



2023 Sustainability Accounting Standards Board (SASB) Mapping Report

Black Hills Corporation
Sustainability Disclosure | SASB & Accounting Standards

Electric Utilities & Power Generation

Topic	SASB Code	Accounting Metric	Response
Environmental Sustainability & Energy Resource Planning	ES-100a-i	Accounting Metric: (1) Greenhouse gases (emissions, percentage owned/under (2) emissions trading regulations, and (3) emissions reporting regulations.	ES-100a-i (1) 2,203,791 tCO ₂ e (2) 2,203,791 tCO ₂ e (3) 2,203,791 tCO ₂ e
	ES-100a-j	Accounting Metric: (1) Methane gas (CH ₄) emissions associated with power delivery	Accounting Metric: 1,000,000 tCO ₂ e
	ES-100a-k	Accounting Metric: (1) Commitment of long-term and short-term strategy to gas-fired storage (2) emissions, emissions reduction targets, and an analysis of performance against those targets.	Accounting Metric: (1) 2023-2024: 100% of our gas-fired storage capacity is committed to reduce our overall operations' greenhouse gas emissions intensity (MWh) and kWh by 20% or more by 2030. (2) We will use our way to achieving this goal, having already reduced our emissions intensity (MWh) and kWh by 20% or more our strategy of investing in operational improvements, renewable energy, and new technologies to further reduce our environmental impact, while continuing to deliver safe, reliable and cost-effective energy to customers.
	ES-100a-l	Accounting Metric: (1) Number of customer service marketplaces to increase service standards (SSM) and (2) percentage fulfillment of SSM target by market	ES-100a-l (1) 100% (2) 100% Our Customer Service Center has fulfilled the requirements of 100% of total sales coming from non-unionized markets in 2023.
Air Quality	ES-100a-o	Accounting Metric: (1) Emissions of the following pollutants: (a) Sulfur dioxide (SO ₂), (b) Nitrogen dioxide (NO ₂), (c) Particulate matter (PM ₁₀), (d) Lead (Pb), and (e) Mercury (Hg) (2) Weight of each pollutant (3) Total weight of each pollutant	Accounting Metric: (a) 2,700 tSO ₂ (b) 2,700 tNO ₂ (c) 2,700 tPM ₁₀ (d) 2,700 tPb (e) 2,700 tHg (3) 2,700 tSO ₂ , 2,700 tNO ₂ , 2,700 tPM ₁₀ , 2,700 tPb, 2,700 tHg
	ES-100a-p	Accounting Metric: (1) Total water withdrawn (2) Total water consumed (percentage of each region with high or extremely high baseline water stress)	Response: (1) 2,607 thousand cubic meters* (2) 2,607 thousand cubic meters* * 2023
Water Management	ES-100a-q	Accounting Metric: (1) Total water withdrawn (2) Total water consumed (percentage of each region with high or extremely high baseline water stress)	Response: (1) 2,607 thousand cubic meters* (2) 2,607 thousand cubic meters* * 2023
	ES-100a-r	Accounting Metric: (1) Number of incidents of non-compliance associated with water security and/or quality permits, standards, and regulations	0
	ES-100a-s	Accounting Metric: (1) Description of water management risks and discussion of strategies and practices to mitigate those risks.	Accounting Metric: (1) 2023-2024: 100% of our gas-fired storage capacity is committed to reduce our overall operations' greenhouse gas emissions intensity (MWh) and kWh by 20% or more by 2030. (2) We will use our way to achieving this goal, having already reduced our emissions intensity (MWh) and kWh by 20% or more our strategy of investing in operational improvements, renewable energy, and new technologies to further reduce our environmental impact, while continuing to deliver safe, reliable and cost-effective energy to customers.
Total Air Management	ES-100a-t	Accounting Metric: (1) Amount of non-compliance incidents (2) Percentage reported	Accounting Metric: (1) 0 (2) 0
	ES-100a-u	Accounting Metric: (1) Total number of non-compliance incidents (2) Percentage reported (3) Total number of non-compliance incidents (4) Percentage reported (5) Total number of non-compliance incidents (6) Percentage reported	Accounting Metric: (1) 0 (2) 0 (3) 0 (4) 0 (5) 0 (6) 0
Energy Efficiency	ES-100a-v	Accounting Metric: (1) Average total electricity use (2) Residential (3) Commercial (4) Industrial (5) Other	Accounting Metric: (1) 2,203,791 tCO ₂ e (2) 2,203,791 tCO ₂ e (3) 2,203,791 tCO ₂ e (4) 2,203,791 tCO ₂ e (5) 2,203,791 tCO ₂ e
	ES-100a-w	Accounting Metric: (1) Total number of non-compliance incidents (2) Percentage reported (3) Total number of non-compliance incidents (4) Percentage reported (5) Total number of non-compliance incidents (6) Percentage reported	Accounting Metric: (1) 0 (2) 0 (3) 0 (4) 0 (5) 0 (6) 0
	ES-100a-x	Accounting Metric: (1) Description of impact of external factors on customer affordability of electricity, including the economic conditions of the service territory.	Accounting Metric: (1) 2023-2024: 100% of our gas-fired storage capacity is committed to reduce our overall operations' greenhouse gas emissions intensity (MWh) and kWh by 20% or more by 2030. (2) We will use our way to achieving this goal, having already reduced our emissions intensity (MWh) and kWh by 20% or more our strategy of investing in operational improvements, renewable energy, and new technologies to further reduce our environmental impact, while continuing to deliver safe, reliable and cost-effective energy to customers.

