

2021 Sustainability Accounting Standards Board (SASB)  
Sustainability Disclosure Topics & Accounting Metrics

Table 1. Sustainability Disclosure Topics & Accounting Metrics

Electric Utilities & Power Generators			
Topic	SASB Code	Accounting Metric	2021 Response
Greenhouse Gas Emissions & Energy Resource Planning	IF-EU-110a.1	(1) Gross global Scope 1 emissions	8,174,818 metric tons carbon dioxide equivalent (CO <sub>2</sub> e), which represents a 58% reduction from 2005 levels. See the 'Environmental Data' sheet in our 2021 Supplemental Sustainability Data for detailed information.
		(2) Percentage covered under emissions-limiting regulations	0%
		(3) Percentage covered under emissions-reporting regulations	88%
	IF-EU-110a.2	Greenhouse gas (GHG) emissions associated with power deliveries	9,182,783 metric tons CO <sub>2</sub> 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>We continue to actively implement our plans to reduce Scope 1 GHG emissions by 90% from 2005 levels by 2030, and to significantly reduce methane emissions, a component of Scope 1 GHG emissions. These plans include the retirement of coal-fired electric generation, increased sourcing of renewable energy, and methane reductions from priority pipeline replacement, traditional leak detection and repair, and deployment of advanced leak detection and repair. As of the end of 2021, we had reduced Scope 1 GHG emissions by 58% from 2005 levels</p> <p>(Our electric utility, 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.)</p> <p>For our emissions targets and progress towards achieving them, see page 5 of our 2021 Sustainability Scorecard.</p>
	IF-EU-110a.4	(1) Number of customers served in markets subject to renewable portfolio standards (RPS)	We serve approximately 483,000 electric customers in Indiana, which has established a voluntary clean energy portfolio standard, also known as the <a href="#">Comprehensive Hoosier Option to Incentivize Clean Energy (CHOICE) Program</a> .
		(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 as early as 2026 and 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.

Electric Utilities & Power Generators			
Topic	SASB Code	Accounting Metric	2021 Response
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)	4,253 metric tons NOx
		(2) SOx	1,527 metric tons SOx
		(3) particulate matter (PM10)	112 metric tons filterable PM10
		(4) lead (Pb)	0.0825 metric tons Pb
		(5) mercury (Hg)	0.0241 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	<p>Total water withdrawn was 42,629 thousand cubic meters (61% of which is in a High Baseline Water Stress area and 0% in an Extremely High Baseline Water Stress area). Total water consumed was 14,058 thousand cubic meters (54% 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, <a href="#">Aqueduct</a>.</p> <p>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, which are scheduled to retire by the end of 2025. Thus, by the end of 2025 we will have no water withdrawal or consumption in High Baseline Stress areas.</p>
		(2) Total water consumed and percentage in regions with High or Extremely High Baseline Water Stress	
	IF-EU-140a.2	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	We had zero incidents of non-compliance that resulted in enforcement action.
	IF-EU-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	<p>For a description of our water management risks and discussion of strategies and practices to mitigate those risks, please see our <a href="#">CDP Water Security Response</a>.</p> <p>As of the end of 2021 we have already reduced our withdrawal by 91% and our water discharge by 93% 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>

