

SASB STANDARDS

Version 2023-12

To simplify company-to-company comparisons, the Sustainability Accounting Standards Board (SASB) has developed industry-specific sustainability performance metrics. Consolidated Edison's SASB metrics for electric utility and natural gas utility performance are outlined in the tables below.

Electric Utilities & Power Generators Sustainability Accounting Standard

	SASB Code	Accounting Metric	2023	2023 Reference
GHG and Energy	IF-EU-110a.1	Gross global Scope 1 emissions	2,749,979 metric tons CO2e	
Resource Planning		Percentage covered under emissions-limiting regulations	70%	
		Percentage covered under emissions-reporting regulations	98%	
	IF-EU-110a.2	Greenhouse Gas (GHG) emissions associated with power deliveries (metric tons of carbon dioxide equivalents)	10,037,043 metric tons CO2e	2023 EEI/AGA ESG Sustainability Template – Totaled Owned & Purchased power CO2e, and Non generation CO2e Emissions from SF6.
	IF-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	We actively support New York State's clean energy policies and aim to serve as an essential key player in delivering a clean energy future for New Yorkers. Our efforts include decarbonizing steam and co-generation plants, reducing methane emissions from the natural gas distribution system, building a resilient electric grid capable of delivering 100% clean energy by 2040 and aiming for net-zero Scope 1 emissions for electric co-generation from our steam system by the same year. We have also committed that	Clean Energy Commitment 2023 Sustainability Report pg. 48, 60, 63, 71

		performance against those targets	we will construct all new company-owned buildings to use only electric energy and to improve energy efficiency in existing facilities to reduce our carbon footprint. We plan to reduce fugitive methane emissions from our natural gas delivery system by 85% from 2005 levels by 2040. We have achieved 55% carbon emission reductions (43.2 million metric tons of CO2e) since 2005. In 2023, we released about 98% less SF6 than in 1996, surpassing our commitment to the EPA.	
			As detailed in our Proxy, we have Board oversight of Sustainability, and Management KPIs relating to climate risk, including energy efficiency, SF6 gas emissions, environmentally beneficial electrification, and solar connections. We emphasize the importance of collaboration with stakeholders, including customers, policymakers, and environmental groups, to advance clean energy technologies and facilitate the interconnection of renewable energy projects to further reduce our emissions. Our mission is to provide energy services to our customers safely, reliably, efficiently and in keeping with our vision for a clean energy future, by investing in, building, and operating reliable, resilient, and innovative energy infrastructure, advancing electrification of most building heating system, supporting New York State's goals to transition away from fossil fuels to a net-zero economy by 2050. These efforts reflect our unwavering commitment to sustainability as we address the growing global threat of climate change.	
Air Quality	IF-EU-120a.1	NOx (excluding N ₂ 0) emissions	1.27 thousands of metric tons	2023 Sustainability Report 2023 Sustainability Report pg. 63
		SOx emissions	0.03 thousands of metric tons	2023 Sustainability Report pg. 63
		Particulate matter (PM10) emissions	112 metric tons	
		Lead (Pb) emissions	Not Reported	
		Mercury (Hg) emissions	Not Reported	
		Percentage of each in or near areas of dense population	Not applicable	

Water Management	IF-EU-140a.1	Total water withdrawn (CECONY Steam System)	105,378 million gallons	
	1	Total water consumed (CECONY Steam System)	2,815 million gallons On average, more than 68% of Steam Operations' water intake is distributed to customers as steam energy purchased for their needs.	
	IF-EU-140a.2	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	CECONY: 6 (2 of the 6 incidents are related to acid rain and not counted towards CECONY's KPI) O&R: 0	
	IF-EU-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risk	Protecting water resources both upstream and downstream of our use is a priority in our approach to a sustainable future. New York City is fortunate to be located in a water-rich environment, but the abundance of such a natural resource does not reduce the value of deliberate efforts to protect it for all who live within our communities. As one of NYCDEP's largest water customers, we are committed to minimizing the amount of water used to produce steam. We aim to reduce our water footprint by improving the efficiency of our steam system and implementing water treatment system enhancements. As part of our policy, personnel in Steam Operations use water efficiently and economically, and management oversees the water use program. Currently, Steam Operations tracks water usage versus steam produced to manage overall water consumption. It is anticipated that monthly data will be tracked and trended. We are in the process of realigning targets due to new treatment systems and operating profiles. If drought conditions impact our operations, Steam Operations has a drought emergency procedure that requires the stations to monitor water use and comply with water-use restrictions. Our water use has decreased by more than 20% over the past decade. This is due in part to a decrease in demand for steam, but also due to several major technology upgrades that have reduced our water consumption in ways that continue into 2024. At the East River Generating Station, we	2023 Sustainability Report pg. 80-81