Topic	SASB Code	Accounting Metric	Response
Energy Efficiency (Steam)	ES-100a-y	Accounting Metric: (1) Typical monthly steam bill for residential customers for (2) Residential and (3) Commercial (4) Total amount of steam delivered per month	Accounting Metric: (1) 2,203,791 tCO ₂ e (2) 2,203,791 tCO ₂ e (3) 2,203,791 tCO ₂ e (4) 2,203,791 tCO ₂ e
	ES-100a-z	Accounting Metric: (1) Number of residential customer steam disconnections for non-payment, percentage associated with billings	Accounting Metric: (1) 0 (2) 0
	ES-100a-aa	Accounting Metric: (1) Description of impact of external factors on customer affordability of electricity, including the economic conditions of the service territory.	Accounting Metric: (1) 2023-2024: 100% of our gas-fired storage capacity is committed to reduce our overall operations' greenhouse gas emissions intensity (MWh) and kWh by 20% or more by 2030. (2) We will use our way to achieving this goal, having already reduced our emissions intensity (MWh) and kWh by 20% or more our strategy of investing in operational improvements, renewable energy, and new technologies to further reduce our environmental impact, while continuing to deliver safe, reliable and cost-effective energy to customers.
Infrastructure Health & Safety	ES-100a-ab	Accounting Metric: (1) Infrastructure maintenance (2) Safety risks, and (3) Near Miss Frequency Rate (NMFR)	Accounting Metric: (1) 0 (2) 0 (3) 0
	ES-100a-ac	Accounting Metric: (1) Percentage of assets safety incidents from risk structures that (2) are disrupted and (3) contain a lost revenue adjustment mechanism (LRAM)	Accounting Metric: (1) 0 (2) 0 (3) 0
Risk and Resilience & Insurance	ES-100a-ad	Accounting Metric: (1) Percentage of assets safety incidents from risk structures that (2) are disrupted and (3) contain a lost revenue adjustment mechanism (LRAM)	Accounting Metric: (1) 0 (2) 0 (3) 0
	ES-100a-ae	Accounting Metric: (1) Percentage of assets safety incidents from risk structures that (2) are disrupted and (3) contain a lost revenue adjustment mechanism (LRAM)	Accounting Metric: (1) 0 (2) 0 (3) 0
	ES-100a-af	Accounting Metric: (1) Percentage of assets safety incidents from risk structures that (2) are disrupted and (3) contain a lost revenue adjustment mechanism (LRAM)	Accounting Metric: (1) 0 (2) 0 (3) 0

