



# Sustainability Accounting Standards Board (SASB) Framework

Based in Milwaukee, Wisconsin, WEC Energy Group is one of the nation’s premier energy holding companies, with subsidiaries serving customers in Wisconsin, Illinois, Minnesota and Michigan.

The following framework maps our public disclosures of 2021 data to the sustainability-related topics identified by the [Sustainability Accounting Standards Board](#) (SASB) as most significant for the electric and natural gas industries.

## Electric standards

Greenhouse Gas Emissions & Energy Resource Planning										
<b>IF-EU-110a.1</b> (1) Gross global Scope 1 emissions, percentage covered under (2) emissions-limiting regulations, and (3) emissions-reporting regulations	<p><a href="#">CDP Climate Change</a>, P. 58</p> <p>Substantially 100% of our Scope 1 emissions are covered by emissions-reporting regulations, and 0% are covered by emissions-limiting regulations.</p>									
<b>IF-EU-110a.2</b> Greenhouse gas (GHG) emissions associated with power deliveries	<p><a href="#">2021 Corporate Responsibility Report</a>, P. 24</p>									
<b>IF-EU-110a.3</b> 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	<p><a href="#">2021 Corporate Responsibility Report</a>, PP. 39-47</p> <p><a href="#">Climate Report</a>, PP. 12-28</p>									
<b>IF-EU-110a.4</b> (1) Number of customers served in markets subject to renewable portfolio standards (RPS) and (2) percentage fulfillment of RPS target by market	<p><a href="#">2021 Corporate Responsibility Report</a>, P. 39</p> <p>All of our utility electric operations are subject to RPS targets.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">State</th> <th style="text-align: center;">Total electric customers (year-end 2021)</th> <th style="text-align: center;">Percentage fulfillment of RPS target (2021)</th> </tr> </thead> <tbody> <tr> <td>Wisconsin</td> <td style="text-align: center;">1,602,000</td> <td style="text-align: center;">100%</td> </tr> <tr> <td>Michigan</td> <td style="text-align: center;">37,000</td> <td style="text-align: center;">100%</td> </tr> </tbody> </table>	State	Total electric customers (year-end 2021)	Percentage fulfillment of RPS target (2021)	Wisconsin	1,602,000	100%	Michigan	37,000	100%
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Air Quality										
<b>IF-EU-120a.1</b> Air emissions of the following pollutants: (1) NOx (excluding N <sub>2</sub> O), (2) SOx, (3) particulate matter (PM <sub>10</sub> ), (4) lead (Pb), and (5) mercury (Hg); percentage of each in or near areas of dense population	<p><a href="#">2021 Corporate Responsibility Report</a>, P. 24</p> <p>2022 Toxic Releases Inventory report to include lead data.</p> <p>Air emissions are not reported based on population density.</p>									

