



Assurance Statement

CH2M evaluated NiSource Inc.'s 2015 Sustainability Report and the basis for its self-declaration of Global Reporting Initiative (GRI) In Accordance-Core, relative to the GRI reporting framework as detailed in the GRI G4 Guidelines. In addition, CH2M recommended specific improvements for future reporting efforts.

Completeness

NiSource reported on all Management Approaches and all Profile Indicators regarding Strategy and Analysis; Organizational Profile; Material Aspects and Boundaries; Stakeholder Engagement; Report Profile; Governance, and Ethics and Integrity, as included in the GRI G4 Guidelines. In addition, NiSource reported on the materiality aspects identified by stakeholders through the materiality assessment conducted in 2014. NiSource has provided its level of compliance with GRI G4 Guidelines for each performance indicator. Performance is reported primarily in the body of the 2015 Sustainability Report, with references to documents such as the 2015 Form 10-K, the 2016 Proxy Statement, the Diversity & Inclusion Report, informational scorecards, as well as to the NiSource website, for additional data and information.

Assurance Approach

CH2M's assurance activities included conference calls with NiSource staff responsible for report preparation to discuss materiality and the report preparation process; recommendations from the 2014 Sustainability Report review; multiple readings of the NiSource draft 2015 Sustainability Report; review of reference documents; and comparison to the 2014 Sustainability Report to evaluate any improvements.

After CH2M reviewed the initial draft of the report, we identified improvements for several Core and Specific Standard Disclosures to provide greater transparency and navigability, as well as consistency with GRI G4 Guidelines. NiSource addressed these comments in the final version of the report and GRI Tables.

Recommendations for Improvement

CH2M has identified areas for improvement, primarily with regard to the Disclosure Management Approach (DMA) for NiSource's top materiality aspects of Employee Safety, Public Safety, Service Reliability, Emergency/Storm Response, Ethics and Transparency, and Overall Customer Satisfaction. Specifically, CH2M recommends adding detail on why the aspects are material and how the approach to managing each material aspect is evaluated. We also suggested the inclusion of: additional examples of benefits to the customer/stakeholder from NiSource sustainability efforts; detail on long-term goals and outlook; and specifics on supply chain management and sustainability.

Key Findings

Based on the scope and limitations of our review:

- Based on the verbal and written information provided by NiSource during the assessment, nothing has come to our attention which causes us to believe that the

information reported by NiSource in the 2015 Sustainability Report has been materially misstated.

- We found that the NiSource 2015 Sustainability Report presents a clear focus on the company's material aspects and the clarity of information provided with respect to reporting on the GRI G4.
- Based on the verbal and written information provided by NiSource during the assessment, we found that the NiSource 2015 Sustainability Report provides a reliable representation of NiSource's economic, environmental and social performance and that it meets the intent of the GRI G4 reporting framework with respect to boundary, balance, materiality, and quality. Nothing has come to our attention to cause us to believe that the NiSource self-declared application level of In Accordance-Core, in relation to its reporting against the GRI G4 Sustainability Reporting Guidelines, is materially misstated.

This independent statement is not intended to identify all errors, omissions or misstatements in the NiSource 2015 Sustainability Report and third parties should not rely on it as a statement that there are no such errors, omissions or misstatements.

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May 27, 2015

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May 27, 2015