



CON EDISON'S SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) REPORT

'25
SASB Report

SASB STANDARDS

Electric Utilities & Power Generators Sustainability Accounting Standard

Version 2023-12

To simplify company-to-company comparisons, the Sustainability Accounting Standards Board (SASB) has developed industry-specific sustainability performance metrics. Consolidated Edison’s SASB metrics for electric utility and natural gas utility performance are outlined in the tables below.

	SASB Code	Accounting Metric	2025	2025 Reference
GHG and Energy Resource Planning	IF-EU-110a.1	Gross global Scope 1 emissions	2,788,308 metric tons CO ₂ e	2025 Sustainability Report Pages 79-85
		Percentage covered under emissions-limiting regulations	65%	
		Percentage covered under emissions-reporting regulations	95%	
	IF-EU-110a.2	Greenhouse Gas (GHG) emissions associated with power deliveries (metric tons of carbon dioxide)	11,395,078	EEI AGA ESG – Sustainability Template - Quantitative – Updated 10/16/2026 2025 Sustainability Report Pages 80
	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	As a reliable energy provider for more than 200 years, CEI and its subsidiaries have continually evolved to meet the changing needs of the customers and communities we serve. Over time, Con Edison has transitioned the sources of energy we use, such that approximately 99% of the fuel Con Edison now uses to generate steam and electricity is natural gas. Con Edison is also exploring various paths toward decarbonized thermal systems in parallel with a cleaner electric grid. Each shift has helped reduce our environmental impact while maintaining the safety and reliability essential in a dense urban service territory.	Clean Energy Commitment 2025 Sustainability Report
			Our understanding of the long-term climate impacts of energy production and delivery, regulatory requirements to address GHG emissions, and the availability of GHG reduction technology have grown significantly over the years. This has enabled us to balance emissions-reduction goals with system reliability, safety, and affordability, while prioritizing public health and the environment. Since 2005, we have reduced our Scope 1 GHG by approximately 54%. Building on this progress, and consistent with New York State’s climate goals, we are targeting net-zero direct emissions from the electric-generating assets of our steam system in 2040. In parallel, we are aiming to reduce 85% of fugitive methane emissions (as compared to 2005 levels) from our natural gas delivery system by the same year, recognizing the importance of addressing methane’s significant climate impact.	

	SASB Code	Accounting Metric	2025	2025 Reference
Air Quality	IF-EU-120a.1	NOx (excluding N20) emissions	1.20 thousands of metric tons	2025 Sustainability Report pg.84
		SOx emissions	0.01 thousands of metric tons	2025 Sustainability Report pg.84
		Particulate matter (PM10) emissions	111 metric tons	
		Lead (Pb) emissions	Not Reported	
		Mercury (Hg) emissions	Not Reported	
		Percentage of each in or near areas of dense population	Not applicable	
Water Management	IF-EU-140a.1	Total water withdrawn (CECONY Steam System)	348,735 thousands of cubic meters	
		Total water consumed (CECONY Steam System)	12,040 thousands of cubic meters On average, more than 68% of Steam Operations’ water intake is distributed to customers as steam energy purchased for their needs.	
	IF-EU-140a.2	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	CECONY: 1 O&R: 1	

	SASB Code	Accounting Metric	2025	2025 Reference
Water Management	IF-EU-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risk	As one of the New York City Department of Environmental Protection’s largest water customers, CECONY continued to evaluate ways to reduce its water consumption. As a result of increasing the efficiency of the CECONY steam system and upgrading water treatment processes, CECONY has decreased its water consumption by more than 15% over the past decade. CECONY employs a comprehensive approach to manage water-related risks, focusing on efficiency, prevention, detection, and rapid response. We aim to reduce our water footprint by improving the efficiency of our steam system and implementing water treatment system enhancements. Management oversight of water usage is a key measure, complemented by constant monitoring, tracking, analysis, and adjustments of water use relative to steam production. The company also implements procedures to comply with water use restrictions in response to drought conditions. To sharpen our focus on water conservation, we formed a cross-functional Environmental Health & Safety team in 2025 to evaluate our water use and benchmark industry best practices. The analysis showed that out of the 100 million gallons of non-steam generation water used annually, nine locations accounted for nearly 90 percent of use, with two sites (4 Irving Place and the Astoria Complex) representing about 40 percent of that total. Next steps include breaking down how water is used at these facilities and evaluating alternatives and technologies that can help optimize water. By targeting the highest-use locations, we are directing water-conservation efforts where they can deliver the greatest impact through data-driven planning. We are committed to reducing our water consumption. As a result of increasing the efficiency of our steam system and upgrading our water treatment processes, CECONY has decreased its water consumption by more than 15 percent over the past decade. The steam system, designed as a once-through system, meaning there is no return line for condensate used by our customers. We continue to explore ways to reduce our water use and enable strategic water reuse.	2025 Sustainability Report
Coal Ash Management	IF-EU-150a.1	Amount of coal products (CCPS)s generated, percentage recycled	None	
	IF-EU-150a.3	Description of Coal combustion products (CCPs) management policies and procedures for active and inactive operations)	None	