Water Management																					
<b>RT-CP-140a.1</b> (1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	<a href="#">2021 Corporate Responsibility Report</a> , P. 25  Our utilities are located in the U.S. Midwest, and none of our water withdrawal or consumption occurs in regions with High or Extremely High Baseline Water Stress, as defined by the World Resources Institute (WRI) Aqueduct Water Risk Atlas.																				
<b>RT-CP-140a.2</b> Number of incidents of non-compliance associated with water quality permits, standards, and regulations	<a href="#">CDP Water</a> , P. 13  WEC Energy Group was not subject to any fines, enforcement orders and/or other penalties for water-related regulatory violations in 2021.																				
<b>RT-CP-140a.3</b> Description of water management risks and discussion of strategies and practices to mitigate those risks	<a href="#">2021 Corporate Responsibility Report</a> , P. 25  <a href="#">CDP Water</a>																				
Coal Ash Management																					
<b>IF-EU-150a.1</b> Amount of coal combustion residuals (CCR) generated, percentage recycled	<a href="#">2021 Corporate Responsibility Report</a> , P. 29																				
<b>IF-EU-150a.2</b> Total number of coal combustion residual (CCR) impoundments, broken down by hazard potential classification and structural integrity assessment	<a href="#">2021 Corporate Responsibility Report</a> , P. 29																				
Energy Affordability																					
<b>IF-EU-240a.1</b> Average retail electric rate for (1) residential, (2) commercial, and (3) industrial customers	Retail rate information is available on operating company websites. <a href="#">We Energies*</a> <a href="#">Wisconsin Public Service</a> <a href="#">Upper Michigan Energy Resources</a>  * Our Wisconsin Electric Power Co. and Wisconsin Gas LLC subsidiaries operate under the trade name We Energies.																				
<b>IF-EU-240a.2</b> Typical monthly electric bill for residential customers for (1) 500 kWh and (2) 1,000 kWh of electricity delivered per month	<table border="1"> <thead> <tr> <th>Utility</th> <th>State</th> <th>500 kWh</th> <th>1,000 kWh</th> </tr> </thead> <tbody> <tr> <td>Wisconsin Electric (WEPCO)</td> <td>WI</td> <td>\$85.73</td> <td>\$155.47</td> </tr> <tr> <td>Wisconsin Public Service (WPS)</td> <td>WI</td> <td>\$77.20</td> <td>\$133.40</td> </tr> <tr> <td>Upper Michigan Energy Resources — WEPCO Rate Zone</td> <td>MI</td> <td>\$76.90</td> <td>\$144.16</td> </tr> <tr> <td>Upper Michigan Energy Resources — WPS Rate Zone</td> <td>MI</td> <td>\$74.41</td> <td>\$136.79</td> </tr> </tbody> </table>	Utility	State	500 kWh	1,000 kWh	Wisconsin Electric (WEPCO)	WI	\$85.73	\$155.47	Wisconsin Public Service (WPS)	WI	\$77.20	\$133.40	Upper Michigan Energy Resources — WEPCO Rate Zone	MI	\$76.90	\$144.16	Upper Michigan Energy Resources — WPS Rate Zone	MI	\$74.41	\$136.79
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<p><b>IF-EU-240a.3</b> Number of residential customer electric disconnections for non-payment, percentage reconnected within 30 days</p>	<table border="1"> <thead> <tr> <th>Company</th> <th>Disconnections in 2021 (total)</th> <th>Percent reconnected within 30 days</th> </tr> </thead> <tbody> <tr> <td>We Energies</td> <td>27,698</td> <td>69%</td> </tr> <tr> <td>Wisconsin Public Service</td> <td>10,176</td> <td>79%</td> </tr> </tbody> </table>	Company	Disconnections in 2021 (total)	Percent reconnected within 30 days	We Energies	27,698	69%	Wisconsin Public Service	10,176	79%
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<p><b>IF-EU-240a.4</b> Discussion of impact of external factors on customer affordability of electricity, including the economic conditions of the service territory</p>	<p><a href="#">2021 Corporate Responsibility Report</a>, PP. 43 (“Just Transition”), 79-80 (“Energy affordability”), 82 (“Economic development”) <a href="#">2021 Form 10-K</a>, PP. 67-78</p>									
<p><b>Workforce Health and Safety</b></p>										
<p><b>IF-EU-320a.1</b> (1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR)</p>	<p><a href="#">2021 Corporate Responsibility Report</a>, P. 60</p>									
<p><b>End-Use Efficiency &amp; Demand</b></p>										
<p><b>IF-EU-420a.1</b> Percentage of electric utility revenues from rate structures that (1) are decoupled and (2) contain a lost revenue adjustment mechanism (LRAM)</p>	<p>For our electric operations, we do not have revenues that are decoupled or contain a lost revenue adjustment mechanism.</p>									
<p><b>IF-EU-420a.2</b> Percentage of electric load served by smart grid technology</p>	<p><a href="#">2021 Corporate Responsibility Report</a>, P. 14</p>									
<p><b>IF-EU-420a.3</b> Customer electricity savings from efficiency measures, by market</p>	<p><a href="#">2021 Corporate Responsibility Report</a>, P. 80</p>									
<p><b>Nuclear Safety &amp; Emergency Management</b></p>										
<p><b>IF-EU-540a.1</b> Total number of nuclear power units, broken down by U.S. Nuclear Regulatory Commission (NRC) Action Matrix Column</p>	<p>WEC Energy Group does not own or operate nuclear facilities.</p>									

