



Building Trust for a Sustainable Energy Future | 2023 ESG REPORT





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A MESSAGE FROM OUR CHIEF EXECUTIVE OFFICER

A Trusted Energy Partner

NiSource's vision is to be an innovative and trusted energy partner. The company's commitment to putting its customers, communities, and employees at the center of all it does provides purpose for advancing its environmental, social, and governance (ESG) objectives, both across the NiSource organization and within the communities it serves.

This is aided by the fact that the ESG framework that NiSource has integrated into its corporate strategy conforms closely with its long-standing stakeholder-centric approach to the energy business. The company's close collaboration with its stakeholders—its customers, communities, regulators, employees, investors, and business partners—allows it to work together not only to shape a comprehensive ESG strategy designed to generate benefits for all, but also to implement a wide range of actions and activities that further the objectives of that strategy.

And NiSource has seen the many ways in which its ESG strategy has generated positive outcomes within its business and in the communities where its employees work and live.

NiSource has set a goal to reach net zero Scope 1 and Scope 2 greenhouse gas emissions by 2040 (Net Zero Goal) and has made significant progress to date, achieving a 67% Scope 1 reduction from a 2005 baseline as of the end of 2022. For over a decade, NiSource has also provided grants to nonprofits that support various environmental projects, as well as partnered with a wide range of nonprofit groups and local, state, and federal organizations in joint efforts to restore lands, create pollinator habitats, and improve biodiversity. NiSource has evaluated lands under management to assess impact on those lands, and to plan conservation programs to improve their condition. Based on those findings, it has, for example, supported the restoration of hundreds of acres of electric and gas transmission rights of way and other properties to encourage biodiversity through integrated vegetation management, soil remediation, seeding, and other remedies.

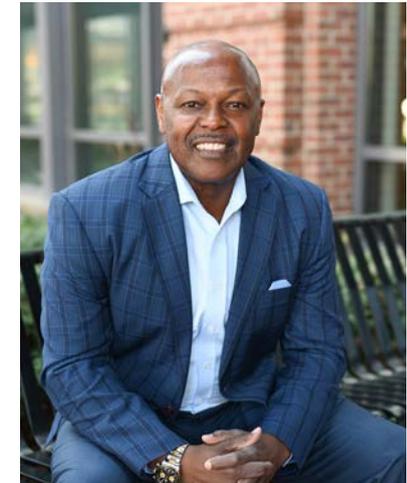
NiSource also continues its efforts to create positive social impacts and improvements, both within the company and across the communities it serves. Internally, it works to foster a workplace that embraces diversity, equity, and inclusion (DEI) in order to reflect its diverse communities, partners, and suppliers. NiSource also gives back to communities by encouraging and rewarding thousands of hours of employee volunteerism, providing grants to community organizations, and having company representatives serve on boards of nonprofits that align with its ESG goals.

NiSource also is unyielding in its dedication to ensuring effective and honest governance that drives and delivers long-term value to all stakeholders. This includes designing and adhering to a strategy that is environmentally responsible, fostering a strong corporate culture, maintaining ethical business conduct throughout the organization, and improving its communities.

NiSource is proud to note that its strong dedication to ESG has not gone unnoticed. Recognition has come in many forms, including a place on the *Forbes* list of Best Employers for Diversity 2023, its ninth consecutive year on the Dow Jones Sustainability Index, recognition by *TIME* magazine as one of the World's Best Companies in 2023, and a place on *Newsweek's* list of America's Most Responsible Companies 2023.

But the company will not rest on its laurels. In the year ahead and those beyond, NiSource will remain stalwart in its dedication to its unique brand of corporate excellence—one that serves the needs of customers, communities, and organizations touched by its services.

Sincerely,



Lloyd Gates

PRESIDENT AND
CHIEF EXECUTIVE OFFICER
NISOURCE INC.

HIGHLIGHTS

Environmental

- ~\$3 billion of generation transition investments through 2028, including the first full year of operating Indiana Crossroads Wind (302 MW) in 2022.
- On track to retire 100% of coal assets by 2028 and replace them primarily with renewables.
- On track for 90% reduction in Scope 1 greenhouse gas emissions by 2030, compared to a 2005 baseline. As of the end of 2022, we had reduced Scope 1 GHG emissions by approximately 67% from 2005 levels.
- Identified pathways to achieve Net Zero Goal by 2040 with support from key stakeholders.
- Reduction in methane emissions through modernization and advanced leak detection and repair, including 15,230 miles of distribution pipe surveyed by Picarro vehicles and 265 miles of priority pipe retired in 2022.

Social

- DEI initiatives across the organization, including a significantly diverse executive leadership team and Board of Directors. Advancing economic inclusion initiatives including a goal of 25% diverse supplier spend by 2025.
- Began Safety Management System (SMS) Implementation in 2015 and in September 2022 were recognized by LRQA, a leading provider of professional engineering and technology services, for achieving certification of conformation in the American Petroleum Institute's recommended Practice 1173. At the time, NiSource was only the second energy provider in the world to achieve this distinction.
- Publication of the annual safety report, which was initiated in 2021.

Governance

- Committed to an independent, skilled, and diverse Board with the 2022 additions of Sondra Barbour, Cassandra Lee, and William Johnson.
- Independent Chairman preserves the integrity of the oversight function of the Board.
- Chief Safety Officer has dual reporting relationship to the CEO and the SORP Committee.
- Robust framework for strategy, risk, and management oversight.
- Cybersecurity architecture fortification includes monitoring programs, network security tools, employee education, and system-wide security enhancements.
- Strong alignment of executive incentive compensation with financial, customer, and ESG objectives.

As of early 2023, 7,365 CAP (Corrective Action Program) submissions have been made by employees and contractors, informing asset risk profiles.

In February 2022, the company completed the installation of automatic shut-off devices at over 1,800 low-pressure regulator stations to protect against over-pressurization.

NiSource received Gold Shovel Standard Certification for a second consecutive year.



Deborah Henretta

CHAIR OF ENVIRONMENTAL, SOCIAL, NOMINATING AND GOVERNANCE (ESNG) COMMITTEE, NISOURCE INC. PARTNER, G100 COMPANIES AND RETIRED GROUP PRESIDENT, PROCTER & GAMBLE CO.

“NiSource believes that thoughtful engagement on sustainability focusing on environmental, social, and governance issues that honor and protect the interests of our stakeholders and the environment is fundamental to our business. By pursuing sustainable energy solutions, we strive to meet the current needs of the communities we serve while driving necessary change to meet the energy needs of generations to come.”

AWARDS

2023 (THROUGH SEPTEMBER)

- NiSource was named one of *TIME* magazine's World's Best Companies for 2023. This inaugural listing recognizes companies based on employee satisfaction, revenue growth, environmental protection, social responsibility, and corporate governance.
- NiSource was reaffirmed to the FTSE4Good Index Series.
- NiSource received the SAP Innovation Award in the industry leader category for using digitization to serve customers.
- NiSource was named to the *Forbes* list of Best Employers for Diversity 2023. Rankings were determined by an independent survey identifying companies that are dedicated to diversity, equity, and inclusion.

2022

- The Dow Jones Sustainability Index (DJSI) recognized NiSource for the ninth consecutive year for its leadership in sustainability. NiSource is one of only seven U.S. utility companies on the 2022 list and ranked in the 93rd percentile of DJSI North America.

- Named one of *Newsweek* America's Most Responsible Companies.
- Received an AAA rating from MSCI, one of its key external ESG raters. This was reaffirmed in June 2023. NiSource is now among the top 13% best-scoring companies within the MSCI All Country World Index (ACWI) Utilities Index. *
- President and Chief Executive Officer Lloyd Yates was named one of the 2022 Most Influential Black Executives in Corporate America by *Savoy*.
- Named No. 49 out of 400 companies on the *Forbes* 2022 Best Employers for Women list.
- Named by *Forbes* as one of America's Best Employers for Diversity, ranking No. 57 out of 500 companies.
- Included in the S&P Global 2022 Sustainability Yearbook as one of the world's most sustainable companies.
- Columbia Gas of Ohio earned the Energy Star Partner of the Year Sustained Excellence Award for eight consecutive years.
- Renewed our Gold Shovel Standard Excavation Certification (GSS), and are among the first in the industry to be certified in the New Pre-Excavation Certification for GSS. The program requires all contractors performing excavation work for any NiSource company to become GSS-certified, and is part of our efforts to further advance our focus on safety.

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Michael Luhrs

EXECUTIVE VICE PRESIDENT OF STRATEGY AND RISK AND CHIEF COMMERCIAL OFFICER, NISOURCE INC.

"The challenges posed by climate change require an economy-wide shift in how we produce, deliver and consume energy. At NiSource we understand that planning for the future of energy is an ongoing process that must be flexible to adapt to future changes. This is why we are carefully charting our future path to meet challenges while considering the diverse needs, input, and interests of our stakeholders."

ESG FRAMEWORK

NiSource's internal ESG team supports the integration of ESG efforts into the company's business plan to deliver on its objectives and long-term strategic aspirations. The ESG team is a cross-functional team that includes members from Accounting, Communications, Customer, Cybersecurity, Environmental, Ethics, Government and Public Affairs, DEI, Human Resources, Investor Relations, Risk, Safety, Supply Chain, Talent, and Legal departments. This team coordinates, measures, monitors, and reports ESG-related activity throughout the company, and collaborates to share best practices across the industry, recommends strategies, establishes metrics, recommends goals, drives accountability, facilitates communication, and strengthens the company's external stakeholder relations.

The team works to help create and communicate the company's ESG performance to employees, investors, and other stakeholders. The ESG team's activities include, among other items, monitoring, researching, and benchmarking best practices and anticipated market trends in the utility and energy industries in order to help identify risks and opportunities.

This work also i) helps inform the development of any recommendations for ESG improvements, including ideas related to strategy, that may be submitted for consideration by leadership and executive management, and ii) supports the management and implementation of NiSource ESG-related policies. Additionally, the team helps to advance the development of ESG-related enhancements for NiSource on an ongoing basis.

The ESG team is also focused on providing accurate, complete, and consistent reports. Data are collected, reviewed, managed, and approved for publication through increasingly automated and efficient processes. Certain data, including Scope 1 and 2 emissions data, receive limited third-party verification and assurance. These verification statements can be found in the appendix of this report.

Additionally, the Environmental, Social, Nominating and Governance (ESNG) Committee of the Board of Directors is responsible for the oversight of ESG matters. The Committee, per its charter, reviews and evaluates the company's reports, programs, policies, practices, and performance with respect to environmental, sustainability, and social matters, including policies and initiatives related to corporate social responsibility issues, including diversity, equity, and inclusion.

COMMITTING TO OUR *Aspirations*

OPERATIONAL EXCELLENCE

Systematically improve our business operations in the value streams that are most important to our key stakeholders. Key stakeholders include employees, customers, shareholders, and regulators. Our value streams include employee and public safety, reliability, affordability, and environmental sustainability.



Shawn Anderson

EXECUTIVE VICE PRESIDENT AND CHIEF FINANCIAL OFFICER, NISOURCE INC.

“We understand that investing in ESG benefits all stakeholders—from the individuals and businesses we serve to our corporate partners and NiSource colleagues. Responsible ESG investing requires focus on development and investment in innovative energy systems which are capable of reliably supporting the needs of our communities well into the future. This platform is a unique opportunity to create value for all stakeholders, including financial investors, across decades into the future as NiSource continues its long-term infrastructure improvement capital expenditure plans. And, by conscientiously adhering to ESG principles and practices while we invest in these systems, we can ensure a consistent and reliable level of suitable development across our entire infrastructure, while creating value for these stakeholders for decades to come.”

ESG INVESTMENTS

The financial community is a critical component of NiSource's ESG plan. Modern asset managers have countless investment options across geographies, asset classes, and industry sectors. Very few of these investments can claim to support environmental, safety, energy reliability and resiliency, local communities, and tax bases all at once. NiSource's ESG plan demonstrates our responsiveness to these numerous stakeholder concerns and provides large institutional investors and smaller retail investors across both the equity and credit markets with a balanced and attractive investment opportunity. As we continue to build our investor base with those focused on ESG driven investments and continue optimizing our cost of capital, we expect to increase our local policymakers and regulators' willingness to support investments in new power generation, methane reduction, energy efficiency, and grid modernization.

Our energy infrastructure investments last decades and are the basis upon which our local economies are built and grow over time. Our regulatory execution allows us to raise capital through both political and economic cycles. The financial community can therefore be confident in NiSource's commitment to long-term value creation through the integration of environmental, safety, reliability, economic, and investor benefits.

CAPITAL INVESTMENTS (\$M)					
	2018	2019	2020	2021	2022
GAS	1,049.1	1,067.8	995.9	1,073.7	1,353.2
ELECTRIC	433.2	410.9	340.1	432.4	466.2
TOTAL UTILITY CAPEX EXCLUDING GROWTH*	1,482.3	1,478.7	1,336.0	1,506.1	1,819.4

*Excludes our electric and gas new customer growth and corporate capital investments

Over the past five years NiSource has invested nearly \$8 billion to modernize our gas and electric systems. These investments enhance safety and reliability, benefiting our customers, communities, and the environment.

NiSource is on a pathway to reduce Scope 1 greenhouse gas emissions by 90% by 2030, with a Net Zero Goal by 2040, providing significant opportunities for capital investments. The company has already planned for more than \$3 billion in generation transition investments. Other opportunities for investment include:

- Electric transmission and distribution to support transportation electrification, including the potential for utility-owned EV charging points;
- Energy efficiency programs and upgrades, home checkups, and weatherization programs currently offered by many of our utility peers;
- Grid modernization and resiliency to reduce outage frequency and duration;
- Transmission programs and modernization in gas delivery to enhance safety and reliability and comply with new federal and state regulations, which have and are expected to continue to have an ancillary benefit of reducing methane emissions;
- Renewable natural gas, either through direct investments and/or through third-party purchased fuel; and
- Supporting production, transportation, storage, and consumption of clean hydrogen.

COMMITTING TO OUR
Aspirations

FINANCIAL

Deliver industry-leading, risk-adjusted, long-term shareholder value.



Kim Cuccia

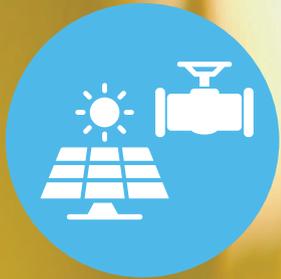
SENIOR VICE PRESIDENT, GENERAL COUNSEL AND CORPORATE SECRETARY, NISOURCE INC.

“We believe that sound principles of corporate governance are essential to support the long-term interests of our stakeholders. At NiSource, we uphold the highest level of ethics and integrity in all that we do, earning and maintaining the trust and confidence of our stakeholders.”

NISOURCE IS SUPPORTING THE ENERGY TRANSITION FOR ITS

Stakeholders

CORE INFRASTRUCTURE INVESTMENT



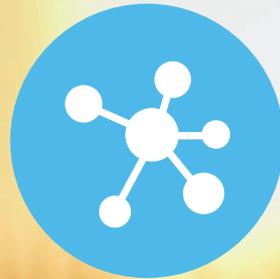
- PIPELINE MODERNIZATION
- ADVANCED METHANE LEAK DETECTION
- GENERATION TRANSITION
- GRID MODERNIZATION
- MISO TRANSMISSION PROJECTS

TRANSPORTATION ELECTRIFICATION



- EV CHARGING INFRASTRUCTURE
- CUSTOMER FLEET DECARBONIZATION
- NISOURCE FLEET DECARBONIZATION

CLEANER MOLECULES



- REGIONAL HYDROGEN HUB INITIATIVES
- COLUMBIA GAS OF PENNSYLVANIA HYDROGEN PILOT
- VOLUNTARY DECARBONIZATION PROGRAMS
- SUPPORTING RNG PRODUCERS

CUSTOMERS AND COMMUNITIES



- CUSTOMER ASSISTANCE PROGRAMS
- ENERGY EFFICIENCY PROGRAMS
- ANALYTICS DRIVEN PERSONALIZATION
- RENEWABLE ENERGY OFFERING

CLEAN ENERGY INNOVATION INVESTMENTS



- LOW-CARBON RESOURCES INITIATIVE (LCRI)
- RNG COALITION
- TARGETED INVESTMENTS SUPPORTING ENERGY INNOVATION



Donald Brown

EXECUTIVE VICE PRESIDENT AND CHIEF INNOVATION OFFICER, NISOURCE INC.

“Innovation through collaboration enhances our ability to adapt more quickly to change, and more efficiently respond to new opportunities to provide a highly reliable, affordable, and sustainable energy mix in our communities.”



A BALANCED APPROACH TO MEET THE NEEDS OF PEOPLE AND THE ENVIRONMENT

Environment and Energy Transition

CLIMATE STRATEGY – YOUR ENERGY, YOUR FUTURE

We all share in the outcomes related to the future of energy. And NiSource is designing a blueprint to ensure the work it does satisfies its customers' long-term energy needs in a way that balances the economic, social, and environmental interests of all its stakeholders.

As NiSource plans to meet the energy needs of tomorrow for our customers, there are three guiding principles that best shape and inform how we make many of our most challenging and complex decisions, including:

- People must be at the center of any effort aimed at shifting to a cleaner, more sustainable energy model.
- Recognition that the decisions the company makes have a lasting and meaningful effect on its customers, employees, the communities it serves, its shareholders, and other stakeholders.
- Taking a balanced, holistic approach in identifying solutions allows NiSource to remain flexible and adaptable for future policy changes, advancements in technology, and changing market conditions.

With a clear line of sight in place for the long-term picture of the company's electric generation resources and its announced goal to achieve Scope 1 and 2 net

zero for greenhouse gas emissions by 2040, NiSource is outlining a long-term vision to support customer efforts to lower emissions. Gaining input from its stakeholders is a critical step as it begins to develop a roadmap and future potential energy resource mix.

As NiSource works to explore different potential scenarios of what the future energy landscape could look like—based on extensive industry data and trends, in-depth third-party research, and internal subject matter expertise—it recognizes the importance of actively involving diverse perspectives outside of the company who have a stake in the outcome.

NiSource continues to take proactive steps to voluntarily develop a stakeholder engagement process modeled after the existing Integrated Resource Planning process that many utilities, including NIPSCO, use across the nation when planning for the future.

NiSource's overall objective in the stakeholder engagement process is to bring together a diverse mix of thoughts, perspectives, and backgrounds from its stakeholder and customer communities to provide input and to question and challenge its thinking around its viewpoints.

To date, there have been 244 individual stakeholders, representing 168 organizations invited across the NiSource footprint to participate in a series of virtual and in-person workshops. Participants were educated



NET ZERO SCOPE 1 & 2 GREENHOUSE GAS EMISSIONS BY 2040



Melody Birmingham

EXECUTIVE VICE PRESIDENT, NISOURCE, INC. AND GROUP PRESIDENT, NISOURCE UTILITIES

“While there are divergent views on how to best address the energy future, we believe we must continue to focus on creating an affordable, reliable, and sustainable supply of energy that is flexible and adaptable, while balancing the needs of all our customers and communities—both now and in the future.”

COMMITTING TO OUR *Aspirations*

SUSTAINABILITY

Advance the value proposition NiSource provides by enabling customers to pursue their energy and sustainability preferences safely, reliably, and affordably. Advocate for and influence key stakeholders toward the advancement of actions that support sustainability solutions utilizing our infrastructure to deliver needed energy to our communities, while meeting the increasing expectations of investors and regulators, and adjusting to the changing dynamics around the energy business.

on the various energy resources, technologies, and approaches to drive down carbon emissions, and given the opportunity to share their reactions to the potential concerns and opportunities most important to them and those they represent.

We live and operate in a dynamic world, where technologies continue to develop at a rapid pace and policies continue to evolve. Any future plan must be adaptable for the uncertainties that lie ahead.

NiSource believes that natural gas and the expansive national gas distribution infrastructure that exists today will play an important role in our energy future. The infrastructure that delivers natural gas today could soon transport other types of fuels, such as renewable natural gas, hydrogen, or other low-carbon fuels.

NiSource understands that the energy transition needs to be a collaborative effort. It is focused on identifying opportunities to work together with its stakeholders, and it looks forward to the ongoing engagement with these groups as it progresses.

CLIMATE STRATEGY SURVEY HIGHLIGHTS

Stakeholders who were surveyed rated affordability, reliability, resiliency, and environmental sustainability as key factors to consider in decision-making—with affordability of primary importance. Participants expressed a desire to see the expansion and development of energy efficiency programs and opportunities for customers, as well as more public education on alternative forms of energy such as hydrogen and renewable natural gas. At the same time, participants indicated natural gas will continue to play an important role in the future energy mix.

The survey group recognized the importance of planning for the future and acknowledged an awareness of the uncertainties that can exist in political, legislative, and regulatory arenas.

Participants support outcomes that provide economic and environmental benefits in the states and localities in which NiSource serves, including prioritizing low-income customers and vulnerable communities.

Representative Stakeholder GROUPS

- Universities and Educational Institutions
- Restaurant Associations
- Large Industrial Customers
- Small Businesses
- Consumer Advocates
- Low-Income Advocates
- Energy Assistance Organizations
- Housing Authorities
- Builders and Trade Associations
- Environmental Protection and Preservation Organizations
- Mayors and Community Leaders
- Tourism, Lodging, and Travel Associations and Organizations
- Chambers of Commerce
- Regional Planning Commissions
- State and Local Minority Organizations Focused on Diversity, Equity, and Inclusion
- Manufacturers Organizations
- Farm Bureaus and Agriculture Organizations
- Nonprofit and Community Foundation Organizations
- Healthcare and Medical Organizations
- Real Estate Associations

Fourteen stakeholder input sessions were held from July 2022-June 2023 across six states.

Two hundred forty-four stakeholders representing 168 organizations were invited to participate in the stakeholder input sessions.

CLIMATE GOVERNANCE

The management team addresses the physical impacts of climate change and the transition to a lower-carbon future as guided by the company's Climate Change Policy, which has been in effect since 2009. This policy broadly defines how NiSource addresses climate change in its operations and value chain. NiSource is committed to being a partner in addressing climate change and reducing greenhouse gas emissions through smart innovation, new and modernized infrastructure, and advanced technologies that maintain reliable, resilient, and affordable energy-service choices for its customers. Among the several other commitments that NiSource makes in this policy, the company implements ongoing assessments of transitional and physical risks and opportunities associated with climate change and prioritizes the execution of strategic initiatives to mitigate risk and pursue opportunities. Beginning in 2018, a portion of certain employees' long-term incentive (performance shares) is tied to greenhouse gas emission reductions.

NiSource's management team also develops and executes plans to mitigate climate risks and advance opportunities consistent with the principle that natural gas infrastructure will have an important, long-term role to play in delivering cost-effective and reliable energy to customers in its service territory. In addition, NiSource endeavors to identify and drive decarbonization pathways that continue to deliver affordable, safe, reliable, and resilient service to its customers, especially as low- and zero-carbon supplies become more cost-effective and technology advances.

Overall, the process for identifying, assessing, and responding to climate-related risks and opportunities is integrated into a multidisciplinary, company-wide risk-management process. Please see Board Oversight and Risk Management for further discussion regarding the principles of Board governance.



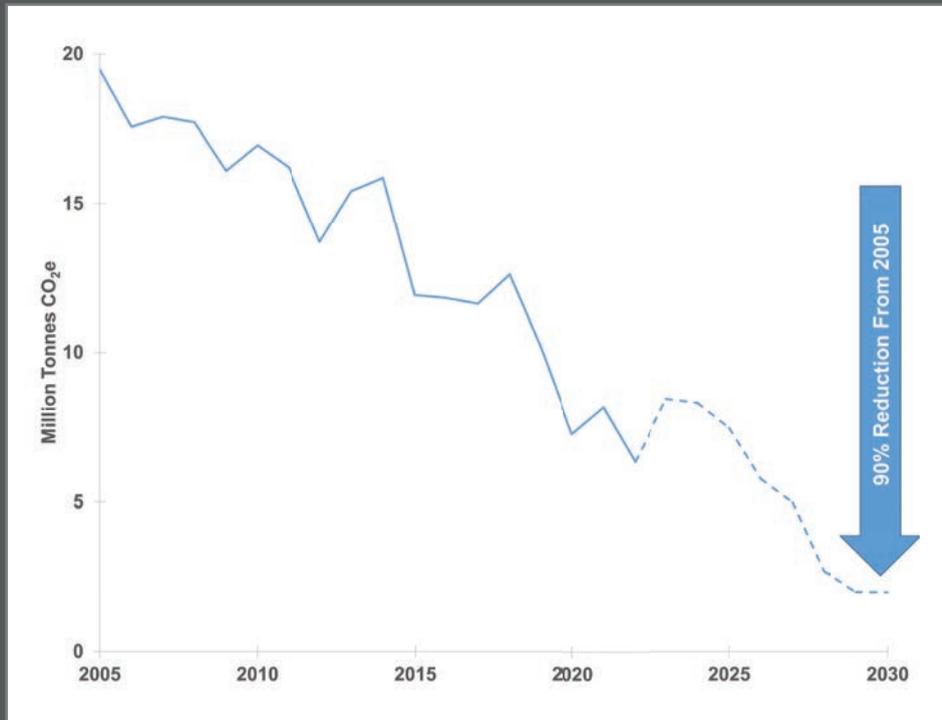
Dan Creekmur

SENIOR VICE PRESIDENT, CHIEF SUSTAINABILITY OFFICER, NISOURCE, INC.

“NiSource believes that the pursuit of integrating environmental, social, and governance (ESG) principles into the fabric of the organization enhances business value yet can only succeed through close collaboration with all stakeholders, including customers, communities, employees, investors, and business partners.”

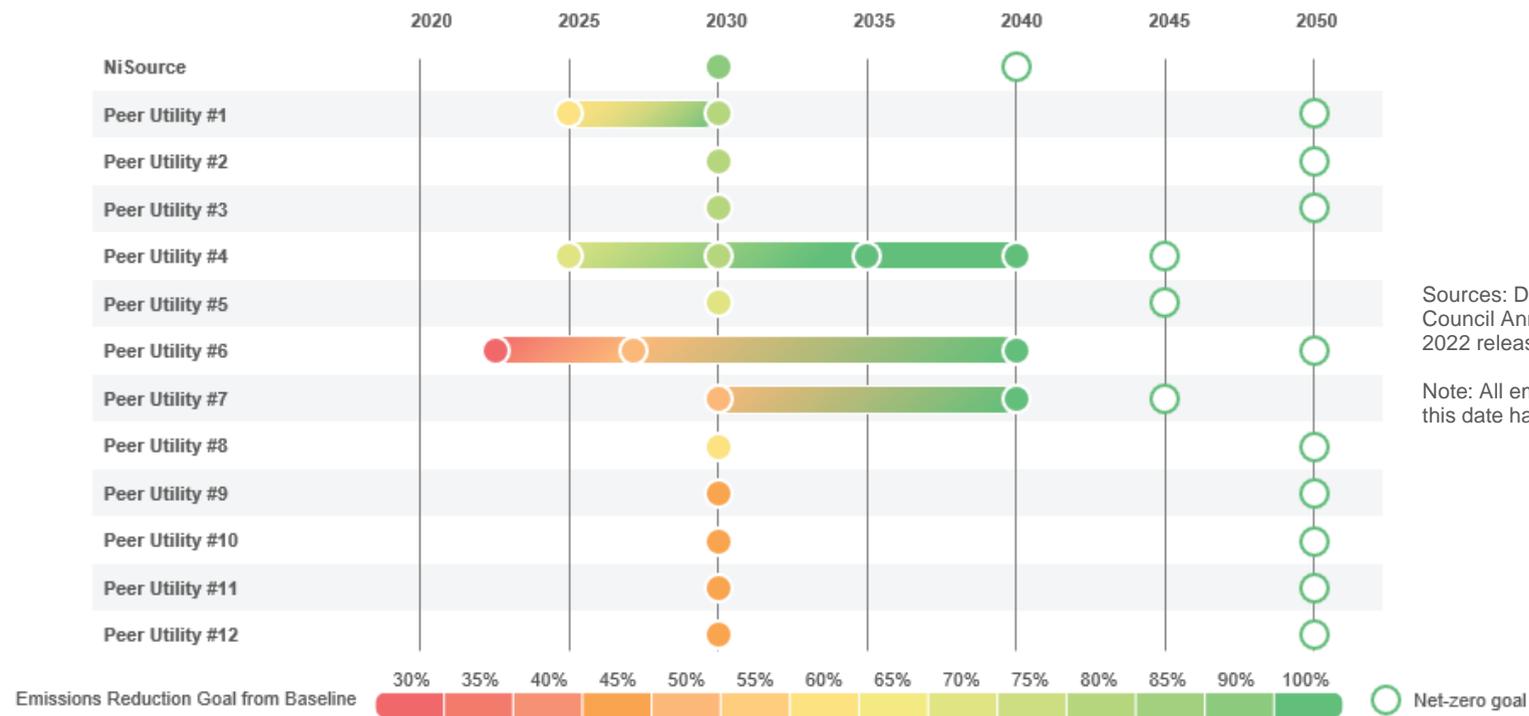
Net Zero by 2040

ON TRACK TO ACHIEVE A 90% REDUCTION IN SCOPE 1 GREENHOUSE GAS EMISSIONS BY 2030



Decarbonization Goals

NISOURCE'S AMBITIOUS DECARBONIZATION GOALS RANK AMONG INDUSTRY LEADERS



CLIMATE RISK AND OPPORTUNITY MANAGEMENT

Material environmental matters are described in our filings with the Securities & Exchange Commission (SEC). In 2022, NiSource announced a goal to achieve net zero Scope 1 and 2 greenhouse gas emissions by 2040 (Net Zero Goal). This Net Zero Goal continues the company's record of sustainability leadership and reflects what the company believes is achievable with supportive policy, favorable stakeholder environments, and the continued advancement of existing technologies. It is an extension of the company's previously announced goal to reduce greenhouse gas emissions from direct operations by 90% from 2005 levels by 2030.

