



Assurance Statement

Jacobs evaluated NiSource Inc.'s annual Integrated Report (2019), which combines the company's Annual Report to Stockholders and Sustainability Report into a single publication. The Integrated Report, the Sustainability Scorecard, and the Supplemental Data form the basis for its self-declaration of Global Reporting Initiative (GRI) In Accordance-Core, relative to the GRI Standard reporting framework. In addition, Jacobs recommended specific improvements for future reporting efforts.

Completeness

NiSource reported on all required General Disclosure and Management Approach categories including Organizational Profile; Material Aspects and Boundaries; Stakeholder Engagement; Governance, and Ethics and Integrity, as included in the GRI 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 Guidelines for each performance indicator. Performance is reported primarily in the body of the 2019 Integrated Report, with references to documents including the 2019 Form 10-K, the 2019 Proxy Statement, the 2019 Sustainability Scorecard, and the Supplemental Data, as well as to the NiSource website, for additional data and information.

Assurance Approach

Jacobs' assurance activities included multiple readings of the 2019 GRI Reporting, NiSource 2019 Integrated Report, review of reference documents; and comparison to the 2018 Sustainability Report for continuity and accuracy.

After Jacobs reviewed the initial draft of the report, we identified minor improvements for a few General and Management Approach Disclosures for better alignment with the GRI Standard.

Recommendations for Improvement

Jacobs recommended adding detail on how NiSource implemented the reporting principles Stakeholder Inclusiveness, Sustainability Context, Materiality and Completeness and how it evaluates the effectiveness of the management approach for each material aspect.

Key Findings

Based on the scope and limitations of our review:

- Based on the 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 2019 Integrated Report has been materially misstated.

- We found that the NiSource 2019 Integrated Report presents a clear focus on the company's material aspects and the clarity of information provided with respect to reporting on the GRI Standard.
- Based on the verbal and written information provided by NiSource during the assessment, we found that the NiSource 2019 Integrated Report, 2019 Sustainability Scorecard, and Supplemental Data provides a reliable representation of NiSource's economic, environmental and social performance and that it meets the intent of the GRI Standard 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 the GRI Standard, is materially misstated.

This independent statement is not intended to identify all errors, omissions or misstatements in the NiSource 2019 Integrated Report, 2019 Sustainability Scorecard, and Supplemental Data; third parties should not rely on it as a statement that there are no such errors, omissions or misstatements.

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