	SASB Code	Accounting Metric	2024	2025 Reference
Energy Affordability	IF-EU-240a.1	Average retail electric rate for residential customers (Cents/kWh)	CECONY: 35.60 O&R: 25.58 RECO: 23.13	
		Average retail electric rate for commercial customers (Cents/kWh)	CECONY: 28.59 O&R: 19.16 RECO: 20.72	
		Average retail electric rate for industrial customers (Cents/kWh)	CECONY: 21.32 O&R: 11.61 RECO: 17.98	
	IF-EU-240a.3	Number of residential customer electric disconnections for non-payment, percentage reconnected within 30 days	CECONY: 191,346 disconnections for non-payment 82% reconnected within 30 days O&R: 13,140 disconnections for non-payment 94% reconnected within 30 days	
	IF-EU-240a.4	Discussion of impact of external factors on customer affordability of electricity, including the economic conditions of the service territory	Customer affordability of electricity is impacted by a number of external factors. Customers' bills are made up of three different types of costs—delivery, supply, and taxes and fees. Delivery costs are approved by state regulatory agencies and aren't subject to market changes. The Company passes along its energy supply costs to full-service customers at cost, without any markup. Taxes and fees are not set by Con Edison and are collected and distributed without profit. Advocating for our customers is critical. Local property taxes are a big part of bill increases. External factors that impact affordability include energy supply costs, which are influenced by factors such as the weather, demand, and market trends; tax policy, including property taxes that continue to increase every year; fees charged to customers to fund programs for societal benefit; and the health of the regional / local economy, including inflationary pressure, which can increase the cost to maintain and upgrade our electric and gas distribution systems. In 2026, our customers will pay more than \$3 billion in property taxes through their energy bills. We're urging policymakers to change property tax structures to deliver real relief to millions of customers. While modernizing the grid takes continuous investment, we recognize that the rising cost of living makes energy affordability more important than ever, especially for our most vulnerable customers. That's why we supported expanding eligibility for our Energy Affordability Program, so even more New Yorkers can benefit from bill discounts. Last year, more than 550,000 low-income customers received more than \$265 million in benefits.	2025 Annual Report Pages 8 & 45 2025 Sustainability Report pg. 95-96

	SASB Code	Accounting Metric	2024	2025 Reference
Workplace Health & Safety	IF-EU-320a.1	Total recordable incident rate (TRIR)	CECONY: 1.50 O&R: 0.78	2025 Sustainability Report pg. 93-94
		Fatality rate	CECONY: 0 O&R: 0	EEI AGA ESG – Sustainability Template - Quantitative – Updated 10/16/2026
		Near miss frequency rate (NMFR) for (a) direct employees (b) contract employees	Not Reported: CECONY and O&R track near misses, which are referred to as close calls, however, we do not have a frequency rate associated with the tracking.	
End-Use Efficiency and Demand	IF-EU-420a.2	Percentage of electric load served by smart grid technology	REGIONTotal AMI Meters Installed through year end 2025	
			STATEN ISLAND189,356	
			WESTCHESTER381,057	
			QUEENS840,269	
			NEW JERSEY74,802	
			MANHATTAN787,195	
			BRONX518,491	
			BROOKLYN1,081,877	
			ROCKLAND123,236	
			ORANGE SULLIVAN122,381	
			TOTAL4,118,664	
IF-EU-420a.3	Customer electricity savings from efficiency measures, by market (MWh)	CECONY: 265,676 O&R: 87,758	EEI AGA ESG – Sustainability Template - Quantitative – Updated 10/16/2026	

SASB Code		Accounting Metric	2025	2025 Reference
Nuclear Safety & Emergency Management	IF-EU-540a.1	Total number of nuclear power units, broken down by results of most recent independent safety review	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	None to report.	
	IF-EU-550a.2	System average interruption duration index (SAIDI)	CECONY: 15.35 minutes O&R: 105.9 minute	
		System average interruption frequency index (SAIFI)	CECONY: 0.124 O&R: 1.076	
		Customer average interruption duration index (CAIDI) inclusive of major event days	CECONY: 149.04 minutes O&R: 98.4 minutes	

