

# Appendices

## Global Reporting Index

New Jersey Resources' Fiscal 2025 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

GRI STANDARD	DESCRIPTION	SOURCE
2-1	Organizational details	<a href="#">NJR's 2025 Form 10-K</a> , Item 1 Business
2-2	Entities included in the organization's sustainability reporting	2025 Corporate Sustainability Report: Our Companies  To the best extent possible, all metrics in the report are noted with the entity they correspond with, 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 20, 2026. Questions can be directed to Adam Prior, director of Investor Relations, at <a href="mailto:aprior@njresources.com">aprior@njresources.com</a> .
2-4	Restatements of information	None
2-5	External assurance	Please see <a href="#">Page 27</a> for more information on NJR's commitment to transparency in reporting.
2-6	Activities, value chain and other business relationships	<a href="#">NJR's 2025 Form 10-K</a> , Item 1 Business

2-7	Employees		Female	Male
		Regular Employees	30%	70%
		Temporary Employees	0%	100%
		Full-time Employees	30%	70%
		Part-time Employees	67%	33%
		The information provided in this disclosure is from the end 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 manner 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 Governance Documents on our Investor Relations website. 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 NJR's 2025 Proxy Statement.		
2-10	Nomination and selection of the highest governance body	NJR's 2025 Proxy Statement, Page 18		
2-11	Chair of the highest governance body	NJR's 2025 Proxy Statement, Page 20		
2-12	Role of the highest governance body in overseeing the management of impacts	NJR's 2025 Proxy Statement, Page 24		
2-13	Delegation of responsibility for managing impacts	NJR's 2025 Proxy Statement, Page 23		
2-14	Role of the highest governance body in sustainability reporting	NJR's 2025 Proxy Statement, Page 27		
2-15	Conflicts of interest	NJR's 2025 Proxy Statement, Page 27 and 43		
2-16	Communication of critical concerns	NJR's 2025 Proxy Statement, Page 31		
2-17	Collective knowledge of the highest governance body	2025 Corporate Sustainability Report: The Intersection of Climate Change and Our Business		
2-18	Evaluation of the performance of the highest governance body	NJR's 2025 Proxy Statement, Page 19		

2-19	Remuneration policies	<a href="#">NJR's 2025 Proxy Statement</a> , Page 31 and 44
2-20	Process to determine remuneration	<a href="#">NJR's 2025 Proxy Statement</a> , Page 44
2-21	Annual total compensation ratio	<a href="#">NJR's 2025 Proxy Statement</a> , Page 82
2-22	Statement on sustainable development strategy	2025 Corporate Sustainability Report: <a href="#">Letter from the CEO</a>
2-23	Precautionary Principle or approach	Although NJR has not adopted the precautionary principle (as described in the UN Rio Declaration on Environment and Development of 1992), our implementation of sustainability practices demonstrates a commitment to proactively identify and prevent or mitigate negative impacts. 2025 Corporate Sustainability Report: <a href="#">Commitment to Stakeholders</a>
2-24	Embedding policy commitments	Human Rights Policy
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	2025 Corporate Sustainability Report: <a href="#">Stakeholder Engagement</a>
2-30	Collective bargaining agreements	<a href="#">NJR's 2025 Form 10-K</a> , Item 1. Business (Human Capital Resources)