SASB Code	Accounting Metric	2023 Data	Description
Greenhouse Gas Emissions & Energy Resource Planning			
IF-EU-110a.1	(1) Gross Global Scope 1 Emissions	1,424,518 mT CO2e	Includes direct CO2e emissions from owned generation and non-generation emissions of SF6. Source: 2023 EEI Disclosure
	(2) Percentage covered under emissions-limiting regulations	0%	Based on the protocol language, MDU is not subject to any Scope 1 GHG emissions limiting regulations.
	(3) Percentage covered under emissions-reporting regulations.	~100%	Virtually all reported emission sources are subject to state and federal GHG reporting requirements.
IF-EU-110a.2	(1) GHG emissions associated with power deliveries	2,537,724 mT CO2e	Includes CO2e emissions from owned generation and purchased power. Source: 2023 EEI Disclosure.
IF-EU-110a.3	Long and short term strategy to manage Scope 1 emissions, emission reduction targets, and an analysis of performance against those targets.	See Section 5 of the 2023 Corporate Sustainability Report.	
		MDU is committed to reducing our electric GHG emissions intensity by 45% by 2030 from 2005 levels. MDU no longer wholly owns any coal fired electric generating facilities and owns three wind generation facilities that have reduced our emissions intensity and are looking at partnering in or owning future wind facilities to increase our renewable electric generation over time, which will help achieve our electric emissions intensity target.	
Air Quality			
IF-EU-120a.1	(1) Air emissions of the following pollutants: (a) NOx (excluding N2O) (b) SOx (c) Particulate Matter (PM10) (d) Lead (Pb) (e) Mercury (Hg)	(a) 1,699 mT (b) 3,335 mT (c) 76.82 mT (d) 0.009 mT (e) 0.009 mT	Emissions are based on MDU's share of facility ownership.
	(2) Percentage of each in or near areas of dense population (a) NOx (excluding N2O) (b) SOx (c) Particulate Matter (PM10) (d) Lead (Pb) (e) Mercury (Hg)	(a) 0.7% (b) 0.0027% (c) 0.43% (d) 0% (e) 0%	Percentages are based on MDU's share of facility ownership.
Water Management			
IF-EU-140a.1	(1) Total water withdrawn	714.63 thousand cubic meters	Total water withdrawn is based on MDU's share of facility ownership.
	(2) Total water consumed	1,969.16 thousand cubic meters	Total water consumed is based on MDU's share of facility ownership.
	(3) Percentage of each in regions with High or Extremely High baseline water stress	0%	Each facility is located in "low water stress (<10%)" areas per the World Resources Institute Aqueduct Water Risk Atlas Tool.
IF-EU-140a.2	(1) Number of incidents of non-compliance associated with water quality permits, standards and regulations	0	
IF-EU-140a.3	(1) Description of water management risks and discussion of strategies and practices to mitigate those risks	MDU electric facilities rely on water for various essential processes. This includes rural and municipal water system usage, as well as withdrawing water directly from water bodies of which much of the water is returned after use, in accordance with discharge permit requirements. Large amounts of water may be circulated continuously, such as in a steam turbine condensing process to generate electricity at a coal-fired unit. Other processes may consume smaller amounts of water and on an intermittent basis, such as power augmentation at a peaking combustion unit, boiler makeup and air pollution controls at a coal-fired unit and fire protection systems. MDU Resources no longer operates any wholly owned coal-fired electric generating facilities. Lewis & Clark Station Unit 1 at Sidney, Montana, ceased operations in early 2021. Heskett Station Units 1 and 2 near Mandan, North Dakota, ceased operations in early 2022. MDU is a co-owner of both Coyote and Big Stone stations, which are operated by Otter Tail Power. MDU is a co-owner of WyGen III, which is operated by Black Hills Energy.	
Coal Ash Management			
IF-EU-150a.1	(1) Amount of coal combustion products (CCPs) generated	88,849.75 tons	Tons based on MDU's share of facilities.
