

Topic	SASB Code	Accounting Metric	Response
Greenhouse Gas Emissions & Energy Resource Planning	IF-EU-110a.1	(1) Gross global Scope 1 emissions, percentage covered under (2) emissions-limiting regulations, and (3) emissions-reporting regulations.	(1). See 2020 EEI ESG Quantitative Analysis (EXL) (2). 3.83% (3). 99.99
	IF-EU-110a.2	Greenhouse gas (GHG) emissions associated with power deliveries	See 2020 EEI ESG Quantitative Analysis (EXL)
	IF-EU-110a.3	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	See page 26 of our 2020 Corporate Sustainability Report
	IF-EU-110a.4	(1) Number of customers served in markets subject to renewable portfolio standards (RPS) and (2) Percentage fulfillment of RPS target by market	Colorado: 98,735 See page 26 of our 2020 Corporate Sustainability
Air Quality	IF-EU-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N2O) (2) SOx (3) Particulate matter (PM ₁₀) (4) Lead (Pb) (5) Mercury (Hg)	(1), (2), (5): See 2020 EEI ESG Quantitative Analysis (EXL) 388.93 MT 0.03 MT
		Percentage of each in or near areas of dense population: (1) NOx (excluding N2O) (2) SOx (3) Particulate matter (PM ₁₀) (4) Lead (Pb) (5) Mercury (Hg)	4.46% 0.35% 4.31% 0.05% 0%
Water Management	IF-EU-140a.1	(1) Total water withdrawn, (2) Total water consumed, Percentage of each in regions with high or extremely high baseline water stress	2.806 billion liters 2.806 billion liters 99.4%
	IF-EU-140a.2	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	0
	IF-EU-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	See page 36 of our 2020 Corporate Sustainability Report
Coal Ash Management	IF-EU-150a.1	Amount of coal combustion residuals (CCR) generated, Percentage recycled	200,208 tons 0% (All coal ash is used for back fill in reclamation; however, according to SASB guidance, this process does not meet the definition for being recycled)
	IF-EU-150a.2	Total number of coal combustion residual (CCR) impoundments, broken down by hazard potential classification and structural integrity assessment	0 impoundments
Energy Affordability	IF-EU-240a.1	Average retail electric rate for (USD/kWh): (1) residential, (2) commercial, and (3) industrial customers	Colorado: (1). \$0.1640 (2). \$0.1153 (3). \$0.0896 South Dakota: 1). \$0.1335 (2). \$0.1224 (3). \$0.0782 Wyoming: (1). \$0.1505 (2). \$0.1234 (3). \$0.0633
	IF-EU-240a.2	Typical monthly electric bill for residential customers for: (1) 500 kWh and (2) 1,000 kWh of electricity delivered per month	Colorado: (1). \$81.98 (2). \$163.95 South Dakota: (1). \$66.75 (2). \$133.50 Wyoming: (1). \$75.24 (2). \$150.47
	IF-EU-240a.3	Number of residential customer electric disconnections for non-payment, percentage reconnected within 30 days	Colorado: 3,046 85.49% South Dakota: 1,509 81% Wyoming: 103 55%
	IF-EU-240a.4	Discussion of impact of external factors on customer affordability of electricity, including the economic conditions of the service territory	Based on 2020 EIA data, our electric utility rates are comparable to state averages (\$0.02 to \$0.04 difference in residential rates). We offer a variety of programs to help our customers, including budget billing, energy efficiency programs and energy assistance. See https://www.blackhillsenergy.com/billing-and-payments/billing-options for more information.
Workforce Health & Safety	IF-EU-320a.1	(1) Total recordable Incident Rate (TRIR), (2) Fatality Rate, and (3) Near Miss Frequency Rate (NMFR)	See 2020 EEI ESG Quantitative Analysis (EXL)



2020 Sustainability Accounting Standards Board (SASB) Mapping Report
Black Hills Corporation
Electric Utilities & Power Generators (cont.)

