

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 2023 Form 10-K, Cover Page
2-2	Entities included in the organization's sustainability reporting	2023 Corporate Sustainability Report: Our Companies 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 24, 2024. 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 47 for more information on NJR's commitment to transparency in reporting.
2-6	Activities, value chain and other business relationships	NJR's 2023 Form 10-K, Page 4 . Corporate Sustainability Report: Supplier Diversity

GRI STANDARD	DESCRIPTION	SOURCE															
2-7	Employees	<p>2023 Corporate Sustainability Report: Workforce Demographics</p> <table border="1"> <thead> <tr> <th></th> <th>Female</th> <th>Male</th> </tr> </thead> <tbody> <tr> <td>Permanent Employees</td> <td>30%</td> <td>70%</td> </tr> <tr> <td>Temporary Employees</td> <td>14%</td> <td>86%</td> </tr> <tr> <td>Full-time Employees</td> <td>30%</td> <td>70%</td> </tr> <tr> <td>Part-time Employees</td> <td>78%</td> <td>22%</td> </tr> </tbody> </table> <p>The information provided in this disclosure is from the end of the reporting period.</p>		Female	Male	Permanent Employees	30%	70%	Temporary Employees	14%	86%	Full-time Employees	30%	70%	Part-time Employees	78%	22%
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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 Governance Documents 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 NJR's 2023 Proxy Statement .															
2-10	Nomination and selection of the highest governance body	NJR's 2023 Proxy Statement , Page 18															
2-11	Chair of the highest governance body	NJR's 2023 Proxy Statement , Page 20															
2-12	Role of the highest governance body in overseeing the management of impacts	NJR's 2023 Proxy Statement , Page 24															

GRI STANDARD	DESCRIPTION	SOURCE
2-13	Delegation of responsibility for managing impacts	NJR's 2023 Proxy Statement , Page 22
2-14	Role of the highest governance body in sustainability reporting	NJR's 2023 Proxy Statement , Page 24
2-15	Conflicts of interest	NJR's 2023 Proxy Statement , Page 19 and 27
2-16	Communication of critical concerns	NJR's 2023 Proxy Statement , Page 27
2-17	Collective knowledge of the highest governance body	2023 Corporate Sustainability Report: The Intersection of Climate Change and Our Business
2-18	Evaluation of the performance of the highest governance body	NJR's 2023 Proxy Statement , Page 17
2-19	Remuneration policies	NJR's 2023 Proxy Statement , Page 28 and 40
2-20	Process to determine remuneration	NJR's 2023 Proxy Statement , Page 40
2-21	Annual total compensation ratio	NJR's 2023 Proxy Statement , Page 79
2-22	Statement on sustainable development strategy	2023 Corporate Sustainability Report: Letter from the CEO
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 , Page 2
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	2023 Corporate Sustainability Report: Stakeholder Engagement
2-30	Collective bargaining agreements	NJR's 2023 Form 10-K