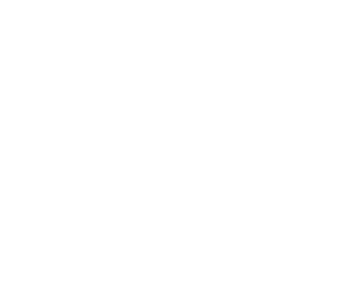


2022 Sustainability Accounting Standards Board (SASB) Mapping Report

Black Hills Corporation
SUSTAINABILITY DISCLOSURE TOPICS & ACCOUNTING METRICS
Electric Utilities & Power Generators

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.	See E1 Disclosure 3,902,289 MT (2). 3.2% (3). 100%
	IF-EU-110a.2	Greenhouse gas (GHG) emissions associated with power deliveries:	See E1 Disclosure 4,977,830 MT
	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 12 of our Corporate Sustainability Report We have continued to achieve progress towards our goal to reduce electric utility emission intensity 40% by 2030 and 70% by 2040, already reducing emissions by more than a one third since 2005. Our preferred resource plans in South Dakota, Wyoming, and Colorado plan to add over 520 MW of renewable energy and battery storage by 2030, in addition to the already planned 80 MW Fall River solar project in 2023. We will be positioned to achieve our GHG reduction goals without reliance on future technologies through the conversion of Neil Simpson II coal plant to include natural gas as a dual fuel retirement of three diesel plants, expiration of the Weygen I coal plant purchased power agreement and added renewable energy resources and storage. In 2022, we announced a net zero target for our distribution system, leveraging the company's focus on safety and system integrity, while advancing current strategies to include expanded damage prevention and advanced leak detection.
	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	(1). Colorado: 100.573 (2). 100%. Our Colorado electric utility has fulfilled the requirement of 30% of retail sales coming from renewable sources by 2020.
Air Quality	IF-EU-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) Particulate matter (PM10), (4) Lead (Pb), and (5) mercury (Hg); percentage of each in or near areas of dense population	See E1 Disclosure for additional notes on inclusions (1). 1,869 MT (2). 1,253 MT (3). 429 MT (4). 0.03 MT (5). 0.017 MT
	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	NOx (8.4%), SO2 (0.3%), PM10 (15.6%), Pb (0.1%), Hg (0%) (1). 2,515 thousand cubic meters (2). 2,515 thousand cubic meters 99.6%
	IF-EU-140a.2	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	1
Water Management	IF-EU-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	See Page 23 of our Corporate Sustainability Report We have a long and successful track record of environmental leadership and innovation in our utility operations, starting with our pioneering efforts in 1969, when we introduced the first use of industrial air-cooled condensers in the western hemisphere at our energy complex in Wyoming. Using air-cooled condensing technology saves billions of gallons of water per year in this arid region with limited water resources. The U.S. Energy Information Agency lists that the average conventional coal power plant using water to cool the boilers consumes 78 gal/kwh. Black Hills Energy's water consumption rate at its coal-fired power plants using the air-cooled condensing technology consumes 0.097 gal/kwh resulting in an annual water savings of 248 billion gallons. This provides cost benefits by not having to manage and discharge significant amounts of processed water to the environment and leaves this natural resource in place. Our natural gas combustion turbine fleet uses minimal amounts of water, and we have implemented additional innovative and protective water management measures. At the Pueblo Airport Generation, we manage wastewater with an evaporation pond. Rather than treat and discharge treated water to the Arkansas River, pollutants in the water settle out in the pond and evaporate in the atmosphere, returning our wastewater to the Earth's natural water cycle form. At the Cheyenne Prairie, discharge water is sent to the City's wastewater treatment plant. This plant is located adjacent to our generation facility and requires adherence to stringent water limits set in the Industrial Pretreatment Water discharge permit issued to us. The discharge water goes through further treatment at the wastewater treatment plant before it is discharged to Crow Creek for downstream use.