NiSource plans to achieve the Net Zero Goal primarily through the continuation and enhancement of existing programs, such as retiring and replacing its remaining coal-fired electric generation by 2028 with a balanced mix of low- or zero-emission electric generation, ongoing pipe replacement and modernization programs, and deployment of advanced leak detection and repair.

NiSource has continued its partnership with Picarro, an industry leader in analytics-driven methane detection, and deployed advanced mobile methane-detection vehicles across its service territory. These Picarro-equipped vehicles are designed to identify potential natural gas leaks using proven technology that is 1,000 times more sensitive than traditional leak-detection equipment. Resources like Picarro-equipped vehicles are critical to advancing the company's commitment to safety and reaching its goal of net zero greenhouse gas emissions by 2040. In addition, NiSource plans to advance other low- or zero-emission energy resources and technologies, such as hydrogen and renewable natural gas. Carbon offsets and renewable energy credits may also be used to assist with achieving the Net Zero Goal.

As shown by the chart on the left, NiSource has been actively reducing emissions for many years, through coal generation retirements and replacement with primarily renewable energy, as well as reducing methane emissions from gas distribution operations. NiSource is on track to achieve a 90% reduction in Scope 1 emissions by 2030, from 2005 levels. Of note, NiSource was the only utility parent company to earn an "A" grade in Sierra Club's 2023 report on the clean energy transition.

Partnerships

EAST BRANCH OF THE LITTLE CALUMET RIVER RESTORATION PROJECT

PARTNERS: NATIONAL PARK SERVICE, DUNES LEARNING CENTER, SAVE THE DUNES, AND SHIRLEY HEINZE LAND TRUST

The Dunes Learning Center was awarded a large grant by the National Fish and Wildlife Foundation to restore more than 200 acres of habitat and provide public use enhancements along the East Branch of the Little Calumet River. NIPSCO contributed matching funds to support restoration and enhancement activities by incorporating 262 acres into landscape-level conservation planning within the area. In 2018, NIPSCO initiated restoration on approximately 20 acres of adjacent right-of-way for seeding and restoration to high-quality pollinator habitat.

In 2022, NIPSCO received additional grant funding to continue restoration efforts on its right-of-way adjacent to the Dunes Learning Center, and NIPSCO fee-owned property located within the headwaters of the Little Calumet River. NIPSCO will restore over 50 acres of prairie, oak woodland, and emergent wetlands as part of these efforts. The right-of-way provides high-quality habitat connectivity between the Mnoke Prairie and Cowles Bog Units of the Indiana Dunes National Park.

The NIPSCO Integrated Resource Plan process, produced through a public advisory process that includes participation from customers, environmental organizations, and other stakeholders, creates a vision for the future that keeps customers' best interests at the forefront. It is consistent with NiSource's goal to transition to a cleaner electric supply mix at the best cost, while maintaining the reliability, diversity, and flexibility necessary to adapt to technological and market changes on the horizon. After considering several different climate-related scenarios, including economy-wide decarbonization and a net zero emissions power sector, and conducting a comprehensive portfolio analysis of NiSource's future energy mix, the company expects to retire all remaining coal-fired generation by 2028. This is among the fastest coal transitions in the sector (from 74% coal to zero in one decade), and NiSource is expected to invest a total of more than \$3 billion in the generation transition.

The plan also mitigates physical climate risk by retiring the company's remaining coal generation, and constructing several wind, solar, and battery-storage facilities in areas that are not prone to flooding and are equipped to handle cold weather. In addition, the retirement of coal generation significantly reduces the company's reliance on water. NIPSCO's R.M. Schahfer Generating Station, for example, is in an area of "high water stress" as identified by the World Resources Institute (WRI) Aqueduct Tool. The remaining coal units at the Schahfer Station are expected to be retired by 2025 and will alleviate the withdrawal of billions of gallons of water for use in the electric generation process and its discharge to the Kankakee River. Furthermore, the anticipated retirement by 2028 of NiSource's final coal plant, the Michigan City Generating Station, is expected to further reduce physical climate risk associated with water usage demand for electricity production.

The Integrated Resource Plan is updated every three years—the next will be in 2024—and the company will continue to evaluate additional emission-reduction opportunities for its natural gas generation. To inform this plan, NiSource will continue to assess renewable natural gas and hydrogen supply opportunities, carbon capture and sequestration, emerging generation technology and resources, and changing energy demands, and will continue to monitor and incorporate

Environmental Protection Agency (EPA) rulemakings and other requirements that impact generation requirements. This planning process is an important tool in defining pathways to achieve our Net Zero Goal.

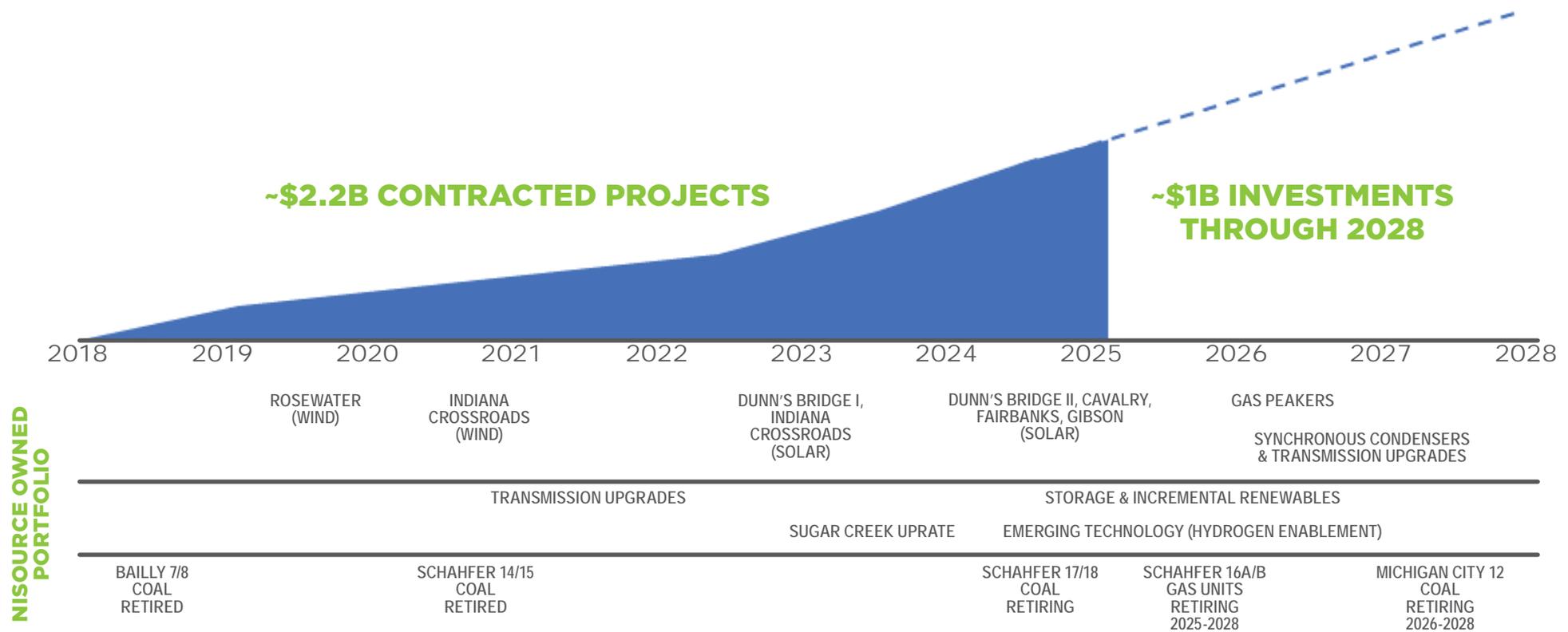
As we move into the energy future, natural gas continues to enable consumers to heat their homes, cook food, and dry laundry, and allows commercial and industrial enterprises to conduct their operations without interruption. From a cost, reliability, and resiliency standpoint, natural gas and the natural gas infrastructure will continue to play an important role in the overall mix of energy resources and ensure that a dependable supply of energy remains available at an affordable cost to everyone across the economic spectrum.

As the transition to more renewable forms of electric generation continues, natural gas will increase in importance within the overall mix of energy resources by continuing to serve as a critical reliability resource. Additionally, these sources of existing, reliable energy for customers also present an opportunity to be utilized in a low-carbon world using renewable natural gas, hydrogen and carbon capture, utilization, and sequestration. Natural gas infrastructure (e.g., underground assets) and services exhibit significant physical resilience to climate-related events. With an abundant domestic supply, especially in NiSource's service territory, natural gas remains a vital and critical resource for its customers. NiSource remains committed to maintaining and strengthening the flexibility, reliability, and versatility of a natural gas delivery system that continues to reduce U.S. greenhouse gas emissions, enables the increased integration of renewable energy, and provides consumers with uninterrupted access to sustainable and affordable energy.

Decarbonizing the use of natural gas will require a coordinated and collaborative stakeholder approach. To this end, NiSource conducted scenario analysis through 2050 that includes 1.5-2°C scenarios, based on International Energy Association's Sustainable Development Scenario. In these scenarios, decarbonization was driven by both policy and market forces, and scenarios provided "bookends" of possible future states for NiSource and its customers. The result of the analysis was that policy-driven (or forced)

Generation Transition Investments

OVER \$3B OF CUMULATIVE CAPEX IN GENERATION TRANSITION INVESTMENTS

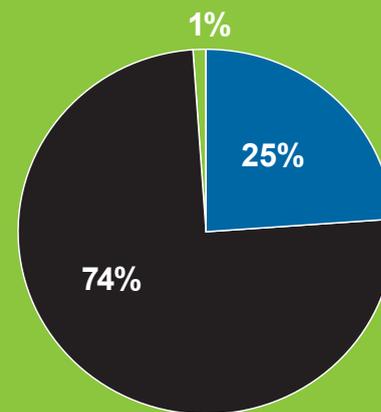


Information is current as of June 30, 2023. Estimated in-service dates for solar and storage projects could be refined as more information on potential solar panel tariffs and delivery of panels is available.

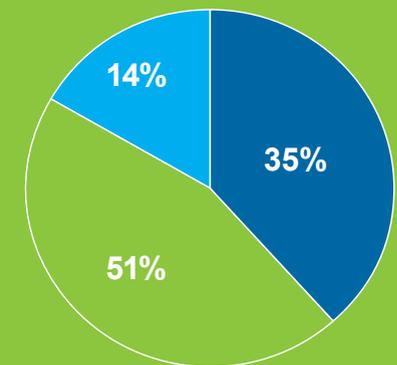
Generation Portfolio MIX (SUMMER UCAP)

- Gas & Gas Peaking
- Coal
- Renewables (Includes Hydro, Wind, Solar & Solar + Storage)
- Other (Includes Energy efficiency and Short-Term Capacity Purchases)

2018



2030 (EXPECTED)



Source: 2018 NIPSCO Integrated Resource Preferred Plan

decarbonization causes the highest cost to customer. A lower cost to the customer scenario was achieved in a coordinated state, in which economy-wide coordination and cooperation between stakeholders leads to more efficient outcomes with lower technology costs and faster adoption rates. This coordinated state includes a mix of energy efficiency, renewable natural gas and hydrogen fuel blending, and balanced electrification. NiSource continues to engage diverse groups of external stakeholders to inform the development of pathways to reduce its greenhouse gas emissions.

Through a new Green Path program offering, customers can voluntarily designate up to 100% of their monthly natural gas usage to be supplemented by a combination of renewable natural gas sources and carbon offsets. Participating in the program helps customers offset the carbon emissions of their natural gas usage. The Green Path program is currently approved in Indiana and Virginia, and NiSource plans to continue to seek approval from state regulatory commissions to offer the program across its service territory.

In 2023, the company also launched a multi-phase pilot project at the Columbia Gas of Pennsylvania Training Center's Safety Town to better understand the impact of blending hydrogen into the natural gas system. NiSource has partnered with outside experts to conduct a series of field trials blending hydrogen with the natural gas system at various percentages. The blending system allows blending from 0% to 20% hydrogen, by volume. The field trials have initially focused on the customer experience and are now moving toward system operations and other procedures. This pilot is designed to help the company understand hydrogen blending into the natural gas system, identify best practices, and analyze the operational and safety impact on company infrastructure and customer appliances.

The Infrastructure Investment and Jobs Act (IIJA) and the Inflation Reduction Act (IRA) contain considerable federal funding opportunities to reduce emissions from NiSource's value chain and provide additional benefits to disadvantaged communities. It also supports expanded energy efficiency programs to drive emission reductions. NiSource has submitted grant applications under programs that were created by the IIJA and IRA.



SPOTTED TURTLE
Clemmys guttata

Partnerships

CALUMET PRAIRIE CONSERVATION AREA HABITAT MANAGEMENT PLAN

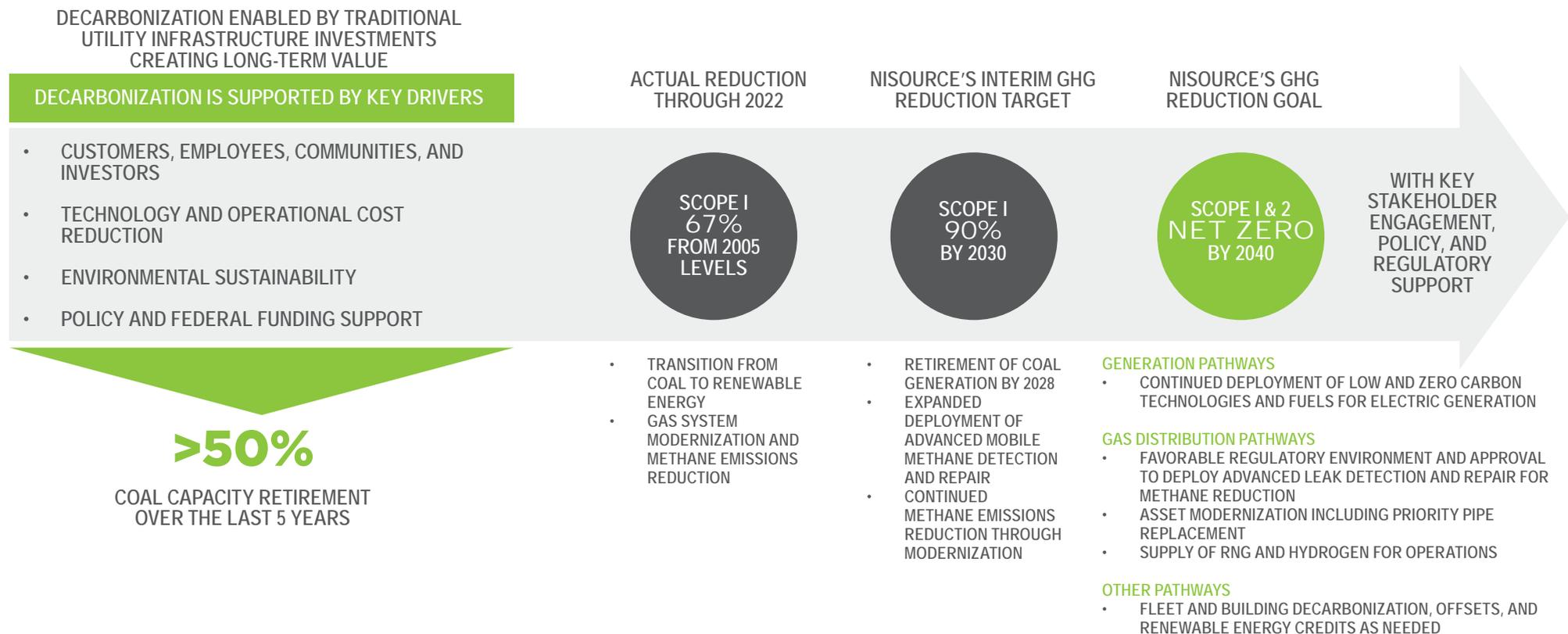
PARTNERS: U.S. ARMY CORPS OF ENGINEERS, INDIANA DEPARTMENT OF NATURAL RESOURCES (DNR), AND THE NATIONAL PARK SERVICE

The state-dedicated Calumet Prairie Nature Preserve and adjacent NIPSCO right-of-way contain the largest natural sedge meadow and wet prairie community complex in Indiana. The wetland complex contains one of the largest populations of spotted turtles (*Clemmys guttata*) in Indiana, as well as numerous state-listed plant species. In 2011, NIPSCO partnered with the DNR and the Corps of Engineers to restore 144 acres of the wetland complex, including 25 acres on NIPSCO right-of-way. The project restored the structural function and ecological integrity of the sedge meadow through the removal of invasive species and undesirable woody vegetation. In 2019, NIPSCO supported an additional 30 acres of wetland restoration within the preserve. These additional restoration activities include invasive species control and native plant introductions on 63 acres of sedge meadow and implementation of a Spotted Turtle Habitat Management Plan to protect and enhance the extant turtle population. In 2022, NIPSCO provided financial support to Loyola University to study the spotted turtle population in both the preserve and the NIPSCO right-of-way. Early findings indicate that the NIPSCO right-of-way is providing a critical habitat for this imperiled species.

CLIMATE METRICS AND TARGETS

In response to climate transition risks and opportunities, on November 7, 2022, we announced a goal of net zero greenhouse gas emissions by 2040 covering both Scope 1 and Scope 2 emissions. Our Net Zero Goal builds on greenhouse gas emission reductions achieved to date and demonstrates that continued execution of our long-term business plan will drive further greenhouse gas emission reductions. We remain on track to achieve previously announced interim greenhouse gas emission reduction targets by reducing fugitive methane emissions from main and service lines by 50% from 2005 levels by 2025 and reducing Scope 1 greenhouse gas emissions from company-wide operations by 90% from 2005 levels by 2030. We plan to achieve our Net Zero Goal primarily through continuation and enhancement of existing programs, such as retiring and replacing coal-fired electric generation with low- or zero-emission electric generation,* ongoing pipe replacement and modernization programs, and deployment of advanced leak-detection technologies. In addition, we plan to advance other low- or zero-emission energy resources and technologies, such as hydrogen, renewable natural gas, and/or deployment of carbon capture and utilization technologies, if these become technologically and economically feasible options. Carbon offsets and renewable energy credits may also be used to support the achievement of our Net Zero Goal.

NiSource's Emission Reduction Strategy **GENERATION TRANSITION AND GAS INVESTMENTS LEADING NISOURCE TO ACHIEVE A 90% REDUCTION IN SCOPE 1 GHG EMISSIONS BY 2030 AND NET ZERO GOAL BY 2040**



* NIPSCO HAS SOLD IN THE PAST, AND IN THE FUTURE MAY SELL, THE RENEWABLE ENERGY CREDITS FROM ITS ELECTRIC GENERATING FACILITIES TO A THIRD PARTY BECAUSE THIS HELPS LOWER ENERGY COSTS FOR OUR CUSTOMERS.

Climate Metrics and Targets

INCLUDING SCOPE 1, SCOPE 2, SIGNIFICANT SCOPE 3, AND OTHER EMISSIONS

	PROGRESS THROUGH 2030 % REDUCTION FROM 2005 LEVELS (SCOPE 1)	2030 TARGET % REDUCTION FROM 2005 LEVELS (SCOPE 1)	2040 GOAL (SCOPES 1 AND 2)
NISOURCE GHG EMISSIONS	67%	90%	NET ZERO

Independent and objective third-party verification was conducted to a level of limited assurance on the following emissions associated with Scope 1 and Scope 2 as well as Scope 3 and other data associated with purchased power and customer end-use of natural gas delivered by NiSource.

DIRECT AND INDIRECT GHG EMISSIONS	METRIC TONNES CO ₂ e			
	2005 BASELINE	2020	2021	2022
SCOPE 1				
ELECTRIC GENERATION	18,369,782	6,332,981	7,225,494	5,436,060
GAS DISTRIBUTION ¹	957,178	875,235	875,972	841,986
ELECTRIC TRANSMISSION AND DISTRIBUTION (SF ₆)	99,768	4,986	13,383	13,570
MOBILE ²	30,908	50,610	51,689	51,521
BUILDING ENERGY - NATURAL GAS HEATING	11,458	8,269	8,281	7,277
SCOPE 1 TOTAL	19,469,094	7,272,080	8,174,818	6,350,413
SCOPE 2				
BUILDING ENERGY - ELECTRIC	65,297	31,410	30,246	25,843
ELECTRIC TRANSMISSION AND DISTRIBUTION (LINE LOSSES)	17,318	52,401	41,888	50,748
SCOPE 2 TOTAL	82,615	83,811	72,134	76,591
SIGNIFICANT SCOPE 3				
PURCHASED POWER (EXCLUDING LINE LOSSES)	1,237,071	2,533,582	1,915,368	2,074,295
GAS CUSTOMER END-USE FROM GAS OWNED AND DELIVERED BY NISOURCE ³	15,159,346	8,933,085	9,141,819	10,104,049
GAS DISTRIBUTION UPSTREAM ⁴	NOT AVAILABLE	NOT AVAILABLE	2,205,931	2,461,450
ELECTRIC GENERATION UPSTREAM ⁵	NOT AVAILABLE	NOT AVAILABLE	1,337,962	1,002,409
SIGNIFICANT SCOPE 3 TOTAL	16,396,417	11,466,667	14,601,081	14,771,708
OTHER				
GAS CUSTOMER END-USE FROM GAS DELIVERED BUT NOT SUPPLIED BY NISOURCE ³	25,870,929	39,817,070	39,036,085	38,884,328

¹ Includes emissions from fugitive, vented, combustion, LNG, LPG, and storage sources. Emissions factors taken from EPA's Inventory of U.S. GHG Emissions and Sinks.

² Actual fuel volumes used to calculate mobile emissions beginning in 2018. Since actual fuel volumes were unavailable for 2005, mobile emissions for that year were estimated.

³ Consistent with the WRI/WBCSD Corporate Value Chain (Scope 3) Accounting and Reporting Standard, NiSource is reporting downstream Scope 3 emissions for gas customer end-use from gas owned and delivered by NiSource only. Emissions from gas customer end-use from gas delivered but not owned by NiSource is also provided as reference in the 'Other' category.

⁴ Upstream emissions from natural gas production, gathering and boosting, processing, transmission and storage for gas supplied by NiSource.

⁵ Upstream emissions from fuel used for electric generation (coal production, rail transportation, natural gas production, gathering and boosting, processing, transmission and storage).

ELECTRIC GENERATION CARBON INTENSITY

The Edison Electric Institute (EEI), in collaboration with member companies, corporate customers, and the World Resources Institute, developed a carbon emissions and electricity mix reporting database for corporate customers to calculate their Scope 2 emissions, supporting disclosure of its carbon-related sustainability goals. This database can be accessed through EEI.

ELECTRIC GENERATION CARBON INTENSITY	2020	2021	2022
NIPSCO UTILITY AVERAGE CO2 EMISSIONS RATE*	1,534	1,433	1,188
NIPSCO UTILITY SPECIFIC RESIDUAL MIX CO2 EMISSIONS RATE**	1,574	1,529	1,397

*The Utility Average Emissions Rate is the average CO2 lbs. per MWh of electricity delivered to customers, including from all owned generation and energy purchases.

**The Utility Specific Residual Mix Emissions Rate is the average CO2 lbs. per MWh of electricity delivered to customers, including generation for which attributes are retained by the utility and retired in the reporting year, with accounting adjustments made for specified green energy products where another entity owns the renewable attributes.

NATURAL GAS SUSTAINABILITY INITIATIVE (NGSI) METHANE INTENSITY

Launched by a CEO task force on natural gas issues convened by EEI and the American Gas Association (AGA), NGSI is working to advance a voluntary, industry-wide approach for companies to report methane emissions intensity by the segments of the natural gas supply chain in which they operate. NGSI is intended to bolster and complement methane management efforts, including methane regulatory standards and direct methane measurement strategies, all of which are important elements for reducing emissions and providing certainty to both the regulated industry and its customers in the supply chain.

Methane emissions intensity is a measure of methane emissions relative to natural gas throughput.

NATURAL GAS SUSTAINABILITY INITIATIVE (NGSI) METHANE INTENSITY	2020	2021	2022
TOTAL METHANE EMISSIONS, GHG INVENTORY EMISSION FACTORS (METRIC TONNES)	23,383	22,896	22,149
NATURAL GAS DELIVERED TO END-USERS, AS REPORTED (MSCF)	861,230,836	853,407,527	866,919,121
NATURAL GAS DELIVERED TO END-USERS, NORMALIZED (MSCF)	789,738,999	792,165,362	786,954,016
METHANE EMISSIONS INTENSITY, GHG INVENTORY EMISSION FACTORS	0.15%	0.15%	0.14%
NORMALIZED METHANE EMISSIONS INTENSITY, GHG INVENTORY EMISSION FACTORS	0.17%	0.16%	0.16%

OTHER CLIMATE-RELATED METRICS	2020	2021	2022
ELECTRIC CUSTOMERS	479,184	483,299	485,952
OWNED NET GENERATION (MWH)	7,610,026	8,499,149	8,182,770
RENEWABLE	35,387	441,379	1,223,194
WIND	1,840	401,756	1,178,370
SOLAR	497	542	538
HYDROELECTRIC	33,050	39,082	44,286
PURCHASED NET GENERATION (MWH)	5,052,787	5,419,966	5,673,131
RENEWABLE	549,654	1,505,423	1,680,144
ENERGY EFFICIENCY PARTICIPATION	1,150,033	1,098,216	1,190,588
GAS CUSTOMERS	3,212,633	3,229,069	3,251,222
MILES OF GAS MAIN LINES	54,365	54,566	54,795
MILES OF PRIORITY PIPE RETIRED	274	286	265

Electric Generation Key Performance Indicators

	2005	2020	2021	2022
NO _x EMISSIONS (TONS)	34,404	3,619	4,688	3,131
SO ₂ EMISSIONS (TONS)	61,803	1,462	1,683	1,248
MERCURY EMISSIONS (TONS)	0.37	0.02	0.03	0.02
WATER WITHDRAWAL (MMGAL)	119,457	10,230	11,262	10,113
WATER DISCHARGE (MMGAL)	113,575	5,676	7,548	6,427
COAL ASH GENERATED (TONS)	1,168,114	265,919	392,963	315,487

	TARGET 2025 % REDUCTIONS FROM 2005 LEVELS	TARGET 2030 % REDUCTIONS FROM 2005 LEVELS
GREENHOUSE GAS EMISSIONS	50% SCOPE 1	90% SCOPE 1
NITROGEN OXIDES (NO _x), SULFUR DIOXIDE (SO ₂) & MERCURY	90%	99%
WATER WITHDRAWAL & DISCHARGE	90%	99%
COAL ASH GENERATED	60%	100%
	ON TARGET	ON TARGET

NET ZERO
BY 2040
SCOPE 1 & SCOPE 2



SUSTAINABILITY OF NISOURCE OPERATIONS AND VALUE CHAIN

SUSTAINABILITY POLICY

NiSource is focused on building a sustainable and cleaner energy future in a way that provides financial, economic, social, and environmental benefits to all stakeholders, including employees, customers, and communities, especially those at the economic margins. This is central to NiSource's aspirational commitment to sustainability. The company's Sustainability Policy, which can be found in the appendix of this report, defines how NiSource addresses sustainability in its operations and value chain. NiSource promotes strong, stable communities, implements customer-focused solutions, values, and respects employees, stewards the environment, delivers shareholder value, and assures an engaged, aligned, and transparent sustainability approach.

