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[Draft] IFRS S2 Climate-related Disclosures Appendix B Industry-based disclosure requirements

Volume B34—Gas Utilities & Distributors

Comments to be received by 29 July 2022

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Introduction

This volume is part of Appendix B of [draft] IFRS S2 Climate-related Disclosures and is an integral part of that [draft] Standard. It has the same authority as the other parts of that [draft] Standard.

This volume sets out the requirements for identifying, measuring and disclosing information related to an entity's significant climate-related risks and opportunities that are associated with specific business models, economic activities and other common features that characterise participation in this industry.

The industry-based disclosure requirements are derived from SASB Standards (see paragraphs B10–B12 of [Draft] IFRS S2 *Climate-related Disclosures*). Amendments to the SASB Standards, described in paragraph B11, are marked up for ease of reference. New text is underlined and deleted text is struck through. The metric codes used in SASB Standards have also been included, where applicable, for ease of reference. For additional context regarding the industry-based disclosure requirements contained in this volume, including structure and terminology, application and illustrative examples, refer to Appendix B paragraphs B3–B17.

Gas Utilities & Distributors

Industry Description

The Gas Utilities & Distributors industry is made up of gas distribution and marketing companies. Gas distribution involves operating local, low-pressure pipes to transfer natural gas from larger transmission pipes to end users. Gas marketing companies are gas brokers that aggregate natural gas into quantities that fit the needs of their different customers and then deliver it, generally through other companies' transmission and distribution lines. A relatively smaller portion of this industry is involved in propane gas distribution; therefore this standard is focused on natural gas distribution. Both types of gas are commonly used for heating and cooking by residential, commercial, and industrial customers. In structurally regulated markets, the utility is granted a full monopoly over the distribution and sale of natural gas. A regulator must approve the rates utilities charge to avoid the abuse of their monopoly position. In deregulated markets, distribution and marketing are legally separated and customers have a choice of which company to buy their gas from. In this case, a utility is guaranteed a monopoly only over distribution and is legally required to transmit all gas equitably along its pipes for a fixed fee. Overall, companies in the industry are tasked with providing safe, reliable, low-cost gas, while effectively managing their social and environmental impacts, such as community safety and methane emissions.

Note: The SASB Gas Utilities & Distributors industry does not include gas transmission companies that transport highly pressurized natural gas over long distances from the wellhead. Gas transmission companies are included in the Oil & Gas - Midstream industry (EM-MD) in the Extractives & Minerals Processing sector. Furthermore, the SASB standard for the Gas Utilities & Distributors industry covers activities related only to gas provision and not to electricity provision. Some utilities may operate in both gas and electricity markets. Companies undertaking activities related to electricity generation and/or distribution should also consider the separate SASB Standard for the Electric Utilities & Power Generators industry (IF-EU).

Sustainability Disclosure Topics & Metrics

Table 1. Sustainability Disclosure Topics & Metrics

TOPIC	METRIC	CATEGORY	UNIT OF MEASURE	CODE
End-Use Efficiency	Customer gas savings from efficiency measures by market ⁴²	Quantitative	Million British Thermal Units (MMBtu)	IF-GU-420a.2

continued...

⁴² Note to IF-GU-420a.2 – The entity shall discuss customer efficiency measures that are required by regulations for each of its relevant markets.

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TOPIC	METRIC	CATEGORY	UNIT OF MEASURE	CODE
Integrity of Gas Delivery Infrastructure	Number of (1) reportable pipeline incidents, (2) Corrective Action Orders (CAO) corrective actions received, and (3) Notices of Probable Violation (NOPV) violations of pipeline safety statutes ⁴³	Quantitative	Number	IF-GU-540a.1
	Percentage of distribution pipeline that is (1) cast and/or wrought iron and (2) unprotected steel	Quantitative	Percentage (%) by length	IF-GU-540a.2
	Percentage of gas (1) transmission and (2) distribution pipelines inspected	Quantitative	Percentage (%) by length	IF-GU-540a.3
	Description of efforts to manage the integrity of gas delivery infrastructure, including risks related to safety and emissions	Discussion and Analysis	n/a	IF-GU-540a.4

