THE ORGANIZATION AND ITS REPORTING PRACTICES

THE ORGANIZATION AND ITS REPORTING PRACTICES	
GRI Disclosure	**Company Disclosure**
2-1 Organizational details	Legal Name: CMS Energy Corporation (CMS Energy) Nature of ownership and legal form: 2025 Annual Report Location of its headquarter: Jackson, Michigan, USA Countries of operation: United States, 2025 Annual Report
2-2 Entities included in the organization's sustainability reporting	The organization includes both Consumers Energy Company (Consumers Energy) and NorthStar Clean Energy Company (NorthStar Clean Energy) in its sustainability reporting unless otherwise stated.
2-3 Reporting period, frequency and contact point	CMS Energy publishes an annual Sustainability Report in the fall that reflects the previous reporting year. CMS Energy files an annual report each February and a proxy statement in March. Questions regarding this index or the Sustainability Report can be directed to: Jessica.Spagnuolo@cmsenergy.com.
2-4 Restatements of information	The following restatements have been made in the 2026 Sustainability Report Data: - NorthStar Clean Energy "Total Volume of Wastewater Discharge (Billons of Liters)" data has been amended to 275.4 from 275.2 (previously reported value). - Consumers Energy "Scope 3 CO_2e emissions (MT)" data has been amended to 19,953,804 from 19,979,011 (previously reported value).

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GRI Disclosure	**Company Disclosure**
	- CMS Energy "Scope 3 CO2e emissions (MT)" data has been amended to 20,856,268 from 20,881,475 (previously reported value).
2-5 External assurance	CMS Energy does not have external assurance for its sustainability reporting outside of CO_2 emission reporting.

ACTIVITIES & WORKERS

THE ORGANIZATION AND ITS REPORTING PRACTICES	
GRI Disclosure	**Company Disclosure**
2-6 Activities, value chain and other business relationships	Active Sectors: Electric Utilities Organization's activities, products, services, and markets served: Annual Report, pages 17-30 Supply chain: Become A Supplier Entities downstream from the organization and their activities: Annual Report, pages 17-30 Other relevant Significance: None
2-7 Employees	CMS Energy Sustainability Report Data

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GRI Disclosure	**Company Disclosure**
2-8 Workers who are not employees	CMS Energy Sustainability Report Data

GOVERNANCE

THE ORGANIZATION AND ITS REPORTING PRACTICES	
GRI Disclosure	**Company Disclosure**
2-9 Governance structure and composition	As stated in our Principles, the CMS Energy Corporation and Consumers Energy Company Boards of Directors (Board) has determined that for the present time, it is in the best interests of the Corporation and shareholders to keep the offices of Chief Executive Officer (CEO) and Chairman of the Board of Directors (Chairman) separate to enhance oversight responsibilities. The Board believes that this leadership structure promotes independent and effective oversight of management, on key issues relating to long-range business plans, long-range strategic issues, and risks. Additionally, to further promote independent and effective oversight of management, the Board has chosen to appoint a Presiding Director even though our principles only require one when the Chairman is not considered independent under New York Stock Exchange (NYSE) listing standards. The Presiding Director provides the independent directors with a key means for collaboration and communication. Under our Bylaws, the Presiding Director will: (1) convene and chair meetings of the independent directors in executive session no less than once each year; (2) preside at meetings of the Board at which the Chairman of the Board is not present, including executive sessions of the independent directors; (3) solicit independent directors for advice on agenda items for meetings of the Board; (4) serve as a liaison between the Chairman of the Board, the President and the independent directors; and (5) perform such other duties as may be assigned

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GRI Disclosure	**Company Disclosure**
	by the Board from time to time. Russell, the current Chairman, is not a member of management, but served as President and CEO of CMS Energy and Consumers Energy until July 2016. As of July 2019, he qualified as independent under NYSE listing standards; however, on May 8, 2026, Laura Wright was elected as Presiding Director for the Board for a one-year term.
2-10 Nomination and selection of the highest governance body	The Governance Committee is responsible for Board succession planning, which includes identifying and evaluating director candidates to serve on the Board consistent with the criteria approved by the Board and recommending a slate of director candidates for election at the Annual Meeting. Our Board determines director independence, in accordance with the NYSE listing standards, applicable rules and regulations of the Securities Exchange Commission (SEC), our more stringent Independence Standards, as set forth in our Principles, and taking into consideration all business relationships between the Corporation and its subsidiaries and each non-employee director.
2-11 Chair of the highest governance body	As stated in our Principles, the Board has determined that for the present time, it is in the best interests of the Corporation and shareholders to keep the offices of CEO and Chairman separate to enhance oversight responsibilities. The Board believes that this leadership structure promotes independent and effective oversight of management on key issues relating to long-range business plans, long-range strategic issues, and risks.
2-12 Role of the highest governance body in overseeing the management of	The Board provides direction and oversight with respect to our overall performance, strategic direction, and significant corporate policies. The Board oversees major initiatives, advises on key financial and business objectives, and monitors progress with respect to these matters. Directors are kept informed of our business by management via discussions, presentations, and reports on a regular basis, including

