**Otter Tail Power Company**

**2023 Environmental, Social, and Governance (ESG) Report**

**GRI Content Index**

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| **Statement of use** | Otter Tail Power Company has reported the information cited in this GRI content index for the period from January 1, 2023, to December 31, 2023, with reference to the GRI Standards. |
| **GRI 1 used** | GRI 1: Foundation 2021 |

**GRI 2: General disclosures 2021**

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| **GRI Standard** | **Disclosure** | **Location** |
| GRI 2: General Disclosures 2021 | 2-1 Organizational details | About us |
| GRI 2: General Disclosures 2021 | 2-2 Entities included in the organization’s sustainability reporting | Otter Tail Power Company  [Otter Tail Corporation financial statements](https://www.ottertail.com/investors/annual-report-and-proxy-statement/default.aspx) |
| GRI 2: General Disclosures 2021 | 2-3 Reporting period, frequency and contact point | 1. Annual 2. January 1, 2023, to December 31, 2023 3. June 2024 4. Rebecca Michael, Communications Manager.  Phone: 218-739-8303; Email: [rmichael@otpco.com](mailto:rmichael@otpco.com) |
| GRI 2: General Disclosures 2021 | 2-4 Restatements of information | None |
| GRI 2: General Disclosures 2021 | 2-5 External assurance | Reviewed and approved by Otter Tail Power Company President and Otter Tail Corporation CEO. No external assurance. |
| GRI 2: General Disclosures 2021 | 2-6 Activities, value chain and other business relationships | About us  Economy > Suppliers |
| GRI 2: General Disclosures 2021 | 2-7 Employees | About us |
| GRI 2: General Disclosures 2021 | 2-9 Governance | Governance > Board oversight  [Otter Tail Corporation Executive and Senior Leadership](https://www.ottertail.com/about-us/executive-and-senior-leadership/default.aspx)  [Otter Tail Corporation Board of Directors](https://www.ottertail.com/about-us/board-of-directors/default.aspx) |
| GRI 2: General Disclosures 2021 | 2-10 Nomination and selection of the highest governance body | [Otter Tail Corporation Annual Report and Proxy](https://www.ottertail.com/investors/annual-report-and-proxy-statement/default.aspx)  [Otter Tail Corporation Governance](https://www.ottertail.com/governance/overview/default.aspx) |
| GRI 2: General Disclosures 2021 | 2-11 Chair of the highest governance body | [Otter Tail Corporation Governance](https://www.ottertail.com/governance/overview/default.aspx) |
| GRI 2: General Disclosures 2021 | 2-15 Conflicts of interest | [Otter Tail Corporation Code of Business Ethics](https://www.ottertail.com/governance/overview/default.aspx) |
| GRI 2: General Disclosures 2021 | 2-16 Communication of critical concerns | [Otter Tail Corporation Code of Business Ethics](https://www.ottertail.com/governance/overview/default.aspx) |
| GRI 2: General Disclosures 2021 | 2-21 Annual total compensation ratio | [Otter Tail Corporation Proxy,](https://www.ottertail.com/investors/annual-report-and-proxy-statement/default.aspx) Pay Ratio Disclosure |
| GRI 2: General Disclosures 2021 | 2-26 Mechanisms for seeking advice and raising concerns | [Otter Tail Corporation Code of Business Ethics](https://www.ottertail.com/governance/overview/default.aspx) |
| GRI 2: General Disclosures 2021 | 2-30 Collective bargaining agreements | [Otter Tail Corporation Annual Report](https://www.ottertail.com/investors/annual-report-and-proxy-statement/default.aspx), Item 1. Business |
| GRI 201: Economic Performance 2016 | 201-1 Direct economic value generated and distributed | Social > Communities > Economic development and value |
| GRI 201: Economic Performance 2016 | 201-2 Financial implications and other risks and opportunities due to climate change | [Otter Tail Corporation Annual Report](https://www.ottertail.com/investors/annual-report-and-proxy-statement/default.aspx), Item 1. Business and 1a. Risk factors |
| GRI 201: Economic Performance 2016 | 201-3 Defined benefit plan obligations and other retirement plans | [Otter Tail Corporation Annual Report](https://www.ottertail.com/investors/annual-report-and-proxy-statement/default.aspx), Item 8. Financial statements |
| GRI 201: Economic Performance 2016 | 201-4 Financial assistance received from government | [Otter Tail Corporation Annual Report](https://www.ottertail.com/investors/annual-report-and-proxy-statement/default.aspx), Item 8. Financial statements |