	IF-EU-150a.1	Amount of coal combustion residuals (CCR) generated, percentage recycled	111,110 metric 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). \$0.1939 (2). \$0.1444 (3). \$0.1142 South Dakota: (1). \$0.1392 (2). \$0.1295 (3). \$0.0909 Wyoming: (1). \$0.1448 (2). \$0.1195 (3). \$0.0793
	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). \$100.30 (2). \$210.39 South Dakota: (1). \$76.68 (2). \$141.36 Wyoming: (1). \$78.94 (2). \$144.88
	IF-EU-240a.3	Number of residential customer electric disconnections for non-payment, percentage reconnected within 30 days	Colorado: 2,576 74% South Dakota: 955 73% Wyoming: 371 68%
	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 . We offer a variety of programs to help our customers, including budget billing, energy efficiency programs and energy assistance. See Billing and payments Black Hills Energy 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 (NMF)	See E1 Disclosure and See Page 33 of our Corporate Sustainability Report (1). 1.39 (2). 0.0 (3). N/A
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). 91% South Dakota: (1). 0% (2). 0% Wyoming: (1). 0% (2). 51%
	IF-EU-420a.2	Percentage of electric load served by smart grid technology	99.94%
	IF-EU-420a.3	Customer electricity savings from efficiency measures, by market	See Page 22 of our Corporate Sustainability Report Colorado: 12,235,000 kWh South Dakota: 2,389,000 kWh Wyoming: 2,052,000 kWh
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
Grid Resiliency	IF-EU-540a.2	Description of efforts to manage nuclear safety and emergency preparedness	N/A
	IF-EU-550a.1	Number of incidents of non-compliance with physical and/or cybersecurity standards or regulations	In the interest of security and to avoid setting disclosure precedence, this response will be unanswered.
	IF-EU-550a.2	(1) System Average Interruption Duration Index (SAIDI), SAIDI inclusive of major event days, in minutes, (2) System Average Interruption Frequency Index (SAIFI), SAIFI inclusive of major event days, in minutes, (3) Customer Average Interruption Duration Index (CAIDI), and CAIDI inclusive of major event days, in minutes, inclusive of major event days.	(1). 70,146 Minutes 248,610 Minutes (2). 1,064 Minutes 1,279 Minutes (3). 65,918 Minutes 132,249 Minutes Roughly 40% of all 2022 "SAIDI inclusive of major event days" were attributed to a May 21-22, 2022, snowstorm which impacted Black Hills Colorado Electric utility.
Activity Metrics	IF-EU-000.A	Number of: (1) residential, (2) commercial, and (3) industrial customers served; other	See Black Hills' 10-K for fiscal year ending Dec 31, 2022 (1). 188,921 (2). 30,404 (3). 1,024
	IF-EU-000.B	Total electricity delivered to: (1) residential, (2) commercial, (3) industrial, (4) all other retail customers, and (5) wholesale customers	See Black Hills' 10-K for fiscal year ending Dec 31, 2022 (1). 1,513,092 MWh (2). 2,087,800 MWh (3). 1,912,529 MWh (4). 159,248 MWh (5). 1,297,205 MWh
	IF-EU-000.C	Length of (1) transmission and (2) distribution lines	Colorado Electric: (1). 598 miles (2). 3,198 miles South Dakota Electric: (1). 1,235 miles (2). 2,587 miles Wyoming Electric: (1). 59 miles (2). 4,347 miles
	IF-EU-000.D	(1) Total electricity generated, (2) percentage by major energy source, (3) percentage in regulated markets	See Black Hills' 10-K for fiscal year ending Dec 31, 2022 . For regulated market, see page 11 & 12 of Black Hills' 10-K Coal: (1). 2,708,804 MWh (2). 53.76% (3). 31.0% Natural Gas: (1). 1,454,164 MWh (2). 28.86% (3). 53.3% Wind: (1). 875,843 MWh (2). 17.38% (3). 12.2% Petroleum: (1). 0 MWh (2). 0% (3). 3.5%
	IF-EU-000.E	Total wholesale electricity purchased	2,674,099 MWh



