

Sustainability Accounting Standards Board (SASB) Disclosure 2021

We're committed to robust and transparent reporting which helps ensure our social and environmental impact is managed effectively, and our stakeholders receive the information they need. Towards this, we apply a materiality lens over a range of mandatory and voluntary reporting frameworks, standards and indexes, to guide our reporting and make sure it remains relevant to our business and focused on the issues that matter most to stakeholders.

We've used SASB to inform our reporting for many years, and this will be the second year that we've published specific mapping to it as part of our [annual reporting suite](#). We've aimed to focus our response on areas that are most relevant to our business and in some instances, used our own methodology where this is more applicable. We feel this is the right approach and we'll continue to review it annually, to ensure our reporting remains meaningful and robust.

As a business focused on providing energy services and solutions to help our customers live sustainably, simply and affordably, our activities span various sector disclosures used by SASB. We've subsequently focused on reporting the impact of our specific sector-related core operations in the Gas Utilities and Distribution Standards, the Electric Utilities and Power Distribution Standards, as well as the Oil and Gas Exploration and Production Standards. This years' response to Oil and Gas Exploration and Production Standards is centred on our Centrica Storage Limited (CSL) business where we have operator responsibility. Next year we intend to extend reporting to our remaining Spirit Energy joint venture oil and gas exploration and production assets, following the announced divestment of the Norwegian part of the portfolio.

Gas Utilities & Distributors Standards

Table 1. Sustainability Disclosure Topics & Accounting Metrics

Topic	Code and Accounting metric	Category	Unit of measure	2021 Response
Energy Affordability	IF-GU-240a. 1 Average retail gas rate for (1) residential, (2) commercial, (3) industrial customers, and (4) transportation services only	Quantitative	Rate	(1) British Gas: 0.04€/KWh and Bord Gáis Energy: 0.06€/KWh (2) Bord Gáis Energy: €0.04 SME & FVT* and Centrica Business Solutions: 10.4€/mmbtu (3) Further breakdown not reported (4) Not relevant *SME: Small and Medium Enterprises. FVT: Fuel Variation Tariff.
	F-GU-240a.2 Typical monthly gas bill for residential customers for (1) 50 MMBtu and (2) 100 MMBtu of gas delivered per year	Quantitative	Reporting Currency	(1) British Gas: £57.7 and Bord Gáis Energy: €90.65 (2) British Gas: £115.5 and Bord Gáis Energy: €172.56 Average monthly bill provides a more meaningful measure and is as follows - British Gas: £42.8 and Bord Gáis Energy: €73.03

	IF-GU-240a.3 Number of residential customer gas disconnections for non-payment, percentage reconnected within 30 days	Quantitative	Number, Percentage (%)	Not reported
	IF-GU-240a.4 Discussion of impact of external factors on customer affordability of gas, including the economic conditions of the service territory	Discussion and Analysis	n/a	A range of factors may affect affordability of gas. These can include weather risks, political and regulatory intervention including the increased focus on environmental and social issues, external risks associated with events like COVID-19 and conflict, commodity price fluctuations in relation to production, as well as the extent to which the market is competitive. We ensure customers in vulnerable circumstances receive the help they need and spent nearly £305m supporting vulnerable customers in 2021. And in response to the energy crisis where we needed to take on around 700,000 customers from failed energy suppliers, we advocated for Ofgem to introduce more robust controls - from making sure every supplier hedges properly, to ensuring they've the right risk management policy and amount of capital to deliver on their commitments to customers, which includes ensuring customer credit balances are protected. Refer to the Annual Report 2021 for a high-level overview (see Stakeholder Engagement and Principal Risks and Uncertainties).
End-Use Efficiency	IF-GU-420a.1 Percentage of gas utility revenues from rate structures that (1) are decoupled or (2) contain a lost revenue adjustment mechanism (LRAM)	Quantitative	Percentage (%)	(1) Not reported (2) Not reported
	IF-GU-420a.2 Customer gas savings from efficiency measures by market	Quantitative	Million British Thermal Units (MMBtu)	982,407 MMBtu of gas savings were delivered under the Energy Company Obligation and Smart meter installation scheme in the UK
Integrity of Gas Delivery Infrastructure	F-GU-540a.1 Number of (1) reportable pipeline incidents, (2) Corrective Action Orders (CAO), and (3) Notices of Probable Violation (NOPV)	Quantitative	Number	Activity not relevant
	F-GU-540a.2 Percentage of distribution pipeline that is (1) cast and/or wrought iron and (2) unprotected steel	Quantitative	Percentage (%) by length	Activity not relevant

