Table 1. Sustainability Disclosure Topics & Accounting Metrics

Electric Utilities & Power Generators			
Topic	**SASB Code**	**Accounting Metric**	**2023 Response**
Greenhouse Gas Emissions & Energy Resource Planning	IF-EU-110a.1	(1) Gross global Scope 1 emissions	5,492,279 metric tons carbon dioxide equivalent (CO2e), which represents an approximately 72% reduction from 2005 levels. See our Supplemental Sustainability Data for detailed information.
		(2) Percentage covered under emissions-limiting regulations	0%
		(3) Percentage covered under emissions-reporting regulations	82%
	IF-EU-110a.2	Greenhouse gas (GHG) emissions associated with power deliveries	6,025,582 metric tons CO2e
	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	In November 2022, we announced a goal of net zero greenhouse gas emissions by 2040 covering both Scope 1 and Scope 2 GHG 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 GHG 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. Carbon offsets and renewable energy credits may also be used to support achievement of our Net Zero Goal. As of the end of 2023, we had reduced Scope 1 GHG emissions by approximately 72% from 2005 levels. 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.
	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 488,000 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 all 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 its renewable generation to third parties to offset customer costs.

Electric Utilities & Power Generators			
Topic	**SASB Code**	**Accounting Metric**	**2023 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)	1,927 metric tons NOx
		(2) SOx	1,007 metric tons SOx
		(3) particulate matter (PM10)	56 metric tons filterable PM10
		(4) lead (Pb)	0.04 metric tons Pb
		(5) mercury (Hg)	0.012 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 37,046 thousand cubic meters (90% of which is in a High Baseline Water Stress area and 0% in an Extremely High Baseline Water Stress area). Total water consumed was 10,813 thousand cubic meters (79% 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, Aqueduct. 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 (scheduled to retire by the end of 2025) and one coal-fired unit at our Michigan City Generating Station (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.
	IF-EU-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	As of the end of 2023 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 our coal-fired generation. We also note that all our remaining coal-fired units have cooling towers, which greatly reduce the demand for water withdrawal. 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.
Coal Ash Management	IF-EU-150a.1	Amount of coal combustion residuals (CCR) generated, percentage recycled	There were 98,941 metric tons of ash and 121,672 metric tons of gypsum generated, for a total of 220,613 metric tons. 77% of the total amount was recycled. For further detail see our Supplemental Sustainability Data. 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 our coal-fired generation.
	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 regulated by the 2015 CCR Rule. For additional information see our CCR Rule Compliance Data and Information page at https://www.nipsco.com/our-company/about-us/our-environment/ccr-rule-compliance.

Electric Utilities & Power Generators			
Topic	**SASB Code**	**Accounting Metric**	**2023 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 $0.1926 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 $0.1600 per kWh.
		Average retail electric rate for industrial customers	The average retail electric rate for industrial customers was $0.0610 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 $99.67.
		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 $184.68.
	IF-EU-240a.3	Number of residential customer electric disconnections for non-payment, percentage reconnected within 30 days	There were 7,322 disconnections for non-payment, with 47% 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	According to the U.S. Energy Information Administration, the national average price per kilowatt hour (kWh) for electricity was 12.72 cents in 2023, which is up from 12.49 cents in 2022. In Indiana, where NiSource's only electric operations is based, the price per kWh was 11.50 cents, which was down from 11.96 cents in 2022. The primary difference between 2023 and 2022 was driven by lower fuel costs associated with operating the company's electric generating facilities. Meanwhile, customers continue to have a range of options to help them pay their bills – from budget plans to allow more predictability in monthly bills, to payment plans including three-, six- and 12-month options for all customers, to energy efficiency programs, to resources to help those who need financial assistance.
Workforce Health & Safety	IF-EU-320a.1	Total recordable incident rate (TRIR)	The total recordable incident rate (TRIR) for NiSource was 1.09.
		Fatality rate	0. There were zero employee fatalities in 2023.
		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 Serious Injury and Fatality (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.