ENVIRONMENTAL POLICY

Through its Environmental Policy, which can be found in the appendix of this report, NiSource commits to addressing environmental impacts and promoting sustained environmental stewardship in its operations and value chain. Among many commitments in the Environmental Policy, NiSource commits to comply with environmental laws and other applicable requirements, improve environmental performance through regular

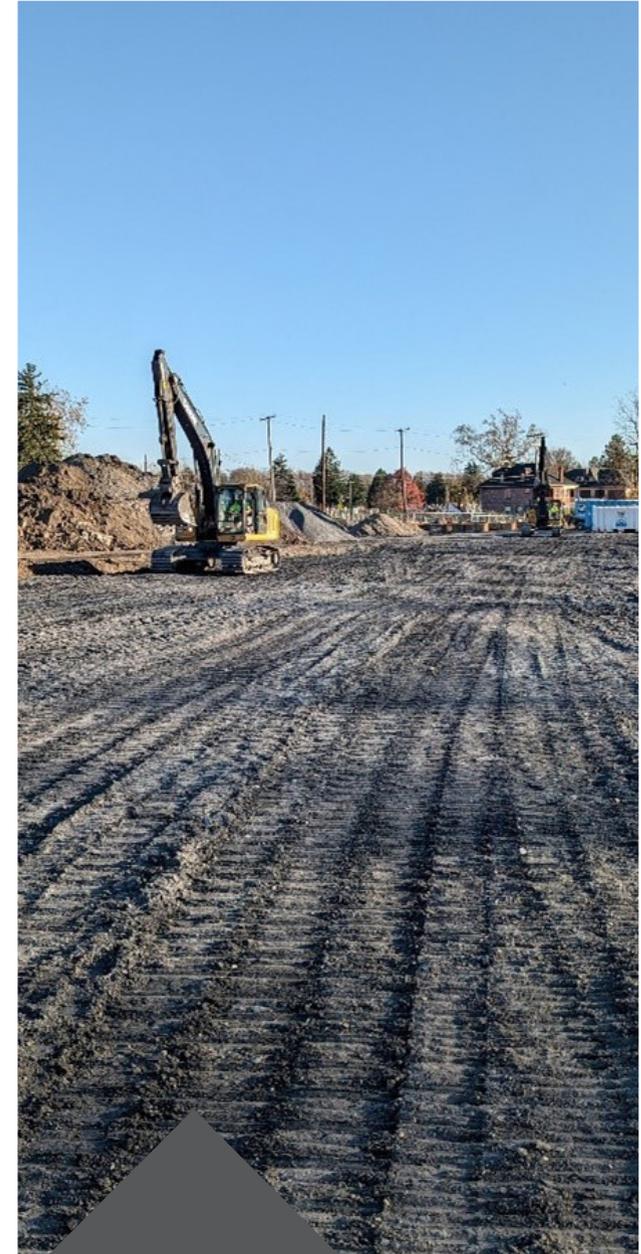
self-assessment, performance measurement, and target setting, support environmental justice principles, reduce emissions, reduce or plan to minimize effluents and waste, reduce water use, remediate historic environmental impacts, conserve and enhance biodiversity on lands under its responsibility, maintain and enhance its environmental management system, and report regularly and transparently on environmental issues and performance.

ADDITIONAL ESG-RELATED POLICIES

In addition to the Sustainability and Environmental Policies, NiSource publishes an Occupational Health and Safety Policy, Human Rights Policy, Climate Change Policy, Biodiversity Commitment, Code of Business Conduct, Anti-Bribery and Corruption Policy, and Supplier Code of Business Conduct. These policies can be found on our website.

ENVIRONMENTAL IMPROVEMENT TARGETS

To address NiSource's commitment to improving environmental performance through performance measurement and target setting, the company has set and is on track to achieve the environmental improvement targets. The targets are being achieved through the installation and operation of environmental control technology, and through the retirement of its coal generation by 2028.



Columbia Gas of Maryland's Hagerstown Operations Center was formerly a manufactured gas plant (MGP), known as the Hagerstown Light & Heat Co. MGP operations took place at the current Operations Center parcel from about 1891 to 1949, and at an adjacent property. Working with the Maryland Department of the Environment, a method was selected that remediates the site and is expected to reduce the total number of truck hauls by 1,820, thus lessening the impact on the community by reducing traffic impacts and the amount of material needed to be hauled off-site. The approved remedy was also put out to a formal competitive bid and was awarded to a diverse business that wants to expand into remediation. NiSource is working closely with this diverse supplier to develop its environmental cleanup and restoration capabilities.

Michigan City **IN**

Another facility, a former MGP in Michigan City, Ind., operated from 1882-1929. During its period of operation, the plant burned coal to manufacture and supply gas to homes and businesses in the area.

Utilizing a novel approach under the state Voluntary Remediation Program, contaminants were safely encapsulated in place. As opposed to standard excavation, which requires hauling material off-site to a landfill, this approach enables the material to be stabilized in place and remain safely on-site, avoiding the requirement to ship impacted soils off-site to landfills and thus lessen the traffic impact to the community. Approximately 88,682 miles of truck traffic to transport the 15,000 cubic yards (19,510 tons or 887 truckloads) of contaminated soil were avoided, resulting in a much smaller carbon footprint than other methods. Additionally, 1.5 acres of grass and wildflowers were planted to provide cover, nectar, and pollen for native pollinators.



ENVIRONMENTAL EFFORTS IN NISOURCE-SERVED COMMUNITIES

NiSource is committed to environmental compliance with a demonstrated track record of proactively planning, monitoring, and taking corrective action. More than 50 environmental professionals are dedicated to the environmental function across the NiSource footprint. NiSource utilizes an Environmental Management System, which is a set of processes and practices to assure compliance and mitigate risk. It incorporates the following elements, among others:

- Policies, Procedures, Standards, and Plans
- Training
- Communication
- EHS Audit
- Environmental Inspection
- Environmental Self-Assessments
- Deviation Monitoring and Tracking
- Root Cause Analysis
- Corrective Action Tracking
- Risk Assessment
- Risk Mitigation
- Regulation Tracking
- Regulatory Compliance Planning
- Remediation Cost Accounting

Our electric and gas operations pose environmental risks and opportunities relating to climate change, air, water, and land quality, waste management, habitat and biodiversity, and threatened and endangered species, among others. Our operations are subject to environmental statutes and regulations. Those risks and opportunities that we believe are material to the company are also more fully discussed in our SEC filings.

ENVIRONMENTAL EQUITY AND JUSTICE

Historically, certain communities have had disproportionate environmental impacts. NiSource cannot solve this problem alone but can be an increasingly positive force and trusted partner in its communities. A clean, healthy, and sustainable environment is a fundamental right, and striving for environmental equity and justice is the right thing to do.

NiSource supports environmental justice principles including fair treatment and meaningful involvement of all people regardless of race, color, gender, sexual orientation, national origin, or income with respect to environmental protection. No group should bear a disproportionate share of environmental impact. Meaningful involvement means that customers, communities, and stakeholders have the opportunity to participate in decisions about activities that could affect their environment.



In 2023, NiSource continues to focus on building frameworks around Environmental Equity and Justice (EEJ) and aligning on the opportunities to create shared value benefiting customers, communities, employees, and investors. These frameworks will advance NiSource's sustainability aspiration to honor and protect the interests of stakeholders and planet by pursuing sustainable energy solutions for customers and operations that meet the expectations of communities, investors, and regulators. It will also enhance community outreach, diversity, equity, and inclusion efforts, and build on partnerships.

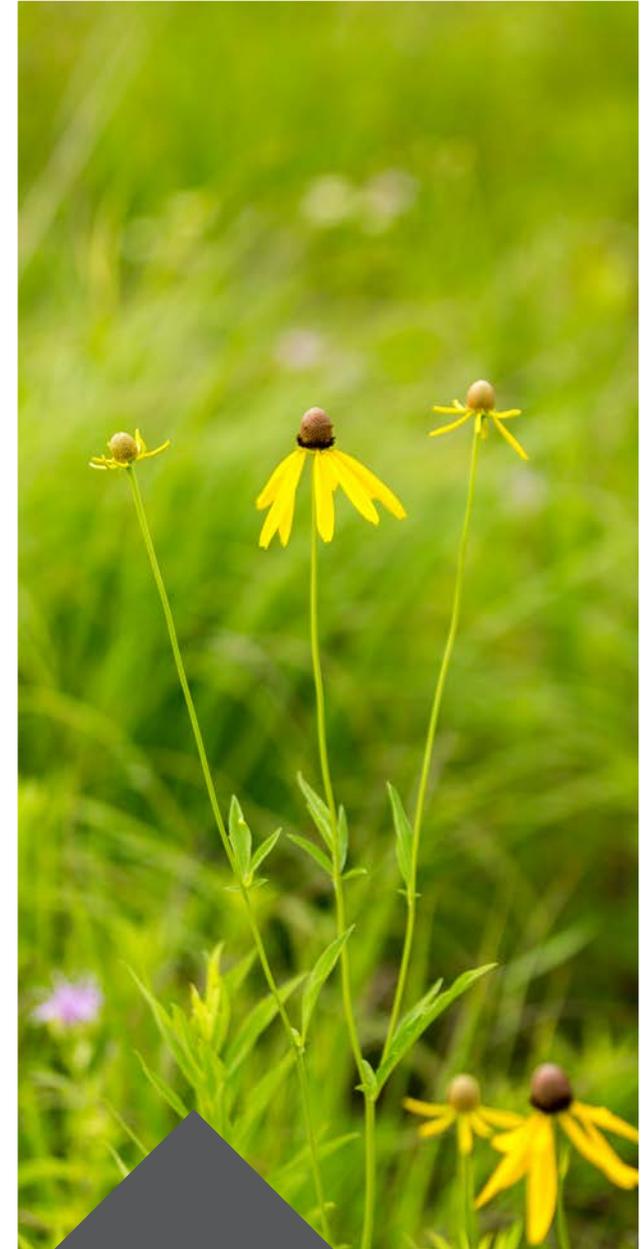
Specifically, enhanced opportunities exist for ongoing remediation, retirement of facilities, federal funding deployment, and strategic partnerships with regulators, policymakers, communities, and other stakeholders in how they conduct their operations.

A current local example is Columbia Gas of Ohio partnering with Columbus-based nonprofit Besa to directly support a series of Environmental Justice projects over the course of 2023. These projects include urban garden maintenance, converting brownfields to vegetable gardens, beautifying outdoor spaces, community cleanups and litter pickup surrounding busy commercial corridors, planting trees in under-resourced neighborhoods and parks, and assisting in weather-related crisis response.

ENVIRONMENTAL REMEDIATION

In November 2022, NiSource initiated a focus on environmental equity and justice to evaluate and implement an enhanced community-focused approach to remediation.

The team took specific factors into consideration to provide an opportunity for community involvement and building trust around remediation sites. The focus was on 28 manufactured gas plant (MGP) sites that present opportunities to implement enhanced EEJ principles. Sites have been screened using the EPA's Environmental Justice (EJ) screening tool to assist in identifying relevant EJ characteristics and potential concerns. Categories for evaluating each site included—but were not limited to—income, accessibility, health disparities, service gaps, air quality, and proximity to hazardous facilities. A pilot, including an Environmental Equity and Justice Community Outreach Plan, is expected to be rolled out at one or more of our MGP sites in 2024.



Partnerships

MONARCH BUTTERFLY CANDIDATE CONSERVATION AGREEMENT WITH ASSURANCES (CCAA)

PARTNERS: U.S. FISH AND WILDLIFE SERVICE, UNIVERSITY OF ILLINOIS-CHICAGO, AND THE RIGHTS-OF-WAY AS HABITAT WORKING GROUP

NiSource is a founding partner of the Nationwide Candidate Conservation Agreement with Assurances for Monarch Butterfly on Energy and Transportation Lands. NiSource enrolled 153,513 acres in 2021, in support of monarch butterfly (*Danaus plexippus*) conservation activities and committed to managing right-of-way vegetation across its network to benefit pollinator habitat. NiSource continues to support similar conservation efforts via the Rights-of-Way Habitat Working Group, gROWing Chicago Habitat and other initiatives.



Biodiversity COMMITMENT

NiSource's vision is to establish a legacy of sustained economic growth, social responsibility, and environmental stewardship reflective of a premier energy company. Environmental stewardship is one of the four pillars of the company's Sustainability Policy. As stewards of the environment, it is committed to conserving and enhancing biodiversity on lands under its responsibility. NiSource practices environmental stewardship by reducing its impact on the environment through pollution prevention and reduction programs, and through innovative conservation approaches. It is making investments to ensure that it can continue to deliver energy to its customers where and when they need it, and in a way that is environmentally responsible.

In 2019, NiSource finalized a Biodiversity Commitment to enhance a range of required and voluntary restoration projects. The NiSource Biodiversity Strategy was also finalized in December 2022. The strategy builds on the Biodiversity Commitment and addresses updates to the post-2020 biodiversity goals and action targets developed by the United Nations Convention on Biological Diversity. The strategy also supports biodiversity disclosures and builds on the commitment by demonstrating how biodiversity-related impacts, dependencies, risks, and opportunities may affect NiSource operations. More specifically, the strategy developed a framework and set goals to create a net positive impact on biodiversity and strengthen communities by our connections with nature. The company is performing a number of initiatives and projects to meet these goals.

Most recently, NIPSCO secured \$174,000 in grants for utility vegetation management and pollinator habitat restoration. The efforts together improved approximately 556 acres of rights-of-way and adjacent managed lands in Northwest Indiana. The company also provided 17 Environmental Action Grants totaling approximately \$70,000 to support environmental restoration and education projects in 2023, including seven projects totaling approximately \$30,000 to provide support for pollinator habitat restoration and education.

The company also began the restoration of approximately 300 acres of electric and natural gas pipeline transmission rights-of-way in the Hobart Marsh Conservation Area. Conservation targets for this project include landscape level habitat connectivity and protection of existing managed lands. Specifically, NIPSCO is controlling large invasive species populations adjacent to protected areas, preserving and enhancing remnant nature plant communities such as wet-mesic prairie habitats, and enhancing pollinator conversion areas, such as mowed turf grass, old fields, and agricultural lands.

In another effort, NIPSCO is providing ongoing support for the restoration of approximately 256 acres of electric and natural gas pipeline transmission rights-of-way in the Calumet Trail Conservation Area. Conservation goals for this project include the protection of plant

species of greatest conservation need (SGCN); enhancement of sedge meadow, wet prairie, and upland sand prairie habitats; enhancement of wildlife SGCN species such as the spotted turtles and eastern massasauga rattlesnakes; and protection of diverse wetlands.

As a contributing partner of the Indiana Dunes Ecosystem Alliance Framework, Conservation Action Plans in the Calumet Region, gROWing Chicago Habitat, and Calumet Land Acquisition and Habitat Restoration Plan, NIPSCO is providing technical assistance for various planning initiatives, as well as improving habitat quality and connectivity on its rights-of-way located within these important conservation areas. Notable partners in its conservation efforts include the Urban Waters Federal Partnership, Save the Dunes, The Nature Conservancy, the National Park Service, the National Parks Conservation Association, the Indiana Department of Natural Resources, the Audubon Society, The Wetlands Initiative, Audubon Great Lakes, and Lake County Parks.

During 2022, Columbia Gas engaged in numerous restoration projects to advance NiSource's Biodiversity Commitment. Among its efforts during the year, the company maintained multiple pollinator habitat restoration sites totaling more than 20 acres of pollinator habitat, with plans to establish five additional acres of new pollinator habitat in 2023. Columbia

Gas is also providing utility vegetation management crews with integrated vegetation management (IVM) training in plant identification, and in pollinator habitat establishment and enhancement practices, such as implementation of pipe zone-border zones on natural gas distribution rights-of-way. The company also established pollinator habitat sites in Virginia, Ohio, and Pennsylvania and maintained certifications through the Wildlife Habitat Council, and it is developing additional partnerships with the Audubon Society of Southwestern Pennsylvania, the Pennsylvania Department of Transportation, the University of Kentucky, Lexington Parks and Recreation, and private businesses. Columbia Gas is providing ongoing support for its IVM partners through a donation of \$11,000 to support the establishment of a pollinator habitat.

Partnerships

WILDLIFE HABITAT CERTIFICATIONS AND IVM TRAINING PROGRAM

PARTNERS: WILDLIFE HABITAT COUNCIL

In 2016, Columbia Gas began vegetation conversion activities to replace undesirable vegetation with pollinator-friendly early successional habitats. Multiple sites in Ohio and Pennsylvania were reseeded, and vegetation contractors underwent refresher trainings for selective Integrated Vegetation Management Best Practice Management (IVM BMPs). Selected sites are undergoing annual treatments to promote desirable compositions of compatible pollinator-friendly vegetation. Sites in Ohio and Pennsylvania were certified by the Wildlife Habitat Council. Following site-specific certifications, Columbia Gas is working with the Wildlife Habitat Council to certify its newly developed selective IVM BMP contractor training program to expand lessons learned and application of selective IVM BMPs to Columbia Gas Companies' larger right-of-way network.

NISOURCE BIODIVERSITY TEAM

During 2022, NiSource formed a multidisciplinary team with partners Stantec and Grow With Trees to develop and implement a multi-year biodiversity management strategy for electric transmission and natural gas transmission and distribution. NiSource projects in 2022 included the development of a five-year Corporate Biodiversity Strategy to document how biodiversity-related impacts, dependencies, risks, and opportunities may affect its business and ways to address these impacts, dependencies, risks, and opportunities. The strategy also aims to highlight our efforts to create a net positive impact on biodiversity and strengthen communities through its connections with nature. Targets, metrics, and actions used to document its contributions toward our biodiversity goals are a component of the overall approach.

In 2023, projects include developing and maintaining biodiversity management plans across the NiSource footprint at locations identified during the 2019 biodiversity exposure evaluation. This includes opportunities within EEJ communities, including both for planned and anticipated activities. Other activities planned for the year include summarizing future actions and progress toward targets in annual biodiversity reporting, creating a restoration project tracking list, and establishing policies, procedures, and practices in IVM management support for biodiversity targets.

In 2023 and beyond, geospatial analysis is being evaluated over its portfolio of sites to quantify acres of NiSource natural land cover with rights-of-way mapped in communities affected by environmental equity and justice issues, and recreational use for bike and walking paths. These steps will be the key inputs for developing a NiSource-wide biodiversity rapid assessment to

examine properties annually, enter results into the database, and summarize findings.

A BETTER WAY

Delivering safe and reliable energy requires that vegetation be maintained in “early-successional” states—such as those featuring grasses and wildflowers. Grasslands, prairies, and ecotones—areas where fields meet forests, for example—provide excellent wildlife habitats for avian species, invertebrate insect pollinators, and vertebrate mammals. Managing vegetation intentionally to provide safe and reliable energy and conservation benefit is a part of NiSource’s commitment to sustainability.

Utility infrastructure traverses forested and grassland landscapes, and in some locations requires management to ensure the safe and reliable transmission and distribution of energy. NiSource manages vegetation through a process known as IVM; that is, removing incompatible plants, and leaving compatibles to thrive and increase the biodiversity of the lands that the company manages. By using IVM, it protects the integrity of its infrastructure and provides living space for wildlife.

EVALUATING BIODIVERSITY ACROSS NISOURCE LANDS

NiSource seeks out opportunities to enhance biodiversity within its operations and managed lands. In 2019, NiSource undertook a system-wide evaluation of its energy generation, transmission, and distribution lands for classified protected areas under the International Union for the Conservation of Nature (IUCN), Key Biodiversity Areas (KBAs), and critically

endangered, endangered, and vulnerable IUCN Red List Species. The results of this evaluation help the company to understand direct and indirect impacts, and to plan and implement conservation activities within sensitive areas and for sensitive species.

NiSource does not operate in World Heritage areas. However, where the company shares management responsibilities with its partners at globally and nationally important protected areas, it employs a mitigation hierarchy to protect sensitive habitats and species. Targets for No Net Loss and Conservation Benefit are also developed for each of the IUCN-protected areas and captured in the biodiversity management plans. These plans are evaluated annually according to IVM cycles and are expected to be fully updated by 2023.

NiSource is also undertaking measures to increase biodiversity, which include various ecological restoration projects and conservation activities. These activities include voluntary activities such as pollinator habitat creation, and mandatory acres such as compensatory wetland mitigation. Strong partnerships with external land management agencies for both voluntary and mandatory projects help to leverage the overall biodiversity impact. The below table captures reportable acres associated with these activities.

The NiSource commitment to biodiversity is expected to be achieved through application of a mitigation hierarchy that applies to each aspect of asset development, operation, and maintenance. The company’s planning framework is designed to avoid new development in globally and nationally important biodiversity areas, minimize and restore unavoidable negative impacts from operations, and offset any remaining impacts within biologically sensitive areas. NiSource uses this framework to manage biodiversity-

TOTAL ACRES OF HABITAT PROTECTED, ENHANCED, OR RESTORED THAT SUPPORTS NATURAL HABITAT AND BIODIVERSITY (CUMULATIVE)	2021	2022
VOLUNTARY	2,127	2,611
REQUIRED FOR MITIGATION	2,982	3,009
TOTAL	5,109	5,620

related risks, and to balance sustainable management of natural resources with development priorities.

AVOIDANCE

Avoidance typically applies to project siting, design, and scheduling. NiSource avoids siting new infrastructure in globally and nationally important biodiversity areas, as well as in regionally and locally important areas like native prairies, savannas, and wetlands. Careful siting of infrastructure, selection of best management practices (BMPs), and seasonal scheduling can greatly reduce—and in some cases avoid—negative impacts to biodiversity and natural resources.

MINIMIZATION

Minimization involves selection and implementation of conservation measures that reduce the duration and intensity of impacts to biodiversity and natural resources during construction and maintenance activities. NiSource's Environmental Construction Standards (ECS) provide a suite of BMPs for resource protection. The ECS are designed to reduce negative impacts to natural resources and biodiversity throughout construction.

RESTORATION

Restoration addresses unavoidable impacts that occur despite avoidance and minimization. Following construction, NiSource works to restore disturbed lands to closely match regionally appropriate early successional habitat types. A variety of seed mixes

and application methods are used to comply with erosion-control standards. Locally appropriate, ROW-compatible, wildlife-friendly seed mixes are important for reestablishing native vegetation following construction and maintenance.

OFFSET

And finally, offsets involve creation of measurable conservation value to compensate for significant unavoidable adverse impacts to sensitive areas and species. While NiSource commits to avoiding operations and maintenance within World Heritage areas, International Union for Conservation of Nature (IUCN) Category IV (Habitat/Species Management Area) protected areas, and Key Biodiversity Areas (KBAs) when possible, it does, however, maintain a small number of electric and gas lines within biologically sensitive areas. These special locations supply critical energy resources to industrial, commercial, and residential consumers, and were developed prior to protected-area designations. In these special locations, NiSource offsets continued operation of infrastructure through Habitat Conservation Plans (HCP) like one developed for the Karner Blue Butterfly (KBB) adjacent to the Indiana Dunes National Park, or through compensatory mitigation plans like the Reynolds to Topeka Electric System Improvement Project that restored 200 acres of rare wetland, prairie, and savanna habitat.

Partnerships

MILLER WOODS ROW CONSERVATION AREA

PARTNERS: THE NATURE CONSERVANCY, NATIONAL PARK SERVICE, SAVE THE DUNES, INDIANA DNR, AND SHIRLEY HEINZE LAND TRUST

In 2016, The Nature Conservancy was awarded a grant under the Great Lakes Restoration Initiative (GLRI) to monitor invasive species within the Miller Woods Complex in Indiana Dunes National Park. NIPSCO provided matching funds to support the GLRI project. Approximately 1,045 acres of globally significant black oak savanna exists within the rare dune and swale complex. Miller Woods is one of the most biologically diverse management units within Indiana Dunes National Park and is notable for its high-quality prairie, oak savanna, and wetlands. The largest threat to this complex is invasive species and encroachment from undesirable woody plants.

In 2022, NIPSCO partnered with the National Park Service to restore over 50 acres of the dune and swale located within the park and the adjacent NIPSCO right-of-way. The goal of the restoration plan is to improve the overall quality of an ecologically rare and significant wetland complex by removing legacy fill materials from the existing wetland and reestablishing historical wetland boundaries. Enhancement will be achieved through the treatment and reduction of invasive species, along with supplemental seeding and planting with high-quality native seed mixes and live plants. Numerous conservative plant species will benefit from the restoration activities, including wild rice—an important species in the context of both conservation and cultural value.



Karner Blue Butterfly



ADVANCING AN EQUITABLE AND RIGHT ENERGY TRANSITION

People and Communities

PEOPLE-CENTRIC APPROACH

NiSource takes a people-centric approach when making decisions, especially those involving customers, workforce, the communities it serves, and other stakeholders. This approach means that NiSource seeks to prioritize the needs, perspectives, and well-being of individuals and collective groups when designing products and services, communicating, decision-making, and addressing challenges.

The company's approach considers human experience, diversity, equity, and inclusivity as key components. By placing people at the center, this approach also seeks to understand preferences, values, and behaviors to create solutions that effectively meet expectations and enhance overall satisfaction. It involves empathetic understanding, active listening, and equally valuing all people.

STAKEHOLDER ENGAGEMENT

Stakeholder engagement is an intentional way of involving and incorporating the perspectives of various individuals or groups affected by a decision, and it is an essential component for effective decision-making, fostering change, and better serving customers.

Within the energy industry in particular, decision-making has become increasingly complex

and multifaceted, with challenges that require comprehensive and inclusive approaches.

NiSource and its local operating companies regularly involve stakeholders and develop proactive, thoughtful plans for a variety of needs, ranging from the development of new customer programs, change in services or rates, environmental cleanup, restoration projects, emergency events, and more.

To the extent it is able, NiSource works to involve stakeholders before decisions are made, which helps to:

- Enhance decision quality and outcomes
- Build trust and credibility
- Mitigate potential risks and produce opportunities
- Ensure social and environmental sustainability
- Increase awareness, education, and understanding of key issues

Another example beyond the robust stakeholder engagement plans the company drove when mapping out the future of natural gas—which was referenced earlier in this report—is NiSource's ongoing efforts to modernize its natural gas and electric infrastructure.

NiSource is making investments to replace aging infrastructure, upgrade technologies, and enhance system reliability. These projects provide direct and indirect local economic benefits and lead to long-term

BOARD OF DIRECTORS DIVERSITY STATS

AS OF APRIL 30, 2023

12
TOTAL

33%
WOMEN

67%
MEN

33%
DIVERSE

EXECUTIVE LEADERSHIP DIVERSITY STATS

AS OF APRIL 30, 2023

7
TOTAL

43%
WOMEN

57%
MEN

57%
DIVERSE



Melanie Berman

SENIOR VICE PRESIDENT AND CHIEF HUMAN RESOURCES OFFICER, NISOURCE INC.

“At NiSource, we work to establish core values of fairness in the workplace, not only resulting in a strong, confident workforce receptive to shared corporate values but also making the organization attractive to top talent.”

EMPLOYEE POPULATION

7,162 TOTAL EMPLOYEES

AS OF APRIL 30, 2023

ACTIVE EMPLOYEES



27% FEMALE

73% MALE

16% DIVERSE

MANAGEMENT (MANAGER AND ABOVE)



34% FEMALE

66% MALE

19% DIVERSE

GENERATIONS



<1% TRADITIONALISTS

14% BABY BOOMERS

38% GEN X

45% GEN Y

3% GEN Z

improvements in service to customers. Meanwhile, the nature of the work that is required to modernize the company's system for the future is often very visible and can lead to disruption of daily life. It can require permits, impacts to traffic, excavation, restoration, securing of easements and rights-of-ways, minor service interruptions, and more.

Completing these projects on time and on budget requires advance notification and involvement with customers, communities, and other stakeholders, as well as ongoing communication during the project and following completion. For much of this work, especially larger-scale projects, stakeholder engagement plans include outreach to local officials, town halls, customer communications, coordination with emergency management, and involvement with environmental and transportation organizations, among other groups. Early engagement of affected communities leads to greater project acceptance and long-term sustainability.

Another specific example is NIPSCO's implementation of five Community Advisory Panels across Indiana. These panels are a cross-section of community groups that work together to improve communication, share information about new programs and outreach efforts, and develop an ongoing relationship and dialogue on issues ranging from environmental concerns to community outreach and philanthropy.

NiSource believes that engaging stakeholders better positions it to tackle complex challenges, make informed choices, and create more inclusive and

sustainable futures. And as the company navigates an increasingly interconnected and complex world, stakeholder engagement must be prioritized to enable effective decision-making and foster positive societal outcomes. Please refer to the Ethics and Integrity section for additional details on stockholder engagement.

WORKFORCE

EMPLOYEE ENGAGEMENT

NiSource's aspirational commitment to employees is to foster an enviable work environment that embraces diversity, equity, and inclusion, and in which all employees are energized and driven to care for its customers.

NiSource's periodic company-wide Employee Experience Survey is one of many opportunities to gather employee feedback to ensure its workforce is engaged and the company is creating an enviable employee experience. It most recently surveyed its organization in March 2023.

EMPLOYEE SURVEY

Key highlights and employee feedback, including:

- Seventy-nine percent of employees are engaged, consistent with the company's objectives and key results (OKR) 2025 target guidance.
- Eighty percent of employees feel NiSource provides an inclusive and respectful environment.

EMPLOYEES	2020	2021	2022
TOTAL	7,389	7,342	7,162
INDIANA	3,185	3,061	2,933
KENTUCKY	223	253	240
OHIO	2,272	2,283	2,244
PENNSYLVANIA	1,152	1,177	1,143
MARYLAND	70	71	72
VIRGINIA	471	484	474
OTHER STATES	16	14	56

Figures as of December 31, 2022. Does not include employees on leaves of absence.



- Employees report strong relationships with their managers, which is top-quartile performance compared to the general industry benchmark.
- Employees feel they work in a safe environment, representing top-decile performance compared to the general industry benchmark.
- Employees desire to see more direct action taken based on employee feedback.

