

Table 1. Sustainability Disclosure Topics & Accounting Metrics

Electric Utilities & Power Generators			
Topic	SASB Code	Accounting Metric	2025 Response
Greenhouse Gas Emissions & Energy Resource Planning	IF-EU-110a.1	(1) Gross global Scope 1 emissions	5,978,757 metric tons carbon dioxide equivalent (CO2e), which represents an approximately 70% 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	87%
	IF-EU-110a.2	Greenhouse gas (GHG) emissions associated with power deliveries	5,847,837 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 GHG emissions by 2040 covering both Scope 1 and Scope 2 GHG emissions ("Net Zero Goal"). Our Net Zero Goal builds on GHG emission reductions achieved to-date. We plan to achieve our Net Zero Goal primarily through the 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. In addition, we plan to advance other low- or zero emission energy resources and technologies, which may include hydrogen, renewable natural gas, long-duration storage, and/or deployment of carbon capture and utilization technologies, if and when these become technologically and economically feasible. Carbon offsets and renewable energy credits may also be used to support achievement of our Net Zero Goal. As of the end of 2025, we had reduced Scope 1 GHG emissions by approximately 70% from 2005 levels. Our GHG emissions projections, including achieving a Net Zero Goal, are subject to various assumptions that involve risks and uncertainties, and did not include any assumptions related to data center development and associated load growth. We remain committed to our Net Zero Goal which will require supportive regulatory and legislative policies, favorable stakeholder environments and advancement of technologies that are not currently economically or technologically feasible to deploy at scale, as well as execution of our business plan. Otherwise, our actual results or ability to achieve our Net Zero Goal, including by 2040, may differ materially.
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)	2,130 metric tons NOx
		(2) SOx	1,057 metric tons SOx
		(3) particulate matter (PM10)	63.24 metric tons filterable PM10
		(4) lead (Pb)	0.04 metric tons Pb
		(5) mercury (Hg)	0.013 metric tons Hg

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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 34,080 thousand cubic meters (87% of which is in a High Baseline Water Stress area and 0% in an Extremely High Baseline Water Stress area). Total water consumed was 12,922 thousand cubic meters (80% 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 and one coal-fired unit at our Michigan City Generating Station (scheduled to retire by the end of 2028).
	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 2025 we have reduced our withdrawal by 92% and our water discharge by 95% from 2005 levels. With these reductions, NiSource has achieved its water reduction targets for 2025 to reduce our water withdrawal and discharge by 90% (from 2005 levels). This reduction has been achieved through retirement of coal-fired generation and the fact 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 98,821 metric tons of ash and 96,128 metric tons of gypsum generated, for a total of 194,949 metric tons. 62.69% 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 60% by 2025 (from 2005 levels). This reduction has been achieved through retirement of coal-fired generation.
	IF-EU-150a.3	Description of coal combustion products (CCPs) management policies and procedures for active and inactive operations	Coal combustion products (CCPs) are used for a variety of purposes within NIPSCO. Our gypsum is sent to a drywall manufacturer for use in their products. Our fly ash is sold and used for roofing shingles and cement manufacturing. Our bottom ash is used as material for landfill closure. For further information on CCR compliance, see our CCR Rule Compliance Data and Information pages on our website.

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Topic	SASB Code	Accounting Metric	2025 Response
Energy Affordability	IF-EU-240a.1	Average retail electric rate for residential customers	The average retail electric residential rate, including sales tax, was \$0.2381 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 \$0.1918 per kWh.
		Average retail electric rate for industrial customers	The average retail electric rate for industrial customers was \$0.0697 per kWh.
	IF-EU-240a.3	Number of residential customer electric disconnections for non-payment, percentage reconnected within 30 days	There were 4,821 disconnections for non-payment, with 47.7% 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 retail price of electricity in 2025 was 13.63 cents per kilowatt-hour (kWh), which is up from 12.99 cents per kWh in 2024. In Indiana, where NiSource's only electric operations are based, the average retail price of electricity in 2025 was 12.7 cents per kWh, which was down from 11.36 cents per kWh in 2024. The primary difference between 2025 and 2024 was driven by higher wholesale power prices, driven largely by increased natural gas costs and generation input costs.
	IF-EU-320a.1	Total recordable incident rate (TRIR)	The total recordable incident rate (TRIR) for NiSource was 0.73.
	IF-EU-240a.4	Fatality rate	0. There were zero employee fatalities in 2025.
Workforce Health & Safety	IF-EU-320a.1	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 does not have plans to use NMFR as a business driver until fully mature.
	IF-EU-420a.2	Percentage of electric load served by smart grid technology	Approximately 48.7% of NIPSCO electric customers had received an AMI meter as of the end of 2025.
	IF-EU-420a.3	Customer electricity savings from efficiency measures, by market	Age/income qualifying energy efficiency savings were 9,196 MWh, residential energy efficiency savings were 33,267 MWh, and commercial and industrial energy efficiency savings were 70,410 MWh.