	(2) Percentage Recycled	24%	Source: EEI 2023 Disclosure
IF-EU-150a.3	(3) Description of coal combustion products (CCPs) management policies and procedures for active and inactive operations	We continue to assess new coal combustion residual rules and comply with the current rules through closure of our ash units, groundwater monitoring, and any potential corrective actions for areas where ash existed. Several projects have been completed at Montana-Dakota's co-owned and owned facilities for compliance including landfill closures, pond closures, temporary storage pad closures, and bottom ash handling system retrofits. MDU no longer operates any wholly owned coal-fired electric generation facilities since our coal units at R.M. Heskett Station and Lewis & Clark Station underwent closure in 2021 and 2022. MDU's coal ash program is managed within the Environmental and Power Production departments. MDU is a co-owner of WyGen III, which is operated by Black Hills Energy. MDU is a co-owner of both Coyote Station and Big Stone Plant, which are operated by Otter Tail Power.	
Energy Affordability			
IF-EU-240a.1	(1) Average retail rate for: (a) Residential Customers (b) Commercial Customers (c) Industrial Customers	**Montana** (a) 11.09¢/kWh (b) 10.49¢/kWh (c) 7.90¢/kWh **North Dakota** (a) 11.23¢/kWh (b) 13.24¢/kWh (c) 8.44¢/kWh **South Dakota** (a) 12.30¢/kWh (b) 12.33¢/kWh (c) 10.05¢/kWh **Wyoming** (a) 11.16¢/kWh (b) 10.05¢/kWh (c) 7.89¢/kWh	

IF-EU-240a.3	(1) Number of residential customer electric disconnections for non-payment.	This information is not currently disclosed but will be considered for future reporting.	
	(2) Percentage of residential customers reconnected within 30 days.	This information is not currently disclosed but will be considered for future reporting.	
IF-EU-240a.4	Discussion of impact of external factors on customer affordability of electricity, including the economic conditions of the service territory.	See 10-K Report, Item 1A. Risk Factors See page 20 of the 2023 Corporate Sustainability Report. We offer a variety of efficiency and conservation programs, including energy efficiency rebates, electric conservation incentive programs, and bill assistance for low income households. See the MDU website for further details.	
		Energy Efficiency - Montana-Dakota Utilities Company	
Workforce Health & Safety			
IF-EU-320a.1	(1) Total recordable incident rate (TRIR)	1.79	Source: 2023 EEI Disclosure
	(2) Fatality Rate	0	Source: 2023 EEI Disclosure
	(3) Near miss frequency rate (NMFR) for (a) Direct employees (b) Contract employees	(a) 3.58 (b) N/A	(b) We do not record the NMFR for contract employees.
End-Use Efficiency & Demand			
IF-EU-420a.2	(1) Percentage of electric load served by smart grid technology.	This information is not currently disclosed but will be considered for future reporting.	
IF-EU-420a.3	(2) Customer electricity savings from efficiency measures, by market.	Montana - 462,463 kwh South Dakota - 5,660 kwh	Energy savings in SD are a result of the natural gas conservation programs.
Grid Resiliency			
IF-EU-550a.1	(1) Number of incidents of non-compliance with physical or cybersecurity standards or regulations	N/A	In the interest of security, this data is considered confidential and is not disclosed.
IF-EU-550a.2	(1) System Average Interruption Duration Index (SAIDI)	The Company implemented an Outage Management System in 2024, which will be used to disclose this information in the future.	
	(2) System Average Interruption Frequency Index (SAIFI)	The Company implemented an Outage Management System in 2024, which will be used to disclose this information in the future.	
	(3) Customer Average Interruption Duration Index (CAIDI), inclusive of major event days	The Company implemented an Outage Management System in 2024, which will be used to disclose this information in the future.	