To help address areas of opportunity and continue to increase engagement levels, NiSource has developed additional resources. It's our leaders, Human Resources Business Partners (HRBPs), and employee relations teams that will aid in the creation of follow-up action plans.

2023 Employee Survey

CONSISTED OF 63 QUESTIONS IN 14 CATEGORIES

- SAFETY
- LEADERSHIP
- PERFORMANCE MANAGEMENT
- INCLUSIVE CULTURE
- EMPLOYEE EMPOWERMENT
- ETHICS
- ENGAGEMENT
- PRIDE IN COMPANY
- CUSTOMER FOCUS
- RESOURCES AND SUPPORT
- TEAMWORK AND COLLABORATION
- DEVELOPMENT AND ADVANCEMENT
- CLARITY AND DIRECTION
- SURVEY ACTION

CUSTOMERS

NiSource cares about its customers and works every day to listen to them, anticipate their needs, earn their trust, and deliver safe, reliable energy at their convenience and at a cost they value.

DIGITALLY ENHANCING CUSTOMERS' EXPERIENCE

Many of the self-service, digital offerings NiSource provides are designed not only to enhance the experience for its valued customers but also to lower operating expenses to keep customers' bills manageable. The Columbia Gas and NIPSCO websites, mobile apps, chatbots, and live chat provide customers with the ability to do business in the channel they prefer and at their convenience. These initiatives, along with paperless billing, have improved the customer experience and provided \$8 million in savings, helping to keep costs down.

MOBILE APPS

- Nearly 600,000 customers have downloaded the mobile apps since they were launched in August 2021.
- More than 1.5 million self-service transactions have been completed by customers since the launch.

START. STOP. MOVE.

Customers have taken advantage of this convenient service—which allows them to initiate start, stop, and move service themselves online or on a mobile app without interacting with a customer service representative—more than 250,000 times since 2021.

CHATBOT/LIVE CHAT

Customers have used this convenient new service alternative more than 790,000 times since its launch in February 2022.

INTERACTIVE VOICE RESPONSE

During 2023, NiSource is continuing to work on enhancements to its interactive voice response system, which handled approximately 8.6 million customer calls in 2022.

PAPERLESS BILLING

- As of June 2023, NiSource companies had nearly 1.5 million, or approximately 46%, of customers

enrolled in paperless billing.

- From January 2021 through June 2023, NiSource has been able to save \$4.3 million in postage.

AWARDS AND RECOGNITION

NiSource has been acknowledged among its industry peers for our customer service efforts, winning four awards in the digital innovation category.

- **2023 Expanding Excellence Award for Innovation in Digital Engagement**, presented by Customer Service Week for our cutting-edge Meter to Cash Analytics project, which enables our customers to take steps to prevent payment problems before they happen during economically challenging times. We have contacted more than 1 million customers via this program since it began rolling out in December 2022.
- **2023 Digital AI Energy Water Leader Award**, presented by Smart Energy Water (SEW) for our Meter to Cash Analytics project.
- **2023 Trendsetter in Communications Award**, presented by Smart Energy Water to a utility that has been prioritizing innovation and digital initiatives to transform the energy future.
- **2023 SAP Innovation Awards** winner, presented by SAP in the industry leader category for digital innovation in serving our customers—specifically for launching our machine learning-assisted chatbots and Live Chat in 2022.

ENERGY ASSISTANCE PROGRAMS

Energy assistance is federally funded at the state or local level and is vital to NiSource customers who may have difficulty paying their energy bills. Comprising more than 30 different programs at Columbia Gas and NIPSCO, energy assistance is income-eligible, and available during the winter heating season, with some year-round programs also available. For the 2022 Program Year, we distributed \$116,447,836 and assisted 216,346 customers.

LOW-INCOME ENERGY ASSISTANCE PROGRAM

Customers interested in energy assistance are required to contact a local assistance agency or utility company. The most widely known energy assistance program is the Low-Income Home Energy Assistance Program (LIHEAP), which is federally funded and available to customers of Columbia Gas and NIPSCO.

NiSource customers have received 71% more in LIHEAP funding, and 18% more customers have been assisted during the 2023 program year compared to the pre-pandemic program year. NiSource attributes the increase to the NiSource LIHEAP Campaign, which provides education and awareness to Columbia Gas and NIPSCO customers. As for customers assisted, Columbia Gas of Pennsylvania and NIPSCO are leading the pack. NiSource's internal LIHEAP end-of-year targets are trending to not only meet, but also to exceed, pre-pandemic totals.

NIPSCO SERV AND SILVER

NIPSCO Seniors in Indiana Low-Income and Vulnerable Energy Resource (NIPSCO SILVER) and **NIPSCO Supply Energy Resources to Veterans (NIPSCO SERV)** are income-eligible programs that offer financial assistance to veteran and senior customers who are experiencing financial hardship in paying their energy bills. Customers approved for assistance can receive a one-time benefit of up to \$400 per program. This program runs from Dec. 1 to May 31 annually or until funds are depleted. Customers who have been approved for LIHEAP and/or NIPSCO Hardship are still eligible to apply for SERV and SILVER.

NIPSCO ENERGY ASSISTANCE ADVOCACY NETWORK SITE

In order to better serve our customers, NiSource established an internal resource page for employees to better interact with customers who are in need of financial assistance with their energy bills. The NiSource Energy Assistance Advocacy Network resource page offers direct access to:

- All Columbia Gas and NIPSCO energy assistance teams
- Links to energy assistance program information to share with customers
- Deadlines for submission to energy assistance programs
- An opportunity to submit questions about the various programs available to our customers

NiSource encourages all employees in customer-facing roles to join the NiSource Energy Assistance Advocacy Network to be alerted of updated information regarding financial assistance programs and their deadlines, as well as new resources.



METER TO CASH ANALYTICS

In December 2022, NiSource launched its new data-driven engagement strategy, Meter to Cash Analytics, to help proactively identify when its customers may need payment assistance. This program is a direct result of an ad-hoc survey given to NIPSCO and Columbia Gas customers in the fall of 2021. Through the survey results, the company learned that customers were not always aware of the available payment support options, or they learned of the programs too late to use them.

Over time, Meter to Cash Analytics will allow the company to see a reduction in its reliance on shut-offs as a collection tool, lessening the burden on field employees. This change will help increase participation in LIHEAP and other billing programs.

NiSource believes this will support positive financial health for the company overall and ensure that economically stressed members of its communities continue to have access to the energy they need.

RESILIENT COMMUNITIES

PUBLIC SAFETY AND EMERGENCY RESPONSE

Each day, NiSource companies deliver safe, reliable energy to nearly 4 million customers across its six states while being prepared to respond quickly and efficiently if an incident occurs in its system.

In 2019, NiSource launched a focused effort designed to strengthen emergency preparedness and response capabilities across the organization. This is being achieved by continuously improving emergency plans, conducting, and evaluating exercises, responding to incidents, and learning from after-action reviews.

At the center of the effort is the implementation of the Federal Emergency Management Agency's Incident Command System (ICS) framework to guide the company's response, while ensuring consistent communication and strong collaboration with its public safety partners.

There are several key areas of focus as the NiSource emergency management program continues to evolve and grow.

ALL-HAZARDS EMERGENCY MANAGEMENT STRATEGY

NiSource has developed an Emergency Operations Plan that outlines standards to ensure all emergency plans align with a single, integrated approach to emergency response.

In building the strategy, the company conducted multiple stakeholder meetings to gather feedback. An initial step in this effort involved conducting workshops with Environmental leadership to integrate emergency management concepts and the ICS framework into emergency response plans.

PROGRESSIVE TRAINING PROGRAM

Employees with ICS roles receive foundational training in ICS principles via online learning, independent study, coaching sessions, scenario training, and classroom instruction. As they build capabilities and demonstrate proficiency, employees receive intermediate and advanced FEMA ICS training.

At the same time, specific computer-based modules are being assigned to approximately 2,700 front-line employees to build ICS awareness and understanding. NiSource employees devote thousands of hours annually to building emergency management capabilities.

COMPREHENSIVE EXERCISE PROGRAM

As leaders and employees grow in their knowledge and understanding of ICS, their capabilities are tested via workshops, tabletop exercises, functional exercises, and full-scale exercises. Many of these exercises have included public safety partners, and allow the company to assess performance, understand what worked well, and identify improvement opportunities.

Since the beginning of 2022, the Emergency Management team has executed 17 exercises involving nearly 300 NiSource employees and stakeholders, representing front-line employees, local Incident Management Teams, supporting staff from across the company, and public-safety partners.



Bill Jefferson

EXECUTIVE VICE PRESIDENT OF OPERATIONS AND CHIEF SAFETY OFFICER, NISOURCE INC.

“We are committed to the safety and well-being of all our internal and external stakeholders, ensuring that safety remains the foremost consideration in all our actions and decisions, both as a company and as a member of the communities we serve.”

"It just didn't feel right"

NIPSCO EMPLOYEE'S QUICK ACTIONS PREVENT POTENTIAL DAMAGE AND INJURIES

NiSource pledges to keep its employees and customers safe above all else, and ensure every employee and contractor goes home healthy every day. Safety is the company's top priority and is at the forefront of its employees' thoughts as they complete their daily tasks.

Recently, NIPSCO Lineman Travis Eagleson made a judgment call that may have prevented significant damage and possible injuries. Travis loaded up a trailer with approximately 10,000 pounds of electric poles and began driving down the road. About two miles down the road, his vehicle and trailer transitioned from an asphalt roadway to concrete, and he noticed something wasn't right.

"Normally, the trailer is really jerky while I'm driving it, but it wasn't jerky. It felt soft," Travis said. "It just didn't feel right.

"When I looked in the mirror, I could see the top of the poles were almost on the ground."

Immediately, Travis pulled over to the side of the road and got out to inspect the trailer. He found that the adjustable tongue on the trailer was cracked, putting the trailer at risk for detaching. Travis notified his leader and did not continue the job any further. Fleet was notified, and that brand of trailer was taken out of service. The Fleet team was able to begin inspecting similar trailers to ensure they were in safe working condition.

"Travis's actions resulted in a great catch," said Matthew Ireland, Manager Safety. "When you think about the potential for this cracked trailer to have let loose 10,000 pounds of poles down the road, putting other drivers in immediate danger, it really illustrates how significant his safety actions were."

While his actions prevented a likely dangerous situation, Travis said it's all in a day's work.

"I was just doing my job," he said.

Travis's reaction to the trailer issue is a good example of putting the Core 4 responsibilities into action:

1. Follow our processes and procedures – Travis was following procedure when he used his Stop Work Authority to pull over and check out the trailer before continuing the job.
2. Identify and report risks – Travis identified the crack in the trailer tongue and notified his leader.
3. Continually improve processes and procedures to protect one another, our customers and communities – Travis's actions protected community members by preventing a potential accident.
4. Identify and proactively take action to prevent things that can go wrong – Because of Travis's catch, the Fleet team was able to proactively begin inspecting trailers, preventing any similar future issues.

This safety catch illustrates exactly how we want employees to approach every task they complete. Travis's mind was on the work, focusing on navigating the trailer and its load safely, and when it didn't feel right, he stopped and investigated the issue.

If something doesn't feel right, please stop what you are doing and do not continue with the task until you've determined the path forward is a safe one. Thank you, Travis, for reminding us of the importance of keeping safety top of mind every day and with every task.

Layers of protection

PICARRO TECHNOLOGY FLAGS SAFETY ISSUES IN MICHIGAN CITY HOME

On June 21, 2022, in Michigan City, Ind., Picarro technology—along with quick thinking and properly followed procedures by a NIPSCO supervisor and crews—led to a potentially detrimental event being avoided at home.

In this case, NIPSCO's Picarro-equipped vehicle was conducting a routine survey on its regular route and flagged several areas of concern that required survey technicians to be dispatched for further examination. In total, 12 homes had to be investigated by NIPSCO gas service workers within a short period of time. One of those homes where the owner was unavailable had a grade 1 leak that required immediate repair.

That resident—away at that time—was unaware of the danger building up in the home. While initial contact was attempted and unsuccessful, due to the nature of the issue NIPSCO gas service workers entered the home with the assistance of the Michigan City Fire and Police to make the necessary repairs to a damaged appliance connector located behind the stove that was seeping gas.

The customer, who later learned of the issue and subsequent repairs, expressed a great deal of appreciation and said, "If it wasn't for every single person involved, I might not have had a home to return to."

"We constantly stress the importance of following processes and procedures for the safety of our employees, customers and communities," said Steve Sylvester, NIPSCO Vice President, Gas Operations. "The outstanding actions of our crews during this gas event is a prime example of why not missing a step is so critical. The partnership with the Michigan Fire and Police departments and most importantly the gratitude expressed by the customer, makes this successful outcome even more significant."

NiSource introduced the Picarro-equipped vehicle, an advanced mobile methane detection unit used in parallel with its standard leak survey operations. This initiative is part of the SMS in Action Safety Plan and will advance the company's goal to achieve a 50% reduction in methane emissions from its natural gas main and service lines by 2025 through pipe replacement and modernization.

"Our customers rely on us to deliver a safe and reliable supply of natural gas, and to identify and repair risks that could be harmful," said Mike Hooper, NIPSCO President. "Picarro, in conjunction with our leak surveyors, offers an added layer of protection to ensure our customers' safety and comfort. Further, having skilled employees who understand the importance of following procedures shows their commitment to safety—our top priority."

THREAT AND HAZARD IDENTIFICATION AND RISK ASSESSMENT

This program is aimed at identifying threats, risks, and hazards, with an initial focus on underground storage, liquefied natural gas, and propane facilities, so that the company can ensure its emergency plans address those risks.

The company recently conducted virtual workshops with facility leadership and will conduct in-person workshops in late 2023. Threats, hazards, and risks will be built into future exercise scenarios in order to test NiSource’s response and recovery capabilities prior to an incident occurring.

VIRTUAL EMERGENCY OPERATIONS CENTER

NiSource employs an emergency management tool to strengthen incident response via rapid ICS activation, enhanced situational awareness, consistent communications, and integrated data management.

WebEOC is widely used incident management software and allows for common workflows that lead to greater collaboration and more rapid response and recovery.

MOBILE COMMAND CENTERS

Three units support emergency response and are deployed geographically across the NiSource footprint, with a goal of reaching any part of the service territory within three to four hours. The units have workspace

for more than a dozen people, dedicated conference room space, internet, satellite connectivity for remote locations, operability via shore power and/or diesel generator, and covered, outdoor space for briefing meetings with response crews. The units have been activated to support NiSource’s response to Hindman, Ky., flooding in July 2022, service disruptions in Westville, Ind., in November 2022, and service disruptions in Newark, Ohio, in June 2023. The units have also been deployed to support public awareness and community events across NiSource.

The NiSource Emergency Management program is focused on ensuring Incident Management Teams are prepared to effectively respond to incidents with potentially wide ranges of scale and complexity anywhere in NiSource’s service territory.

In 2023 and beyond, NiSource is focused on continued growth in the program, while providing ongoing support and building awareness of emergency management activities.

SAFETY (OSHA)

At NiSource, the safety of customers, contractors, and team members is one of the company’s core values and at the center of everything it does. Every day, employees practice safe actions and behaviors that hold each other accountable to perform with excellence.

Across the Columbia Gas and NIPSCO operating companies, NiSource continues to focus on building simple and innovative solutions for field workers, improving capabilities, and maintaining safe and reliable gas and electric systems. With strategic intention and focus, the company is driving a consistent approach to safety in operations that supports the goal of achieving top decile safety performance while delivering efficient, affordable, and sustainable solutions for its customers.

PUBLIC SAFETY AND AWARENESS

NiSource takes great pride in its commitment to providing safe services to the communities it serves. Part of this commitment is ensuring accessibility for customers—from answering questions about their service when they call one of the company’s Customer Care Centers to proactively sharing essential and timely safety messages through a multitude of company-sponsored communication channels. These targeted messages inform customers about safety topics such as local weather impacts, damage prevention, how to report gas odors, power outages, and other emergencies. In addition, the company coordinates annual campaigns to spread awareness about carbon monoxide and methane leaks.

To further keep customers and communities safe, NiSource’s Public Awareness plan is a public outreach and engagement strategy followed by all pipeline operators under the Code of Federal

SAFETY Scorecard

SAFETY INDICATOR	2022 TARGET	2022 ACTUAL
OSHA DART RATE	0.87	0.78
FIELD SAFETY OBSERVATIONS	35,600	53,448
EXECUTIVE SAFETY OBSERVATIONS	436	524
DAMAGES PER 1,000 LOCATE TICKETS	1.80	2.01
GAS EMERGENCY RESPONSE WITHIN 45 MINUTES	97%	97%
PRIORITY PIPE RETIRED	270.36 MILES	265.70 MILES

Safety starts early

STUDENTS LEARN ABOUT NATURAL GAS SAFETY

What do elementary students know about natural gas and how to act in case of an emergency? More than you think, thanks to Columbia Gas of Pennsylvania.

About 2,500 local fourth graders are learning to “Think!” about energy safety, then “Talk!” with their families and “Take Action!” to live smart.

Columbia Gas is a sponsor of the National Energy Foundation’s (NEF) Energy Safe Kids (ESK) Natural Gas Safety Program. A presentation supported by the Pennsylvania Department of Education teaches elementary students where natural gas comes from, how Columbia Gas gets it to their home, what it is used for, how to determine if there is a leak, and what to do to keep themselves and their families safe.

A team of NEF energy educators uses a combination of experiments, videos, pictures, questions, games, and superhero poses to keep kids engaged and informed. The students also learn the importance of calling 811 before digging, and how marker flags are used and what the colors represent.

Forty-one presentations were held in elementary schools throughout the CPA service territory in Allegheny, Beaver, Centre, Clarion, Fayette, Washington, Westmoreland, and York counties from March 13 to March 17.

A representative from Columbia Gas often attends the presentations. Colton Perchinsky, damage prevention specialist I, spoke to kids at Myrtle Avenue Elementary School in Castle Shannon on Monday, March 13. He explained his role in the company and how he investigates damage reports.

Kristie Kubovic, public awareness program lead; Amy Fox, damage prevention specialist II; Agos Premich, damage prevention specialist I; and Bill Ernst, damage prevention specialist I, attended presentations and spoke with students in PA South and PA Central.

Steve Dobrich, damage prevention specialist II, made appearances in PA North. Bill Shupe, damage prevention specialist II; and Steve Shupe, damage prevention specialist I, handled PA East.

Digger Dog also attended many of the presentations, with Agos Premich and Bill Shupe donning the costume, much to the delight of the kids.



Regulations 192.616 and American Petroleum Institute Recommended Practice 1162. NiSource utilizes the constructs set by these codes to outline educational communications that can improve emergency response, public safety, and continuous improvement.

Additionally, the company leverages industry community partnerships, such as the Common Ground Alliance, and works closely with contractor resources to help promote safety messages and follow the same steps to keep the public safe.

For NiSource, public awareness is a strategic driver not only for damage prevention but also for tailoring specific public safety messaging to stakeholder groups in its communities, including the affected public, emergency officials, public officials, and excavators. Detailed plans

allow the company to connect with its communities through various channels and tools in order to convey important safety information, programs, and best practices.

DAMAGE PREVENTION RISK MODEL (DPRM)

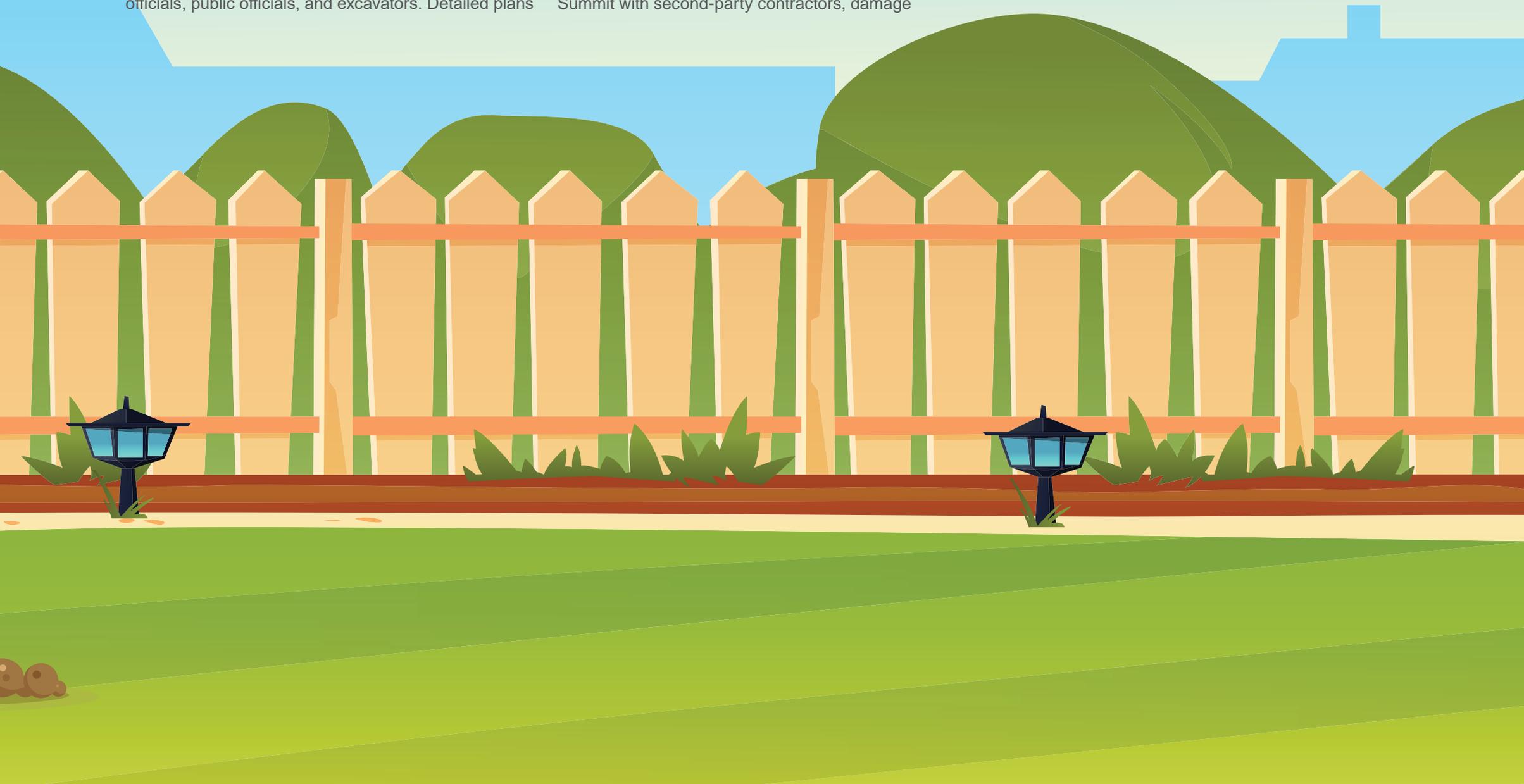
With a recent upgrade to the company's Damage Prevention Risk Model (DPRM) software, any customer-facing NiSource employee has the ability to document one-on-one conversations with customers and the public about pipeline safety. Tracking this additional activity is extremely beneficial to the company's compliance, auditing, and reporting process to ensure that important safety information is reaching the public.

In late 2022, NiSource held a Damage Prevention Summit with second-party contractors, damage

prevention experts, and construction leadership across the company. This event was part of NiSource's continued commitment to protect its customers, and communities. The feedback from this summit was positive and beneficial, and the company is planning to host an additional Damage Prevention Summit.

ENERGY SAFE KIDS

Several NiSource operating companies and the National Energy Foundation collaborated with Energy Safe Kids, a program that helps teachers and their students to think, talk, and act regarding their energy safety habits. The school-based educational program promotes energy safety awareness and encourages students to become Energy Safe Kids.



17.1%

DIVERSE SUPPLIER SPEND
IN 2023 (AS OF JUNE)

15.9%

DIVERSE SUPPLIER SPEND
IN 2022

10.2%

DIVERSE SUPPLIER SPEND
IN 2021

ECONOMIC INCLUSION

By prioritizing economic inclusion, NiSource recognizes the importance of providing equitable opportunities to businesses across the regions it serves. This commitment helps stimulate local economies and enhance community well-being, ultimately assisting the customers it serves. NiSource is creating a more resilient supplier base by including qualified diverse businesses in its procurement process. At the conclusion of our procurement process, the best supplier is selected.

The NiSource corporate supplier diversity policy underscores the company's commitment and assures that it develops and strengthens relationships with diverse suppliers by:

- Measuring and reporting NiSource Diverse Supplier spending to the CEO and multiple layers of management on a quarterly basis, at a minimum.
- Implementing the "rule of at least one," which means one or more diverse suppliers will be included in all bids over \$100K (applies to eligible categories).
- Engaging in opportunities to identify potential Diverse Suppliers. The NiSource Supply Chain and NiSource leaders participate in annual conferences and networking events and create other opportunities to build relationships and communicate purchasing opportunities for the

diverse supplier community to contract with NiSource.

To expand a base of diverse suppliers, the company conducts regular outreach efforts, forms alliances and partnerships, and identifies and encourages direct participation and subcontracting opportunities in its supply chain. The company also engages national and local organizations like the National Minority Supplier Development Council, Ohio Minority Supplier Development Council, Women Business Enterprise Council, National LGBT Chamber of Commerce, National Veteran Business Development Council, Disability: IN, Columbus Chamber of Commerce, and the Columbus Urban League Minority Business Advisory Council. Membership engagement includes working groups and committees, Board roles, and sponsorship and attendance at both national and regional events to identify suppliers.

In Q4 2022, NiSource communicated our goal to achieve 25% diverse supplier spend by 2025, ensuring it is doing business with qualified companies owned by women or veterans or whose owners are disabled, ethnically or racially diverse, or lesbian, gay, bisexual, or transgender.

In January 2023, NiSource enacted an updated Source to Pay Policy, which describes how to purchase at NiSource. Our policy requires that the pool of qualified



Sandra Brummitt

SENIOR VICE PRESIDENT OF ADMINISTRATIVE SERVICES AND CHIEF PROCUREMENT OFFICER, NISOURCE INC.

“By establishing an economically inclusive model that fosters diverse supplier relationships and actively supports local businesses and partners, organizations can become catalysts for sustainable growth and serve as engines of opportunity.”

suppliers includes diverse suppliers when selecting a new supplier during a bid event.

In 2022, NiSource increased spending with diverse suppliers to 15.9%, or \$427 million, from 10.2% or \$260.5 million in the prior year. As of October 2023, NiSource is on path to meet its internal target for 2023.

In summary, economic inclusion is an integral part of the sustainability strategy at NiSource. By ensuring equitable procurement practices, NiSource strives to create shared prosperity and ensure that the benefits of the company's operations extend to individuals and businesses across the six states it serves. The company's commitment to economic inclusion aligns with its core values and strengthens the resilience of the supply chain.

COMMUNITY IMPACT

At NiSource, helping to create strong and sustainable communities is an important focus. Across the organization, employees are passionate about lending a helping hand.

NiSource fosters, promotes, and celebrates a culture of giving back to the communities we serve through volunteerism and providing support to organizations that make a positive difference in the places it calls home.

CORPORATE GIVING

NiSource believes that social impact and community engagement starts with us. The NiSource Charitable Foundation (Foundation) provides financial contributions to various community groups and programs in its service areas and supports employee volunteerism. In 2022, the NiSource Charitable Foundation distributed funding support to more than 800 nonprofit entities totaling nearly \$7 million in gift-giving, while employees logged more than 11,000 volunteer hours in the community, as tracked and verified through the Foundation's Dollars for Doers program.

The Foundation supports nonprofits whose missions align with its five giving pillars: Basic Needs and Safety; STEM and Energy Education; Diversity, Equity, and Inclusion; Environmental Stewardship; and Economic and Workforce Development.

The focus on developing an educated workforce includes supporting NiSource employees' families. To support employee children, the Foundation funds scholarships through the National Merit Scholarship Corporation. Scholarships are evaluated based on academic skills and achievements, leadership and participation in school and community activities, honors and awards, extracurricular accomplishments, and other factors. In 2022, 11 students were awarded scholarships to help pay for two- or four-year college



800+

CHARITABLE ORGANIZATIONS
SUPPORTED IN 2022



programs through the NiSource Scholarship program. In 2023, the Foundation supported scholarships for 13 students.

In 2022, the Foundation funded education and workforce development grants for community scholarship programs at the Virginia Fire Chiefs Foundation for fire and EMS, Bluegrass Community and Technical College for HVAC and welding, Latinos Count, Hammond Hispanic Community Committee, Ivy Tech, United Negro College Fund (UNCF), and North Coast Chamber of Commerce Charity.

The Foundation also provided funding to help address issues related to diversity, equity, and inclusion (DEI). These investments included support for organizations such as PFLAG, the Columbus Urban League in Central Ohio, the Urban League of Northwest Indiana, Latinos in Virginia Empowerment Center, Horizon Goodwill Industries in Maryland, and the Kentucky Chamber Foundation Center for Diversity, Equity, and Inclusion. Funding in 2023 for organizations that provide scholarships to promote DEI include The Links Foundation, Stir Scholarship, and UNCF. The Foundation also provides funding to organizations that ensure teachers and students have school supplies, like Pennsylvania's The Education Partnership.

