

2020 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	2020 Response
Greenhouse Gas Emissions & Energy Resource Planning	IF-EU-110a.1	(1) Gross global Scope 1 emissions	7,272,053 metric tons carbon dioxide equivalent (CO ₂ e), which represents a 63% reduction from 2005 levels. See the 'Environmental Data' sheet in our 2020 Supplemental Sustainability Data for detailed information.
		(2) Percentage covered under emissions-limiting regulations	0%
		(3) Percentage covered under emissions-reporting regulations	95%
	IF-EU-110a.2	Greenhouse gas (GHG) emissions associated with power deliveries	8,918,964 metric tons CO ₂ 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	We are targeting a 90% reduction in Scope 1 greenhouse gas emissions by 2030 (from a 2005 baseline) through the retirement of all of our coal-fired electric generation and reduction of methane emissions through our gas pipeline modernization programs. See NIPSCO's Your Energy, Your Future webpage to learn more about our generation transition plan. For our emissions targets and progress towards achieving them, see page 5 of our Sustainability Scorecard .
	IF-EU-110a.4	(1) Number of customers served in markets subject to renewable portfolio standards (RPS)	We serve approximately 475,000 electric 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 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. We may sell the renewable energy credits from this generation to a third party because this helps keep our energy more affordable for our customers.	
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) NO _x (excluding N ₂ O)	3,283 metric tons NO _x
		(2) SO _x	1,326 metric tons SO _x
		(3) particulate matter (PM ₁₀)	87 metric tons filterable PM ₁₀
		(4) lead (Pb)	0.06 metric tons Pb
		(5) mercury (Hg)	0.01689 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	Total water withdrawn was 23,425 thousand cubic meters (60% of which is in a High Baseline Water Stress area and 0% in an Extremely High Baseline Water Stress area). Total water consumed was 17,238 thousand cubic meters (59% 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 .
		(2) Total water consumed and percentage in regions with High or Extremely High Baseline Water Stress	

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			All of our water withdrawal and consumption in High Baseline Stress areas occurred at the four coal-fired units at our R.M. Schahfer Generating Station. Two of these units retired in 2021, and the remaining two units are scheduled to retire by 2023. Thus, by the end of 2023 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	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	For a description of our water management risks and discussion of strategies and practices to mitigate those risks, please see our CDP Water Security Response . As of the end of 2020 we have already reduced our withdrawal and discharge by approximately 90% 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.
Coal Ash Management	IF-EU-150a.1	Amount of coal combustion residuals (CCR) generated, percentage recycled	Total ash and gypsum generated in 2020 was 241,238 metric tons, of which 89% was recycled. For further detail see the 'Environmental Data' sheet in 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 of 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. For additional information see our CCR Rule Compliance Data and Information page.
Energy Affordability	IF-EU-240a.1	Average retail electric rate for residential customers	The average retail electric residential rate was \$0.1578 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 commercial rate was \$0.1353 per kWh. See our Electric Rates for detailed information, including our electric service tariff book.
		Average retail electric rate for industrial customers	The average retail electric industrial rate was \$0.0555 per kWh. See our Electric Rates 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 \$88.51.
		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 \$162.40.
	IF-EU-240a.3	Number of residential customer electric disconnections for non-payment, percentage reconnected within 30 days	There were 4,314 disconnections for non-payment, with 56% 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	In 2020 the primary external factor affecting affordability by certain customers was the COVID-19 pandemic. Federal COVID relief packages helped support many customers during this period. We also have income-eligible assistance programs to help our customers pay their bills Our Your Energy, Your Future electric generation transition plan is expected to generate more than \$4 billion in cost savings for our customers over the long term.

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			<p>By transitioning to lower-cost, cleaner energy sources, including wind and solar, and selling the renewable energy credits associated with that generation, we can generate more than \$4 billion in cost savings. And our customers can start seeing those savings as soon as 2023.</p> <p>A large portion of those savings come from no longer needing to purchase large amounts of coal: Today, NIPSCO spends about \$186 million annually on the fuel alone to run our remaining coal units. That cost goes away when we retire our coal fleet – which is the equivalent of \$105 less per year, per average household.</p>
Workforce Health & Safety	IF-EU-320a.1	Total recordable incident rate (TRIR)	The total recordable incident rate (TRIR) for NiSource was 1.30.
		Fatality rate	0%. There were zero employee fatalities in 2020.
		Near miss frequency rate (NMFR)	We are unable to report a near miss frequency rate for 2020. 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 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. 1.85% 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 65,814 MWh, and commercial and industrial energy efficiency savings were 55,833 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: 473 minutes Excluding major event days: 138 minutes
		System Average Interruption Frequency Index (SAIFI)	Including major event days: 1.26 Excluding major event days: 0.901
		Customer Average Interruption Duration Index (CAIDI)	Including major event days: 374 minutes Excluding major event days: 153 minutes