			completed the installation of ultrafiltration (UF) and reverse osmosis (RO)
			filtration systems for two of our generating units. Before upgrading the
			system to include UF, larger amounts of water and chemicals were
			required to maintain operating performance. Now, our UF and RO
			filtration systems efficiently remove minerals and debris from the water,
			enabling us to reduce our overall water consumption and use water more
			efficiently. We are already seeing savings of approximately 10 million
			gallons of water each month and expect to see more savings as we
			continue upgrading the RO filtration systems at the station in 2024.
Coal Ash	IF-EU-150a.1	Amount of coal	None
Management		products (CCPS)s	
		generated,	
		percentage	
		recycled	Ni .
		Description of Coal combustion	None
		products (CCPs)	
		management	
		policies and	
		procedures for	
		active and inactive	
		operations)	
Energy	IF-EU-240a.1	Average retail	CECONY: 31.58
Affordability		electric rate for	O&R: 22.70
•		residential	
		customers	
		(Cents/kWh)	
		Average retail	CECONY: 25.44
		electric rate for	O&R: 12.72
		commercial	
		customers	
		(Cents/kWh)	
		Average retail	CECONY: 21.93
		electric rate for	O&R: 7.17
		industrial	
		customers	
		(Cents/kWh)	

	IF-EU-240a.3	Number of residential customer electric disconnections for non-payment, percentage reconnected within 30 days	In 2023 CECONY did not have any residential terminations for non-payment for Energy Affordability customers Note: An Energy Affordable customer is a customer who is on the Energy Affordable Program known as EAP. There are 4 tiers of this program and depending on which tier the customer is on they get a discount on their monthly utility bill. The tier is determined by NYC Human Recourses Administration or Westchester Department of Social Services. All other customers who are not on the program are non-Energy Affordability customers. O&R: 2,410 electric residential NY customers locked for non-payment,	
	IF-EU-240a.4	Discussion of impact of external factors on customer affordability of electricity, including the economic conditions of the service territory	1,970 reconnected within 30 days for a 81.7% reconnect rate Customer affordability of electricity is impacted by a number of external factors. Customers' bills are made up of three different types of costs—delivery, supply, and taxes and fees. Delivery costs are approved by state regulatory agencies and aren't subject to market changes. The Company passes along its energy supply costs to full-service customers at cost, without any markup. Taxes and fees are not set by Con Edison and are collected and distributed without profit. External factors that impact affordability include energy supply costs, which are influenced by factors such as the weather, demand, and market trends; tax policy, including property taxes that continue to increase every year; fees charged to customers to fund programs for societal benefit; and the health of regional / local economy, including inflationary pressure, which can increase the cost to maintain and upgrade our electric and gas distribution systems. Additionally, clean energy policies will require significant utility investment in electric transmission and distribution infrastructure to build the grid of the future and achieve legislated goals.	Additional Information: CECONY Long Range Plans
Workplace Health & Safety	IF-EU-320a.1	Total recordable incident rate (TRIR) Fatality rate	CECONY: 1.00 O&R: 1.24 CECONY: 0 O&R: 0	2023 sustainability Report pg. 100, 104 2023 EEI/ AGA ESG Sustainability Template
		Near miss frequency rate (NMFR) for)(a) direct employees (b) contract employees	Not Reported: CECONY and O&R track near misses, which are referred to as close calls, however we do not have a frequency rate associated with the tracking.	·