The Foundation also gave to organizations such as the Indiana Economic Development Foundation, the American Heart Association, the Pittsburgh Cultural Trust, March of Dimes, Big Brothers Big Sisters, The Nature Conservancy in Indiana, Keep Pennsylvania Beautiful, and the YMCA of Greater Richmond. NiSource promotes safety through a wide range of charitable giving. The Foundation also supported grants for American Red Cross home fire preparedness and

smoke alarm installations. And through Dollars for Doers funding, the Foundation doubled the impact of employee volunteerism at home fire preparedness events. NiSource employees also serve on Red Cross boards in several states.

In 2023, the Foundation has funded a safety grant for a Pennsylvania youth sports nonprofit, Knox Baseball, to purchase two life-saving AED machines for a rural baseball field facility far from emergency help. The Foundation also provided funding for Drive Smart Virginia in 2022 and 2023 to support distracted driving safety training, for a backup generator for the Ellerslie Volunteer Fire Company in Maryland, to support American Red Cross Bluegrass disaster relief, and for Building Industry Association of Central Kentucky (BIA) Cares Inc. to provide safe homes for veterans.

In 2022, the Foundation distributed 451 community grants worth nearly \$4 million to local organizations—including Rebuilding Together Pittsburgh, Maryland Food Bank, Junior Achievement of Northern Indiana, Great Lakes Science Center, the Foundation for Appalachian Kentucky, and Northern Virginia Family Service.

As of June 2023, the Foundation has distributed 218 community grants totaling \$1,584,900 to local organizations such as Feeding Kentucky, Habitat for Humanity of Greater Northwest Indiana and of Fort Wayne, the Ohio Crime Victim Justice Center, the Margaret E. Maul Home in Pennsylvania, and the Maryland Association of Social Service Boards.

EMPLOYEE GIVEBACK

NiSource encourages employee volunteerism through Dollars for Doers, a company-wide program

designed to recognize employee volunteerism through financial contributions to eligible 501 (c)(3) nonprofit organizations where NiSource employees volunteer their personal time. The program provides \$20 for each hour of volunteer work, up to a maximum of 25 hours (\$500) per year, to a nonprofit on the employee's behalf.

In 2022, NiSource team members volunteered approximately 11,080 hours, resulting in over \$220,000 in Dollars for Doers grants to local nonprofits. The company also funds NiSource leadership board service recognition grants. The program recognizes employees who dedicate their time and energy to serving on the boards of nonprofits as a NiSource representative through financial contributions to the nonprofit organization. Employees are eligible to apply for \$2,500-\$5,000 for their board service, depending on their board leadership role.

In 2022, NiSource doubled the impact of employees serving on boards by funding 91 leadership board service grants, totaling \$265,000 to nonprofits including UNCF, the American Red Cross, Bluegrass Tomorrow, Dressed for School, Virginia Efficiency Council, Big Brothers Big Sisters, and Meals on Wheels.

As of June 2023, the Foundation has acknowledged NiSource company representatives for serving on the boards of 60 eligible nonprofits with \$187,500 in leadership board service grants. Examples of organizations where NiSource employees serve on boards include the American Red Cross in Pittsburgh, Virginia's Chesterfield Food Bank, Girls on the Run of Northwest Indiana, Kentucky's Lexington Public Library Foundation, The Links Foundation, Lifecare Alliance of Ohio, and Keep Pennsylvania Beautiful.

COMMITTING TO OUR *Aspirations*

WORKFORCE

Be the employer of choice in the utilities industry.

CUSTOMER

Consistently meet customer expectations around service and value.

OCCUPATIONAL SAFETY & HEALTH

Ensure every employee and contractor goes home safe and healthy every day.



Volunteerism EMPLOYEES

In April 2023, NiSource employees participated in the National Volunteer Month campaign. The company offered employees approximately 19 volunteer opportunities. Team members were so engaged in the month of April that they continued their volunteer efforts into May with an additional 18 events.

The events included packing boxes at local food banks, helping to build homes for community members in need, planting trees and shrubbery for parks, renovating a Little League field, assisting at a STEM-A-THON, picking up litter at parks, and more.

Another way employees get involved and make a difference is by participating in the NiSource Environmental Action Team (NEAT) and/or employee resource groups (ERGs). These groups promote and facilitate service, recreational, and educational opportunities that help to further the company's DEI, ESG, sustainability, and environmental impact goals.

DIVERSITY, EQUITY, AND INCLUSION

WORKPLACE DIVERSITY

Strengthening DE&I framework

NiSource understands that a strong commitment to Diversity, Equity, and Inclusion (DEI) must be thoroughly integrated throughout an organization's business activities to achieve the social goals of a successful ESG strategy—and thereby ensure customer satisfaction and employee engagement.

NiSource's dedication to DEI is woven into the company culture. As a company, it is committed to respecting the dignity and rights of everyone it comes across—employees, customers, and communities—and wants everyone who works with the company to feel safe and supported, so they can achieve their goals and be their best selves.

NiSource believes that one of the best ways to enhance DEI and build an inclusive culture is to aid our leadership, workforce, and business partners to reflect the diversity of the communities it serves.

Inclusive Workforce

The company's commitment to DEI is the key to a thriving workforce. The company seeks out talented candidates from all walks of life through a Diversity of Slate initiative. By following DEI principles and focusing on diversity of slate, NiSource has been able to hire more qualified diverse candidates with each passing quarter.

To ensure the recruiting and retention of the best and brightest talent, company leaders attend career fairs and conferences conducted by diverse organizations such as the National Black MBA Association (NB MBA), the Society of Hispanic Professional Engineers (SHPE), the Society of Women Engineers (SWE), and the Society of Asian Scientists and Engineers (SASE).

Retention Efforts

NiSource is committed to advancing the careers of all of our high potential employees, including ethnically diverse and female candidates. The Targeted Development for Diverse Talent (TDDT) and McKinsey Leadership Program are two examples of programs that help to empower and energize team members and increase our ability to retain talented individuals.

These programs are designed to keep employees engaged and drive their development experiences by providing them with access to internal networks and various tools that can support their career growth. By working with career guides and creating development plans, employees can build their business skills, improve their leadership capabilities, and strengthen NiSource corporate ranks.

Valuing and Respecting Employees

To ensure that employees have access to information regarding its DEI practices, NiSource has created a new, interactive central DEI hub on the company's intranet site where all employees can learn how to embrace different perspectives and create a more inclusive work environment together.

EQUITY IN COMMUNITIES AND SUPPLY CHAINS

NiSource supports local economies by purchasing goods and services in the states we serve customers. NiSource prioritizes supplier diversity by actively seeking partnerships with minority-owned, women-owned, veteran-owned, and LGBTQ+-owned businesses. Our focus on these efforts furthers our aim to contribute to a more inclusive and equitable society.



Carlos Ayala

VICE PRESIDENT AND CHIEF DIVERSITY, EQUITY, AND INCLUSION OFFICER, NISOURCE INC.

“NiSource believes that to build and maintain a strong corporate culture, our company must strive to ensure that our leadership, workforce, and business partners reflect the diversity of the communities we serve.”





CULTIVATING A STRONG CORPORATE GOVERNANCE FOUNDATION

Ethics and Integrity

CORPORATE GOVERNANCE

The foundation of strong corporate governance is a critical component in the success of NiSource's business strategy. NiSource is committed to accountability, integrity, and compliance in its daily operations. Its corporate governance practices are implemented in compliance with Securities and Exchange Commission (SEC) regulations, New York Stock Exchange listing standards, and requirements pursuant to the Sarbanes-Oxley Act.

BOARD OVERSIGHT AND RISK MANAGEMENT

The Board of Directors of NiSource Inc. (the "Board") is responsible for overseeing management and provides direction and oversight on overall performance, strategic direction, and supporting the long-term interests of company stakeholders. The Board takes an active role in monitoring and assessing strategic, compliance, operational, and financial risks. The Board also has oversight over risks related to ESG strategy, including assuring that ESG risks and opportunities are directly tied to business strategy and understanding how the company is measuring progress. The Board administers its oversight function through the utilization of its various committees, which include the following standing committees: the Audit Committee; the Compensation and Human Capital Committee; the Safety, Operations, Regulatory and Policy Committee; the Environmental, Social, Nominating and Governance (ESNG) Committee; and the Finance Committee.

The Audit Committee discusses with management and the independent registered public accounting firm the effect of regulatory and accounting initiatives on NiSource's financial statements and is responsible for review and evaluation of its major risk exposures, including cybersecurity and supplier risks, and the steps management has taken to monitor and control such exposures. The Compensation and Human Capital Committee oversees risks related to executive compensation and human capital management matters, including incentive compensation, succession planning, employee engagement, culture, and talent management. The Safety, Operations, Regulatory and Policy Committee (SORP) Committee oversees risks related to safety and operations. The Finance Committee oversees risks related to capital management and allocation and investor relations. The ESNG Committee oversees risks related to environmental, social, sustainability, and climate change matters, public company governance, CEO succession planning, political spending, and stockholder engagement. Although the other standing committees may have certain overlapping responsibilities as it relates to portions of ESG—e.g., disclosure rules impacting the financial statements and SEC filings—the ESNG Committee is the committee primarily responsible for ESG oversight. Also, each standing committee provides regular reports to the Board.

NiSource also has a Risk Management Committee (RMC), which consists of cross-functional members of

Members

ENVIRONMENTAL, SOCIAL, NOMINATING AND GOVERNANCE COMMITTEE (ESNG COMMITTEE)

Deborah A. Henretta (Chair)

Partner, G100 Companies and Retired Group President, Procter & Gamble Co.

Kevin T. Kabat

Chair of the Board, NiSource Inc. and Retired Vice Chairman and CEO, Fifth Third Bancorp

Peter A. Altabef

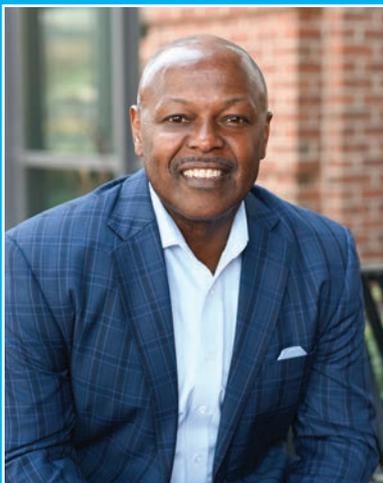
Chairman and CEO, Unisys Corporation

Sondra L. Barbour

Retired Executive Vice President, Information Systems & Global Solutions, Lockheed Martin Corporation

Aristides S. Candris

Retired President and CEO, Westinghouse Electric Company



Lloyd Gates

PRESIDENT AND CEO, NISOURCE INC.

"We know that planning for the energy future is something that affects everyone. Individual goals and outcomes may not fully align across the spectrum, which is why any decisions or discussions around how we source, produce, and use that energy must involve diverse perspectives in the conversation."

NISOURCE CORE VALUES

BE SAFE

Do what it takes to stay safe. Never hesitate to ask a question or seek guidance if you are unsure.

LOOK FOR A BETTER WAY

Strive for continuous improvement and performance excellence. Seek a safer, better, more efficient and lower-cost solution.

ACT WITH CARE

Demonstrate care in everything you do. Honor and demonstrate the highest standards of ethics and integrity.

TAKE ACCOUNTABILITY

Deliver promises to customers, community, key stakeholders, and one another. Be proud of the work you do.

senior management, is responsible for oversight of the risk management process, and is led by the executive vice president and strategy, risk, and chief commercial officer. Senior management regularly provides reports on risks to the Boards and its committees that oversee the applicable risks, including those related to ESG.

BOARD DIVERSITY

The NiSource Board is composed of 12 members, 11 of whom are independent. NiSource believes a diverse Board composition provides value to the company in furthering innovation, inclusivity, and balanced business decisions. Thirty-three percent of the Board is racially/ethnically diverse and 33% is gender diverse.

STOCKHOLDER ENGAGEMENT

NiSource spends significant time and effort listening to its customers, community members, employees, investors, regulators, and other key stakeholders. It is committed to engaging with its stockholders and soliciting their views and input on important governance, environmental, social, executive compensation, and other matters.

The ESNG Committee is responsible for overseeing the stockholder engagement process and the periodic review and assessment of stockholder input on governance matters. Management regularly participates in investor and industry conferences throughout the year to discuss performance and share its perspective on the company and industry developments.

ETHICAL BUSINESS

ETHICS AND VALUES

NiSource aspires to the highest ethical standards while conducting business. Its ethical foundation is supported by the NiSource Code of Business Conduct and its core values.

The code reflects NiSource's core values and sets forth principles for creating and maintaining an honest and ethical workplace. Good, ethical business conduct

is the foundation of a workplace where the company can ensure safety and sustainability for its people, customers, communities, and shareholders.

ETHICS PROGRAM ADMINISTRATION

Our Ethics Program Administration serves to:

- Provide training development and deployment
- Review and assess NiSource's code
- Track training compliance
- Administer the ethics hotline
- Provide guidance on the code
- Manage the investigation process
- Report on ethics investigations
- Administer the annual Conflicts of Interest Survey
- Develop and implement ethics communications and initiatives

CODE OF CONDUCT

At NiSource, we exist to deliver safe, reliable energy that drives value to our customers. That's both the company's mission as an organization and the employees' shared mission as individuals.

The company achieves its mission by adhering to its core values. It expects its employees to be safe, to look for a better way, to act with care, and to take accountability. These core values are the basis of the NiSource Code of Business Conduct.

NiSource employees breathe life into the company's mission. They ensure that this mission remains central to everything that NiSource does and that it serves as a guidepost for daily decision-making, the foundation on which the company's core values are built, and the driver for its Code of Business Conduct.

The Code of Conduct serves as a resource to guide employees in their daily actions and the choices they face on the job. It is more than a mere set of guidelines for how they act. The NiSource Code of Conduct ensures that employees know, understand, and embody NiSource's core values: to be safe, look for a better way, act with care, and take accountability.



For more information about our Board of Directors, including committee appointments and committee charts, see the proxy statement for the 2022 Annual Meeting of Shareholders and the corporate governance section of our website.



ETHICAL DECISION-MAKING AND REPORTING CONCERNS

At NiSource ethical decision-making is one of the greatest shared responsibilities our employees have. If they observe a questionable action or a potential violation of our Code of Business Conduct, Supplier Code of Business Conduct, or Company Policy—including laws, rules, or regulations—they have a duty to report. Our employees have several ways they can report a concern:

- Directly to **one's supervisor or another supervisor**
- Employee and Labor Relations Center: **employeerelations@nisource.com**
- Ethics Hotline: **1-800-457-2814***
- Web reporting: **nisource.ethicspoint.com***
- Email to: **ethics@nisource.com**
- **Director, Corporate Ethics**

*Our hotline and web reporting options allow the choice to remain anonymous.

NISOURCE CODE OF BUSINESS CONDUCT

TAKING RESPONSIBILITY

USING SOLID JUDGMENT

MAINTAINING A POSITIVE WORK ENVIRONMENT

DEDICATING OURSELVES TO FAIR AND ETHICAL DEALINGS WITH OTHERS

PROTECTING AND PROPERLY USING OUR ASSETS

AVOIDING CONFLICTS OF INTEREST

COMMITTING TO FAIR, ACCURATE DISCLOSURES AND FINANCIAL REPORTING

DEMONSTRATING GOOD CITIZENSHIP AND COMPLIANCE WITH LAWS

Who is Expected to Follow Our Code:

- Employees
- Officers
- Directors
- Suppliers

Duty to Know, Understand, and Report:

- Know, understand, and comply with the Code
- Read and certify understanding of our Code annually
- Report actual or potential violations of the law, regulation, provision of our Code, or Company Policy

NiSource's Code of Business Conduct covers:

- Taking responsibility
- Using solid judgment
- Maintaining a positive work environment
- Dedicating ourselves to fair and ethical dealings with others
- Protecting and properly using our assets
- Avoiding conflicts of interest
- Committing to fair, accurate disclosures and financial reporting
- Demonstrating good citizenship and compliance with laws

Responsibilities of Leaders and Supervisors

- Promote a culture of ethics and legal compliance through leadership that demonstrates ethical standards
- Achieve performance goals in a manner consistent with our core values
- Understand the laws, rules, regulations, policies, procedures and processes pertinent to your responsibilities
- Guide your teams by ensuring they have the knowledge, education, and resources necessary to follow the law and the Code
- Ensure employees know how to report a concern

- Stand against intimidation, retaliation, or human rights violations

Executive Leadership Visibility

Found at the end of our Code, and setting the tone at the top, are the images of our executive leadership that convey their endorsement and expectation that we follow the NiSource Code of Business Conduct.

SUPPLIER CODE OF CONDUCT

NiSource continues to focus on serving its customers in a way that is safe, reliable, environmentally responsible, and sustainable. Its partnership with its suppliers directly affects the company's ability to serve its customers.

The Supplier Code of Business Conduct (Supplier Code) supports NiSource's ethical business practices as set forth in its Code of Business Conduct that embodies its core values of fairness, honesty, integrity, and trust.

At NiSource, suppliers are expected to act in accordance with the company's internal commitment to integrity when working with it, just as it does with its employees. The Supplier Code of Business Conduct outlines the expectations that NiSource has for its suppliers, third-party providers, vendors, contractors, and agents. The Supplier Code outlines six guiding principles:

- Supplier Expectations and Compliance
- Maintaining a Positive Work Environment
- Fair and Ethical Dealings with Others
- Protecting and Properly Using Assets
- Avoiding Conflicts of Interest
- Demonstrating Good Citizenship and Compliance with Laws

NiSource's original Supplier Code of Conduct was established in 2021 and will continue to be updated yearly. The company expects its suppliers to read and understand the code, educate their workforce, cascade to their suppliers, and share the importance of adhering to the Supplier Code's principles.



For more information about our Supplier Code of Business Conduct, see the Doing Business with Us section of our website.



CYBERSECURITY MEASURES

NiSource implements robust cybersecurity measures to safeguard its systems, networks, and data from cyber threats. These cyber measures include, among other items:

- Vulnerability Management Program
- Comprehensive Risk Assessments
- Defense-in-Depth Security Controls
- Incident Response Planning
- Employee Awareness and Training
- Security Assessments and Penetration Testing
- Data Protection and Privacy
- Threat and Intelligence Program
- Information Sharing with Federal, State, and Local Government Agencies and Peer Groups

PRIVACY MEASURES

Ensuring the privacy rights of customers, partners, employees, and stakeholders is critical to NiSource's

success. The company has implemented the following privacy practices:

- Data Protection Regulation Compliance
- Data Protection and Encryption
- Third-Party Risk Management
- Data Retention Standards
- Privacy Policy, Procedures, and Training

CYBERSECURITY AND PRIVACY COMPLIANCE

Cybersecurity and Privacy Compliance is a key focus for NiSource. It adheres to all applicable business and regulatory requirements, including Sarbanes-Oxley (SOX), Payment Card Industry Standards (PCI), North American Electric Reliability Corporation Critical Infrastructure Protection (NERC CIP), and Transportation Security Administration (TSA) Security Directives, to name a few. Many of these requirements are assessed annually by audits performed by internal and external resources.

While the company takes all reasonable precautions and steps to protect the NiSource environment from cyber threat actors, no cybersecurity measures are foolproof. In the event of a cyber incident, it will notify all relevant parties as required by law.

By prioritizing cybersecurity and privacy, NiSource aims to build trust with its stakeholders, protect sensitive information, and contribute to a secure environment that puts its customers' safety first. It continuously monitors and enhances its cybersecurity and privacy practices in order to stay abreast of emerging threats and evolving regulatory requirements. NiSource aims to become a cyber leader within the industry.

GOVERNMENT RELATIONS

ADVOCACY AND PARTNERSHIPS

NiSource's Your Energy, Your Future energy transition requires it to work closely with all stakeholders—including policymakers at the local, state, and federal levels—in order to ensure consistent affordability, reliability, and safety for all of its customers.

PARTNERSHIPS

NiSource partners with organizations and stakeholders to advance policies that will allow for an orderly energy transition. The past year proved to be a momentous period for the development of clean energy at the federal and state levels.

At the federal level, NiSource worked with organizations like the Edison Electric Institute (EEI) and the American Gas Association (AGA) to advance clean energy tax credits and funding in the historic Inflation Reduction Act for the development of clean fuels like hydrogen and renewable natural gas. NiSource has also supported and encouraged Congress to pass permitting reform legislation that will allow for renewable energy projects to come online faster and at a lower cost to customers.

At the state level, NiSource operating companies regularly work with organizations like state chambers of commerce, business roundtables, farm bureaus, and restaurant associations to advance legislation

that enables the development of renewable energy and low-carbon and no-carbon fuels. As an example, Columbia Gas of Virginia worked with stakeholders to pass the Virginia Energy Innovation Act, which will allow for robust development of renewable natural gas in the commonwealth of Virginia.

NiSource believes that this legislation will lead to the decarbonization of the natural gas system in Virginia without significant impacts to customers' bills.

POLITICAL SPENDING AND ADVOCACY

While the ESNG Committee of the Board oversees political spending and policy review, the management team is responsible for activities, positions, and decision-making consistent with this policy. Consistent with its Code of Business Conduct, NiSource complies with all federal, state, and local laws governing corporate political participation. Procedurally, corporate political spending recommendations and decisions are reviewed and approved by senior management, and political reporting reviews are conducted before contributions are made.

Recognizing that public policy decisions can affect its business, NiSource engages in the political process on issues that impact its customers, communities, employees, and shareholders—as well as its business and industry—in the best interest of the company and its stakeholders. It strives to educate public officials about its businesses and about the impacts of potential policy decisions.

In keeping with its goal of being transparent to its stakeholders, the company engages in robust reporting of political spending and trade association dues attributable to lobbying expenditures.

The NiSource Political Action Committee (NiPAC) provides employees with a voice in the political process. NiPAC is a voluntary, employee member-driven and funded political action committee, and NiPAC makes bipartisan political contributions to local, state, and federal candidates, where permitted and in accordance with established guidelines. Consistent with our commitments and our approach to engagement, the NiPAC leadership committee members evaluate candidates for support on issues important to our business.

NiSource has been recognized by the Center for Political Accountability as a "First Tier" corporate citizen for its political and trade association spending disclosures.

Partnerships

EXTERNAL PARTNERS THAT HELP ADVANCE SUSTAINABILITY

- EDISON ELECTRIC INSTITUTE (EEI)
- AMERICAN GAS ASSOCIATION (AGA)
- BESA
- URBAN WATERS FEDERAL PARTNERSHIP
- SAVE THE DUNES
- THE NATURE CONSERVANCY
- THE NATIONAL PARKS SERVICE
- THE NATIONAL PARKS CONSERVATION ASSOCIATION
- INDIANA DEPARTMENT OF NATURAL RESOURCES
- THE AUDUBON SOCIETY
- THE WETLANDS INITIATIVE
- AUDUBON GREAT LAKES
- SHIRLEY HEINZE LAND TRUST
- LAKE COUNTY PARKS
- ELECTRIC POWER RESEARCH INSTITUTE (EPRI)
- SOUTHERN GAS ASSOCIATION (SGA)
- WILDLIFE HABITAT COUNCIL
- NEXTGEN GAS COALITION
- ONE FUTURE
- NATIONAL SAFETY COUNCIL
- LOW-CARBON RESOURCES INITIATIVE (LCRI)
- RNG COALITION
- VERITAS: METHANE EMISSIONS MEASUREMENT AND VERIFICATION INITIATIVE
- EQUITY IN A CLEAN ENERGY ECONOMY



Appendix of Additional Sustainability Information

2022 SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) SUSTAINABILITY DISCLOSURE TOPICS AND ACCOUNTING METRICS

Electric Utilities & Power Generators			
Topic	SASB Code	Accounting Metric	2022 Response
Greenhouse Gas Emissions & Energy Resource Planning	IF-EU-110a.1	(1) Gross global Scope 1 emissions	6,350,413 metric tons carbon dioxide equivalent (CO ₂ e), which represents an approximately 67% reduction from 2005 levels. See the 'Environmental Data' sheet in our 2022 Supplemental Sustainability Data for detailed information.
		(2) Percentage covered under emissions-limiting regulations	0%
		(3) Percentage covered under emissions-reporting regulations	86%
	IF-EU-110a.2	Greenhouse gas (GHG) emissions associated with power deliveries	7,510,354 metric tons CO ₂ e
	IF-EU-110a.3	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	<p>On November 7, 2022, we announced a goal of net-zero greenhouse gas emissions by 2040 covering both Scope 1 and Scope 2 emissions ("Net-Zero Goal"). Our Net-Zero Goal builds on greenhouse gas emission reductions achieved to-date and demonstrates that continued execution of our long-term business plan will drive further greenhouse gas emission reductions. We remain on track to achieve previously announced interim greenhouse gas emission reduction targets by reducing fugitive methane emissions from main and service lines by 50 percent from 2005 levels by 2025 and reducing Scope 1 greenhouse gas emissions from company-wide operations by 90 percent from 2005 levels by 2030. We plan to achieve our Net-Zero Goal primarily through continuation and enhancement of existing programs, such as retiring and replacing coal-fired electric generation with low- or zero-emission electric generation, ongoing pipe replacement and modernization programs, and deployment of advanced leak-detection technologies. In addition, we plan to advance other low- or zero-emission energy resources and technologies, such as hydrogen, renewable natural gas, and/or deployment of carbon capture and utilization technologies, if and when these become technologically and economically feasible. Carbon offsets and renewable energy credits may also be used to support achievement of our Net-Zero Goal. As of the end of 2022, we had reduced Scope 1 GHG emissions by approximately 67% from 2005 levels.</p> <p>Our greenhouse gas emissions projections, including achieving a Net-Zero Goal, are subject to various assumptions that involve risks and uncertainties. Achievement of our Net-Zero Goal by 2040 will require supportive regulatory and legislative policies, favorable stakeholder environments and advancement of technologies that are not currently economical to deploy. Should such regulatory and legislative policies, stakeholder environments or technologies fail to materialize, our actual results or ability to achieve our Net-Zero Goal, including by 2040, may differ materially.</p>

2022 SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) SUSTAINABILITY DISCLOSURE TOPICS AND ACCOUNTING METRICS

Electric Utilities & Power Generators			
Topic	SASB Code	Accounting Metric	2022 Response
	IF-EU-110a.4	(1) Number of customers served in markets subject to renewable portfolio standards (RPS)	We generate, transmit and distribute electricity to approximately 486,000 customers in Indiana, which has established a voluntary clean energy portfolio standard, also known as the Comprehensive Hoosier Option to Incentivize Clean Energy (CHOICE) Program.
		(2) percentage fulfillment of RPS target by market	0%, as we do not participate in the CHOICE program. However, we are implementing a plan to retire of all of our coal-fired electric generation no later than 2028. After our coal plants are retired, renewable energy will make up nearly two-thirds of the energy we generate. NIPSCO, has sold, and may in the future sell, renewable energy credits from electric generation to third parties because this helps keep our energy more affordable for our customers.
Air Quality	IF-EU-120a.1	Air emissions of the following pollutants and percentage of each in or near areas of dense population:	100% of the following pollutants are emitted near areas defined by the U.S. Census Bureau as urbanized.
		(1) NOx (excluding N2O)	2,840 metric tons NOx
		(2) SOx	1,133 metric tons SOx
		(3) particulate matter (PM10)	82 metric tons filterable PM10
		(4) lead (Pb)	0.0645 metric tons Pb
		(5) mercury (Hg)	0.0157 metric tons Hg
Water Management	IF-EU-140a.1*	(1) Total water withdrawn and percentage of each in regions with High or Extremely High Baseline Water Stress (2) Total water consumed and percentage in regions with High or Extremely High Baseline Water Stress	Total water withdrawn was 38,277 thousand cubic meters (89% of which is in a High Baseline Water Stress area and 0% in an Extremely High Baseline Water Stress area). Total water consumed was 13,905 thousand cubic meters (81% of which is in a High Baseline Water Stress area, and 0% in an Extremely High Baseline Water Stress area). The water stress classifications are from the World Resource Institute's (WRI) Water Risk Atlas tool, Aqeduct. All of our water withdrawal and consumption in High Baseline Stress areas occurred at two coal-fired units at our R.M. Schahfer Generating Station and one coal-fired unit at our Michigan City Generating Station, all of which are scheduled to retire by the end of 2028. Thus, by the end of 2028 we will have no water withdrawal or consumption in High Baseline Stress areas.
	IF-EU-140a.2	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	Zero

* Updated data as of August 31, 2023

2022 SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) SUSTAINABILITY DISCLOSURE TOPICS AND ACCOUNTING METRICS

Electric Utilities & Power Generators			
Topic	SASB Code	Accounting Metric	2022 Response
	IF-EU-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	<p>As of the end of 2022 we have already reduced our withdrawal by 92% and our water discharge by 94% from 2005 levels. We have water reduction targets for 2030 to reduce our water withdrawal and discharge by 99% (from 2005 levels). These reductions will occur from the planned retirement of all of our coal-fired generation. We also note that all of our remaining coal-fired units have cooling towers, which greatly reduce the demand for water withdrawal.</p> <p>For a further description of our water management risks and discussion of strategies and practices to mitigate those risks, please see our CDP Water Security Response.</p>
Coal Ash Management	IF-EU-150a.1	Amount of coal combustion residuals (CCR) generated, percentage recycled	<p>There was 134,455 metric tons of ash and 151,755 metric tons of gypsum generated, for a total of 286,210 metric tons. 74% of the total amount was recycled. For further detail see the 'Environmental Data' sheet in our Supplemental Sustainability Data.</p> <p>We have a coal ash reduction target to reduce our coal ash generation by 100% by 2030 (from 2005 levels). This reduction will occur from the planned retirement of all of our coal-fired generation.</p>
	IF-EU-150a.2	Total number of coal combustion residual (CCR) impoundments, broken down by hazard potential classification and structural integrity assessment	<p>We have 10 CCR surface impoundments regulated by the CCR Rule. For additional information see our CCR Rule Compliance Data and Information page: https://www.nipsco.com/our-company/about-us/our-environment/ccr-rule-compliance</p>

2022 SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) SUSTAINABILITY DISCLOSURE TOPICS AND ACCOUNTING METRICS

Electric Utilities & Power Generators			
Topic	SASB Code	Accounting Metric	2022 Response
Energy Affordability	IF-EU-240a.1	Average retail electric rate for residential customers	The average retail electric residential rate, including charges and taxes, was \$0.1874 per kWh. See our Electric Rates for detailed information, including our electric service tariff book.
		Average retail electric rate for commercial customers	The average retail electric rate for commercial customers was \$0.1551 per kWh.
		Average retail electric rate for industrial customers	The average retail electric rate for industrial customers was \$0.0709 per kWh.
	IF-EU-240a.2	Typical monthly electric bill for residential customers for 500 kWh of electricity delivered per month	A typical monthly residential electric bill for 500 kWh was \$96.57.
		Typical monthly electric bill for residential customers for 1,000 kWh of electricity delivered per month	A typical monthly residential electric bill for 1,000 kWh was \$178.58.
	IF-EU-240a.3	Number of residential customer electric disconnections for non-payment, percentage reconnected within 30 days	There were 7,276 disconnections for non-payment, with 45% reconnected within 30 days
	IF-EU-240a.4	Discussion of impact of external factors on customer affordability of electricity, including the economic conditions of the service territory	<p>2022 was a challenging year for our customers, who experienced higher than usual commodity prices for natural gas, and electricity costs, due to many factors outside of our control. We took a number of steps in 2022 to mitigate the impact of commodity price increases for our customers, including committing to strictly controlling our operating expenses and focusing on efficiency for the ultimate benefit of our valued customers.</p> <p>Customers have options to consider to help them pay their bills – from budget plans to allow more predictability in monthly bills, to payment plans including three and six month options for all customers, and 12 month payment plans for those who are income eligible, to energy efficient programs to resources to help those who need financial assistance.</p> <p>Our Your Energy, Your Future electric generation transition plan is adding wind, solar and battery technology to our electric generation portfolio. This points to lower-cost energy options and continuing reliability for our customers to meet their future energy needs.</p>
Workforce Health & Safety	IF-EU-320a.1	Total recordable incident rate (TRIR)	The total recordable incident rate (TRIR) for NiSource was 1.22.
		Fatality rate	0. There were zero employee fatalities in 2022.
		Near miss frequency rate (NMFR)	NiSource started documenting Near Miss reports in our safety management system starting in 2022. While the company has a long history of reporting and tracking Near Misses with SIF potential, our overall Near Miss Reporting program is maturing and do not have plans to use NMFR as a business driver until fully mature.