| GRI 203: Indirect Economic Impacts 2016 | 203-2 Significant indirect economic impacts | Social > Communities > Economic development and value |
| GRI 204: Procurement Practices 2016 | 204-1 Proportion of spending on local suppliers | Social > Communities > Economic development and value |
| GRI 205: Anti-corruption 2016 | 205-2 Communication and training about anti-corruption policies and procedures | Social > Employees > Training |
| GRI 207: Tax 2019 | 207-1 Approach to tax | [Otter Tail Corporation Annual Report](https://www.ottertail.com/investors/annual-report-and-proxy-statement/default.aspx), Item 8. Financial statements |
| GRI 207: Tax 2019 | 207-2 Tax governance, control and risk management | [Otter Tail Corporation Annual Report](https://www.ottertail.com/investors/annual-report-and-proxy-statement/default.aspx), Item 1. Business; 1a. Risk factors; and Item 8. Financial statements |
| GRI 302: Energy 2016 | 302-1 Energy consumption within the organization | Energy and environment > Our energy use |
| GRI 302: Energy 2016 | 302-2 Energy consumption outside of the organization | About us > Customers |
| GRI 302: Energy 2016 | 302-4 Reduction of energy consumption | Energy and environment > Energy efficiency and load management |
| GRI 303: Water and Effluents 2018 | 303-1 Interactions with water as a shared resource | Energy and environment > Environmental responsibility > Using water responsibly |
| GRI 303: Water and Effluents 2018 | 303-2 Management of water discharge-related impacts | Energy and environment > Environmental responsibility > Using water responsibly |
| GRI 303: Water and Effluents 2018 | 303-3 Water withdrawal | Energy and environment > Environmental responsibility > Using water responsibly |
| GRI 304: Biodiversity 2016 | 304-2 Significant impacts of activities, products and services on biodiversity | Energy and environment > Environmental responsibility > Maintaining biodiversity |
| GRI 304: Biodiversity 2016 | 304-3 Habitats protected or restored | Energy and environment > Environmental responsibility |
| GRI 305: Emissions 2016 | 305-1 Direct (Scope 1) GHG emissions | Energy and environment > Environmental responsibility > Reducing greenhouse gas emissions |
| GRI 305: Emissions 2016 | 305-5 Reduction of GHG emissions | Energy and environment > Environmental responsibility > Reducing greenhouse gas emissions  Energy and environment > Environmental responsibility > Public policy proposals |
| GRI 305: Emissions 2016 | 305-7 Nitrogen oxides (NOx), sulfur oxides (Sox), and other significant air emissions | Energy and environment > Environmental responsibility > Reducing greenhouse gas emissions |
| GRI 306: Effluents and Waste 2016 | 306-3 Significant spills | Energy and environment > Environmental responsibility > Reporting and cleaning up spill events |
| GRI 306: Waste 2020 | 306-1 Waste generation and significant waste-related impacts | Energy and environment > Environmental responsibility > Giving new life to waste |
| GRI 306: Waste 2020 | 306-2 Management of significant waste-related impacts | Energy and environment > Environmental responsibility > Giving new life to waste |
| GRI 306: Waste 2020 | 306-4 Waste diverted from disposal | Energy and environment > Environmental responsibility > Giving new life to waste |
| GRI 306: Waste 2020 | 306-5 Waste directed to disposal | Energy and environment > Environmental responsibility > Giving new life to waste |
| GRI 403: Occupational Health and Safety 2018 | 403-1 Occupational health and safety management system | Social > Employees > Safety |
| GRI 403: Occupational Health and Safety 2018 | 403-2 Hazard identification, risk assessment, and incident investigation | Social > Employees > Safety |
| GRI 403: Occupational Health and Safety 2018 | 403-4 Worker participation, consultation, and communication on occupational health and safety | Social > Employees > Safety |
| GRI 403: Occupational Health and Safety 2018 | 403-5 Worker training on occupational health and safety | Social > Employees > Safety |
| GRI 403: Occupational Health and Safety 2018 | 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | Social > Employees > Safety |
| GRI 403: Occupational Health and Safety 2018 | 403-9 Work-related injuries | Social > Employees > Safety |
| GRI 404: Training and Education 2016 | 404-1 Average hours of training per year per employee | Social > Employees > Training |