	IF-GU-540a.3 Percentage of gas (1) transmission and (2) distribution pipelines inspected	Quantitative	Percentage (%) by length	Activity not relevant
	F-GU-540a.4 Description of efforts to manage the integrity of gas delivery infrastructure, including risks related to safety and emissions	Discussion and Analysis	n/a	Activity not relevant

Table 2. Activity Metrics

Activity metric	Category	Unit of measure	2021 Response
IF-GU-000.A Number of: (1) residential, (2) commercial, and (3) industrial customers served	Quantitative	Number	(1) Average of 6,623k residential customers (2) Average of 178k non-domestic sites (3) Further breakdown not reported
IF-GU-000.B Amount of natural gas delivered to: (1) residential customers, (2) commercial customers, (3) industrial customers, and (4) transferred to a third party	Quantitative	Million British Thermal Units (MMBtu)	(1) 293,409,618MMBTu (2) 65,832,676MMBTu non-domestic sites (3) Further breakdown not reported (4) Further breakdown not reported
IF-GU-000.C Length of gas (1) transmission and (2) distribution pipelines	Quantitative	Kilometres (km)	Activity not relevant

Electric Utilities & Power Distributors Standards

Table 1. Sustainability Disclosure Topics & Accounting Metrics

Topic	Code and Accounting metric	Category	Unit of measure	2021 Response
Greenhouse Gas Emissions & Energy Resource Planning	IF-EU-110a.1 (1) Gross global Scope 1 emissions, percentage covered under (2) emissions-limiting regulations, and (3) emissions-reporting regulations	Quantitative	Metric tons (t) CO ₂ -e, Percentage (%)	(1) 144,999tCO ₂ e (2) 69% (3) 100%
	IF-EU-110a.2 Greenhouse gas (GHG) emissions associated with power deliveries	Quantitative	Metric tons (t) CO ₂ -e	1,259,124tCO ₂ e
	F-EU-110a.3 Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and Analysis	n/a	Refer to commentary in the Annual Report 2021 (Planet and TCFD sections)
	IF-EU-110a.4 Number of customers served in markets subject to renewable portfolio standards (RPS) and (2) percentage fulfilment of RPS target by market	Quantitative	Number, Percentage (%)	(1) Activity not relevant (2) Activity not relevant

Air Quality	IF-EU-120a.1 Air emissions of the following pollutants: (1) NO _x (excluding N ₂ O), (2) SO _x , (3) particulate matter (PM), (4) lead (Pb), and (5) mercury (Hg); percentage of each in or near areas of dense population	Quantitative	Metric tons (t), Percentage (%)	(1) 120t (2) 0t (3) 0t (4) Not reported (5) Not reported
Water Management	IF-EU-140a.1 (1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m ³), Percentage (%)	(1) 46.10m ³ (2) 36,760m ³ , with 0% withdrawn from high water stress areas and 0% consumed from high water stress areas
	IF-EU-140a.2 Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	Quantitative	Number	0 incidents
	F-EU-140a.3 Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis		Refer to our CDP Water Disclosure 2021 (4.2b and EU3.1a)
Coal Ash Management	IF-EU-150a.1 Amount of coal combustion residuals (CCR) generated, percentage recycled	Quantitative	Metric tons (t), Percentage (%)	Activity not relevant
	IF-EU-150a.2 Total number of coal combustion residual (CCR) impoundments, broken down by hazard potential classification and structural integrity assessment	Quantitative	Number	Activity not relevant
Energy Affordability	F-EU-240a.1 Average retail electric rate for (1) residential, (2) commercial, and (3) industrial customers	Quantitative	Rate	(1) British Gas: 0.20€/KWh and Bord Gáis Energy: 0.213€/KWh (2) Centrica Business Solutions: 0.16€/KWh and Bord Gáis Energy: 0.194€/KWh (3) Further breakdown not reported
	F-EU-240a.2 Typical monthly electric bill for residential customers for (1) 500 kWh and (2) 1,000 kWh of electricity delivered per month	Quantitative	Reporting Currency	(1) British Gas: £98.6 and Bord Gáis Energy: €139.4 (2) British Gas: £197.1 and Gáis Energy: €254.3 Average monthly bill provides a more meaningful measure and is as follows – British Gas: £53.7 and Bord Gáis Energy: €105.3
	F-EU-240a.3 Number of residential customer electric disconnections for non-payment, percentage reconnected within 30 days	Quantitative	Number, Percentage (%)	Not reported
	IF-EU-240a.4 Discussion of impact of external factors on customer affordability of electricity, including the economic conditions of the service territory	Discussion and Analysis	n/a	A range of factors may affect affordability of electricity. These can include weather events, political and regulatory intervention including the increased focus on environmental and social

