



POLICY SUBJECT: Anti-Bribery and Corruption Policy

EFFECTIVE DATE: March 08, 2021

REVISED DATE: May 12, 2023

Ethical business conduct is of the highest importance at NiSource Inc. and its subsidiaries. Our core values to be safe, look for a better way, act with care and take accountability must guide our decision making, actions and conduct. Consistent with these values, we strive to conduct ourselves according to the highest standards of ethical conduct. Throughout our operations, we seek to avoid even the appearance of impropriety in the actions of our directors, officers, employees, and agents.

Accordingly, this Anti-Bribery and Corruption Policy ("**Policy**") reiterates our commitment to integrity, and explains the specific requirements and prohibitions applicable to our operations under anti-corruption laws. In short, we do not engage in bribery or corruption in any form, whether in the private or public sector.

Our Commitment to Anti-Corruption

Our employees or anyone acting for us are prohibited from offering, soliciting, promising, giving or accepting a bribe, kickback or any other improper payment, including "facilitation payments."

We comply with all laws and regulations that prohibit bribery and corruption and we require our suppliers, contractors, and representatives to do the same.

All of our agents and third-party vendors that act on our behalf shall comply with applicable bribery and corruption laws. NiSource shall endeavor to have all agreements between NiSource and its third-party vendors contain the following or a substantially similar provision:

"Supplier has read and understands NiSource's Anti-Corruption and Bribery Policy. Supplier shall fully comply with the Anti-Corruption and Bribery Policy and promptly report any potential violations to NiSource's Ethics Department."

Third-party vendors may be asked to demonstrate that they have adequate anti-corruption programs in effect.

Applicability

This Policy is applicable to all of NiSource's operations, and also applies to all of NiSource's affiliates, subsidiaries, directors, officers, and employees. This Policy also applies to NiSource's agents, consultants, joint venture partners, and any other third-party vendors that have conducted business on our behalf outside of the United States or interacted with non-US government officials

or are likely to conduct business outside of the US or interact with non-US government officials, unless such person(s) have demonstrated to the NiSource Ethics Department that they have adequate anti-corruption programs in effect.

All third-party vendors of NiSource must fully comply with the Foreign Corrupt Practices Act ("FCPA") and all other applicable laws. It is NiSource's policy to have all third-party vendors and agents consent to adhere to our anti-corruption, anti-bribery policy in agreements, as described above.

Definition

Bribery means attempting to, or offering, promising giving receiving or soliciting anything of value in order to influence how someone performs a public, commercial or legal duty. Engaging in corrupt activity and bribery is a serious offense, and may subject individuals and NiSource to fines and imprisonment.

Prohibited Payments

NiSource's employees and agents are prohibited from directly or indirectly making, promising, authorizing, or offering anything of value to a government official (whether US or non-US) to secure an improper advantage, obtain or retain business, or direct business to any other person or entity. This prohibition includes payments to third-parties where the NiSource employee or agent knows, or has reason to know, that the third-party will use any part of the payment for bribes.

- a) **Cash and Non-Cash Payments:** "Anything of Value." Payments that violate the law may arise in a variety of settings and include a broad range of payments beyond the obvious cash bribe or kickback. "Anything of value" is a broad term and can include, for example:
 - i. Gifts.
 - ii. Travel, meals, lodging, entertainment, or gift cards.
 - iii. Loans or non-arm's length transactions.
 - iv. Charitable or political donations.
 - v. Business, employment, or investment opportunities.

- b) **Government Official.** The term "government official" includes the following (and to anyone acting on their behalf):
 - i. Officers or employees of a government or any department, agency, or instrumentality thereof;
 - ii. Officers or employees of a company or business owned in whole or in part by a government (a state owned or controlled enterprises);
 - iii. Officers or employees of a public international organization (such as the United Nations, World Bank, or the European Union);
 - iv. Political parties or officials thereof; and
 - v. Candidates for political office.

On occasion, a government official may attempt to solicit or extort improper payments or anything of value from NiSource employees or agents. Such employees or agents must inform the government official that NiSource does not engage in such conduct, and then immediately contact the Ethics Department at (219) 647-4231 or ethics@nisource.com.

- c) **Commercial Bribery.** Bribery involving commercial (non-governmental parties) is also prohibited under this Policy. To this end, NiSource employees and agents shall not offer,

promise, authorize the payment of, or pay or provide anything of value to any employee, agent, or representative of another company to induce or reward the improper performance of any function or any business-related activity. NiSource employees and agents also shall not request, agree to receive, or accept anything of value from any employee, agent, or representative of another company or entity as an inducement or reward for the improper performance of any function or business-related activity.

