



# Electric Utilities & Power Generators

Sustainability Accounting Standard

Parent Company: Avista Corporation  
 Operating Company: Avista Utilities  
 States of Operation: ID, WA  
 Report Date: 12/20/2024

SASB Code	Accounting Metric	2019	2020	2021	2022	2023					
<b>Greenhouse Gas Emission &amp; Energy Resource Planning</b>											
IF-EU-110a.1	(1) Greenhouse gas (GHG) Scope 1 emissions associated with owned power generation (Metric Tons CO <sub>2</sub> e)	2,371,368	1,968,205	2,204,752	2,458,675	3,035,164					
	(2) Percentage covered under emissions-limiting regulations	100%	100%	100%	100%	100%					
	(3) Percentage covered under emissions-reporting regulations	100%	100%	100%	100%	100%					
IF-EU-110a.2	(1) GHG Scope 3 emissions associated with purchased power (Metric Tons CO <sub>2</sub> e)	1,231,075	1,178,206	1,026,863	1,120,515	1,291,205					
	(2) Total GHG Scope 1 + Scope 3 emissions associated with power deliveries (Metric Tons CO <sub>2</sub> e)	3,602,443	3,146,411	3,231,615	3,579,190	4,326,369					
IF-EU-110a.4	(1) Number of customers served in markets subject to renewable portfolio standards (RPS)	257,394	261,438	264,439	268,627	269,495					
	(2) Percentage fulfillment of RPS target by market.	100%	100%	100%	100%	100%					
<b>Air Quality</b>											
IF-EU-120a.1		Metric Tons	% in or near areas of dense population	Metric Tons	% in or near areas of dense population	Metric Tons	% in or near areas of dense population	Metric Tons	% in or near areas of dense population	Metric Tons	% in or near areas of dense population
	(1) NOx emissions	1,684	3.5%	1,247	3.3%	1,602	4.1%	1,869	9.4%	2,034	15.1%
	(2) SOx emissions	675	0.1%	245	0.3%	554	0.1%	685	0.1%	715	0.6%
	(3) Particulate matter (PM10) emissions	814	1.4%	639	1.5%	756	1.5%	807	1.7%	882	2.3%
	(4) Lead (Pb) emissions	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	(5) Mercury (Hg) emissions	0.0	0.0%	0.0	0.0%	0.0	0.0%	0.0	0.0%	0.0	0.0%