Table 2. Activity Metrics

ACTIVITY METRICS		
SASB Code	Activity Metric	2020 Response
IF-EU-000.A	Number of: (1) residential, (2) commercial, and (3) industrial customers served	<p>For the year ended December 31, 2020 we had a total of 479,184 electric customers, categorized as follows on page 36 of our 2020 Form 10-K:</p> <ul style="list-style-type: none"> (1) 418,871 residential customers (2) 57,435 commercial customers (3) 2,154 industrial customers (4) 722 wholesale customers (5) 2 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	<p>For the year ended December 31, 2020 we had total sales of 14,703,900 MWh (14,703.9 GWh) of electricity, categorized as follows on page 36 of our 2020 Form 10-K:</p> <ul style="list-style-type: none"> (1) Residential customer sales of 3,484,000 MWh (3,484.0 GWh) (2) Commercial customer sales of 3,550,000 MWh (3,550.0 GWh) (3) Industrial customer sales of 7,480,300 MWh (7,480.3 GWh) (4) Other customer sales of 106,000 MWh (106.0 GWh) (5) Wholesale customer sales of 83,600 MWh (83.6 GWh)
IF-EU-000.C	Length of transmission and distribution lines	We have approximately 4,773 km (2,966 mi) of transmission lines and 17,447 km (10,841 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 2020 was in regulated markets. Figures are net generation, and may not exactly sum to 100% due to rounding. For further detail see the 'EEI Metrics' sheet in our 2020 EEI and AGA Quantitative Data.</p> <ul style="list-style-type: none"> Coal: 4,207,600 MWh (55.29%) Natural gas: 3,367,040 MWh (44.25%) Hydropower: 33,050 MWh (0.43%) Wind: 1,840 MWh (0.02%)
IF-EU-000.E	Total wholesale electricity purchased	<p>In 2020 we purchased a total of 5,052,787 MWh of electricity.</p> <ul style="list-style-type: none"> 4,503,133 MWh from the Midcontinent Independent System Operator (MISO), 364,039 MWh from wind power purchase agreements (PPAs) and our wind feed-in tariff (FIT) customers, 158,050 MWh from our biomass FIT customers, and 27,565 MWh from our solar FIT customers <p>For further detail see the 'EEI Metrics' sheet in our 2020 EEI and AGA Quantitative Data.</p>

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Gas Utilities & Distributors																										
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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	<table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="2">Typical monthly gas bill for:</th> </tr> <tr> <th>50 MMBtu delivered per year</th> <th>100 MMBtu delivered per year</th> </tr> </thead> <tbody> <tr> <td>Columbia Gas of Kentucky</td> <td>\$52</td> <td>\$81</td> </tr> <tr> <td>Columbia Gas of Ohio</td> <td>\$51</td> <td>\$68</td> </tr> <tr> <td>Columbia Gas of Maryland</td> <td>\$54</td> <td>\$92</td> </tr> <tr> <td>Columbia Gas of Pennsylvania</td> <td>\$59</td> <td>\$102</td> </tr> <tr> <td>Columbia Gas of Virginia</td> <td>\$58</td> <td>\$99</td> </tr> <tr> <td>NIPSCO</td> <td>\$40</td> <td>\$64</td> </tr> </tbody> </table>		Typical monthly gas bill for:		50 MMBtu delivered per year	100 MMBtu delivered per year	Columbia Gas of Kentucky	\$52	\$81	Columbia Gas of Ohio	\$51	\$68	Columbia Gas of Maryland	\$54	\$92	Columbia Gas of Pennsylvania	\$59	\$102	Columbia Gas of Virginia	\$58	\$99	NIPSCO	\$40	\$64
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NIPSCO	\$40	\$64																								
IF-GU-240a.3	Number of residential customer gas disconnections for non-payment, percentage reconnected within 30 days	There were 4,539 disconnections for non-payment, with 42% 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	<p>In 2020 the primary external factor affecting affordability by certain customers was the COVID-19 pandemic. Federal COVID relief packages helped support many customers during this period. Additionally, customer affordability of natural gas bills is highly dependent on the market price of natural gas as well as weather conditions.</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>Columbia Gas of Kentucky CHOICE® program Columbia Gas of Ohio CHOICE® program Columbia Gas of Pennsylvania CHOICE® program Columbia Gas of Virginia CHOICE® program NIPSCO CHOICE® program</p>																								
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 58% of its 2020 revenue from this structure, and Columbia Gas of Virginia approximately 68% of its 2020 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 2020 approximately 0.12% of NIPSCO's gas revenue came from</p>																							

