
POLICY STATEMENTS
Policy No. 25.6**Accident/Incident Response, Investigation, and Reporting**Effective Date:
April 1, 2026

I. PURPOSE

This policy ("Policy") provides a framework for responding to, investigating, and reporting Accidents and Incidents (defined below) involving MDU Resources Group, Inc. (the "Company") operations, personnel, and property while protecting the privileged and confidential nature of the investigations and reports that are prepared in anticipation of litigation.

II. SCOPE

This policy applies to all employees of the Company and its subsidiaries.

III. DEFINITIONS

- A. "**Accident**" means an unplanned or unintended event involving the Company's operations, personnel, or property that results in death, personal injury, or property damage.
- B. "**Near Miss**" means an unplanned or unintended event involving the Company's operations, personnel, or property that had significant potential to but did not cause death, personal injury, or property damage.
- C. "**Serious Accident**" means an Accident that results or is expected to result in:
1. Death of any person;
 2. Bodily Injury to any person consisting of:
 - a) Burns to over 20% of the body or burns requiring hospitalization for longer than 48 hours;
 - b) Permanent disability or loss of vision;
 - c) Amputation; or
 - d) Any injury requiring hospitalization for more than 48 hours;
 3. Property damages greater than \$250,000;
 4. Environmental contamination that leaves owned property or a job site and requires notification of a State or Federal regulatory agency; or
 5. Accidents requiring verbal notification to a State or Federal OSHA, MSHA, DOT, or EPA office.

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IV. POLICY STATEMENT AND RESPONSE PROCEDURES

- A. The Company will internally evaluate its safety procedures and conduct meaningful investigations of Accidents and Incidents involving Company operations, personnel, or property. The Company will cooperate with law enforcement in assisting accident victims and investigating accidents in a manner consistent with the rights of the Company and its employees.
- B. Each business unit shall establish a policy and procedures for responding to Serious Accidents. The policies and procedures shall include the following:
 - 1. The person in charge of personnel at the Accident scene shall immediately call “911” to alert emergency responders of the Serious Accident.
 - 2. The person in charge of personnel shall immediately notify a designated representative of the business unit of the Serious Accident.
 - 3. All business unit employees and representatives shall follow the instructions of law enforcement, fire, EMT, or other qualified emergency responders in all matters involving rescue, safety, medical treatment, traffic control, and emergency response matters.
 - 4. Upon receiving notification of the Serious Accident, the designated representative of the business unit shall promptly notify representatives of the Company’s Risk Management and Legal Departments. The designated representative shall confer with the Company’s Legal Department to determine if outside counsel should be engaged to assist in the accident response or investigation. The designated representative shall ensure that reporting requirements satisfy applicable OSHA, MSHA, DOT, EPA, and/or other rules as appropriate.
 - 5. An appropriate business unit on-site representative shall be assigned responsibility to interface with employees and emergency responders at the accident scene.
 - 6. Employees or representatives of the business unit shall not interfere with investigative efforts of law enforcement personnel.
 - 7. To the extent practical, a designated on-site representative of the business unit should note and duplicate all photographs, measurements, and other accident scene information gathered by law enforcement personnel.
 - 8. To the extent practical, a designated on-site representative of the business unit should take written note of any instance when an employee elects to be interviewed by law enforcement. The note shall include the identity of the employee, persons present during the interview, length and location of the interview, the circumstances of the interview, and the questions and responses of the interview to the extent available.

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The on-site designated representative of the business unit should advise employees at the Serious Accident scene that:

9. The employee may be questioned by law enforcement personnel as well as state or federal OSHA, MSHA, DOT, or EPA representatives; however, it is the employee's decision whether to speak to such officials.
10. Legal counsel can be made available to consult with employees if employees desire to consult with counsel prior to or during such interviews. (Counsel should assess whether a potential conflict exists to require independent counsel for the employee.)

V. POLICY STATEMENT AND INVESTIGATION PROCEDURE

- A. Any employee who suffers or observes an Accident or Incident shall report the Accident or Incident according to the notification procedures established by the business unit by which the employee is employed.
- B. All Serious Accidents shall be investigated in accordance with this Policy, and such other Accidents and Incidents shall be investigated in accordance with the procedures established by the business unit.
- C. Each business unit shall establish Accident and Incident Investigation Guidelines ("Guidelines") and shall provide such Guidelines to its employees. The Guidelines shall, at a minimum, address the following:
 1. Initial Notification Procedures identifying the individual employee of the business unit who should receive notification of Accidents and Incidents and providing contact information for that person. The Initial Notification Procedures shall contain procedures for the notification of any government agency or regulatory body that must be contacted in the event of an Accident or Incident. The Initial Notification Procedures shall contain procedures for contacting the appropriate business unit and/or corporate personnel.
 2. Identification of the employee(s) within the business unit responsible for investigating and reporting Accidents and Incidents.
 3. Procedures for investigating Accidents and Incidents, including standardized investigation forms for Serious Accidents.
 4. Investigation Reports should include a description of what happened before, during, and after the Accident or Incident, where the Accident or Incident occurred, who and what was involved and the identities of and contact information for all witnesses along with any signed statements of the witnesses. Investigation Reports shall identify all conditions and the chain of events that may have resulted in or contributed to the Accident or Incident.