End-Use Efficiency and Demand	IF-EU-420a.2	Percentage of electric load served by smart grid	At the end of 2023, there be installed.	e were approximately 7,124 AMI elect	ric meters to
		technology	REGION	Total AMI Meters Installed through year end 2023	
			STATEN ISLAND	187,341	
			WESTCHESTER	374,727	
			QUEENS	822,266	
			NEW JERSEY	73,740	
			MANHATTAN	776,038	
			BRONX	496,737	
			BROOKLYN	1,047,318	
			ROCKLAND	121,155	
			ORANGE SULLIVAN	119,027	
			TOTAL	4,018,349	
	IF-EU-420a.3	Customer electricity savings from efficiency measures, by market (MWh)	CECONY: 410, 865 O&R: 73,544		2023 EEI / AGA ESG Sustainability Template
Nuclear Safety & Emergency Management	IF-EU-540a.1	Total number of nuclear power units, broken down by results of most recent independent safety review	None		
	IF-EU-540a.2	Description of efforts to manage nuclear safety and emergency preparedness	None		
Grid Resiliency	IF-EU-550a.1	Number of incidents of non-compliance with physical and/or cybersecurity	Not Reported		

		standards or regulations		
	IF-EU-550a.2	System average interruption duration index (SAIDI)	CECONY: 14.85 minutes O&R: 104.2 minutes	
		System average interruption frequency index (SAIFI)	CECONY: 110 O&R: 1004	2023 Sustainability report
		Customer average interruption duration index (CAIDI) inclusive of major event days	CECONY: 135 minutes O&R: 103.8 minutes	2023 Sustainability Report pg. 43
Activity Metrics	IF-EU-000.A	Number of residential	CECONY: 3,044,316 ORU: 274,575	2023 Annual Report pg.20
		customers served		CECONY 2023 PSC Annual Filing — Electric: pg. 304 of PDF PSC 440 Residential Sales: Average Number of Customers Subtotal
				2023 ORU PSC FERC Annual Report pg. 110 of PDF – 440 Residential – Average Number of Customers – total
				2023 RECO Annual NJBPU Filing – pg. 125
				Note – Combined O&R and RECO values for ORU.
		Number of commercial and industrial customers served	CECONY: 596,387 ORU: Commercial: 42,366 (O&R + RECO) Industrial: 230 (O&R + RECO)	CECONY 2023 PSC Annual Filing pg. 200– PSC 442 Commercial and Industrial Sales – Average Number of Customers
				2023 ORU PSC Annual Filing pg.110 – 442 Commercial and

			Industrial – Average Number of Customers
			2023 RECO Annual NJBPU Filing pg. 125
			Note – combined O&R and RECO values for ORU.
IF-EU-000.B	Total electricity delivered to residential and religious customers (Millions of kWh)	CECONY 2023: 11,574 CECONY 2022: 11,875 O&R 2023: 1,917 O&R 2022: 1,916	2023 10-K CECONY pg. 58 O&R pg. 62
	Total electricity delivered to commercial and industrial customers (Millions of kWh)	CECONY 2023: 10,895 CECONY 2022: 10,522 O&R 2023: 958 O&R 2022: 944	2023 10-K CECONY pg. 58 O&R pg. 62
	Total electricity delivered to retail choice customers (Millions of kWh)	CECONY 2023: 20,315 CECONY 2022: 21,116 O&R 2023: 2,397 O&R 2022: 2,580	2023 10-K CECONY pg. 58 O&R pg. 62
	Total electricity delivered to wholesale customers	Zero Con Edison does not have a rate class for wholesale customers	
IF-EU-000.C	Length of transmission and distribution lines	CECONY: 37,633 miles of overhead distribution lines (60,564.4 km) 98,789 miles of underground distribution lines (158,985 km) 569 miles of overhead transmission circuits (916 km) 760 miles of underground transmission circuits (1, 223 km)	2023 10-K CECONY pg. 19 & 20