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			<p>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 2020 are as follows:</p> <p>Columbia Gas of Kentucky: 0 MMBtu Columbia Gas of Maryland: 182 MMBtu Columbia Gas of Ohio: 1,256,228 MMBtu Columbia Gas of Pennsylvania: 11,654 MMBtu Columbia Gas of Virginia: 27,737 MMBtu NIPSCO: 507,171 MMBtu</p> <p>NiSource total: 1,802,971 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, 2020:</p> <p>(1) 10 DOT reportable pipeline incidents (2) Zero Corrective Action Orders (3) 22 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, 2020:</p> <p>(1) 0.31% cast iron (2) 6.60% unprotected steel</p> <p>Despite the transitional year and the pandemic, we continued to execute on our safety and asset modernization programs in 2020. We invested \$1.7 billion in our gas and electric utility systems during the year, including replacing 274 miles of priority gas pipeline.</p>
	IF-GU-540a.3	Percentage of gas (1) transmission and (2) distribution pipelines inspected	<p>(1) We assessed 8.5% of our gas transmission pipelines in 2020. 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 initiated 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</p>

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			<p>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"> • 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 <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>
	IF-GU-540a.4	Description of efforts to manage the integrity of gas delivery infrastructure, including risks related to safety and emissions	<p>The safety of our customers, communities and employees remains our top priority. Our Safety Management System (SMS) transitioned in 2020 from an accelerated project launch to an established operating model within NiSource.</p> <p>We are executing on a defined, comprehensive, multi-year program (NiSource Next) designed to deliver long-term safety, sustainable capability enhancements and cost optimization improvements. This program is advancing the high priority we place on safety and risk mitigation, further enabling our SMS, and enhancing the customer experience.</p> <p>NiSource Next is designed to (i) leverage our current scale, (ii) utilize technology, (iii) define clear roles and accountability with our leaders and employees, and (iv) standardize our processes to focus on operational rigor, quality management and continuous improvement.</p> <p>Our growth strategy focuses on the systematic modernization and replacement of our utility infrastructure, paired with complementary system expansions, customer programs and regulatory initiatives. Under this strategy, we are investing in electric system environmental upgrades and transmission expansions; natural gas system replacements and expansions; and enhancement of customer services.</p> <p>Our core business strategy is expected to drive stable long-term earnings and dividend growth, supported by stable revenue streams, contemporary rate designs and approximately \$40 billion in infrastructure investment opportunities spanning the next 20+ years.</p>

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			Through these efforts, we are targeting and on-track to achieve a 50% reduction in fugitive methane emissions from our mains and service lines by 2025 (from 2005 levels). Furthermore, we are implementing Picarro mobile leak detection technology to identify large volume leaks and enable additional methane reductions.

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SASB Code	Activity Metric	2020 Response
IF-GU-000.A	Number of: (1) residential, (2) commercial, and (3) industrial customers served	For the year ended December 31, 2020 we had a total of 3,212,633 gas distribution customers, categorized as follows on page 32 of our 2020 Form 10-K : (1) 2,954,478 residential customers (2) 253,184 commercial customers (3) 4,968 industrial customers (4) 3 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, 2020 we had total sales and transportation of 981,700,000 MMBtu (981.7 MMDth) of gas, categorized as follows on page 32 of our 2020 Form 10-K : (1) Residential customer deliveries of 249,500,000 MMBtu (249.5 MMDth) (2) Commercial customer deliveries of 170,500,000 MMBtu (170.5 MMDth) (3) Industrial customer deliveries of 538,100,000 MMBtu (538.1 MMDth) (4) Off-System customer deliveries of 23,300,000 MMBtu (23.3 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, 2020 our gas pipeline lengths were reported to the U.S. Department of Transportation (DOT) Pipeline and Hazardous Materials Safety Administration (PHMSA) as follows: (1) 985.5 miles (1,586 km) of transmission pipeline (2) 54,364.9 miles (87,492 km) of distribution pipeline