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Report of Independent Accountants

To the Board of Directors of ONEOK, Inc.,

We have reviewed the accompanying management assertion of ONEOK, Inc. (ONEOK) that the emissions and safety & health metrics (metrics) for the year ended December 31, 2024 in management's assertion are presented in accordance with the assessment criteria set forth in management's assertion. ONEOK's management is responsible for its assertion and for the selection of the criteria, which management believes provide an objective basis for measuring and reporting on the metrics. Our responsibility is to express a conclusion on management's assertion based on our review.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) in AT-C section 105, *Concepts Common to All Attestation Engagements,* and AT-C section 210, *Review Engagements*. Those standards require that we plan and perform the review to obtain limited assurance about whether any material modifications should be made to management's assertion in order for it to be fairly stated. The procedures performed in a review vary in nature and timing from, and are substantially less in extent than, an examination, the objective of which is to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. Because of the limited nature of the engagement, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an examination been performed. We believe that the review evidence obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements related to the engagement.

The firm applies the Statements on Quality Control Standards established by the AICPA.

The procedures we performed were based on our professional judgment. In performing our review, we performed inquiries; performed tests of mathematical accuracy of computations on a sample basis; read relevant policies to understand terms related to relevant information about the metrics; reviewed supporting documentation in regard to the completeness and accuracy of the data in the metrics on a sample basis; and performed analytical procedures.

Greenhouse gas (GHG) emissions quantification is subject to significant inherent measurement uncertainty because of such things as GHG emissions factors that are used in mathematical models to calculate GHG emissions, and the inability of these models, due to incomplete scientific knowledge and other factors, to accurately measure under all circumstances the relationship between various inputs and the resultant GHG emissions. Environmental and energy use data used in GHG emissions calculations are subject to inherent limitations, given the nature and the methods used for measuring such data. The selection by management of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.

The preparation of the electric consumption metric requires management to establish the criteria, make determinations as to the relevancy of information to be included, and make assumptions that affect reported information. The selection by management of different but acceptable measurement techniques could have resulted in a materially different amount or metric being reported.

As discussed in management's assertion, in 2024, ONEOK changed its reporting boundary and measurement methodology used to calculate certain metrics.

Based on our review, we are not aware of any material modifications that should be made to ONEOK's management assertion in order for it to be fairly stated.

PricewaterhouseCoopers LLP

Tulsa, Oklahoma
July 31, 2025

ONEOK, Inc.'s Management Assertion
For the Year Ended December 31, 2024

The emissions and safety & health metrics (metrics) presented in the table below are for the year ended December 31, 2024. Management of ONEOK, Inc. (ONEOK) asserts that the metrics are presented in accordance with the assessment criteria set forth below. Management is responsible for the selection of the criteria, which management believes provide an objective basis for measuring and reporting on the metrics, and for the completeness, accuracy, and validity of the metrics.

Organizational boundary
Metrics presented include assets owned and operated by ONEOK and its operated subsidiaries and operated investees.

In conformance with the World Resources Institute (WRI) and the World Business Council for Sustainable Development's (WBCSD) *The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard*, *Revised Edition* (the "GHG Protocol"), the total Scope 1 GHG emissions inventory, Scope 2 CO_2e emissions attributable to electricity consumption, electric consumption, and Scope 3 GHG emissions attributable to potential emissions from natural gas liquids (NGLs) and petroleum products supplied metrics are reported using the operational control approach.

The Scope 1 GHGRP emissions metric relates to a subset of emissions resulting from the operating facilities within the organizational boundary that are subject to the reporting requirements of the United States (US) Environmental Protection Agency's (EPA) Greenhouse Gas Reporting Program (GHGRP).

The safety & health metrics are also reported using the operational control approach.

Data does not include the impact of EnLink Midstream, LLC (EnLink) or Medallion Midstream (Medallion) operations, which were acquired on October 15, 2024 (EnLink controlling interest acquisition), and October 31, 2024, respectively. Beginning in 2024, data includes the impact of Magellan Midstream Partners L.P. (Magellan) operations, which includes a petroleum refinery, which was acquired by ONEOK on September 25, 2023. Prior years have not been revised to include the impact of the Magellan acquisition. Per company policy, ONEOK considers the size, timing and data availability in determining whether to include data related to acquisitions. Data includes the impact of Interstate Natural Gas Pipeline for the full reporting year as the divestiture was closed on December 31, 2024.