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5. All Investigation Reports for Serious Accidents shall be conspicuously marked: "This Report is prepared in anticipation of litigation and contains the mental impressions, conclusions, or opinions of authorized representatives of (the business unit) and is made for the purpose of communicating information to facilitate the rendition of legal services to (the business unit). This Report and the contents hereof are privileged and confidential and shall not be disclosed to persons not authorized to receive the Report without approval from the Chief Legal Officer and Corporate Secretary or his or her designee."
6. Training for persons conducting investigations.
7. Procedures for the submission of Investigative Reports.
- D. The Risk Management Department shall, as requested, aid and assist in investigations conducted by the business units and may conduct its own investigation and submit an independent report on all Serious Accidents.
- E. Copies of all investigative Reports of Serious Accidents shall be submitted to the Chief Executive Officer and Chief Legal Officer and Corporate Secretary or their designees.

VI. ADMINISTRATION

The Chief Executive Officer and the Chief Human Resource, Safety & Administration Officer have responsibility and authority for the administration of this policy.

QUESTIONS AND COMMENTS

The Company welcomes questions and comments regarding this Policy, all of which should be sent to the Chief Human Resource, Safety & Administration Officer. All questions and comments will remain confidential.

Reviewed By: /s/ Anne M. Jones
Chief Human Resource,
Safety & Administration Officer

Approved By: /s/ Nicole A. Kivisto
President and
Chief Executive Officer

Serious Accident Investigation Report



Instructions: *Immediately notify the Risk Management Department of MDU Resources Group, Inc. of the serious accident at (701) 530-1005 or (701) 530-1019 for reporting to the insurance company.*

The Serious Accident Investigation Report must be filled out whenever the following occurs:

- Death of any person;
- Bodily injury to any person consisting of: burns to over 20% of the body or requiring hospitalization for longer than 48 hours; permanent disability or loss of vision; or amputation;
- Property damages greater than \$250,000; or
- Environmental contamination requiring notification of a State or Federal regulatory agency .

Accident Information

Type of Accident

Check all that apply: Injury Property Damage Environmental Contamination 3rd Party Employee Operating Company Employee

Date _____

Time _____

Exact location where accident occurred:

Has MDUR Risk Management been notified? Yes No

Injured Person's Information

3rd Party Employee

Name _____ Occupation _____

Address _____ Length of Employment _____

City, State ZIP _____ Age _____

Phone _____ Supervisor _____

Email _____ Other _____

Company Information

Operating Company _____ Other Information _____

Address _____

Accident Description

Detailed Description of Accident (Document the Entire Sequence of Relevant Events):

Contributing Factors *The statements should reflect factual statements that were relevant to the circumstances of the accident. Opinions should not be included.*

Identify all conditions and the chain of events that resulted in or contributed to the accident:

Witnesses

Identify all witnesses to the accident, including name, company and contact information. Attach signed employee witness statements, when applicable (see Statement of Witness to Accident form).

Witness 1 _____

Witness 3 _____

Witness 2 _____

Witness 4 _____

Injury/Loss

Nature/Extent of Injuries, Property Damage or Environmental Contamination:

If Property Damage, List Type of Property and Estimated Damages and Value:

If Environmental Contamination, List Estimated Remediation Costs (If Known):

Investigator/Title

Phone Number

Date

Supervisor/Title

Phone Number

Date

Report Submission

Submit the completed Serious Accident Investigation Report to the Chief Legal Officer of MDU Resources Group, Inc.:

• Email - paul.sanderson@mduresources.com

Provide any other factual information that is available, such as police or other regulatory reports. Attach separate sheet(s) if necessary to fully respond to questions below.

"This report is prepared in anticipation of litigation and contains the mental Impressions, conclusions, or opinions of authorized representatives of the subsidiary and is made for the purpose of communicating information to facilitate the rendition of legal services to the subsidiary. This report and the contents hereof are privileged and confidential and shall not be disclosed to persons not authorized to receive the report without approval from the Chief Legal Officer of MDU Resources Group, Inc. or his or her designee."

Statement of Witness to Accident



Instructions: *Immediately notify the Risk Management Department of MDU Resources Group, Inc. of the serious accident at (701) 530-1005 or (701) 530-1019 for reporting to the insurance company.*

- The statement of Witness to Accident form must be filled out whenever an employee is a witness to a serious accident.
- If the employee is unable to write, the supervisor or other designated person should write the employee's statement as told.
- If the employee is unable to understand written English, then the information on this form must be interpreted to the employee in their native language.
- The statements should reflect factual statements that were relevant to the circumstances of the accident. Opinions should not be included.

Witness Statement

What were you doing when you witnessed the accident?

Who else was in the area?

Describe in detail what you saw:

The information I have shared is true to the best of my knowledge.

Witness Signature

Phone Number

Date

Operating Company/Employer

Please retain the original signature for your records.

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