THE ORGANIZATION AND ITS REPORTING PRACTICES	
GRI Disclosure	**Company Disclosure**
impacts highest governance body	operating and financial reports made at Board and Committee meetings. The Board has full and direct access to all members of management and may hire consultants and advisors as it deems necessary.
2-13 Delegation of responsibility for managing impacts	We have adopted an Employee Code of Conduct (Employees' Code) that applies to the CEO, Chief Financial Officer (CFO), and Chief Accounting Officer (CAO), as well as all other officers and employees of CMS Energy and Consumers Energy. CMS Energy and Consumers Energy have also adopted a Board of Director Code of Conduct (Directors' Code) that applies to the members of the Board. The Governance Committee annually reviews the Codes and recommends changes to the Board, as appropriate. The Employees' Code is administered by the Chief Compliance Officer (CCO), who reports directly to the Audit Committee. The Audit Committee oversees compliance with the Codes. Any alleged violation of the Directors' Code will be investigated by disinterested members of the Audit Committee, or if none, by disinterested members of the Board. The Governance Committee would recommend appropriate action to the Board in the event a determination is made that a director violated the Directors' Code. The Codes and any waivers of, or amendments or exceptions to, a provision of the Employees' Code that applies to the CEO, CFO, CAO or persons performing similar functions and any waivers of, or exceptions to, a provision of our Directors' Code will be disclosed on our website. No such waivers or exceptions were granted in 2025.
2-14 Role of the highest governance body in sustainability reporting	We integrate multiple levels of sustainability oversight into our daily operations and use several governance and risk management tools when addressing governance, environmental, public responsibility and sustainability matters. These include oversight by the Board, an enterprise risk management program and robust strategic and business planning processes. The Board oversees the Company's public responsibility and sustainability practices.

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GRI Disclosure	**Company Disclosure**
	The Governance Committee is also responsible for advising and assisting the Board with respect to our public responsibility, including stakeholder outreach, stewardship and corporate social responsibility, and sustainability matters.
2-15 Conflicts of interest	Our Employee Code of Conduct, Board of Directors Code of Conduct and Third Party Code of Conduct all contain a conflict of interest and reporting and response provisions.
2-16 Communication of critical concerns	Our Board of Directors has appointed a Chief Compliance Officer (CCO) who has responsibility for coordinating, monitoring and reporting to the Board on compliance matters for our companies. The CCO aligns with operational leaders and subject matter experts across the company to establish a mature ethics and compliance program that routinely monitors for and assesses compliance risk, evaluates program effectiveness and identifies improvement opportunities. In addition to internal assessments, the program also utilizes independent audits and reviews to validate program performance.
2-17 Collective knowledge of the highest governance body	At the Corporation's expense, Board members are expected to attend at least one continuing education program annually, sponsored by a recognized utility industry, corporate governance organization or an internal director education program. The internal program includes corporate and industry information disseminated through orientation programs, presentations, business training modules and reports, and operational site visits. This bespoke internal education program allows us to tailor programs to enhance our Board's ability to provide appropriate oversight. We offered one internal education program in 2025 – Industry Evolution in Safety, which was attended by all Directors.