Electric Utilities & Power Generators			
Topic	SASB Code	Accounting Metric	2021 Response
Coal Ash Management	IF-EU-150a.1	Amount of coal combustion residuals (CCR) generated, percentage recycled	<p>There were 153,404 metric tons of ash and 122,027 metric tons of gypsum generated, for a total of 275,430 metric tons. 65.72% of the total amount was recycled. For further detail see the 'Environmental Data' sheet in our Supplemental Sustainability Data.</p> <p>We have a <a href="#">coal ash reduction target</a> 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	We have 10 CCR surface impoundments. For additional information see our <a href="#">CCR Rule Compliance Data and Information</a> page.
Energy Affordability	IF-EU-240a.1	Average retail electric rate for residential customers	The average retail electric residential rate was \$0.1515 per kWh. See our <a href="#">Electric Rates</a> for detailed information, including our electric service tariff book.
		Average retail electric rate for commercial customers	The average retail electric commercial rate was \$0.1446 per kWh. See our <a href="#">Electric Rates</a> for detailed information, including our electric service tariff book.
		Average retail electric rate for industrial customers	The average retail electric industrial rate was \$0.0599 per kWh. See our <a href="#">Electric Rates</a> for detailed information, including our electric service tariff book.
	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 \$90.36.
		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 \$166.08.
	IF-EU-240a.3	Number of residential customer electric disconnections for non-payment, percentage reconnected within 30 days	There were 7,310 disconnections for non-payment, with 58% 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>In 2021 the primary external factor affecting affordability by certain customers was the COVID-19 pandemic. We also have <a href="#">income-eligible assistance programs</a> to help our customers pay their bills.</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 <a href="#">Your Energy, Your Future electric generation transition plan</a> 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>

Electric Utilities & Power Generators			
Topic	SASB Code	Accounting Metric	2021 Response
Workforce Health & Safety	IF-EU-320a.1	Total recordable incident rate (TRIR)	The total recordable incident rate (TRIR) for NiSource was 1.35.
		Fatality rate	0. There were zero employee fatalities in 2021.
		Near miss frequency rate (NMFR)	We are unable to report a near miss frequency rate for 2021. Beginning in 2022 we are transitioning our personal safety incident reporting and tracking to a new system that includes reporting near miss events. We anticipate being able to report a NMFR metric beginning in 2023 (with 2022 calendar year data).
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. 1.72% 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	0%. Currently none of our electric load is served by smart grid technology. We have a timeline for an Advanced Metering Infrastructure (AMI) program, with full meter deployment in the 2024-2026 timeframe.
	IF-EU-420a.3	Customer electricity savings from efficiency measures, by market	We provide electric utility service in northern Indiana. Residential energy efficiency savings were 46,917 MWh, and commercial and industrial energy efficiency savings were 54,784 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 physical and cybersecurity, this information is not disclosed.
	IF-EU-550a.2	System Average Interruption Duration Index (SAIDI)	Including major event days: 529 minutes Excluding major event days: 175 minutes
		System Average Interruption Frequency Index (SAIFI)	Including major event days: 1.552 Excluding major event days: 1.058
		Customer Average Interruption Duration Index (CAIDI)	Including major event days: 341 minutes Excluding major event days: 165 minutes

Table 2. Activity Metrics

ACTIVITY METRICS		
SASB Code	Activity Metric	2021 Response
IF-EU-000.A	Number of: (1) residential, (2) commercial, and (3) industrial customers served	<p>For the year ended December 31, 2021 we had a total of 483,299 electric customers, categorized as follows on page 42 of our <a href="#">2021 Form 10-K</a>:</p> <ul style="list-style-type: none"> <li>(1) 422,436 residential customers</li> <li>(2) 58,010 commercial customers</li> <li>(3) 2,137 industrial customers</li> <li>(4) 714 wholesale customers</li> <li>(5) 2 other customers</li> </ul>
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, 2021 we had total sales of 15,731,700 MWh (15,731.7 GWh) of electricity, categorized as follows on page 42 of our <a href="#">2021 Form 10-K</a>:</p> <ul style="list-style-type: none"> <li>(1) Residential customer sales of 3,546,800 MWh (3,546.8 GWh)</li> <li>(2) Commercial customer sales of 3,698,000 MWh (3,698.0 GWh)</li> <li>(3) Industrial customer sales of 8,253,700 MWh (8,253.7 GWh)</li> <li>(4) Other customer sales of 108,500 MWh (108.5 GWh)</li> <li>(5) Wholesale customer sales of 124,700 MWh (124.7 GWh)</li> </ul>
IF-EU-000.C	Length of transmission and distribution lines	We have approximately 4,688 km (2,913 mi) of transmission lines and 17,318 km (10,761 mi) 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 2021 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"> <li>Coal: 5,161,410 MWh (60.73%)</li> <li>Natural gas: 2,896,359 MWh (34.08%)</li> <li>Hydropower: 39,082 MWh (0.46%)</li> <li>Wind: 401,756 MWh (4.73%)</li> </ul>
IF-EU-000.E	Total wholesale electricity purchased	<p>In 2021 we purchased a total of 5,477,744 MWh of electricity.</p> <ul style="list-style-type: none"> <li>3,914,543 MWh from the Midcontinent Independent System Operator (MISO),</li> <li>1,435,196 MWh from wind power purchase agreements (PPAs) and our wind feed-in tariff (FIT) customers,</li> <li>96,196 MWh from our biomass FIT customers, and</li> <li>31,810 MWh from our solar FIT customers</li> </ul> <p>For further detail see the 'EEI Metrics' sheet in our 2021 EEI and AGA Quantitative Data.</p>

