity and Reliability, pp. 23–27 Social – Safety, pp. 39–40 Code of Business Conduct and Ethics , pp. 16–18
403-4	Worker participation, consultation and communication on occupational health and safety	Social – Safety, pp. 39–40
403-5	Worker training on occupational health and safety	Social – Safety, pp. 39–40
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Environmental – Pipeline Integrity and Reliability, pp. 23–27 Social – Safety, pp. 39–40
403-9	Work-related injuries	Social – Safety, pp. 39–40
GRI 419: Socio-Economic Compliance		
3-3	Management of material topics	Human Rights Commitment
419-1	Non-compliance with laws and regulations in the social and economic area	No incidents of non-compliance with laws and regulations in the social and economic area