



GRI content index

Statement of use	UGI has reported the information cited in this GRI content index for the period FY2022 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-1 Organizational details	UGI Corporation
	2-2 Entities included in the organization’s sustainability reporting	Our subsidiaries and affiliates operate principally in the following four business segments: AmeriGas Propane, UGI International, UGI Energy Services, and 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 starting on Page 9 of Form 10-k . There are no material differences between UGI’s segments reported on for financial purposes vs sustainability reporting. UGI’s segments are organized by material/product such as LPG or Natural Gas.
	2-3 Reporting period, frequency and contact point	Annual. Information in this report covers UGI’s 2022 Fiscal Year (October 1, 2021 to September 30, 2022) and, as sometimes noted, in the 2022 calendar year.
	2-4 Restatements of information	None during the reporting period.
	2-5 External assurance	UGI’s Internal Audit Department reviewed for accuracy over selected information presented in this year’s ESG report. External assurance is not used for UGI’s sustainability report.
	2-6 Activities, value chain and other business relationships	UGI distributes, stores, transports and markets energy products and related services. Please see Items 1 and 2: Business and Properties, Corporate Overview starting on Page 9 of Form 10-k . See also pages 6-7 of the sustainability report for other demographic information. UGI’s customers vary by geography and may include residential, commercial, agricultural, transportation, and midstream with varying uses of our products and services.
	2-7 Employees	UGI’s employee age distribution, gender-breakdown, and race ethnicity can be found under Workforce Demographics. Please see most recent sustainability report, page 44 .
	2-8 Workers who are not employees	UGI believes that offering competitive benefits supports overall employee satisfaction and retention. For more information, please refer to sustainability report, pages 42-43 .
	2-9 Governance structure and composition	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 Safety, Environmental and Regulatory Compliance Committee (SERC) Committees. The Corporate Governance Committee provides oversight of corporate governance matters and the SERC Committee oversees management’s activities in the area of safety, environmental and regulatory compliance that may impact the Company’s business. Both Committees report to the full Board as necessary. For more information, see most recent sustainability report, page 56 . You may also view our Committees & Charters. You may also view our Committees & Charters on the UGI website .
	2-10 Nomination and selection of the highest governance body	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 Pages 18-19 of Proxy .
	2-11 Chair of the highest governance body	UGI’s Chair of the Board is an independent director. For more information about the board, see the UGI Board of Directors site .
	2-12 Role of the highest governance body in overseeing the management of impacts	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 Committee charters on UGI’s website .
	2-13 Delegation of responsibility for managing impacts	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 Safety, Environmental and Regulatory Compliance Committee (SERC) Committees. The Corporate Governance Committee provides oversight of corporate governance matters and the SERC Committee oversees management’s activities in the area of safety, environmental and regulatory compliance that may impact the Company’s business. Both Committees report to the full Board as necessary. For more information, see most recent sustainability report, page 56 . You may also view our Committees & Charters on UGI’s website .
	2-14 Role of the highest governance body in sustainability reporting	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 Safety, Environmental and Regulatory Compliance Committee (SERC) Committees. The Corporate Governance Committee provides oversight of corporate governance matters and the SERC Committee oversees management’s activities in the area of safety, environmental and regulatory compliance that may impact the Company’s business. Both Committees report to the full Board as necessary. For more information, see most recent sustainability report, page 56 . You may also view our Committees & Charters on UGI’s website .

2-15 Conflicts of interest	The Corporate Governance Committee will monitor the membership of Directors on the boards of other public companies to avoid conflicts of interest and ensure that simultaneous service on multiple boards of Directors will not impair a Director's ability to contribute meaningfully to the Board. Directors who are active executive officers of public companies may not serve on more than two public company boards (including the Board of the Company), Directors who serve as chair or lead independent director of a public company board may not serve on more than three public company boards (including the Board of the Company), and other Directors may not serve on more than four public company boards (including the Board of the Company). Further, members of the Company's Audit Committee may not serve on more than three public company board audit committees (including the Audit Committee of the Company). The Board may, however, make exceptions to this standard as it deems appropriate in the interest of the Company's shareholders. An independent Director shall notify the Chair of the Corporate Governance Committee prior to accepting an invitation to serve on the board of another company (public or private). See more at the UGI website Principles of Corporate Governance .
