



GRI Content Index: General Disclosures

Disclosure number	Disclosure title	Direct Response and/or Report Section
Organizational Profile		
Disclosure 102-1	Name of the organization	UGI Corporation
Disclosure 102-2	Activities, brands, products, and services	UGI distributes, stores, transports and markets energy products and related services. Please see Items 1 and 2: Business and Properties, Corporate Overview. - Page 9 of Form 10-k
Disclosure 102-3	Location of headquarters	UGI Corporation HQ: 460 North Gulph Road, King of Prussia, PA 19406. For more information, click here .
Disclosure 102-4	Location of operations	UGI operates in 18 countries. Please see Items 1 and 2: Business and Properties, for names of respective countries. - Page 10 of Form 10-k
Disclosure 102-5	Ownership and legal form	UGI Corporation (UGI) is a publicly traded company listed on the New York Stock Exchange. UGI, through subsidiaries and affiliates, distributes, stores, transports and markets energy products and related services. Our subsidiaries and affiliates operate principally in the following four business segments: AmeriGas Propane, UGI International, UGI Energy Services, and UGI Utilities. Our business strategy is to grow the business responsibly by focusing on our core competencies. Please see Items 1 and 2: Business and Properties, Corporate Overview. - Page 9 of Form 10-k
Disclosure 102-6	Markets served	UGI operates in 18 countries. Please see Items 1 and 2: Business and Properties, for names of respective countries - Page 10 of Form 10-k
Disclosure 102-7	Scale of the organization	UGI Corporation is a publicly traded company listed on the New York Stock Exchange. UGI has over 6,500 employees at Amerigas, 1,700+ employees at UGI Utilities, 2,600+ employees at UGII, and 400+ employees at UGIES - for more information, please see sustainability report, page 39 . Additionally, our 2021 EBIT \$385 Millions - see our FY21 results here .
Disclosure 102-8	Information on employees and other workers	27% Female and 73% Male. Our Employee age distribution, gender-breakdown, and race ethnicity can be found under Workforce Demographics. Please see sustainability report, page 39 .
Disclosure 102-9	Supply chain	Over 90% of UGI's natural gas is sourced from the Marcellus Shale. Learn more about the Marcellus Advantage here, page 24 .

Disclosure 102-10	Significant changes to the organization and its supply chain	To further reinforce UGI's commitment to supplier diversity, in UGI's Fiscal 2020 ESG Report, UGI established an objective to improve spend with diverse Tier I and Tier II suppliers by 25% by 2025. In addition, UGI recently created a Supplier Code of Conduct. Please see our supplier diversity goals, page 43 of our 2020 ESG report .
Disclosure 102-11	Precautionary Principle or approach	UGI conducted a materiality assessment refresh in Fiscal 2021 and will report results in its Fiscal 2021 ESG report. The purpose of the materiality refresh is to focus on key material risks based on stakeholder feedback. Additionally, UGI has established several policies - HSE, Environmental, Sustainability, and Human Rights. Please view policy documents here .
Disclosure 102-12	External initiatives	UGI aligns with several voluntary initiatives. These initiatives include the "ONE Future" - a coalition formed in 2014 to help reduce methane emissions, and "NGSC" - an organization of natural gas purchasers committed to safe and responsible practices for natural gas supply. To learn more, view page 18 of our 2020 ESG report .
Strategy		
Disclosure 102-14	Statement from senior decision-maker	For UGI's Letter from the CEO, please see sustainability report, page 4, here .
Disclosure 102-15	Key impacts, risks, and opportunities	The move to a lower carbon economy presents both opportunities and risks to the Company. Employing our existing risk assessment methodology and framework, the Enterprise Risk Management group has identified a number of potential enterprise level risks that are influenced by climate change. Please see sustainability report, page 49, here .
Ethics and integrity		
Disclosure 102-16	<i>Values, principles, standards, and norms of behavior</i>	At UGI, we believe that sustainable, reliable, and affordable energy solutions are a necessity for our customers and communities. Please see our 2020 ESG Report, pages 8-9 .
Disclosure 102-17	<i>Mechanisms for advice and concerns about ethics</i>	UGI's core values of responsibility, reliability, safety, excellence, respect, and integrity provide the building blocks for our business. Please see our 2020 ESG report, page 8, here . Expectations and standards for ethical behavior help us navigate an increasingly complex world. See our Supplier Code of Conduct here , and our Code of Business Conduct and Ethics here .
Governance		
Disclosure 102-18	<i>Governance structure</i>	Board is responsible for oversight as they overlap with issues considered by the Board and/or the respective Board Committees. ESG-specific oversight lies with our Corporate Governance and SERC Committees. The SERC Committee oversees management's activities in the area of safety, environmental and regulatory compliance that may impact the Company's business. For more information, please see our sustainability report, page 45 . You may also view our Committees & Charters here .