ONEOK Metric	Definition of ONEOK Metric and Assessment Criteria	ONEOK Metric Quantity
Emissions Metrics		
Scope 1 Greenhouse Gas Reporting Program (GHGRP) Emissions (MMT CO_2e)	The quantity in million metric tons (MMT) of carbon dioxide equivalent (CO_2e) Scope 1 greenhouse gas (GHG) emissions for ONEOK as reported to the US EPA. Scope 1 GHG emissions are part of ONEOK's reported emissions pursuant to Subpart C – General Stationary Fuel Combustion Sources, Subpart W – Petroleum and Natural Gas Systems, and Subpart Y – Petroleum Refineries, which are part of the GHGRP. Facilities that meet the criteria under Subpart Y, or facilities that emit 25,000 metric tons or more per year of GHGs under Subparts C and W combined are required to report under these rules; therefore, ONEOK facilities that do not meet these criteria are excluded from this reported metric. Under Subpart C, direct emitting sources are stationary fuel combustion, which includes equipment or machinery that combust fuel. Subpart W requires reporting of methane and CO_2 that escapes from operating equipment, venting and other processes common to Natural Gas systems defined in Subpart W 98.230. Subpart Y requires reporting of methane and CO_2 that escapes from operating equipment and other processes common to Petroleum Refineries defined in Subpart Y 98.250.	Scope 1 GHGRP Emissions: 3.4 MMT CO_2e Carbon Dioxide: 3.1 MMT CO_2 Methane: 0.3 MMT CO_2e Nitrous Oxide: 0.002 MMT CO_2e

	Refer to the Emissions Metrics section within this management assertion, including the Exclusions, Calculations, Estimations and Uncertainty subsections, for additional information.	
Total Scope 1 GHG Emissions Inventory (MMT CO_2e)	The quantity in million metric tons (MMT) of carbon dioxide equivalent (CO_2e) Scope 1 greenhouse gas (GHG) emissions for ONEOK which are reported to the US EPA (as described above) as well as those outside of the US EPA's *Mandatory Greenhouse Gas Reporting Rule* boundary. The emission calculation methodology for the facilities not required to report to the US EPA (i.e., facilities emitting less than 25,000 metric tons per year) matches the methodology per the US EPA *Mandatory Greenhouse Gas Reporting Rule*. Refer to the Emissions Metrics section within this management assertion, including the Exclusions, Calculations, Estimations, and Uncertainty subsections, for additional information.	Total Scope 1 GHG Emissions Inventory: 3.9 MMT CO_2e
Scope 2 CO_2e Emissions Attributable to Electricity Consumption (MMT CO_2e) (location-based)	The quantity in million metric tons (MMT) of carbon dioxide equivalent (CO_2e) Scope 2 greenhouse gas (GHG) emissions from indirect energy consumed by ONEOK. Scope 2 GHG emissions are the result of the use of purchased electricity generated off-site. Only location-based emissions are reported. Refer to the Emissions Metrics section within this management assertion, including the Calculations, Estimations, and Uncertainty subsections, for additional information.	Scope 2 CO_2e Emissions Attributable to Electricity Consumption (location-based): 3.6 MMT CO_2e
Electric Consumption (MMWh)	Total quantity in million megawatt-hours (MMWh) of indirect energy consumed from purchased electricity generated off-site.	Electric Consumption: 7.5 MMWh
Scope 3 GHG Emissions Attributable to Potential Emissions from Natural Gas Liquids (NGLs) and Petroleum Products Supplied (MMT CO_2e)	The quantity in million metric tons (MMT) of carbon dioxide equivalent (CO_2e) Scope 3 greenhouse gas (GHG) emissions attributable to potential emissions resulting from petroleum products and natural gas liquids (NGL) supplied by ONEOK. Scope 3 GHG emissions are part of ONEOK's reported emissions pursuant to Subparts MM and NN – Suppliers of Petroleum Products and Suppliers of Natural Gas and Natural Gas Liquids, respectively, which are part of the GHGRP. ONEOK is required to report to the US EPA under these rules as a supplier of petroleum products and natural gas liquids that would result in GHG emissions if combusted or oxidized. These emissions include emissions from petroleum products refined by ONEOK and natural gas liquids fractionated by ONEOK. Refer to the Emissions Metrics section within this management assertion, including the Exclusions, Calculations, and Uncertainty subsections, for additional information.	Scope 3 GHG Emissions Attributable to Potential Emissions from NGLs and Petroleum Products Supplied: 74.5 MMT CO_2e
Safety & Health Metrics		
Number of Employee Recordable Injuries and Total Injury Rate	Employee recordable injuries is the total number of events including work-related deaths and work-related injuries as defined by the US Occupational Safety and Health Administration (OSHA) that result in one of the following: loss of consciousness, medically prescribed restriction of work or motion, transfer to another job, requirement of medical treatment beyond first aid, and away-from-work cases. Total injury rate is calculated the same as TRIR but only includes injuries and excludes illnesses.	Number of Employee Recordable Injuries: 15 Total Injury Rate: 0.31
Number of Employee Recordable Illnesses and Total Illness Rate	Employee recordable illnesses is the total number of work-related illnesses as defined by the US OSHA (e.g., carpal tunnel syndrome, hearing standard threshold shifts, chemical exposure) that result in one or more of the following: loss of consciousness, medically prescribed restriction of work or motion, transfer to another job,	Number of Employee Recordable Illnesses: 0 Total Illness Rate: 0.00