		O&R and RECO: 3,788 pole miles of overhead distribution lines (6,096 km) 2,314 miles of underground distribution lines (3,724 km) 545 circuit miles of transmission lines (877 km)	2023 10-K O&R pg. 24
IF-EU-000.D	Total electricity generated, percentage by major energy source, percentage in regulated markets (MWh)	Total: 6,313,032 Natural Gas: 3,074,371 Petroleum: 5,124 Solar: Not Disclosed Wind: Not Disclosed Other: 3,233,537 - Useful thermal (steam) energy produced from the CHPs expressed in MWh	2023 EEI/AGA ESG Sustainability Template
		Note: We are not a generator other than co-generation from the steam plants which support the CECONY steam system.	
IF-EU-0000.E	Total Wholesale	Total: 25,801,983 (Full service in MWh)	
	electricity purchased	CECONY: 22,826,540 O&R: 2,975,443	

Gas Utilities & Distributors Industry Standard

	SASB Code	Accounting Metric	2023
Energy	IF-GU-240a.1	Average gas retail rate for residential	CECONY SC1: 78.95
Affordability		customers (USD per MMBtu)	CECONY SC3: 23.63
			O&R: 15.99
		Average gas retail rate for commercial	CECONY SC2 Rate I: 13.78
		customers (USD per MMBtu)	CECONY SC2 Rate II: 19.14
			O&R: 7.81
		Average gas retail rate for industrial	CECONY and O&R: Industrial customers share this same
		customers (USD per MMBtu)	rate as commercial customers
		Average gas retail rate for	CECONY Residential:
		transportation services only (USD per	SC9 (A) (6): 10.11
		MMBtu)	
			CECONY Commercial
			SC9 (A)(2): 6.00

			SC9(A)(4): 8.09	
			O&R Residential: 10.15 O&R Commercial: 5.59	
	IF-GU-240a.3	Number of residential customer gas disconnections for non-payment, percentage reconnected within 30 days	CECONY: In 2023 we did not have any residential terminations for non-payment for Energy Affordability customers	
			O&R: 14 gas residential (New York) accounts locked for non-payment, 7 reconnected within 30 days which is a 50% reconnection rate	
	IF-GU-240a.4	Discussion of impact of external factors on customer affordability of gas, including the economic conditions of the service territory	Customer affordability for gas is influenced by a number of external factors. Customers' bills are made up of three different types of costs—delivery, supply, and taxes and fees. Delivery costs are approved by state regulatory agencies and aren't subject to market changes. The Company passes along its supply costs to customers without any markup. Taxes and fees are not set by Con Edison and are collected and distributed without profit. External factors that impact affordability include energy supply costs, which are influenced by factors such as the weather, demand, and market trends; tax policy, including property taxes that continue to increase every year; fees charged to customers to fund programs for societal benefit; and the health of regional / local economy, including inflationary pressure, which can increase the cost to maintain and upgrade our gas distribution system.	Additional Information: CECONY Long Range Plans
End-Use Efficiency	IF-GU-420a.2	Customer gas savings from efficiency measures by market (MMBtu)	CECONY: 1,477,891 MMBtu O&R: 77,467 MMBtu	
Integrity of Gas Delivery	IF-GU-540a.1	Number of reportable pipeline incidents	Not Reported	
Infrastructure		Number of Corrective Action Received (CAO)	Not Reported	
		Number of violations of Pipeline safety statutes	Not Reported	

IF-GU-540a.2	Percentage of distribution pipeline that is cast and/or wrought iron	CECONY: 18.4% O&R: 0%	
	Percentage of distribution pipeline that is unprotected steel	CECONY: 23.9% O&R: 4.2 %	
IF-GU-540a.3	Percentage of gas transmission pipelines inspected	CECONY performs leak surveys of its 42.3-mile gas transmission system three times per year, exceeding the annual survey frequency required by code.	
		O&R performs an annual leak survey of its 1-mile gas transmission system (> 125 psig), and performs a quarterly inspection on 100% of the gas transmission system.	
	Percentage of gas distribution pipelines inspected	CECONY performs monthly gas leak surveys of its 4,360-mile -mile gas distribution system, far in excess of the traditional annual survey performed in the industry. The frequency of these surveys allows it to detect leaks in its system as they occur, so that repair can be scheduled in a timely manner.	2023 Sustainability Report pg. 107
		O&R performs a leak survey for its distribution pipelines once every three years (<125 psig), and performs an annual inspection on 100% of gas distribution system (>125 psig).	
IF-GU-540a.4	Description of efforts to manage the integrity of gas delivery infrastructure, including risks related to safety and emissions	We take proactive steps to help ensure safe operations and compliance with regulatory standards. We achieve this through policies, procedures and training for our customers and employees to help ensure safe operations and compliance with regulatory standards. CECONY and O&R have comprehensive campaigns to educate customers and the public at large about gas safety and the urgency of reporting gas leaks. They reach customers primarily through direct mailings, advertising, digital initiatives, and community events. At CECONY public safety investment of \$4.19 billion in 2023 was made to fortify electric, gas, and stream infrastructure, emphasizing the protection of the environment, public safety, and grid reliability. We therefore aim to replace	2023 Sustainability Report pg. 106, 108