2-16 Communication of critical concerns	UGI has a comprehensive Code of Business Conduct and Ethics, which is available on its website. The Code addresses how to conduct our business responsibly and provides multiple channels and mechanisms to report grievances or concerns. See also UGI's Supplier Code of Business Conduct and Ethics for the expectations that UGI sets forth with its third parties, available also on ugiesg.com .
2-17 Collective knowledge of the highest governance body	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 55 . See also page 7 of 2022 Proxy , the <i>Overview of Director Qualifications and Experience</i> .
2-18 Evaluation of the performance of the highest governance body	The Board evaluation process is conducted, in alternating years, by either a written questionnaire or by a series of interviews conducted by the independent Chair. During Fiscal 2022, each Director completed a written questionnaire regarding the effectiveness of the Board and each Committee on which the Director serves. See page 19 of 2022 Proxy , Board and Committee Evaluation Process.
2-19 Remuneration policies	Please see the Compensation Discussion and Analysis in the UGI Corporation Proxy Statement filed with the U.S. Securities and Exchange Commission on December 14, 2022.
2-20 Process to determine remuneration	Please see the Compensation Discussion and Analysis in the UGI Corporation Proxy Statement filed with the U.S. Securities and Exchange Commission on December 14, 2022.
2-21 Annual total compensation ratio	Not disclosed
2-22 Statement on sustainable development strategy	UGI believes safe, sustainable, reliable, and affordable energy solutions are a necessity for our customers and communities. We strive to deliver this fundamental need through best-in-class safety, operations, products, and services while enhancing the quality of life of our employees, customers, and the communities we serve. UGI's mission aligns strongly with the SDG agenda, but we are focused on making the greatest impact in goals 7, 8, 10, 12, and 13. See pages 8-9 of the most recent sustainability report .
2-23 Policy commitments	UGI believes safe, sustainable, reliable, and affordable energy solutions are a necessity for our customers and communities. We strive to deliver this fundamental need through best-in-class safety, operations, products, and services while enhancing the quality of life of our employees, customers, and the communities we serve. UGI's mission aligns strongly with the SDG agenda, but we are focused on making the greatest impact in goals 7, 8, 10, 12, and 13. See pages 8-9 of the most recent sustainability report . Also, UGI intends to do its next materiality assessment in FY24 to ensure the organization focuses on key material risks based off stakeholder feedback. UGI's policies including HSSE, Environmental, Sustainability, and Human Rights are available at on its website .
2-24 Embedding policy commitments	Not applicable
2-25 Processes to remediate negative impacts	UGI has a comprehensive Code of Business Conduct and Ethics, which is available on its website. The Code addresses the key risk areas for the business and explains the multiple channels and mechanisms that are in place to report grievances or concerns, what to do when facing an ethical dilemma, and UGI's position on honoring human rights, etc. UGI's Core Values of excellence, respect, and integrity provide the building blocks for our business. Please see sustainability report, page 8 . Expectations and standards for ethical behavior and helps us navigate an increasingly complex world. See also UGI's Supplier Code of Business Conduct and Ethics for the expectations that UGI sets forth with its third parties.
2-26 Mechanisms for seeking advice and raising concerns	UGI has a comprehensive Code of Business Conduct and Ethics, which is available on its website. The Code addresses the key risk areas for the business and explains the multiple channels and mechanisms that are in place to report grievances or concerns, including UGI's Integrity Helpline, which is managed by a third party provider and available 24/7. It allows for anonymous reporting, where permissible, and translation services are available. The Code includes UGI's open-door policy and non-retaliation policies, which are the cornerstone to our "speaking up" culture. The Code describes specific steps to take if/when someone is facing an ethical dilemma. UGI's Core Values of excellence, respect, and integrity provide the building blocks for our business. Please see sustainability report, page 8 . Expectations and standards for ethical behavior and helps us navigate an increasingly complex world. See also UGI's Supplier Code of Business Conduct and Ethics on its website for the expectations that UGI sets forth with its third parties.
