

# Sustainability Accounting Standards Board (SASB)

## Gas Utilities and Distributors

Topic	Code	Accounting Metric	Unit of Measure	FY2023	FY2024	FY2025
Energy Affordability	IF-GU-240a.1	Average retail gas rate for residential customers	U.S. Dollars	\$15.79	\$15.38	\$17.44
		Average retail gas rate for commercial customers		\$16.57	\$15.54	\$18.88
		Average retail gas rate for industrial customers <sup>1</sup>		n/a	n/a	n/a
		Average retail gas rate for transportation services only		\$6.89	\$7.24	\$9.06
End -Use Efficiency	IF-GU-240a.3	Number of residential customer gas disconnections for non-payment	Number	7,899	7,646	5,404
		Percentage reconnected within 30 days	Percentage %	57.8%	50.5%	52.0%
	IF-GU-240a.4	Discussion of impact of external factors on customer affordability of gas, including the economic conditions of the service territory	n/a	Please see this item on <a href="#">Pages 3 and 40</a> of NJR's Corporate Sustainability Report.		
	IF-GU-420a.2	Residential customer gas savings from efficiency measures by market <sup>2</sup>	Million British Thermal Units (MMBtu)	417,147	469,087	464,256
		Commercial customer gas savings from efficiency measures by market <sup>2</sup>		42,584	20,452	147,675

<sup>1</sup>All industrial customers are transportation customers; therefore, their rates are captured in the transportation segment. The NJNG tariff allows for limited exceptions to this. Please see Standard IF-GU-000.B for more information.

<sup>2</sup>Some of the programs are initiatives that complement New Jersey's Clean Energy Program and NJNG may not record the energy savings for regulatory reporting purposes to avoid double counting.

Integrity of Gas Delivery Infrastructure	IF-GU-540a.1	Number of reportable pipeline incidents <sup>3</sup>	Number	0	0	0
		Number of reportable corrective action orders (CAO) <sup>3</sup>		0	0	0
		Number of reportable notices of probable violation (NOPV) <sup>3</sup>		0	0	0
	IF-GU-540a.2	Percentage of distribution pipeline that is cast and/or wrought iron	Percentage (%) by length	0%	0%	0%
		Percentage of distribution pipeline that is unprotected steel		0%	0%	0%
	IF-GU-540a.3	Percentage of gas transmission pipelines inspected		15.70%	7.00%	17.57%
		Percentage of gas distribution pipelines inspected		0%	0%	0%
	IF-GU-540a.4	Description of efforts to manage the integrity of gas delivery infrastructure, including risks related to safety and emissions	n/a	Please see this item on <a href="#">Page 16</a> of NJR's Corporate Sustainability Report.		

**TABLE 2. Activity Metrics**

	Code	Accounting Metric	Unit of Measure	FY2023	FY2024	FY2025
Activity Metrics	IF-GU-000.A	Number of residential customers served	Number	536,219	542,972	549,026
		Number of commercial customers served		39,756	39,583	39,897
		Number of industrial customers served		25	25	25
Activity Metrics	IF-GU-000.B	Amount of natural gas delivered to residential customers	Million British Thermal Units (MMBtu)	43,366,747	44,511,097	47,828,029
		Amount of natural gas delivered to commercial customers		8,423,645	8,503,373	9,112,588
		Amount of natural gas delivered to industrial customers <sup>4</sup>		0	0	0
		Amount of natural gas delivered transferred to a third party		13,576,476	13,070,332	13,118,190
Activity Metrics	IF-GU-000.C	Length of gas transmission pipelines	Kilometers (km)	404	394	394
		Length of gas distribution pipelines		12,138	12,287	12,398

<sup>3</sup>This data is reported to the Pipeline and Hazardous Materials Safety Administration on a calendar year basis; therefore, data is reflective of the months of January through December. (FY25=CY24, FY24=CY23, FY23=CY22)

<sup>4</sup>The small industrial sales volumes are for service provided to interruptible customers during an interruption under certain circumstances. Please refer to Service Classification IS in the NJNG Tariff for further information.

## Solar Technology and Project Developers

Solar Technology and Project Developers <sup>5</sup>						
Activity Metrics	Code	Accounting Metric	Unit of Measure	FY2023	FY2024	FY2025
	RR-ST-000.B	Total capacity of completed solar energy systems		Megawatts (MW)	468.8	477.0
	RR-ST-000.C	Total project development assets <sup>6</sup>	U.S. Dollars (\$ million)	\$1,207.5	\$1,236.3	\$1,190.0

<sup>5</sup>NJRCEV is not a manufacturer of solar technology, therefore, we are included the metrics applicable to solar owner operators.