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Water Management											
IF-EU-140a.1		Thousand cubic meters	% in regions with High or Extremely High Baseline Water Stress	Thousand cubic meters	% in regions with High or Extremely High Baseline Water Stress	Thousand cubic meters	% in regions with High or Extremely High Baseline Water Stress	Thousand cubic meters	% in regions with High or Extremely High Baseline Water Stress	Thousand cubic meters	% in regions with High or Extremely High Baseline Water Stress
	(1) Total water withdrawn for thermal generation	5,187	0.0%	4,060	0.0%	3,825	0.0%	5,180	0.0%	5,651	0.0%
	(2) Total water consumed for thermal generation	4,947	0.0%	3,833	0.0%	3,564	0.0%	4,835	0.0%	5,212	0.0%
	(3) Total water withdrawn for hydroelectric generation	43,965,638	0.0%	45,796,784	0.0%	44,973,949	0.0%	49,785,590	0.0%	45,797,163	0.0%
	(4) Total water consumed for hydroelectric generation	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	(5) Total water withdrawn for all Company generation*	43,970,825	0.0%	45,800,844	0.0%	44,977,774	0.0%	49,790,770	0.0%	45,802,814	0.0%
	(6) Total water consumed for all Company generation	4,947	0.0%	3,833	0.0%	3,564	0.0%	4,835	0.0%	5,212	0.0%
*99.99% of total water withdrawals represent non-consumptive use by hydroelectric plants											
IF-EU-140a.2	(1) Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	0	0	0	0	0					
Coal Ash Management											
IF-EU-150a.1	(1) Amount of coal combustion residuals (CCR) generated (Metric Tons)	105,232	77,919	93,795	102,054	101,019					
	(2) Percentage of coal combustion residuals (CCR) recycled	0.0%	0.0%	0.0%	0.0%	0.0%					
IF-EU-150a.2	(1) Total number of coal combustion residual (CCR) impoundments, broken down by hazard potential classification and structural integrity assessment	1 x Incised, N/A	1 x Incised, N/A	1 x Incised, N/A	1 x Incised, N/A	1 x Incised, N/A					
		1 x Significant, Satisfactory	1 x Significant, Satisfactory	1 x Significant, Satisfactory	1 x Significant, Satisfactory	1 x Significant, Satisfactory					
Energy Affordability											
IF-EU-240a.1	(1) Average retail electric rate for residential customers (USD/kWh)	\$0.098	\$0.099	\$0.100	\$0.100	\$0.106					
	(2) Average retail electric rate for commercial customers (USD/kWh)	\$0.100	\$0.102	\$0.103	\$0.106	\$0.109					
	(3) Average retail electric rate for industrial customers (USD/kWh)	\$0.056	\$0.056	\$0.056	\$0.056	\$0.057					
IF-EU-240a.2	(1) Typical monthly electric bill for residential customers for 500 kWh (USD)	\$49.00	\$49.62	\$49.90	\$49.93	\$52.89					
	(2) Typical monthly electric bill for residential customers for 1,000 kWh (USD)	\$98.01	\$99.23	\$99.79	\$99.87	\$105.78					
IF-EU-240a.3	(1) Number of residential customer electric disconnections for non-payment	13,439	4,530	2,069	5,102	9,631					
	(2) Percentage of residential customer electric disconnections for non-payment reconnected within 30 days	80%	85%	80%	74%	74%					
Workforce Health & Safety (Employee Data Only)											
IF-EU-320a.1	(1) Total recordable incident rate (per 100 full-time workers, excluding COVID-19 work-related cases)	3.57	3.27	4.12	3.50	4.57					
	(2) Total fatality rate (per 100 full-time workers)	0.00	0.00	0.00	0.00	0.00					
	(3) near miss frequency rate (per 100 full-time workers)	N/A	0.53	1.55	3.38	2.57					

SASB Code	Accounting Metric	2019		2020		2021		2022		2023	
<b>End-Use Efficiency &amp; Demand</b>											
IF-EU-420a.1	(1) Percentage of electric utility revenues from rate structures that are decoupled	85%		82%		82%		82%		83%	
	(2) Percentage of electric utility revenues from rate structures that contain a lost revenue adjustment mechanism (LRAM)	0%		0%		0%		0%		0%	
IF-EU-420a.2	(1) Percentage of electric load served by smart grid technology (by MWh)	>99%		>99%		>99%		>99%		>99%	
IF-EU-420a.3	(1) Customer electricity savings from efficiency measures, by market (by MWh)	Washington	47,492	Washington	24,186	Washington	39,044	Washington	23,021	Washington	40,029
		Idaho	25,231	Idaho	16,711	Idaho	16,772	Idaho	14,927	Idaho	15,530
		Total	72,723	Total	40,897	Total	55,816	Total	37,948	Total	55,560
<b>Nuclear Safety &amp; Emergency Management</b>											
IF-EU-540a.1	(1) Total number of nuclear power units, broken down by U.S. Nuclear Regulatory Commission (NRC) Action Matrix Column	Avista does not own or operate any nuclear power units.									
IF-EU-540a.2	(1) Description of efforts to manage nuclear safety and emergency preparedness										
<b>Grid Resiliency</b>											
IF-EU-550a.1	(1) Number of incidents of non-compliance with physical and/or cybersecurity standards or regulations	8		0		1		0		0	
IF-EU-550a.2	<b>Excluding Major Event Days:</b>										
	(1) System Average Interruption Duration Index (SAIDI)	137 minutes		132 minutes		164 minutes		146 minutes		131 minutes	
	(2) System Average Interruption Frequency Index (SAIFI)	0.94		0.89		1.24		0.92		0.79	
	(3) Customer Average Interruption Duration Index (CAIDI)	145 minutes		148 minutes		133 minutes		158 minutes		142 minutes	
IF-EU-550a.2	<b>Including Major Event Days:</b>										
	(1) System Average Interruption Duration Index (SAIDI)	209 minutes		378 minutes		831 minutes		204 minutes		139 minutes	
	(2) System Average Interruption Frequency Index (SAIFI)	1.14		1.45		2.09		1.10		0.85	
	(3) Customer Average Interruption Duration Index (CAIDI)	183 minutes		261 minutes		397 minutes		185 minutes		163 minutes	

