Trinity Consultants
20 Corporate Park, Ste 285, Irvine, CA 92606 / P 949.567.9880 / F 949.567.9894 / **trinityconsultants.com**

NISOURCE INC.
2023 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 2023 calendar year time period. NiSource is reporting its 2023 environmental KPIs as part of its responses to the 2023 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 reports. Trinity's verification and assurance engagement are based on the assumption that 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, Scope 2, and Scope 3 emissions was conducted using the 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, 2023.
- Environmental performance indicators for NiSource include:
  - DJSI 2.2.2 – Energy Consumption
    - Total non-renewable energy consumption
    - Total renewable energy consumption
  - DJSI 2.3.2 – 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 2.3.3 – 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 2.3.4 – Ash and Gypsum Waste
    - Ash and gypsum reuse/recycling rate
    - Total ash and gypsum waste recycled/reused
    - Total ash and gypsum waste disposed
- DJSI 2.3.5 – NO_X Emissions
    - Direct NO_X emissions
- DJSI 2.3.6 – SO_X Emissions
    - Direct SO_X emissions
- DJSI 2.3.7 – Direct Mercury Emissions
    - Direct mercury emissions
- DJSI 2.3.8 – Dust (PM_{10}) Emissions
    - Direct dust (PM_{10}) emissions
- DJSI 2.4.2 – 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 2.5.1 – Direct Greenhouse Gas Emissions (Scope 1)
    - Scope 1 GHG emissions
- DJSI 2.5.2 – Indirect Greenhouse Gas Emissions (Scope 2)
    - Scope 2 GHG emissions
- DJSI 2.5.3 – Indirect Greenhouse Gas Emissions (Scope 3)
    - Scope 3 GHG Emissions
        - Fuel- and energy-related activities (upstream GHG emissions, purchased power)
        - Use of sold products (downstream GHG emissions, Gas NiSource owns)
        - Use of sold products (downstream GHG emissions, Gas NiSource does not own)
- DJSI 2.5.4 – SF_6 Emissions
    - SF_6 emissions
- DJSI 3.1 – Social Reporting
    - Quantitative social indicators (>75%) for calendar year 2023

► Verification and assurance activities were conducted from February 2024 through May 2024.

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, 2, and 3, as well as other environmental KPIs for the calendar year 2023. 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 - 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 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 2023 are as follows:

- DJSI 2.2.2 – Energy Consumption
  - Non-renewable fuels purchased and consumed of 16,952,549 MWh
- DJSI 2.3.2 – Waste
  - Total waste recycled/reused of 2,820.02 metric tonnes
  - Total waste disposed of 38,879.05 metric tonnes
  - Waste landfilled of 38,874.46 metric tonnes
  - Waste incinerated with energy recovery of 0.00 metric tonnes
  - Waste incinerated without energy recovery of 2.70 metric tonnes
  - Water otherwise disposed of 1.90 metric tonnes
  - Waste with unknown disposal method of 0.01 metric tonnes
- DJSI 2.3.3 – Hazardous Waste
  - Total hazardous waste recycled/reused of 7.55 metric tonnes
  - Total hazardous waste disposed of 251.25 metric tonnes
  - Hazardous waste landfilled of 244.22 metric tonnes
  - Hazardous waste incinerated with energy recovery of 0.00 metric tonnes
  - Hazardous waste incinerated without energy recovery of 7.03 metric tonnes
  - Hazardous waste otherwise disposed of 0.00 metric tonnes

- Hazardous waste with unknown disposal method of 0.00 metric tonnes

- DJSI 2.3.4 – Ash and Gypsum Waste
  - Ash and gypsum reuse/recycling rate of 76.66%
  - Total ash and gypsum waste recycled/reused of 169,111 metric tonnes
  - Total ash and gypsum waste disposed of 77,433 metric tonnes
- DJSI 2.3.5 – NO_X Emissions
  - Direct NO_X emissions of 1,927.20 metric tonnes
- DJSI 2.3.6 – SO_X Emissions
  - Direct SO_X emissions of 1,007.39 metric tonnes
- DJSI 2.3.7 – Direct Mercury Emissions
  - Direct mercury emissions of 0.01211 metric tonnes
- DJSI 2.3.8 – Dust (PM_{10}) Emissions
  - Direct dust (PM_{10}) emissions of 55.52 metric tonnes
- DJSI 2.4.2 – Water Consumption
  - Withdrawal: Total municipal water supplies (or from other water utilities) of 0.09482 million cubic meters
  - Withdrawal: Fresh surface water (lakes, rivers, etc.) of 36.28 million cubic meters
  - Withdrawal: Fresh groundwater of 0.77 million cubic meters
  - Discharge: Water returned to the source of extraction at a similar or higher quality as raw water extracted of 26.23 million cubic meters
  - Total net freshwater consumption of 10.91 million cubic meters
- DJSI 2.5.1 – Direct Greenhouse Gas Emissions (Scope 1)
  - Scope 1 GHG emissions of 5,492,279 metric tonnes CO_2e
- DJSI 2.5.2 – Indirect Greenhouse Gas Emissions (Scope 2)
  - Scope 2 GHG emissions of 59,780 metric tonnes CO_2e
- DJSI 2.5.3 – Indirect Greenhouse Gas Emissions (Scope 3)
  - Upstream (purchased power) Scope 3 GHG emissions of 1,518,257 metric tonnes CO_2e
  - Downstream (Gas NiSource owns) Scope 3 GHG emissions of 8,877,005 metric tonnes CO_2e
  - Downstream (Gas NiSource does not own) Scope 3 GHG emissions of 38,737,970 metric tonnes CO_2e
- DJSI 2.5.4 – SF_6 Emissions
  - SF_6 emissions of 1.8088 metric tonnes
- 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 2023 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 and other relevant reporting standards.