<sup>6</sup>This amount is reflective of total assets in service.

## Oil, Gas and Midstream - Adelphia Gateway

Topic	Code	Accounting Metric	Unit of Measure	FY2023	FY2024	FY2025
GHG Emissions	EM-MD-110a.1	Gross global Scope 1 emissions	Metric tons (mt)	16,435	13,967	8,533
		Percentage methane	Percentage (%) CO <sub>2</sub> e,	7.0%	3.0%	3.8%
		Percentage covered under emissions-limiting regulations	Percentage (%)	0%	0%	0%
	EM-MD-110a.2	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	n/a	Please see this item on <a href="#">Page 15</a> of NJR's Corporate Sustainability Report.		
Air Quality	EM-MD-120a.1	Air emissions of NOx (excluding N2O)	Metric tons (mt)	7.195	2.383	0.3395
		Air emissions of SOx		0.018	0.015	0.0021
		Air emissions of volatile organic compounds (VOCs)		8.774	4.517	3.725
		Air emissions of particulate matter (PM10)		0.266	0.26	0.036

Ecological Impacts	EM-MD-160a.1	Description of environmental management policies and practices for active operations	n/a	Please see this item on <a href="#">Page 40</a> of NJR's Corporate Sustainability Report.		
	EM-MD-160a.2	Percentage of land owned, leased, and/or operated within areas of protected conservation status or endangered species habitat	n/a	0%	0%	0%
	EM-MD-160a.3	Terrestrial acreage disturbed, percentage of impacted area restored	Acres (ac), Percentage (%)	0%	0%	0%
	EM-MD-160a.4	Number and aggregate volume of hydrocarbon spills, volume in Arctic, volume in Unusually Sensitive Areas (USAs), and volume recovered	Number, Barrels (bbls)	0	0	0
Competitive Behavior	EM-MD-520a.1	Total amount of monetary losses as a result of legal proceedings associated with federal pipeline and storage regulations	Reporting currency	\$0	\$0	\$0
Operational Safety, Emergency Preparedness & Response	EM-MD-540a.1	Number of reportable pipeline incidents	Number	0	0	0
		Percentage of significant reportable pipeline incidents	Percentage (%)	0%	0%	0%
	EM-MD-540a.2	Percentage of natural gas pipelines inspected	Percentage (%)	0%	0%	0%
		Percentage of hazardous liquid pipelines inspected		n/a	n/a	n/a
	EM-MD-540a.3	Number of accident releases from rail transportation	Number	n/a	n/a	n/a
		Number of non-accident releases (NARs) from rail transportation		n/a	n/a	n/a
	EM-MD-540a.4	Discussion of management systems used to integrate a culture of safety and emergency preparedness throughout the value chain and throughout project lifecycles	n/a	Please see this item on <a href="#">Page 22</a> of NJR's Corporate Sustainability Report.		

**TABLE 2. Activity Metrics**

	Code	Accounting Metric	Unit of Measure	FY2023	FY2024	FY2025
Activity Metrics	EM-MD-000.A	Total metric ton-kilometers of natural gas products transported, by mode of transport	Metric ton (t) kilometers	11,897	16,387	13,384
		Total metric ton-kilometers of crude oil products transported, by mode of transport		n/a	n/a	n/a
		Total metric ton-kilometers of refined petroleum products transported, by mode of transport		n/a	n/a	n/a

## Oil, Gas and Midstream - Leaf River

Topic	Code	Accounting Metric	Unit of Measure	FY2023	FY2024	FY2025
GHG Emissions	EM-MD-110a.1	Gross global Scope 1 emissions	Metric tons (t)	32,448	33,113	101,002 <sup>8</sup>
		Percentage methane	Percentage (%) CO <sub>2</sub> e,	30.9%	33.9%	33.6%
		Percentage covered under emissions-limiting regulations	Percentage (%)	-%	-%	-%
	EM-MD-110a.2	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	n/a	Please see this item on <a href="#">Page 15</a> of NJR's Corporate Sustainability Report.		
Air Quality	EM-MD-120a.1	Air emissions of NOx (excluding N2O)	Metric tons (t)	50.6	47	54
		Air emissions of SOx (excluding N2O)		0.109	0.12	0.12
		Air emissions of volatile organic compounds (VOCs)		43.9	34.7	36.6
		Air emissions of particulate matter (PM10)		1.9	2.0	1.86
Ecological Impacts	EM-MD-160a.1	Description of environmental management policies and practices for active operations	n/a	Please see this item on <a href="#">Page 40</a> of NJR's Corporate Sustainability Report.		
	EM-MD-160a.2	Percentage of land owned, leased, and/or operated within areas of protected conservation status or endangered species habitat	n/a	0%	0%	0%
	EM-MD-160a.3	Terrestrial acreage disturbed, percentage of impacted area restored	Acres (ac), Percentage (%)	0%	0%	0%
	EM-MD-160a.4	Number and aggregate volume of hydrocarbon spills, volume in Arctic, volume in Unusually Sensitive Areas (USAs), and volume recovered	Number, Barrels (bbls)	0	0	0
Competitive Behavior	EM-MD-520a.1	Total amount of monetary losses as a result of legal proceedings associated with federal pipeline and storage regulations	Reporting currency	\$0	\$0	\$0