	SASB Code	Accounting Metric	2025		2025 Reference	
Activity Metrics	IF-EU-000.A	Number of residential customers served (Average)	CECONY: 2,715,069 O&R: 213,772 RECO: 66,739			
		Number of commercial and industrial customers served (Average)	CECONY: 456,902 O&R: 33,892 RECO: 9,004			
	IF-EU-000.B	Total electricity delivered to residential and religious customers (Millions of kWh)	CECONY 2025: 12,437 CECONY 2024: 11,890 O&R 2025: 2,307 O&R 2024: 2,133			2025 Annual Report CECONY pg. 61 O&R pg. 65
		Total electricity delivered to commercial and industrial customers (Millions of kWh)	CECONY 2025: 10,940 CECONY 2024: 10,267 O&R 2025: 1,118 O&R 2024: 965			
		Total electricity delivered to retail choice customers (Millions of kWh)	CECONY 2025: 20,785 CECONY 2024: 20,715 O&R 2025: 2,234 O&R 2024: 2,522			
		Total electricity delivered to wholesale customers	N/A			
	IF-EU-000.C	Length of transmission and distribution lines	CECONY: 38,219 miles of overhead distribution lines 100,371 miles of underground distribution lines 490 miles of overhead transmission circuits 770 miles of underground transmission circuits	O&R and RECO: 3,764 pole miles of overhead distribution lines 2,417 miles of underground distribution lines 552 circuit miles of transmission lines (518 miles of overhead transmission and 34 miles of underground transmission)	2025 Annual Report	
	IF-EU-000.D	Total electricity generated, percentage by major energy source, percentage in regulated markets (MWh)	Total: 6,907,007 Natural Gas: 2,732,911 Petroleum: 55 Solar: Not Disclosed	Wind: Not Disclosed Other: 3,727,475- Useful thermal (steam) energy produced from the CHPs expressed in MWh Note: We are not a generator other than co-generation from the steam plants that support the CECONY steam system.	EEI AGA ESG – Sustainability Template - Quantitative – Updated 10/16/2026	
	IF-EU-000.E	Total Wholesale electricity purchased	Total: 24,600,205.44 (Full service in MWh) CECONY: 21,992,441.70 O&R: 2,607,764.			

SASB STANDARDS

Gas Utilities & Distributors Industry Standard

	SASB Code	Accounting Metric	2025	2025 Reference
GHG and Energy Resource Planning	IF-GU-240a.1	Average gas retail rate for residential customers (USD per MMBtu)	CECONY: 26.00 O&R: 17.57	
		Average gas retail rate for commercial customers (USD per MMBtu)	CECONY: 12.11 O&R: 13.62	
		Average gas retail rate for industrial customers (USD per MMBtu)	CECONY: 24.64 O&R: 11.80	
		Average gas retail rate for transportation services only (USD per MMBtu)	CECONY: 0.20 O&R: 8.027.73	
	IF-GU-240a.3	Number of residential customer gas disconnections for non-payment, percentage reconnected within 30 days	CECONY: 264 disconnections for non-payment 20% reconnected within 30 days O&R: 128 disconnections for non-payment 55% reconnected within 30 days	
	IF-GU-240a.4	Discussion of impact of external factors on customer affordability of gas, including the economic conditions of the service territory	Customer affordability of electricity is impacted by a number of external factors. Customers’ bills are made up of three different types of costs— delivery, supply, and taxes and fees. Delivery costs are approved by state regulatory agencies and aren’t subject to market changes. The Company passes along its energy supply costs to full-service customers at cost, without any markup. Taxes and fees are not set by Con Edison and are collected and distributed without profit. Advocating for our customers is critical. Local property taxes are a big part of bill increases. External factors that impact affordability include energy supply costs, which are influenced by factors such as the weather, demand, and market trends; tax policy, including property taxes that continue to increase every year; fees charged to customers to fund programs for societal benefit; and the health of the regional / local economy, including inflationary pressure, which can increase the cost to maintain and upgrade our electric and gas distribution systems. Advocating for our customers is critical. Local property taxes are a big part of bill increases. In 2026, our customers will pay more than \$3 billion in property taxes through their energy bills. We’re urging policymakers to change property tax structures to deliver real relief to millions of customers. While modernizing the grid takes continuous investment, we recognize that the rising cost of living makes energy affordability more important than ever, especially for our most vulnerable customers. That’s why we supported expanding eligibility for our Energy Affordability Program, so even more New Yorkers can benefit from bill discounts. Last year, more than 550,000 low-income customers received more than \$265 million in benefits.	2025 Annual Report 2025 Sustainability Report pg. 95-96

