SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) REPORT

2023

AMERICAN ELECTRIC POWER

2023 SASB Report

The Sustainability Accounting Standards Board (SASB) voluntary reporting framework is used as the basis for sustainability reporting across multiple sectors. The SASB framework is designed to enable disclosure of company data and information in a manner that makes it decision-useful for investors and comparable with other companies within a given sector.

This year marks AEP's fourth year mapping our disclosure to the SASB Standards for Electric Utilities & Power Generators. Our response reflects year-end 2022 performance data. Our SASB report is mapped to our comprehensive 2023 Corporate Sustainability Report and ESG Data Center – which serves as our foundation for all sustainability and ESG-related reporting.

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<table>
<tr><th>TOPIC</th><th>Data Request</th><th>AEP Response</th></tr>
<tr><td rowspan="2">Greenhouse Gas Emissions & Energy Resource Planning</td><td>IF-EU-110a.1
(1) Gross global Scope 1 emissions, percentage covered under
(2) emissions-limiting regulations, and
(3) emissions-reporting regulations</td><td>ESG Data Center: Environment > Emissions
AEP's Climate Impact Analysis
2022 CDP Climate Report</td></tr>
<tr><td>IF-EU-110a.2
Greenhouse gas (GHG) emissions associated with power deliveries</td><td>
<table>
<tr><th>Electric Company</th><th>State</th><th>CO_2 Lbs./MWh</th></tr>
<tr><td>AEP (Parent Company)[1]</td><td>--</td><td>1,170.7</td></tr>
<tr><td>AEP-Ohio[2]</td><td>OH</td><td>1,001.5</td></tr>
<tr><td>AEP-Appalachian Power[3]</td><td>VA/WV</td><td>1,384.1</td></tr>
<tr><td>AEP-Indiana Michigan Power[4 and 5]</td><td>IN/MI</td><td>662.0</td></tr>
<tr><td>AEP-Kingsport Power</td><td>TN</td><td>931.6</td></tr>
<tr><td>AEP-Wheeling Power</td><td>WV</td><td>1,467.9</td></tr>
<tr><td>AEP-Public Service Company of Oklahoma[6]</td><td>OK</td><td>1,155.9</td></tr>
<tr><td>AEP-Southwest Electric Power Company</td><td>AR/LA/TX</td><td>1,472.9</td></tr>
<tr><td>AEP-Kentucky Power[7]</td><td>KY</td><td>1,506.1</td></tr>
</table>
Notes:
- Rates shown are in CO_2 Lbs./MWh not CO_2e Lbs./MWh
- Rates shown are Resource Mix Residual Rates
- Competitive Businesses not included (AEP Gen Resources, AEP Energy Partners (AEP Texas/TNC), AEP Renewables and AEP Onsite Partners)
1. Includes energy furnished without charge in electricity delivered from purchased power (Column G) (Power purchased directly by customers from other providers)
2. AEP Ohio purchased generation is to service Ohio Customers that have not chosen an alternative supplier
3. APCo had specified products. MWhs and emission rates effected by REC activity
4. I&M data includes their 70% take of Rockport 2 based on AEP Gen Co. FERC Form 1 data 5.
5. I&M had specified products. MWhs and emission rates effected by REC activity
6. PSO had specified products. MWhs and emission rates effected by REC activity
7. KPCo data includes their 30% ownership of Rockport 2 based on AEP Gen Co. FERC Form 1 data</td></tr>
</table>