Activity Metrics			
IF-EU-000.A	(1) Number of: (a) Residential Customers (b) Commercial Customers (c) Industrial Customers	(a) 119,700 (b) 23,573 (c) 228	Source: 2023 10-K Report, pg. 12
IF-EU-000.B	(1) Total electricity delivered to: (a) Residential Customers (b) Commercial Customers (c) Industrial Customers (d) All Other Retail Customers (e) Wholesale Customers	(a) 1,180.2 million kWh (b) 2,350.5 million kWh (c) 583.7 million kWh (d) 81.8 million kWh (e) N/A	Source: 2023 10-K Report, pg. 38
IF-EU-000.C	(1) Length of (a) Transmission lines (b) Distribution lines	(a) 3,400 miles (b) 4,800 miles	Source: 2023 10-K Report, pg. 11
IF-EU-000.D	(1) Total electricity generated	Coal: 1,201.403 million kWh Renewables: 661.192 million kWh Natural Gas: 53.279 million kWh	Source: 2023 10-K Report, pg. 13
	(2) Percentage by major energy source	Coal: 62.71% Renewables: 34.51% Natural Gas: 2.78%	
	(3) Percentage in regulated markets	Coal: 23.92% Renewables: 15.76% Natural Gas: 1.27%	Regulated market area includes MISO market purchases for Montana-Dakota native customer load plus purchases for Ellendale Data Center #1.
IF-EU-000.E	(1) Total wholesale electricity purchased	1,854.736 million kWh	MISO Electric Market Wholesale Purchase Volumes including those for Rate 45 Customers

Energy Affordability				
SASB Code	**Accounting Metric**	**2023 Data**		**Description**
IF-GU-240a.1	(1) Average retail gas rate: (a) Residential (b) Commercial (c) Industrial (d) Transportation Services only	**Washington** (a) 14.76 $/mmbtu (b) 13.25 $/mmbtu (c) 11.54 $/mmbtu (d) 0.44 $/mmbtu **Oregon** (a) 12.76 $/mmbtu (b) 10.65 $/mmbtu (c) 9.84 $/mmbtu (d) 0.54 $/mmbtu **Idaho** (a) 8.86 $/mmbtu (b) 8.08 $/mmbtu (c) 6.21 $/mmbtu (d) 0.26 $/mmbtu **MDU-MT** (a) 9.57 $/mmbtu (b) 8.97 $/mmbtu (c) 5.16 $/mmbtu (d) 0.44 $/mmbtu **MDU-ND** (a) 9.06 $/mmbtu (b) 7.47 $/mmbtu (c) 6.09 $/mmbtu (d) 0.47 $/mmbtu	**MDU-SD** (a) 9.40 $/mmbtu (b) 7.60 $/mmbtu (c) 5.56 $/mmbtu (d) 0.28 $/mmbtu **MDU-WY** (a) 9.16 $/mmbtu (b) 7.45 $/mmbtu (c) 6.98 $/mmbtu (d) 0.16 $/mmbtu **GPNG-MN** (a) 12.17 $/mmbtu (b) 10.37 $/mmbtu (c) 6.48 $/mmbtu (d) 0.43 $/mmbtu **GPNG-ND** (a) 7.62 $/mmbtu (b) 5.78 $/mmbtu (c) 5.12 $/mmbtu (d) 0.36 $/mmbtu	
IF-GU-240a.3	(1) Number of residential customer gas disconnections for non-payment	N/A		This information is not currently disclosed but will be considered for future reporting.
	(2) Percentage of residential customers reconnected w/in 30 days.	N/A		This information is not currently disclosed but will be considered for future reporting.
IF-GU-240a.4	Discussion of impact of external factors on customer affordability of gas, including the economic conditions of the service territory.	See 10-K Report, Item 1A. Risk Factors See pg 38 of the 2023 Corporate Sustainability Report. Each of our companies offer a variety of energy efficiency and affordability programs, as well as partnering with local community action groups to provide assistance to low income households. See the below company websites for further details.		