- d) **Cash Payments.** Cash payments of any kind to a third-party, other than documented petty cash disbursements or other valid and approved payments, are prohibited. NiSource checks shall not be written to "cash," "bearer," or anyone other than the party entitled to payment except to replenish properly used petty cash funds.
- e) **Other Payments.** While there may be some exceptions that, in limited circumstances appear to permit certain payments to government officials, it is NiSource's policy not to permit those payments. If you have a situation that involves government officials and hospitality or marketing expenses, or small promotional gifts, please contact the Ethics Department at (219) 647-4231 or ethics@nisource.com.

Foreign Corrupt Practices Act

Under the FCPA, it is illegal for companies, and their subsidiaries, directors, officers, employees, and agents, to bribe non-US government officials. Understanding the full scope of the FCPA is essential as this law directly affects business interactions between NiSource and non-US governments and government-owned or government-controlled entities. Violations of the FCPA can result in violations of other laws, including anti-money laundering, mail and wire fraud, and conspiracy laws, in addition to the local laws where NiSource does business. The penalties for violating the FCPA are severe. As noted below, in addition to being subject to NiSource's disciplinary policies (including termination), individuals who violate the FCPA may also be subject to imprisonment and fines.

Record Keeping

NiSource has policies and procedures and internal accounting controls in place based on generally accepted accounting principles. In addition to those policies, the following shall apply:

- a) **Authorization for Transactions.** All transactions involving the provision of anything of value to a non-US government official must occur only with appropriate authorization.
- b) **Recording Transactions.** All transactions involving the provision of anything of value to a non-US government official must be promptly reported to the NiSource Ethics Department, who will track the transaction in accordance with paragraph (c) below, and the Accounting Department, who will record the transaction in accordance with generally accepted accounting principles.
- c) **Tracking Transactions.** All transactions involving the provision of anything of value to a non-US government official must be tracked in a separate log or record, with supporting documentation identifying:
 - i. The name and position of the employee requesting and authorizing the transaction.
 - ii. The name and position of the non-US government official involved in the transaction.
 - iii. A description, including the value, of the payment or provision of anything of value, and where applicable, a description of the Company's products or services being promoted or the relevant contractual provision if the

payment was made pursuant to a contract.

Compliance

NiSource employees and agents must be familiar with and perform their duties according to the requirements set out in this Policy. Certain parts of this Policy are incorporated by reference in the NiSource Code of Business Conduct. In the event of a conflict between any provision of this Policy and a provision of the Code of Business Conduct, the provisions of this Policy shall prevail and control. NiSource employees or agents who violate this Policy are subject to disciplinary action, up to and including dismissal. Third-party vendors who violate this Policy may be subject to termination of all commercial relationships with NiSource.

Awareness, Training and Communication

To ensure that all NiSource employees and agents are thoroughly familiar with the provisions of this Policy, the FCPA, and any other applicable anti-corruption laws, they shall attend anti-corruption training provided by NiSource.

Any NiSource employee or agent who suspects that this Policy may have been violated must immediately notify NiSource. Any NiSource employee who, in good faith, reports suspected legal, ethical, or Policy violations will not suffer any adverse employment consequence for making that report. When in doubt about the appropriateness of any conduct, NiSource requires that you seek additional guidance before taking any action that may subject the company to potential liability.

If you have any questions relating to this Policy, please contact the Ethics Department at (219) 647-4231 or ethics@nisource.com.

Responsibility to Report Suspected Violations

Reporting of suspected violations of this Policy is required. To report suspected violations individuals should report such matters to their supervisor. Any supervisor who receives a report or complaint should, without exception, promptly report the violation to the Director of Corporate Ethics at 219-647-4231. If the individual would prefer not to report the problem to their supervisor, they may report the issue to:

- Another supervisor
- Ethics Hotline at 1-800-457-2814*
- Web reporting: nisource.ethicspoint.com*
- Email to: ethics@nisource.com
- General Counsel

*The hotline and web reporting options provide anonymity.

The identity of an individual who reports suspected violations of this Policy will be protected to the best of NiSource's ability. NiSource will not tolerate any act of retaliation against an employee or agent who makes a good faith complaint of suspected fraud. See the NiSource Non-Retaliation Policy and Fraud Prevention Policy.

Investigation

Investigation of fraud will be handled in accordance with the NiSource Inc. Investigation

Procedure for Code of Business Conduct Violations (Investigation Policy).

Duty to Cooperate

NiSource may, at times, undertake a more detailed review of certain transactions. As part of these reviews, NiSource expects and requires all employees, agents, and third-party vendors to cooperate with its investigation, outside legal counsel, outside auditors, or other similar parties. NiSource views failure to cooperate in an internal review as a breach of your obligations to NiSource, and will deal with this failure severely in accordance with any local laws or regulations. Failure to comply with an internal review may subject an employee to termination of employment, or an agent or vendor to termination of its commercial relationship with NiSource.