Electric Utilities & Power Generators			
Topic	**SASB Code**	**Accounting Metric**	**2023 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. 1.05% 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	With regards to Advanced Metering Infrastructure (AMI), we did not deploy any electric smart meters during 2023. The NIPSCO AMI system will be installed in phases for approximately 490,000 electric residential and business customers throughout NIPSCO's service area over three years beginning in March 2024. See Advanced Metering - AMI for additional information.
	IF-EU-420a.3	Customer electricity savings from efficiency measures, by market	Age/income qualifying energy efficiency savings were 502 MWh, residential energy efficiency savings were 37,134 MWh, and commercial and industrial energy efficiency savings were 76,272 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: 320 minutes Excluding major event days: 149 minutes
		System Average Interruption Frequency Index (SAIFI)	Including major event days: 1.140 Excluding major event days: 0.871
		Customer Average Interruption Duration Index (CAIDI)	Including major event days: 281 minutes Excluding major event days: 171 minutes

Table 2. Activity Metrics

ACTIVITY METRICS		
SASB Code	**Activity Metric**	**2023 Response**
IF-EU-000.A	Number of: (1) residential, (2) commercial, and (3) industrial customers served	For the year ended December 31, 2023, we had a total of 488,833 electric customers, categorized as follows on page 43 of our 2023 Form 10-K: (1) 427,217 residential customers (2) 58,779 commercial customers (3) 2,126 industrial customers (4) 708 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	For the year ended December 31, 2023 we delivered 15,332,700 MWh, categorized as follows on page 43 of our 2023 Form 10-K: (1) Residential customer sales of 3,262,900 MWh (3,262.9 GWh) (2) Commercial customer sales of 3,614,200 MWh (3,614.2 GWh) (3) Industrial customer sales of 7,820,300 MWh (7,820.3 GWh) (4) Wholesale customer sales of 556,400 MWh (556.4 GWh) (5) Other customer sales of 78,900 MWh (78.9 GWh)
IF-EU-000.C	Length of transmission and distribution lines	We have approximately 4,700 km (2,920 circuit miles) of transmission lines and 17,599 km (10,936 miles) of distribution lines.
IF-EU-000.D	Total electricity generated, percentage by major energy source, percentage in regulated markets	Our owned generation assets are entirely in Indiana, which is a regulated electricity market. Therefore, 100% of our owned electricity generated in 2023 was in regulated markets. Figures are net generation. Coal: 2,974,597 MWh (38.88%) Natural gas: 2,978,839 MWh (38.94%) Hydropower: 36,966 MWh (0.48%) Wind: 1,104,039 MWh (14.43%) Solar: 556,102 MWh (7.27%)
IF-EU-000.E	Total wholesale electricity purchased	In 2023 we purchased a total of 4,661,349 MWh of electricity. 3,145,145 MWh from the Midcontinent Independent System Operator (MISO), 1,409,283 MWh from wind purchase power agreements (PPAs), 99 MWh from our wind feed-in tariff (FIT) customers, 79,614 MWh from our biomass FIT customers, and 27,209 MWh from our solar FIT customers For further detail see our EEI and AGA Quantitative Data.

Table 1. Sustainability Disclosure Topics & Accounting Metrics

Gas Utilities & Distributors

Topic	SASB Code	Accounting Metric	2023 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
	IF-GU-240a.2	Typical monthly gas bill for residential customers for (1) 50 MMBtu and (2) 100 MMBtu of gas delivered per year	
	IF-GU-240a.3	Number of residential customer gas disconnections for non-payment, percentage reconnected within 30 days	There were 22,779 disconnections for non-payment, with 40% reconnected within 30 days.
	IF-GU-240a.4	Discussion of impact of external factors on customer affordability of gas, including the economic conditions of the service territory	Natural gas, which represents a significant portion of customers' overall bills, was nearly 60% lower in 2023 compared to 2022 (Source: Prompt month average NYMEX price for 2023 and 2022). And, according to the U.S. Energy Information Administration, record-high natural gas production, flat consumption, and rising natural gas inventories contributed to lower prices in 2023 compared with 2022. Similar trends were experienced across NiSource's service areas. Meanwhile, customers continue to have a range of options to help them pay their bills - from budget plans to allow more predictability in monthly bills, to payment plans including three-, six- and 12-month options for all customers, to energy efficiency programs, to resources to help those who need financial assistance. 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.