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GRI Disclosure	**Company Disclosure**
2-18 Evaluation of the performance of the highest governance body	The Board is committed to continuous self-improvement, and Board and Committee evaluations are an important tool for promoting effectiveness. The Board conducts a performance evaluation annually and, at least once every three years, engages a third party to conduct individual director peer evaluations. Board and Committee evaluations are conducted for the Board and each standing Committee.
2-19 Remuneration policies	Non-employee director compensation is benchmarked annually. Directors who are CMS Energy or Consumers Energy employees do not receive retainers or fees for service on the Board or as a member of any Committee. Non-employee directors receive an annual retainer fee and restricted stock award for service on the Board and additional annual retainer fees for certain Committee positions. Directors are reimbursed for expenses incurred in attending Board or Committee meetings and other company business. We have designed our executive compensation elements to be balanced and simple, placing emphasis on consistent, sustainable, and superior absolute and relative performance.
2-20 Process to determine remuneration	The Compensation Committee of the Board oversees CMS Energy's and Consumers Energy's compensation programs on behalf of the Board. Management annually undertakes a comprehensive review of the compensation policies and practices throughout the organization to assess the risks presented by such policies and practices. As part of our overall corporate governance, we have an ongoing outreach program to develop and maintain communication with our investors. We value these discussions, and the Board considers pertinent feedback. In addition, management regularly participates in investor and industry conferences throughout the year to discuss performance, sustainability topics, and share its perspective on business and industry developments. Shareholders may also contact the Board with any inquiry or issue, by the methods described on our website, and the Board will respond as appropriate.

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GRI Disclosure	**Company Disclosure**
2-21 Annual total compensation ratio	The Compensation Committee is responsible for approving the compensation program for the Named-executive Officers (NEOs). The Compensation Committee acts pursuant to its charter that it reviews annually.

STRATEGY, POLICIES & PRACTICES

THE ORGANIZATION AND ITS REPORTING PRACTICES	
GRI Disclosure	**Company Disclosure**
2-22 Statement on sustainable development strategy	CMS Energy Sustainability Report
2-23 Policy commitments	Corporate Governance: Compliance & Ethics
2-24 Embedding policy commitments	Corporate Governance: Compliance & Ethics

THE ORGANIZATION AND ITS REPORTING PRACTICES	
GRI Disclosure	**Company Disclosure**
2-25 Processes to remediate negative impacts	Employee Code of Conduct, pages 36-40
2-26 Mechanisms for seeking advice and raising concerns	Employee Code of Conduct, pages 36-40
2-27 Compliance with laws and regulations	Corporate Governance: Compliance & Ethics Unless required, we currently do not publicly disclose details around non-compliances. However, management and the Board receive such information on a monthly, quarterly, and annual basis.
2-28 Membership associations	We make reasonable efforts to track membership dues made to trade associations, chambers of commerce and other tax-exempt organizations. We disclose the non-deductible portion of trade association and other organization dues bi-annually when annual mandatory membership dues to an organization exceed $25,000. The non-deductible portion as determined by the organization is generally the percentage of dues that is defined under Section 162(e)(1) of the Internal Revenue Code as dollars used for lobbying a legislative body and on our Political Engagement page.

STAKEHOLDER ENGAGEMENT

THE ORGANIZATION AND ITS REPORTING PRACTICES	
GRI Disclosure	**Company Disclosure**
2-29 Approach to stakeholder engagement	Information on our stakeholder engagement practices can be found in our Sustainability Report, our Proxy Statement (pg. 12) and on the Consumers Energy website.
2-30 Collective bargaining agreements	2025 CMS Energy Annual Report, page 158

GRI 3: MATERIAL TOPICS 2021

THE ORGANIZATION AND ITS REPORTING PRACTICES	
GRI Disclosure	**Company Disclosure**
3-1 Process to determine material topics	CMS Energy Sustainability Report
3-2 List of material topics	CMS Energy Sustainability Report

THE ORGANIZATION AND ITS REPORTING PRACTICES	
GRI Disclosure	**Company Disclosure**
3-3 Management of material topics	CMS Energy Sustainability Report

GRI 100: ENERGY & CLIMATE

GRI 102: CLIMATE CHANGE 2025

GRI 102: Climate Change 2025	
GRI Disclosure	**Company Disclosure**
102-1 Transition plan for climate change mitigation	CMS Energy Task Force On Climate-related Financial Disclosure (TCFD) Index
102-2 Climate change adaption plan	CMS Energy Task Force On Climate-related Financial Disclosure (TCFD) Index
102-3 Just transition	Data is not currently collected.

