Report of Independent Accountants

To the Board of Directors of ONEOK, Inc.

We have reviewed the accompanying ONEOK, Inc. ("ONEOK") management assertion that the sustainability metrics identified below, for the year ended December 31, 2022, are presented in conformity with the assessment criteria set forth in management's assertion.

Environmental

- Scope 1 Greenhouse Gas Reporting Program (GHGRP) Emissions (MMT CO_2e)
- Total Scope 1 GHG Emissions Inventory (MMT CO_2e)
- Scope 2 GHG Emissions Attributable to Electricity Consumption (MMT CO_2e) (location-based)
- Electric Consumption (Million Megawatt-Hours)
- Scope 3 GHG Emissions Attributable to Potential Emissions from Natural Gas Liquids Supplied (MMT CO_2e)

Safety

- Total Recordable Incident Rate (TRIR) and Employee Fatalities for full-time employees, regular part time, and temporary employees
- Number of Days away, restricted or transferred (DART) Incidents and DART Incident Rate
- Number of Employee Recordable Injuries and Total Injury Rate
- Number of Employee Recordable Illnesses and Total Illness Rate
- Number of Preventable Vehicle Incidents and Preventable Vehicle Incident Rate

ONOEK'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 sustainability metrics identified below. 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.

Our firm applies the Statements on Quality Control Standards established by the AICPA and, accordingly, maintains a comprehensive system of quality control.

The procedures we performed were based on our professional judgment. In performing our review, we performed inquiries, tests of mathematical accuracy of computations on a sample basis; read relevant policies to understand terms related to relevant information about the specified metrics; reviewed supporting documentation in regard to the completeness and accuracy of the data in the specified 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 non-GHG emissions metrics 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 materially different amounts or metrics being reported.

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.

Houston, Texas
July 19, 2023

ONEOK, Inc.'s Management Assertion
For the Year Ended December 31, 2022

Management of ONEOK, Inc. is responsible for the completeness, accuracy, and validity of the sustainability metrics (the "metrics") presented in the table below for the year ended December 31, 2022. Metrics presented include ONEOK, Inc. and its operated subsidiaries and its operated investees (hereinafter, "ONEOK").

Management of ONEOK asserts that the metrics in the table below are presented in conformity with the assessment criteria set forth below. Management is responsible for the selection or development of the criteria, which management believes provide an objective basis for measuring and reporting on the selected metrics.

ONEOK, Inc. Metric	Definition of ONEOK, Metric and Assessment Criteria	ONEOK, Metric Quantity for the year ended December 31, 2022
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 Environmental Protection Agency (EPA). Scope 1 emissions are part of ONEOK's reported emissions pursuant to Subpart C – General Stationary Fuel Combustion Sources and Subpart W – Petroleum and Natural Gas Systems, which are part of the GHGRP. 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 metric. Under Subpart C, direct emitting sources are stationary fuel combustion, sources including 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. Refer to the GHG Emissions section within this management assertion, including Exclusions, Organizational boundary, Calculations, Estimations, and Uncertainty, for additional information.	Greenhouse Gas Reporting Program (GHGRP): 3.2 MMT CO_2e Carbon Dioxide: 2.7 MMT CO_2 Methane: 0.6 MMT CO_2e Nitrous Oxide: 0.001 MMT CO_2e
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 EPA (as described above) as well as those outside of the Mandatory Greenhouse Gas Reporting Rule boundary. The emission calculation methodology for the facilities not required to report to the EPA (i.e., facilities emitting less than 25,000 metric tons per year) matches the methodology per the EPA Mandatory Greenhouse Gas Reporting Rule. See above row for further information. Refer to the GHG Emissions section within this management assertion, including Exclusions, Organizational boundary, Calculations, Estimations, and Uncertainty, for additional information.	Total Scope 1 GHG Emissions Inventory: 3.7 MMT CO_2e
Scope 2 GHG Emissions Attributable to Electricity Consumption (MMT CO_2e)	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 emissions are the result of the use of purchased electricity generated off-site, multiplied by the associated location-based emission factors.	Scope 2 GHG Emissions Attributable to Electricity Consumption (location-based): 2.9 MMT CO_2e