	Typical monthly gas bill for:	
	50 MMBtu delivered per year	100 MMBtu delivered per year
Columbia Gas of Kentucky	$74	$128
Columbia Gas of Ohio	$69	$93
Columbia Gas of Maryland	$79	$139
Columbia Gas of Pennsylvania	$86	$155
Columbia Gas of Virginia	$81	$143
NIPSCO	$55	$93

Gas Utilities & Distributors			
Topic	**SASB Code**	**Accounting Metric**	**2023 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)	Two of our companies have decoupled rate structures, specifically a revenue normalization adjustment (RNA). Columbia Gas of Maryland obtained approximately 58% of its 2023 revenue from residential customers for which this structure applies, and Columbia Gas of Virginia approximately 66% of its 2023 revenue. These two companies do not have a lost revenue adjustment mechanism (LRAM) mechanism. NIPSCO has a rate structure with an LRAM related to demand side management. In 2023 approximately 0.09% of NIPSCO's gas revenue came from this LRAM. 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. The above figures exclude any revenues from weather normalization adjustment (WNA) and straight fixed-variable rates.
	IF-GU-420a.2	Customer gas savings from efficiency measures by market	Our gas savings from energy efficiency for 2023 are as follows: Columbia Gas of Kentucky: 0 MMBtu Columbia Gas of Maryland: 19 MMBtu Columbia Gas of Ohio: 45,913 MMBtu Columbia Gas of Pennsylvania: 33,727 MMBtu Columbia Gas of Virginia: 68,391 MMBtu NIPSCO: 472,486 MMBtu NiSource total: 620,535 MMBtu
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)	For the year ended December 31, 2023: (1) 7 DOT reportable pipeline incidents (2) 2 Corrective Action Orders (3) 13 Notices of Probable Violation
	IF-GU-540a.2	Percentage of distribution pipeline that is (1) cast and/or wrought iron and (2) unprotected steel	For the year ended December 31, 2023: (1) 0.19% cast iron (2) 4.92% unprotected steel We continued to execute on our safety and asset modernization programs in 2023, including retirement of 216 miles of priority gas pipeline.

Gas Utilities & Distributors			
Topic	**SASB Code**	**Accounting Metric**	**2023 Response**
	IF-GU-540a.3	Percentage of gas (1) transmission and (2) distribution pipelines inspected	(1) 9.6% of our gas transmission pipeline was inspected in 2023. (2) We continued advanced leak surveys utilizing mobile Picarro technology. In addition to leakage management, this improved information drives prioritized pipeline replacement and reduces methane emissions. 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: - 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 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.

Gas Utilities & Distributors			
Topic	**SASB Code**	**Accounting Metric**	**2023 Response**
	IF-GU-540a.4	Description of efforts to manage the integrity of gas delivery infrastructure, including risks related to safety and emissions	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. In 2023, Picarro vehicles were able to survey 27,275 miles of distribution pipe (or 51% of NiSource's total distribution system) and subsequently our teams mitigated more than 8,000 standard cubic feet per hour (scfh) of methane emissions. Picarro technology has proven its value by identifying large leaks quickly and precisely. For example, NIPSCO's Picarro-driven leak survey demonstrated a significantly faster leak identification rate than traditional walking surveys. This advanced knowledge and speed of identification gave NIPSCO the ability to better prioritize leak repairs and allocate resources more efficiently as leaks are identified by the Picarro fleet. As we look to the future, we look to capitalize on Picarro's ability to perform leak surveying faster than traditional walking. We will be able to rethink our surveillance grids to target specific pipe types and/or areas and wrap up leak surveying in a way that supports our work plan, with a goal of removing pain points. 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.

Table 2. Activity Metrics

ACTIVITY METRICS		
SASB Code	**Activity Metric**	**2023 Response**
IF-GU-000.A	Number of: (1) residential, (2) commercial, and (3) industrial customers served	For the year ended December 31, 2023 we had a total of 3,270,613 gas distribution customers, categorized as follows on page 40 of our 2023 Form 10-K: (1) 3,010,949 residential customers (2) 254,866 commercial customers (3) 4,794 industrial customers (4) 4 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	For the year ended December 31, 2023 we had total sales and transportation of 928,900,000 MMBtu (928.9 MMDth) of gas, categorized as follows on page 40 of our 2023 Form 10-K: (1) Residential customer deliveries of 215,400,000 MMBtu (215.4 MMDth) (2) Commercial customer deliveries of 164,300,000 MMBtu (164.3 MMDth) (3) Industrial customer deliveries of 517,100,000 MMBtu (517.1 MMDth) (4) Off-System customer deliveries of 31,800,000 MMBtu (31.8 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	For the year ended December 31, 2023 our gas pipeline lengths were reported to the U.S. Department of Transportation (DOT) Pipeline and Hazardous Materials Safety Administration (PHMSA) as follows: (1) 1,020 miles (1,642 km) of transmission pipeline (2) 55,047 miles (88,590 km) of distribution pipeline