			year to reduce methane emissions, with a 57% reduction from the 1990 baseline achieved by 2023.	
			·	
			Some of the conscious efforts we have made to manage	
			the integrity of our gas delivery infrastructure include	
			advanced technologies like natural gas detectors	
			(223,000 installed) and emergency main stop off stations	
			(EMSOS). These devices monitor the air where our gas	
			service pipes enter homes and buildings. If they detect	
			potential gas leaks, they sound an audible alarm and	
			send alerts automatically. These technologies have been	
			deployed to quickly detect and respond to leaks to	
			enhance system safety and have helped us respond to	
			gas leaks across the system within 30 minutes, 97% of	
			the time in 2023.	
			Our commitment to sustainability compels us to work	
			closely with emergency responders, state agencies, and	
			local communities while we strive to meet or exceed	
			federal, state, and local safety regulations for	
			transporting natural gas.	
	I			
Activity	IF-GU-000.A	Number of gas residential customers	CECONY: 877,113	CECONY 2
Metrics		served	O&R: 116,124	023 PSC Annual Filing- Gas pg. 55
				2023 ORU PSC FERC Annual Report
		N. 1. 6	CECONIV 420 762	pg. 242
		Number of gas commercial customers	CECONY: 120,762	CECONY
		served	O&R: 8,894	2023 -PSC Annual Filing- Gas pg. 55
				2023 ORU PSC FERC Annual Report
		Number of got industrial gustomers	CECONIV. 17	pg. 242
		Number of gas industrial customers served	CECONY: 17 O&R: 96	CECONY 2023 PSC Annual Filing- Gas pg. 55
		Serveu	O&N. 90	2023 ORU PSC FERC Annual Report
				pg. 242
	IF-GU-000.B	Amount of natural gas delivered to	CECONY 2023: 45,741 thousands of Dth delivered	2023 10-K pg. 59
	II -GO-000.b	residential customers	(45,730,081 MMBtu delivered)	2023 10-K pg. 33
		residential customers	(43,730,001 MINIDEA ACTIVETED)	<u>2023 10-K</u> pg. 62
			O&R 2023: 11,428 thousands of Dth delivered	2020 10 11 PB. 02
			(11,425,272.2 MMBtu delivered)	
			(,,	12

	Amount of natural gas delivered to general customers	CECONY 2023: 31,784 thousands of Dth delivered (31,776,403 MMBtu delivered)	<u>2023 10-K</u> pg. 59
	(New SASB standards requested gas delivered to commercial, Industrial customers)	O&R 2023: 2,929 thousands of Dth delivered (2,928,299 MMBtu delivered)	<u>2023 10-К</u> рg. 62
	Amount of natural gas delivered to firm transportation customers	CECONY 2023: 72,740 thousands of Dth delivered (72,722,636 MMBtu delivered)	<u>2023 10-K</u> pg. 59
		O&R 2023: 5,055 thousands of Dth delivered (5,053,793 MMBtu delivered)	<u>2023 10-K</u> pg. 62
	Amount of natural gas transferred to a third party	0	
IF-GU-000.C	Length of gas transmission pipelines	CECONY: 42.3 miles O&R: 1.2 miles	2023 Annual Department of Transportation report – Natural and Other Gas Transmission and Gathering Systems
	Length of gas distribution pipelines	CECONY: 4,422 miles O&R: 1,895 miles	