	SASB Code	Accounting Metric	2025	2025 Reference
End-Use Efficiency	IF-GU-420a.2	Customer gas savings from efficiency measures by market (MMBtu)	CECONY: 3,099,914 MMBtu O&R: 162,027 MMBtu	
Integrity of Gas Delivery	IF-GU-540a.1	Number of reportable pipeline incidents	0 CECONY	
		Number of Corrective Action Received (CAO)	0 CECONY	
		Number of violations of Pipeline safety statutes	0 CECONY	
	IF-GU-540a.2	Percentage of distribution pipeline that is cast and/or wrought iron	CECONY: 16.14% O&R: 0%	
		Percentage of distribution pipeline that is unprotected steel	CECONY: 13.86% O&R: 3.13%	
	IF-GU-540a.3	Percentage of gas transmission pipelines inspected	CECONY inspected 100% O&R's comprehensive leak survey program satisfies all code requirements and includes: 1. Annual surveys of gas mains on the distribution pressure system in business districts and surveys every three -years within non-business districts [MS57.1] 2. Annual surveys of pipelines operating over 125 PSIG 3. Surveys of transmission pipelines twice a year	
		Percentage of gas distribution pipelines inspected	CECONY inspected 100%. O&R's comprehensive leak survey program satisfies all code requirements and includes: 1. Annual surveys of gas mains on the distribution pressure system in business districts and surveys every three -years within non-business districts [MS57.1] 2. Annual surveys of pipelines operating over 125 PSIG 3. Surveys of transmission pipelines twice a year	

	SASB Code	Accounting Metric	2025	2025 Reference
Integrity of Gas Delivery	IF-GU-540a.4	Description of efforts to manage the integrity of gas delivery infrastructure, including risks related to safety and emissions	We provide safe, reliable gas service while supporting New York State’s clean energy transition. Our Gas Pipeline Safety Management System is a framework we use to drive continuous improvement in operations. Our industry-leading safety efforts focus on the three key pillars described below: prevention, detection, and response. CECONY’s Gas Infrastructure Replacement and Reduction Program and O&R’s Main Replacement Program replace or abandon leak-prone material every year. In 2025, CECONY and O&R combined replaced nearly 104 miles of gas mains. At this current pace, CECONY anticipates completing the replacement of all remaining leak-prone mains by approximately 2040, while O&R expects to do the same by approximately 2031. To reduce the likelihood of overpressure events and enable a remote response to such events, CECONY has installed overpressure protection at 120 regulator stations over the past six years with O&R installing overpressure protection at 47 gates and regulator stations in the last five years. CECONY and O&R were the first utility companies in the country to use AMI-enabled natural gas detectors (NGDs) and are leading the way for the global utility industry. Of all outside leaks identified in 2025, 68% were identified using company resources, such as leak surveys, natural gas detectors, routine inspections, meter work, and other related activities. The remaining 32% relied on customer calls The Gas Operations Team maintains detailed emergency response and continuity of operations plans which are reviewed and updated annually. The team also conducts exercises to prepare for and respond to emergencies ranging from cyber-attacks to extreme weather, supporting business continuity, and providing essential services to customers. CECONY and O&R’s Natural Gas Hazard Awareness Mobile Training Trailers further expand outreach, allowing training to a broad range of first responders, including at off-site venues. The trailers are equipped with stations that enable instructors to provide in-depth training on gas hazard response strategies using meters and other equipment to better prepare trainees for various emergency situations.	2025 Sustainability Report

	SASB Code	Accounting Metric	2025	2025 Reference
Activity Metrics	IF-GU-000.A	Number of gas residential customers served (Average)	CECONY: 868,008 O&R: 133,537	
		Number of gas commercial customers served (Average)	CECONY: 118,310 O&R: 12,310	
		Number of gas industrial customers served (Average)	CECONY: 15 O&R: 42	
	IF-GU-000.B	Amount of natural gas delivered to residential customers	CECONY 2025: 52,015 thousands of Dth delivered O&R 2025: 13,578 thousands of Dth delivered	2025 Annual Report CECONY pg. 62 O&R pg. 66
		Amount of natural gas delivered to general customers (New SASB standards requested gas delivered to commercial, Industrial customers)	CECONY 2025: 37,514 thousands of Dth delivered O&R 2025: 2,980 thousands of Dth delivered	
		Amount of natural gas delivered to firm transportation customers	CECONY 2025: 79,874 thousands of Dth delivered O&R 2025: 5,300 thousands of Dth delivered	
		Amount of natural gas transferred to a third party	0	
	IF-GU-000.C	Length of gas transmission pipelines	CECONY: 40.64 miles O&R: 1.02 miles	
		Length of gas distribution pipelines	CECONY: 4,436 miles O&R: 1899.7 miles	