



Sustainability Accounting Standards Board (SASB) Report

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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 information relating to Ameren Corporation and its subsidiaries (collectively, "Ameren") to the SASB standards for the Electric Utilities & Power Generators and Gas Utilities & Distributors. Unless otherwise noted, this report reflects year-end 2023 data.¹

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

Electric Utilities & Power Generators

Greenhouse Gas Emissions & Energy Resource Planning			
SASB Code	Accounting Metric	Ameren Response (2023)	
IF-EU-110a.1	1) Gross global Scope 1 emissions, percentage covered under 2) Emissions-limiting regulations, and 3) Emissions-reporting regulations	2023 CDP Climate Change (p. 84) ¹	
IF-EU-110a.2	Greenhouse gas (GHG) emissions associated with power deliveries	19,669,523 MT CO ₂ e 2024 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	2023 Climate Risk Report (p. 9)	
IF-EU-110a.4	1) Number of customers served in markets subject to renewable portfolio standards (RPS) and 2) Percentage of fulfillment of RPS target by market	Ameren Illinois:	Ameren Missouri:
		1) 1.22 million 2) 23.7%	1) 1.25 million 2) 100%
		2024 EEI-AGA ESG/Sustainability Template (p. 6 & 10 for (1))	

¹ Any 2022 data will be updated to 2023 data when available.

Electric Utilities & Power Generators

Air Quality		
SASB Code	Accounting Metric	Ameren Response (2023)
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)	1) 10,249 MT 2) 38,284 MT 3) 2,378.88 MT 4) 0.21 MT ² 5) 0.08 MT 2024 EEI-AGA ESG/Sustainability Template (p. 3 & 4; for (1), (2), (5))
Water Management		
SASB Code	Accounting Metric	Ameren Response (2023)
IF-EU-140a.1	1) Total water withdrawn 2) Total water consumed Percentage of each in regions with high or extremely high baseline water stress	2023 CDP Water Security (p. 23-35) ²
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) ²
Coal Ash Management		
SASB Code	Accounting Metric	Ameren Response (2023)
IF-EU-150a.1	Amount of coal combustion residuals (CCR) generated, percentage recycled	543,058 MT, 71% recycled 2024 EEI-AGA ESG/Sustainability Template (p. 4)
IF-EU-150a.2	Total number of CCR impoundments, broken down by hazard potential classification and structural integrity assessment	Managing CCRs

² Any 2022 data will be updated to 2023 data when available.

Electric Utilities & Power Generators

Energy Affordability			
SASB Code	Accounting Metric	Ameren Response (2023)	
IF-EU-240a.1	Average retail electric rate per kilowatt hour (kWh) for ³ : 1) Residential, 2) Commercial, and 3) Industrial customers	Ameren Illinois: 1) \$0.1639/kWh 2) \$0.1389/kWh 3) \$0.0598/kWh	Ameren Missouri: 1) \$0.1178/kWh 2) \$0.0893/kWh 3) \$0.0728/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) \$83.14 2) \$147.80	Ameren Missouri: 1) \$66.68 2) \$119.10
IF-EU-240a.3	Number of residential customer electric disconnections for non-payment, percentage reconnected within 30 days	Ameren Illinois: 78,294 71%	Ameren Missouri: 94,978 84%
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, 2023 (p. 4-6 & 29)	
Workforce Health & Safety			
SASB Code	Accounting Metric	Ameren Response (2023)	
IF-EU-320a.1	1) Total recordable incident rate (TRIR), 2) Fatality rate, and 3) Near miss frequency rate (NMFR)	1) 0.73 2) 0 3) Not reported 2024 EEI-AGA ESG/Sustainability Template (p. 4)	
End-Use Efficiency & Demand			
SASB Code	Accounting Metric	Ameren Response (2023)	
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)	Ameren Illinois: 1) 100% 2) No LRAM	Ameren Missouri: 1) No decoupling 2) 98.6%
IF-EU-420a.2	Percentage of electric load served by smart grid technology	Ameren Illinois: 99.9%	Ameren Missouri: 87.9%
IF-EU-420a.3	Customer electricity savings from energy efficiency measures (in Megawatt Hour (MWh), by market	Ameren Illinois: 457,158 MWh	Ameren Missouri: 179,585 MWh
		2024 EEI-AGA ESG/Sustainability Template (p. 6 & 10)	

³ Rate shown is the average of 12-month period ending on December 31, 2023.