<table>
<tr><td></td><td>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</td><td>AEP's Climate Impact Analysis pp. 22-34
2023 Corporate Sustainability Report: Decarbonization</td></tr>
<tr><td></td><td>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</td><td>
<table>
<tr><th colspan="5">2022 Renewable Energy Credits (RECs) Retired for State Renewable Portfolio Standard (RPS) Programs</th></tr>
<tr><th>Jurisdiction</th><th>RECs</th><th>Required</th><th>Percentage</th><th>Customers</th></tr>
<tr><td>Michigan</td><td>386,431</td><td>386,431</td><td>100.0%</td><td>131,217</td></tr>
<tr><td>Ohio</td><td>847,485</td><td>847,485</td><td>100.0%</td><td>1,519,060</td></tr>
<tr><td>Texas</td><td>503,074</td><td>503,074</td><td>100.0%</td><td>189,846</td></tr>
<tr><td>Virginia</td><td>1,019,833</td><td>1,019,833</td><td>100.0%</td><td>542,874</td></tr>
<tr><td>AEP Total</td><td>2,756,823</td><td>2,756,823</td><td>100.0%</td><td>2,382,997</td></tr>
<tr><td colspan="5">Other Voluntary RPS</td></tr>
<tr><td>Indiana</td><td>0</td><td>N/A</td><td>N/A</td><td>476,517</td></tr>
<tr><td>Oklahoma</td><td>0</td><td>N/A</td><td>N/A</td><td>572,734</td></tr>
</table>
Notes:
- Data is correct as of 5/25/2023 and is subject to change.
- Total retail customers include residential, commercial industrial, and other customers
</td></tr>
<tr><td>Air Quality</td><td>IF-EU120a.1
Air emissions of the following pollutants:
(1) NOx (excluding N_2O)
(2) SOx,
(3) particulate matter (PM10),
(4) lead (Pb), and
(5) mercury (Hg)
Percentage of each in or near areas of dense population</td><td>
<table>
<tr><th colspan="2">2022 Emissions:</th></tr>
<tr><td>NOx</td><td>25,775 MT</td></tr>
<tr><td>SO_2</td><td>29,819 MT</td></tr>
<tr><td>Mercury (Hg)</td><td>87 kg</td></tr>
</table>
ESG Data Center: Environment > Emissions
2023 Corporate Sustainability Report: Decarbonization
TRI Reports Page
2022 CDP Climate Report
</td></tr>
</table>

<table>
<tr><td rowspan="3">Water Management</td><td>IF-EU140a.1
(1) Total water withdrawn
(2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress</td><td>
<table>
<tr><th colspan="2">2022 Water Data</th></tr>
<tr><td>Total Water Withdrawal</td><td>905,689 million gallons/year</td></tr>
<tr><td>Total Water Consumption</td><td>21,079 million gallons/year</td></tr>
</table>
ESG Data Center: Environment >Water

2023 Corporate Sustainability Report: Water Use & Management

2022 CDP Water Report
*Reflects 2021 performance year.</td></tr>
<tr><td>IF-EU140a.2
Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations</td><td>2022 CDP Water Report
*Reflects 2021 performance year.</td></tr>
<tr><td>IF-EU140a.3
Description of water management risks and discussion of strategies and practices to mitigate those risks</td><td>2022 CDP Water Report
*Reflects 2021 performance year.

AEP’s Climate Impact Analysis pg. 57-65

2023 Corporate Sustainability Report: Water Use & Management</td></tr>
<tr><td rowspan="2">Coal Ash Management</td><td>IF-EU150a.1
Amount of coal combustion residuals (CCR) generated; percentage recycled</td><td>
<table>
<tr><th colspan="2">2022 CCR Data</th></tr>
<tr><td>Total CCPs Generated (Tons)</td><td>2,791,489</td></tr>
<tr><td>Total CCPs Diverted from Landfill (Tons)</td><td>1,197,682</td></tr>
<tr><td>Percent Total CCPs Diverted from Landfill</td><td>43%</td></tr>
</table>
ESG Data Center: Environment > Waste
2023 Corporate Sustainability Report: Waste Management</td></tr>
<tr><td>IF-EU150a.2
Total number of coal combustion residual (CCR) impoundments, broken down by hazard potential classification and structural integrity assessment</td><td>CCR Rule Compliance</td></tr>
</table>

<table>
<tr><td rowspan="4">Energy Affordability</td><td>IF-EU-240a.1
Average retail electric rate for
(1) residential
(2) commercial
(3) industrial customers</td><td>Retail rates for residential customers can be found on operating company websites.
AEP Ohio
AEP Texas
Appalachian Power
Indiana Michigan Power
Kentucky Power
Public Service Company of Oklahoma
Southwestern Electric Power Company</td></tr>
<tr><td>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</td><td>Varies by jurisdiction; see operating company websites listed above.</td></tr>
<tr><td>IF-EU-240a.3

Number of residential customer electric disconnections for non-payment, percentage reconnected within 30 days</td><td><table><tr><th colspan="2">2022 Customer Disconnects</th></tr><tr><th>Length of Disconnect</th><th># of Customers</th></tr><tr><td>Total number of residential customer disconnects</td><td>497,774</td></tr><tr><td>Total residential reconnects within 7 days</td><td>413,928</td></tr><tr><td>Total number of all customer disconnects</td><td>484,471</td></tr><tr><td>Total number of all customer reconnects within 7 days</td><td>399,258</td></tr></table>
ESG Data Center: Operational and Financial > Customer Disconnects</td></tr>
<tr><td>IF-EU-240a.4
Discussion of impact of external factors on customer affordability of electricity, including the economic conditions of the service territory</td><td>AEP’s Climate Impact Analysis pp. 75-78