				issues, external risks associated with events like COVID-19 and conflict, commodity price fluctuations, as well as the extent to which the market is competitive. We ensure customers in vulnerable circumstances receive the help they need and spend nearly £305m supporting vulnerable customers in 2021. An overview is available in the Annual Report 2021 (Stakeholder Engagement and Principal Risks and Uncertainties).
Workforce Health & Safety	IF-EU-320a.1 (1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR)	Quantitative	Rate	(1) 1.27 per 200,000 hours (2) 0 per 200,000 hours (3) 14.28 per 200,000 hours
End-Use Efficiency & Demand	F-EU-420a.1 Percentage of electric utility revenues from rate structures that (1) are decoupled and (2) contain a lost revenue adjustment mechanism (LRAM)	Quantitative	Percentage (%)	(1) Not reported (2) Not reported
	F-EU-420a.2 Percentage of electric load served by smart grid technology	Quantitative	Percentage (%) by megawatt hours (MWh)	Not reported
	F-EU-420a.3 Customer electricity savings from efficiency measures, by market	Quantitative	Megawatt hours (MWh)	85,978MWh of electricity savings were delivered under the Smart meter installation scheme in the UK
Nuclear Safety & Emergency Management	IF-EU-540a.1 Total number of nuclear power units, broken down by U.S. Nuclear Regulatory Commission (NRC) Action Matrix Column	Quantitative	Number	Activity not relevant
	IF-EU-540a.2 Description of efforts to manage nuclear safety and emergency preparedness	Discussion and Analysis	n/a	Activity not relevant
Grid Resiliency	IF-EU-550a.1 Number of incidents of non-compliance with physical and/or cybersecurity standards or Regulations	Quantitative	Number	Activity not relevant
	IF-EU-550a.2 (1) System Average Interruption Duration Index (SAIDI), (2) System Average Interruption Frequency Index (SAIFI), and (3) Customer Average Interruption Duration Index (CAIDI), inclusive of major event days	Quantitative	Minutes, Number	Activity not relevant

Table 2. Activity Metrics

Activity metric	Category	Unit of measure	2021 Response
IF-EU-000.A Number of: (1) residential, (2) commercial, and (3) industrial customers served	Quantitative	Number	(1) Average of 5,290k residential customers (2) Average of 441k non-domestic sites (3) Further breakdown not reported
F-EU-000.B Total electricity delivered to: (1) residential, (2) commercial, (3) industrial, (4) all other retail customers, and (5) wholesale customers	Quantitative	Megawatt hours (MWh)	(1) 18,826,824MWh (2) 12,945,438MWh non-domestic sites (3) Further breakdown not reported (4) Further breakdown not reported (5) Further breakdown not reported
IF-EU-000.C Length of transmission and distribution lines	Quantitative	Kilometres (km)	Activity not relevant
IF-EU-000.D Total electricity generated, percentage by major energy source, percentage in regulated markets	Quantitative	Megawatt hours (MWh), Percentage (%)	279,517MWh gas fuelled power generation 8,300,000MWh nuclear fuelled power generation 3% gas fuelled generation 97% nuclear fuelled generation 0% in regulated markets
IF-EU-000.E Total wholesale electricity purchased	Quantitative	Megawatt hours (MWh)	31,495,413MWh