2-27 Compliance with laws and regulations	Not disclosed
2-28 Membership associations	Members of UGI and its business units actively participate on the board and committees of associations including the National Propane Gas Association, Interstate Natural Gas Association of America, American Gas Association, Marcellus Shale Coalition, and PA Chamber of Business & Industry.

	2-29 Approach to stakeholder engagement	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. UGI will be conducting a Materiality Assessment in FY24. See the sustainability report pages 14-15 for the last materiality assessment/stakeholder input information.
	2-30 Collective bargaining agreements	UGI's Human Rights Policy contains a purpose statement of, "UGI respects employees' right to freely associate, form or join trade unions and workers' right to collectively bargain, subject to applicable laws and regulations."
GRI 3: Material Topics 2021	3-1 Process to determine material topics	UGI will conduct its third Materiality Assessment in Fiscal 2024 to ensure that we are focusing our disclosure on topics that are most significant to the business and stakeholders. See results from most recent materiality assessment on pages 14-15 of the 2022 sustainability report .
	3-2 List of material topics	UGI will conduct its third Materiality Assessment in Fiscal 2024 to ensure that we are focusing our disclosure on topics that are most significant to the business and stakeholders. See results from most recent materiality assessment on pages 14-15 of the 2022 sustainability report .
	3-3 Management of material topics	UGI will conduct its third Materiality Assessment in Fiscal 2024 to ensure that we are focusing our disclosure on topics that are most significant to the business and stakeholders. See results from most recent materiality assessment on pages 14-15 of the 2022 sustainability report .
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Learn more about how we provide economic value by supporting our communities and employees, via the Social section in our most recent sustainability report, pages 40-43 .
	201-2 Financial implications and other risks and opportunities due to climate change	See pages 16-19 of the most recent sustainability report wherein UGI documents risks and opportunities related to climate change.
	201-3 Defined benefit plan obligations and other retirement plans	Not disclosed
	201-4 Financial assistance received from government	Not disclosed
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Not disclosed
	202-2 Proportion of senior management hired from the local community	Not disclosed
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Not disclosed
	203-2 Significant indirect economic impacts	Not disclosed
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Not disclosed
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	UGI has an Anti-Bribery and Anti-Corruption Policy to govern this topic, which is leveraged in conjunction with UGI's Code of Business Conduct and Ethics. UGI does not allow making, promising, authorizing, or offering anything of value to a governmental official on behalf of the Company to secure an improper advantage, obtain or retain business, or direct business to any other person or entity – whether it is made directly or indirectly. This includes payments to third parties where the Company employee or agent knows, or has reason to know, that the third party will use any part of the payment for bribes. Bribery laws vary from country to country, and some countries impose more severe penalties for bribing government officials, but our policy is simple: don't bribe anyone, at any level, at any organization. Read more in our Anti-Bribery and Anti-Corruption Policy , in our Code of Business Conduct and Ethics and in our Supplier's Code of Conduct , all of which are on UGI's website .
	205-2 Communication and training about anti-corruption policies and procedures	See the UGI Code of Business Conduct and Ethics on UGI's website. Trainings are given on a periodic basis for high-risk employees.
	205-3 Confirmed incidents of corruption and actions taken	None during the reporting period.
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	UGI's Code of Business Conduct and Ethics addresses this topic. UGI believes in a free and open marketplace and in protecting consumers from anticompetitive conduct. UGI competes lawfully and avoids any agreements (either formal or informal) with competitors that could limit free and open competition. UGI's Supplier Code also outlines our expectations and requirements for all Suppliers of UGI or of any UGI affiliate. We require our Suppliers: to follow all antitrust and competition laws; to never agree – or appear to agree – with competitors to restrict trade, limit production, or boycott others; to not discuss pricing, bidding or costs with your competitors; to be transparent in all of your dealings; and to be honest about UGI and your relationship with us.
GRI 207: Tax 2019	207-1 Approach to tax	Not disclosed
	207-2 Tax governance, control, and risk management	Not disclosed
	207-3 Stakeholder engagement and management of concerns related to tax	Not disclosed
	207-4 Country-by-country reporting	Not disclosed
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Not disclosed
	301-2 Recycled input materials used	Not disclosed
	301-3 Reclaimed products and their packaging materials	Not disclosed
GRI 302: Energy 2016	302-1 Energy consumption within the organization	We are committed to responsible business practices and growing the Company in an environmentally responsible way. Natural gas and LPG are clean burning, efficient, cost-effective, and available energy sources. We will continue to supplement and replace with innovative, efficient and renewable energy solutions to benefit our customers and our communities. See the most recent sustainability report, page 8 .

