

Otter Tail Power Company

2022 Environmental, Social, and Governance (ESG) Report

GRI Content Index

Statement of use	Otter Tail Power Company has reported the information cited in this GRI content index for the period from January 1, 2022, to December 31, 2022, with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI 2: General disclosures 2021

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
GRI 2: General Disclosures 2021	2-3 Reporting period, frequency and contact point	a. Annual b. January 1, 2022, to December 31, 2022 c. February 14, 2023 d. Rebecca Michael, Communications Manager. Phone: 218-739-8303; Email: rmichael@otpc.com
GRI 2: General Disclosures 2021	2-4 Restatements of information	None
GRI 2: General Disclosures 2021	2-5 External assurance	None
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	About this report > Governance Otter Tail Corporation Executive and Senior Leadership Otter Tail Corporation Board of Directors
GRI 2: General Disclosures 2021	2-10 Nomination and selection of the highest governance body	Otter Tail Corporation Annual Report and Proxy Otter Tail Corporation Governance

GRI 2: General Disclosures 2021	2-11 Chair of the highest governance body	Otter Tail Corporation Governance
GRI 2: General Disclosures 2021	2-15 Conflicts of interest	Otter Tail Corporation Code of Business Ethics
GRI 2: General Disclosures 2021	2-16 Communication of critical concerns	Otter Tail Corporation Code of Business Ethics
GRI 2: General Disclosures 2021	2-21 Annual total compensation ratio	Otter Tail Corporation Proxy , Pay Ratio Disclosure
GRI 2: General Disclosures 2021	2-26 Mechanisms for seeking advice and raising concerns	Otter Tail Corporation Code of Business Ethics
GRI 2: General Disclosures 2021	2-30 Collective bargaining agreements	Otter Tail Corporation Annual Report , Item 1. Business
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Economy > 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 , 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 , Item 8. Financial statements
GRI 201: Economic Performance 2016	201-4 Financial assistance received from government	Otter Tail Corporation Annual Report , Item 8. Financial statements
GRI 203: Indirect Economic Impacts 2016	203-2 Significant indirect economic impacts	Economy > Economic development and value
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Economy > Economic development and value
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	About us > Additional required training
GRI 207: Tax 2019	207-1 Approach to tax	Otter Tail Corporation Annual Report , Item 8. Financial statements
GRI 207: Tax 2019	207-2 Tax governance, control and risk management	Otter Tail Corporation Annual Report , Item 1. Business; 1a. Risk factors; and Item 8. Financial statements
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Energy and technology > Energy mix > 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	Environment > Energy efficiency and load management
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Environment > Responsible energy > Responsible water use

GRI 303: Water and Effluents 2018	303-2 Management of water discharge-related impacts	Environment > Responsible energy > Responsible water use
GRI 303: Water and Effluents 2018	303-3 Water withdrawal	Environment > Responsible energy > Responsible water use
GRI 304: Biodiversity 2016	304-2 Significant impacts of activities, products and services on biodiversity	Environment > Responsible energy
GRI 304: Biodiversity 2016	304-3 Habitats protected or restored	Environment > Responsible energy
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Environment > Responsible energy
GRI 305: Emissions 2016	305-5 Reduction of GHG emissions	Environment > Responsible energy Environment > Public policy proposals
GRI 305: Emissions 2016	305-7 Nitrogen oxides (NOx), sulfur oxides (Sox), and other significant air emissions	Environment > Responsible energy
GRI 306: Effluents and Waste 2016	306-3 Significant spills	Environment > Responsible energy > Reporting and cleaning up spill events
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Environment > Responsible energy > Giving new life to waste
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	Environment > Responsible energy > Giving new life to waste
GRI 306: Waste 2020	306-4 Waste diverted from disposal	Environment > Responsible energy > Giving new life to waste
GRI 306: Waste 2020	306-5 Waste directed to disposal	Environment > Responsible energy > Giving new life to waste
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Community > Safety and training
GRI 403: Occupational Health and Safety 2018	403-2 Hazard identification, risk assessment, and incident investigation	Community > Safety and training
GRI 403: Occupational Health and Safety 2018	403-4 Worker participation, consultation, and communication on occupational health and safety	About us > Required compliance training Community > Safety and training
GRI 403: Occupational Health and Safety 2018	403-5 Worker training on occupational health and safety	Community > Safety and training
GRI 403: Occupational Health and Safety 2018	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Community > Safety and training

GRI 403: Occupational Health and Safety 2018	403-9 Work-related injuries	Community > Safety and training
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	About us > Required compliance training About us > Additional required training
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Otter Tail Corporation Proxy , 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	Community > Safety and 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 , 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 , 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 technology > 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 technology > Energy mix > 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 , Item 1. Business
G4 Guidelines: Electric Utilities Sector Disclosures	G4-DMA Demand-side management programs including residential, commercial, institutional and industrial programs (former EU7)	Environment > Energy efficiency and load management

G4 Guidelines: Electric Utilities Sector Disclosures	G4-DMA Total water withdrawal by source	Environment > Responsible energy > Responsible water use
G4 Guidelines: Electric Utilities Sector Disclosures	G4-EN15 Direct greenhouse gas (GHG) emissions (SCOPE 1)	Environment > Responsible energy
G4 Guidelines: Electric Utilities Sector Disclosures	G4-EN21 NOx, SOx, and other significant air emissions	Environment > Responsible energy
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 , 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	About us > Required compliance training Community > Safety and training
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
G4 Guidelines: Electric Utilities Sector Disclosures	EU28 Power outage frequency	Energy and technology > Transmission and distribution
G4 Guidelines: Electric Utilities Sector Disclosures	EU29 Average power outage duration	Energy and technology > Transmission and distribution
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 , includes option to translate to Chinese, Somalian, and Spanish

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