	requirement of medical treatment beyond first aid and away-from-work cases. Total illness rate is calculated the same as TRIR but only includes illnesses and excludes injuries.	
Total Recordable Incident Rate (TRIR) and Employee Fatalities	TRIR was calculated following the US OSHA methodology as follows: total number of incidents* multiplied by 200,000 divided by the total employee work hours. The 200,000 represents an estimate of the total hours 100 employees worked per year, calculated as 100 employees working 40 hours per week, 50 weeks per year. ● TRIR was calculated based on incident classification data as of April 17, 2025. Injuries or illnesses may later be reclassified based on treatment and US OSHA guidelines. ● TRIR does not include contractors, which are reported in a separate metric. ● Employee work hours used to calculate TRIR are estimated using 2,000 hours per year multiplied by the number of employees (full-time, regular part-time, and temporary employees) as of December 31, 2024. Employee fatalities is the number of deaths of full-time, regular part-time, and temporary employees because of a work-related incident. *Incidents meaning OSHA-recordable injuries and illnesses.	TRIR: 0.31 Employee Fatalities: 0
Number of Days away, restricted or transferred (DART) Incidents and DART Incident Rate	DART incidents are the total number of injuries and illnesses resulting in days away, restricted or transferred as defined by the US OSHA. This includes events when there are medically prescribed absences from work, restriction of work or motion, or transfers to another job – temporarily or otherwise. The DART incident rate was calculated using the US OSHA methodology as follows: total number of DART incidents multiplied by 200,000 divided by the total employee work hours. The 200,000 represents an estimate of the total hours 100 employees worked per year, calculated as 100 employees working 40 hours per week, 50 weeks per year. ● The DART incident rate was calculated based on incident classification data as of April 17, 2025. Injuries or illnesses may later be reclassified based on treatment and US OSHA guidelines. ● The DART incident rate does not include contractors, which are reported in a separate metric. ● Employee work hours used to calculate the DART incident rate are estimated using 2,000 hours per year multiplied by the number of employees (full-time, regular part-time, and temporary employees) as of December 31, 2024.	Number of DART Incidents: 6 DART Incident Rate: 0.12
Number of Preventable Vehicle Incidents and Preventable Vehicle Incident Rate (PVIR)	A preventable vehicle incident is a reportable motor vehicle incident in which the ONEOK employee driving failed to do everything reasonable to avoid the incident and could include backing into an object, hitting a fixed object, running into a vehicle ahead, striking a pedestrian, misjudging available clearance or not driving at a speed consistent with the existing conditions of the road, weather, traffic, or sight distance. ONEOK's Vehicle Safety policy establishes the minimum requirements for each business unit and corporate staff group to develop, implement and maintain specific Vehicle Safety Procedures to control risks associated with the operation of motor vehicles for business purposes and applies to ONEOK employees (full-time, regular part-time, and temporary employees) who utilize company, rental, or personal vehicles for business purposes. A reportable motor vehicle incident is any incident involving a licensed motor vehicle in motion, which results in an OSHA recordable injury, vehicle damage or other property damage (as defined by American Petroleum Institute based on guidance provided by ANSI D15.1 – 1976).	Number of Preventable Vehicle Incidents: 57 PVIR: 1.71