	302-2 Energy consumption outside of the organization	Not disclosed
	302-3 Energy intensity	Not disclosed
	302-4 Reduction of energy consumption	An area of increasing focus for energy conservation is at our facilities. Over the past few years, UGI has identified opportunities to reduce energy consumption at our facilities and increase the use of energy derived from renewable sources. In Fiscal 2021, UGI launched a pilot program to identify areas for greater energy efficiency, a smaller reliance on the grid, and ultimately, monetary savings. See more information on Page 28 of the most recent sustainability report .
	302-5 Reductions in energy requirements of products and services	Not disclosed
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	UGI discloses its relationship with water on pages 64-67 on its sustainability report .
	303-2 Management of water discharge-related impacts	UGI discloses its relationship with water on pages 64-67 on its sustainability report .
	303-3 Water withdrawal	Not disclosed
	303-4 Water discharge	Not disclosed
	303-5 Water consumption	Not disclosed
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	At UGI, we believe that biodiversity is an essential component of a healthy environment and are committed to minimizing our impact on the environment. See UGI's Environmental Policy and Biodiversity Policy .
	304-2 Significant impacts of activities, products and services on biodiversity	At UGI, we believe that biodiversity is an essential component of a healthy environment and are committed to minimizing our impact on the environment. See UGI's Environmental Policy and Biodiversity Policy .
	304-3 Habitats protected or restored	At UGI, we believe that biodiversity is an essential component of a healthy environment and are committed to minimizing our impact on the environment. See UGI's Environmental Policy and Biodiversity Policy .
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	At UGI, we believe that biodiversity is an essential component of a healthy environment and are committed to minimizing our impact on the environment. See UGI's Environmental Policy and Biodiversity Policy .
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	UGI's Scope 1 GHG Emissions in 2022 were 1,143,247 metric tons of CO2 equivalent. See the sustainability report page 60 for more info.
	305-2 Energy indirect (Scope 2) GHG emissions	UGI's Scope 2 Indirect Emissions in Fiscal 2022 were 119,793 MWh. See the sustainability report page 61 for more info.
	305-3 Other indirect (Scope 3) GHG emissions	UGI's Scope 3 Emissions in 2021 were 38,203,252 metric tons of CO2 equivalent. See the sustainability report page 63 for more info.
	305-4 GHG emissions intensity	Not disclosed
	305-5 Reduction of GHG emissions	At UGI, corporate sustainability is critical to our overall business success and we have introduced a number of commitments in our past reports to demonstrate our focus on progress towards key ESG metrics. We continue to make progress on these commitments. See pages 10, 26, 30 and the Appendix of the most recent sustainability report .
	305-6 Emissions of ozone-depleting substances (ODS)	Not disclosed
	305-7 Nitrogen oxides (NOx), sulfur oxides (Sox), and other significant air emissions	See Page 68 of sustainability report .
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Not applicable
	306-2 Management of significant waste-related impacts	Not applicable
	306-3 Waste generated	Not applicable
	306-4 Waste diverted from disposal	Not applicable
	306-5 Waste directed to disposal	Not applicable
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Not disclosed
	308-2 Negative environmental impacts in the supply chain and actions taken	Not disclosed
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Not disclosed
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Not disclosed
	401-3 Parental leave	Not disclosed
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Not disclosed
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Safety is a core value at UGI, it is a way of life for us. And UGI provides a number of training and development opportunities to its employees. See more information on pages 30-39 and 43 of the sustainability report .
	403-2 Hazard identification, risk assessment, and incident investigation	Safety is a core value at UGI, it is a way of life for us. And UGI provides a number of training and development opportunities to its employees. See more information on pages 30-39 and 43 of the sustainability report .
	403-3 Occupational health services	Safety is a core value at UGI, it is a way of life for us. And UGI provides a number of training and development opportunities to its employees. See more information on pages 30-39 and 43 of the sustainability report .