Electric Utilities & Power Generators

Nuclear Safety & Emergency Management

SASB Code	Accounting Metric	Ameren Response (2023)
IF-EU-540a.1	Total number of nuclear power plant units, broken down by US Nuclear Regulatory Commission (NRC) Action Matrix Column	Total: 1 Ameren Corporation Form 10-K for the year ended Dec 31, 2023 (p. 12)
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, 2023 (p. 27)

Grid Resiliency

SASB Code	Accounting Metric	Ameren Response (2023)								
IF-EU-550a.1	Number of incidents of non-compliance with physical and/or cybersecurity standards or regulations	<p>There were no material violations identified due to non-compliance with the various cybersecurity standards or regulations.</p> <p>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.</p> <p>Ameren Corporation Form 10-K for the year ended Dec 31, 2023 (p. 30-31)</p>								
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	<table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">Ameren Illinois:</td> <td style="width: 50%;">Ameren Missouri:</td> </tr> <tr> <td>1) 592</td> <td>1) 480</td> </tr> <tr> <td>2) 1.33</td> <td>2) 1.18</td> </tr> <tr> <td>3) 444</td> <td>3) 406</td> </tr> </table>	Ameren Illinois:	Ameren Missouri:	1) 592	1) 480	2) 1.33	2) 1.18	3) 444	3) 406
Ameren Illinois:	Ameren Missouri:									
1) 592	1) 480									
2) 1.33	2) 1.18									
3) 444	3) 406									

Activity Metrics

SASB Code	Accounting Metric	Ameren Response (2023)
IF-EU-000.A	Number ⁴ of 1) Residential, 2) Commercial, and 3) Industrial customers served	1) 2,148,001 2) 316,356 3) 4,522 2024 EEI-AGA ESG/Sustainability Template (p. 2)

⁴ Total Ameren Corporation.

Electric Utilities & Power Generators

Activity Metrics		
SASB Code	Accounting Metric	Ameren Response (2023)
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, 2023 (p. 18)
IF-EU-000.C	Length of transmission and distribution lines	<p>Transmission: 3,140 circuit miles Ameren Missouri 4,761 circuit miles Ameren Illinois 561 circuit miles Ameren Transmission Company of Illinois</p> <p>Distribution: 33,927 circuit miles Ameren Missouri 45,984 circuit miles Ameren Illinois</p> <p>Ameren Corporation Form 10-K for the year ended Dec 31, 2023 (p. 33)</p>
IF-EU-000.D	Total electricity generated, percentage by major source, and percentage in regulated markets	2024 EEI-AGA ESG/Sustainability Template (p. 2)
IF-EU-000.E	Total wholesale electricity purchased	<p>Ameren Illinois: Ameren Missouri: 10,747,243,520 kWh 3,959,900,266 kWh</p>

Gas Utilities & Distributors

Gas Utilities & Distributors

Energy Affordability			
SASB Code	Accounting Metric	Ameren Response (2023)	
IF-GU-240a.1	Average retail gas rate for ⁵ : 1) Residential, 2) Commercial, 3) Industrial customers, and 4) Transportation services only	Ameren Illinois: 1) \$1.3984/Therm 2) \$1.1647/Therm 3) \$0.4438/Therm 4) \$0.0792/Therm	Ameren Missouri: 1) \$1.5712/Therm 2) \$1.2162/Therm 3) \$0.9947/Therm 4) \$0.1467/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 year ⁶	Ameren Illinois: 1) \$57.73 2) \$94.42	Ameren Missouri: 1) \$56.10 2) \$97.21
IF-GU-240a.3	Number of residential customer gas disconnections for non-payment, percentage reconnected within 30 days ⁷	Ameren Illinois: 3,542 39%	Ameren Missouri: 927 34%
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, 2023 (p. 20 & 29)	
End-Use Efficiency			
SASB Code	Accounting Metric	Ameren Response (2023)	
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) 88.8% 2) No LRAM	Ameren Missouri: 1) No Decoupling 2) No LRAM
IF-GU-420a.2	Customer gas savings from efficiency measures by market	Ameren Illinois: 430,112 MMBtu	Ameren Missouri: 48.7 MMBtu

⁵ Rate shown is the average of 12-month period ending on December 31, 2023.

⁶ 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 2023. There is no block or seasonal gas pricing.

⁷ 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 (2023)	
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) 1 2) 0 3) 8	Ameren Missouri: 1) 1 2) 0 3) 10
IF-GU-540a.2	Percentage of distribution pipeline that is 1) Cast and/or wrought iron and 2) Unprotected steel	1) 0% 2) 0% 2024 EEI-AGA ESG/Sustainability Template (p. 17)	
IF-GU-540a.3	Percentage of gas 1) Transmission and 2) Distribution pipelines inspected	Ameren Illinois: 1) 14.6% 2) 24.9%	Ameren Missouri: 1) 100% 2) 40%
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, 2023 (p. 27)	
Activity Metrics			
SASB Code	Accounting Metric	Ameren Response (2023)	
IF-GU-000.A	Number ⁸ of 1) Residential, 2) Commercial, and 3) Industrial customers served	1) 865,164 2) 73,499 3) 1,565 2024 EEI-AGA ESG/Sustainability Template (p. 17)	
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, 2023 (p. 19)	
IF-GU-000.C	Length of gas 1) Transmission and 2) Distribution pipelines	Transmission & Distribution: 3,532 miles Ameren Missouri 18,713 miles Ameren Illinois Ameren Corporation Form 10-K for the year ended Dec 31, 2023 (p. 33)	

⁸ Total Ameren Corporation.