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Electric Utilities & Power Generators

Sustainability Accounting Standard

Parent Company: Avista Corporation

Operating Company: Avista Utilities

States of Operation: ID, WA

Report Date: 12/19/2025

SASB Code	Accounting Metric	2019	2020	2021	2022	2023	2024						
Greenhouse Gas Emission & Energy Resource Planning													
IF-EU-110a.1	(1) Greenhouse gas (GHG) Scope 1 emissions associated with owned power generation (Metric Tons CO ₂ e)	2,371,368	1,968,205	2,204,752	2,458,675	3,035,164	2,858,280						
	(2) Percentage covered under emissions-limiting regulations	100%	100%	100%	100%	100%	100%						
	(3) Percentage covered under emissions-reporting regulations	100%	100%	100%	100%	100%	100%						
IF-EU-110a.2	(1) GHG Scope 3 emissions associated with purchased power (Metric Tons CO ₂ e)	1,231,075	1,178,206	1,026,863	1,120,515	1,291,205	1,066,066						
	(2) Total GHG Scope 1 + Scope 3 emissions associated with power deliveries (Metric Tons CO ₂ e)	3,602,443	3,146,411	3,231,615	3,579,190	4,326,369	3,924,345						
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	272,091						
	(2) Percentage fulfillment of RPS target by market.	100%	100%	100%	100%	100%	100%						
Air Quality													
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	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%	1,940	17.9%
	(2) SOx emissions	675	0.1%	245	0.3%	554	0.1%	685	0.1%	715	0.6%	631	0.5%
	(3) Particulate matter (PM10) emissions	814	1.4%	639	1.5%	756	1.5%	807	1.7%	882	2.3%	784	7.8%
	(4) Lead (Pb) emissions	N/A	N/A	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%	0.0	0.0%
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	Thousand cubic meters	% in regions with High or Extremely High Baseline Water Stress
	(1) Total water withdrawn for thermal generation	4,965	0.0%	4,249	0.0%	4,356	0.0%	5,121	0.0%	5,586	0.0%	5,215	0.0%
	(2) Total water consumed for thermal generation	4,568	0.0%	3,923	0.0%	4,083	0.0%	4,795	0.0%	5,168	0.0%	4,818	0.0%
	(3) Total water withdrawn for hydroelectric generation	43,966,738	0.0%	45,797,964	0.0%	44,975,301	0.0%	49,787,540	0.0%	38,090,562	0.0%	39,354,020	0.0%
	(4) Total water consumed for hydroelectric generation	660	0.0%	553	0.0%	674	0.0%	642	0.0%	642	0.0%	610	0.0%
	(5) Total water withdrawn for all Company generation*	43,971,703	0.0%	45,802,213	0.0%	44,979,657	0.0%	49,792,660	0.0%	38,096,148	0.0%	39,359,235	0.0%
	(6) Total water consumed for all Company generation	5,228	0.0%	4,476	0.0%	4,757	0.0%	5,437	0.0%	5,810	0.0%	5,428	0.0%
*99.98% 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	0	0	0	0	0	0	0

SASB Code	Accounting Metric	2019	2020	2021	2022	2023	2024						
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	84,304						
	(2) Percentage of coal combustion residuals (CCR) recycled	0.0%	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 Incised, N/A						
		1 x Significant, Satisfactory	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	\$0.118						
	(2) Average retail electric rate for commercial customers (USD/kWh)	\$0.100	\$0.102	\$0.103	\$0.106	\$0.109	\$0.117						
	(3) Average retail electric rate for industrial customers (USD/kWh)	\$0.056	\$0.056	\$0.056	\$0.056	\$0.057	\$0.066						
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	\$58.92						
	(2) Typical monthly electric bill for residential customers for 1,000 kWh (USD)	\$98.01	\$99.23	\$99.79	\$99.87	\$105.78	\$117.84						
IF-EU-240a.3	(1) Number of residential customer electric disconnections for non-payment	13,439	4,530	2,069	5,102	9,631	11,997						
	(2) Percentage of residential customer electric disconnections for non-payment reconnected within 30 days	80%	85%	80%	74%	74%	98%						
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	4.62	3.76						
	(2) Total fatality rate (per 100 full-time workers)	0.00	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	3.25	2.57	4.21						
End-Use Efficiency & Demand													
IF-EU-420a.1	(1) Percentage of electric utility revenues from rate structures that are decoupled	85%	82%	82%	82%	83%	82%						
	(2) Percentage of electric utility revenues from rate structures that contain a lost revenue adjustment mechanism (LRAM)	0%	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%	>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	Washington	45,018
		Idaho	25,231	Idaho	16,711	Idaho	16,772	Idaho	14,927	Idaho	15,530	Idaho	30,151
		Total	72,723	Total	40,897	Total	55,816	Total	37,948	Total	55,560	Total	75,169
Nuclear Safety & Emergency Management													
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												