	PVIR is the preventable vehicle incidents per 1 million miles driven. In 2024, ONEOK changed its mileage measurement methodology. Beginning January 1, 2024, mileage included in the denominator of the PVIR calculation is one month in arrears, using actual data from December 1, 2023 through November 30, 2024. In prior years, mileage was determined based on calendar year, using data from January 1 through December 31.	

Emissions Metrics

Exclusions

In addition to any exclusion(s) noted in the organizational boundary section above, ONEOK only reported on Scope 3 GHG emissions for petroleum products supplied per 40 CFR Part 98 Subpart MM, and natural gas liquids supplied per 40 CFR Part 98 Subpart NN. Natural gas has been excluded as prescribed by Subpart NN as the local distribution companies (LDCs) estimate the supplier emissions associated with natural gas. Scope 1 GHG emissions exclude emissions from mobile sources within ONEOK's organizational boundary, office buildings and emission sources not included in 40 CFR Part 98 Subpart C, 40 CFR Part 98 Subpart W, or 40 CFR Part 98 Subpart Y.

Calculations

GHG emissions for carbon dioxide equivalents are calculated using the methodologies outlined in the GHG Protocol and the US EPA's *Mandatory Greenhouse Gas Reporting Rule*. Carbon dioxide, methane and nitrous oxide emissions and equivalents have been determined on the basis of measured or estimated fuel, multiplied by relevant, published carbon emission factors, which are updated annually. Base data utilized in the calculation of Scope 1 GHG emissions, Scope 2 GHG emissions and Scope 3 GHG emissions, including electric consumption, is obtained from direct measurements, third-party invoices, or engineering estimates. Carbon dioxide equivalent emissions utilize global warming potentials (GWPs) sourced from the Intergovernmental Panel on Climate Change Fifth Assessment Report (Assessment Report 5 – 100 year). Refer to the tables below for emissions factors and calculation estimations and assumptions used by activity.

ONEOK Metric	Emissions Source	Emissions Factor Utilized
Scope 1 GHGRP Emissions and Total Scope 1 GHG Emissions Inventory	Natural Gas Combustion	Subpart C: 53.06 kg CO_2/million British thermal unit (mmBtu) 1.0×10^{-03} kg CH_4/mmBtu 1.0×10^{-04} kg N_2O/mmBtu Source: US EPA GHGRP Subpart C Tables C-1 (December 2016) and C-2 (May 2024) Subpart W: Factors sourced from US EPA GHGRP Subpart W for each source of emission (December 2016) Subpart Y: Factors sourced from US EPA GHGRP Subpart Y for each source of emission (December 2016)
Scope 2 CO_2e Emissions Attributable to Electricity Consumption (location- based)	Grid Electricity	US EPA Emissions & Generation Resource Integrated Database (eGRID) 2023 state emission factors (released January 2025)
Scope 3 GHG Emissions Attributable to Potential Emissions from Natural Gas Liquids (NGLs) and Petroleum Products	Ethane - NGLs	0.170 MT CO_2/bbl Source: US EPA GHGRP Subpart NN Table NN-1 (December 2016)
	Propane - NGLs	0.241 MT CO_2/bbl