Topic	SASB Code	Accounting Metric	Response
Risk and Resilience & Insurance (Steam)	ES-100a-ah	Accounting Metric: (1) Customer electricity savings from efficiency measures, by market	Accounting Metric: (1) 2,203,791 tCO ₂ e (2) 2,203,791 tCO ₂ e (3) 2,203,791 tCO ₂ e
	ES-100a-ai	Accounting Metric: (1) Total number of nuclear power units, amount owned by (2) Nuclear Regulatory Commission (NRC) (3) Nuclear Energy Institute (NEI)	Accounting Metric: (1) 0 (2) 0 (3) 0
Nuclear Safety & Emergency Management	ES-100a-aj	Accounting Metric: (1) Description of nuclear safety and emergency preparedness	Accounting Metric: (1) 0 (2) 0
	ES-100a-ak	Accounting Metric: (1) Number of incidents of non-compliance with physical and/or cybersecurity standards or regulations	Accounting Metric: (1) 0 (2) 0
Grid Reliability	ES-100a-al	Accounting Metric: (1) System Average Interruption Duration Index (SAIDI) (2) SAIDI index of major event days, in minutes (3) System Average Interruption Frequency Index (SAIFI) (4) SAIFI index of major event days, in minutes (5) Customer Average Interruption Duration Index (CAIDI) (6) CAIDI index of major event days, in minutes, inclusive of major event days	Accounting Metric: (1) 100,000 minutes (2) 100,000 minutes (3) 100,000 minutes (4) 100,000 minutes (5) 100,000 minutes (6) 100,000 minutes
	ES-100a-am	Accounting Metric: (1) Number of (2) Residential (3) Commercial (4) Industrial (5) Other	Accounting Metric: (1) 2,203,791 tCO ₂ e (2) 2,203,791 tCO ₂ e (3) 2,203,791 tCO ₂ e (4) 2,203,791 tCO ₂ e (5) 2,203,791 tCO ₂ e
	ES-100a-an	Accounting Metric: (1) Total electricity delivered to (2) Residential (3) Commercial (4) Industrial (5) Other (6) Other (7) Other (8) Other (9) Other (10) Other	Accounting Metric: (1) 2,203,791 tCO ₂ e (2) 2,203,791 tCO ₂ e (3) 2,203,791 tCO ₂ e (4) 2,203,791 tCO ₂ e (5) 2,203,791 tCO ₂ e (6) 2,203,791 tCO ₂ e (7) 2,203,791 tCO ₂ e (8) 2,203,791 tCO ₂ e (9) 2,203,791 tCO ₂ e (10) 2,203,791 tCO ₂ e
Grid Reliability	ES-100a-ao	Accounting Metric: (1) Length of (2) Transmission and (3) Distribution lines	Accounting Metric: (1) 100,000 miles (2) 100,000 miles (3) 100,000 miles
	ES-100a-ap	Accounting Metric: (1) Length of (2) Transmission and (3) Distribution lines	Accounting Metric: (1) 100,000 miles (2) 100,000 miles (3) 100,000 miles
	ES-100a-aq	Accounting Metric: (1) Length of (2) Transmission and (3) Distribution lines	Accounting Metric: (1) 100,000 miles (2) 100,000 miles (3) 100,000 miles

Topic	SASB Code	Accounting Metric	Response
Activity Metrics (Steam)	ES-100a-ar	Accounting Metric: (1) Percentage of gas-fired generation (2) Percentage of high energy assets (3) Percentage in regulated markets	Accounting Metric: (1) 2,203,791 tCO ₂ e (2) 2,203,791 tCO ₂ e (3) 2,203,791 tCO ₂ e
	ES-100a-as	Accounting Metric: (1) Percentage of gas-fired generation (2) Percentage of high energy assets (3) Percentage in regulated markets	Accounting Metric: (1) 2,203,791 tCO ₂ e (2) 2,203,791 tCO ₂ e (3) 2,203,791 tCO ₂ e
	ES-100a-at	Accounting Metric: (1) Percentage of gas-fired generation (2) Percentage of high energy assets (3) Percentage in regulated markets	Accounting Metric: (1) 2,203,791 tCO ₂ e (2) 2,203,791 tCO ₂ e (3) 2,203,791 tCO ₂ e
Activity Metrics (Steam)	ES-100a-au	Accounting Metric: (1) Percentage of gas-fired generation (2) Percentage of high energy assets (3) Percentage in regulated markets	Accounting Metric: (1) 2,203,791 tCO ₂ e (2) 2,203,791 tCO ₂ e (3) 2,203,791 tCO ₂ e
	ES-100a-av	Accounting Metric: (1) Percentage of gas-fired generation (2) Percentage of high energy assets (3) Percentage in regulated markets	Accounting Metric: (1) 2,203,791 tCO ₂ e (2) 2,203,791 tCO ₂ e (3) 2,203,791 tCO ₂ e
	ES-100a-aw	Accounting Metric: (1) Percentage of gas-fired generation (2) Percentage of high energy assets (3) Percentage in regulated markets	Accounting Metric: (1) 2,203,791 tCO ₂ e (2) 2,203,791 tCO ₂ e (3) 2,203,791 tCO ₂ e