2023 Corporate Sustainability Report: Customer Care & Support and Economic Impact</td></tr>
</table>

<table>
<tr>
<td>Workforce Health and Safety</td>
<td>IF-EU320a.1
(1) Total recordable incident rate (TRIR)
(2) fatality rate
(3) near miss frequency rate (NMFR)</td>
<td>
<table>
<tr><th colspan="2">2022 Safety and Health Data</th></tr>
<tr><td>Employee TRIR</td><td>0.719</td></tr>
<tr><td>Employee Fatalities</td><td>1</td></tr>
</table>
ESG Data Center: Social > Safety & Health

2023 Corporate Sustainability Report: Safety & Health
</td>
</tr>
<tr>
<td>End-use Efficiency& Demand</td>
<td>IF-EU-420a.1
Percentage of electric utility revenues from rate structures that
(1) are decoupled
(2) contain a lost revenue adjustment mechanism (LRAM)</td>
<td>
<table>
<tr><th colspan="8">2022 Data</th></tr>
<tr><th>OpCo / Jurisdiction</th><th>Total Sales of Electricity ($)</th><th>Decoupled Revenue ($)</th><th>Decoupled Revenue (%)</th><th>LRAM Revenue ($)</th><th>LRAM Revenue (%)</th><th>Note</th></tr>
<tr><td>AEP Ohio</td><td>3,365,732,122</td><td>22,939,576</td><td>0.68%</td><td>-</td><td>-</td><td>1</td></tr>
<tr><td>AEP Texas</td><td>1,260,460,662</td><td>-</td><td>-</td><td>-</td><td>-</td><td></td></tr>
<tr><td>APCo VA</td><td>1,567,835,617</td><td>-</td><td>-</td><td>-</td><td>-</td><td></td></tr>
<tr><td>APCo WV</td><td>1,762,325,963</td><td>-</td><td>-</td><td>5,021,273</td><td>0.28%</td><td>2</td></tr>
<tr><td>I&M IN</td><td>1,670,684,174</td><td>-</td><td>-</td><td>538,656</td><td>0.03%</td><td>3</td></tr>
<tr><td>I&M MI</td><td>362,779,129</td><td>-</td><td>-</td><td>-</td><td>-</td><td>4</td></tr>
<tr><td>KGP TN</td><td>181,325,878</td><td>-</td><td>-</td><td>-</td><td>-</td><td></td></tr>
<tr><td>KPCo KY</td><td>702,685,902</td><td>-</td><td>-</td><td>22,017</td><td>0.00%</td><td>5</td></tr>
<tr><td>PSO OK</td><td>1,797,897,748</td><td>-</td><td>-</td><td>6,719,392</td><td>0.37%</td><td>6</td></tr>
<tr><td>SWP AR</td><td>386,212,699</td><td>-</td><td>-</td><td>5,014,972</td><td>1.30%</td><td>7</td></tr>
<tr><td>SWP LA</td><td>786,687,556</td><td>-</td><td>-</td><td>922,375</td><td>0.12%</td><td>8</td></tr>
<tr><td>SWP TX</td><td>666,113,134</td><td>-</td><td>-</td><td>-</td><td>-</td><td></td></tr>
<tr><td>Total AEP</td><td>14,510,740,584</td><td>22,939,576</td><td>0.16%</td><td>18,238,685</td><td>0.13%</td><td></td></tr>
</table>
Notes:
1. AEP Ohio recovered decoupled revenues in its Pilot Throughput Balancing Rider (PTBAR) for RS and non-demand-metered General Service customers. Decoupling ended in Ohio in December 2021.
2. APCo WV recovers lost revenue (LR) through its Energy Efficiency/Demand Response Cost Recovery Rider (EEDR). Includes WPCo WV.
3. I&M recovers Indiana NLR in its Demand Side Management/Energy Efficiency Rider.
4. I&M has a NLR Tracker in Michigan but collected $0 of lost revenue through the rider in the period.
5. KPCo recovers LR in its Demand-Side Management Adjustment Clause.
6. PSO recovers LR in its Demand Side Management Cost Recovery Rider; values are estimates, subject to true-up.
7. SWEPCO recovers AR Lost Contribution to Fixed Costs (LCFC) through its Energy Efficiency Cost Rider (EECR).
8. SWEPCO recovers LA LCFC through its EECR.
</td>
</tr>
</table>