ONEOK Metric	Emissions Source	Emissions Factor Utilized
Supplied		Source: US EPA GHGRP Subpart NN Table NN-1 (December 2016)
	Isobutane - NGLs	0.270 MT CO_2/bbl Source: US EPA GHGRP Subpart NN Table NN-1 (December 2016)
	Normal Butane - NGLs	0.281 MT CO_2/bbl Source: US EPA GHGRP Subpart NN Table NN-1 (December 2016)
	Pentanes Plus – NGLs	0.3235 MT CO_2/bbl Source: US EPA GHGRP Subpart NN Table NN-1 (December 2016)
	Heavy Gas Oils - Petroleum	0.4643 MT CO_2/barrels (bbl) Source: US EPA GHGRP Subpart MM Table MM-1 (December 2016)
	High Sulfur Distillate No. 2 - Petroleum	0.4296 MT CO_2/ bbl Source: US EPA GHGRP Subpart MM Table MM-1 (December 2016)
	Naphthas - Petroleum	0.3571 MT CO_2/bbl Source: US EPA GHGRP Subpart MM Table MM-1 (December 2016)
	Kerosene - Petroleum	0.4264 MT CO_2/bbl Source: US EPA GHGRP Subpart MM Table MM-1 (December 2016)
	Ethane - Petroleum	0.170 MT CO_2/bbl Source: US EPA GHGRP Subpart MM Table MM-1 (December 2016)
	Propane - Petroleum	0.241 MT CO_2/bbl Source: US EPA GHGRP Subpart MM Table MM-1 (December 2016)
	Butane - Petroleum	0.281 MT CO_2/bbl Source: US EPA GHGRP Subpart MM Table MM-1 (December 2016)
	Isobutane - Petroleum	0.270 MT CO_2/bbl Source: US EPA GHGRP Subpart MM Table MM-1 (December 2016)
	Pentanes Plus - Petroleum	0.3235 MT CO_2/bbl Source: US EPA GHGRP Subpart MM Table MM-1 (December 2016)

Estimations

Estimates are used for Scope 1 GHG emissions where measurement data is not readily available and for Scope 2 GHG emissions and electric consumption where actual consumption data is not available, as noted in the table below. These estimates account for approximately 1% of the reported total Scope 1 GHG emissions inventory metric and approximately 2% of both the reported Scope 2 CO_2e emissions attributable to electricity consumption and electric consumption metrics.

Activity	Source Type	Emission Factor Source	Calculation Estimations and Assumptions
Equipment Leaks – Scope 1 GHGRP Emissions and Total Scope 1 GHG Emissions Inventory	Equipment leaks from valves, connectors, open ended lines, pressure relief valves, pumps, flanges, and other components (such as instruments, loading arms, stuffing boxes, compressor seals, dump lever arms, and breather caps)	US EPA GHGRP Subpart W	1. It was assumed that observed component leaks were leaking for the entire reporting year unless a complete second leak survey was performed at the corresponding facility. 2. If a current year leak survey was not available, the most recent leak survey was utilized at the facility. 3. If a natural gas transmission station has not completed a leak survey in the past, the average transmission station fugitive leak emissions in the reporting year was used as a proxy.
Small industrial electric service accounts – Scope 2 CO_2e Emissions Attributable to Electricity Consumption and Electric Consumption	The emissions associated with the use of purchased electricity generated off-site for small industrial electric service accounts	US EPA eGRID 2023	1. All electricity accounts with total annual kilo-watt hour (kWh) of less than 50,000 kWh were estimated by calculating the average monthly energy amount based on available monthly consumption, rounded up to the nearest 100 kWh, and multiplying by 12 to capture an estimated annual energy consumption amount. 2. Electricity accounts with spend data but no actual consumption data were estimated using the average unit cost per kWh and applying the calculated coefficient to the actual electricity spend.

Uncertainty

GHG emissions quantification is subject to significant inherent measurement uncertainty because of such things as GHG emissions factors that are used in mathematical models to calculate GHG emissions, and the inability of these models, due to incomplete scientific knowledge and other factors, to accurately measure under all circumstances the relationship between various inputs and the resultant GHG emissions. Environmental and energy use data provided in GHG emissions calculations are subject to inherent limitations, given the nature and the methods used for measuring such data. The selection by management of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.

The preparation of the electric consumption metric requires management to establish the criteria, make determinations as to the relevancy of information to be included, and make assumptions that affect reported information. The selection by management of different but acceptable measurement techniques could have resulted in a materially different amount or metric being reported.