

GRI Index

Statement of use: Southwest Gas Holdings has reported the information cited in this GRI Index for the period January 1 to December 31, 2025, with reference to the GRI Standards.

GRI 1 used: GRI 1: Foundation 2021

DISCLOSURE NUMBER	DESCRIPTION	2025 DISCLOSURE REFERENCE
GRI 2: General Disclosures		
1. The Organization and Its Reporting Practices		
2-1	Organizational details	About Southwest Gas Holdings (pp. 4–5)
2-2	Entities included in the organization’s sustainability reporting	About Southwest Gas Holdings (p. 4)
2-3	Reporting period, frequency, and contact point	About This Report (p. 3)
2-4	Restatements of information	Continual enhancement to our data collection processes and systems, changes in standards or metrics, or discovered errors may lead to revisions of data in this Report or previous reports. These restatements are included as footnotes where applicable.
2-5	External assurance	Measuring and Verifying Performance (p. 27)
2. Activities and Workers		
2-6	Activities, value chain and other business relationships	About Southwest Gas Holdings (pp. 4–5)
2-7	Employees	Workforce Demographic Data (p. 57)
2-8	Workers who are not employees	Information not available
3. Governance		
2-9	Governance structure and composition	Board Leadership (pp. 15–16)
2-10	Nomination and selection of the highest governance body	Board Leadership (pp. 15–16) 2026 Proxy Statement – Election of Directors (p. 9)
2-11	Chair of highest governance body	Board Leadership (p. 15)
2-12	Role of the highest governance body in overseeing the management of impacts	Board Leadership (pp. 15–16); ESG Governance (p. 17)
2-13	Delegation of responsibility for managing impacts	ESG Governance (p. 17)
2-14	Role of the highest governance body in sustainability reporting	ESG Governance (p. 17)

Applicable GRI Sector Standard: We do not report on any Sector Standards as the requirements for the Utilities sector have not been published.

DISCLOSURE NUMBER	DESCRIPTION	2025 DISCLOSURE REFERENCE
2-15	Conflicts of interest	Code of Business Conduct and Ethics – Preventing Conflicts of Interest (p. 19)
2-16	Communication of critical concerns	Ethics and Compliance (p. 20)
2-17	Collective knowledge of the highest governance body	Board Skills and Diversity Matrix (p. 16)
2-18	Evaluation of the performance of the highest governance body	2026 Proxy Statement – Selection of Directors (p. 23); Board Evaluation and Director Succession Planning (p. 25)
2-19	Remuneration policies	2026 Proxy Statement – Executive Compensation (p. 43)
2-20	Process to determine remuneration	2026 Proxy Statement – Compensation Discussion and Analysis (p. 44)
2-21	Annual total compensation ratio	2026 Proxy Statement – Pay Ratio Disclosure (p. 81)
4. Strategy, Policies and Practices		
2-22	Statement on sustainable development strategy	A Message from Our CEO (pp. 9–10)
2-23	Policy commitments	Our Sustainability Commitments (p. 19)
2-24	Embedding policy commitments	Our Sustainability Commitments (p. 19)
2-25	Processes to remediate impacts	Ethics and Compliance (p. 20)
2-26	Mechanisms for seeking advice and raising concerns	Code of Business Conduct and Ethics – We Value and Abide By Our Code (p. 7)
2-27	Compliance with laws and regulations	Ethics and Compliance (p. 20)
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	Stakeholder Engagement (pp. 54–56)
2-30	Collective bargaining agreements	2025 Annual Report – Human Capital (p. 14) In July 2026, the Company finalized a collective bargaining agreement with certain employees from its Southern California Division.

DISCLOSURE NUMBER	DESCRIPTION	2025 DISCLOSURE REFERENCE
GRI 3: Material Topics		
3-1	Process to determine material topics	Materiality (p. 13)
3-2	List of material topics	Materiality (p. 13)
GRI 200: Economic		
GRI 201: Economic Performance		
3-3	Management of material topics	Creating Value (p. 11) Sustainability Commitment
201-1	Direct economic value generated and distributed (EVG&D)	Our Sustainability Commitments (p. 19); Energy Resilience (p. 41); Supplier Diversity (p. 47); Catalyzing Economic Development (p. 50); Community Giving (pp. 51–52)
201-2	Financial implications and other risks and opportunities due to climate change	Climate-Related Disclosures (IFRS 2) (pp. 58–60)
201-3	Defined benefit plan obligations and other retirement plans	2025 Annual Report – Accounting for Pensions and Other Postretirement Benefits (p. 44); Note 10 – Pension and Other Postretirement Benefits (pp. 80–83)
201-4	Financial assistance received from government	Southwest Gas Holdings and Southwest Gas Corporation did not receive financial assistance from the government in 2025.
GRI 203: Indirect Economic Impacts		
3-3	Management approach	Pipeline Integrity Management (p. 36); Energy Resilience (p. 41); Catalyzing Economic Development (p. 50)
203-1	Infrastructure investments and services supported	A Message from Our CEO (pp. 9–10); Pipeline Integrity Management (p. 36); Energy Resilience (p. 41); Catalyzing Economic Development (p. 50)
203-2	Significant indirect economic impacts	The Natural Gas Affordability Advantage (p. 49); Catalyzing Economic Development (p. 50)
GRI 205: Anti-Corruption		
3-3	Management approach	Ethics and Compliance (p. 20)
205-1	Operations assessed for risks related to corruption	Ethics and Compliance (p. 20)
205-2	Communication and training about anti-corruption policies and procedures	Training and Awareness (p. 20)
205-3	Confirmed incidents of corruption and actions taken	No incidents reported
GRI 206: Anti-Competitive Behavior		
3-3	Management approach	Code of Business Conduct and Ethics – We Value and Abide By Our Code (p. 7)
206-1	Legal actions for anti-competitive behavior, antitrust, and monopoly practices	No incidents reported