2022 SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) SUSTAINABILITY DISCLOSURE TOPICS AND ACCOUNTING METRICS

Electric Utilities & Power Generators			
Topic	SASB Code	Accounting Metric	2022 Response
End-Use Efficiency & Demand	IF-EU-420a.1	Percentage of electric utility revenues from rate structures that (1) are decoupled and (2) contain a lost revenue adjustment mechanism (LRAM)	0% of our electric utility revenues come from decoupled rates, as we do not have any decoupled electric utility rates. 1.55% of our electric utility revenues come from a lost revenue adjustment mechanism.
	IF-EU-420a.2	Percentage of electric load served by smart grid technology	<p>We are in the process of deploying an AMI system – also referred to as "smart grid" – across the NIPSCO electric service territory. This work includes the replacements of existing meters that currently utilize the remote, drive-by automated meter reading (AMR) system.</p> <p>Deployment of AMI involves installing integrated meters, establishing communication networks, and utilizing information technology systems to record customer meter interval data and deliver that data to the utility. Use of AMI allows for the transmission of alerts, alarms and meter health data to the utility, and it enables two-way communications between the utility and customer's meter. All of these features enhance control room situational awareness.</p>
	IF-EU-420a.3	Customer electricity savings from efficiency measures, by market	Residential energy efficiency savings were 39,924 MWh, and commercial and industrial energy efficiency savings were 63,207 MWh.
Nuclear Safety & Emergency Management	IF-EU-540a.1	Total number of nuclear power units, broken down by U.S. Nuclear Regulatory Commission (NRC) Action Matrix Column	Zero nuclear power units. NiSource does not own or operate any nuclear power units.
	IF-EU-540a.2	Description of efforts to manage nuclear safety and emergency preparedness	Not applicable. NiSource does not own or operate any nuclear power units.
Grid Resiliency	IF-EU-550a.1	Number of incidents of non-compliance with physical and/or cybersecurity standards or regulations	In the interest of cybersecurity, this information is not disclosed.
	IF-EU-550a.2	System Average Interruption Duration Index (SAIDI)	Including major event days: 370 minutes Excluding major event days: 143 minutes
		System Average Interruption Frequency Index (SAIFI)	Including major event days: 1.438 Excluding major event days: 0.953
		Customer Average Interruption Duration Index (CAIDI)	Including major event days: 257 minutes Excluding major event days: 150 minutes

2022 SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) SUSTAINABILITY DISCLOSURE TOPICS AND ACCOUNTING METRICS

Table 2. Activity Metrics

ACTIVITY METRICS		
SASB Code	Activity Metric	2022 Response
IF-EU-000.A	Number of: (1) residential, (2) commercial, and (3) industrial customers served	<p>For the year ended December 31, 2022, we had a total of 485,952 electric customers, categorized as follows on page 42 of our 2022 Form 10-K:</p> <ul style="list-style-type: none"> (1) 424,735 residential customers (2) 58,374 commercial customers (3) 2,130 industrial customers (4) 710 wholesale customers (5) 3 other customers
IF-EU-000.B	Total electricity delivered to: (1) residential, (2) commercial, (3) industrial, (4) all other retail customers, and (5) wholesale customers	<p>For the year ended December 31, 2022 we delivered 15,220,100 MWh, categorized as follows on page 42 of our 2022 Form 10-K:</p> <ul style="list-style-type: none"> (1) Residential customer sales of 3,482,900 MWh (3,482.9 GWh) (2) Commercial customer sales of 3,682,400 MWh (3,682.4 GWh) (3) Industrial customer sales of 7,915,300 MWh (7,915.3 GWh) (4) Other customer sales of 89,500 MWh (89.5 GWh) (5) Wholesale customer sales of 50,000 MWh (50.0 GWh)
IF-EU-000.C	Length of transmission and distribution lines	We have approximately 4,690 km (2,914 miles) of transmission lines and 17,557 km (10,909 miles) of distribution lines.
IF-EU-000.D	Total electricity generated, percentage by major energy source, percentage in regulated markets	<p>Our owned generation assets are entirely in Indiana, which is a regulated electricity market. Therefore, 100% of our owned electricity generated in 2022 was in regulated markets. Figures are net generation and may not exactly sum to 100% due to rounding.</p> <ul style="list-style-type: none"> Coal: 3,551,616 MWh (43.41%) Natural gas: 3,407,960 MWh (41.65%) Hydropower: 44,286 MWh (0.54%) Wind: 1,178,370 MWh (14.40%)
IF-EU-000.E	Total wholesale electricity purchased	<p>In 2022 we purchased a total of 5,673,132 MWh of electricity.</p> <ul style="list-style-type: none"> 3,992,988 MWh from the Midcontinent Independent System Operator (MISO), 1,573,125 MWh from wind purchase power agreements (PPAs), 124 MWh from our wind feed-in tariff (FIT) customers, 77,892 MWh from our biomass FIT customers, and 29,003 MWh from our solar FIT customers <p>For further detail see the 'EEl Metrics' sheet in our 2021 EEl and AGA Quantitative Data.</p>

2022 SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) SUSTAINABILITY DISCLOSURE TOPICS AND ACCOUNTING METRICS

Table 1. Sustainability Disclosure Topics & Accounting Metrics

Gas Utilities & Distributors																					
Topic	SASB Code	Accounting Metric	2022 Response																		
Energy Affordability	IF-GU-240a.1	Average retail gas rate for (1) residential, (2) commercial, (3) industrial customers, and (4) transportation services only	See the following web pages for detailed information, including our gas service tariffs. Columbia Gas of Kentucky Columbia Gas of Maryland Columbia Gas of Ohio Columbia Gas of Pennsylvania Columbia Gas of Virginia NIPSCO																		
			Typical monthly gas bill for residential customers for (1) 50 MMBtu and (2) 100 MMBtu of gas delivered per year	Typical monthly gas bill for:																	
					50 MMBtu delivered per year	100 MMBtu delivered per year															
			<table border="1"> <tbody> <tr> <td>Columbia Gas of Kentucky</td> <td>\$73</td> <td>\$126</td> </tr> <tr> <td>Columbia Gas of Ohio</td> <td>\$74</td> <td>\$109</td> </tr> <tr> <td>Columbia Gas of Maryland</td> <td>\$75</td> <td>\$131</td> </tr> <tr> <td>Columbia Gas of Pennsylvania</td> <td>\$83</td> <td>\$149</td> </tr> <tr> <td>Columbia Gas of Virginia</td> <td>\$79</td> <td>\$137</td> </tr> <tr> <td>NIPSCO</td> <td>\$54</td> <td>\$92</td> </tr> </tbody> </table>	Columbia Gas of Kentucky	\$73	\$126	Columbia Gas of Ohio	\$74	\$109	Columbia Gas of Maryland	\$75	\$131	Columbia Gas of Pennsylvania	\$83	\$149	Columbia Gas of Virginia	\$79	\$137	NIPSCO	\$54	\$92
Columbia Gas of Kentucky	\$73	\$126																			
Columbia Gas of Ohio	\$74	\$109																			
Columbia Gas of Maryland	\$75	\$131																			
Columbia Gas of Pennsylvania	\$83	\$149																			
Columbia Gas of Virginia	\$79	\$137																			
NIPSCO	\$54	\$92																			
	IF-GU-240a.3	Number of residential customer gas disconnections for non-payment, percentage reconnected within 30 days	There were 39,476 disconnections for non-payment, with 67% reconnected within 30 days.																		

2022 SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) SUSTAINABILITY DISCLOSURE TOPICS AND ACCOUNTING METRICS

Gas Utilities & Distributors			
Topic	SASB Code	Accounting Metric	2022 Response
	IF-GU-240a.4	Discussion of impact of external factors on customer affordability of gas, including the economic conditions of the service territory	<p>2022 was a challenging year for our customers, who experienced higher than usual commodity prices for natural gas, and electricity costs, due to many factors outside of our control. We took a number of steps in 2022 to mitigate the impact of commodity price increases for our customers, including committing to strictly controlling our operating expenses and focusing on efficiency for the ultimate benefit of our valued customers.</p> <p>Customers have options to consider to help them pay their bills - from budget plans to allow more predictability in monthly bills, to payment plans including three and six month options for all customers, and 12 month payment plans for those who are income eligible, to energy efficient programs to resources to help those who need financial assistance.</p> <p>Many of our companies have a Customer CHOICE® program that allows customers to choose their natural gas supplier. Detailed information is available on our companies' web pages, including a calculator to help customers compare their current bill and a potential bill from a CHOICE® supplier.</p> <p> Columbia Gas of Kentucky CHOICE® program Columbia Gas of Ohio CHOICE® program Columbia Gas of Pennsylvania CHOICE® program Columbia Gas of Virginia CHOICE® program NIPSCO CHOICE® program </p>

2022 SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) SUSTAINABILITY DISCLOSURE TOPICS AND ACCOUNTING METRICS

Gas Utilities & Distributors			
Topic	SASB Code	Accounting Metric	2022 Response
End-Use Efficiency	IF-GU-420a.1	Percentage of gas utility revenues from rate structures that (1) are decoupled or (2) contain a lost revenue adjustment mechanism (LRAM)	<p>Two of our companies have decoupled rate structures, specifically a revenue normalization adjustment (RNA). Columbia Gas of Maryland obtained approximately 58% of its 2022 revenue from residential customers for which this structure applies, and Columbia Gas of Virginia approximately 71% of its 2022 revenue. These two companies do not have a lost revenue adjustment mechanism (LRAM) mechanism.</p> <p>NIPSCO has a rate structure with an LRAM related to demand side management. In 2022 approximately 0.13% of NIPSCO's gas revenue came from this LRAM.</p> <p>The remainder of our companies (Columbia Gas of Kentucky, Columbia Gas of Ohio and Columbia Gas of Pennsylvania) do not have any impacted revenue from decoupled or LRAM rate structures.</p> <p>The above figures exclude any revenues from weather normalization adjustment (WNA) and straight fixed-variable rates.</p>
	IF-GU-420a.2	Customer gas savings from efficiency measures by market	<p>Our gas savings from energy efficiency for 2022 are as follows:</p> <p>Columbia Gas of Kentucky: 0 MMBtu Columbia Gas of Maryland: 47 MMBtu Columbia Gas of Ohio: 948,881 MMBtu Columbia Gas of Pennsylvania: 22,421 MMBtu Columbia Gas of Virginia: 56,053 MMBtu NIPSCO: 516,624 MMBtu</p> <p>NiSource total: 1,544,026 MMBtu</p>
Integrity of Gas Delivery Infrastructure	IF-GU-540a.1	Number of (1) reportable pipeline incidents, (2) Corrective Action Orders (CAO), and (3) Notices of Probable Violation (NOPV)	<p>For the year ended December 31, 2022:</p> <p>(1) 1 DOT reportable pipeline incidents (2) 0 Corrective Action Orders (3) 14 Notices of Probable Violation</p>

2022 SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) SUSTAINABILITY DISCLOSURE TOPICS AND ACCOUNTING METRICS

Gas Utilities & Distributors			
Topic	SASB Code	Accounting Metric	2022 Response
	IF-GU-540a.2	Percentage of distribution pipeline that is (1) cast and/or wrought iron and (2) unprotected steel	<p>For the year ended December 31, 2022:</p> <p>(1) 0.21% cast iron (2) 5.31% unprotected steel</p> <p>We continued to execute on our safety and asset modernization programs in 2022, including retirement of 265.7 miles of priority gas pipeline.</p>

2022 SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) SUSTAINABILITY DISCLOSURE TOPICS AND ACCOUNTING METRICS

Gas Utilities & Distributors			
Topic	SASB Code	Accounting Metric	2022 Response
	IF-GU-540a.3	Percentage of gas (1) transmission and (2) distribution pipelines inspected	<p>(1) We assessed 25% of our gas transmission pipelines in 2022. In-line inspection of gas transmission pipelines is a safety investment priority. These inspections, using devices known as “smart pigs,” can detect damage and corrosion from inside the pipeline.</p> <p>(2) Additionally, we have developed and implemented a gas distribution integrity management program (DIMP) that includes a written integrity management plan to enhance safety by identifying and reducing gas distribution pipeline integrity risks. The program identifies risks to our pipelines where an incident could cause serious consequences and focuses priority attention in those areas to provide greater assurance of the integrity of the pipeline. The DIMP approach was designed to promote continuous improvement in pipeline safety by identifying and implementing appropriate risk control measures. The DIMP plan develops and implements the following elements:</p> <ul style="list-style-type: none"> • Knowledge of Distribution System • Threat Identification • Risk Evaluation and Ranking • Implementation of Measures to Address Risk • Measurement of Performance, Monitoring Results, and Evaluating Effectiveness • Periodic Evaluation and Improvement • Reporting Results <p>Managing the integrity and reliability of gas distribution pipelines has always been a primary goal for us, with design, construction, operations and maintenance activities performed in compliance with 49 CFR 192 requirements.</p>

2022 SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) SUSTAINABILITY DISCLOSURE TOPICS AND ACCOUNTING METRICS

Gas Utilities & Distributors			
Topic	SASB Code	Accounting Metric	2022 Response
	IF-GU-540a.4	Description of efforts to manage the integrity of gas delivery infrastructure, including risks related to safety and emissions	<p>To fulfill our vision of being a trusted energy provider, we follow safety practices recommended by leading industry organizations. These practices help us identify and address potential risks, resulting in improvements to our operational and environmental safety.</p> <p>Using the American Petroleum Institute's Recommended Practice 1173 (API RP 1173) for Pipeline Safety Management Systems (SMS) as our guide, we have made significant progress in our safety journey.</p> <p>We began our SMS implementation in 2015, and in September 2022, we were recognized by LRQA – a leading global provider of professional engineering and technology services – and achieved certification of conformance in API RP 1173. NiSource is only the second energy provider in the world to achieve this distinction.</p> <p>In our journey to continually reduce risk, NiSource continued our partnership with Picarro, an industry leader in analytics-driven methane detection. The Picarro-equipped vehicles we're using are designed to sniff the air and identify potential leaks in the natural gas delivery system using cutting-edge technology that's 1,000 times more sensitive than traditional leak detection equipment.</p> <p>In 2022, Picarro vehicles were able to survey 15,230 miles of distribution pipe (or 28.3 percent of NiSource's total distribution system) and mitigate 3,400 SCFH of emissions. Advanced mobile methane detection vehicles were deployed to Kentucky and Virginia in addition to the ones that were deployed in 2021 in Indiana, Maryland, Ohio and Pennsylvania, bringing the fleet of Picarro-enabled vehicles to 10 by the close of 2022.</p> <p>Picarro technology has proven its value by identifying large leaks quickly and precisely. For example, NIPSCO's Picarro-equipped vehicle identified a leak at a home in Michigan City, Ind., during a routine survey over the summer. Because of the elevated methane readings, survey technicians were dispatched for further examination. NIPSCO gas service workers investigated 12 homes, and one of those homes had a significant (Grade 1) leak that required immediate repair.</p> <p>Resources like the Picarro-equipped vehicles are critical to meet NiSource's commitment to safety and our goal of reaching net zero greenhouse gas emissions from our operations by 2040 – assuming supportive regulatory and legislative policies, favorable stakeholder environments and the continued advancement of existing technologies.</p>

2022 SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) SUSTAINABILITY DISCLOSURE TOPICS AND ACCOUNTING METRICS

Table 2. Activity Metrics

ACTIVITY METRICS		
SASB Code	Activity Metric	2022 Response
IF-GU-000.A	Number of: (1) residential, (2) commercial, and (3) industrial customers served	<p>For the year ended December 31, 2022 we had a total of 3,251,222 gas distribution customers, categorized as follows on page 39 of our 2022 Form 10-K:</p> <ul style="list-style-type: none"> (1) 2,991,913 residential customers (2) 254,436 commercial customers (3) 4,870 industrial customers (4) 3 other customers
IF-GU-000.B	Amount of natural gas delivered to: (1) residential customers, (2) commercial customers, (3) industrial customers, and (4) transferred to a third party	<p>For the year ended December 31, 2022 we had total sales and transportation of 953,600,000 MMBtu (953.6 MMDth) of gas, categorized as follows on page 39 of our 2022 Form 10-K:</p> <ul style="list-style-type: none"> (1) Residential customer deliveries of 249,000,000 MMBtu (249 MMDth) (2) Commercial customer deliveries of 181,300,000 MMBtu (181.3 MMDth) (3) Industrial customer deliveries of 490,700,000 MMBtu (490.7 MMDth) (4) Off-System customer deliveries of 32,300,000 MMBtu (32.3 MMDth) (5) Other customer deliveries of 300,000 MMBtu (0.3 MMDth)
IF-GU-000.C	Length of gas (1) transmission and (2) distribution pipelines	<p>For the year ended December 31, 2022 our gas pipeline lengths were reported to the U.S. Department of Transportation (DOT) Pipeline and Hazardous Materials Safety Administration (PHMSA) as follows:</p> <ul style="list-style-type: none"> (1) 987 miles (1,588 km) of transmission pipeline (2) 54,795 miles (88,184 km) of distribution pipeline

EEL ELECTRIC COMPANY ESG/SUSTAINABILITY QUANTITATIVE INFORMATION



Electric Company ESG/Sustainability Quantitative Information

Parent Company: NiSource, Inc.
Operating Company(s): Northern Indiana Public Service Company (NIPSCO)
Business Type(s): Vertically Integrated Electric Utility

State(s) of Operation: Indiana
State(s) with RPS Programs: None
Regulatory Environment: Regulated
Report Date: 6/30/2023

Ref. No.	Refer to the 'EEI Definitions' tab for more information on each metric	Baseline				Future Year	Comments, Links, Additional Information, and Notes
		2005	2021	2022	2023	2030	
Portfolio							
1	Owned Nameplate Generation Capacity at end of year (MW)	3,338	2,315	2,315	2,780	4,970	See page 17 of the NiSource 2022 Integrated Annual Report.
1.1	Coal	2,574	1,177	1,177	1,177	0	
1.2	Natural Gas	748	718	718	718	895	See pages 41-42 of NiSource's Form 10-Q for the period ended March 31, 2023 for more information on NIPSCO's electric supply and generation transition.
1.3	Nuclear	0	0	0	0	0	
1.4	Petroleum	0	0	0	0	0	
1.5	Total Renewable Energy Resources	16	420	420	885	3,940	2030 values are from NIPSCO's 2021 Integrated Resource Plan (IRP) (preferred replacement portfolio)
1.5.1	Biomass/Biogas	0	0	0	0	0	
1.5.2	Geothermal	0	0	0	0	0	
1.5.3	Hydroelectric	16	16	16	16	16	Click here for the NiSource 2022 Integrated Annual Report
1.5.4	Solar	0	0.3	0.3	465.3	1,550	Click here for NIPSCO's 2021 Integrated Resource Plan
1.5.5	Wind	0	404	404	404	404	
1.6	Other (Battery storage)	0	0	0	0	135	
2	Net Generation for the data year (MWh)	18,418,617	13,919,115	13,855,902		17,309,697	2030 values are from NIPSCO's 2021 Integrated Resource Plan (IRP) (preferred replacement portfolio)
2.1	Coal	15,805,360	5,161,410	3,551,616		0	
2.2	Natural Gas	961,528	2,896,359	3,407,960		3,214,783	Click here for NIPSCO's 2021 Integrated Resource Plan
2.3	Nuclear	0	0	0		0	
2.4	Petroleum	0	0	0		0	
2.5	Total Renewable Energy Resources	40,025	1,946,803	2,903,338		13,008,281	NIPSCO, has sold, and may in the future sell, renewable energy credits from electric generation to third parties because this helps keep our energy more affordable for our customers.
2.5.1	Biomass/Biogas	0	39,746	77,892		0	
2.5.2	Geothermal	0	0	0		0	
2.5.3	Hydroelectric	40,025	39,082	44,286		49,914	
2.5.4	Solar	0	32,351	29,541		7,719,381	
2.5.5	Wind	0	1,835,624	2,751,619		5,238,987	
2.6	Other	1,611,704	3,914,543	3,992,988		1,086,632	
2.i	Owned Net Generation for the data year (MWh)	16,806,913	8,499,149	8,182,770		13,191,998	2030 values are from NIPSCO's 2021 Integrated Resource Plan (IRP) (preferred replacement portfolio)
2.1.i	Coal	15,805,360	5,161,410	3,551,616		0	Click here for NIPSCO's 2021 Integrated Resource Plan
2.2.i	Natural Gas	961,528	2,896,359	3,407,960		3,214,783	
2.3.i	Nuclear	0	0	0		0	
2.4.i	Petroleum	0	0	0		0	
2.5.i	Total Renewable Energy Resources	40,025	441,379	1,223,194		8,890,582	NIPSCO, has sold, and may in the future sell, renewable energy credits from electric generation to third parties because this helps keep our energy more affordable for our customers.
2.5.1.i	Biomass/Biogas	0	0	0		0	
2.5.2.i	Geothermal	0	0	0		0	
2.5.3.i	Hydroelectric	40,025	39,082	44,286		49,914	
2.5.4.i	Solar	0	542	538		5,571,066	
2.5.5.i	Wind	0	401,756	1,178,370		3,269,603	
2.6.i	Other	0	0	0		1,086,632	

EEL ELECTRIC COMPANY ESG/SUSTAINABILITY QUANTITATIVE INFORMATION



Electric Company ESG/Sustainability Quantitative Information

Parent Company: NiSource, Inc.
Operating Company(s): Northern Indiana Public Service Company (NIPSCO)
Business Type(s): Vertically Integrated Electric Utility

State(s) of Operation: Indiana
State(s) with RPS Programs: None
Regulatory Environment: Regulated
Report Date: 6/30/2023

Ref. No.	Refer to the 'EEI Definitions' tab for more information on each metric	Baseline	2021	2022	2023	Future Year	Comments, Links, Additional Information, and Notes
		2005				2030	
2.ii	Purchased Net Generation for the data year (MWh)	1,611,704	5,419,966	5,673,131		4,117,699	
2.1.ii	Coal						
2.2.ii	Natural Gas						
2.3.ii	Nuclear						
2.4.ii	Petroleum						
2.5.ii	Total Renewable Energy Resources		1,505,423	1,680,144		4,117,699	
2.5.1.ii	Biomass/Biogas		39,746	77,892			
2.5.2.ii	Geothermal						
2.5.3.ii	Hydroelectric						
2.5.4.ii	Solar		31,809	29,003		2,148,315	
2.5.5.ii	Wind		1,433,868	1,573,249		1,969,384	
2.6.ii	Other (purchase from MISO)	1,611,704	3,914,543	3,992,988			
3	Capital Expenditures and Energy Efficiency (EE)						
3.1	Total Annual Capital Expenditures (nominal dollars)	\$ 135,600,000	\$ 517,400,000	\$ 540,600,000			
3.2	Incremental Annual Electricity Savings from EE Measures (MWh)		101,701	103,131			
3.3	Incremental Annual Investment in Electric EE Programs (nominal dollars)		\$ 13,196,985	\$ 14,932,511			
4	Retail Electric Customer Count (at end of year)						
4.1	Commercial	52,005	58,010	58,374			
4.2	Industrial	2,522	2,137	2,130			
4.3	Residential	393,303	422,436	424,735			
Emissions							
5	GHG Emissions: Carbon Dioxide (CO2) and Carbon Dioxide Equivalent (CO2e)						
	Note: The alternatives available below are intended to provide flexibility in reporting GHG emissions, and should be used to the extent appropriate for each company.						
5.1	Owned Generation (1) (2) (3)						
5.1.1	Carbon Dioxide (CO2)						
5.1.1.1	Total Owned Generation CO2 Emissions (MT)	18,237,993	7,178,859	5,404,086		1,230,642	Actual figures include electric line transmission losses.
5.1.1.2	Total Owned Generation CO2 Emissions Intensity (MT/Net MWh)	1.085	0.845	0.660		0.093	2030 value is from NIPSCO's 2021 Integrated Resource Plan (IRP) (preferred replacement portfolio)
5.1.2	Carbon Dioxide Equivalent (CO2e)						
5.1.2.1	Total Owned Generation CO2e Emissions (MT)	18,369,782	7,225,494	5,436,060			
5.1.2.2	Total Owned Generation CO2e Emissions Intensity (MT/Net MWh)	1.093	0.850	0.664			
5.2	Purchased Power (4)						
5.2.1	Carbon Dioxide (CO2)						
5.2.1.1	Total Purchased Generation CO2 Emissions (MT)	1,247,667	1,945,423	2,111,878			
5.2.1.2	Total Purchased Generation CO2 Emissions Intensity (MT/Net MWh)	0.774	0.359	0.372			
5.2.2	Carbon Dioxide Equivalent (CO2e)						
5.2.2.1	Total Purchased Generation CO2e Emissions (MT)	1,248,053	1,957,256	2,125,043			
5.2.2.2	Total Purchased Generation CO2e Emissions Intensity (MT/Net MWh)	0.774	0.361	0.375			

EEL ELECTRIC COMPANY ESG/SUSTAINABILITY QUANTITATIVE INFORMATION



Electric Company ESG/Sustainability Quantitative Information

Parent Company: NISource, Inc.
Operating Company(s): Northern Indiana Public Service Company (NIPSCO)
Business Type(s): Vertically Integrated Electric Utility
State(s) of Operation: Indiana
State(s) with RPS Programs: None
Regulatory Environment: Regulated
Report Date: 6/30/2023