Disclosure 102-19	<i>Delegating authority</i>	UGI's Board oversees ESG-related risks, including the effectiveness of the Company's ESG-related risk management and the manner in which management allocates appropriate resources to ESG matters that are material to UGI. UGI's Board Committees also play a key role in evaluating ESG strategy, risk, and progress. Please see sustainability report, page 50 .
Disclosure 102-20	<i>Executive-level responsibility for economic, environmental, and social topics</i>	Board is responsible for oversight as they overlap with issues considered by the Board and/or the respective Board Committees. In addition, in Fiscal 2021, an officer-level ESG position was created. Brendan Heck is the VP of ESG and responsible for various ESG strategy implementation. For more information, please see sustainability report, page 45 . View Board of Directors website here . The SERC Committee is responsible to Oversee the safety, environmental and regulatory compliance aspects of the Company's Environmental Social and Governance ("ESG") program, by reviewing and advising the Board on climate impact and other environmental targets, including the progress made thereon; and reviewing the Company's annual ESG report as it relates to safety, environmental (including climate change and sustainability) and regulatory compliance disclosures. Please view our SERC charter here .
Disclosure 102-22	<i>Composition of the highest governance body and its committees</i>	Average age of directors: 64, average tenure: 5.53, and board is 90% independent. Gender is 30% Female, 70% Male. Please see sustainability report, page 44-45 . For more information about the board, view Board of Directors site here . For more on collective knowledge and experience, please refer to sustainability report, page 44 .
Disclosure 102-23	<i>Chair of the highest governance body</i>	UGI's Chairman of the Board is an independent director. For more information about the board, click here .
Disclosure 102-24	<i>Nominating and selecting the highest governance body</i>	The Corporate Governance Committee conducts an annual assessment of the composition of the Board and Committees and establishes, with the Board, the appropriate qualifications, skills, experience and characteristics required of Board members. View board selection and evaluation process on Page 20 of Proxy .
Disclosure 102-26	<i>Role of highest governance body in setting purpose, values, and strategy</i>	Board ensures that our Company has a clear purpose, strategic and operational direction, and effective management, taking into consideration economic circumstances along with regulatory and legal requirements. Please view our board charters here .
Disclosure 102-27	<i>Collective knowledge of highest governance body</i>	Our Board is representative of a diverse range of experiences, perspectives, skills and qualifications that align with UGI's long-term strategy. For more on collective knowledge and experience, please refer to sustainability report, page 44 . See page 10 of Proxy for Qualifications of Experience Matrix.

