Sustainability Accounting Standards Board (SASB) Report

2022 DATA















Ameren Corporation – Sustainability Accounting Standards Board (SASB) Report

SASB standards are designed to provide stakeholders with useful information regarding Environmental, Social and Governance (ESG) topics. This report maps Ameren information to the SASB standards for the Electric Utilities & Power Generators and Gas Utilities & Distributors. Unless otherwise noted, this report reflects year-end 2022 data¹.

Ameren Corporation operates in both Missouri and Illinois. Unless otherwise noted, our response is for Ameren Corporation.

Greenhouse Gas Emissions & Energy Resource Planning			
SASB Code	Accounting Metric	Ameren Response (2022)	
IF-EU-110a.1	 Gross global Scope 1 emissions, percentage covered under Emissions-limiting regulations, and Emissions-reporting regulations 	2023 CDP Climate Chang	<u>ge (p. 84)</u>
IF-EU-110a.2	Greenhouse gas (GHG) emissions	24,745,347 MT CO ₂ e	
	associated with power deliveries	2023 EEI-AGA ESG/Sustainability Template (p.3)	
IF-EU-110a.3	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reductions targets, and an analysis of performance against those targets	2022 Climate Risk Report (p. 9) ²	
IF-EU-110a.4	 Number of customers served in markets subject to renewable portfolio standards (RPS) and Percentage of fulfillment of RPS target by market 	Ameren Illinois: 1) 1.23 million 2) 25.5% <u>2023 EEI-AGA ESG/Sust</u> <u>& 10 for (1))</u>	Ameren Missouri: 1) 1.25 million 2) 100% ainability Template (p. 6

Electric Utilities & Power Generators

¹ Any 2021 data will be updated to 2022 data when available.

² Year-end 2022 report expected to be available Q4 2023.

Electric Utilities & Power Generators

Air Quality			
SASB Code	Accounting Metric	Ameren Response (2022)	
IF-EU-120a.1	Air emissions of the following pollutants: 1) NOx (excluding N ₂ O) 2) SOx 3) Particulate matter (PM10) 4) Lead 5) Mercury (Hg)	 13,705 MT 52,638 MT 2,732 MT 0.21 MT 0.11 MT 2023 EEI-AGA ESG/Sustainability Template (p. 3 & 4; for (1), (2), (5)) 	
	Water Mana	gement	
SASB Code	Accounting Metric	Ameren Response (2022)	
IF-EU-140a.1	 Total water withdrawn Total water consumed Percentage of each in regions with high or extremely high baseline water stress 	2023 CDP Water Security (p. 23-35)	
IF-EU-140a.2	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	Zero water quality incidents that resulted in formal enforcement action	
IF-EU-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	2023 CDP Water Security (p. 76)	
	Coal Ash Mai	nagement	
SASB Code	Accounting Metric	Ameren Response (2022)	
IF-EU-150a.1	Amount of coal combustion residuals (CCR) generated, percentage recycled	770,171 MT, 69% recycled <u>2023 EEI-AGA ESG/Sustainability Template (p. 4)</u>	
IF-EU-150a.2	Total number of CCR impoundments, broken down by hazard potential classification and structural integrity assessment	Managing CCRs	