(location-based)	Refer to the GHG Emissions section within this management assertion, including Exclusions, Organizational boundary, Calculations, Estimations, and Uncertainty, for additional information. Only location-based emissions are reported.	
Electric Consumption (Million Megawatt-Hours)	Total quantity in million megawatt-hours (MWh) of indirect energy consumed from purchased electricity generated off-site for the year ended December 31, 2022.	Electric Consumption: 5.3 Million MWh
Scope 3 GHG Emissions Attributable to Potential Emissions from Natural Gas Liquids (NGL's) Supplied (MMT CO_2e)	The quantity in million metric tons (MMT) carbon dioxide (CO_2e) of Scope 3 greenhouse gas (GHG) emissions attributable to potential emissions resulting from Natural Gas Liquids (NGL) supplied by ONEOK. Scope 3 emissions are part of ONEOK's reported emissions pursuant to Subpart NN – Suppliers of Natural Gas & Natural Gas Liquids, which is part of the GHGRP. ONEOK is required to report to the EPA under this rule as a supplier of natural gas liquids that would result in GHG emissions if combusted or oxidized. These emissions include emission equivalents of natural gas liquids fractionated by ONEOK. Refer to the GHG Emissions section within this management assertion, including Exclusions, Organizational boundary, Calculations, Estimations, and Uncertainty, for additional information.	Scope 3 GHG Emissions Attributable to Potential Emissions from NGL's Supplied: 64.3 MMT CO_2e
Total Recordable Incident Rate (TRIR) and Employee Fatalities for full-time employees, regular part time, and temporary employees	TRIR was calculated following the Occupational Safety and Health Administration (OSHA) methodology as follows: total number of incidents* multiplied by 200,000 divided by 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 for the year ended December 31, 2022 was calculated based on incident classification data as of March 16, 2023. Injuries or illnesses may later be reclassified based on treatment and 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 on December 31, 2022. Employee fatalities is the number of deaths of full-time employees, regular part time, and temporary employees because of a work-related incident within the year ended December 31, 2022. *Incidents meaning OSHA-recordable injuries and illnesses.	Total Recordable Incident Rate: 0.14 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/Transferred as defined by OSHA. This includes events when the employee is medically prescribed absence from work, restriction of work or motion, or transfer to another job – temporarily or otherwise. The DART Incident Rate was calculated using the OSHA methodology as follows: total number of lost workdays due to injuries and illnesses 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 for the year ended December 31, 2022 was calculated based on incident classification data as of April 3, 2023. Injuries or illnesses may later be reclassified based on treatment and 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 on December 31, 2022.	Number of DART Incidents: 3 DART Incident Rate: 0.10
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 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: 4 Total Injury Rate: 0.14
Number of Employee Recordable Illnesses and Total Illness Rate	Employee recordable illnesses is the total number of work-related illnesses as defined by OSHA (e.g., carpal tunnel syndrome, hearing standard threshold shifts, chemical exposure, etc.) that result in one or more 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 illness rate is calculated the same as TRIR but only includes illnesses and excludes injuries.	Number of Employee Recordable Illnesses: 0 Total Illness Rate: 0.00
Number of Preventable Vehicle Incidents and Preventable Vehicle Incident Rate	A preventable vehicle incident is a reportable motor vehicle incident in which the driver 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. 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). Preventable Vehicle Incident Rate (PVIR) is the preventable vehicle incidents per 1 million miles driven.	Number of Preventable Vehicle Incidents: 26 Preventable Vehicle Incident Rate: 1.13

GHG Emissions

Exclusions
For the year ended December 31, 2022, ONEOK only reported on Scope 3 GHG Emissions for Natural Gas Liquids and excluded Natural Gas per 40 CFR 98 Subpart NN - Suppliers of Natural Gas and Natural Gas Liquids. As prescribed by Subpart NN, the Local Distribution Companies (LDCs) estimate the supplier emissions associated with natural gas. ONEOK has not owned or operated an LDC since the ONE Gas spin-off in 2014. Scope 1 emissions exclude emissions from office buildings and emission sources not included in 40 CFR Part 98 Subpart C or 40 CFR Part 98 Subpart W.