DISCLOSURE NUMBER	DESCRIPTION	2025 DISCLOSURE REFERENCE
GRI 300: Environmental		
GRI 103: Energy (previously GRI 302: Energy)		
3-3	Management approach	Environmental Commitment (p. 19); Managing and Mitigating Greenhouse Gas Emissions (pp. 26–32)
103-1	Energy policies and commitments	Environmental and Sustainability Commitments (p. 19)
103-2	Energy consumption and self-generation within the organization	Advancing Rooftop Solar (p. 26)
103-3	Upstream and downstream energy consumption	The Role of Natural Gas in a Sustainable Energy Future (pp. 23–25); Managing and Mitigating Greenhouse Gas Emissions (pp. 26–31); Energy-Efficiency Programs and Rebates (p. 32)
103-4	Energy intensity	Managing and Mitigating Greenhouse Gas Emissions (p. 26)
103-5	Reduction in energy consumption	Fleet Management and Building Efficiency (p. 26); Energy-Efficiency Programs and Rebates (p. 32)
GRI 303: Water and Effluents		
3-3	Management approach	Environmental Commitment (p. 19)
GRI 102: Climate Change 2025 (previously GRI 305: Emissions)		
3-3	Management approach	Managing and Mitigating Greenhouse Gas Emissions (pp. 26–28); Empowering Customers with Diverse, Low-Carbon Energy Solutions (pp. 29–33); Climate-Related Disclosures (IFRS 2) (pp. 58–60)
102-1	Transition plan for climate change mitigation	Climate-Related Disclosures (IFRS 2) (pp. 58–60)
102-2	Climate change adaptation plan	Climate-Related Disclosures (IFRS 2) (pp. 58–60)
102-3	Just transition	Employee Engagement and Development (p. 45)
102-4	GHG emissions reduction targets and progress	Managing and Mitigating Greenhouse Gas Emissions (p. 26)
102-5	Scope 1 GHG emissions	GHG Emissions (p. 28)
102-6	Scope 2 GHG emissions	GHG Emissions (p. 28)
102-7	Scope 3 GHG emissions	Information not available
102-8	GHG emissions intensity	GHG Emissions (p. 28)
102-9	GHG removals in the value chain	Not applicable as Southwest Gas does not own carbon storage pools
102-10	Carbon credits	While carbon credits are not utilized for offsetting emissions from its own operations, Southwest Gas Corporation does offer customers in Nevada this opportunity through the Move2Zero SM Program (p. 29).



DISCLOSURE NUMBER	DESCRIPTION	2025 DISCLOSURE REFERENCE
GRI 400: Social		
GRI 403: Occupational Health and Safety		
3-3	Management approach	Safety and Pipeline Integrity (pp. 35–42); Employee and Contractor Safety (p. 43)
403-1	Occupational health and safety management system	Safety Management System Governance Elements (p. 35)
403-2	Hazard identification, risk assessment, and incident investigation	Safety Management System Governance Elements (p. 35)
403-3	Occupational health services	Workplace Culture (pp. 44–45)
403-4	Worker participation, consultation, and communication on occupational health and safety	Employee and Contractor Safety (p. 43)
403-5	Worker training on occupational health and safety	Employee and Contractor Safety (p. 43)
403-6	Promotion of worker health	Employee Experience (p. 44)
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Reducing Pipeline Leaks (p. 37); Damage Prevention (p. 40); Employee and Contractor Safety (p. 43)
403-8	Workers covered by an occupational health and safety management system	Employee and Contractor Safety (p. 43)
403-9	Work-related injuries	Employee and Contractor Safety (p. 43)

DISCLOSURE NUMBER	DESCRIPTION	2025 DISCLOSURE REFERENCE
GRI 405: Diversity and Equal Opportunity		
3-3	Management approach	Workplace Culture (pp. 44–46)
405-1	Diversity of governance bodies and employees	Board Leadership (pp. 15–16); Workforce Demographic Data (p. 57)
GRI 413: Local Communities		
3-3	Management approach	Community Giving (pp. 51–52); Stakeholder Engagement (pp. 54–56)
413-1	Operations with local community engagement, impact assessments, and development programs	Community Giving (pp. 51–52)
413-2	Operations with significant actual and potential negative impacts on local communities	Stakeholder Engagement (pp. 54–56)