SASB Code	Accounting Metric	2019	2020	2021	2022	2023	2024
Grid Resiliency							
IF-EU-550a.1	(1) Number of incidents of non-compliance with physical and/or cybersecurity standards or regulations	8	0	1	0	0	0
Excluding Major Event Days:							
IF-EU-550a.2	(1) System Average Interruption Duration Index (SAIDI)	137 minutes	132 minutes	164 minutes	146 minutes	113 minutes	131 minutes
	(2) System Average Interruption Frequency Index (SAIFI)	0.94	0.89	1.24	0.92	0.79	0.91
	(3) Customer Average Interruption Duration Index (CAIDI)	145 minutes	148 minutes	133 minutes	158 minutes	142 minutes	144 minutes
Including Major Event Days:							
IF-EU-550a.2	(1) System Average Interruption Duration Index (SAIDI)	209 minutes	378 minutes	831 minutes	204 minutes	139 minutes	177 minutes
	(2) System Average Interruption Frequency Index (SAIFI)	1.14	1.45	2.09	1.10	0.85	1.06
	(3) Customer Average Interruption Duration Index (CAIDI)	183 minutes	261 minutes	397 minutes	185 minutes	163 minutes	166 minutes
Activity Metrics							
IF-EU-000.A	(1) Number of residential customers served	345,064	349,890	356,387	361,606	366,450	371,076
	(2) Number of commercial customers served	42,930	43,399	44,110	44,578	45,341	45,794
	(3) Number of industrial customers served	1,305	1,297	1,205	1,194	1,188	1,175
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	4,017,618
	(2) Total electricity delivered to commercial customers (MWh)	3,170,031	2,994,648	3,157,795	3,200,915	3,159,672	3,166,267
	(3) Total electricity delivered to industrial customers (MWh)	2,047,228	2,042,265	2,090,406	2,131,895	2,096,554	2,195,428
	(4) Total electricity delivered to all other retail customers (MWh)	32,681	31,089	31,263	31,183	31,314	33,538
	(5) Total electricity delivered to wholesale customers (MWh)	2,942,248	2,796,393	2,519,288	3,144,486	3,521,491	3,788,593
IF-EU-000.C	(1) Length of transmission lines (km)	3,653	3,661	3,701	3,701	3,701	3,701
	(2) Length of distribution lines (km)	30,738	30,899	31,060	31,543	31,704	32,026
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	8,163,171
	(2) Percentage of electricity generated by Hydroelectric	46.5%	51.2%	49.7%	49.2%	37.3%	38.8%
	(2) Percentage of electricity generated by Natural Gas	28.5%	27.9%	24.8%	26.7%	38.7%	40.8%
	(2) Percentage of electricity generated by Coal	20.9%	17.1%	21.0%	20.3%	20.2%	16.8%
	(2) Percentage of electricity generated by Biomass	4.2%	3.7%	4.5%	3.8%	3.8%	3.6%
	(2) Percentage of electricity generated by Nuclear	0%	0%	0%	0%	0%	0%
IF-EU-000.D	(2) Percentage of electricity generated by Petroleum	0%	0%	0%	0%	0%	0%
	(2) Percentage of electricity generated by Geothermal	0%	0%	0%	0%	0%	0%
	(2) Percentage of electricity generated by Solar	0%	0%	0%	0%	0%	0%
	(2) Percentage of electricity generated by Wind	0%	0%	0%	0%	0%	0%
	(2) Percentage of electricity generated by Other	0%	0%	0%	0%	0%	0%
	(3) Percentage in regulated markets	100%	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	5,424,379



