



External Assurance Statement

2014 GRI G4 Core "In Accordance" Report

Scope of Assurance

ISOS Group ["Assurance Provider"] has been commissioned by the management of Sempra Energy ["Sempra", "Company"] to conduct a qualitative analysis of its Corporate Responsibility Report ["Report"] for the 2014 calendar year. The scope of our assurance engagement covered the GRI General Standard Disclosures, Disclosures on Management Approach, Specific Standard Disclosures and the underlying process for determining report content. Using the AA1000 AS, this qualitative analysis was rooted in the technical application of GRI's Guidelines, reporting level requirements and principles. Verification of quantitative claims was not a component of the final assurance delivery, but rather, is intended to be used as a Readiness Assessment toward a quantitative assessment in 2016.

Objectives

The objective of this assurance arrangement was to independently express conclusions to stakeholders on whether:

- The Corporate Responsibility Report adheres to the AA1000 AS principles of Inclusivity, Materiality and Responsiveness; and
- The Company's 2014 reporting efforts meet reasonable expectations for report content, per the GRI G4 technical guidance requirements at the Core "In Accordance" level, while also using the Electric Utility Sector Supplement.

Criteria for Assurance and Level of Assurance

Procedures selected were based on the Assurance Provider's judgment and experience. Therefore for all purposes of this engagement, ISOS elected to reference the AccountAbility AA1000 AS (2008) standard in managing this Type I (Moderate) review.

Methodology

To form our conclusions, we undertook the following activities:

- Spot-checked information management systems;
- Held interviews with core report coordinators to better understand procedures and controls relating to the collection, aggregation and reporting processes of the select disclosure items;
- Reviewed 2014's materiality assessment outcomes against technical protocols informing the assurance review;
- Mapped disclosure items, plus disclosures on management approach, to GRI requirements to reduce reporting gaps; and
- Conducted a high-level principles-based assessment on final report draft.

Though a more comprehensive Readiness Assessment is underway, quantitative analysis, direct stakeholder engagement or physical site visits did not inform this particular assurance opinion. All activities were performed in the second quarter of 2015.

Conclusions

Based on the assurance procedures conducted, nothing has come to our attention causing us to believe that Sempra's disclosure approach is not in accordance with protocols for leveraging stakeholder input, prioritizing issues and responding to expectations for transparency. According to ISOS' findings, Sempra has gone above and beyond in addressing General Standard Disclosures required to fulfill the GRI Core "In Accordance" level and has fully considered avenues for addressing all material performance indicators. It's apparent that the Company is at the point of driving deeper institutionalization and streamlining of disclosure management. Detailing coverage, boundary limitations and intentions to address issues of relevance is a testament to Sempra's intent to advance the quality and reliability of its reporting efforts.

Statement of Independence

ISOS Group is an independent professional services firm dedicated to sustainability disclosure under the Global Reporting Initiative (GRI), CDP and other specialized management and reporting mechanisms. Neither the assurance analyst or any other ISOS team member has been involved in the development of this Report, the guidance of the sustainability program or any data collection processes. We conducted this engagement independently and, to our knowledge, there has been no conflict of interest. ISOS Group ensures that its assurance team possessed the required competencies, maintained neutrality, and performed ethically throughout the engagement. Further information, including a statement of competencies can be found at: www.isosgroup.com.

Signed on behalf of ISOS Group: San Diego | August 14, 2015

Nancy Mancilla
Qualitative Analysis Lead

A handwritten signature in black ink, appearing to read 'Nancy Mancilla'.