Topic	SASB Code	Accounting Metric	Response
End-Use Efficiency & Demand	IF-EU-420a.1	Percentage of electric utility revenues from rate structures that (1) are decoupled and (2) Contain a lost revenue adjustment mechanism (LRAM)	Colorado: (1). 0% (2). 0% South Dakota: (1). 26% (2). 0% Wyoming: (1). 34% (2). 1%
	IF-EU-420a.2	Percentage of electric load served by smart grid technology	99.99%
	IF-EU-420a.3	Customer electricity savings from efficiency measures, by market	See page 41 of our 2020 Corporate Sustainability Report
Nuclear Safety & Emergency Management	IF-EU-540a.1	Total number of nuclear power units, broken down by U.S. Nuclear Regulatory Commission (NRC) Action Matrix Column	N/A
	IF-EU-540a.2	Description of efforts to manage nuclear safety and emergency preparedness	N/A
Grid Resiliency	IF-EU-550a.1	Number of incidents of non-compliance with physical and/or cybersecurity standards or regulations	In the interest of physical and cybersecurity, this information is not disclosed.
	IF-EU-550a.2	(1) System Average Interruption Duration Index (SAIDI), (2) System Average Interruption Frequency Index (SAIFI), and (3) Customer Average Interruption Duration Index (CAIDI), inclusive of major event days.	55.377 minutes 1.128 minutes 76.936 minutes

ACTIVITY METRICS

SASB Code	Activity Metric	Response
IF-EU-000.A	Number of: (1) Residential, (2) Commercial, and (3) Industrial customers served	See page 84 of Black Hills Corporation 10-K for fiscal year ending Dec 31, 2020
IF-EU-000.B	Total electricity delivered to: (1) Residential, (2) Commercial, (3) Industrial, (4) All other retail customers, and (5) Wholesale customers	See page 118 of Black Hills Corporation 10-K for fiscal year ending Dec 31, 2020
IF-EU-000.C	Length of transmission and distribution lines	See page 14 of our 2020 Corporate Sustainability Report
IF-EU-000.D	Total electricity generated, percentage by major energy source, Percentage in regulated markets	See page 118 of Black Hills Corporation 10-K for fiscal year ending Dec 31, 2020 , For regulated market, see page 11 & 12 of Black Hills Corporation 10-K
IF-EU-000.E	Total wholesale electricity purchased	See page 119 of Black Hills Corporation 10-K for fiscal year ending Dec 31, 2020



2020 Sustainability Accounting Standards Board (SASB) Mapping Report

Black Hills Corporation Gas Utilities & Distributors

SUSTAINABILITY DISCLOSURE TOPICS & ACCOUNTING METRICS

Topic	SASB Code	Accounting Metric	Response
Energy Affordability	IF-GU-240a.1	Average retail gas rate for (1) Residential, (2) Commercial, (3) Industrial customers, and (4) Transportation services only	<p>Arkansas: (Arkansas customer bills are generated using volumes in CCF)</p> <p>(1). \$10.93/Mcf (2). \$8.15/Mcf (3). \$5.73/Mcf (4). \$1.40/Mcf</p> <p>Colorado:</p> <p>(1). \$7.38/Dth (2). \$6.84/Dth (3). \$7.67/Dth (4). \$1.13 /Dth</p> <p>Iowa:</p> <p>(1). \$8.01/Dth (2). \$5.86 /Dth (3). \$4.81/Dth (4). \$0.26/Dth</p> <p>Kansas:</p> <p>(1). \$8.82/Dth (2). \$6.49/Dth (3). \$2.24/Dth (4). \$0.43/Dth</p> <p><i>Black Hills Energy has two service areas in Nebraska, the previous SourceGas territory and Legacy Black Hills territory. The SourceGas territory offers the Choice Gas program to customers which allows customers to select their own supplier for gas. Black Hills Energy supplies gas to its legacy customers using the Gas Cost Adjustment (GCA) mechanism which allows the utility to adjust the price of natural gas supplied to customers to reflect the cost of purchasing and transporting gas to their system.</i></p> <p>Nebraska (GCA Customers):</p> <p>(1). \$8.67/Dth (2). \$6.54/Dth (3). \$4.71/Dth (4). \$0.47/Dth</p> <p>Nebraska (Choice Gas Customers):</p> <p>(1). \$5.43/Dth (2). \$3.07/Dth (3). \$1.92/Dth (4). \$0.27/Dth</p> <p>Wyoming:</p> <p>(1). \$8.14/Dth (2). \$5.50/Dth (3). \$3.75/Dth (4). \$1.69/Dth</p>
	IF-GU-240a.2	Typical monthly gas bill for residential customers for (1) 50 MMBtu and (2) 100 MMBtu of gas delivered per year	<p>Arkansas:</p> <p>(1). \$45.53 (2). \$91.05</p> <p>Colorado:</p> <p>(1). \$30.73 (2). \$61.46</p> <p>Iowa:</p> <p>(1). \$33.38 (2). \$66.76</p> <p>Kansas:</p> <p>(1). \$36.76 (2). \$73.53</p> <p>Nebraska (GCA Customers):</p> <p>(1). \$36.10 (2). \$72.21</p> <p>Nebraska (Choice Gas Customers):</p> <p>(1). \$22.61 (2). \$45.23</p> <p>Wyoming:</p> <p>(1). \$33.92 (2). \$67.83</p>