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Gas Utilities & Distributors

Sustainability Accounting Standard

Parent Company: Avista Corporation

Operating Company: Avista Utilities

States of Operation: ID, OR, WA

Report Date: 12/19/2025

SASB Code	Accounting Metric	2019	2020	2021	2022	2023	2024						
Energy Affordability													
IF-GU-240a.1	(1) Average retail gas rate for residential customers (USD/MMBtu)	\$8.50	\$9.71	\$10.07	\$11.74	\$14.43	\$14.58						
	(2) Average retail gas rate for commercial customers (USD/MMBtu)	\$6.44	\$7.27	\$7.58	\$9.37	\$11.60	\$11.49						
	(3) Average retail gas rate for industrial customers (USD/MMBtu)	\$3.72	\$3.63	\$3.72	\$5.40	\$7.01	\$5.29						
	(4) Average retail gas rate for transportation services only (USD/MMBtu)	\$0.44	\$0.43	\$0.48	\$0.48	\$0.47	\$0.61						
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	\$60.74						
	(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	\$121.48						
IF-GU-240a.3	(1) Number of residential customer gas disconnections for non-payment	3,525	715	934	2,198	1,236	969						
	(2) Percentage of residential customer gas disconnections for non-payment reconnected within 30 days	52%	69%	38%	52%	82%	97%						
End-Use Efficiency													
IF-GU-420a.1	(1) Percentage of gas utility revenues from rate structures that are decoupled	96%	95%	95%	95%	96%	95%						
	(2) Percentage of gas utility revenues from rate structures that contain a lost revenue adjustment mechanism (LRAM)	0%	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	Washington	51,287
		Idaho	21,696	Idaho	35,255	Idaho	45,288	Idaho	30,633	Idaho	23,011	Idaho	22,028
		Oregon	39,120	Oregon	41,938	Oregon	40,816	Oregon	37,432	Oregon	45,179	Oregon	81,968
		Total	111,228	Total	136,726	Total	165,400	Total	122,642	Total	126,968	Total	155,283
Integrity of Gas Delivery Infrastructure													
IF-GU-540a.1	(1) Number of reportable pipeline incidents	0	1	1	1	1	0						
IF-GU-540a.1	(2) Number of Corrective Action Orders (CAO)	0	0	0	0	0	0						
IF-GU-540a.1	(3) Number of Notices of Probable Violations (NOPV)	10	8	13	2	5	0						
IF-GU-540a.2	(1) Percentage of distribution pipeline that is cast and/or wrought iron	0%	0%	0%	0%	0%	0%						
	(2) Percentage of distribution pipeline that is unprotected steel	0%	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	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	40% Leak Survey Inspections						

SASB Code	Accounting Metric	2019	2020	2021	2022	2023	2024
Activity Metrics							
IF-GU-000.A	(1) Number of residential customers served	321,343	327,125	332,187	337,073	340,655	343,267
	(2) Number of commercial customers served	35,833	36,186	36,470	36,775	37,220	37,380
	(3) Number of industrial customers served	257	243	211	210	211	209
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	21,775,557
	(2) Total gas delivered to commercial customers (MMBtu)	14,514,335	13,282,507	13,514,115	15,193,647	14,508,738	14,459,940
	(3) Total gas delivered to industrial customers (MMBtu)	1,074,706	1,507,634	1,663,647	1,485,470	1,866,430	1,836,297
	(4) Total gas transferred to a third party (MMBtu)	19,537,429	18,568,629	17,897,033	17,929,402	17,471,657	19,248,722
IF-GU-000.C	(1) Length of gas transmission pipelines (km)	147	147	147	147	147	147
	(2) Length of gas distribution pipelines (km)	21,679	21,851	22,089	22,442	22,344	22,334