Topic	SASB Code	Accounting Metric	Response
Energy Efficiency	ES-100a-ax	Accounting Metric: (1) Average total electricity use (2) Residential (3) Commercial (4) Industrial (5) Other	Accounting Metric: (1) 2,203,791 tCO ₂ e (2) 2,203,791 tCO ₂ e (3) 2,203,791 tCO ₂ e (4) 2,203,791 tCO ₂ e (5) 2,203,791 tCO ₂ e
	ES-100a-ay	Accounting Metric: (1) Total number of non-compliance incidents (2) Percentage reported (3) Total number of non-compliance incidents (4) Percentage reported (5) Total number of non-compliance incidents (6) Percentage reported	Accounting Metric: (1) 0 (2) 0 (3) 0 (4) 0 (5) 0 (6) 0
	ES-100a-az	Accounting Metric: (1) Description of impact of external factors on customer affordability of gas, including the economic conditions of the service territory.	Accounting Metric: (1) 2023-2024: 100% of our gas-fired storage capacity is committed to reduce our overall operations' greenhouse gas emissions intensity (MWh) and kWh by 20% or more by 2030. (2) We will use our way to achieving this goal, having already reduced our emissions intensity (MWh) and kWh by 20% or more our strategy of investing in operational improvements, renewable energy, and new technologies to further reduce our environmental impact, while continuing to deliver safe, reliable and cost-effective energy to customers.
Risk and Resilience	ES-100a-ba	Accounting Metric: (1) Percentage of gas-fired generation (2) Percentage of high energy assets (3) Percentage in regulated markets	Accounting Metric: (1) 2,203,791 tCO ₂ e (2) 2,203,791 tCO ₂ e (3) 2,203,791 tCO ₂ e
	ES-100a-bb	Accounting Metric: (1) Percentage of gas-fired generation (2) Percentage of high energy assets (3) Percentage in regulated markets	Accounting Metric: (1) 2,203,791 tCO ₂ e (2) 2,203,791 tCO ₂ e (3) 2,203,791 tCO ₂ e

Topic	SASB Code	Accounting Metric	Response
Energy Efficiency (Steam)	ES-100a-bc	Accounting Metric: (1) Typical monthly gas bill for residential customers for (2) Residential and (3) Commercial (4) Total amount of gas delivered per year	Accounting Metric: (1) 2,203,791 tCO ₂ e (2) 2,203,791 tCO ₂ e (3) 2,203,791 tCO ₂ e (4) 2,203,791 tCO ₂ e
	ES-100a-bd	Accounting Metric: (1) Number of residential customer gas disconnections for non-payment, percentage associated with billings	Accounting Metric: (1) 0 (2) 0
	ES-100a-be	Accounting Metric: (1) Description of impact of external factors on customer affordability of gas, including the economic conditions of the service territory.	Accounting Metric: (1) 2023-2024: 100% of our gas-fired storage capacity is committed to reduce our overall operations' greenhouse gas emissions intensity (MWh) and kWh by 20% or more by 2030. (2) We will use our way to achieving this goal, having already reduced our emissions intensity (MWh) and kWh by 20% or more our strategy of investing in operational improvements, renewable energy, and new technologies to further reduce our environmental impact, while continuing to deliver safe, reliable and cost-effective energy to customers.
Risk and Resilience	ES-100a-bf	Accounting Metric: (1) Percentage of gas-fired generation (2) Percentage of high energy assets (3) Percentage in regulated markets	Accounting Metric: (1) 2,203,791 tCO ₂ e (2) 2,203,791 tCO ₂ e (3) 2,203,791 tCO ₂ e
	ES-100a-bg	Accounting Metric: (1) Percentage of gas-fired generation (2) Percentage of high energy assets (3) Percentage in regulated markets	Accounting Metric: (1) 2,203,791 tCO ₂ e (2) 2,203,791 tCO ₂ e (3) 2,203,791 tCO ₂ e

Topic	SASB Code	Accounting Metric	Response
Energy Efficiency (Steam)	ES-100a-bh	Accounting Metric: (1) Typical monthly gas bill for residential customers for (2) Residential and (3) Commercial (4) Total amount of gas delivered per year	Accounting Metric: (1) 2,203,791 tCO ₂ e (2) 2,203,791 tCO ₂ e (3) 2,203,791 tCO ₂ e (4) 2,203,791 tCO ₂ e
	ES-100a-bi	Accounting Metric: (1) Number of residential customer gas disconnections for non-payment, percentage associated with billings	Accounting Metric: (1) 0 (2) 0
	ES-100a-bj	Accounting Metric: (1) Description of impact of external factors on customer affordability of gas, including the economic conditions of the service territory.	Accounting Metric: (1) 2023-2024: 100% of our gas-fired storage capacity is committed to reduce our overall operations' greenhouse gas emissions intensity (MWh) and kWh by 20% or more by 2030. (2) We will use our way to achieving this goal, having already reduced our emissions intensity (MWh) and kWh by 20% or more our strategy of investing in operational improvements, renewable energy, and new technologies to further reduce our environmental impact, while continuing to deliver safe, reliable and cost-effective energy to customers.
Risk and Resilience	ES-100a-bk	Accounting Metric: (1) Percentage of gas-fired generation (2) Percentage of high energy assets (3) Percentage in regulated markets	Accounting Metric: (1) 2,203,791 tCO ₂ e (2) 2,203,791 tCO ₂ e (3) 2,203,791 tCO ₂ e
	ES-100a-bl	Accounting Metric: (1) Percentage of gas-fired generation (2) Percentage of high energy assets (3) Percentage in regulated markets	Accounting Metric: (1) 2,203,791 tCO ₂ e (2) 2,203,791 tCO ₂ e (3) 2,203,791 tCO ₂ e