	403-4 Worker participation, consultation, and communication on occupational health and safety	Safety is a core value at UGI, it is a way of life for us. And UGI provides a number of training and development opportunities to its employees. See more information on pages 30-39 and 43 of the sustainability report .
	403-5 Worker training on occupational health and safety	Safety is a core value at UGI, it is a way of life for us. And UGI provides a number of training and development opportunities to its employees. See more information on pages 30-39 and 43 of the sustainability report .

	403-6 Promotion of worker health	Safety is a core value at UGI, it is a way of life for us. And UGI provides a number of training and development opportunities to its employees. See more information on pages 30-39 and 43 of the sustainability report .
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Safety is a core value at UGI, it is a way of life for us. And UGI provides a number of training and development opportunities to its employees. See more information on pages 30-39 and 43 of the sustainability report .
	403-8 Workers covered by an occupational health and safety management system	Safety is a core value at UGI, it is a way of life for us. And UGI provides a number of training and development opportunities to its employees. See more information on pages 30-39 and 43 of the sustainability report .
	403-9 Work-related injuries	Safety is a core value at UGI, it is a way of life for us. And UGI provides a number of training and development opportunities to its employees. See more information on pages 30-39 and 43 of the sustainability report .
	403-10 Work-related ill health	Safety is a core value at UGI, it is a way of life for us. And UGI provides a number of training and development opportunities to its employees. See more information on pages 30-39 and 43 of the sustainability report .
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Safety is a core value at UGI, it is a way of life for us. And UGI provides a number of training and development opportunities to its employees. See more information on pages 30-39 and 43 of the sustainability report .
	404-2 Programs for upgrading employee skills and transition assistance programs	Safety is a core value at UGI, it is a way of life for us. And UGI provides a number of training and development opportunities to its employees. See more information on pages 30-39 and 43 of the sustainability report .
	404-3 Percentage of employees receiving regular performance and career development reviews	Safety is a core value at UGI, it is a way of life for us. And UGI provides a number of training and development opportunities to its employees. See more information on pages 30-39 and 43 of the sustainability report .
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Strong corporate governance is essential to creating long-term value and safeguarding UGI's commitments to its stakeholders and we believe that Board diversity is critical to effective governance. See page 54 of the sustainability report for more information.
	405-2 Ratio of basic salary and remuneration of women to men	Not disclosed
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Not disclosed
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Not disclosed
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Not disclosed
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Not disclosed
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Not disclosed
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	Not disclosed
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	UGI is partnering with our customers to increase efficiencies and reduce emissions, see pages 30-31 of the sustainability report . UGI also offers a variety of customer energy assistance programs, see page 41. UGI has a long history of strengthening the communities we serve both by providing financial assistance and supporting employee volunteer efforts. See pages 5, 46, and 53 of the most recent sustainability report for multiple cases, recognitions, and partnerships that UGI has captured as part of our commitment to our communities.
	413-2 Operations with significant actual and potential negative impacts on local communities	See page 15 of the sustainability report which lays out UGI's assessments of potentially impactful impacts on communities.
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	We have a responsibility to manage our activities and business relationships within our supply chain in a way that positively impacts our communities and supports diverse businesses. We expect existing and potential Suppliers to support these initiatives. See UGI's Supplier Code of Conduct, page 50 of the sustainability report , and the supplier diversity program .
	414-2 Negative social impacts in the supply chain and actions taken	See page 15 of the sustainability report which lays out UGI's assessments of potentially impactful impacts on communities.
GRI 415: Public Policy 2016	415-1 Political contributions	Any political contributions that must be disclosed are done so and can be found on applicable federal and Pennsylvania state campaign finance websites.
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Not disclosed
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Not disclosed
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	UGI complies with applicable laws and regulations that govern how we advertise and market our products and services. See UGI's Code of Business Conduct and Ethics .
	417-2 Incidents of non-compliance concerning product and service information and labeling	Not applicable
	417-3 Incidents of non-compliance concerning marketing communications	Not applicable
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	See page 59 of the most recent sustainability report for more information on customer privacy. In the reporting period, none of the UGI entities has experienced any losses of customer data. The instances of breaches of customer privacy that occurred at UGI were not material.