		Cascade Natural Gas Corp.		www.cngc.com
		Intermountain Gas Company		www.intgas.com
		Great Plains Natural Gas		www.gpng.com
		Montana-Dakota Utilities		www.montana-dakota.com
End Use Efficiency				
IF-GU-420a.2	Customer gas savings from efficiency measures, by market.	**Minnesota** (a) 85,710 mmbtu **Montana** (a) 6,793 mmbtu **South Dakota** (a) 6,538 mmbtu **Oregon** (a) 60,104 mmbtu **Washington** (a) 91,278 mmbtu **Idaho** (a) 67,242 mmbtu		
y of Gas Delivery Infrastructure				
IF-GU-540a.1	(1) Number of (a) Reportable pipeline incidents (b) Corrective actions received (c) Violations of pipeline safety statutes	N/A		This information is not currently disclosed but will be considered for future reporting.
IF-GU-540a.2	(1) Percentage of distribution pipeline that is (a) Cast or wrought iron (b) Unprotected steel	(a) 0% (b) 0%		See 2023 Sustainability Report, pg 23

IF-GU-540a.3	(1) Percentage of gas pipeline inspected (a) Transmission (b) Distribution	N/A	This information is not currently disclosed but will be considered for future reporting.
IF-GU-540a.4	Description of efforts to manage the integrity of gas delivery infrastructure including risks related to safety and emissions.	In 2022, the Utility Group set a goal of reducing our methane emissions by 30% by 2035 as compared to 2022 levels by expanding our damage prevention programs, identifying and fixing leaks on accelerated timelines, and piloting a study using advanced mobile leak detection technology. Our system integrity program identifies and prioritizes areas with an increased risk of failure due to age or vintage materials and has been proactively working on upgrading our system. Currently the system integrity programs replaces approximately 60 miles of main and 3500 service lines on an annual basis. In 2021, our Field Operations team implemented new company wide procedures which requires all leaks to be repaired within a certain time frame based on their leak classification. Our damage prevention program runs comprehensive educational campaigns to educate our customers, contractors, and general public about natural gas safety. These campaigns emphasize the importance of calling before you dig and reporting any suspected gas leaks. Additionally, we offer trainings and resources to contractors, excavators, and first responders to help them understand the importance of working safely around natural gas pipelines. By conducting these outreach efforts, we bring awareness to safe digging practices that will help to prevent pipeline hits and ultimately reduce our methane emission intensity. Currently, we are working with Piccaro on a pilot project using advanced mobile leak detection technology to perform a compliance survey in North Dakota and a fugitive emissions survey in Washington. By utilizing AMLD, we believe that we can create a more accurate photo of our system emissions, determine where our problematic areas are, and direct and prioritize our resources to these areas.	
Activity Metrics			
IF-GU-000.A	(1) Number of customers served: (a) Residential (b) Commercial (c) Industrial	(a) 935,235 (b) 112,966 (c) 1,074	See 2023 10K page 15
IF-GU-000.B	(1) Amount of gas delivered to: (a) Residential (b) Commercial (c) Industrial (d) Transferred to a third party	(a) 69,300,000 mmbtu (b) 47,900,000 mmbtu (c) 5,400,000 mmbtu (d) 190,300,000 mmbtu	See 2023 10K page 40
IF-GU-000.C	(1) Length of gas pipelines: (a) Transmission	**Cascade Natural Gas Corp.** (a) 141 miles (226 km) **Intermountain Gas Co.**	See PHMSA Report 7100.2-1 page 3
	(b) Distribution	**Idaho** (b) 7,336 miles (11,806 km) **Minnesota** (b) 477 miles (768 km) **Montana** (b) 1,822 miles (2,932 km) **North Dakota** (b) 2,768 miles (4,455 km) **Oregon** (b) 1,769 miles (2,846 km) **South Dakota** (b) 1,565 miles (2,519 km) **Washington** (b) 5,083 miles (8,180 km) **Wyoming** (b) 735 miles (1,182 km)	See PHMSA Report 7100.1-1 page 1

Table 1. Sustainability Disclosure and Topics and Metrics					
Topic	SASB Code	Metric	Unit of Measure	Data	Description
Greenhouse Gas Emissions	EM-MD-110a.1	Gross global Scope 1 emissions (Metric tons (t) CO2e)	Metric tons (t) CO2e	261,332	
		Gross global Scope 1 emissions percentage covered under emissions-limiting regulations	%	N/A	The Pipeline is not subject to any emission-limiting regulations at this time.