Table 1. Sustainability Disclosure Topics & Accounting Metrics

Gas Utilities & Distributors					
Topic	SASB Code	Accounting Metric	2021 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. <a href="#">Columbia Gas of Kentucky</a> <a href="#">Columbia Gas of Maryland</a> <a href="#">Columbia Gas of Ohio</a> <a href="#">Columbia Gas of Pennsylvania</a> <a href="#">Columbia Gas of Virginia</a> <a href="#">NIPSCO</a>		
	IF-GU-240a.2	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	
			Columbia Gas of Kentucky	\$57	\$91
			Columbia Gas of Ohio	\$60	\$84
			Columbia Gas of Maryland	\$66	\$114
			Columbia Gas of Pennsylvania	\$67	\$118
IF-GU-240a.3	Number of residential customer gas disconnections for non-payment, percentage reconnected within 30 days	There were 6,206 disconnections for non-payment, with 36% reconnected within 30 days.			

Gas Utilities & Distributors			
Topic	SASB Code	Accounting Metric	2021 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>In 2021 the primary external factor affecting affordability by certain customers was the COVID-19 pandemic.</p> <p>Natural gas market prices have increased substantially over the last year and customers around the country have seen an impact on their utility bills. Factors that may affect natural gas market pricing, include such things as weather, supply, demand and financial markets. Natural gas utilities do not set the market pricing for suppliers, nor do utilities profit from the sale of natural gas to their 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><a href="#">Columbia Gas of Kentucky CHOICE® program</a>  <a href="#">Columbia Gas of Ohio CHOICE® program</a>  <a href="#">Columbia Gas of Pennsylvania CHOICE® program</a>  <a href="#">Columbia Gas of Virginia CHOICE® program</a>  <a href="#">NIPSCO CHOICE® program</a></p>

Gas Utilities & Distributors			
Topic	SASB Code	Accounting Metric	2021 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 56% of its 2021 revenue from this structure, and Columbia Gas of Virginia approximately 72% of its 2021 revenue. These two companies do not have a lost revenue adjustment mechanism (LRAM) mechanism.</p> <p>One of our companies has a rate structure with an LRAM related to demand side management. In 2021 approximately 0.32% 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 2021 are as follows:</p> <p>Columbia Gas of Kentucky: 0 MMBtu  Columbia Gas of Maryland: 171 MMBtu  Columbia Gas of Ohio: 1,260,858 MMBtu  Columbia Gas of Pennsylvania: 14,278 MMBtu  Columbia Gas of Virginia: 14,003 MMBtu  NIPSCO: 523,858 MMBtu</p> <p><b>NiSource total:</b> 1,813,168 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, 2021:</p> <p>(1) 3 DOT reportable pipeline incidents  (2) 0 Corrective Action Orders  (3) 16 Notices of Probable Violation</p>
	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, 2021:</p> <p>(1) 0.25% cast iron  (2) 5.87% unprotected steel</p> <p>We continued to execute on our safety and asset modernization programs in 2021. We invested \$1.9 billion in our gas and electric utility systems during the year, including replacing 286.46 miles of priority gas pipeline.</p>