Organizational boundary
In conformance with the World Resources Institute (WRI) and the World Business Council for Sustainable Development's (WBCSD) *Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised* (the "GHG Protocol"), ONEOK reported total Scope 1 (direct) GHG emissions and Scope 2 (indirect) GHG emissions using the operational control approach. Management's assertion for "Scope 1 GHGRP Emissions (MMT CO_2e)" relates to a subset of emissions resulting from the facilities that are subject to the reporting requirements of the GHGRP.

Calculations
GHG emissions for carbon dioxide equivalents are calculated using the methodologies outlined in the GHG Protocol and the 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 (as summarized in the table in the "Estimations" section), 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 Fourth Assessment Report (Assessment Report 5 – 100 year). Refer to the tables below for emissions factors and calculation estimations and assumptions used by activity.

The WRI and WBCSD issued additional guidance for Scope 2 emissions in 2015 (in *GHG Protocol Scope 2 Guidance, an amendment to the GHG Protocol Corporate Standard*), which sets forth reporting under both location-based and market-based methodologies, where the prior version of the GHG Protocol only addressed a location-based methodology. The location-based method applies average emissions factors that correspond to the grid where the consumption occurs, whereas the market-based method applies emissions factors that correspond to energy purchased through contractual instruments. Where contractual instruments were not purchased, the market-based emissions factors represent either the residual mix, where available, or the location grid-average factors. This management assertion statement only includes ONEOK's location-based Scope 2 GHG emissions for the year ended December 31, 2022.

ONEOK, Inc. 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: United States Environmental Protection Agency (US EPA) GHGRP Subpart C Tables C-1 and C-2 (December 2016) Subpart W :

		Factors sourced from United States Environmental Protection Agency (US EPA) GHGRP Subpart W for each source of emission (December 2016)
Scope 2 GHG Emissions Attributable to Electricity Consumption (location- based)	Grid Electricity	United States EPA Emissions & Generation Resource Integrated Database (eGRID) 2021 state emission factors (released February 2023)
Scope 3 GHG Emissions Attributable to Potential Emissions from Natural Gas Liquids (NGLs) Supplied	Ethane	59.60 kg CO_2/ mmBtu Source: US EPA Emission Factors for Greenhouse Gas Inventories (April 2022)
	Propane	62.87 kg CO_2/mmBtu Source: US EPA Emission Factors for Greenhouse Gas Inventories (April 2022)
	Isobutane	64.94 kg CO2/mmBtu Source: US EPA Emission Factors for Greenhouse Gas Inventories (April 2022)
	Normal butane	64.77 kg CO2/mmBtu Source: US EPA Emission Factors for Greenhouse Gas Inventories (April 2022)
	Pentanes plus	70.02 kg CO2/mmBtu Source: US EPA Emission Factors for Greenhouse Gas Inventories (April 2022)

Estimations

Estimates are used for Scope 1 GHG emissions where measurement data is not readily available and for Scope 2 GHG emissions where actual consumption data is not available, as noted in the table below. These estimates account for approximately 1% of the Scope 1 GHG emissions and 2.9% of Scope 2 GHG emissions.

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 operating year unless a complete second leak survey was performed at the corresponding site. 2. If a current year leak survey was not available, the most recent leak survey was utilized at the site. 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.
Site-level emissions – Scope 1 GHGRP Emissions and Total Scope 1 GHG Emissions Inventory	NGL pump station site-wide emissions	US EPA GHGRP Subpart W	1. Natural gas liquid pump station emissions were estimated using the maximum potential to emit emissions rather than utilizing operating data. The greenhouse gas emissions from these sites make up less than 1% of our total Scope 1 emissions.

Small industrial electric service accounts – Scope 2 GHG 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 2021	1. All electricity accounts with total annual kilo-watt hour (kWh) of less than 50,000 kWh are estimated by calculating the average monthly energy amount out of 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 for all sites for the operating year 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 usage data used in GHG emissions calculations are subject to inherent limitations, given the nature and the methods used for measuring such data. The selection of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.

Other Estimations

The preparation of the non-GHG emissions metrics 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 materially different amounts or metrics being reported.