

PPL Corporation 2020 Sustainability Accounting Standards Board (SASB) Mapping Report



Sustainability Disclosure Topics & Accounting Metrics

Topic	SASB Code	Accounting Metric	Response	Reference
Greenhouse Gas Emissions & Energy Resource Planning	IF-EU-110a.1	(1) Gross global Scope 1 emissions, percentage covered under (2) emissions-limiting regulations, and (3) emissions-reporting regulations	See PPL's 2021 CDP Response, 2020 EEI-AGA ESG/Sustainability Report and 2020 Corporate Sustainability Report.	(CDP) C6.1, C6.10, C7.1a, C7.2, C7.2, C7.3a, (P.51-52, 58-61) Section 5 (EEI) P.65 (CSR)
	IF-EU-110a.2	Greenhouse gas (GHG) emissions associated with power deliveries	See PPL's 2020 EEI-AGA ESG/Sustainability Report and 2020 Corporate Sustainability Report.	(CDP) C5.1, C6.2, C6.3, C6.5 (P.50, 52-57) Section 5.2 (EEI)
	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 performance against those targets	See PPL's 2021 CDP Response and the climate action section of the 2020 Corporate Sustainability Report.	C3 Business Strategy (P.19-25) (CDP) P.26 (CSR)
	IF-EU-110a.4	(1) Number of customers served in markets subject to renewable portfolio standards (RPS) and (2) percentage fulfillment of RPS target by market	PPL Electric Utilities' 1.4 million customers in Pennsylvania are subject to renewable portfolio standards and PPL consistently met target requirements. From June 2019 to May 2020, alternative power sources comprised 15.7% of the power PPL Electric bought for customers who had not chosen a competitive supplier. The projected renewable energy obligation for June 2020 through May 2021 is 18%.	P.35 (CSR) C12.1a (P.82-83) (CDP)
Air Quality	IF-EU-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) particulate matter (PM10), (4) lead (Pb), and (5) mercury (Hg); percentage of each in or near areas of dense population	See PPL's 2020 EEI-AGA ESG/Sustainability Report and 2020 Corporate Sustainability Report.	Section 6 (EEI) P.65 (CSR)
Water Management	IF-EU-140a.1	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	No water is sourced from regions with high or extremely high baseline water stress. For data on water withdrawn and consumed, see the 2020 Corporate Sustainability Report.	Section 8 (EEI) P.66 (CSR)
	IF-EU-140a.2	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	No significant fines (defined as more than \$100,000).	GRI 307-1 P.57 (CSR)
	IF-EU-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	See PPL's 2020 Corporate Sustainability Report.	P.32 (CSR)

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Coal Ash Management	IF-EU-150a.1	Amount of coal combustion residuals (CCR) generated, percentage recycled	See PPL's 2020 EEI-AGA ESG/Sustainability Report and 2020 Corporate Sustainability Report.	Section 9 (EEI) P.66 (CSR)
	IF-EU-150a.2	Total number of coal combustion residual (CCR) impoundments, broken down by hazard potential classification and structural integrity assessment	Plans for CCR rule compliance and related data about each of LG&E and KU's facilities regulated under the Coal Combustion Residuals Rule is publicly available on LG&E and KU's website at lge-ku.com/CCR .	
Energy Affordability	IF-EU-240a.1	Average retail electric rate for (1) residential, (2) commercial, and (3) industrial customers	This information is disclosed to state public utility commissions. - For PPL Electric rates, see Pennsylvania PUC's annual rate comparison report - For LG&E and KU rates, see the Kentucky PSC's annual statistics report	P.36 (CSR)
	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	See PPL's 2020 Corporate Sustainability Report.	P.61; GRI-EU27 (CSR)
	IF-EU-240a.3	Number of residential customer electric disconnections for non-payment, percentage reconnected within 30 days	In 2020, PPL's U.S.-based utilities had 32,281 residential disconnections for nonpayment, with 87.8% reconnected within 30 days.	P.23-28
	IF-EU-240a.4	Discussion of impact of external factors on customer affordability of electricity, including the economic conditions of the service territory	See PPL's Form 10K	
Workforce Health & Safety	IF-EU-320a.1	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR)	PPL's TRIR for 2020 was 0.30; fatality rate was 0.00. PPL does not publicly disclose its NMFR.	Section 7 (EEI) P.67 (CSR)
End-Use Efficiency & Demand	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)	Pennsylvania Act 58 of 2018 PPL Electric allows to avail itself of LRAM, however the company has not yet proposed alternative rate structures.	
	IF-EU-420a.2	Percentage of electric load served by smart grid technology	All PPL operating companies use smart grid technology across their networks. For details on smart grid investments, see 2020 Corporate Sustainability Report.	P.21 (CSR)
	IF-EU-420a.3	Customer electricity savings from efficiency measures, by market	See PPL's 2020 EEI-AGA ESG/Sustainability Report and 2020 Corporate Sustainability Report.	Section 3.2 (EEI) P.8 (CSR)



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Nuclear Safety & Emergency Management	IF-EU-540a.1	Total number of nuclear power units, broken down by U.S. Nuclear Regulatory Commission (NRC) Action Matrix Column	N/A	
	IF-EU-540a.2	Description of efforts to manage nuclear safety and emergency preparedness	N/A	
Grid Resiliency	IF-EU-550a.1	Number of incidents of non-compliance with physical and/or cybersecurity standards or regulations	No material fines or penalties for violations of the reliability standards of the North American Electric Reliability Corporation (NERC). For information on PPL's strategy to protect the physical and cybersecurity of power grid infrastructure, see the 2020 Corporate Sustainability Report.	P.17 (CSR)
	IF-EU-550a.2	(1) System Average Interruption Duration Index (SAIDI), (2) System Average Interruption Frequency Index (SAIFI), and (3) Customer Average Interruption Duration Index (CAIDI), inclusive of major event days	See PPL's 2020 Corporate Sustainability Report.	P.67 (CSR)

Activity Metrics

SASB Code	Activity Metric	PPL Report	Page
IF-EU-000.A	Number of: (1) residential, (2) commercial, and (3) industrial customers served	See PPL's 2020 EEI-AGA ESG/Sustainability Report and 2020 Corporate Sustainability Report.	Section 4 (EEI) P.35 (CSR)
IF-EU-000.B	Total electricity delivered to: (1) residential, (2) commercial, (3) industrial, (4) all other retail customers, and (5) wholesale customers	133 billion kilowatt-hours	
IF-EU-000.C	Length of transmission and distribution lines	220,000 miles	
IF-EU-000.D	Total electricity generated, percentage by major energy source, percentage in regulated markets	100% of total electricity generated is in regulated markets	
IF-EU-000.E	Total wholesale electricity purchased	See PPL's 2020 EEI-AGA ESG/Sustainability Report.	Section 2.ii (EEI)