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

May 8, 2024

Attachment 1
Supplemental Sustainability Data – Workforce Statistics

NiSource

Supplemental Sustainability Data

Workforce Statistics

	2021	2022	2023
Total Board of Directors	**12**	**12**	**12**
Male	8	8	8
Female	4	4	4
Minority	4	4	4

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

	2021	2022	2023
Total Executive Leadership	**7**	**7**	**8**
Male	5	4	5
Female	2	3	3
Minority	3	4	4

	2021	2022	2023
Total Management Team*	**683**	**718**	**793**
Gender			
Male	458	477	509
Female	225	241	284
Not Declared	0	0	0

	2021	2022	2023
Race/Ethnicity	**683**	**718**	**793**
American Indian/Alaska Native	3	3	5
Asian	18	15	25
Black/African American	55	65	80
Hispanic/Latino	28	38	45
Native Hawaiian/Oth Pac Island	0	0	0
Not Specified	0	4	6
Two or More Races	6	12	15
White	573	581	617
Minority (sum of non-white)	110	133	170

* Category does not include employees on leaves of absence.

Employees (Regular or Temporary, by Gender)

		2021	2022	2023
Regular	Male	5,375	5,259	5,348
Regular	Female	1,954	1,895	2,039
Regular	Not Declared	0	8	13
Temporary	Male	4	0	5
Temporary	Female	9	0	6
Total		**7,342**	**7,162**	**7,411**

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Supplemental Sustainability Data

Workforce Statistics

Employees (Full or Part Time, by Gender)				
		2021	2022	2023
Full-time	Male	5,366	5,250	5,345
Full-time	Female	1,906	1,859	2,006
Full-time	Not Declared	0	8	13
Part-time	Male	13	9	8
Part-time	Female	57	36	39
Total		**7,342**	**7,162**	**7,411**

	2021	2022	2023
Total Employees*	**7,342**	**7,162**	**7,411**
Gender			
Male	5,379	5,259	5,353
Female	1,963	1,895	2,045
Not Declared	0	8	13

	2021	2022	2023
Race/Ethnicity			
American Indian/Alaska Native	17	18	25
Asian	74	67	77
Black/African American	592	601	659
Hispanic/Latino	309	310	342
Native Hawaiian/Oth Pac Island	3	3	5
Not Specified	1	33	45
Two or More Races	115	125	136
White	6,231	6,005	6,122
Minority (sum of non-white)	1,110	1,124	1,244

* Category does not include employees on leaves of absence.

	2021	2022	2023
Total Generations Represented*	**5**	**5**	**5**
Traditionalists (1928-1945)	3	1	1
Baby Boomers (1946-1964)	1,245	1,012	918
Generation X (1965-1980)	2,774	2,722	2,802
Millennials/Generation Y (1981-1996)	3,169	3,230	3,382
Generation Z (1997-2012)	151	197	308

* Category does not include employees on leaves of absence.

Workforce Statistics

Employees (by Gender and State)

State		2021	2022	2023
AL	Male	0	0	0
	Female	0	1	2
AZ	Male	0	0	0
	Female	0	1	2
CT	Male	0	0	1
	Female	0	0	0
DC	Male	2	2	2
	Female	0	0	0
DE	Male	0	0	0
	Female	0	1	0
FL	Male	1	6	8
	Female	0	7	8
GA	Male	0	0	0
	Female	0	0	1
ID	Male	0	0	0
	Female	0	0	1
IL	Male	0	2	4
	Female	0	2	3
IN	Male	2,270	2,164	2,241
	Female	791	767	842
	Not declared	0	2	2
KY	Male	202	198	200
	Female	50	41	38
	Not declared	0	1	1
MA	Male	4	2	2
	Female	1	0	0
MD	Male	65	65	66
	Female	6	7	8
MI	Male	0	1	2
	Female	0	1	3
NC	Male	0	4	3
	Female	0	3	5
NH	Male	0	1	1
	Female	1	1	1
NJ	Male	0	0	0
	Female	0	1	1
NY	Male	0	1	2
	Female	0	0	0
OH	Male	1,624	1,622	1,641
	Female	659	622	678
	Not declared	0	2	6

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Supplemental Sustainability Data

Workforce Statistics

Employees (by Gender and State)				
State		**2021**	**2022**	**2023**
PA	Male	803	784	759
	Female	374	356	344
	Not declared	0	3	4
SC	Male	0	0	0
	Female	1	1	1
SD	Male	0	1	0
	Female	0	0	0
TN	Male	0	1	1
	Female	2	1	2
TX	Male	1	5	5
	Female	1	3	4
VA	Male	405	398	407
	Female	79	76	86
VT	Male	0	1	1
	Female	0	0	0
WI	Male	0	0	0
	Female	0	2	2
WV	Male	0	1	7
	Female	0	1	13
Total		**7,342**	**7,162**	**7,411**

Freedom of Association			
	2021	**2022**	**2023**
% of Employees Represented by an Independent Trade Union or Covered by Collective Bargaining Agreements	36%	35%	34%