2022 Sustainability Accounting Standards Board (SASB) Mapping Report

Black Hills Corporation
SUSTAINABILITY DISCLOSURE TOPICS & ACCOUNTING METRICS
Gas Utilities & Distributors

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	Arkansas: (Arkansas customer bills are generated using volumes in CCF) (1). \$16.60/Mcf (2). \$13.70/Mcf (3). \$9.25/Mcf (4). \$1.28/Mcf Colorado: (1). \$12.16/Dth (2). \$11.61/Dth (3). \$9.35/Dth (4). \$1.30/Dth Iowa: (1). \$14.74/Dth (2). \$12.90/Dth (3). \$9.92/Dth (4). \$0.31/Dth Kansas: (1). \$13.91/Dth (2). \$11.70/Dth (3). \$7.60/Dth (4). \$0.45/Dth Nebraska: (1). \$14.47/Dth (2). \$12.27/Dth (3). \$8.70/Dth (4). \$1.24/Dth Wyoming: (1). \$13.25/Dth (2). \$10.72/Dth (3). \$7.11/Dth (4). \$1.82/Dth
	IF-GU-240a.2	Typical monthly gas bill for residential customers for (1) 50 MMBtu and (2) 100 MMBtu of gas delivered per year	Arkansas: (1). \$72.44 (2). \$132.56 Colorado: (1). \$571.01 (2). \$101.09 Iowa: (1). \$68.51 (2). \$118.67 Kansas: (1). \$63.20 (2). \$107.17 Nebraska: (1). \$65.28 (2). \$112.67 Wyoming: (1). \$62.71 (2). \$105.41
	IF-GU-240a.3	Number of residential customer gas disconnections for non-payment, percentage reconnected within 30 days	Arkansas: 3,661 35% Colorado: 808 42% Iowa: 2,409 36% Kansas: 1,801 45% Nebraska: 2,976 39% Wyoming: 963 35%
	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 . We offer a variety of programs to help our customers, including budget billing, energy efficiency programs and energy assistance. See Billing and payments Black Hills Energy 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). 16% (2). 83% Colorado: (1). 0% (2). 98% Iowa: (1). 0% (2). 0% Kansas: (1). 75% (2). 0% Nebraska: (1). 0% (2). 0% Wyoming: (1). 0% (2). 68%
	IF-GU-420a.2	Customer gas savings from efficiency measures by market	Arkansas: 146,981 Dth Colorado: 192,453 Dth Iowa: 28,616 Dth
	IF-GU-540a.1	Number of: (1) Reportable pipeline incidents, (2) Corrective Action Orders (CAO), and (3) Notices of Probable Violation (NOPV)	(1). 4 (2). 0 (3). 228
Integrity of Gas Delivery Infrastructure	IF-GU-540a.2	Percentage of distribution pipeline that is: (1) Cast and/or wrought iron and (2) Unprotected steel	(1). 0% (2). 1.57% *Percentage reflects distribution mains and services, and includes uncoated external direct assessment.
	IF-GU-540a.3	Percentage of gas: (1) Transmission and (2) Distribution pipelines inspected.	See our A&A Disclosure (1). 0.37% was inspected by in-line inspection methods, pressure testing, and/or internal/external direct assessment. Natural gas transmission pipeline inspection requirements are based on pipeline proximity to populated 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).
	IF-GU-540a.4	Description of efforts to manage the integrity of gas delivery infrastructure, including risks related to safety and emissions	See page 19 of our Corporate Sustainability Report In 2022, we announced a net zero target for our natural gas distribution system, leveraging the company's focus on safety and system integrity, while advancing current strategies to include expanded damage prevention and advanced leak detection. Our comprehensive plan to achieve this target focuses on tightening up the distribution system and enhancing our measurement technologies, without reliance on development of future technologies. Our integrity plans details the timeline and priority to replace all remaining unprotected steel pipe with lower emitting materials, including plastic and protected steel, by 2035. This reduces releases of natural gas into the atmosphere, while improving the integrity and reliability of our natural gas distribution system. Keeping gas in the pipe both reduces emissions and improves safety. By focusing on damage prevention, we are also avoiding gas losses from our system. Our damage reduction goals to achieve 2 HPT in 2023 and 1.5 HPT 2025 can be translated into reduced methane emissions, advancing us toward our net zero target by 2035.
	IF-GU-000.A	Number of: (1) residential, (2) commercial, (3) industrial, and (4) transportation customers served.	See Black Hills' 10-K for fiscal year ending Dec 31, 2022 (1). 864,038 (2). 85,203 (3). 2,189 (4). 155,685
Activity Metrics	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 Black Hills' 10-K for fiscal year ending Dec 31, 2022 (1). 66,915,630 Dth (2). 32,862,943 Dth (3). 7,667,231 Dth (4). 160,917,802 Dth
	IF-GU-000.C	Length of gas: (1) transmission and (2) distribution pipelines	Arkansas (1). 875 miles (2). 5,197 miles Colorado (1). 694 miles (2). 7,188 miles Iowa (1). 173 miles (2). 2,890 miles Kansas (1). 339 miles (2). 3,026 miles Montana (1). 9 miles (2). 0 miles Nebraska (1). 1,315 miles (2). 8,611 miles South Dakota (1). 1 mile (2). 0 miles Wyoming (1). 1,256 miles (2). 3,625 miles