		Gross global Scope 1 emissions percentage from methane emissions	%	50.93%	
	EM-MD-110a.2	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	N/A	N/A	Included in the Company's Sustainability Report.
Air Quality	EM-MD-120a.1	Air emissions from the following pollutants (Metric tons):			
		NOx (excluding N2O)	Metric tons	673.6	
		SOx	Metric tons	0.647	
		H2S	Metric tons	N/A	This information is not currently disclosed but will be considered for future reporting.
		Volatile Organic Compounds (VOCs)	Metric tons	291.2	
		Particulate Matter (PM10)	Metric tons	9.115	
Ecological Impacts	EM-MD-160a.1	Description of environmental management policies and practices for active operations		N/A	This information is not currently disclosed but will be considered for future reporting.
	EM-MD-160a.2	Percentage of land owned leased, and/or operated within areas of protected conservation status or endangered species habitat	%	N/A	This information is not currently disclosed but will be considered for future reporting.
	EM-MD-160a.3	1. Terrestrial acreage disturbed 2. Percentage of impacted area restored	1. acres 2. %	N/A	This information is not currently disclosed but will be considered for future reporting.
	EM-MD-160a.4	Number of hydrocarbon spills >1bbl	Bbls	N/A	This information is not currently disclosed but will be considered for future reporting.
		Aggregate volume of hydrocarbon spills >1 bbl	Bbls	N/A	This information is not currently disclosed but will be considered for future reporting.
		Volume of hydrocarbon spills in Arctic	Bbls	N/A	The Pipeline does not have any operations in the Arctic.
		Volume of hydrocarbon spills in Unusually Sensitive Areas (USAs)	Bbls	N/A	This information is not currently disclosed but will be considered for future reporting.
		Volume of hydrocarbon spills recovered > 1 bbl	Bbls	N/A	This information is not currently disclosed but will be considered for future reporting.
Competitive Behavior	EM-MD-520a.1	Total amount of monetary losses as a result of legal proceedings associated with federal pipeline and storage regulations (USD)	$	$0.00	
Operational Safety, Emergency Preparedness & Response	EM-MD-540a.1	Number of reportable pipeline incidents	Number	1	
		Percent of reportable pipeline incident that were significant	%	0%	
	EM-MD-540a.2	Percentage of natural gas and hazardous liquid pipelines inspected	%	N/A	This information is not currently disclosed but will be considered for future reporting.
	EM-MD-540a.3	Number of accident releases and non-accident releases (NARs) from rail transportation	N/A	N/A	The Pipeline does not transport any natural gas using rail facilities.
	EM-MD-540a.4	Discussion of management systems used to integrate a culture of safety and emergency preparedness throughout the value chain and throughout project lifecycles		N/A	This information is not currently disclosed but will be considered for future reporting.
Table 2. Activity Metrics					
Topic	SASB Code	Activity Metric	Unit of Measure	Data	
Activity Metric	EM-MD-000.A	Total metric ton-kilometers of the following products transported, by mode of transport:			
		Natural Gas-Total Gross Throughput	mcf and miles	500,605,000 mcf 3,630 miles	
		Gross Throughput-Gathering & Compressing	N/A	No assets	The Pipeline does not have any assets or operations in this category.
		Gross Throughput-Processing	N/A	No assets	The Pipeline does not have any assets or operations in this category.
		Gross Throughput-NGL Logistics	N/A	No assets	The Pipeline does not have any assets or operations in this category.
		Gross Throughput-NG Storage	mcf and miles	34,723,035 mcf 137 miles	
		Crude Oil	N/A	No assets	The Pipeline does not have any assets or operations in this category.
		Refined petroleum products	N/A	No assets	The Pipeline does not have any assets or operations in this category.