Resources								
Ref. No.	Refer to the 'EEL Definitions' tab for more information on each metric	2005	2021	2022	2023	2030	Comments, Links, Additional Information, and Notes	
5.3	Owned Generation + Purchased Power							
5.3.1	Carbon Dioxide (CO2)							
5.3.1.1	Total Owned + Purchased Generation CO2 Emissions (MT)	19,485,660	9,124,282	7,515,964				
5.3.1.2	Total Owned + Purchased Generation CO2 Emissions Intensity (MT/Net MWh)	1.058	0.656	0.542				
5.3.2	Carbon Dioxide Equivalent (CO2e)							
5.3.2.1	Total Owned + Purchased Generation CO2e Emissions (MT)	19,617,835	9,182,750	7,561,102				
5.3.2.2	Total Owned + Purchased Generation CO2e Emissions Intensity (MT/Net MWh)	1.065	0.660	0.546				
5.4	Non-Generation CO2e Emissions of Sulfur Hexafluoride (SF6) (5)							
5.4.1	Total CO2e emissions of SF6 (lbs)	219,950,528	29,505,480	29,915,880				
5.4.2	Leak rate of CO2e emissions of SF6 (lbs/Net MWh)	13	3	4				
6	Nitrogen Oxide (NOx), Sulfur Dioxide (SO2), Mercury (Hg)							
6.1	Generation basis for calculation (6)	Total						
6.2	Nitrogen Oxide (NOx)							
6.2.1	Total NOx Emissions (MT)	31,071	4,253	2,840		87		
6.2.2	Total NOx Emissions Intensity (MT/Net MWh)	0.001849	0.000500	0.000347		0.000007		
6.3	Sulfur Dioxide (SO2)							
6.3.1	Total SO2 Emissions (MT)	56,067	1,527	1,133		7		
6.3.2	Total SO2 Emissions Intensity (MT/Net MWh)	0.003336	0.000180	0.000138		0.000001		
6.4	Mercury (Hg)							
6.4.1	Total Hg Emissions (kg)	337.7	23.9	15.7		2.7		
6.4.2	Total Hg Emissions Intensity (kg/Net MWh)	0.000020	0.000003	0.000002		0.000000		

Key

MT = metric tons
 1 lb. = 453.59 grams
 1 tonne = 1,000,000.00 grams
 1 metric ton = 1.1023 short tons
 Total output-based emissions factor = (insert emissions factor and source)

Total CO2e is calculated using the following global warming potentials from the IPCC Fourth Assessment Report:

CO2 = 1
 CH4 = 25
 N2O = 298
 SF6 = 22,800

Notes

- Generation and emissions are adjusted for equity ownership share to reflect the percentage of output owned by reporting entity.
- CO2 and CO2e emissions intensity should be reported using total system generation (net MWh) based on EEL GHG worksheet.
- As reported to EPA under the mandatory GHG Reporting Protocols (40 CFR Part 98, Subparts C and D).
- Purchased power emissions should be calculated using the most relevant and accurate of the following methods:

EEL ELECTRIC COMPANY ESG/SUSTAINABILITY QUANTITATIVE INFORMATION



Electric Company ESG/Sustainability Quantitative Information

Parent Company: NiSource, Inc.
Operating Company(s): Northern Indiana Public Service Company (NIPSCO)
Business Type(s): Vertically Integrated Electric Utility

State(s) of Operation: Indiana
State(s) with RPS Programs: None
Regulatory Environment: Regulated
Report Date: 6/30/2023

Ref. No.	Refer to the 'EEI Definitions' tab for more information on each metric	Baseline	2021	2022	2023	Future Year	Comments, Links, Additional Information, and Notes
		2005				2030	
Resources							
7	Human Resources						
7.1	Total Number of Employees	7,822	7,342	7,162			
7.2	Percentage of Women in Total Workforce		27%	26%			
7.3	Percentage of Minorities in Total Workforce		15%	16%			
7.4	Total Number on Board of Directors/Trustees	11	12	12			
7.5	Percentage of Women on Board of Directors/Trustees	9%	33%	33%			Board of Directors figures for 2021 and 2022 are as of March 1, 2022, and March 27, 2023, respectively (as reported in our Integrated Annual reports)
7.6	Percentage of Minorities on Board of Directors/Trustees		33%	33%			
7.7	Employee Safety Metrics						
7.7.1	Recordable Incident Rate	5.23	1.35	1.23			
7.7.2	Lost-time Case Rate	1.42					
7.7.3	Days Away, Restricted, and Transfer (DART) Rate	3.06	0.98	0.78			
7.7.4	Work-related Fatalities	0	0	0			
8	Fresh Water Resources used in Thermal Power Generation Activities						
8.1	Water Withdrawals - Consumptive (Millions of Gallons)	6,050.00	3,713.72	3,673.37			
8.2	Water Withdrawals - Non-Consumptive (Millions of Gallons)	75,626.00	7,547.80	6,438.25			
8.3	Water Withdrawals - Consumptive Rate (Millions of Gallons/Net MWh)	0.00036	0.00044	0.00045			
8.4	Water Withdrawals - Non-Consumptive Rate (Millions of Gallons/Net MWh)	0.00450	0.00089	0.00079			
9	Waste Products						
9.1	Amount of Hazardous Waste Manifested for Disposal (MT)		291	403			
9.2	Percent of Coal Combustion Products Beneficially Used	83%	74%	74%			Includes bottom ash, fly ash, and gypsum
Additional Metrics (Optional)							
Employee Safety - NiSource							
	Preventable Vehicle Collision (PVC) Rate		1.91	1.74			
Contractor Safety - NiSource							
	Contractor Recordable Incident Rate		0.59	0.84			
	Contractor Days Away, Restricted, and Transfer (DART) Rate		0.20	0.40			
Energy Reliability - NIPSCO							
	Customer Average Interruption Duration Index (CAIDI) (minutes)	166	165	150			
	System Average Interruption Frequency Index (SAIFI)	1.09	1.060	0.95			Excludes major events

AGA GAS COMPANY ESG/SUSTAINABILITY QUANTITATIVE INFORMATION



Gas Company ESG/Sustainability Quantitative Information

Parent Company: NiSource, Inc.
Operating Company(s): Columbia Gas of Kentucky
 Columbia Gas of Maryland
 Columbia Gas of Ohio
 Columbia Gas of Pennsylvania
 Columbia Gas of Virginia
 Northern Indiana Public Service Company (NIPSCO)
Business Type(s): Natural gas distribution
State(s) of Operation: IN, KY, MD, OH, PA, VA

Regulatory Environment: Regulated
Report Date: 6/30/2023

Ref. No.	Refer to the "Definitions" column for more information on each metric.	Baseline	2021	2022	2023	Future Year	Definitions
		2005				2025	
Natural Gas Distribution							
1	METHANE EMISSIONS AND MITIGATION FROM DISTRIBUTION MAINS						
1.1	Number of Gas Distribution Customers	3,022,297	3,229,069	3,251,222			Residential, commercial and industrial
1.2	Distribution Mains in Service						
1.2.1	Plastic (miles)	23,474	33,651	34,297			
1.2.2	Cathodically Protected Steel - Bare & Coated (miles)	18,880	17,575	17,425			As reported to DOT PHMSA and under 40 CFR 98, Subpart W. Columbia Gas of Maryland is below the reporting threshold for 40 CFR Part 98, Subpart W. However, for transparency and data completeness we are including its data.
1.2.3	Unprotected Steel - Bare & Coated (miles)	7,276	3,203	2,911			
1.2.4	Cast Iron / Wrought Iron - without upgrades (miles)	418	137	117			
2	Distribution CO _{2e} Fugitive Emissions						
2.1	CO _{2e} Fugitive Methane Emissions from Gas Distribution Operations (metric tons)	856,320	518,051	501,955			As reported under 40 CFR 98, Subpart W. Columbia Gas of Maryland is below the reporting threshold for 40 CFR Part 98, Subpart W. However, for transparency and data completeness we are including its data.
2.2	CH ₄ Fugitive Methane Emissions from Gas Distribution Operations (metric tons)	34,253	20,722	20,078			
2.2.1	CH ₄ Fugitive Methane Emissions from Gas Distribution Operations (MMSCF/year)	1,784	1,079	1,046			
2.3	Annual Natural Gas Throughput from Gas Distribution Operations in thousands of standard cubic feet (Mscf/year)	746,924,213	848,722,558	866,919,121			
2.3.1	Annual Methane Gas Throughput from Gas Distribution Operations in millions of standard cubic feet (MMscf/year)	746,924	848,723	866,919			Eq. W-32A of 40 CFR 98.233(r) defines methane concentration for the natural gas distribution industry segment as 1 (i.e., 100%).
2.4	Fugitive Methane Emissions Rate (Percent MMscf of Methane Emissions per MMscf of Methane Throughput)	0.24%	0.13%	0.12%			
Natural Gas Transmission and Storage							
1	Onshore Natural Gas Transmission Compression Methane Emissions						Emissions are below 40 CFR Part 98, Subpart W reporting thresholds.
2	Underground Natural Gas Storage Methane Emissions						Emissions are below 40 CFR Part 98, Subpart W reporting thresholds.
3	Onshore Natural Gas Transmission Pipeline Blowdowns						
3.1	Transmission Pipeline Blowdown Vent Stacks (metric tons/year)						NIPSCO reduced these emissions by more than 96% between 2016 and 2019, and is now below 40 CFR Part 98, Subpart W reporting thresholds.
3.2	Transmission Pipeline Blowdown Vent Stacks (CO _{2e} /year)						
3.3	Transmission Pipeline Blowdown Vent Stacks (MSCF/year)						
Human Resources							
1.1	Total Number of Employees	7,822	7,342	7,162			
1.2	Percentage of Women in Total Workforce		27%	26%			
1.3	Percentage of Minorities in Total Workforce		15%	16%			
2.1	Total Number on Board of Directors/Trustees	11	12	12			Board of Directors figures for 2021 and 2022 are as of March 1, 2022, and March 27, 2023, respectively (as reported in our Integrated Annual reports)
2.2	Percentage of Women on Board of Directors/Trustees	9%	33%	33%			
2.3	Percentage of Minorities on Board of Directors/Trustees		33%	33%			
3	Employee Safety Metrics						
3.1	Recordable Incident Rate	5.23	1.35	1.23			
3.2	Lost-time Case Rate	1.42					
3.3	Days Away, Restricted, and Transfer (DART) Rate	3.06	0.98	0.78			
3.4	Work-related Fatalities	0.00	0	0			

AGA GAS COMPANY ESG/SUSTAINABILITY QUANTITATIVE INFORMATION

Additional Metrics (Optional)						
METHANE EMISSIONS FROM NATURAL GAS OPERATIONS (using EPA GHGI Emission Factors)						
Fugitive Methane Emissions from Gas Mains and Service Lines (metric tons CO2e)	375,100	211,294	201,713		187,550	Emissions data based on factors from EPA's Inventory of U.S. GHG Emissions and Sinks: 1990-2021 (April 2023).
Other Methane Emissions (metric tons CO2e)	528,431	596,236	568,255			
Natural Gas Operations Methane Emissions (metric tons CO2e)	903,532	807,530	769,968			
NATURAL GAS SUSTAINABILITY INITIATIVE (NGSI) Methane Emissions Intensity Protocol						
Total Methane Emissions, GHGRP emission factors (metric tons)		34,852	33,531			
Total Methane Emissions, GHG Inventory emission factors (metric tons)		22,896	22,149			
Natural Gas Delivered to End Users, As Reported (Mscf)		853,407,527	866,919,121			
Natural Gas Delivered to End Users, Normalized (Mscf)		797,106,566	786,949,980			
Methane Content of Delivered Natural Gas, Reported (%)		93.4%	93.4%			
Methane Content of Delivered Natural Gas, Normalized (%)		93.4%	93.4%			
NGSI Methane Emissions Intensity, GHGRP emission factors (%)		0.23%	0.22%			
Normalized NGSI Methane Emissions Intensity, GHGRP emission factors (%)		0.24%	0.24%			
NGSI Methane Emissions Intensity, GHG Inventory emission factors (%)		0.15%	0.14%			
Normalized NGSI Methane Emissions Intensity, GHG Inventory emission factors (%)		0.16%	0.16%			

EMISSIONS REDUCTION GOAL INFORMATION

Goal Applicability	Baseline Year	Target Year	Reduction Goal Description (Short)	Source (URL)
NiSource	2005	2025	50% reduction in GHG emissions from all NiSource companies and activities (Scope 1)	https://www.nisource.com/community/caring-about-our-environment
NiSource	2005	2030	90%+ reduction in GHG emissions from all NiSource companies and activities (Scope 1)	
NiSource		2040	Goal of net zero greenhouse gas emissions by 2040 covering both Scope 1 and Scope 2 emissions	
NIPSCO Gas and Columbia Gas Companies	2005	2025	50% reduction in methane emissions from our gas distribution companies' mains and services (Scope 1)	
NIPSCO Gas and Columbia Gas Companies	2005	2030	50%+ reduction in methane emissions from our gas distribution companies' mains and services (Scope 1)	
NIPSCO Electric	2005	2025	50% reduction in GHG emissions from our electric generation portfolio (Scope 1)	
NIPSCO Electric	2005	2025	90% reduction in NOx, SO2, and Hg emissions from our electric generation portfolio	
NIPSCO Electric	2005	2025	90% reduction in water withdrawal from our electric generation portfolio	
NIPSCO Electric	2005	2025	90% reduction in waste water discharge from our electric generation portfolio	
NIPSCO Electric	2005	2025	60% reduction in coal ash generated from our electric generation portfolio	
NIPSCO Electric	2005	2030	90%+ reduction in GHG emission from our electric generation portfolio (Scope 1)	
NIPSCO Electric	2005	2030	99% reduction in NOx, SO2, and Hg emissions from our electric generation portfolio	
NIPSCO Electric	2005	2030	99% reduction in water withdrawal from our electric generation portfolio	
NIPSCO Electric	2005	2030	99% reduction in waste water discharge from our electric generation portfolio	
NIPSCO Electric	2005	2030	100% reduction in coal ash generated from our electric generation portfolio	

NISOURCE SUPPLEMENTAL SUSTAINABILITY DATA



Supplemental Sustainability Data

Safety, Customer, Investment, Best Place to Work

Posted: June 2023

Updated: September 14, 2023

<https://www.nisource.com/company/sustainability/reports-and-policies>

Category	Metric	2020	2021	2022	Current Forward-Looking Milestone
Safety	Employee DART Rate	0.81	0.98	0.78	**Five Year Path to Top Decile
	Employee Total Recordable Injury Rate (OSHA rate)	1.30	1.35	1.23	**Five Year Path to Top Decile
	Employee Preventable Vehicle Collisions	1.77	1.91	1.74	**Five Year Path to Top Decile
	Employee Fatalities (On the Job)	0	0	0	Zero
	Facility Damages per 1,000 Locates	2.09	1.92	2.01	**Top Quartile
	Emergency Response (<45 minutes)	97.2%	96.9%	97.0%	**97% of Emergency Response <45 minutes
	Business Partner DART Rate ¹	0.23	0.20	0.40	**10% improvement over prior 3 year performance
	Business Partner Recordable Injury Rate ¹	0.49	0.59	0.84	**10% improvement over prior 3 year performance
	Business Partner Fatalities (On the Job) ¹	1	0	1	Zero

¹ Includes subcontractors

Customer	J.D. Power Residential Score	Second Quartile	Second Quartile	Second Quartile
	On-Time Appointment Rate	97%	96.9%	97.6%
	LIHEAP Funding	\$51.9M	\$44.8M	\$116.4
	Energy Efficiency - Participation - Gas	925,754	862,202	947,016
	Energy Efficiency - Participation - Electric ²	224,279	236,014	243,572
	Energy Efficiency - Participation - Gas + Electric ²	1,150,033	1,098,216	1,190,588
	Energy Efficiency - Gas (therms)	18,029,707	18,131,693	15,440,259
	Energy Efficiency - Electric (MWh)	112,667	101,701	103,131
	Energy Efficiency (Dollars Saved)	\$17,589,999	\$18,490,998	\$15,640,106
	Substantiated Customer Privacy or Loss of Data Which Required Notification	0	0	0
	Customer Average Interruption Index (CAIDI)	153 minutes	165 minutes	150 minutes

² Figures exclude electric lighting program participation

NISOURCE SUPPLEMENTAL SUSTAINABILITY DATA

Investment/ Service Integrity	Capital Investment (\$B)	\$1.70	\$1.90	\$2.60	**\$3.3 - \$3.6 in 2023
	Total Shareholder Return	-14.90%	24.75%	2.62%	
	Stock Price Appreciation	-17.60%	20.36%	-0.69%	
	Total Diverse Supplier Spend (Tier 1)	11.60%	10.80%	11.80%	**25% by YE 2025
	NiSource Diverse Suppliers (as % of Suppliers)	2.13%	2.30%	2.80%	
	NiSource Diverse Supplier Spend \$1M+	27.78%	32.65%	37.70%	
	Gas Leaks Found (year-over-year change)	-20.3%	16.2%	1.3%	
	Miles of Priority Pipe Replaced	274	286.46	265.7	
	System Average Interruption Frequency Index (SAIFI)	0.902	1.060	0.950	
	Equivalent Forced Outage Rate (EFOR)	31.04%	36.31%	38.60%	

Best Place to Work	Employee Engagement	did not measure due to COVID-19	80%	79%
	Employees Recommend NiSource as a Great Place to Work	did not measure due to COVID-19	73%	70%
	Investigated Ethics Cases	84	124	108
	Substantiated Ethics Cases	42	56	41
	Corruption or Human Rights Violations	0	0	0
	Average Time to Close an Ethics Case	28 days	39 days	33 days
	Dollars for Doers Volunteer Hours	~8,000	2,500	11,080
	Dollars for Doers Money Donated	\$ 160,000	\$ 70,000	\$ 222,000
	Total Donations (NiSource Charitable Foundation) \$M	\$7.4	\$6.8	\$7M

Customer Counts	Number of Customers - Gas	3,212,633	3,229,069	3,259,000
	Number of Customers - Electric	479,184	483,299	486,000
	New Customer Additions - Gas (Net)	0.94%	0.97%	1.01%

***This report contains "forward-looking statements" which may cause our results to differ materially. All forward-looking statements should be considered in the context of the risk and other factors detailed from time to time in our Securities and Exchange Commission ("SEC") filings. Forward-looking statements should be read in conjunction with "FORWARD-LOOKING STATEMENTS AND INFORMATION" and "RISK FACTORS" sections of our most recent Form 10-K and as updated in other reports we file with the SEC, which can be found on our website.*

NISOURCE SUPPLEMENTAL SUSTAINABILITY DATA



Supplemental Sustainability Data

<https://www.nisource.com/company/sustainability/reports-and-policies>

Workforce Statistics Posted: June 2023
Updated: September 14, 2023

	2020	2021	2022
Total Board of Directors	12	12	12
Male	9	8	8
Female	3	4	4
Minority	4	4	4

Board of Directors figures are as reported in our Integrated Annual reports

	2020	2021	2022
Total Executive Leadership	7	7	7
Male	5	5	4
Female	2	2	3
Minority	2	3	4

	2020	2021	2022
Total Management Team*	682	683	718
Gender			
Male	460	458	477
Female	222	225	241
Not Declared	0	0	0

	2020	2021	2022
Race/Ethnicity			
American Indian/Alaska Native	5	3	3
Asian	15	18	15
Black/African American	51	55	65
Hispanic/Latino	28	28	38
Native Hawaiian/Oth Pac Island	0	0	0
Not Specified	0	0	4
Two or More Races	8	6	12
White	575	573	581
Minority (sum of non-white)	107	110	137

* Category does not include employees on leaves of absence.

		2020	2021	2022
Employees (Regular or Temporary, by Gender)				
Regular	Male	5,383	5,375	5,259
Regular	Female	1,993	1,954	1,895
Regular	Not Declared	0	0	8
Temporary	Male	4	4	0
Temporary	Female	9	9	0
Total		7,389	7,342	7,162

		2020	2021	2022
Employees (Full or Part Time, by Gender)				
Full-time	Male	1,928	5,366	5,250
Full-time	Female	5,373	1,906	1,859
Full-time	Not Declared	0	0	8
Part-time	Male	14	13	9
Part-time	Female	74	57	36
Total		7,389	7,342	7,162

	2020	2021	2022
Total Employees*	7,389	7,342	7,162
Gender			
Male	5,387	5,379	5,259
Female	2,002	1,963	1,895
Not Declared	0	0	8

	2020	2021	2022
Race/Ethnicity			
American Indian/Alaska Native	20	17	18
Asian	66	74	67
Black/African American	604	592	601
Hispanic/Latino	286	309	310
Native Hawaiian/Oth Pac Island	3	3	3
Not Specified	0	1	33
Two or More Races	107	115	125
White	6,303	6,231	6,005
Minority (sum of non-white)	1,086	1,110	1,124

* Category does not include employees on leaves of absence.

	2020	2021	2022
Total Generations Represented*	5	5	5
Traditionalists (1928-1945)	4	3	1
Baby Boomers (1946-1964)	1,523	1,245	1,012
Generation X (1965-1980)	2,790	2,774	2,722
Millennials/Generation Y (1981-1996)	2,974	3,169	3,230
Generation Z (1997-2012)	98	151	197

* Category does not include employees on leaves of absence.

NISOURCE SUPPLEMENTAL SUSTAINABILITY DATA



Supplemental Sustainability Data

<https://www.nisource.com/company/sustainability/reports-and-policies>

Workforce Statistics

Posted: June 2023

Updated: September 14, 2023

Employees (by Gender and State)				
State		2020	2021	2022
AL	Male	0	0	0
	Female	0	0	1
AZ	Male	0	0	0
	Female	0	0	1
DC	Male	2	2	2
	Female	0	0	0
DE	Male	0	0	0
	Female	0	0	1
FL	Male	0	1	6
	Female	0	0	7
IL	Male	0	0	2
	Female	0	0	2
IN	Male	2,352	2,270	2,164
	Female	833	791	767
	Not declared	0	0	2
KY	Male	190	202	198
	Female	33	50	41
	Not declared	0	0	1
MA	Male	5	4	2
	Female	3	1	0
MD	Male	64	65	65
	Female	6	6	7
MI	Male	0	0	1
	Female	0	0	1
NC	Male	0	0	4
	Female	1	0	3
NH	Male	1	0	1
	Female	1	1	1
NJ	Male	0	0	0
	Female	0	0	1
NY	Male	0	0	1
	Female	0	0	0
OH	Male	1,593	1,624	1,622
	Female	679	659	622
	Not declared	0	0	2

Employees (by Gender and State)				
State		2020	2021	2022
PA	Male	777	803	784
	Female	375	374	356
	Not declared	0	0	3
SC	Male	0	0	0
	Female	0	1	1
SD	Male	0	0	1
	Female	0	0	0
TN	Male	0	0	1
	Female	0	2	1
TX	Male	0	1	5
	Female	0	1	3
VA	Male	403	405	398
	Female	68	79	76
VT	Male	0	0	1
	Female	1	0	0
WI	Male	0	0	0
	Female	0	0	2
WV	Male	0	0	1
	Female	0	0	1
Total		5,763	5,676	5,528

Freedom of Association			
	2020	2021	2022
% of Employees Represented by an Independent Trade Union or Covered by Collective Bargaining Agreements	37	36	35

NISOURCE SUPPLEMENTAL SUSTAINABILITY DATA



Supplemental Sustainability Data

Posted: June 2023
Updated: September 14, 2023

<https://www.nisource.com/company/sustainability/reports-and-policies>

Environmental Metrics

Ash and Gypsum Generated (tons)					
	2005 (baseline)	2020	2021	2022	2030 Target
Fly Ash	272,068	90,728	119,469	100,145	**100% reduction from 2005
Bottom Ash	210,103	50,143	49,627	48,064	
Total Ash	482,171	140,871	169,096	148,209	
Gypsum	685,943	125,048	223,867	167,278	
Total Ash and Gypsum	1,168,114	265,919	392,963	315,487	

Ash and Gypsum Reused/Recycled ¹ (tons)				
	2005 (baseline)	2020	2021	2022
Fly Ash	28.02%	72.46%	41.45%	41.42%
Bottom Ash	50.81%	100.00%	53.35%	51.51%
Gypsum	99.64%	97.00%	95.09%	100.00%
Ash and Gypsum Reused/Recycled	83.02%	89.19%	73.51%	74.02%

1 Excludes on-site use and storage

Electric Generation Carbon Intensity (lb CO ₂ e/MWh _{net})				
	2005 (baseline)	2020	2021	2022
NIPSCO Utility Average Emissions Rate ²	not available	1,534	1,433	1,188
NIPSCO Utility Specific Residual Mix Emissions Rate ³	not available	1,574	1,529	1,397

2 The Utility Average Emissions Rate is the average CO₂ lbs per MWh of electricity delivered to customers, including from all owned generation and energy purchases.

3 The Utility Specific Residual Mix Emissions Rate is the average CO₂ lbs per MWh of electricity delivered to customers, including generation for which attributes are retained by the utility and retired in the reporting year, with accounting adjustments made for specified green energy products where another entity owns the renewable attributes.

Electric Generation Key Performance Indicators					
	2005 (baseline)	2020	2021	2022	2030 Target
NO _x Emissions (tons)	34,304	3,619	4,688	3,131	**99% reduction from 2005
NO _x Emission Rate (lbs/MWh _{net})	4.08	0.95	1.10	0.77	
SO ₂ Emissions (tons)	61,803	1,462	1,683	1,248	**99% reduction from 2005
SO ₂ Emission Rate (lbs/MWh _{net})	7.355	0.384	0.396	0.305	
VOC Emissions (tons)	not available	162	175	137	
Mercury Emissions (tons)	0.37	0.02	0.03	0.02	**99% reduction from 2005
Dust Emissions (tons)	not available	96	122	91	
CO ₂ Emissions (tons)	20,103,740	6,925,820	7,892,027	5,914,103	**90% reduction from 2005

**This report contains "forward-looking statements" which may cause our results to differ materially. All forward-looking statements should be considered in the context of the risk and other factors detailed from time to time in our Securities and Exchange Commission ("SEC") filings. Forward-looking statements should be read in conjunction with "FORWARD-LOOKING STATEMENTS AND INFORMATION" and "RISK FACTORS" sections of our most recent Form 10-K and as updated in other reports we file with the SEC, which can be found on our website.

NISOURCE SUPPLEMENTAL SUSTAINABILITY DATA

Supplemental Sustainability Data

Posted: June 2023
Updated: September 14, 2023

<https://www.nisource.com/company/sustainability/reports-and-policies>

Environmental Metrics

Enforcement Actions ⁴				
	2005 (baseline)	2020	2021	2022
Number of Enforcement Actions	not available	2	1	0

⁴ Enforcement Action: Formal action by local, state or federal agency

Direct and Indirect GHG Emissions (metric tons CO ₂ e)						
Scope 1	2005 (baseline)	2020	2021	2022	2030 Target	2040 Goal
Electric Generation	18,369,782	6,332,981	7,225,494	5,436,060		
Gas Distribution ⁵	957,178	875,235	875,972	841,986		
Electric Transmission & Distribution (SF ₆)	99,768	4,986	13,383	13,570		
Mobile ⁶	30,908	50,610	51,689	51,521		
Building Energy - Natural Gas Heating	11,458	8,269	8,281	7,277		
Total Scope 1	19,469,094	7,272,080	8,174,818	6,350,413	**90% reduction from 2005	**Net zero (scopes 1 and 2)
Scope 2						
Building Energy - Electric	65,297	31,410	30,246	25,843		
Electric Transmission & Distribution (line losses)	17,318	52,401	41,888	50,748		
Total Scope 2	82,615	83,811	72,134	76,591		**Net zero (scopes 1 and 2)
Significant Scope 3						
Purchased Power (excluding line losses)	1,254,389	2,533,582	1,915,368	2,074,295		
Gas Customer End-Use from Gas Owned and Delivered by NiSource ⁷	15,159,346	8,933,085	9,141,819	10,104,049		
Gas Distribution Upstream ⁸	not available	not available	2,191,341	2,461,450		
Electric Generation Upstream ⁹	not available	not available	1,337,962	1,002,409		
Total Significant Scope 3	16,413,735	11,466,667	14,586,491	15,642,202		
Other						
Gas Customer End-Use from Gas Delivered but Not Owned by NiSource ⁷	25,870,929	39,817,070	39,036,085	38,884,328		

⁵ Includes emissions from fugitive, vented, combustion, LNG, LPG, and storage sources. Emissions factors taken from EPA's Inventory of U.S. GHG Emissions and Sinks.

⁶ Actual fuel volumes used to calculate mobile emissions beginning in 2018. Since actual fuel volumes were unavailable for 2005, mobile emissions for that year were estimated.

⁷ Consistent with the WRI/WBCSD Corporate Value Chain (Scope 3) Accounting and Reporting Standard, NiSource is reporting downstream Scope 3 emissions for gas customer end-use from gas owned and delivered by NiSource only. Emissions from gas customer end-use from gas delivered but not owned by NiSource is also provided as reference in the 'Other' category.

⁸ Upstream emissions from natural gas production, gathering and boosting, processing, transmission and storage for gas supplied by NiSource

⁹ Upstream emissions from fuel used for electric generation (coal production, rail transportation, natural gas production, gathering and boosting, processing, transmission and storage)

**This report contains "forward-looking statements" which may cause our results to differ materially. All forward-looking statements should be considered in the context of the risk and other factors detailed from time to time in our Securities and Exchange Commission ("SEC") filings. Forward-looking statements should be read in conjunction with "FORWARD-LOOKING STATEMENTS AND INFORMATION" and "RISK FACTORS" sections of our most recent Form 10-K and as updated in other reports we file with the SEC, which can be found on our website.