GRI 102: Climate Change 2025	
GRI Disclosure	**Company Disclosure**
102-4 GHG emissions reduction targets and progress	CMS Energy Sustainability Report
102-5 Scope 1 GHG emissions	CMS Energy Sustainability Report Data
102-6 Scope 2 GHG emissions	CMS Energy Sustainability Report Data
102-7 Scope 3 GHG emissions	CMS Energy Sustainability Report Data
102-8 GHG emissions intensity	CMS Energy Sustainability Report Data
102-9 GHG removals in the value chain	CMS Energy Sustainability Report CMS Energy Task Force On Climate-related Financial Disclosure (TCFD) Index

GRI 103: ENERGY 2025

GRI 103: Energy 2025	
GRI Disclosure	**Company Disclosure**
103-1 Energy policies and commitments	CMS Energy Sustainability Report CMS Energy Task Force On Climate-related Financial Disclosure (TCFD) Index
103-2 Energy consumption and self-generation within the organization	CMS Energy Sustainability Report
103-3 Upstream and downstream energy consumption	CMS Energy Sustainability Report
103-4 Energy Intensity	CMS Energy Sustainability Report
103-5 Reduction in energy consumption	CMS Energy Sustainability Report

GRI 300: ENVIRONMENTAL

GRI 305: EMISSIONS 2016

GRI 305: Emissions 2016	
GRI Disclosure	**Company Disclosure**
305-1 Direct (Scope 1) GHG emissions	CMS Energy Sustainability Report Data
305-2 Energy indirect (Scope 2) GHG emissions	CMS Energy Sustainability Report Data
305-3 Other indirect (Scope 3) GHG emissions	CMS Energy Sustainability Report Data
305-4 GHG emissions intensity	CMS Energy Sustainability Report Data
305-5 Reduction of GHG emissions	CMS Energy Sustainability Report Data
305-6 Emissions of ozone-depleting substances (ODS)	Data is not currently collected.

GRI 305: Emissions 2016	
GRI Disclosure	**Company Disclosure**
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	CMS Energy Sustainability Report Data Consumers Energy: Air

GRI 400: SOCIAL

GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018

GRI 403: Occupational Health and Safety 2018	
GRI Disclosure	**Company Disclosure**
403-1 Occupational health and safety management system	CMS Energy Sustainability Report Consumers Energy: Safety
403-2 Hazard identification, risk assessment, and incident investigation	In compliance with the Occupational Safety and Health Administration (OSHA) regulation 1910.269, Pre-Job Briefs, or Safety Tailboards, are completed for any task with two or more employees. As hazards are identified, direct controls that are targeted for that specific hazard are identified and implemented. Proactively, energy-based observations are routinely completed to ensure through a

GRI 403: Occupational Health and Safety 2018	
GRI Disclosure	**Company Disclosure**
	layered safety program, high energy hazards have controls in place to prevent serious injuries and fatalities. Risk assessments are done through site reviews of lock out tag outs, confined space entry, and pre-job briefs. Additionally, external assessments are completed from the Corporate Safety and Health Team. Incident investigations are completed in line with Edison Electric Institute's safety classification learning model high energy classification ranking with a higher emphasis on high energy and high severity injury incidents.
403-3 Occupational health services	CMS Energy Sustainability Report
403-4 Worker participation, consultation, and communication on occupational health and safety	CMS Energy Sustainability Report
403-5 Worker training on occupational health and safety	CMS Energy Sustainability Report

GRI 403: Occupational Health and Safety 2018	
GRI Disclosure	**Company Disclosure**
403-6 Promotion of worker health	CMS Energy Sustainability Report
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	CMS Energy Sustainability Report
403-8 Workers covered by an occupational health and safety management system	CMS Energy Sustainability Report
403-9 Work-related injuries	CMS Energy Sustainability Report Data

GRI 403: Occupational Health and Safety 2018	
GRI Disclosure	**Company Disclosure**
403-10 Work-related ill health	CMS Energy Sustainability Report Data

GRI 413: LOCAL COMMUNITIES 2016

GRI 413: Local Communities 2016	
GRI Disclosure	**Company Disclosure**
413-1 Operations with local community engagement, impact assessments, and development programs	Consumers Energy engages local communities to understand and address the social, economic and environmental impacts associated with its operations and energy services. Through the Energizing Equity initiative, the company combines community listening, human-centered co-design, grassroots outreach and data-informed impact assessment to identify barriers to safe, reliable, affordable, clean and equitable energy and develop solutions with the people most affected.

GRI 416: CUSTOMER HEALTH AND SAFETY 2016

GRI 416: Customer Health and Safety 2016	
GRI Disclosure	**Company Disclosure**
416-1 Assessment of the health and safety impacts of product and service categories	Our corporate risk management program ensures all significant health and safety company risks are assessed for improvement.
416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	We currently do not publicly disclose details around non-compliances.

GRI 418: CUSTOMER PRIVACY 2016

GRI 418: Customer Privacy 2016	
GRI Disclosure	**Company Disclosure**
418-1 Substantiated complaints concerning breaches of customer privacy	In 2025, the Company did not have any substantiated complaints or data breaches as defined by Michigan law.