Table 2. Activity Metrics

ACTIVITY METRIC	CATEGORY	UNIT OF MEASURE	CODE
Number of: (1) residential, (2) commercial, and (3) industrial customers served ⁴⁴	Quantitative	Number	IF-GU-000.A
Amount of natural gas delivered to: (1) residential customers, (2) commercial customers, (3) industrial customers, and (4) transferred to a third party ⁴⁵	Quantitative	Million British Thermal Units (MMBtu)	IF-GU-000.B
Length of gas (1) transmission and (2) distribution pipelines ⁴⁶	Quantitative	Kilometers (km)	IF-GU-000.C

⁴³ Note to **IF-GU-540a.1** – The entity shall discuss notable incidents such as those that affected a significant number of customers, created extended disruptions to service, or resulted in serious injury or death.

⁴⁴ Note to **IF-GU-000.A** – The number of customers served for each category shall be considered as the number of meters billed for residential, commercial, and industrial customers.

⁴⁵ Note to **IF-GU-000.B** – The amount of natural gas delivered to residential, commercial, and industrial customers shall be disclosed by bundled gas and transportation service only.

⁴⁶ Note to **IF-GU-000.C** – Transmission pipeline is defined according to U.S. 49 CFR 192.3 as a pipeline, other than a gathering line, that: transports gas from a gathering line or storage facility to a distribution center, storage facility, or large volume customer that is not downstream from a distribution center; (2) operates at a hoop stress of 20 percent or more of SMYS; or (3) transports gas within a storage field. A distribution pipeline is defined according to 49 CFR 192.3 as a pipeline other than a gathering or transmission line.

End-Use Efficiency

Topic Summary

Natural gas produces fewer greenhouse gas (GHG) emissions than other fossil fuels. Its expanded use in the economy is therefore a key strategy for many governments and regulators striving to reduce GHG emissions. Despite the relatively lower emissions, however, the natural gas value chain still produces meaningful levels of GHG emissions overall. As policymakers and regulators look to address climate change, efficient consumption of natural gas will be an important theme over the long term. There is a wide range of measures that utilities can take to promote energy efficiency among their customers, including offering rebates for energy-efficient appliances, weatherizing customers' homes, and educating customers on energy saving methods. How a gas utility stands to gain or lose from the trend toward GHG mitigation is significantly predicated on its regulatory environment. Traditional rate structures generally do not give gas utilities an incentive for energy efficiency and, further, they may economically suffer from reductions in customer demand. This is increasingly driving gas utilities, and their regulators and customers, to pursue alternative ratemaking. Such alternative rate design often "decouples" utility revenues from customer consumption and may also build in explicit incentives for successful utility performance in terms of end-use efficiency and demand reductions. Overall, companies whose strategic plan includes efficiency initiatives that strive to reduce downside risks from demand fluctuations, gain returns on needed investments, and lower costs are more likely to be well positioned to earn stronger risk-adjusted returns over the long term.

Metrics

IF-GU-420a.2. Customer gas savings from efficiency measures by market

- 1 The entity shall disclose the total amount of gas savings delivered to customers, in million British thermal units (MMBtu), from energy efficiency measures during the reporting period for each of its markets.
 - 1.1 Markets are defined as those operations that are subject to distinct public utility regulatory oversight.
 - 1.2 Gas savings are defined according to the gross savings approach as the changes in energy consumption and/or demand that results from program-related actions taken by participants in an efficiency program, regardless of why they participated.
 - 1.2.1 The entity may list those markets where it reports gas savings on a net savings basis and thus may be different from the figures disclosed here, where net gas savings are defined as changes in consumption that are specifically attributable to an energy efficiency program, and that would not otherwise have happened in the absence of the program.
- 2 Gas savings shall be calculated on a gross basis but consistent with the methodology set forth in national, state, or local evaluation, measurement, and verification (EM&V) regulations where such savings occur, ~~where examples of U.S. state regulations include, but are not limited to:~~