<p><b>IF-EU-540a.2</b> Description of efforts to manage nuclear safety and emergency preparedness</p>	<p>WEC Energy Group does not own or operate nuclear facilities.</p>
<p><b>Grid Resiliency</b></p>	
<p><b>IF-EU-550a.1</b> Number of incidents of non-compliance with physical and/or cybersecurity standards or regulations</p>	<p><a href="#">2021 Corporate Responsibility Report</a>, P. 90</p> <p>Due to sensitive security restrictions that control the disclosure of any company information relating to physical and cybersecurity operations, WEC Energy Group declines to provide any further information.</p>
<p><b>IF-EU-550a.2</b> (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</p>	<p><a href="#">2021 Corporate Responsibility Report</a>, P.73</p>
<p><b>Activity Metrics</b></p>	
<p><b>IF-EU-000.A</b> Number of: (1) residential, (2) commercial, and (3) industrial customers served</p>	<p><a href="#">2021 Form 10-K</a>, P. 6</p>
<p><b>IF-EU-000.B</b> Total electricity delivered to: (1) residential, (2) commercial, (3) industrial, (4) all other retail customers, and (5) wholesale customers</p>	<p><a href="#">2021 Form 10-K</a>, P. 50</p>
<p><b>IF-EU-000.C</b> Length of transmission and distribution lines</p>	<p><a href="#">2021 Form 10-K</a>, P. 38 (in miles)</p>
<p><b>IF-EU-000.D</b> Total electricity generated, percentage by major energy source, percentage in regulated markets</p>	<p><a href="#">2021 Corporate Responsibility Report</a>, P. 17 (in gigawatt-hours)</p>
<p><b>IF-EU-000.E</b> Total wholesale electricity purchased</p>	<p><a href="#">2021 Corporate Responsibility Report</a>, P. 17 (in gigawatt-hours)</p>