Energy Affordability			
SASB Code	Accounting Metric	Ameren Response (2022)	
IF-EU-240a.1	 Average retail electric rate per kilowatt hour (kWh) for³: 1) Residential, 2) Commercial, and 3) Industrial customers 	Ameren Illinois: 1) \$0.1528/kWh 2) \$0.1355/kWh 3) \$0.0918/kWh	Ameren Missouri: 1) \$0.1088/kWh 2) \$0.0828/kWh 3) \$0.0671/kWh
IF-EU-240a.2	Typical monthly electric bill for residential customers for 1) 500 kWh and 2) 1,000 kWh of electricity delivered per month	Ameren Illinois: 1) \$93.63 2) \$167.94	Ameren Missouri: 1) \$62.82 2) \$111.66
IF-EU-240a.3	Number of residential customer electric disconnections for non-payment, percentage reconnected within 30 days	Ameren Illinois: 60,546 72%	Ameren Missouri: 71,466 81%
IF-EU-240a.4	Discussion of impact of external factors on customer affordability of electricity, including the economic conditions of the service territory	Ameren Corporation Form 10-K for the year ended Dec 31, 2022 (p. 4-6)	
	Workforce Heal	Ith & Safety	
SASB Code	Accounting Metric	Ameren Response (2	022)
IF-EU-320a.1	 Total recordable incident rate (TRIR), Fatality rate, and Near miss frequency rate (NMFR) 	 1.11 0 Not reported <u>2023 EEI-AGA ESG/Sus</u> 	<u>tainability Template (p. 4)</u>
	End-Use Efficien	cy & Demand	
SASB Code			
SASD Coue	Accounting Metric	Ameren Response (2	022)
IF-EU-420a.1	Accounting Metric Percentage of electric utility revenues from rate structures that 1) Are decoupled and 2) Contain a lost revenue adjustment mechanism (LRAM)	Ameren Response (2 Ameren Illinois: 1) 100% 2) No LRAM	022) Ameren Missouri: 1) No decoupling 2) 98.6%
	Percentage of electric utility revenues from rate structures that 1) Are decoupled and 2) Contain a lost revenue	Ameren Illinois: 1) 100%	Ameren Missouri: 1) No decoupling
IF-EU-420a.1	Percentage of electric utility revenues from rate structures that 1) Are decoupled and 2) Contain a lost revenue adjustment mechanism (LRAM) Percentage of electric load served by	Ameren Illinois: 1) 100% 2) No LRAM	Ameren Missouri: 1) No decoupling 2) 98.6%

 $\overline{\ }^{3}$ Rate shown is the average of 12-month period ending on December 31, 2022.

Electric Utilities & Power Generators

Nuclear Safety & Emergency Management			
SASB Code	Accounting Metric	Ameren Response (2022)	
IF-EU-540a.1	Total number of nuclear power plant units, broken down by US Nuclear Regulatory Commission (NRC) Action Matrix Column	1 <u>Ameren Corporation Form 10-K for the year</u> <u>ended Dec 31, 2022 (p. 12)</u>	
IF-EU-540a.2	Description of efforts to manage nuclear safety and emergency preparedness	Ameren Corporation Form 10-K for the year ended Dec 31, 2021 (p. 27)	
	Grid Resi	liency	
SASB Code	Accounting Metric	Ameren Response (2022)	
IF-EU-550a.1	Number of incidents of non-compliance with physical and/or cybersecurity standards or regulations	There were no material violations identified due to non-compliance with the various cybersecurity standards or regulations.	
		The results of our internal, external and regulatory assessments have routinely demonstrated a high- degree of integrity in our risk, security and governance practices because of an unwavering focus, direct investment and prioritization across our cybersecurity program to protect Ameren's assets, customer data and critical utility services. Additionally, the results of these assessments and audits along with the broader Ameren cybersecurity program and practices are routinely shared with Ameren's management and the Board of Directors.	
IF-EU-550a.2	 System Average Interruption Duration Index (SAIDI), System Average Interruption Frequency Index (SAIFI), and Customer Average Interruption Duration Index (CAIDI), inclusive of major event days 	1) 157 2) 0.97 3) 162	
	Activity M	letrics	
SASB Code	Accounting Metric	Ameren Response (2022)	
IF-EU-000.A	Number of 1) Residential, 2) Commercial, and 3) Industrial customers served	 2,144,218 330,678 4,595 2023 EEI-AGA ESG/Sustainability Template (p. 2) 	

Electric Utilities & Power Generators

Activity Metrics		
SASB Code	Accounting Metric	Ameren Response (2022)
IF-EU-000.B	 Total electricity delivered to 1) Residential, 2) Commercial, 3) Industrial 4) All other retail customers, and 5) Wholesale customers 	Ameren Corporation Form 10-K for the year ended Dec 31, 2022 (p. 18)
IF-EU-000.C	Length of transmission and distribution lines	Transmission: 3,126 circuit miles Ameren Missouri 4,716 circuit miles Ameren Illinois 545 circuit miles Ameren Transmission Distribution: 33,846 circuit miles Ameren Missouri 45,972 circuit miles Ameren Illinois Ameren Corporation Form 10-K for the year ended Dec 31, 2022 (p. 33)
IF-EU-000.D	Total electricity generated, percentage by major source, and percentage in regulated markets	2023 EEI-AGA ESG/Sustainability Template (p. 2)
IF-EU-000.E	Total wholesale electricity purchased	13,621,114,507 kWh