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~~2.1 California Public Utilities Commission Decision 09-09-047~~

~~2.2 Minnesota Statutes 216B.241~~

~~2.3 New York Case 07-M-0458~~

~~3 Where national, state, or local regulations do not exist, the entity shall calculate gas savings consistent with the measurement and verification methods outlined by the U.S. Department of Energy's (DOE) Federal Energy Management Program (FEMP) M&V Guidelines: Measurement and Verification for Federal Energy Projects, Version 4.0.~~

~~3.4 The scope of gas savings from efficiency measures includes savings delivered directly by the entity and, where regulations provide, savings substantiated by purchases of efficiency savings credits.~~

~~3.1 4.1 For any savings from efficiency measures delivered directly by the entity, any efficiency savings credits must be retained (i.e., not sold) and retired on behalf of the entity in order for the entity to claim them as delivered gas savings.~~

~~3.2 4.2 For efficiency savings credits that are purchased, the agreement must explicitly include and convey that credits be retained and retired on behalf of the entity in order for the entity to claim them.~~

~~5 Relevant regulations governing efficiency savings credits include the following regulations in the U.S.:~~

~~5.1 Connecticut House Bill 7432~~

~~5.2 Nevada Regulation of Public Utilities Chapter 704~~

~~4.6 The entity shall consider guidance on regulations as a normative reference, thus any updates made year-on-year shall be considered updates to this guidance.~~

Note to **IF-GU-420a.2**

1 The entity shall discuss customer efficiency measures that are required by regulations for each of its relevant markets, including a discussion of:

1.1 The amount or percentage of gas savings from efficiency measures required by regulations for each market.

1.2 Instances of noncompliance with gas savings obligations.

1.2.1 In such instances, the entity shall disclose the difference between the gas savings delivered and the amount required by the regulation.

1.3 Gas savings delivered that exceed those required by regulations and that resulted in the entity receiving energy efficiency performance incentives, including the value of any such incentives.

2 Relevant regulations include, but are not limited to:

~~2.1 California Public Utilities Commission Decision 14-10-046~~

~~2.2 Illinois Public Act 096-0033~~

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~~2.3~~ ~~Massachusetts Department of Public Utilities Three Year Energy Efficiency Plan 15-160 to 15-169~~

~~2.4~~ ~~Minnesota Statutes 216B.241~~

2 3 The entity shall discuss the policy mechanisms in place for each market that allows for or incentivizes energy efficiency, including a discussion of the benefits, challenges, and financial impacts associated with such mechanisms.

3 4 Relevant policy mechanisms to discuss include, but are not limited to:

3.1 4.1 Deferral decoupling

3.2 4.2 Current period decoupling

3.3 4.3 Single fixed variable rates

3.4 4.4 Lost revenue adjustments

3.5 4.5 Energy efficiency feebates

4 5 The entity may discuss incentives it has developed for its customers that promote end-use efficiency, including, but not limited to, energy efficiency rebates, and other measures to subsidize customer energy efficiency.