<sup>8</sup>Leaf River's Scope 1 emissions increased in fiscal 2025 due increased runtime on certain compressors resulting from maintenance and compliance.

Operational Safety, Emergency Preparedness & Response	EM-MD-540a.1	Number of reportable pipeline incidents	Number	0	0	0
		Percentage of significant reportable pipeline incidents	Percentage (%)	0%	0%	0%
	EM-MD-540a.2	Percentage of natural gas pipelines inspected	Percentage (%)	0%	0%	0%
		Percentage of hazardous liquid pipelines inspected		n/a	n/a	n/a
	EM-MD-540a.3	Number of accident releases from rail transportation	Number	n/a	n/a	n/a
		Number of non-accident releases (NARs) from rail transportation		n/a	n/a	n/a
	EM-MD-540a.4	Discussion of management systems used to integrate a culture of safety and emergency preparedness throughout the value chain and throughout project lifecycles	n/a	Please see this item on <a href="#">Page 22</a> of NJR's Corporate Sustainability Report.		

**TABLE 2. Activity Metrics**

	Code	Accounting Metric	Unit of Measure	FY2023	FY2024	FY2025
Activity Metrics	EM-MD-000.A	Total metric ton-kilometers of natural gas products transported, by mode of transport	Metric ton (mt) kilometers	7,858	7,713	11,581
		Total metric ton-kilometers of crude oil products transported, by mode of transport		n/a	n/a	n/a
		Total metric ton-kilometers of refined petroleum products transported, by mode of transport		n/a	n/a	n/a

## SASB Qualitative Answers

### **IF-GU-240a.4 Discussion of impact of external factors on customer affordability of gas, including the economic conditions of the service territory**

NJNG's service territory includes Monmouth, Ocean, Morris, Middlesex, Burlington and Sussex counties. The majority of NJNG's customers reside in Monmouth and Ocean counties, located along the Jersey Shore. Our northern territory serves portions of Morris County, and we continue to add customers in Sussex County. NJNG's customer base consists of nearly 91% residential customers and the associated commercial establishments that serve their daily needs.

The median household income in the counties we serve ranges from approximately \$86,411 to \$134,929, compared to a statewide average of \$101,050. According to its biannual report, the United Way highlights the percentage of families at the county level who live above the Federal Poverty Level but struggle to afford basic expenses, including utility bills. In the counties NJNG serves, the percentage of households classified as living in poverty or ALICE – Asset Limited, Income Constrained, Employed – ranges from 29 to 46%.

### **EM-MD-160a.1 – Description of environmental management policies and practices for active operations**

Adelphia and Leaf River have complied with all laws, rules and regulations concerning our company and business units' operations regarding environmental management policies.

Adelphia and Leaf River have worked expeditiously and transparently with all stakeholders, including, but not limited to, regulatory agencies, emergency responders, public officials, landowners, schools and farmers to ensure all regulatory requirements and concerns are addressed in a timely manner and in full compliance with all environmental regulatory requirements and policies.

### **EM-MD-160a.2 – Percentage of land owned, leased, and/or operated within areas of protected conservation status or endangered species habitat**

An environmental report prepared for the South Zone of Adelphia Gateway, which runs from the area of Marcus Hook to Western Bucks County in Pennsylvania, listed the potential impacts to endangered species. Below is a determination of endangered species potentially occurring in the area.

Species	Effect Determination
Reptiles	
Bog turtle	Not likely to adversely affect.
Mammals	
Indiana bat	Not likely to adversely affect. The Indiana bat is not anticipated to occur within forested areas that would be crossed by the project.
Birds	
Peregrine falcon	No significant impact.
Plants	
Small whorled pogonia	No effect.