## Natural gas standards

Energy Affordability																																											
<p><b>IF-GU-240a.1</b> Average retail gas rate for (1) residential, (2) commercial, (3) industrial customers, and (4) transportation services only</p>	<p>Retail rate information is available on operating company websites.  <a href="#">We Energies*</a>  <a href="#">Wisconsin Public Service</a>  <a href="#">Peoples Gas</a>  <a href="#">North Shore Gas</a>  <a href="#">Minnesota Energy Resources</a>  <a href="#">Michigan Gas Utilities</a>  <a href="#">Upper Michigan Energy Resources</a></p> <p>* Our Wisconsin Electric Power Co. and Wisconsin Gas LLC subsidiaries operate under the trade name We Energies.</p>																																										
<p><b>IF-GU-240a.2</b> Typical monthly gas bill for residential customers for (1) 50 MMBtu and (2) 100 MMBtu of gas delivered per year</p>	<table border="1"> <thead> <tr> <th>Utility</th> <th>State</th> <th>50 MMBtu</th> <th>100 MMBtu</th> </tr> </thead> <tbody> <tr> <td>Wisconsin Electric — Gas Operations</td> <td>WI</td> <td>\$39.28</td> <td>\$68.45</td> </tr> <tr> <td>Wisconsin Gas</td> <td>WI</td> <td>\$42.46</td> <td>\$74.87</td> </tr> <tr> <td>Wisconsin Public Service</td> <td>WI</td> <td>\$41.76</td> <td>\$66.43</td> </tr> <tr> <td>Peoples Gas</td> <td>IL</td> <td>\$83.89</td> <td>\$119.22</td> </tr> <tr> <td>North Shore Gas</td> <td>IL</td> <td>\$55.43</td> <td>\$83.49</td> </tr> <tr> <td>Minnesota Energy Resources — Northern Natural Gas Pipeline rate zone</td> <td>MN</td> <td>\$39.66</td> <td>\$69.82</td> </tr> <tr> <td>Minnesota Energy Resources — Consolidated Pipeline rate zone</td> <td>MN</td> <td>\$37.30</td> <td>\$65.09</td> </tr> <tr> <td>Michigan Gas Utilities</td> <td>MI</td> <td>\$38.42</td> <td>\$63.31</td> </tr> <tr> <td>Upper Michigan Energy Resources</td> <td>MI</td> <td>\$25.96</td> <td>\$47.00</td> </tr> </tbody> </table>			Utility	State	50 MMBtu	100 MMBtu	Wisconsin Electric — Gas Operations	WI	\$39.28	\$68.45	Wisconsin Gas	WI	\$42.46	\$74.87	Wisconsin Public Service	WI	\$41.76	\$66.43	Peoples Gas	IL	\$83.89	\$119.22	North Shore Gas	IL	\$55.43	\$83.49	Minnesota Energy Resources — Northern Natural Gas Pipeline rate zone	MN	\$39.66	\$69.82	Minnesota Energy Resources — Consolidated Pipeline rate zone	MN	\$37.30	\$65.09	Michigan Gas Utilities	MI	\$38.42	\$63.31	Upper Michigan Energy Resources	MI	\$25.96	\$47.00
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<p><b>IF-GU-420a.1</b> Percentage of gas utility revenues from rate structures that (1) are decoupled or (2) contain a lost revenue adjustment mechanism (LRAM)</p>	<p>Three of our utilities — Minnesota Energy Resources, Peoples Gas and North Shore Gas — are subject to revenue decoupling mechanisms (RDM).</p> <p><b>Percentage of utility revenues subject to RDM reconciliation (2021)</b></p> <table border="1"> <tbody> <tr> <td>Peoples Gas</td> <td>15.7%</td> </tr> <tr> <td>North Shore Gas</td> <td>13.9%</td> </tr> <tr> <td>Minnesota Energy Resources</td> <td>14.5%</td> </tr> </tbody> </table>	Peoples Gas	15.7%	North Shore Gas	13.9%	Minnesota Energy Resources	14.5%															
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<p><b>IF-GU-420a.2</b> Customer gas savings from efficiency measures by market</p>	<p><a href="#">2021 Corporate Responsibility Report</a>, P. 71</p>																					
<p><b>Integrity of Gas Delivery Infrastructure</b></p>																						
<p><b>IF-GU-540a.1</b> Number of (1) reportable pipeline incidents, (2) Corrective Action Orders (CAO), and (3) Notices of Probable Violation (NOPV)</p>	<p><b>Full-year 2021 items</b></p> <table border="1"> <tbody> <tr> <td>Reportable pipeline incidents</td> <td>1</td> </tr> <tr> <td>CAO</td> <td>0</td> </tr> <tr> <td>NOPV</td> <td>72</td> </tr> </tbody> </table>	Reportable pipeline incidents	1	CAO	0	NOPV	72															
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<p><b>IF-GU-540a.2</b> Percentage of distribution pipeline that is (1) cast and/or wrought iron and (2) unprotected steel</p>	<p><b>Distribution pipeline composition (year-end 2021)</b></p> <table border="1"> <tbody> <tr> <td>Cast and/or wrought iron</td> <td>2.2%</td> </tr> <tr> <td>Unprotected steel</td> <td>0%</td> </tr> </tbody> </table>	Cast and/or wrought iron	2.2%	Unprotected steel	0%																	
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<p><b>IF-GU-540a.3</b> Percentage of gas (1) transmission and (2) distribution pipelines inspected</p>	<p><b>Percentage inspected (2021)</b></p> <table border="1"> <tbody> <tr> <td>Transmission</td> <td>3.6%</td> </tr> <tr> <td>Distribution</td> <td>0%</td> </tr> </tbody> </table>	Transmission	3.6%	Distribution	0%																	
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<p><b>IF-GU-540a.4</b> Description of efforts to manage the integrity of gas delivery infrastructure, including risks related to safety and emissions</p>	<p><a href="#">2021 Corporate Responsibility Report</a>, PP. 15 (“Strengthening energy delivery infrastructure”), 45-46 (“Methane emissions reduction”), 74 (“Natural gas reliability”), 62-64 (“Public safety”)</p>
<p><b>Activity Metrics</b></p>	
<p><b>IF-GU-000.A</b> Number of: (1) residential, (2) commercial, and (3) industrial customers served</p>	<p><a href="#">2021 Form 10-K</a>, PP. 11 (Wisconsin), 13 (Illinois), 14 (Other States)</p>
<p><b>IF-GU-000.C</b> Amount of natural gas delivered to: (1) residential customers, (2) commercial customers, (3) industrial customers, and (4) transferred to a third party</p>	<p><a href="#">2021 Form 10-K</a>, PP. 50 (Wisconsin), 53 (Illinois), 56 (Other States)</p>
<p><b>IF-GU-000.C</b> Length of transmission and distribution lines</p>	<p><a href="#">2021 Form 10-K</a>, P. 38 (in miles)</p>