GRI 418: Customer Privacy 2016	
GRI Disclosure	**Company Disclosure**
and losses of customer data	

ELECTRIC UTILITIES SECTOR DISCLOSURES

Electric Utilities Sector Disclosures	
GRI Disclosure	**Company Disclosure**
EU1 Installed capacity, broken down by primary energy source.	2025 Annual Report
EU2 Net energy output broken down by primary energy source.	2025 Annual Report

Electric Utilities Sector Disclosures	
GRI Disclosure	**Company Disclosure**
EU3 Number of residential, industrial, institutional and commercial customer accounts	2025 Annual Report
EU4 Length of above and underground transmission and distribution lines.	2025 Annual Report
EU5 Allocation of CO_2e emissions allowances or equivalent,	CMS Energy does not operate under any CO_2e emissions trading programs.

Electric Utilities Sector Disclosures	
GRI Disclosure	**Company Disclosure**
broken down by carbon trading framework	
EU10 Planned capacity against projected electricity demand over the long term, broken down by energy source.	Energy Supply Plan
EU11 Average generation efficiency of thermal	Not disclosed.

Electric Utilities Sector Disclosures	
GRI Disclosure	**Company Disclosure**
plants by energy source	
EU12 Transmission and distribution losses as a percentage of total energy	5.75%
EU 13 Biodiversity of offset habitats compared to the biodiversity of the affected areas	The Company tracks its positive impacts to biodiversity through our land and tree planting goals. You can find more on these goals in our CMS Energy Sustainability Report and 2025 Annual Report.

Electric Utilities Sector Disclosures	
GRI Disclosure	**Company Disclosure**
EU15 Percentage of employees eligible to retire in the next 5 and 10 years broken down by job category and region	CMS Energy Sustainability Report Data
EU17 Days worked by contractor and subcontractor employees involved in construction, operation and maintenance activities	Data is not tracked.

Electric Utilities Sector Disclosures	
GRI Disclosure	**Company Disclosure**
EU18 Percentage of contractor and subcontractor employees that have undergone relevant health and safety training	In 2025, our Health, Safety and Environmental trainers taught 32 contractors for a total of 137 courses.
EU22 Number of people physically or economically displaced and compensation broken down by type of project	CMS Energy at times works to purchase homes through voluntary acquisition associated with utility projects and provides compensation for land rights and damages but does not track this information for disclosure at this time.

Electric Utilities Sector Disclosures	
GRI Disclosure	**Company Disclosure**
EU25 Number of injuries and fatalities to the public involving company assets, including legal judgments, settlements and pending legal cases of diseases	Data is not publicly available at this time.
EU 26 Percentage of population unserved in licensed distribution or service areas	Data is not tracked.

Electric Utilities Sector Disclosures	
GRI Disclosure	**Company Disclosure**
EU27 Number of residential disconnections for non-payment, broken down by duration of disconnection	MPSC Utility Customer Data (point-in-time disconnect data) MPSC E-Dockets Community – Case U-18120 (Incremental disconnect data) SASB Index for Consumers Energy – Electric Utilities and Power Generators SASB Index for Consumers Energy – Gas Utilities & Distributors Break down by duration of disconnection is not readily available.
EU28 Power outage frequency	MPSC Distribution System Reliability Metrics
EU29 Average power outage	MPSC Distribution System Reliability Metrics
EU30 Average plant	Hours Percentage

Electric Utilities Sector Disclosures

GRI Disclosure	Company Disclosure									
availability factor by energy source	Plant						Availability	Planned Outage	Random Outage	Availability
	Campbell 1	3,275	0	349	90.36	0	9.64			
	Campbell 2	3,02762	0	597	83.53	0	16.47			
	Campbell 3	2,897	4	723	79.93	0.11	19.98			
	Karn 3	5,513	714	2,533	62.94	8.15	31.48			

Electric Utilities Sector Disclosures

GRI Disclosure	Company Disclosure						
	Karn 4	4,067	740	3,953	46.43	8.45	49.29
	Zeeland Simple Cycle	6,929	1,726	106	7.1	19.7	1.5
	Zeeland Combined Cycle	7,908	642	209	90.28	7.33	2.58
	Jackson	572	442	745	86.44	5.05	8.96
	Covert CC	7,250	1,119	391	82.76	12.77	5.12
	Ludington	6,912	1,028	820	78.90	11.73	10.61
	Hydros	3,950	314	4,496	45.09	3.59	53.23