Topic	SASB Code	Accounting Metric	Response
Energy Affordability	IF-GU-240a.3	Number of residential customer gas disconnections for non-payment, percentage reconnected within 30 days	Arkansas: 481 44% Colorado: 230 51% Iowa: 794 43% Kansas: 1,001 38% Nebraska: 1,565 36% Wyoming: 597 29%
	IF-GU-240a.4	Discussion of impact of external factors on customer affordability of gas, including the economic conditions of the service territory	Based on 2020 EIA data, our natural gas utility rates are below or comparable to state averages (-\$1.05 to \$0.60 difference in residential rates). We offer a variety of programs to help our customers, including budget billing, energy efficiency programs and energy assistance. See https://www.blackhillsenergy.com/billing-and-payments/billing-options for more information.
End-Use Efficiency	IF-GU-420a.1	Percentage of gas utility revenues from rate structures that (1) are decoupled or (2) Contain a lost revenue adjustment mechanism (LRAM)	Arkansas: (1). 2.70% (2). 0.34% Colorado: (1). 0% (2). 0% Iowa: (1). 0% (2). 0% Kansas: (1). 0% (2). 0% Nebraska: (1). 0% (2). 0% Wyoming: (1). 36% (2). 0%
	IF-GU-420a.2	Customer gas savings from efficiency measures by market	See page 41 of our 2020 Corporate Sustainability Report
Integrity of Gas Delivery Infrastructure	IF-GU-540a.1	Number of: (1) Reportable pipeline incidents, (2) Corrective Action Orders (CAO), and (3) Notices of Probable Violation (NOPV)	(1). 6 (2). 0 (3). 20
	IF-GU-540a.2	Percentage of distribution pipeline that is: (1) Cast and/or wrought iron and (2) Unprotected steel	(1). 0% (2). 1.6%
	IF-GU-540a.3	Percentage of gas: (1) Transmission and (2) Distribution pipelines inspected	(1). 3.33% was inspected by in-line inspection methods. In 2020, natural gas transmission pipeline inspection requirements were based on pipeline in high consequence areas. Our service area is largely rural, and the ratio of transmission pipeline located in high consequence compared to total system miles is low. (2). 0% of distribution system was inspected by in-line inspection methods (this is not typically performed on the lower pressure distribution pipelines). Also see our 2020 AGA ESG Quantitative Analysis (EXL) and our 2020 Corporate Sustainability Report (this should include a link to page 31 of the CSR)
	IF-GU-540a.4	Description of efforts to manage the integrity of gas delivery infrastructure, including risks related to safety and emissions	See page 31 of our 2020 Corporate Sustainability Report



2020 Sustainability Accounting Standards Board (SASB) Mapping Report
Black Hills Corporation
Gas Utilities & Distributors

ACTIVITY METRICS

SASB Code	Activity Metric	Response
IF-GU-000.A	Number of: (1) Residential, (2) Commercial, and (3) Industrial customers served	See page 88 of Black Hills Corporation 10-K for fiscal year ending Dec 31, 2020
IF-GU-000.B	Amount of natural gas delivered to: (1) Residential customers, (2) Commercial customers, (3) Industrial customers, and (4) Transferred to a third party	See page 121 of Black Hills Corporation 10-K for fiscal year ending Dec 31, 2020
IF-GU-000.C	Length of gas (1) Transmission and (2) Distribution pipelines	See page 14 of our 2020 Corporate Sustainability Report