## Gas Utilities & Distributors

Topic	SASB Code	Accounting Metric	2021 Response
	IF-GU-540a.3	Percentage of gas (1) transmission and (2) distribution pipelines inspected	<p>(1) We assessed 16% of our gas transmission pipelines in 2021. 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) We continued advanced leak surveys utilizing mobile Picarro technology, 1,000 times more sensitive than conventional technology and proven to drive down risk. In addition to leakage management, this improved information drives prioritized pipeline replacement and reduces methane emissions.</p> <p>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.</p> <p>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.</p> <p>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"> <li>• Knowledge of Distribution System</li> <li>• Threat Identification</li> <li>• Risk Evaluation and Ranking</li> <li>• Implementation of Measures to Address Risk</li> <li>• Measurement of Performance, Monitoring Results, and Evaluating Effectiveness</li> <li>• Periodic Evaluation and Improvement</li> <li>• Reporting Results</li> </ul> <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>

Gas Utilities & Distributors			
Topic	SASB Code	Accounting Metric	2021 Response
	IF-GU-540a.4	Description of efforts to manage the integrity of gas delivery infrastructure, including risks related to safety and emissions	<p>Over the past year, NiSource continued to pursue actions designed to enhance and strengthen the safety of all our stakeholders.</p> <p>These efforts included accelerating the replacement of leak-prone cast iron, wrought iron and bare steel pipe with modern plastic pipe in order to boost the safety and reliability of our gas system and reduce methane emissions. We also have expanded our leak survey ability through the addition of mobile Picarro technology that is 1,000 times more sensitive than conventional methods.</p> <p>We continually improve our ability to keep all stakeholders safe by managing risk across our natural gas and electric network assets through our Safety Management System (SMS), which serves as the core operating model for all of our utilities. Our SMS is producing significant reductions in risk throughout NiSource. Our SMS continues to mature, driving risk management, continuous improvement, work planning and regulatory strategy development.</p> <p>In 2021, we added our Electric and Corporate Services segments to our already robust SMS implementation in the Gas segment. We also embarked on a thorough external assessment to validate each element of our SMS. SMS drives learning from our past experiences, enhanced risk models and teams on the front lines. These lessons drive continuous improvement that protects our customers and communities, along with our employees and contractors.</p> <p>We also have deployed a range of sophisticated technologies across our operating region that better enable us to detect, respond to, manage and resolve any issues. And our Mobile Command Centers are ready to be sent anywhere they are needed to support NIPSCO and our Columbia Gas customers.</p>

Table 2. Activity Metrics

ACTIVITY METRICS		
SASB Code	Activity Metric	2021 Response
IF-GU-000.A	Number of: (1) residential, (2) commercial, and (3) industrial customers served	<p>For the year ended December 31, 2021 we had a total of 3,229,069 gas distribution customers, categorized as follows on page 39 of our <a href="#">2021 Form 10-K</a>:</p> <ul style="list-style-type: none"> <li>(1) 2,970,157 residential customers</li> <li>(2) 253,987 commercial customers</li> <li>(3) 4,921 industrial customers</li> <li>(4) 4 other customers</li> </ul>
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, 2021 we had total sales and transportation of 927,200,000 MMBtu (927.2 MMDth) of gas, categorized as follows on page 39 of our <a href="#">2021 Form 10-K</a>:</p> <ul style="list-style-type: none"> <li>(1) Residential customer deliveries of 231,200,000 MMBtu (231.2 MMDth)</li> <li>(2) Commercial customer deliveries of 167,000,000 MMBtu (167.0 MMDth)</li> <li>(3) Industrial customer deliveries of 507,100,000 MMBtu (507.1 MMDth)</li> <li>(4) Off-System customer deliveries of 21,600,000 MMBtu (21.6 MMDth)</li> <li>(5) Other customer deliveries of 300,000 MMBtu (0.3 MMDth)</li> </ul>
IF-GU-000.C	Length of gas (1) transmission and (2) distribution pipelines	<p>For the year ended December 31, 2021 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"> <li>(1) 986 miles (1,587 km) of transmission pipeline</li> <li>(2) 54,566 miles (87,815km) of distribution pipeline</li> </ul>