SASB Code	Accounting Metric	2019	2020	2021	2022	2023
Activity Metrics						
IF-EU-000.A	(1) Number of residential customers served	345,064	349,890	356,387	361,606	366,450
	(2) Number of commercial customers served	42,930	43,399	44,110	44,578	45,341
	(3) Number of industrial customers served	1,305	1,297	1,205	1,194	1,188
IF-EU-000.B	(1) Total electricity delivered to residential customers (MWh)	3,766,048	3,807,041	3,955,384	4,153,697	4,020,329
	(2) Total electricity delivered to commercial customers (MWh)	3,170,031	2,994,648	3,157,795	3,200,915	3,159,672
	(3) Total electricity delivered to industrial customers (MWh)	2,047,228	2,042,265	2,090,406	2,131,895	2,096,554
	(4) Total electricity delivered to all other retail customers (MWh)	32,681	31,089	31,263	31,183	31,314
	(5) Total electricity delivered to wholesale customers (MWh)	2,942,248	2,796,393	2,519,288	3,144,486	3,521,491
IF-EU-000.C	(1) Length of transmission lines (km)	3,653	3,661	3,701	3,701	3,701
	(2) Length of distribution lines (km)	30,738	30,899	31,060	31,543	31,704
IF-EU-000.D	(1) Total electricity from owned generation (MWh)	7,573,513	7,124,057	7,233,269	7,984,622	8,108,560
	(2) Percentage of electricity generated by Hydroelectric	46.5%	51.2%	49.7%	49.2%	37.3%
	(2) Percentage of electricity generated by Natural Gas	28.5%	27.9%	24.8%	26.7%	38.7%
	(2) Percentage of electricity generated by Coal	20.9%	17.1%	21.0%	20.3%	20.2%
	(2) Percentage of electricity generated by Biomass	4.2%	3.7%	4.5%	3.8%	3.8%
	(2) Percentage of electricity generated by Nuclear	0%	0%	0%	0%	0%
IF-EU-000.D	(2) Percentage of electricity generated by Petroleum	0%	0%	0%	0%	0%
	(2) Percentage of electricity generated by Geothermal	0%	0%	0%	0%	0%
	(2) Percentage of electricity generated by Solar	0%	0%	0%	0%	0%
	(2) Percentage of electricity generated by Wind	0%	0%	0%	0%	0%
	(2) Percentage of electricity generated by Other	0%	0%	0%	0%	0%
	(3) Percentage in regulated markets	100%	100%	100%	100%	100%
IF-EU-000.E	Total wholesale electricity purchased (MWh)	5,344,702	5,465,161	5,437,179	5,548,826	5,601,050



## Gas Utilities & Distributors

Sustainability Accounting Standard

Parent Company: Avista Corporation  
 Operating Company: Avista Utilities  
 States of Operation: ID, OR, WA  
 Report Date: 12/20/2024

