



Deloitte & Touche LLP
12830 El Camino Real
Suite 600
San Diego, CA 92130
USA

Tel:+1 619 232 6500
Fax:+1 619 237 6802
www.deloitte.com

INDEPENDENT ACCOUNTANTS' REPORT

To the Board of Directors of Southern California Gas Company
Los Angeles, California

We have examined management of Southern California Gas Company's ("SCG") assertion, included in the accompanying Management's Assertion and Report on the Use of Proceeds ("Management's Assertion Report"), that during the period from December 1, 2020 through September 30, 2023, an amount equal to or in excess of the net proceeds of \$592.5 million from the November 2022 issuance of 6.350% Green First Mortgage Bonds, Series YY, due 2052 (the "Green Bonds") has been used to finance or refinance, in part or in full, Eligible Projects in accordance with the Eligibility Criteria as defined and set forth in Note 1 of Management's Assertion Report ("management's assertion"). SCG's management is responsible for its assertion. Our responsibility is to express an opinion on management's assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination was not conducted for the purpose of evaluating (i) the completeness of the amount used to finance or refinance Eligible Projects set forth in Management's Assertion Report during the period from December 1, 2020 through September 30, 2023, (ii) the environmental benefits of the Eligible Projects, or (iii) conformance of the Eligible Projects with any third-party published principles, standards or frameworks, such as the Green Bond Principles, published by the International Capital Market Association. Accordingly, we do not express an opinion on any other form of assurance other than on management's assertion included in the accompanying Management's Assertion Report.

In our opinion, management's assertion that during the period from December 1, 2020 through September 30, 2023, an amount equal to or in excess of the net proceeds of \$592.5 million from the Green Bonds has been used to finance or refinance, in part or in full, Eligible Projects in accordance with the Eligibility Criteria as defined and set forth in Note 1 of Management's Assertion Report, is fairly stated, in all material respects.

November 10, 2023



Management’s Assertion and Report on the Use of Proceeds

SoCalGas is responsible for the completeness, accuracy, and validity of the information included in the Green Bonds Use of Proceeds Report below. Management of SoCalGas asserts that during the period from December 1, 2020, through September 30, 2023, an amount equal to or in excess of the net proceeds of \$592.5 million from the November 2022 issuance of 6.350% Green First Mortgage Bonds, Series YY, due 2052, (the “Green Bonds”) has been used to finance or refinance, in part or in full, Eligible Projects in accordance with the Eligibility Criteria as defined and set forth in Note 1 to the Green Bonds Use of Proceeds Report below.

Green Bonds Use of Proceeds Report

Use of Proceeds for the Period from December 1, 2020, through September 30, 2023:

Use of Proceeds	
Net proceeds from the Green Bonds issuance	\$592.5 million
Used for Eligible Projects from December 1, 2020, through September 30, 2023	(\$592.5 million)
Total net proceeds from Green Bonds remaining	\$0 million

Note 1. Eligible Project Categories and Eligibility Criteria

Eligible Projects are defined as projects that fall into one or more of the Eligible Project Categories and meet the related Eligibility Criteria outlined in the table below:

Eligible Project Category	Eligibility Criteria
Pollution Prevention and Control	<ul style="list-style-type: none"> Investments and expenditures related to the retrofit and replacement of pipelines to facilitate the reduction of methane leakage or integration of hydrogen and other low-carbon gases; Investments and expenditures related to compressor station modernization; and Investments and expenditures related to advanced fugitive and vented emissions elimination technologies.
Green Buildings	<ul style="list-style-type: none"> Investments and expenditures related to the purchasing, development, expansion, construction, renovation, and maintenance of buildings that have received a LEED¹ Gold or Platinum rating. Investments and expenditures related to the development, expansion, construction, or renovation of buildings that are working towards² a LEED certification. To qualify as eligible,

¹ Leadership in Energy and Environmental Design (“LEED”) is a voluntary third-party building certification process developed by the U.S. Green Building Council (“USGBC”), a non-profit organization, and covers environmental performance of a building from a whole-building perspective over the building’s life cycle.

² Buildings that are working towards LEED certification may not ultimately obtain a LEED certification. Interim LEED certifications and confirmations are not equivalent to having a LEED certification. These are milestones that occur in the process of working towards LEED certification. There is no guarantee that these interim certifications or confirmations will result in an eventual certification or verification.

	<p>buildings that are working towards² LEED certification will have achieved one or both of the following:</p> <ul style="list-style-type: none"> ○ Have a signed construction contract in place which states that the building will be developed, expanded, constructed, or renovated to be a LEED-accredited facility. ○ Have received interim certifications or confirmations indicating the construction-in-process is being performed in accordance with LEED-accredited milestones, as verified by a LEED administrator or other similar qualified third party.
Clean Transportation	<ul style="list-style-type: none"> • Investments and expenditures related to the development and installation of infrastructure to extract, produce and dispense renewable gases for use in the transportation sector; and • Investments and expenditures related to the installation of electric vehicle chargers and make-ready infrastructure.³

³ “Make-Ready” means that all necessary electrical infrastructure to operate the charging stations.