NEW JERSEY RESOURCES' FISCAL 2024 CORPORATE SUSTAINABILITY REPORT

GLOBAL REPORTING INDEX*

GRI is an international independent organization that establishes standards designed for organizations to report about ESG impacts from their operations.

*GRI: General Disclosures 2021

General Disclosures

GRI STANDARD	DESCRIPTION	SOURCE
2-1	Organizational details	NJR's 2024 Form 10-K, Item 1. Business
2-2	Entities included in the organization's sustainability reporting	2024 Corporate Sustainability Report: <u>Our Companies</u> To the best extent possible, all metrics are noted with the entities including in the information provided or an explanation is provided.
2-3	Reporting period, frequency and contact point	Information reported in NJR's Corporate Sustainability Report is based on fiscal year performance from October 1 through September 30, unless otherwise noted. This is consistent with NJR's financial reporting. This report was published on January 21, 2025. Questions can be directed to Adam Prior, Director of Investor Relations, at a prior@njresources.com.
2-4	Restatements of information	None
2-5	External assurance	Please see Page <u>41</u> for more information on NJR's commitment to transparency in reporting.
2-6	Activities, value chain and other business relationships	NJR's 2024 Form 10-K, Item 1. Business. Corporate Sustainability Report: Supplier Diversity

GRI STANDARD	DESCRIPTION	SOURCE			
	Employees	2024 Corporate Sustainability Report: <u>Workforce Diversity</u>			
			Female	Male	
		Regular Employees	30%	70%	
2-7		Temporary Employees	0%	100%	
		Full-time Employees	30%	70%	
		Part-time Employees	88%	12%	
		The information provided in this	disclosure is fro	om the end o	of the reporting period.
2-8	Workers who are not employees	NJR may hire consultants to support special projects in the company. These projects vary in nature and duration and are managed in a decentralized manor by the company's business units; therefore, there is not a single repository to draw this information from.			
2-9	Governance structure and composition	Please see NJR's <u>Governance Documents</u> on our Investor Relations web site. Corporate Governance Guidelines detail the Board's structure and committee charters, including the NCGC, which is responsible for oversight of NJR's sustainability efforts. Additional details on the Board and its membership can be found in <u>NJR's 2024 Proxy Statement</u> .			
2-10	Nomination and selection of the highest governance body	NJR's 2024 Proxy Statement, Page 16			
2-11	Chair of the highest governance body	NJR's 2024 Proxy Statement, Pag	ge 20		
2-12	Role of the highest governance body in overseeing the management of impacts	NJR's 2024 Proxy Statement, Pag	ge 24		

GRI STANDARD	DESCRIPTION	SOURCE
2-13	Delegation of responsibility for managing impacts	NJR's 2024 Proxy Statement, Page 21
2-14	Role of the highest governance body in sustainability reporting	NJR's 2024 Proxy Statement, Page 24
2-15	Conflicts of interest	NJR's 2024 Proxy Statement, Page 19 and 27
2-16	Communication of critical concerns	NJR's 2024 Proxy Statement, Page 28
2-17	Collective knowledge of the highest governance body	2024 Corporate Sustainability Report: The Intersection of Climate Change and Our Business
2-18	Evaluation of the performance of the highest governance body	NJR's 2024 Proxy Statement, Page 17
2-19	Remuneration policies	NJR's 2024 Proxy Statement, Page 28 and 42
2-20	Process to determine remuneration	NJR's 2024 Proxy Statement, Page 42
2-21	Annual total compensation ratio	NJR's 2024 Proxy Statement, Page 80
2-22	Statement on sustainable development strategy	2024 Corporate Sustainability Report: <u>Letter from the CEO</u>
2-23	Precautionary Principle or approach	Although NJR has not adopted the precautionary principle (as described in the U.N. Rio Declaration of 1992), our implementation of sustainability practices demonstrates a commitment to proactively identify, and prevent or mitigate negative impacts. Corporate Sustainability Report: Commitment to Stakeholders
2-24	Embedding policy commitments	NJR Human Rights Policy

GRI STANDARD	DESCRIPTION	SOURCE
2-25	Processes to remediate negative impacts	Code of Conduct
2-26	Mechanisms for advice and concerns about ethics	Code of Conduct
2-27	Compliance with laws and regulations	There were no significant instances of non-compliance with laws and regulations that resulted in fines considered material for the reporting period.
2-28	Membership associations	American Gas Association
2-29	Approach to stakeholder engagement	2024 Corporate Sustainability Report: <u>Stakeholder Engagement</u>
2-30	Collective bargaining agreements	NJR's 2024 Form 10-K, Item 1. Business (Human Capital Resources)