SASB Code	Accounting Metric	2019	2020	2021	2022	2023					
<b>Energy Affordability</b>											
IF-GU-240a.1	(1) Average retail gas rate for residential customers (USD/MMBtu)	\$8.50	\$9.71	\$10.07	\$11.74	\$14.43					
	(2) Average retail gas rate for commercial customers (USD/MMBtu)	\$6.44	\$7.27	\$7.58	\$9.37	\$11.60					
	(3) Average retail gas rate for industrial customers (USD/MMBtu)	\$3.72	\$3.63	\$3.72	\$5.40	\$7.01					
	(4) Average retail gas rate for transportation services only (USD/MMBtu)	\$0.44	\$0.43	\$0.48	\$0.48	\$0.47					
IF-GU-240a.2	(1) Typical monthly gas bill for residential customers for 50 MMBtu of gas delivered per year (USD)	\$35.40	\$40.47	\$41.97	\$48.90	\$60.14					
	(2) Typical monthly gas bill for residential customers for 100 MMBtu of gas delivered per year (USD)	\$70.81	\$80.94	\$83.95	\$97.79	\$120.28					
IF-GU-240a.3	(1) Number of residential customer gas disconnections for non-payment	3,525	715	934	2,198	1,236					
	(2) Percentage of residential customer gas disconnections for non-payment reconnected within 30 days	52%	69%	38%	52%	82%					
<b>End-Use Efficiency</b>											
IF-GU-420a.1	(1) Percentage of gas utility revenues from rate structures that are decoupled	96%	95%	95%	95%	96%					
	(2) Percentage of gas utility revenues from rate structures that contain a lost revenue adjustment mechanism (LRAM)	0%	0%	0%	0%	0%					
IF-GU-420a.2	(1) Customer gas savings from efficiency measures, by market (MMBtu)	Washington	50,411	Washington	59,533	Washington	79,296	Washington	54,577	Washington	58,778
		Idaho	21,696	Idaho	35,255	Idaho	45,288	Idaho	30,633	Idaho	23,011
		Oregon	39,120	Oregon	41,938	Oregon	40,816	Oregon	37,432	Oregon	45,179
		Total	111,228	Total	136,726	Total	165,400	Total	122,642	Total	126,968

SASB Code	Accounting Metric	2019	2020	2021	2022	2023
<b>Integrity of Gas Delivery Infrastructure</b>						
IF-GU-540a.1	(1) Number of reportable pipeline incidents	0	1	1	1	1
IF-GU-540a.1	(2) Number of Corrective Action Orders (CAO)	0	0	0	0	0
IF-GU-540a.1	(3) Number of Notices of Probable Violations (NOPV)	10	8	13	2	5
IF-GU-540a.2	(1) Percentage of distribution pipeline that is cast and/or wrought iron	0%	0%	0%	0%	0%
	(2) Percentage of distribution pipeline that is unprotected steel	0%	0%	0%	0%	0%
IF-GU-540a.3	(1) Percentage of gas transmission pipelines inspected	100% Leak Survey Inspections	100% Leak Survey Inspections	100% Leak Survey Inspections	100% Leak Survey Inspections	100% Leak Survey Inspections
	(2) Percentage of gas distribution pipelines inspected	40% Leak Survey Inspections	44% Leak Survey Inspections	39% Leak Survey Inspections	37% Leak Survey Inspections	38% Leak Survey Inspections
<b>Activity Metrics</b>						
IF-GU-000.A	(1) Number of residential customers served	321,343	327,125	332,187	337,073	340,655
	(2) Number of commercial customers served	35,804	36,164	36,448	36,753	37,193
	(3) Number of industrial customers served	286	265	232	232	237
IF-GU-000.B	(1) Total gas delivered to residential customers (MMBtu)	23,118,276	21,993,515	21,978,241	24,239,460	22,561,066
	(2) Total gas delivered to commercial customers (MMBtu)	14,514,335	13,282,507	13,514,115	15,193,647	14,508,738
	(3) Total gas delivered to industrial customers (MMBtu)	1,074,706	1,507,634	1,663,647	1,485,470	1,866,430
	(4) Total gas transferred to a third party (MMBtu)	19,537,429	18,568,629	17,897,033	17,929,402	17,471,657
IF-GU-000.C	(1) Length of gas transmission pipelines (km)	146	146	146	146	146
	(2) Length of gas distribution pipelines (km)	21,679	21,851	22,089	22,442	22,344