Integrity of Gas Delivery Infrastructure

Topic Summary

Operating a vast network of gas pipelines, equipment, and storage facilities requires a multifaceted, long-term approach to ensuring the integrity of such infrastructure, and the management of related risks. While customers depend on constantly available gas supplies, companies are tasked with managing substantial risks—including those related to human health, property, and greenhouse gas (GHG) emissions—that result from operating gas distribution networks and related infrastructure. Aging infrastructure, inadequate monitoring and maintenance, and other operational factors may lead to gas leaks. Gas leaks can result in safety-related risks, such as losses of containment, which may result in fires or explosions that can be particularly severe in urban areas where companies often operate. Furthermore, gas leaks also result in fugitive emissions (methane), causing adverse environmental impacts. Regulated gas utilities generally incur no direct costs for gas leaks, as the cost of gas is typically passed directly to customers (though this may vary by region). However, gas leaks that result in safety-related risks and/or fugitive emissions may financially impact companies through a variety of regulatory, legal, and product demand channels. Accidents, particularly fatal accidents, can result in claims of negligence against companies, leading to costly court battles and fines. GHG emissions may lead to increased regulatory scrutiny—a critical element directly connected to financial performance, given the importance of regulatory relations—and potential fines and penalties. Importantly, regulated gas utilities can also financially benefit from opportunities for capital investments designed to improve performance and mitigate risks related to safety and emissions. These capital investments may lead to higher rate bases, ultimately benefiting the company and its shareholders. Companies seek to manage such risks through pipeline replacements, regular inspections and monitoring, employee training and emergency preparedness, investments in technology, and other strategies—all typically done by working closely with regulators. In many parts of the country, concerns about aging infrastructure have caused companies in the industry to look for ways to expedite the replacement approval process, especially in cases where pipelines are located near densely populated areas.

Metrics

IF-GU-540a.1. Number of (1) reportable pipeline incidents, (2) ~~Corrective Action Orders (CAO) corrective actions received, and (3) Notices of Probable Violation (NOPV) violations of pipeline safety statutes~~

- 1 The entity shall disclose the number of ~~U.S. Department of Transportation (DOT) Pipeline and Hazardous Materials Safety Administration (PHMSA)~~ reportable pipeline incidents, where:
 - 1.1 Reportable incidents are defined as events that involve a release of gas from a pipeline and that result in one or more of the following consequences: a death or personal injury necessitating in-patient hospitalization; estimated property damage ~~of equivalent to~~ \$50,000 USD or more, including losses to the operator, losses to others, or both, but excluding the cost of gas lost; an unintentional estimated gas loss of three million cubic feet or more; or an event that is significant in the judgment of the operator, ~~consistent with the definition provided in U.S. 49 CFR 191.~~

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- 2 The entity shall disclose the number of ~~PHMSA Corrective Action Orders (CAO)~~ corrective actions received, where:
 - 2.1 ~~A CAO corrective action~~ is issued when a particular pipeline facility is found to be hazardous to life, property, or the environment. A corrective action may include suspended or restricted use of the facility, physical inspection, testing, repair, replacement, or other appropriate action, ~~consistent with the definition provided by U.S. 49 CFR 190.233.~~
 - ~~2.2~~ 3 If corrective actions are not issued by regulatory agencies in the jurisdiction in which the entity operates, the The entity shall disclose the number of ~~Notices of Probable Violation (NOPV)~~ received, where:
 - 3.1 ~~An NOPV is defined as the beginning of an enforcement proceeding~~ enforcement proceedings occurring as a result of a pipeline safety consideration that contains a statement of the provisions of the laws, regulations, or orders that the respondent is alleged to have violated and a statement of the evidence upon which the allegations are based, ~~consistent with the definition provided in U.S. 49 CFR 190.207.~~
- 3 The entity shall disclose the number of violations of pipeline safety statutes where:
 - 3.1 A violation of pipeline safety statute is defined as a violation of jurisdictional pipeline safety protocol considered to be hazardous to life, property, or the environment and that results in the receipt of a notice or warning.
- 4 The entity shall disclose the applicable jurisdictional standard or regulation used to define reportable pipeline incidents, corrective actions, and pipeline safety violations.