Disclosure 102-28	<i>Evaluating the highest governance body's performance</i>	The Corporate Governance Committee conducts an annual assessment of the composition of the Board and Committees and establishes, with the Board, the appropriate qualifications, skills, experience and characteristics required of Board members. View board evaluation process on page 21 of Proxy . Evaluation is completed annually, and the evaluation is independent.
Disclosure 102-29	<i>Identifying and managing economic, environmental, and social</i>	UGI's Board oversees ESG-related risks, including the effectiveness of the Company's ESG-related risk management and the manner in which management allocates appropriate resources to ESG matters that are material to UGI. For more information, please see sustainability report, page 50 and our SERC charter here .
Disclosure 102-30	<i>Effectiveness of risk management processes</i>	UGI's Board oversees ESG-related risks, including the effectiveness of the Company's ESG-related risk management and the manner in which management allocates appropriate resources to ESG matters that are material to UGI. For more information, please see sustainability report, page 50 and our SERC charter here .
Stakeholder Engagement		
Disclosure 102-40	<i>List of stakeholder groups</i>	UGI actively engages with its stakeholders across a variety of platforms and mediums. These engagements help strengthen our relationships as we remain committed to delivering affordable, reliable, and sustainable energy solutions to our customers. Learn more about our stakeholder engagements here .
Disclosure 102-42	<i>Identifying and selecting stakeholders</i>	
Reporting practice		
Disclosure 102-45	<i>Entities included in the consolidated financial statements</i>	For a full listing of UGI Corporation's entities and subsidiaries, please see Exhibit - 21 of Form 10-K . All entities were included and covered by report.
Disclosure 102-46	<i>Defining report content and topic Boundaries</i>	Please see Introduction and Table of Contents of Sustainability Report, pages 2-3 .
Disclosure 102-47	<i>List of material topics</i>	UGI will conduct its second Materiality Assessment in Fiscal 2022 to ensure that we are focusing our disclosure on topics that are most significant to the business.
Disclosure 102-48	<i>Restatements of information</i>	None during the reporting period.
Disclosure 102-49	<i>Changes in reporting</i>	Not applicable during the reporting period.
Disclosure 102-50	<i>Reporting period</i>	Information in this report covers UGI's 2020 Fiscal Year (October 1, 2019 to September 30, 2020) and, as sometimes noted, in the 2020 calendar year. Please see sustainability report, page 2 .
Disclosure 102-51	<i>Date of most recent report</i>	2020, UGI's most recent Sustainability Reports can be found here .

Disclosure 102-52	Reporting cycle	Annual
Disclosure 102-53	Contact point for questions regarding the report	Brendan Heck (heckb@ugicorp.com). Please see sustainability report for more contact information, page 54 .
Disclosure 102-56	External assurance	UGI's Internal Audit Department provided assurance over the accuracy of selected information presented in this year's ESG report. Internal Audit reviewed the ESG topics identified as most relevant to UGI's investors, including environmental and diversity & inclusion. Please see sustainability report, page 54 for UGI's IA Assurance Statement .

GRI Content Index: Topic-Specific Disclosures

Disclosure Number	Disclosure Title	Direct Response and/or Report Section
Economic Performance		
201-1	Direct economic value generated and distributed	Learn more about how we provide economic value by supporting our communities, via our sustainability report, pages 41-43 .
201-2	Financial implications and other risks and opportunities due to climate change	Employing our existing risk assessment methodology and framework, the Enterprise Risk Management group has identified a number of potential enterprise level risks that are influenced by climate change. See page 49 of Sustainability Report .
Water and Effluents		
303-1	Interactions with water as a shared resource	UGIES is the only business that uses water as a part of regular business activities, and that business attempts to minimize its use of fresh water. UGI takes into account water resources when developing an asset or planning a new pipeline right of way. We review routing options to minimize impacts to the environment, including water resources. In addition, we assess potential discharges to waterway. Please see sustainability report, page 25 .
Emissions		
305-1	Direct (Scope 1) GHG emissions	UGI's total Scope 1 (Direct) Emissions were 1,239,139 Metric Tons CO2 equivalent in 2020. Please see sustainability report, page 20 . See appendix for breakdown by Business Unit, page 52 .
305-2	Energy indirect (Scope 2) GHG emissions	UGI's total Scope 2 (Indirect) Emissions were 31,149 Metric Tons CO2 equivalent in 2020. Please see sustainability report, page 20 . See appendix for breakdown by Business Unit, page 52 .
305-5	Reduction of GHG emissions	In UGI's Fiscal 2020 ESG report, UGI committed to reducing its Scope I emissions by 55% by 2025 using 2020 as the base year. For more information, see page 14 of Sustainability Report .