Oil and Gas Exploration & Production Standards

Table 1. Sustainability Disclosure Topics & Accounting Metrics

Topic	Code and Accounting metric	Category	Unit of measure	2021 Response
Greenhouse Gas Emissions	EM-EP-110a.1 (1) Gross global Scope 1 emissions, percentage methane, percentage covered under emissions-limiting regulations	Quantitative	Metric tons CO ₂ -e (t), Percentage (%)	(1) 76,559t, with 21% methane and 79% covered under emission-limiting regulations
	EM-EP-110a.2 Amount of gross global Scope 1 emissions from: (1) flared hydrocarbons, (2) other combustion, (3) process emissions, (4) other vented emissions, and (5) fugitive emissions	Quantitative	Metric tons CO ₂ -e	(1) 2,052tCO ₂ e (2) 60,578tCO ₂ e (3) 0tCO ₂ e (4) 12,725tCO ₂ e (5) 1,204tCO ₂ e

	EM-EP-110a.3 Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and Analysis	n/a	Our climate change strategy and associated targets are set out in our CDP Climate Response 2021 (C0.1 Introduction, C3. Business Strategy and C4. Targets and performance)
Air quality	M-EP-120a.1 Air emissions of the following pollutants: (1) NO _x (excluding N ₂ O), (2) SO _x , (3) volatile organic compounds (VOCs), and (4) particulate matter (PM)	Quantitative	Metric tons (t)	(1) 163t (2) 15t (3) 0t (4) 0t
Water Management	EM-EP-140a.1 (1) Total fresh water withdrawn, (2) total fresh water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m ³), Percentage (%)	(1) 14.05m ³ (2) 0.2m ³ , with 0% withdrawn from high water stress areas and 0% consumed from high water stress areas
	EM-EP-140a.2 Volume of produced water and flowback generated; percentage (1) discharged, (2) injected, (3) recycled; hydrocarbon content in discharged water	Quantitative	Thousand cubic meters (m ³), Percentage (%), Metric tons (t)	3.0m ³ (1) 100% (2) 0% (3) 0%, with 0.18t of hydrocarbon content in discharged water
	EM-EP-140a.3 Percentage of hydraulically fractured wells for which there is public disclosure of all fracturing fluid chemicals used	Quantitative	Percentage (%)	Activity not relevant
	EM-EP-140a.4 Percentage of hydraulic fracturing sites where ground or surface water quality deteriorated compared to a baseline	Quantitative	Percentage (%)	Activity not relevant
Biodiversity Impacts	EM-EP-160a.1 Description of environmental management policies and practices for active sites	Discussion and Analysis	n/a	Overview set out in our Health, Safety and Environment Policy and Our Code (We work responsibly with communities and government)
	EM-EP-160a.2 Number and aggregate volume of hydrocarbon spills, volume in Arctic, volume impacting shorelines with ESI rankings 8-10, and volume recovered	Quantitative	Number, Barrels (bbls)	0 spills 0 volume spilt 0 volume spilt in arctic 0 impacting shorelines Volume recovered – activity not relevant

	EM-EP-160a.3 Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status or endangered species habitat	Quantitative	Percentage (%)	1) 0% 2) 0%
Security, Human Rights & Rights of Indigenous Peoples	EM-EP-210a.1 Percentage of (1) proved and (2) probable reserves in or near areas of conflict	Quantitative	Percentage (%)	0%
	EM-EP-210a.2 Percentage of (1) proved and (2) probable reserves in or near indigenous land	Quantitative	Percentage (%)	0%
	EM-EP-210a.3 Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights, and operation in areas of conflict	Discussion and Analysis	n/a	Activity not relevant for the most part – refer to our Modern Slavery Statement 2021 for human rights related activity
Community Relations	EM-EP-210b.1 Discussion of process to manage risks and opportunities associated with community rights and interests	Discussion and Analysis	n/a	Overview provided in Our Code (We work responsibly with communities and governments)
	EM-EP-210b.2 Number and duration of non-technical delays	Quantitative	Number of days	Not reported
Workforce Health & Safety	EM-EP-320a.1 (1) Total recordable incident rate (TRIR), (2) fatality rate, (3) near miss frequency rate (NMFR), and (4) average hours of health, safety, and emergency response training for (a) full-time employees, (b) contract employees, and (c) short-service employees	Quantitative	Rate (hours)	(1) 0.21 per 200,000 hours (2) 0 per 200,000 hours (3) 13.01 per 200,000 hours (4) Not reported
	EM-EP-320a.2 Discussion of management systems used to integrate a culture of safety throughout the exploration and production lifecycle	Discussion and Analysis	n/a	A range of methods including the Safety and Environmental Management System (SEMS), are core to integrating a culture of safety across the E&P lifecycle – from site surveys and development, to production and decommissioning. This includes use of safe systems of work with risk and hazard identification, work plans, Permits to Work, mandatory safety training, processes and signage stipulating appropriate PPE, periodic occupational health screening to regulation-controlled hazards, prioritisation of maintenance and repair, and regular monitoring, measurement, reporting and investigation with corrective actions and learnings implemented, alongside an inspection