Note to **IF-GU-540a.1**

- 1 The entity shall discuss notable incidents such as those that affected a significant number of customers, created extended disruptions to service, or resulted in a PHMSA "serious incident."
 - 1.1 ~~PHMSA serious~~ Serious incidents are defined as incidents that resulted in a fatality or an injury requiring in-patient hospitalization.
- 2 For such incidents, the entity may provide:
 - 2.1 A description and cause of the incident
 - 2.2 The total population affected by the incident
 - 2.3 The costs associated with the incident
 - 2.4 Actions taken to mitigate the potential for future service interruptions
 - 2.5 Any other significant outcomes (e.g., legal proceedings, serious injuries, and/or fatalities)

IF-GU-540a.2. Percentage of distribution pipeline that is (1) cast and/or wrought iron and (2) unprotected steel

- 1 The entity shall disclose the percentage, by length, in kilometers, of its natural gas pipelines that are (1) cast and/or wrought iron, and separately, (2) unprotected steel.
 - 1.1 A distribution pipeline is defined ~~according to U.S. 49 CFR 192.3~~ as a pipeline other than a gathering or transmission line, where:
 - 1.1.1 A gathering line is defined as a pipeline that transports gas from a current production facility to a transmission line or main; and
 - 1.1.2 A transmission line is defined as a pipeline, other than a gathering line, that (1) transports gas from a gathering line or storage facility to a distribution center, storage facility, or large-volume customer that is not downstream from a distribution center; (2) operates at a hoop stress of 20 percent or more of the specified minimum yield strength (SMYS); or (3) transports gas within a storage field.
 - 1.2 Cast and/or wrought iron is defined as iron that is heated to its melting point and poured into molds and cannot be molded or screwed.
 - 1.3 Unprotected steel is defined as steel with no form of corrosion protection.
- 2 The percentage of (1) cast and/or wrought iron distribution pipelines shall be calculated as the total length of cast and/or wrought iron pipelines that the entity owns or operates divided by the total length of distribution pipelines that the entity owns and/or operates.
- 3 The percentage of (2) unprotected steel distribution pipelines shall be calculated as the total length of unprotected steel pipelines that the entity owns or operates divided by the total length of distribution pipelines that the entity owns and/or operates.
- 4 The entity may discuss its pipeline replacement rates, its use of polyethylene pipes, or other efforts to reduce fugitive emissions and leaks and improve the safety of its distribution pipelines.

IF-GU-540a.3. Percentage of gas (1) transmission and (2) distribution pipelines inspected

- 1 The entity shall disclose the percentage, by length, of gas (1) transmission pipelines, and separately, (2) distribution pipelines that were inspected during the reporting period.
 - 1.1 A transmission pipeline is defined, ~~according to U.S. 49 CFR 192.3~~, as a pipeline, other than a gathering line, that (1) transports gas from a gathering line or storage facility to a distribution center, storage facility, or large volume customer that is not down-stream from a distribution center; (2) operates at a hoop stress of 20 percent or more of the specified minimum yield strength (SMYS); or (3) transports gas within a storage field.

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- 1.2 A distribution pipeline is defined, ~~according to U.S. 49 CFR 192.3,~~ as a pipeline other than a gathering or transmission line.
- 2 Inspection activities include ~~those listed under U.S. 49 CFR 192 for gas pipelines, including but are not limited to:~~
 - 2.1 Internal inspection tool or tools capable of detecting corrosion and any other threats to which the covered segment is susceptible
 - 2.2 Pressure test(s)
 - 2.3 Direct assessment to address threats of external corrosion, internal corrosion, or stress corrosion racking
 - 2.4 Other technology that an operator demonstrates can provide an equivalent understanding of the condition of the line pipe
 - 2.4.1 If other technologies were used by the entity to conduct inspections ~~per 29 CFR 192 or 29 CFR 195,~~ the entity shall disclose which technology was used.
- 3 The percentage is calculated as the length of gas pipelines inspected divided by the total length of gas pipelines.