Gas Utilities & Distributors

Gas Utilities & Distributors

Energy Affordability			
SASB Code	Accounting Metric	Ameren Response (2022)	
IF-GU-240a.1	 Average retail gas rate for¹: 1) Residential, 2) Commercial, 3) Industrial customers, and 4) Transportation services only 	Ameren Illinois: 1) \$1.4461/Therm 2) \$1.262/Therm 3) \$0.6231/Therm 4) \$0.072/Therm	Ameren Missouri: (1) \$1.5386/Therm (2) \$1.3003/Therm (3) \$1.0872/Therm (4) \$0.1564/Therm
IF-GU-240a.2	 Typical monthly gas bill for residential customers for 1) 50 Million British Thermal Units (MMBtu) and 2) 100 MMBtu of gas delivered per year² 	Ameren Illinois: 1) \$68.41 2) \$117.45	Ameren Missouri: 1) \$69.12 2) \$123.24
IF-GU-240a.3	Number of residential customer gas disconnections for non-payment, percentage reconnected within 30 days ³	Ameren Illinois: 14,265 10%	Ameren Missouri: 1,812 30%
IF-GU-240a.4	Discussion of impact of external factors on customer affordability of gas, including the economic conditions of the service territory	Ameren Corporation Form 10-K for the year ended Dec 31, 2022 (p. 20)	
	End-Use Effic	ciency	
SASB Code	Accounting Metric	Ameren Response (2022)	
IF-GU-420a.1	 Percentage of gas utility revenues from rate structures that 1) Are decoupled or 2) Contain a lost revenue adjustment mechanism (LRAM) 	Ameren Illinois: 1) 88.1% 2) No LRAM	Ameren Missouri: 1) 70.75% 2) No LRAM
IF-GU-420a.2	Customer gas savings from efficiency measures by market	Ameren Illinois: 409,799 MMBtu	Ameren Missouri: 11,596.4 MMBtu

¹ Rate shown is the average of 12-month period ending on December 31, 2022.

² Monthly bills were calculated by dividing delivered gas units (50 and 100 MMBtu) by 12 to get monthly amounts and multiplying by the gas rate active in that month during 2022. There is no block or seasonal gas pricing. ³ Total Gas cuts and reconnect % include estimated portions of combo accounts (gas and electric combined) that related to gas only.

Combo account reconnects were subtracted from total combo account cuts to estimate a representative value of additional gas cuts.

Gas Utilities & Distributors

Integrity of Gas Delivery Infrastructure			
SASB Code	Accounting Metric	Ameren Response (2022)	
IF-GU-540a.1	Number of 1) Reportable pipeline incidents, 2) Corrective Action Orders (CAO), and 3) Notices of Probable Violation (NOPV)	Ameren Illinois: 1) 0 2) 0 3) 0	Ameren Missouri: 1) 0 2) 0 3) 3
IF-GU-540a.2	Percentage of distribution pipeline that is 1) Cast and/or wrought iron and 2) Unprotected steel	1) 0% 2) 0% <u>2023 EEI-AGA ESG/Sustainability Template (p.</u> <u>17)</u>	
IF-GU-540a.3	Percentage of gas 1) Transmission and 2) Distribution pipelines inspected	Ameren Illinois: 1) 19.7% 2) 27.7%	Ameren Missouri: 1) 0% 2) 48%
IF-GU-540a.4	Description of efforts to manage the integrity of gas delivery infrastructure, including risks related to safety and emissions	Ameren Corporation Form 10-K for the year ended Dec 31, 2022 (p. 27)	
	Activity Me	trics	
SASB Code	Accounting Metric	Ameren Response (2022)	
IF-GU-000.A	Number of 1) Residential, 2) Commercial, and 3) Industrial customers served	1) 866,496 2) 81,133 3) 1,546 <u>2023 EEI-AGA ESG/Su</u> (p.17)	<u>stainability Template</u>
IF-GU-000.B	 Amount of natural gas delivered to 1) Residential customers, 2) Commercial customers 3) Industrial customers, 4) Transferred to a third party 	Ameren Corporation Form 10-K for the year ended Dec 31, 2022 (p. 19)	
IF-GU-000.C	Length of gas 1) Transmission and 2) Distribution pipelines	Transmission & Distribution: 3,509 Ameren Missouri 18,680 Ameren Illinois	
		Ameren Corporation Fo ended Dec 31, 2022 (p.	