NISOURCE SUPPLEMENTAL SUSTAINABILITY DATA



Posted: June 2023

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Electric Generation Water Usage					
	2005 (baseline)	2020	2021	2022	2030 Target
Withdrawal (MMgal)	119,252	10,230	11,262	10,113	**99% reduction from 2005
Return (MMgal)	110,887	5,676	7,548	6,427	
Consumption (MMgal)	8,365	4,554	3,714	3,686	
% Returned	93%	55%	67%	64%	

Natural Gas Sustainability Initiative (NGSI) Methane Emissions Intensity Protocol				
	2005 (baseline)	2020	2021	2022
Total Methane Emissions, GHGRP emission factors (metric tons)	Not available	34,963	34,852	33,531
Total Methane Emissions, GHG Inventory emission factors (metric tons)		22,339	22,896	22,149
Natural Gas Delivered to End Users, As Reported (Mscf)		861,193,110	853,407,527	866,919,121
Natural Gas Delivered to End Users, Normalized (Mscf)		789,701,273	797,106,566	786,949,980
Methane Content of Delivered Natural Gas, Reported (%)		93.4%	93.4%	93.4%
Methane Content of Delivered Natural Gas, Normalized (%)		93.4%	93.4%	93.4%
NGSI Methane Emissions Intensity, GHGRP emission factors (%)		0.23%	0.23%	0.22%
Normalized NGSI Methane Emissions Intensity, GHGRP emission factors (%)		0.25%	0.24%	0.24%
NGSI Methane Emissions Intensity, GHG Inventory emission factors (%)		0.14%	0.15%	0.14%
Normalized NGSI Methane Emissions Intensity, GHG Inventory emission factors (%)		0.16%	0.16%	0.16%

Total acres of habitat protected, enhanced, or restored that supports natural habitat and biodiversity (cumulative)				
	2005 (baseline)	2020	2021	2022
Voluntary	Not available	2,127	2,127	2,611
Required for Mitigation		2,982	2,982	3,009
Total		5,109	5,109	5,620

**This report contains "forward-looking statements" which may cause our results to differ materially. All forward-looking statements should be considered in the context of the risk and other factors detailed from time to time in our Securities and Exchange Commission ("SEC") filings. Forward-looking statements should be read in conjunction with "FORWARD-LOOKING STATEMENTS AND INFORMATION" and "RISK FACTORS" sections of our most recent Form 10-K and as updated in other reports we file with the SEC, which can be found on our website.

NISOURCE SUPPLEMENTAL SUSTAINABILITY DATA

Waste (tons)				
Total waste by type and disposal method				
Excludes coal combustion byproducts and MGP legacy site remediation waste.				
2020	Hazardous	Non-hazardous	Total	% of Total
Landfilled (includes treated waste) ^{10,12}	88	18,621	18,709	91.0%
Reused/Recycled ¹¹	13	1,714	1,727	8.4%
Injection	0	99	99	0.5%
Incineration	17	12	29	0.1%
Total	118	20,446	20,564	100.0%
2021	Hazardous	Non-hazardous	Total	% of Total
Landfilled (includes treated waste) ^{10,12}	296	25,180	25,475	87.0%
Reused/Recycled ¹¹	16	3,767	3,784	12.9%
Injection	0	9	9	0.0%
Incineration	9	3	12	0.0%
Total	321	28,959	29,280	100.0%
2022	Hazardous	Non-hazardous	Total	% of Total
Landfilled (includes treated waste) ^{10,12}	418	53,329	53,747	94.9%
Reused/Recycled ¹¹	19	2,860	2,879	5.1%
Injection	0	0	0	0.0%
Incineration	8	5	13	0.0%
Total	445	56,194	56,639	100.0%

10 Includes waste sent to a Treatment, Storage, and Disposal Facility (TSDF), waste treated and placed into Subtitle C landfill, and waste placed into a Subtitle D landfill.

11 Includes waste sent to a wastewater treatment facility, fuel waste that was treated for reuse, oil waste sent to an oil marketer for treatment and reuse, universal waste that was recycled, scrap metal that was recycled, and waste to fuel cement kilns.

12 The increase in non-hazardous landfill waste in 2019-2022 is due to the excavation/disposal of non-contaminated soils and hydroexcavation mud.

Estimated Trash / Municipal Waste (tons)	Recycled	Landfilled	Total	% Recycled
2020	689	7,300	7,988	8.6%
2021	3,243	10,617	13,860	23.4%
2022	3,601	10,943	14,544	24.8%

Wind and Solar Energy Generated by Customers	2020	2021	2022
Annual Feed-In-Tariff Production (kWh)	185,730,547	128,222,518	107,018,465

NISOURCE SUPPLEMENTAL SUSTAINABILITY DATA



Posted: June 2023 - Updated: September 14, 2023

<https://www.nisource.com/company/sustainability/reports-and-policies>

Supplemental Sustainability Data

Scope/Data Coverage	
The data in this report represents our total operations across NiSource.	
Definitions	
Customer Average Interruption Duration Index (CAIDI):	The average duration of a sustained outage for those customers that experience one.
Customer Satisfaction:	This metric is based on a third-party customer survey measuring the percent of local distribution company customers who say we met or exceeded their expectations in a recent interaction.
Days Away Restricted or Transferred Rate (DART):	The number of OSHA recordable incidents that resulted in lost time, restricted or transferred to other work incidents for every 200,000 hours worked (or approximately per every 100 employees).
Emergency Response Time:	The percent of the time a gas LDC responds to an emergency (odor of gas) in less than 45 minutes.
Equivalent Forced Outage Rate (EFOR):	A measure of the amount of time a generating unit was either offline or derated (when it was not supposed to be) compared to the number of hours the unit should have been online.
Facility Damage Prevention:	The number of excavation and demolition damages to underground facilities per one thousand locate requests received through a state one-call center in a given time period.
JD Power Residential Score:	A quarterly survey sent out by J.D. Power that ranks us in many customer service related topics.
Miles of Priority Pipe Retired:	The year-to-date miles of retired pipeline classified as "priority" (includes bare steel mains and services, cast iron mains and services, wrought iron mains and services, and/or unprotected coated steel mains and services); retired pipe is defined as pipe that is being replaced with new pipe.
NiSource Diverse Supplier Spend \$1M+:	Percentage of diverse suppliers with which we spend more than one million dollars annually.
NiSource Diverse Suppliers:	Measures the percentage of all suppliers across our companies that fall within the definition of diverse supplier.
On-Time Appointment Rate:	The percent of customer-generated appointments that are met within the appointment window or according to state regulation, where applicable.
OSHA Incidence Rate:	The number of OSHA recordable incidents for every 200,000 hours worked (or approximately per every 100 employees).
Preventable Vehicle Crash Rate:	A measure of the number of company vehicle accidents deemed "preventable" under a reasonable standard.
System Average Interruption Frequency Index (SAIFI):	The average number of sustained interruptions per customer during the year; the total of all electric customer interruption durations divided by the total number of electric customers served.
Top Decile:	Rated in the top 10 percent of our industry.
Top Quartile:	Rated in the top 25 percent of our industry.
Total Diverse Supplier Spend:	Percentage of total supplier dollars spent with diverse suppliers.
Total Shareholder Return:	Stock price appreciation + Annual dividend amount, divided by the year-end closing stock price for the previous year-end.

TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES

This ESG Report has been prepared by NiSource for the benefit of its stakeholders and provides content that is responsive to recommendations from the Task Force on Climate-Related Financial Disclosure (TCFD). This ESG Report complements other NiSource disclosures that contain TCFD-related content. This content has been mapped in the table below.

TCFD RECOMMENDATION	NISOURCE DISCLOSURE REFERENCE
<p>GOVERNANCE Disclose the organization’s governance around climate-related risks and opportunities.</p>	<p>2023 ESG Report (Page 11); NiSource Environmental, Social, Nominating, and Governance Committee Charter; 2023 Proxy Statement; 2023 CDP Climate Change (Section C1)</p>
<p>STRATEGY Disclose the actual and potential impacts of climate-related risks and opportunities on the organization’s businesses, strategy, and financial planning where such information is material.</p>	<p>Quarterly Financial Reports (Sections around Physical Climate Risks, Transition Climate Risks, and Net Zero Goal)</p>
<p>RISK MANAGEMENT Disclose how the organization identifies, assesses, and manages climate-related risks.</p>	<p>2023 ESG Report (pages 11-16); NiSource Environmental, Social, Nominating, and Governance Committee Charter; NiSource Climate Change Policy; 2023 CDP Climate Change (Section C2)</p>
<p>METRICS AND TARGETS Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.</p>	<p>Quarterly Financial Reports (Section around Net Zero Goal)</p>

NISOURCE 2022 KEY PERFORMANCE INDICATORS INDEPENDENT VERIFICATION STATEMENT

INTRODUCTION

Trinity Consultants, Inc. (“Trinity”) was contracted by NiSource Inc. (“NiSource”) to verify its environmental key performance indicators (“KPIs”) for its North America operations for the 2022 calendar year time period. NiSource is reporting its 2022 environmental KPIs as part of its responses to the 2022 Dow Jones Sustainability Index (“DJSI”) Online Questionnaire. Pursuant to DJSI provisions, NiSource has the option to have this annual report independently verified by an accredited Verification Body (“VB”). The environmental performance index (“EPI”) inventory compiled by NiSource and the EPI inventory verification performed by Trinity is a component of NiSource’s long-term environmental sustainability management strategy.

NiSource has sole responsibility for the preparation of the data collection, analysis, compilation, and external report. Trinity’s verification and assurance engagement are based on the assumptions that the NiSource’s data and information are sufficient, accurate, and complete. Trinity’s responsibility in performing the verification and assurance work is to the management of NiSource only and is solely for NiSource’s benefit in accordance with the terms of the contract. Our assurance statement, however, represents Trinity’s independent opinion and is intended to inform all stakeholders, including NiSource. Trinity disclaims any liability or responsibility on Trinity’s work to DJSI or to any other party who may have access to this statement or the verification and assurance report.

ASSURANCE STANDARD

Trinity’s work was conducted following our standard assurance methodology and approach for external verification of sustainability reports, in part based on the International Standard on Assurance Engagements (“ISAE”) 3000, Assurance Engagements Other Than Audits or Reviews of Historical Financial Information, suitably adapted.

SCOPE OF VERIFICATION AND ASSURANCE

The scope of work and tasks performed by Trinity as previously agreed with NiSource includes the following:

- Verification was carried out to a level of limited assurance.
- The verification of greenhouse gas (“GHG”) Scope 1 and Scope 2 emissions was conducted using World Business Council for Sustainable Development (“WBCSD”) / World Resources Institute (“WRI”) Greenhouse Gas Protocol.
- Environmental performance indicators were verified for the period of January 1st to December 31st, 2022.
- Environmental performance indicators for NiSource includes:
 - DJSI 2.3.1 – Direct Greenhouse Gas Emissions

- Scope 1 GHG emissions
- DJSI 2.3.2 – Indirect Greenhouse Gas Emissions
 - Scope 2 GHG emissions
- DJSI 2.3.3 – Energy Consumption
 - Total non-renewable energy consumption
 - Total renewable energy consumption
- DJSI 2.3.4 – Water Consumption
 - Withdrawal: Total municipal water supplies (or from other water utilities
 - Withdrawal: Fresh surface water (lakes, rivers, etc.)
 - Withdrawal: Fresh groundwater
 - Discharge: Water returned to the source of extraction at similar or higher quality as raw water extracted
 - Total net freshwater consumption
- DJSI 2.3.5 – Waste Disposal
 - Total waste recycled/reused
 - Total waste disposed
 - Waste landfilled
 - Waste incinerated with energy recovery
 - Waste incinerated without energy recovery
 - Water otherwise disposed
 - Waste with unknown disposal method
- DJSI 2.3.6 – NOX Emissions
 - Direct NOX emissions
- DJSI 2.3.7 – SOX Emissions
 - Direct SOX emissions
- DJSI 2.3.8 – Ash and Gypsum Waste
 - Ash and gypsum waste composted, reused, recycled, or recovered
 - Total ash and gypsum waste recycled/reused
 - Total ash and gypsum waste disposed
- DJSI 2.3.9 – Direct Mercury Emissions
 - Direct mercury emissions
- DJSI 2.3.10 – Dust Emissions
 - Direct dust emissions
- DJSI 2.3.12 – Hazardous Waste
 - Total hazardous waste recycled/reused
 - Total hazardous waste disposed
 - Hazardous waste landfilled
 - Hazardous waste incinerated with energy recovery
 - Hazardous waste incinerated without energy recovery
 - Hazardous waste otherwise disposed
 - Hazardous waste with unknown disposal method
- DJSI 2.3.13 – SF6 Emissions
 - SF6 emissions
- DJSI 2.5.11 – Scope 3 GHG Emissions
 - Purchased goods and services (upstream GHG emissions)

- Transportation and distribution (downstream GHG emissions, Gas NiSource owns)
- Transportation and distribution (downstream GHG emissions, Gas NiSource does not own)
- DJSI 3.1 – Social Reporting
 - Quantitative social indicators (>75%) for calendar year 2022
- Verification and assurance activities were conducted from April 2023 through June 2023.

VERIFICATION METHODOLOGY

The objective of verification and assurance engagement by Trinity was to provide an independent and objective review of the emissions data report for North America enterprise-wide emissions for Scope 1 and 2, as well as other environmental KPIs for the calendar year 2022. The data report is reviewed against the criteria and standards (as applicable and relevant) stated below:

- World Resources Institute / World Business Council for Sustainable Development Greenhouse Gas Protocol - A Corporate Accounting and Reporting Standard
- ISO14064-3:2019 – Greenhouse Gases Part 3: Specification with Guidance for the Validation and Verification of Greenhouse Gas assertions.
- International Standard on Assurance Engagements (“ISAE”) 3000

Trinity applied a risk-based approach throughout the assurance engagement, concentrating on the areas that Trinity believes are at risk of materiality.

The following tasks and methodologies were applied during the verification of NiSource’s GHG data, inventory, supporting documents, and management processes:

- Review documentation and interview relevant staff to understand and evaluate the processes and systems used to collect, compile, consolidate, analyze and report data for the specified environmental KPIs;
- Review suitability of calculations, and conversion and emission factors;
- Review the corporate consolidation of data for specified environmental KPIs, and compare it to data submitted from the individual facilities; and
- Select underlying facility source data on a sample basis (as applicable and relevant) and conduct a desktop review of these sample data to confirm specified site data for the NiSource facilities.

CONCLUSIONS

NiSource’s environmental key performance indicators assertions for the calendar year 2022 are as follows:

- DJSI 2.3.1 – Direct Greenhouse Gas Emissions
 - Scope 1 GHG emissions of 6,350,413 metric tonnes CO₂e
- DJSI 2.3.2 – Indirect Greenhouse Gas Emissions
 - Scope 2 GHG emissions of 76,591 metric tonnes CO₂e
- DJSI 2.3.3 – Energy Consumption
 - Non-renewable fuels purchased and consumed of 19,913,014 MWh
- DJSI 2.3.4 – Water Consumption
 - Withdrawal: Total municipal water supplies (or from other water utilities) of 0.09164 million cubic meters
 - Withdrawal: Fresh surface water (lakes, rivers, etc.) of 37.34 million cubic meters
 - Withdrawal: Fresh ground water of 0.94 million cubic meters
 - Discharge: Water returned to the source of extraction at similar or higher quality as raw water extracted of 24.37 million cubic meters
 - Total net freshwater consumption of 14.00164 million cubic meters
- DJSI 2.3.5 – Waste
 - Total waste recycled/reused of 2,594.95 metric tonnes
 - Total waste disposed of 48,384.54 metric tonnes
 - Waste landfilled of 48,379.68 metric tonnes
 - Waste incinerated with energy recovery of 0.00 metric tonnes
 - Waste incinerated without energy recovery of 4.86 metric tonnes
 - Water otherwise disposed of 0.00 metric tonnes
 - Waste with unknown disposal method of 0.00 metric tonnes
- DJSI 2.3.6 – NOX Emissions
 - Direct NOX emissions of 2,840.40 metric tonnes
- DJSI 2.3.7 – SOX Emissions
 - Direct SOX emissions of 1,132.51 metric tonnes
- DJSI 2.3.8 – Ash and Gypsum Waste
 - Ash and gypsum waste composted, reused, recycled, or recovered of 74.02%
 - Total ash and gypsum waste recycled/reused of 211,843 metric tonnes
 - Total ash and gypsum waste disposed of 77,604 metric tonnes
- DJSI 2.3.9 – Direct Mercury Emissions
 - Direct mercury emissions of 0.01573 metric tonnes
- DJSI 2.3.10 – Dust Emissions
 - Direct dust emissions of 82.40 metric

tonnes

- DJSI 2.3.12 – Hazardous Waste
 - Total hazardous waste recycled/reused of 17.28 metric tonnes
 - Total hazardous waste disposed of 386.18 metric tonnes
 - Hazardous waste landfilled of 379.33 metric tonnes
 - Hazardous waste incinerated with energy recovery of 0.00 metric tonnes
 - Hazardous waste incinerated without energy recovery of 6.85 metric tonnes
 - Hazardous waste otherwise disposed of 0.00 metric tonnes
 - Hazardous waste with unknown disposal method of 0.00 metric tonnes
- DJSI 2.3.13 – SF6 Emissions
 - SF6 emissions of 0.5952 metric tonnes
- DJSI 2.5.11 – Scope 3 GHG Emissions
 - Upstream Scope 3 GHG emissions of 2,074,295 metric tonnes CO₂e
 - Downstream (Gas NiSource owns) Scope 3 GHG emissions of 10,104,049 metric tonnes CO₂e
 - Downstream (Gas NiSource does not own) Scope 3 GHG emissions of 38,884,328 metric tonnes CO₂e
- DJSI 3.1 – Social Reporting
 - Quantitative social reporting indicators including the totals of employees, management team, generations represented, executive leadership, board of directors, and employee count representation by employment status (regular/temporary by gender, full/part time by gender) and by gender and state, as reported under the Workforce Statistics of the 2022 NiSource Supplemental Sustainability Data, provided in Attachment 1.

Based on verification activities performed, Trinity attests with a limited assurance that no discrepancies were identified that would indicate that the activity data, emissions calculations, and equations supporting the company's submitted environmental KPI assertions and/or environmental data report to DJSI are not represented fairly in accordance with WRI/WBCSD GHG Protocols.

LIMITATIONS

Trinity's work did not include visits or physical inspections of any of NiSource's operating facilities. Trinity's approach to this verification was not intended to detect all weaknesses in management controls. The verification was performed on corporate management controls on a sample basis, as noted previously. Further, it should be noted that the reliability of

environmental data may be subject to inherent uncertainties, based on the established methods used to measure or calculate the underlying information.

INDEPENDENCE

Trinity is an independent professional services firm that specializes in environmental, health and safety, and sustainability compliance, risk, and performance management. Trinity is ISO 9001:2015 certified at its corporate office in Dallas, Texas. Trinity's Quality Management System, based on the ISO standard, is implemented throughout its consulting operations including verification services companywide. No member of the verification/assurance team has a business relationship with NiSource, its Managers, or Directors other than for verification of the subject sustainability data and reporting, or has had any involvement in writing the DJSI questionnaire response, data collection or validation, or the development or implementation of data systems. This verification has been conducted independently, and we believe that there has been no conflict of interest.

TRINITY CONSULTANTS



Charles C. Lee, Ph.D.

TrinityConsultants.com

Principal Consultant | Manager of Consulting Services – Irvine

California Air Resources Board Accredited Lead Verifier

June 15, 2023

NISOURCE 2022 CARBON INTENSITY ELECTRICITY MIX METRICS INDEPENDENT VERIFICATION STATEMENT

INTRODUCTION

Trinity Consultants, Inc. (“Trinity”) was contracted by NiSource Inc. (“NiSource”) to verify its reported carbon intensity electricity mix metrics for its North America operations for the 2022 calendar year time period. NiSource is reporting these metrics to the Edison Electric Institute (“EEI”) with the intent of providing carbon emission intensity rates to customers for the purpose of Scope 2 greenhouse gas (“GHG”) accounting. Specifically, the EEI metrics inform customers of their estimated carbon emissions per megawatt-hour consumed based on NiSource’s current resource mix and accounting for renewable energy certificate (RECs) ownership and retirements. Pursuant to EEI provisions, NiSource has the option to have these metrics verified by an accredited Verification Body (“VB”).

NiSource has sole responsibility for the preparation of the data collection, analysis, compilation, and external report. Trinity’s verification and assurance engagement are based on the assumptions that the NiSource’s data and information are sufficient, accurate, and complete. Trinity’s responsibility in performing the verification and assurance work is to the management of NiSource only and is solely for NiSource’s benefit in accordance with the terms of the contract. Our assurance statement, however, represents Trinity’s independent opinion and is intended to inform all stakeholders, including NiSource. Trinity disclaims any liability or responsibility on Trinity’s work to EEI or to any other party who may have access to this statement or the verification and assurance report.

ASSURANCE STANDARD

Trinity’s work was conducted following our standard assurance methodology and approach for external verification of sustainability reports, in part based on the International Standard on Assurance Engagements (“ISAE”) 3000, Assurance Engagements Other Than Audits or Reviews of Historical Financial Information, suitably adapted.

SCOPE OF VERIFICATION AND ASSURANCE

The scope of work and tasks performed by Trinity as previously agreed with NiSource includes the following:

- Verification was carried out to a level of limited assurance.
- The verification of GHG emissions was conducted using World Business Council for Sustainable Development (“WBCSD”) / World Resources Institute (“WRI”) Greenhouse Gas Protocol.
- GHG emission quantities were verified for the period of January 1st to December 31st, 2022.
- Carbon intensity electricity mix metrics (in units of CO2 lbs/MWh) for NiSource includes:

- Utility Specific Residual Mix Emissions Rate: Delivered Electricity (2022)
- Utility Average Emissions Rate: Delivered Electricity (2022)

- Verification and assurance activities were conducted from April 2023 through June 2023.

VERIFICATION METHODOLOGY

The objective of verification and assurance engagement by Trinity was to provide an independent and objective review of the emissions data report for North America enterprise-wide GHG emissions. The data report is reviewed against the criteria and standards (as applicable and relevant) stated below:

- WRI / WBCSD Greenhouse Gas Protocol – A Corporate Accounting and Reporting Standard.
- ISO14064-3:2019 – Greenhouse Gases Part 3: Specification with Guidance for the Validation and Verification of Greenhouse Gas assertions.
- ISAE 3000 – Assurance Engagements Other Than Audits or Reviews of Historical Financial Information.

Trinity applied a risk-based approach throughout the assurance engagement, concentrating on the areas that Trinity believes are at risk of materiality.

The following tasks and methodologies were applied during the verification of NiSource’s GHG data, inventory, supporting documents, and management processes:

Review documentation and interview relevant staff to understand and evaluate the processes and systems used to collect, compile, consolidate, analyze and report data for the specified environmental metrics;

- Review suitability of calculations, and conversion and emission factors;
- Review the corporate consolidation of data for specified environmental metrics, and compare it to data submitted from the individual facilities; and
- Select underlying facility source data on a sample basis (as applicable and relevant) and conduct a desktop review of these sample data to confirm specified site data for the NiSource facilities.

CONCLUSIONS

NiSource’s carbon intensity electricity mix assertions for the calendar year 2022 are as follows:

- 1,397 CO2 lbs/MWh for Utility Specific Residual Mix Emissions Rate: Delivered Electricity (2022)
- 1,188 CO2 lbs/MWh for Utility Average Emissions Rate: Delivered Electricity (2022)

Based on verification activities performed, Trinity attests with a limited assurance that no discrepancies were identified that would indicate that the activity data, emissions calculations, and equations supporting the company’s submitted environmental metric assertions and/or environmental data report to EEI are not represented fairly in accordance with WRI/WBCSD GHG Protocols.

LIMITATIONS

Trinity’s work did not include visits or physical inspections of any of NiSource’s operating facilities. Trinity’s approach to this verification was not intended to detect all weaknesses in management controls. The verification was performed on corporate management controls on a sample basis, as noted previously. Further, it should be noted that the reliability of environmental data may be subject to inherent uncertainties, based on the established methods used to measure or calculate the underlying information.

INDEPENDENCE

Trinity is an independent professional services firm that specializes in environmental, health and safety, and sustainability compliance, risk, and performance management. Trinity is ISO 9001:2015 certified at its corporate office in Dallas, Texas. Trinity’s Quality Management System, based on the ISO standard, is implemented throughout its consulting operations including verification services companywide. No member of the verification/assurance team has a business relationship with NiSource, its Managers, or Directors other than for verification of the subject sustainability data and reporting, or has had any involvement in data collection or validation, or the development or implementation of data systems. This verification has been conducted independently, and we believe that there has been no conflict of interest.

TRINITY CONSULTANTS



Charles C. Lee, Ph.D.

TrinityConsultants.com

Principal Consultant | Manager of Consulting Services – Irvine
California Air Resources Board Accredited Lead Verifier

June 5, 2023

NISOURCE FORWARD-LOOKING STATEMENTS

This document contains “forward-looking statements,” within the meaning of Section 27A of the Securities Act of 1933, as amended (the “Securities Act”), and Section 21E of the Securities Exchange Act of 1934, as amended (the “Exchange Act”). Investors and prospective investors should understand that many factors govern whether any forward-looking statement contained herein will be or can be realized. Any one of those factors could cause actual results to differ materially from those projected. These forward-looking statements include, but are not limited to, statements concerning our plans, strategies, objectives, expected performance, expenditures, recovery of expenditures through rates, stated on either a consolidated or segment basis, and any and all underlying assumptions and other statements that are other than statements of historical fact. Expressions of future goals and expectations and similar expressions, including “may,” “will,” “should,” “could,” “would,” “aims,” “seeks,” “expects,” “plans,” “anticipates,” “intends,” “believes,” “estimates,” “predicts,” “potential,” “targets,” “forecast,” and “continue,” reflecting something other than historical fact are intended to identify forward-looking statements. All forward-looking statements are based on assumptions that management believes to be reasonable; however, there can be no assurance that actual results will not differ materially. These factors included, but are not limited to:

- Our ability to execute our business plan or growth strategy, including utility infrastructure investments;
- Potential incidents and other operating risks associated with our business;
- Our ability to adapt to, and manage costs related to, advances or failures in technology;
- Impacts related to our aging infrastructure;
- Our ability to obtain sufficient insurance coverage and whether such coverage will protect us against significant losses;
- The success of our electric generation strategy;
- Construction risks and natural gas costs and supply risks;
- Fluctuations in demand from residential and commercial customers;
- Fluctuations in the price of energy commodities and related transportation costs or an inability to obtain an adequate, reliable and cost-effective fuel supply to meet customer demands;
- The attraction and retention of a qualified, diverse workforce and ability to maintain good labor relations;
- Our ability to manage new initiatives and organizational changes;
- The actions of activist stockholders;
- The performance of third-party suppliers and service providers;
- Potential cybersecurity attacks;
- Increased requirements and costs related to cybersecurity;
- Any damage to our reputation;
- Any remaining liabilities or impact related to the sale of the Massachusetts Business;
- The impacts of natural disasters, potential terrorist attacks or other catastrophic events;
- The physical impacts of climate change and the transition to a lower carbon future;
- Our ability to manage the financial and operational risks related to achieving our carbon emission reduction goals, including our Net Zero Goal;
- Our debt obligations;
- Any changes to our credit rating or the credit rating of certain of our subsidiaries;
- Any adverse effects related to our equity units;
- Adverse economic and capital market conditions or increases in interest rates;
- Inflation;
- Recessions;
- Economic regulation and the impact of regulatory rate reviews;
- Our ability to obtain expected financial or regulatory outcomes;
- Continuing and potential future impacts from the COVID-19 pandemic;
- Economic conditions in certain industries;
- The reliability of customers and suppliers to fulfill their payment and contractual obligations;
- The ability of our subsidiaries to generate cash;
- Pension funding obligations;
- Potential impairments of goodwill;
- The outcome of legal and regulatory proceedings, investigations, incidents, claims and litigation;
- Potential remaining liabilities related to the Greater Lawrence Incident;
- Compliance with applicable laws, regulations and tariffs;
- Compliance with environmental laws and the costs of associated liabilities; changes in taxation;
- And other matters set forth in Item 1, “Business,” Item 1A, “Risk Factors” and Part II, Item 7, “Management’s Discussion and Analysis of Financial Condition and Results of Operations,” of

our Annual Report on Form 10-K for the fiscal year ended December 31, 2022, some of which risks are beyond our control. In addition, the relative contributions to profitability by each business segment, and the assumptions underlying the forward-looking statements relating thereto, may change over time.

All forward-looking statements are expressly qualified in their entirety by the foregoing cautionary statements. We undertake no obligation to, and expressly disclaim any such obligation to, update or revise any forward-looking statements to reflect changed assumptions, the occurrence of anticipated or unanticipated events or changes to the future results over time or otherwise, except as required by law.

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