IF-GU-540a.4. Description of efforts to manage the integrity of gas delivery infrastructure, including risks related to safety and emissions

- 1 The entity shall describe its efforts to manage the integrity of gas delivery infrastructure.
 - 1.1 Gas delivery infrastructure includes, but is not limited to, transmission pipelines, distribution pipelines, storage facilities, compressor stations, metering and regulation stations, and liquid natural gas facilities.
 - 1.2 Efforts may include, but are not limited to, those related to employee training, emergency preparedness, process safety, and asset integrity management.
 - 1.3 Relevant information to provide includes, but is not limited to, the use of standards, industry best practices, benchmarking, and participation in third-party initiatives, ~~which may include, but are not limited to:~~
 - 1.3.1 ~~The American Gas Association's (AGA) Peer Review Program~~
 - 1.3.2 ~~American Petroleum Institute (API) Recommended Practices 1170 and 1171~~
 - 1.3.3 ~~Natural Gas Industry Safety Programs, as outlined by the American Gas Association~~
 - 1.3.4 ~~The U.S. Environmental Protection Agency's (EPA) Natural Gas STAR Program~~
- 2 The entity shall describe how ~~the~~ it integrates a culture of safety and emergency preparedness throughout its project lifecycles, such as through training, oversight of workforce, rules and guidelines for communicating risks, and use of technology.

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- 2.1 The project lifecycle includes, at a minimum, pipeline design, construction, commissioning, operation, maintenance, and decommissioning.
- 3 The entity shall describe its approach to ensuring pipeline operators are qualified or supervised when performing a covered task, including ongoing reviews of operator qualifications, assurance that unqualified workers are properly supervised, and efforts to maintain a sufficient number of qualified pipeline operators, where:
- 3.1 Pipeline operators are defined as those people who engage in the transportation of gas, ~~consistent with U.S. 49 CFR 192.3.~~
- 3.2 A pipeline operator is considered qualified to perform covered tasks when the individual has been evaluated, can perform the assigned covered task, and can recognize and react to abnormal operating conditions, ~~consistent with the definition provided by U.S. 49 CFR 192.803.~~
- 3.2.1 A covered task is defined, ~~consistent with U.S. 49 CFR 192.801,~~ as an activity, identified by the operator, that is performed on a pipeline facility, is an operations or maintenance task, is performed as a requirement of maintaining regulatory compliance, and affects the operation or integrity of a pipeline.
- 4 The entity shall describe efforts to mitigate risks and promote emergency preparedness, such as coordinating with third parties (e.g., sewer line and buried power line developers), performing timely pipeline inspections, repairing aging infrastructure, and maintaining current pipeline operator certifications.
- 5 The entity shall describe its efforts to manage risks related to human health and safety, and emissions, including fugitive emissions and process emissions, that arise out of the integrity of gas delivery infrastructure.
- 5.1 Fugitive emissions are defined as natural gas (primarily methane) emissions resulting from leaks or other types of unintended or irregular releases.
- 5.2 Process emissions are defined as natural gas emissions resulting from intentional releases.
- 5.3 Disclosure shall include relevant strategies, plans, and/or targets related to reductions in fugitive emissions and process emissions, the entity's ability to measure such emissions, the activities and investments required to achieve the plans, and any risks or limiting factors that might affect achievement of the plans and/or targets.
- 6 Disclosure may focus broadly on safety and emergency management systems, but shall specifically address operations in high consequence areas and the systems to avoid and manage emergencies, accidents, and incidents that could have catastrophic impacts on human health, the local community, and the environment.

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- 7 The entity shall discuss direct or indirect financial opportunities related to the management of the integrity of gas delivery infrastructure, including but not limited to, improvements to stakeholder relations, opportunities for capital investments, reduction in customer rates through improved operational efficiency, and reduced risks of regulatory or civil fines or settlements.
- 8 The entity may disclose the following:
 - 8.1 Pipeline replacement rates
 - 8.2 Average response time for gas emergencies
 - 8.3 Open Grade 2 and 2+ leaks
 - 8.4 Fugitive emissions, including the technique(s) it employs to measure leakage, the amount of leakage calculated according to each technique it employs, and the regulations to which its gas leakage is subject.
 - 8.5 Process emissions
 - 8.6 Other efforts designed to reduce emissions and/or improve the safety of its gas delivery infrastructure