Topic	SASB Code	Accounting Metric	Response
Energy Efficiency (Steam)	ES-100a-bm	Accounting Metric: (1) Typical monthly gas bill for residential customers for (2) Residential and (3) Commercial (4) Total amount of gas delivered per year	Accounting Metric: (1) 2,203,791 tCO ₂ e (2) 2,203,791 tCO ₂ e (3) 2,203,791 tCO ₂ e (4) 2,203,791 tCO ₂ e
	ES-100a-bn	Accounting Metric: (1) Number of residential customer gas disconnections for non-payment, percentage associated with billings	Accounting Metric: (1) 0 (2) 0
	ES-100a-bo	Accounting Metric: (1) Description of impact of external factors on customer affordability of gas, including the economic conditions of the service territory.	Accounting Metric: (1) 2023-2024: 100% of our gas-fired storage capacity is committed to reduce our overall operations' greenhouse gas emissions intensity (MWh) and kWh by 20% or more by 2030. (2) We will use our way to achieving this goal, having already reduced our emissions intensity (MWh) and kWh by 20% or more our strategy of investing in operational improvements, renewable energy, and new technologies to further reduce our environmental impact, while continuing to deliver safe, reliable and cost-effective energy to customers.
Risk and Resilience	ES-100a-bp	Accounting Metric: (1) Percentage of gas-fired generation (2) Percentage of high energy assets (3) Percentage in regulated markets	Accounting Metric: (1) 2,203,791 tCO ₂ e (2) 2,203,791 tCO ₂ e (3) 2,203,791 tCO ₂ e
	ES-100a-bq	Accounting Metric: (1) Percentage of gas-fired generation (2) Percentage of high energy assets (3) Percentage in regulated markets	Accounting Metric: (1) 2,203,791 tCO ₂ e (2) 2,203,791 tCO ₂ e (3) 2,203,791 tCO ₂ e

Topic	SASB Code	Accounting Metric	Response
Energy Efficiency (Steam)	ES-100a-br	Accounting Metric: (1) Typical monthly gas bill for residential customers for (2) Residential and (3) Commercial (4) Total amount of gas delivered per year	Accounting Metric: (1) 2,203,791 tCO ₂ e (2) 2,203,791 tCO ₂ e (3) 2,203,791 tCO ₂ e (4) 2,203,791 tCO ₂ e
	ES-100a-bs	Accounting Metric: (1) Number of residential customer gas disconnections for non-payment, percentage associated with billings	Accounting Metric: (1) 0 (2) 0
	ES-100a-bt	Accounting Metric: (1) Description of impact of external factors on customer affordability of gas, including the economic conditions of the service territory.	Accounting Metric: (1) 2023-2024: 100% of our gas-fired storage capacity is committed to reduce our overall operations' greenhouse gas emissions intensity (MWh) and kWh by 20% or more by 2030. (2) We will use our way to achieving this goal, having already reduced our emissions intensity (MWh) and kWh by 20% or more our strategy of investing in operational improvements, renewable energy, and new technologies to further reduce our environmental impact, while continuing to deliver safe, reliable and cost-effective energy to customers.
Risk and Resilience	ES-100a-bu	Accounting Metric: (1) Percentage of gas-fired generation (2) Percentage of high energy assets (3) Percentage in regulated markets	Accounting Metric: (1) 2,203,791 tCO ₂ e (2) 2,203,791 tCO ₂ e (3) 2,203,791 tCO ₂ e
	ES-100a-bv	Accounting Metric: (1) Percentage of gas-fired generation (2) Percentage of high energy assets (3) Percentage in regulated markets	Accounting Metric: (1) 2,203,791 tCO ₂ e (2) 2,203,791 tCO ₂ e (3) 2,203,791 tCO ₂ e