				programme and independent assurance. These approaches are drawn on best practice such as 'Swiss Cheese Model' and use of 'Technical Authorities'. Business partners, including contractors and subcontractors, are expected to comply to the same high standards. Use of contractor selection includes appointing a single point of accountability per contractor, assessing the contractor's safety policies, risk management measures, and monitoring their historic and current safety performance.
Reserves Valuation & Capital Expenditures	EM-EP-420a.1 Sensitivity of hydrocarbon reserve levels to future price projection scenarios that account for a price on carbon emissions	Quantitative	Million barrels (MMbbls), Million standard cubic feet (MMscf)	Not reported
	EM-EP-420a.2 Estimated carbon dioxide emissions embedded in proved hydrocarbon reserves	Quantitative	Metric tons (t)CO ₂ -e	Not reported
	EM-EP-420a.3 Amount invested in renewable energy, revenue generated by renewable energy sales	Quantitative	Reporting currency	Activity not relevant
	EM-EP-420a.4 Discussion of how price and demand for hydrocarbons and/or climate regulation influence the capital expenditure strategy for exploration, acquisition, and development of assets	Discussion and Analysis	n/a	Not reported
Business Ethics & Transparency	EM-EP-510a.1 Percentage of (1) proved and (2) probable reserves in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	Quantitative	Percentage (%)	1) 0% 2) 0%
	EM-EP-510a.2 Description of the management system for prevention of corruption and bribery throughout the value chain	Discussion and Analysis	n/a	Overview provided in Our Code (We conduct our business with integrity) and in our UNGC Communication on Progress 2021-22 (Commitment 10)
Management of the Legal & Regulatory Environment	EM-EP-530a.1 Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	Discussion and Analysis	n/a	Overview provided in the Annual Report 2021 (Principal Risks & Uncertainties and TCFD)

Critical Incident Risk Management	EM-EP-540a.1 Process Safety Event (PSE) rates for Loss of Primary Containment (LOPC) of greater consequence (Tier 1)	Quantitative	Rate	0
	EM-EP-540a.2 Description of management systems used to identify and mitigate catastrophic and tail-end risks	Discussion and Analysis	n/a	The SEMS section of the Onshore COMAH Safety Report and the Offshore Safety Case, detail how to identify and mitigate catastrophic and tail-end risks which include low probability and high impact accidents and emergencies – such as a gas hydrocarbon release resulting in an explosion, or an electrical fault resulting in an offshore fire. The SEMS is based on the Centrica Process Safety Framework and aligned to the Energy Institute Guidance. The SEMS describes the organisation structure and associated arrangements to reduce impact on safety and the environment, and includes design considerations at the asset, operational controls (i.e. maintenance, inspection, isolations, plant control and shutdown), emergency response arrangements, the various levels of hazard identification and risk assessment undertaken, alongside the relevant assurance and assessment methods to ensure the ongoing health of safety and environment critical systems. This is underpinned by training and reinforcement of positive safety behaviours alongside role-modelling, to ensure a strong safety culture. Our operations are also subject to independent verification and assurance of safety critical elements at assets, as well as regular inspections from the relevant UK safety and environmental regulatory bodies.

Table 2. Activity Metrics

Activity metric	Category	Unit of measure	2021 Response
EM-EP-000.A Production of: (1) oil, (2) natural gas, (3) synthetic oil, and (4) synthetic gas	Quantitative	Thousand barrels per day (Mbbbl/day); Million standard cubic feet per day (MMscf/day)	1) Not reported 2) 7.77Mbbbl/day 3) Not reported 4) Not reported
EM-EP-000.B Number of offshore sites	Quantitative	Number	2
EM-EP-000.C Number of terrestrial sites	Quantitative	Number	1