Electric Utilities & Power Generators			
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End-Use Efficiency & Demand	IF-EU-540a.1	Total number of nuclear power units, broken down by results of most recent independent safety review	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, as NiSource does not own or operate any nuclear power units.
	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.
Nuclear Safety & Emergency Management	IF-EU-550a.2	System Average Interruption Duration Index (SAIDI)	Including major event days: 532 minutes Excluding major event days: 178 minutes
	IF-EU-550a.2	System Average Interruption Frequency Index (SAIFI)	Including major event days: 1.32 Excluding major event days: 0.90
Grid Resiliency	IF-EU-550a.2	Customer Average Interruption Duration Index (CAIDI)	Including major event days: 405 minutes Excluding major event days: 197 minutes

Table 2. Activity Metrics

ACTIVITY METRICS		
SASB Code	Activity Metric	2025 Response
IF-EU-000.A	Number of: (1) residential, (2) commercial, and (3) industrial customers served	For the year ended December 31, 2025, we had a total of 496,534 electric customers, categorized as follows on page 52 of our 2025 Form 10-K: (1) 433,889 residential customers (2) 59,831 commercial customers (3) 2,109 industrial customers (4) 705 wholesale and 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, 2025, we delivered 16,538,800 MWh, categorized as follows on page 52 of our 2025 Form 10-K: (1) Residential customer sales of 3,498,900 MWh (3,498.9 GWh) (2) Commercial customer sales of 3,737,000 MWh (3,737.0 GWh) (3) Industrial customer sales of 8,344,800 MWh (8,344.8 GWh) (4) Wholesale and other customer sales of 958,100 MWh (958.1 GWh)
IF-EU-000.C	Length of transmission and distribution lines	We have approximately 4,731 km (2,940 circuit miles) of transmission lines and 16,942 km (10,527 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 2025 was in regulated markets. Figures are net generation. Coal: 3,340,095 MWh (29.71%) Natural gas: 3,874,742 MWh (34.47%) Hydropower: 14,170 MWh (0.13%) Wind: 1,203,348 MWh (10.70%) Solar: 2,614,554 MWh (23.26%) Battery: 195,182 MWh (1.74%)
IF-EU-000.E	Total wholesale electricity purchased	In 2025 we purchased a total of 3,807,905 MWh of electricity. 1,449,149 MWh from the Midcontinent Independent System Operator (MISO), 1,850,338 MWh from wind suppliers, 63,690 MWh from our biomass suppliers, and 444,728 MWh from our solar suppliers 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	2025 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.3	Number of residential customer gas disconnections for non-payment, percentage reconnected within 30 days	There were 33,923 disconnections for non-payment, with 43% 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 approximately 51% higher in 2025 compared to 2024 (Source: NYMEX Natural Gas Monthly Settlements). 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.
End-Use Efficiency	IF-GU-420a.2	Customer gas savings from efficiency measures by market	Our gas savings from energy efficiency for 2025 are as follows: Columbia Gas of Kentucky: 0 Mcf Columbia Gas of Maryland: 0 Mcf Columbia Gas of Ohio: 23,125 Mcf Columbia Gas of Pennsylvania: 62,987 Mcf Columbia Gas of Virginia: 66,156 Mcf NIPSCO: 493,575 Mcf NiSource total: 645,842 Mcf (670,384 MMBtu)

Gas Utilities & Distributors			
Topic	SASB Code	Accounting Metric	2025 Response
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, 2025: (1) 1 DOT reportable pipeline incidents (2) 1 Corrective Action Orders (3) 14 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, 2025: (1) 0.15% cast iron (2) 4.34% unprotected steel We continued to execute on our safety and asset modernization programs in 2025, including retirement of 127 miles of priority gas pipeline.
	IF-GU-540a.3	Percentage of gas (1) transmission and (2) distribution pipelines inspected	(1) 43.4% of our gas transmission pipeline was inspected in 2025. (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.

Gas Utilities & Distributors			
Topic	SASB Code	Accounting Metric	2025 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 2025, Picarro vehicles were able to survey more than 41,000 miles of distribution pipe (or more than 75% of NiSource's total distribution system), and our teams mitigated 1,324 large volume leaks. 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.

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ACTIVITY METRICS		
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IF-GU-000.A	Number of: (1) residential, (2) commercial, and (3) industrial customers served	For the year ended December 31, 2025 we had a total of 3,307,470 gas distribution customers, categorized as follows on page 49 and 53 of our 2025 Form 10-K: (1) 3,046,051 residential customers (2) 256,749 commercial customers (3) 4,665 industrial customers (4) 5 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, 2025 we had total sales and transportation of 100,400,000 MMBtu (1,004 MMDth) of gas, categorized as follows on pages 49 and 53 of our 2025 Form 10-K: (1) Residential customer deliveries of 246,900,000 MMBtu (246.9 MMDth) (2) Commercial customer deliveries of 185,600,000 MMBtu (185.6 MMDth) (3) Industrial customer deliveries of 545,100,000 MMBtu (545.1 MMDth) (4) Off-System customer deliveries of 26,100,000 MMBtu (26.1 MMDth) (5) Other customer deliveries of 3,000 MMBtu (0.3 MMDth)
IF-GU-000.C	Length of gas (1) transmission and (2) distribution pipelines	For the year ended December 31, 2025, our gas pipeline lengths were reported to the U.S. Department of Transportation (DOT) Pipeline and Hazardous Materials Safety Administration (PHMSA) as follows: (1) 996 miles (1,603.3 km) of transmission pipeline (2) 55,450 miles (89,238.0 km) of distribution pipeline