305-7	<i>Nitrogen oxides (NOX), sulfur oxides (SOX), & other significant air emissions</i>	Please view our Air Quality and Emissions section and table here - link, page 24
306-1	<i>Water discharge by quality and destination</i>	UGIES is the only business that uses water as a part of regular business activities, and that business attempts to minimize its use of fresh water. UGI takes into account water resources when developing an asset or planning a new pipeline right of way. We review routing options to minimize impacts to the environment, including water resources. In addition, we assess potential discharges to waterway. Please see sustainability report, page 25 .
Environmental Compliance		
307-1	<i>Non-compliance with environmental laws and regulations</i>	No significant fines were paid for noncompliance with laws and regulations in 2020.
Employment		
401-1	<i>New employee hires and employee turnover [This Standard includes a Standard Interpretation on how to calculate the rates of new employee hires and employee turnover.]</i>	Our Employee age distribution, gender-breakdown, and race ethnicity can be found under Workforce Demographics. Please see sustainability report, page 39 .
401-2	<i>Benefits provided to full-time employees that are not provided to temporary or part-time employees</i>	UGI believes that offering competitive benefits supports overall employee satisfaction and retention. For me information, please refer to UGI's 2019 ESG report, page 49 .
Occupational Health and Safety		
403-7	<i>Prevention and mitigation of occupational health and safety impacts directly linked by business relationships</i>	Our Health, Safety, Security, and the Environment (“HSSE”) Policy provides the framework for integrating safety performance into our core business activities. View our HSSE policy here . For more on Fleet, Contractor, or Community Safety, please see sustainability report, page 33 .
403-9	<i>Work-related injuries</i>	UGI's 2020 employee safety metrics are as follows: Lost Time Injury Rate (LTIR) per 200,000 work hours: 1.28; Total Recordable Incident Rate (TRIR): 3.08; Fatalities: 0. View more about work related injuries in our sustainability report, page 31 .

Training and Education		
404-2	<i>Programs for upgrading employee skills and transition assistance programs</i>	Maintaining a robust pipeline of talent is crucial to UGI's ongoing success and is a key aspect of succession planning efforts across the organization. The competition for attracting and retaining talent has increased in recent years. UGI understands this challenge and the importance of providing appropriate training that provides growth, developmental opportunities and multiple career paths. Please see sustainability report, page 37-40 .
Diversity and Equal Opportunity		
405-1	<i>Diversity of governance bodies and employees</i>	We believe that Board diversity is critical to effective governance, as outlined in our Diversity Strategy. Additionally, employee age distribution, gender-breakdown, and race ethnicity can be found under Workforce Demographics. Please see sustainability report, pages 39 & 45 .
Human Rights Assessment		
412-2	<i>Employee training on human rights policies or procedures</i>	UGI recognizes our responsibility to respect human rights and avoid causing or contributing to human rights infringements through our business activities. We support principles aimed at protecting internationally recognized human rights, and we expect our employees to be strong ethical community partners by fostering positive relationships wherever we do business. Please see UGI's Human Rights Policy here . View UGI's Supplier Code of Business Ethics Conducts and Ethics, page 8 . View our 2020 ESG report, page 51 .
Local Communities		
413-1	<i>Operations with local community engagement, impact assessments, and development programs</i>	Our LPG business is investing over \$200 million by the end of Fiscal 2022 to optimize operations and build on our self-service tools and digital capabilities to promote a stress-free customer engagement. Please see 2020 ESG Report, page 34 . UGI offers a variety of customer energy assistance programs, referrals to local agencies, participation in fuel funds, or payment arrangements for our customers. Please see 2020 ESG Report, page 35 . UGI has a long history of strengthening the communities we serve both by providing financial assistance and supporting employee volunteer efforts. Please see 2020 ESG report, page 41-43 .
Supplier Social Assessment		
414-1	<i>New suppliers that were screened using labor practices criteria</i>	UGI strives toward greater traceability of our supply chain to assess and monitor associated risks. We expect existing and potential Suppliers to support these initiatives. Please see page 9 of supplier code of conduct and page 43 of 2020 ESG Report.
Customer Privacy		
418-1	<i>Substantiated complaints regarding breaches of customer privacy and losses of customer data</i>	None during the reporting period. UGI understands the importance of protecting our stakeholders' personal information and privacy, and we are committed to safeguarding our customers, employees, and business partners from data risk. Please see page 36 of 2020 ESG Report and view UGI's Information Security Program Policy here .