	IF-EU-420a.2 Percentage of electric load served by smart grid technology	ESG Data Center: Operational and Financial > Grid Reliability 2023 Corporate Sustainability Report: Customer Care & Support (Energy Management)
	IF-EU-420a.3 Customer electricity savings from efficiency measures, by market	ESG Data Center: Operational and Financial > Customer 2023 Corporate Sustainability Report: Customer Care & Support (Energy Management) **Energy Efficiency information by OpCo:** AEP Ohio AEP Texas Appalachian Power Indiana Michigan Power Kentucky Power Public Service Company of Oklahoma Southwestern Electric Power Company
Nuclear Safety & Emergency Management	**IF-EU540a.1** Total number of nuclear power units, broken down by U.S. Nuclear Regulatory Commission (NRC) Action Matrix Column	AEP has two nuclear power units operating at the Cook Nuclear Plant in Michigan Indiana Michigan Cook Nuclear Plant
	IF-EU540a.2 Description of efforts to manage nuclear safety and emergency preparedness	Cook Nuclear Plant Emergency Plan 2022 Form 10k: PDF pp. 30-52 and 306-308
Grid Resiliency	**IF-EU-550a.1** Number of incidents of non-compliance with physical and/or cybersecurity standards or regulations	2023 GRI Report pp. 9 (GRI 418-1)

	IF-EU-550a.2 (1) System Average Interruption Duration Index (SAIDI) (2) System Average Interruption Frequency Index (SAIFI) (3) Customer Average Interruption Duration Index (CAIDI), inclusive of major event days	**2022 Grid Resiliency** SAIDI: 269.9 SAIFI: 1.54 CAIDI: 175.00 ESG Data Center: Operational and Financial > Grid Reliability 2023 Corporate Sustainability Report: Clean Energy Strategy (CapEx Strategy and Grid Modernization)

Activity Metric	**AEP Response**
IF-EU-000.A Number of: (1) residential (2) commercial, (3) industrial customers served	**Year End 2022 Customer Counts** Residential: 4,755,584 Commercial: 73,91 Industrial: 45,189 Other: 30,599 **Total**: 5,567,863 ESG Data Center: Operational and Financial > Customer
IF-EU-000.B Total electricity delivered to: (1) residential (2) commercial (3) industrial (4) all other retail customers (5) wholesale customers	2022 Form 10k: pg. 98, 104 **Customer Type** / **Vertically Integrated and Transmission and Distribution Utilities Total (Millions of KWhs)** Residential: 60,314 Commercial: 51,218 Industrial: 59,967 Other: 3,069 Total Retail: 174,568 Wholesale: 18,297 Total KWhs: 192,865

<table>
<tr>
<td>IF-EU-000.C
Length of transmission and distribution lines</td>
<td>2022 Transmission and Distribution line length

<table>
<tr><td>Transmission</td><td>~40,000</td></tr>
<tr><td>Distribution</td><td>~225,000</td></tr>
</table>

ESG Data Center: Operational and Financial > Grid Reliability</td>
</tr>
<tr>
<td>IF-EU-000.D
Total electricity generated, percentage by major energy source, percentage in regulated markets</td>
<td>
<table>
<tr><th>2022 Total Net Generation for the Data Year (Owned and Purchased)</th><th>MWh</th><th>% of Total</th></tr>
<tr><td>Coal</td><td>43,822,578</td><td>45.7%</td></tr>
<tr><td>Natural Gas</td><td>15,892,193</td><td>16.6%</td></tr>
<tr><td>Nuclear</td><td>16,621,031</td><td>17.3%</td></tr>
<tr><td>Hydro</td><td>835,750</td><td>.9%</td></tr>
<tr><td>Solar</td><td>921,720</td><td>1.0%</td></tr>
<tr><td>Wind</td><td>17,890,377</td><td>18.6%</td></tr>
<tr><td>Total</td><td>95,983,649</td><td>100%</td></tr>
</table>

ESG Data Center: Operational and Financial > Energy</td>
</tr>
<tr>
<td>IF-EU-000.E
Total wholesale electricity purchased</td>
<td>ESG Reports & Policies
ESG Data Center: Operational and Financial > Energy
2023 EEI Investor Report</td>
</tr>
</table>