| GRI 405: Diversity and Equal Opportunity 2016 | 405-1 Diversity of governance bodies and employees | [Otter Tail Corporation Proxy,](https://www.ottertail.com/investors/annual-report-and-proxy-statement/default.aspx) Board Composition and Director Qualifications |
| GRI 413: Local Communities 2016 | 413-2 Operations with significant actual and potential negative impacts on local communities | None |
| GRI 416: Customer Health and Safety 2016 | 416-1 Assessment of the health and safety impacts of product and service categories | Social > Employees > Training |
| G4 Guidelines: Electric Utilities Sector Disclosures | EU1 Installed capacity, broken down by primary energy source and by regulatory regime | [Otter Tail Corporation Annual Report](https://www.ottertail.com/investors/annual-report-and-proxy-statement/default.aspx), Item 1. Business |
| G4 Guidelines: Electric Utilities Sector Disclosures | EU2 Net energy output broken down by primary energy source and by regulatory scheme | [Otter Tail Corporation Annual Report](https://www.ottertail.com/investors/annual-report-and-proxy-statement/default.aspx), Item 1. Business |
| G4 Guidelines: Electric Utilities Sector Disclosures | EU3 Number of residential, industrial, institutional, and customer accounts | About us > Customers |
| G4 Guidelines: Electric Utilities Sector Disclosures | EU4 Length of above and underground transmission and distribution lines by regulatory regime | Energy and environment > Transmission and distribution |
| G4 Guidelines: Electric Utilities Sector Disclosures | G4-DMA Management approach to ensure short and long-term electricity availability and reliability (former EU6) | Energy and environment > Resource planning |
| G4 Guidelines: Electric Utilities Sector Disclosures | EU10 Planned capacity against projected electricity demand over the long term, broken down by energy source and regulatory regime | [Otter Tail Corporation Annual Report](https://www.ottertail.com/investors/annual-report-and-proxy-statement/default.aspx), Item 1. Business |
| G4 Guidelines: Electric Utilities Sector Disclosures | G4-DMA Demand-side management programs including residential, commercial, institutional and industrial programs (former EU7) | Energy and environment > Energy efficiency and load management |
| G4 Guidelines: Electric Utilities Sector Disclosures | G4-DMA Total water withdrawal by source | Energy and environment > Environmental responsibility > Using water responsibly |
| G4 Guidelines: Electric Utilities Sector Disclosures | G4-EN15 Direct greenhouse gas (GHG) emissions (SCOPE 1) | Energy and environment > Environmental responsibility > Reducing greenhouse gas emissions |
| G4 Guidelines: Electric Utilities Sector Disclosures | G4-EN21 NOx, SOx, and other significant air emissions | Energy and environment > Environmental responsibility > Reducing greenhouse gas emissions |
| G4 Guidelines: Electric Utilities Sector Disclosures | G4-DMA Programs and processes to ensure the availability of a skilled workforce (former EU14) | About us > Employees  [Otter Tail Corporation Annual Report](https://www.ottertail.com/investors/annual-report-and-proxy-statement/default.aspx), Item 1. Business |
| G4 Guidelines: Electric Utilities Sector Disclosures | G4-DMA Policies and requirements regarding health and safety of employees and employees of contractors and subcontractors | Social > Employees > Training  Governance > Supply chain |
| G4 Guidelines: Electric Utilities Sector Disclosures G4 Guidelines: Electric Utilities Sector Disclosures | G4-DMA Programs, including those in partnership with government, to improve or maintain access to electricity and customer support services (for EU23) | [www.otpco.com/HelpPaying](http://www.otpco.com/HelpPaying) |
| G4 Guidelines: Electric Utilities Sector Disclosures | EU28 Power outage frequency | Energy and environment > Transmission and distribution > Measuring reliability |
| G4 Guidelines: Electric Utilities Sector Disclosures | EU29 Average power outage duration | Energy and environment > Transmission and distribution > Measuring reliability |
| G4 Guidelines: Electric Utilities Sector Disclosures | G4-DMA Practices to address language, cultural, low literacy and disability related barriers to access and safely use electricity and customer support services (former EU24) | Our website, [www.otpco.com](http://www.otpco.com), includes option to translate to Chinese, Somalian, and Spanish |

\*Otter Tail Corporation information applies to Otter Tail Power Company via corporate guidelines.

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